



EDP - Energias do Brasil S.A.

Interim Financial Statements

Period ended June 30, 2024 and 2023

COMMENT ON 2Q24 PERFORMANCE – EDP Brasil

1. Consolidated

1.1 Income – Consolidated

Items in R\$ Thousand or %	Hydro Generation	Distribution	Trading	Transmission	Holding	Customers ²	Others ³	Eliminations	Consolidated ⁴
	2Q24	2Q24	2Q24	2Q24	2Q24	2Q24	2Q24	2Q24	2Q24
Net Revenue¹	531,247	4,897,565	1,186,172	441,485	(2,683)	462,343	-	(571,220)	6,944,909
Infrastructure Construction Revenue	-	671,801	-	242,720	-	-	-	-	914,521
Transmission Construction Margin	-	-	-	(35,417)	-	-	-	-	(35,417)
Non-Manageable Expenditures	(49,391)	(2,920,828)	(1,132,377)	-	(4,260)	(388,713)	-	523,853	(3,971,716)
Gross Margin	481,856	1,976,737	53,795	406,068	(6,943)	73,630	-	(47,367)	2,937,776
Manageable Expenditures⁵	531,247	(1,524,816)	(12,620)	(306,287)	(62,584)	(71,479)	(12,336)	(680,417)	(2,139,292)
PMTO	(32,760)	(486,978)	(11,581)	(70,962)	(49,929)	(50,445)	(12,240)	(414)	(715,309)
Provision	(645)	(121,319)	(106)	(606)	(658)	(1,554)	-	(96)	(174,984)
Gain and Loss on the Deactivation and Asset Sale	(129)	(40,702)	-	9,148	(2,565)	-	-	-	(34,248)
Gain and Losses on Alienation of Property	-	-	-	-	374,137	-	-	-	374,137
EBITDA	448,322	1,327,738	42,108	343,648	314,042	21,631	(12,240)	(47,877)	2,437,372
Depreciation and Amortization	(76,416)	(204,016)	(933)	(1,147)	(9,432)	(19,480)	-	(38,806)	(350,230)
Result of Statutory Participation	68,247	-	42,758	-	615,431	-	36,804	(593,022)	170,218
Net Financial Result	(60,844)	(387,492)	(38,985)	(166,143)	59,582	(686)	(86,287)	-	(680,855)
Income Tax and Social Contribution	(95,207)	(238,515)	3,961	(50,996)	(91,542)	(347)	(128,737)	2,673	(598,710)
Net Income Before Minority Interests	233,188	497,715	48,909	125,362	888,081	(5,570)	(185,482)	(624,408)	977,795
Minority Interests	(87,544)	-	-	(2,170)	-	-	-	-	(89,714)
Net Income	145,644	497,715	48,909	123,192	888,081	(5,570)	(185,482)	(624,408)	888,081

Items in R\$ Thousand or %	Hydro Generation	Distribution	Trading	Transmission	Holding	Customers ²	Others ³	Eliminations	Consolidated ⁴
	2Q23	2Q23	2Q23	2Q23	2Q23	2Q23	2Q23	2Q23	2Q23
Net Revenue¹	973,164	4,570,351	1,355,424	532,654	4,001	321,080	-	(448,918)	7,307,756
Infrastructure Construction Revenue	-	827,626	-	271,547	-	-	-	-	1,099,173
Transmission Construction Margin	-	-	-	(14,533)	-	-	-	-	(14,533)
Non-Manageable Expenditures	(170,070)	(2,811,970)	(1,273,669)	-	-	(251,908)	-	447,162	(4,060,455)
Gross Margin	803,094	1,758,381	81,755	518,121	4,001	69,172	-	(1,756)	3,232,768
Manageable Expenditures⁵	(238,557)	(1,641,712)	(9,361)	(323,628)	(670,558)	(42,492)	(2,100)	(32,334)	(2,960,742)
PMTO	(85,452)	(458,707)	(8,069)	(50,409)	(81,160)	(30,967)	(1,780)	1,756	(714,788)
Provision	(2,278)	(103,208)	(415)	(530)	(1,722)	(148)	-	-	(108,301)
Gain and Loss on the Deactivation and Asset Sale	(428)	(68,123)	-	-	(1,734)	-	-	-	(70,285)
Gain and Losses on Alienation of Property	-	-	-	-	-	-	-	-	-
EBITDA	714,936	1,128,343	73,271	467,182	(80,615)	38,057	(1,780)	(303,642)	2,339,394
Depreciation and Amortization	(150,399)	(184,048)	(877)	(1,142)	(585,942)	(11,377)	(320)	(34,090)	(968,195)
Result of Statutory Participation	58,642	-	44,929	-	839,942	-	54,057	(866,372)	131,198
Net Financial Result	(130,498)	(355,056)	(37,951)	(205,884)	94,112	(2,988)	(139,123)	-	(777,388)
Income Tax and Social Contribution	(121,853)	(192,122)	(11,873)	(77,077)	(3,425)	(9,206)	47,487	2,674	(365,395)
Net Income Before Minority Interests	370,828	397,117	67,499	183,079	264,072	14,486	(39,679)	(897,788)	359,614
Minority Interests	(93,264)	-	-	(2,278)	-	-	-	-	(95,542)
Net Income	277,564	397,117	67,499	180,801	264,072	14,486	(39,679)	(897,788)	264,072

Items in R\$ Thousand or %	Hydro Generation	Distribution	Trading	Transmission	Holding	Customers ²	Others ³	Eliminations	Consolidated ⁴
	Var	Var	Var	Var	Var	Var.	Var.	Var	Var
Net Revenue¹	-45.4%	7.2%	-12.5%	-17.1%	n.a.	44.0%	n.a.	27.2%	-5.0%
Infrastructure Construction Revenue	n.a.	-18.8%	n.a.	-10.6%	n.a.	n.a.	n.a.	n.a.	-16.8%
Transmission Construction Margin	n.a.	n.a.	n.a.	143.7%	n.a.	n.a.	n.a.	n.a.	143.7%
Non-manageable Expenditures	-71.0%	3.9%	-11.1%	n.a.	n.a.	54.3%	n.a.	17.2%	-2.2%
Gross Margin	-40.0%	12.4%	-34.2%	-21.6%	n.a.	6.4%	n.a.	2597.4%	-9.1%
Manageable Expenditures⁵	n.a.	-7.1%	34.8%	-5.4%	-90.7%	68.2%	487.4%	2004.3%	-27.7%
PMTO	-61.7%	6.2%	43.5%	40.8%	-38.5%	62.9%	587.6%	n.a.	0.1%
Provision	-71.7%	17.5%	-74.5%	14.3%	-61.8%	950.0%	n.a.	n.a.	15.4%
Gain and Loss on the Deactivation and Asset Sale	-69.9%	-40.3%	n.a.	n.a.	47.9%	n.a.	n.a.	n.a.	-51.3%
Gain and Losses on Alienation of Property	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
EBITDA	-37.3%	17.7%	-42.5%	-26.4%	n.a.	-43.2%	587.6%	n.a.	4.2%
Depreciation and Amortization	-49.2%	10.8%	6.4%	0.4%	-98.4%	71.2%	-100.0%	13.8%	-63.8%
Result of Statutory Participation	16.4%	n.a.	-4.8%	n.a.	-26.7%	n.a.	-31.9%	-31.6%	29.7%
Net Financial Result	-53.4%	9.1%	2.7%	-19.3%	-36.7%	-77.0%	-38.0%	n.a.	-12.4%
Income Tax and Social Contribution	-21.9%	24.1%	n.a.	-33.8%	2572.8%	-96.2%	n.a.	0.0%	63.9%
Net Income Before Minority Interests	-37.1%	25.3%	-27.5%	-31.5%	236.3%	n.a.	367.5%	-30.5%	171.9%
Minority interests	-6.1%	n.a.	n.a.	-4.7%	n.a.	n.a.	n.a.	n.a.	-6.1%
Net Income	-47.5%	25.3%	-27.5%	-31.9%	236.3%	n.a.	367.5%	-30.5%	236.3%

1 Does not consider construction income. ² Considers EDP Smart Energia and EDP Smart Serviços. ³ Considers PCH Santa Leopoldina and EDP Ventures. ⁴ Considers intragroup eliminations. ⁵ Manageable Expenditure include depreciation and amortization.

1.1.1 Gross Margin

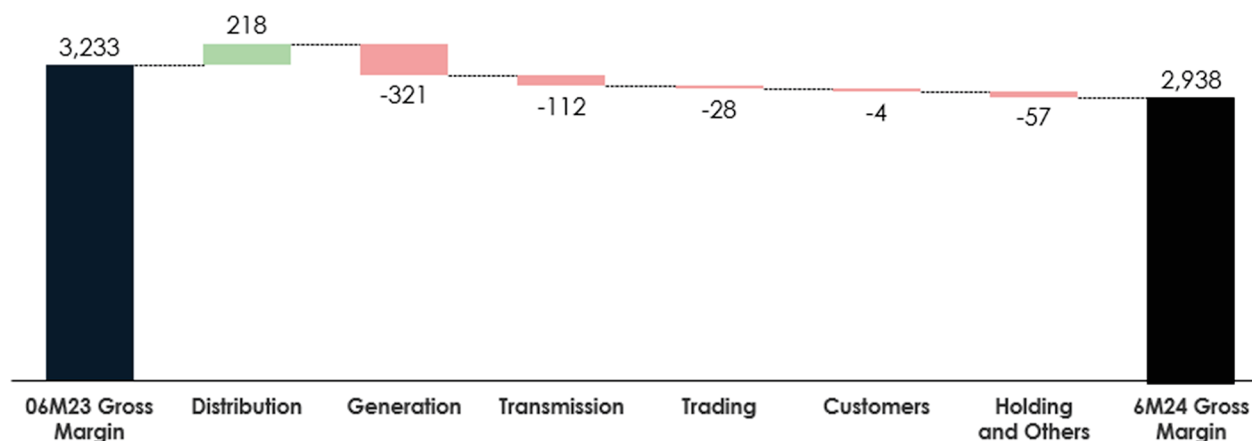
Items in R\$ Thousand or %	Consolidated		
	6M24	06M23	Var
Net Operating Revenue	6,909,492	7,293,223	-5.3%
Non-Manageable Expenditures	(3,971,716)	(4,060,455)	-2.2%
Energy Purchased to Resell	(3,117,270)	(3,260,532)	-4.4%
Charges for Usage of Basic Network	(782,422)	(702,851)	11.3%
Others	(72,024)	(97,072)	-25.8%
Gross Margin	2,937,776	3,232,768	-9.1%

Note: Gross Margin does not consider the Construction Income.

Gross Margin decreased 9.1% compared to the same period of the year 2023, mainly due to:

- (i) **Distribution:** increase of R\$ 218 million, resulting from the impact of a larger market, increase in VNR and the reduction in losses, minimized by the effects of overcontracting in both distributors;
- (ii) **Transmission:** reduction of R\$ 112 million, mainly due to the completion of the sale and deconsolidation of Lot 18 in February;
- (iii) **Generation:** reduction of R\$ 321 million, resulting from the trading of 80% of the capital of Pecém in December 2023;
- (iv) **Trading:** reduction of R\$ 28 million, due to the volatility of future energy prices; and
- (v) **Clients:** increase of R\$ 4 million, due to the entry of new operating lease contracts.

Formation of Gross Margin - 2Q24 (R\$ million)



1.1.2 Manageable Expenditure

Items in R\$ Thousand or %			
	2Q24	2Q23	Var
Personnel	(310,554)	(301,339)	3.1%
Material	(29,345)	(22,874)	28.3%
Third-Party Services	(292,677)	(271,695)	7.7%
Provision	(124,984)	(108,301)	15.4%
Other	(82,733)	(63,925)	29.4%
PMTO	(840,293)	(768,134)	9.4%
PMTO (Excluding Provisions)	(715,309)	(659,833)	8.4%
Gain/Loss on the Deactivation/Asset Sale	(34,248)	(70,407)	-51.4%
Infrastructure Construction Costs	(914,521)	(1,099,173)	-16.8%
Depreciation and Amortization	(350,230)	(893,115)	-60.8%
Manageable Expenditures	(2,139,292)	(2,830,829)	-24.4%

*Excluding Pecém's PMSO values

The main items that influenced the PMSO, disregarding Pecém:

- (i) Personnel: Salary correction in accordance with the ACT and higher cost with Overtime;
- (ii) Material: Lower PIS/COFINS Credit, in addition to seasonalization of distributors' operating activities;
- (iii) Third-party services: Maintenance at distributors to address contingencies and increase maintenance at EDP Goiás; contractual readjustments; increased IT costs (licenses), in addition to consultancy postponements;
- (iv) Provisions: Regulatory fine on EDP São Paulo, due to the Average Service Time (TMA) survey that occurred in 2019/22; and
- (v) Other: Rental and IPTU costs.

The Company decreased its manageable expenditure by 24% compared to the same period of the previous year. In addition to the points mentioned above, the effects of construction cost and depreciation have been added. In the year 2023, it was impacted in the first semester by the reclassification of all Pecém assets and liabilities as Non-current assets held for trading. In accordance with CPC 31, for accounting purposes, assets held for sale must be measured at their book value or the fair value less sales expenses, whichever is lower. This reclassification had a negative impact on the total amount of R\$ 577 million.

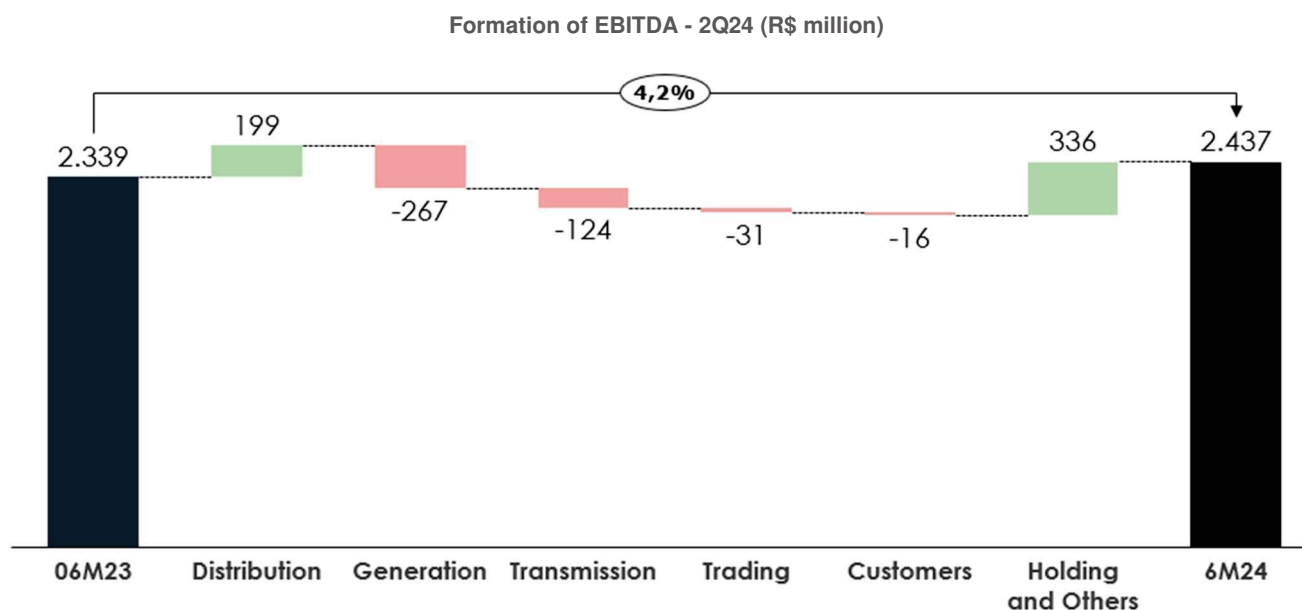
1.1.3. Income (loss) from ownership interest

Items in R\$ Thousand or %	2Q24	2Q23	Var
Santo Antônio do Jari (50.0%) ¹	39,548	41,383	-4.4%
Cachoeira Caldeirão (50.0%) ¹	3,144	(463)	-779.0%
São Manoel (33.3%) ¹	(1,242)	(3,844)	-67.7%
Celesc (29.90%) ¹	101,734	96,003	6.0%
Pecém	26,797	-	100.0%
Others ²	-	(1,881)	-100.0%
Minority Interests Result	169,981	131,198	29.6%

¹ Considers ownership interest in assets and, in the case of Celesc, the equity accounting uses trial balances with a delay of two months in relation to the date presented in the Company's financial statements; ² Considers the equity accounting of Pecém, Pecém TM, Pecém OM, Mabe and Blue Sol.

The increase in Equity Income (Loss) reflects the sale of 80% of the capital of Pecém, resulting in the deconsolidation of the group's business and the addition of the remaining 20%, still held by the Company, to the Equity Income (Loss) caption.

1.1.4 EBITDA



The EBITDA reached R\$ 2.4 billion, accounting for an increase of 4.2%. In addition to the effects mentioned earlier, it is worth highlighting the impact of +R\$ 374 million on the holding company and -R\$ 304 million in generation resulting from the surplus and the deconsolidation of Pecém, respectively.

Items in R\$ Thousand or %	2Q24	2Q23	Var
EBITDA	2,437,372	2,339,394	4.2%
Update of Indemnifiable Financial Assets (VNR)	(182,035)	(179,478)	1.4%
Transmission EBITDA (IFRS)	(343,648)	(467,182)	-26.4%
Regulatory EBITDA	313,989	369,459	-15.0%
Adjusted EBITDA	2,225,678	2,062,193	7.9%
Minority Interests Result	169,981	131,198	29.6%
EBITDA in Accordance with CVM 527 Instruction	2,607,353	2,470,592	5.5%

Note: Transmission Regulatory EBITDA may undergo changes due to PIS/COFINS adjustments

The adjusted EBITDA for the non-recurring effects and cash effects was R\$ 2.2 billion, a 7.9% increase. According to CVM instruction 527, EBITDA totaled R\$ 2.6 billion with an increase of 5.5%.

1.1.5. Financial Result

Financial Results (R\$ Thousand)	Financial Results (R\$ Thousand)		
	2Q24	2Q23	Var
Financial Revenue	490,403	408,219	19.5%
Interest and Monetary Variation	291,575	342,636	-14.9%
Others	198,828	65,583	203.2%
Financial Expenditures	(1,171,258)	(1,187,838)	-1.4%
Debt Charges	(1,000,156)	(1,022,674)	-2.2%
Others	(171,102)	(165,164)	3.6%
Total	(680,855)	(779,619)	-12.4%

The financial result decreased 12.4%, mainly due to the impact of lower interest rates and currency changes resulting from lower Debt costs, in addition to the effects of other income impacted by:

- (i) refund of withholding PIS/COFINS credits at Trading;
- (ii) financial update of the action handed down in favor of Funcesp regarding retirement and pension balances;

- (iii) update of income from fair value of investment in Venture; and
- (iv) monetary updates on accounts receivable higher in relation to the previous year.

1.1.6. Income Tax and Social Contribution (IR/CS)

	2Q24	2Q23	Var
Income Befor Taxes on Profit	1,576,505	725,009	117.4%
Tax Rate	34%	34%	
IR/CS	(536,012)	(246,503)	117.4%
Additions/Eliminations			
Donations	(5,749)	(1,946)	195.4%
Unrecognized Deferred Taxes	(43,955)	(199,446)	-78.0%
Adjustment to Prior Years	(85,715)	(283)	30188.0%
Adjustment Presumed Income	7,639	-	n.a.
Results from Corporate Participation	57,874	48,949	18.2%
Interest on equity	(8,752)	(9,328)	-6.2%
SUDAM/SUDENE (Tax Benefits)	13,325	45,769	-70.9%
Others	4,821	2,017	139.0%
Total	(598,710)	(365,395)	63.9%
Effective Tax Rate	38.0%	50.4%	-12.4%

IR/CS totaled R\$ 599 million, accounting for an increase of 63.9%, resulting from the higher result between the periods, plus effects of additions and exclusions to the calculation basis, recognition of write-off of deferred taxes (Sta Leopoldina) recorded in previous fiscal years and finally, due to unrecognized deferred taxes, reflecting the impairment of Pecém that impacted current tax, without recognition of the deferred tax in the interim accounting information. This non-recognition may be the object of future recognition, in accordance with annual reviews of taxable income generation projections. There is no statute of limitation period for the use of said credits.

1.1.7. Net Income

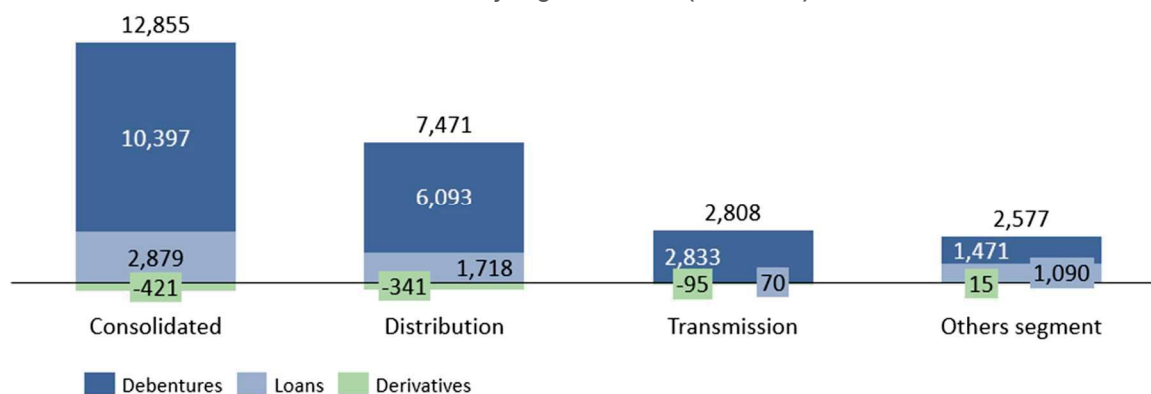
The Net Income was R\$ 888 million, accounting for an increase of 236% compared to the same period of the previous year, mainly impacted by the recognition in 2024 of the surplus of R\$ 374 million resulting from the trading of Lot 18 (in the 1st quarter) and Lot 23 (Lot MGTE in the 2nd quarter), and additionally, the year 2023 was impacted in the first semester by the reclassification of all assets and liabilities of Pecém as Non-current assets held for sale. In accordance with CPC 31, for accounting purposes, assets held for sale must be measured at their book value or the fair value less sales expenses, whichever is lower. This reclassification had a negative impact on the total amount of R\$ 577 million.

1.2. Indebtedness

1.2.1. Gross Debt

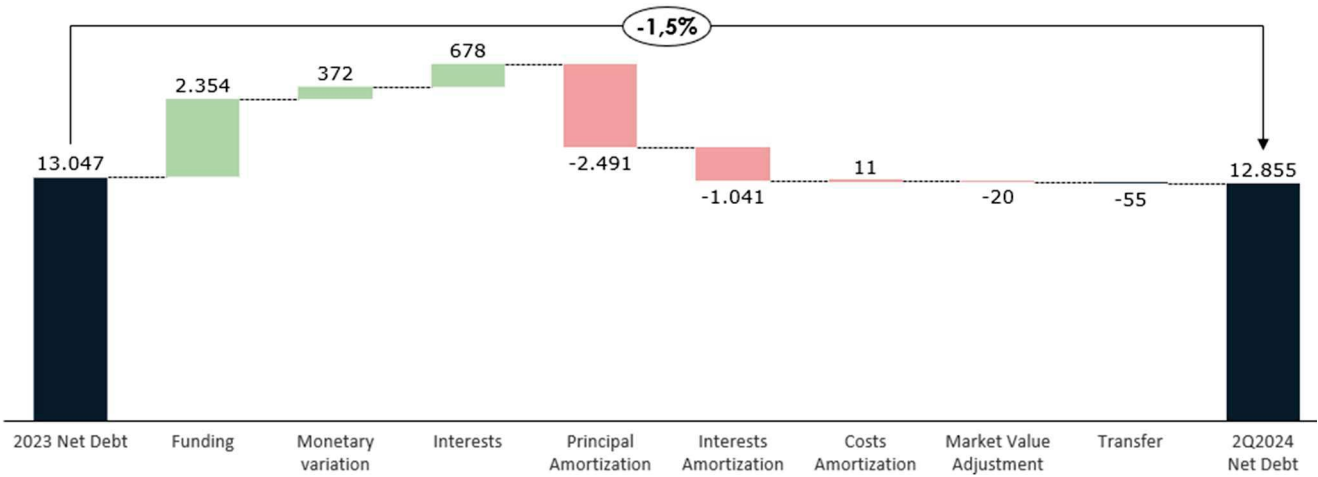
The Company closed the semester with a Gross Debt of R\$ 12.8 billion disregarding the debts of non-consolidated assets, which account for R\$ 2.5 billion. In the first quarter, the Company made four fundraisings in its Subsidiaries for the period: two at EDP Espírito Santo, one at EDP São Paulo, and one at EDP Trading, with the purpose of reinforcing cash, extending the average debt term and guaranteeing working capital for its operations. In the second quarter, the Company made a fundraising in its Subsidiary EDP São Paulo for the period, with the purpose of reinforcing cash, extending the average debt term and guaranteeing working capital for its operations.

Gross debt by segment - 2Q24 (R\$ million)



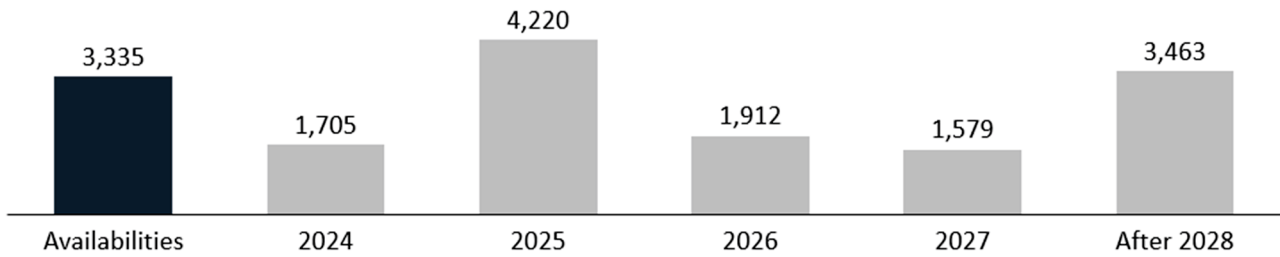
Note: Disregards intragroup eliminations, intragroup loan agreements and Investco's preferred shares.

Breakdown of Consolidated Gross Debt (R\$ million)



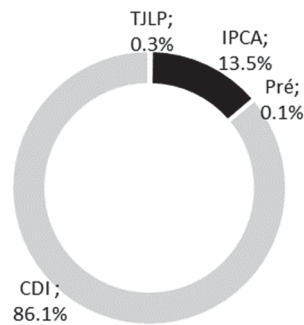
Note: Funds obtained include the transaction costs with the debenture issue.

Schedule of Debt Expiration¹ (R\$ million)



Note: ¹Amounts consider principal + charges + results of hedging operations. Includes amortization of derivatives.

Gross Debt by Index on 06/30/2024



Note: Funding in US dollars with swap for CDI is included in the CDI.

1.3. Changes in Property, plant and equipment

Total			
Capex (R\$ Thousand)	2Q24	2Q23	Var
Distribution	671,801	803,445	-16.4%
EDP São Paulo	314,894	407,346	-22.7%
EDP Espírito Santo	356,907	396,099	-9.9%
Generation	5,812	21,728	-73.3%
Enerpeixe	2,149	4,548	-52.7%
Lajeado / Investco	3,663	2,629	39.3%
Pecém	-	14,551	-100.0%
Transmission	244,069	282,027	-13.5%
Solar	113,430	42,766	165.2%
Others	28,061	11,702	139.8%
Total	1,063,173	1,161,668	-8.5%
Unconsolidated generation	4,163	10,423	-60.1%
Total	1,067,336	1,172,091	-8.9%

Note: Investments made in the Solar and Other segments refer to a cash basis.

Investments totaled R\$ 1.067 million, accounting for a decrease of 10.8%, mainly in distributors and the transmission segment, namely:

- (i) Investments in Distribution total R\$ 672 million, with emphasis on the expansion of lines, substations and distribution networks for new clients, accounting for 50% of the investment for the period. When compared to the same period in 2023, we highlight the acceleration of investments in the 1st quarter of 2023 due to the tariff review process, added to the effects of the year 2024 of replanning works for the second semester;
- (ii) In Generation, the total invested was R\$ 5.8 million, accounting for a decrease of 73% compared to 2023, resulting from the sale of Usina de Pecém;
- (iii) In Transmission, investments reached R\$ 245 million, accounting for a reduction of 13% compared to 2023 due to the seasonality of construction works for the lots under construction (Lot 1 & Lot 2); and
- (iv) Solar Geração Distribuída presents an increase in investment in this 1st Semester of R\$ 70.7 million, due to the progress of works with emphasis on the Anápolis, Matrincha, Vargem Grande do Sul plants among others, with investments for the period of R\$ 113 million.

2. ANNEXES**ANNEX I
CORPORATE PROFILE**

EDP Energias do Brasil, controlled by EDP Portugal, one of the main European operators in the power industry, is a holding company with investments in the Energy Generation, Distribution, Trading, Transmission, Clients and Other. In the Generation segment, it controls the operations of conventional-source projects (Hydroelectric power plants) in five states in the country (Mato Grosso, Tocantins, Ceará, Pará and Amapá) and holds 2.7 GW of the installed capacity. In the Distribution segment, it operates with two distributors in states of São Paulo and Espírito Santo, besides having an interest of 29.90% in Celesc's capital, in Santa Catarina. In the Trading segment it negotiates energy purchase and sale agreements with customers all over Brazil. In the Transmission segment, the Company started its operation in 2016 and has seven projects and nine substations. In the Customer segment, it operates through EDP Smart, a brand launched in 2019 that brings together the full portfolio of services offered to business and residential customers, with integrated solutions in the areas of free market sales, retail sales, energy efficiency, solar energy, electric mobility and services for the end consumer.

CONSOLIDATION STRUCTURE

According to the consolidation structure, the Company has three water assets (Jari, Cachoeira Caldeirão and São Manoel) and one Integrated asset (Celesc), which are accounted under the "equity income (loss)" method, proportional to its equity interest.

The Company has two water assets, with minority partnerships, which are fully consolidated (Enerpeixe and Lajeado), excluding interests in the "minority interest" caption. Moreover, after the sale of part of its interest in the Pecém thermoelectric plant, the Company currently holds 20% of its capital.

Lajeado Energia is a holding company that holds 73% of the energy generated by Usina Luis Eduardo Magalhães (Investco). The remaining 27% of the energy is divided among other partners, not passing through the Company's income (loss), since the PPAs are separated within the Consortium. Moreover, Lajeado Energia holds the lease from Investco proportional to its interest. Lajeado Energia's partners are EDP Brasil and Eletrobrás.

The remaining companies are fully consolidated.



(A free translation of the original in Portuguese)

Report on review of parent company and consolidated interim financial statements

To the Board of Directors and Shareholders
EDP - Energias do Brasil S.A.

Introduction

We have reviewed the accompanying interim balance sheet of EDP - Energias do Brasil S.A. ("Company") as at June 30, 2024 and the related statements of income and comprehensive income for the quarter and six-month period then ended, and the statements of changes in equity and cash flows for the six-month period then ended, as well as the accompanying consolidated interim balance sheet of the Company and its subsidiaries ("Consolidated") as at June 30, 2024 and the related consolidated statements of income and comprehensive income for the quarter and six-month period then ended, and the consolidated statements of changes in equity and cash flows for the six-month period then ended, and notes, comprising material accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these parent company and consolidated interim financial statements in accordance with the accounting standard CPC 21, Interim Financial Reporting, of the Brazilian Accounting Pronouncements Committee (CPC), and International Accounting Standard (IAS) 34 - Interim Financial Reporting, of the International Accounting Standards Board (IASB). Our responsibility is to express a conclusion on these interim financial statements based on our review.

Scope of review

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



EDP - Energias do Brasil S.A.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying parent company and consolidated interim financial statements referred to above do not present fairly, in all material respects, the financial position of the Company and of the Company and its subsidiaries as at June 30, 2024, and the parent company financial performance for the quarter and six-month period then ended and its cash flows for the six-month period then ended, as well as the consolidated financial performance for the quarter and six-month period then ended and the consolidated cash flows for the six-month period then ended, in accordance with CPC 21 and IAS 34.

Other matters

Statements of value added

The interim financial statements referred to above include the parent company and consolidated statements of value added for the six-month period ended June 30, 2024. These statements are the responsibility of the Company's management and are presented as supplementary information under IAS 34. These statements have been subjected to review procedures performed together with the review of the interim financial statements for the purpose concluding whether they are reconciled with the interim financial statements and accounting records, as applicable, and if their form and content are in accordance with the criteria defined in the accounting standard CPC 09 - "Statement of Value Added". Based on our review, nothing has come to our attention that causes us to believe that these statements of value added have not been properly prepared, in all material respects, in accordance with the criteria established in this accounting standard, and that they are consistent with the parent company and consolidated interim financial statements taken as a whole.

São Paulo, July 29, 2024

PricewaterhouseCoopers
PricewaterhouseCoopers
Auditores Independentes Ltda.
CRC 2SP000160/O-5

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Adriano Formosinho Correia
Signed by: ADRIANO FORMOSINHO CORREIA/78278592204
CPF: 78278592204
Signed on: 11/07/2024 15:18:01 BRT
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C: BR
Nº de Arq: SERASA RFB v3

Adriano Formosinho Correia
Contador CRC 1BA029904/O-5

EDP - ENERGIAS DO BRASIL S.A.
BALANCE SHEETS AT
(In thousands of reais)



	Note	Parent Company		Consolidated	
		06/30/2024	12/31/2023	06/30/2024	12/31/2023
ASSETS					
Current assets					
Cash and cash equivalents	4	874,410	1,792,587	3,174,116	3,435,221
Securities	5			160,883	4,173
Securities receivable	14	29,046	19,101	28,387	15,930
Accounts receivable	6			2,605,027	2,692,617
Recoverable income tax and social contribution	8	92,978	125,258	207,836	244,680
Other recoverable taxes	8	96,376	88,624	400,507	421,928
Deferred PIS and COFINS	9.1			84,768	112,160
Loans receivable	10	379,713	183,115	253,727	
Derivative financial instruments	33.1.2		24,131	25,014	35,474
Dividends	11	763,289	461,356	119,874	90,270
Inventories				435,238	405,001
Pledges and restricted deposits				3,518	4,156
Sectorial financial assets	7			24,768	35,269
Concession assets	19			509,893	497,570
Future commitments	12			868,375	883,965
Other receivables	13	15,289	25,154	325,210	302,698
		<u>2,251,101</u>	<u>2,719,326</u>	<u>9,227,141</u>	<u>9,181,112</u>
Non-current assets held for sale	15		516,552		3,068,492
Total current assets		<u>2,251,101</u>	<u>3,235,878</u>	<u>9,227,141</u>	<u>12,249,604</u>
Non-current assets					
Securities	5	4,204	4,392	4,204	19,906
Securities receivable	14	61,840	71,003	34,972	44,589
Indemnifiable financial assets	18			7,780,352	7,320,523
Concession assets	19			6,213,989	5,685,172
Accounts receivable	6			185,936	157,979
Recoverable income tax and social contribution	8			66,360	63,944
Other recoverable taxes	8			505,767	507,037
Income tax and social contribution - deferred	9			106,940	293,495
Deferred PIS and COFINS	9.1			89,752	87,172
Loans receivable	10		155,458	11,454	14,218
Derivative financial instruments	33.1.2	23,449		494,598	218,197
Post-employment benefits	25			51,437	48,816
Advance for future capital increase	10	102,058	635,300		
Pledges and restricted deposits		19,653	17,684	503,048	512,107
Sectorial financial assets	7			175,960	221,357
Future commitments	12			857,352	780,646
Other receivables	13	48,882	13,933	27,252	29,747
		<u>260,086</u>	<u>897,770</u>	<u>17,109,373</u>	<u>16,004,905</u>
Investments	16	9,116,079	8,014,392	2,537,538	2,508,394
Investment properties		9,484	9,484	47,208	51,569
Property, plant and equipment	20	58,695	63,666	3,262,858	3,226,774
Intangible assets	21	83,023	64,212	3,238,394	3,384,217
		<u>9,267,281</u>	<u>8,151,754</u>	<u>9,085,998</u>	<u>9,170,954</u>
Total non-current assets		<u>9,527,367</u>	<u>9,049,524</u>	<u>26,195,371</u>	<u>25,175,859</u>
TOTAL ASSETS		<u>11,778,468</u>	<u>12,285,402</u>	<u>35,422,512</u>	<u>37,425,463</u>

See the accompanying notes to the interim financial statements.

EDP - ENERGIAS DO BRASIL S.A.
BALANCE SHEETS AT
(In thousands of reais)



	Note	Parent Company		Consolidated	
		06/30/2024	12/31/2023	06/30/2024	12/31/2023
LIABILITIES					
Current liabilities					
Suppliers	22	24,932	45,691	1,367,144	1,675,031
Debentures	23	26,022	25,297	1,797,704	2,529,730
Loans, financing and debt charges	24		613,090	933,190	2,405,167
Derivative financial instruments	33.1.2		24,131	56,924	249,718
Income tax and social contribution payable	8			119,813	138,838
Other taxes payable	8	29,322	61,484	392,668	535,640
Deferred PIS and COFINS	9.1			147,079	174,129
Other deferred taxes	9			463	
Dividends	11	5,397	283,894	211,812	476,724
Post-employment benefits	25	664		101,302	100,712
Sectorial charges				126,750	110,435
Use of public property				42,646	44,135
Provision	26			80,546	64,851
Sectorial financial liabilities	7			858,754	690,007
Future commitments	12			682,957	668,438
Other accounts payable	13	108,325	114,600	538,678	467,334
		<u>194,662</u>	<u>1,168,187</u>	<u>7,458,430</u>	<u>10,330,889</u>
Non-current liabilities held-for-sale	15				2,248,376
Total current liabilities		<u>194,662</u>	<u>1,168,187</u>	<u>7,458,430</u>	<u>12,579,265</u>
Non-current liabilities					
Debentures	23			8,599,763	6,312,320
Loans, financing and debt charges	24			1,945,329	1,783,543
Derivative financial instruments	33.1.2			42,026	20,537
Other taxes payable	8	1,226	487	234,108	251,652
Income tax and social contribution - deferred	9	111,008	105,694	1,065,643	977,753
Deferred PIS and COFINS	9.1	293	270	505,054	494,378
Post-employment benefits	25	10,741		672,442	733,637
Sectorial charges				3,531	3,689
Use of public property				450,625	452,308
Provision	26	72,549	58,556	686,693	697,136
Provision for unsecured liabilities	16	93	27,791	93	330
Sectorial financial liabilities	7			334,786	338,727
Future commitments	12			670,273	560,125
Other accounts payable	13	34,416	24,623	178,004	156,029
Total non-current liabilities		<u>230,326</u>	<u>217,421</u>	<u>15,388,370</u>	<u>12,782,164</u>
SHAREHOLDERS' EQUITY					
Capital	27.1	6,002,716	6,002,716	6,002,716	6,002,716
Capital reserves		116,495	117,288	116,495	117,288
Profit reserves		4,973,974	5,376,486	4,973,974	5,376,486
Other comprehensive income		(627,786)	(596,696)	(627,786)	(596,696)
Retained earnings		888,081		888,081	
		<u>11,353,480</u>	<u>10,899,794</u>	<u>11,353,480</u>	<u>10,899,794</u>
Non-controlling shareholders	27.2			1,222,232	1,164,240
Total shareholders' equity		<u>11,353,480</u>	<u>10,899,794</u>	<u>12,575,712</u>	<u>12,064,034</u>
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		<u>11,778,468</u>	<u>12,285,402</u>	<u>35,422,512</u>	<u>37,425,463</u>

See the accompanying notes to the interim financial statements.

EDP - ENERGIAS DO BRASIL S.A.

STATEMENTS OF INCOME

SIX-MONTH PERIODS ENDED JUNE 30

(In thousands of reais, unless otherwise indicated)



	Note	Parent Company				Consolidated			
		Changes in the period		Accumulated in the period		Changes in the period		Accumulated in the period	
		04/01/2024- 06/30/2024	04/01/2023- 06/30/2023	01/01/2024- 06/30/2024	01/01/2023- 06/30/2023	04/01/2024- 06/30/2024	04/01/2023- 06/30/2023	01/01/2024- 06/30/2024	01/01/2023- 06/30/2023
Income	28	(522)	1,189	(2,683)	4,001	3,875,594	4,077,339	7,824,013	8,392,396
Costs	29								
Electricity services cost						(2,007,533)	(2,014,132)	(3,960,241)	(3,972,270)
Cost of production for electricity						(3,167)	(40,861)	(7,215)	(88,185)
Cost of operation						(363,205)	(369,588)	(715,508)	(753,365)
Cost of service rendered to third-parties		(994)		(4,260)		(488,612)	(533,863)	(930,043)	(1,105,553)
		(994)	-	(4,260)	-	(2,862,517)	(2,958,444)	(5,613,007)	(5,919,373)
Gross profit		(1,516)	1,189	(6,943)	4,001	1,013,077	1,118,895	2,211,006	2,473,023
Operating expenses and income	29								
Estimated loss from allowance for doubtful accounts - PECLD						(43,887)	(35,029)	(89,248)	(74,290)
General and administrative expenses		(30,037)	(42,303)	(59,361)	(74,916)	(145,329)	(177,531)	(309,967)	(331,480)
Gain (loss) in the sale of investments	29.3	(23,717)		374,137		(23,717)		374,137	
Operating expenses and income, net		(7,793)	(594,234)	(3,223)	(595,642)	(66,324)	(649,888)	(98,786)	(696,054)
		(61,547)	(636,537)	311,553	(670,558)	(279,257)	(862,448)	(123,864)	(1,101,824)
Income (loss) from ownership interest	16	224,856	368,507	615,431	839,942	103,254	83,726	170,218	131,198
Income before financial result and taxes		161,793	(266,841)	920,041	173,385	837,074	340,173	2,257,360	1,502,397
Financial result	30								
Financial income		34,065	46,409	91,446	105,050	346,103	196,952	490,403	410,450
Financial expenses		(15,425)	(6,228)	(31,864)	(10,938)	(649,505)	(567,650)	(1,171,258)	(1,187,838)
		18,640	40,181	59,582	94,112	(303,402)	(370,698)	(680,855)	(777,388)
Income before income taxes		180,433	(226,660)	979,623	267,497	533,672	(30,525)	1,576,505	725,009
Income taxes	31								
Income tax and social contribution - current		4,114	3,436	(94,201)	(5,666)	(141,755)	(130,985)	(370,492)	(296,840)
Income tax and social contribution - deferred		2,173	470	2,659	2,241	(162,871)	(9,330)	(228,218)	(68,555)
		6,287	3,906	(91,542)	(3,425)	(304,626)	(140,315)	(598,710)	(365,395)
Net income for the period		186,720	(222,754)	888,081	264,072	229,046	(170,840)	977,795	359,614
Attributable to controlling shareholders		186,720	(222,754)	888,081	264,072	186,720	(222,754)	888,081	264,072
Attributable to non-controlling shareholders						42,326	51,914	89,714	95,542
Earnings per share attributable to shareholders	32								
Basic/Diluted earnings per share (Reais/shares)									
COMMON SHARES		0.34254	(0.19679)	1.62921	0.46658	0.34254	(0.19679)	1.62921	0.46658

See the accompanying notes to the interim financial statements.

EDP - ENERGIAS DO BRASIL S.A.
STATEMENTS OF COMPREHENSIVE INCOME
SIX-MONTH PERIODS ENDED JUNE 30
(In thousands of reais)



	Parent Company				Consolidated			
	Changes in the period		Accumulated in the period		Changes in the period		Accumulated in the period	
	04/01/2024– 06/30/2024	04/01/2023– 06/30/2023	01/01/2024– 06/30/2024	01/01/2023– 06/30/2023	04/01/2024– 06/30/2024	04/01/2023– 06/30/2023	01/01/2024– 06/30/2024	01/01/2023– 06/30/2023
Net income for the period	186,720	(222,754)	888,081	264,072	229,046	(170,840)	977,795	359,614
Other comprehensive income								
Items that will not be reclassified to profit or loss								
Actuarial gains and losses - Post-employment benefit plan					35,073	(75,755)	45,020	(83,306)
Equity accounting on other comprehensive income of subsidiaries	23,175	(55,181)	(46,566)	(95,819)	1		(76,306)	(30,291)
Income tax and social contribution - deferred					(11,925)	25,757	(15,306)	28,325
	23,175	(55,181)	(46,566)	(95,819)	23,149	(49,998)	(46,592)	(85,272)
Items that will be reclassified to profit or loss								
Cash flow hedge	23,449		23,449		23,489	(7,855)	23,489	(15,982)
Income tax and social contribution - deferred	(7,973)		(7,973)		(7,987)	2,672	(7,987)	5,435
	15,476	-	15,476	-	15,502	(5,183)	15,502	(10,547)
Comprehensive income for the period	225,371	(277,935)	856,991	168,253	267,697	(226,021)	946,705	263,795
Attributable to controlling shareholders	225,371	(277,935)	856,991	168,253	225,371	(277,935)	856,991	168,253
Attributable to non-controlling shareholders					42,326	51,914	89,714	95,542

See the accompanying notes to the interim financial statements.

EDP - ENERGIAS DO BRASIL S.A.
STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY
(In thousands of reais)



	6-month period ended June 30								
	Capital	Capital reserves	Profit reserves	Treasury shares	Other comprehensive income	Retained earnings	Total Parent Company	Non-controlling shareholders	Total consolidated
Balances at 12/31/2022	5,502,716	127,375	5,953,946	(311,906)	(546,220)	-	10,725,911	1,169,848	11,895,759
Capital increase - ASM of 04/11/2023	500,000		(500,000)				-		-
Equity valuation adjustment		(793)					(793)	793	-
Additional dividends – Annual Shareholders' Meeting 04/11/2023			(152,457)				(152,457)		(152,457)
Dividends to non-controlling shareholders							-	(40,326)	(40,326)
Stock options granted		(3,763)					(3,763)		(3,763)
Disposal of treasury shares		(4,737)		12,636			7,899		7,899
Net income for the period						264,072	264,072	95,542	359,614
Other comprehensive income									
Equity accounting on other comprehensive income of subsidiaries					(95,819)		(95,819)		(95,819)
Balances at 06/30/2023	6,002,716	118,082	5,301,489	(299,270)	(642,039)	264,072	10,745,050	1,225,857	11,970,907
	6-month period ended June 30								
	Capital	Capital reserves	Profit reserves	Treasury shares	Other comprehensive income	Retained earnings	Total Parent Company	Non-controlling shareholders	Total Consolidated
Balances at 12/31/2023	6,002,716	117,288	5,376,486	-	(596,696)	-	10,899,794	1,164,240	12,064,034
Equity valuation adjustment		(793)					(793)	793	-
Additional dividends - Board of Directors' Meeting on 03/20/2024			(402,512)				(402,512)		(402,512)
Dividends to non-controlling shareholders							-	(32,515)	(32,515)
Net income for the period						888,081	888,081	89,714	977,795
Other comprehensive income									
Cash flow hedge					23,449		23,449		23,449
Equity accounting on other comprehensive income of subsidiaries					(46,566)		(46,566)		(46,566)
Income tax and social contribution - deferred					(7,973)		(7,973)		(7,973)
Balances at 06/30/2024	6,002,716	116,495	4,973,974	-	(627,786)	888,081	11,353,480	1,222,232	12,575,712

See the accompanying notes to the interim financial statements.

EDP - ENERGIAS DO BRASIL S.A.
STATEMENTS OF CASH FLOWS
SIX-MONTH PERIODS ENDED JUNE 30
(In thousands of reais)



	Note	Parent Company		Consolidated	
		2024	2023	2024	2023
Cash flow from operating activities					
Income before income taxes		979,623	267,497	1,576,505	725,009
Adjustments to reconcile income to cash from operating activities					
Deferred taxes		23	1,341	27,277	3,599
Estimated loss from allowance for doubtful accounts - PECLD				89,248	74,153
Remuneration of concession assets				(321,808)	(373,325)
Construction margin				(4,601)	(35,716)
Fair value of indemnifiable financial assets				(182,035)	(179,478)
Depreciation, amortization and impairment		9,338	583,055	348,186	964,408
Residual value of property, plant and equipment and intangible assets written off		6,535		35,355	39,931
Interest and inflation adjustments of Loans receivable		(16,629)	(22,182)	(2,838)	948
Sectorial financial assets and liabilities				36,942	(5,315)
Suppliers - inflation adjustment - Free Energy				1,378	49
Debt charges and inflation adjustments on loans, financing, debentures and derivatives		13,410	3,573	867,791	939,728
Use of Public Property - inflation adjustment and adjustment to present value				19,529	(2,231)
Leases and rentals - inflation adjustment and adjustment to present value		1,100	982	7,723	7,266
Provision for post-employment benefit plan				35,337	36,871
Provisions (reversals) and inflation adjustments for civil, tax and labor contingencies		8,409	4,106	59,612	105,657
Provisions for environmental permits - inflation adjustment and adjustment to present value				2,472	557
Future commitments				63,551	6,853
Income (loss) from ownership interest		(615,431)	(839,942)	(170,218)	(131,198)
Gain on disposal of investments		(374,137)		(374,137)	
Sectorial charges – provision and inflation adjustment				22,222	23,685
Pledges and restricted deposits linked to lawsuits - inflation adjustment		(610)	(651)	(25,902)	(22,286)
Taxes and social contributions - inflation adjustment		(3,516)	(991)	(17,726)	(6,035)
Derivative financial instruments				(96,385)	20,931
Other		(6,433)	(8,812)	(26,161)	98,741
		<u>1,682</u>	<u>(12,024)</u>	<u>1,971,317</u>	<u>2,292,802</u>
(Increase) decrease in operating assets					
Accounts receivable				(97,969)	24,074
Sectorial financial assets				75,633	114,509
Concession assets				260,242	295,571
Recoverable income tax and social contribution				105,529	193,866
Other recoverable taxes		(11,469)	(17,525)	(96,162)	(89,471)
Inventories				(22,848)	(111,528)
Pledges and restricted deposits		(1,359)	89	27,463	3,166
Income receivable				2,105	2,313
Derivative financial instruments				(40)	(12,915)
Other operating assets		(24,896)	12,397	(62,870)	(14,759)
		<u>(37,724)</u>	<u>(5,039)</u>	<u>191,083</u>	<u>404,826</u>
Increase (decrease) in operating liabilities					
Suppliers		(36,395)	(23,242)	(294,476)	(162,412)
Sectorial financial liabilities				110,638	(144,801)
Income tax and social contribution payable				(109,201)	(182,868)
Other taxes payable		9,858	(59,546)	10,017	64,941
Post-employment benefits		11,405		(53,543)	(43,474)
Sectorial charges				(5,693)	(17,702)
Provision		(1,033)	(4,444)	(69,529)	(45,738)
Use of public property				(22,701)	(23,674)
Derivative financial instruments					12,915
Other operating liabilities		(6,781)	(9,992)	117,210	(22,405)
		<u>(22,946)</u>	<u>(97,224)</u>	<u>(317,278)</u>	<u>(565,218)</u>
Cash (invested in) received from operating activities		<u>(58,988)</u>	<u>(114,287)</u>	<u>1,845,122</u>	<u>2,132,410</u>
Income tax and social contribution paid		(92,720)	(5,757)	(369,059)	(294,941)
Net cash (invested in) received from operating activities		<u>(151,708)</u>	<u>(120,044)</u>	<u>1,476,063</u>	<u>1,837,469</u>
Net cash from investing activities					
Disposal of investment		1,098,565		1,146,553	71
Dividends and interest on own capital received		61,246	25,027	61,246	25,027
Securities				(156,522)	(90,736)
Advance for future capital increase		(102,008)	(166,100)		
Capital increase in subsidiaries		(303,850)	(169,621)		
Capital decrease in subsidiaries			875,000		
Additions to concession assets				(891,191)	(1,013,783)
Additions to Property, plant and equipment and intangible assets		(25,647)	(10,200)	(47,714)	(90,997)
Disposal of assets and rights				21	
Loans receivable		(191,419)	(53,178)	(250,950)	(2,891)
Cash and cash equivalents - Investment held for sale				22,168	(424,591)
Net cash (invested in) from investing activities		<u>536,887</u>	<u>500,928</u>	<u>(116,389)</u>	<u>(1,597,900)</u>
Cash flow from financing activities					
Pledges and restricted deposits				8,037	(405)
Accounts received		5,651			
Dividends and interest on own capital paid		(681,009)	(710,729)	(699,938)	(712,861)
Funding of loans, financing and debentures		3,250		2,351,157	
Amortization of principal of loans, financing, derivatives and debentures		(603,250)		(2,436,772)	(770,486)
Payment of debt charges		(25,775)	(1,917)	(829,654)	(792,975)
Payments of principal - leases		(2,223)	(1,925)	(13,609)	(16,267)
Repurchase of treasury shares			7,899		7,899
Net cash invested in financing activities	36.1	<u>(1,303,356)</u>	<u>(706,672)</u>	<u>(1,620,779)</u>	<u>(2,285,095)</u>
Net increase (decrease) in cash and cash equivalents		<u>(918,177)</u>	<u>(325,788)</u>	<u>(261,105)</u>	<u>(2,045,526)</u>
Cash and cash equivalents at the end of the period		874,410	645,746	3,174,116	2,151,670
Cash and cash equivalents at the beginning of the period		1,792,587	971,534	3,435,221	4,197,196
		<u>(918,177)</u>	<u>(325,788)</u>	<u>(261,105)</u>	<u>(2,045,526)</u>

See the accompanying notes to the interim financial statements.

EDP - ENERGIAS DO BRASIL S.A.
STATEMENTS OF ADDED VALUE
SIX-MONTH PERIODS ENDED JUNE 30
(In thousands of reais)



	Parent Company		Consolidated	
	2024	2023	2024	2023
Generation of added value	407,832	19,876	11,609,987	11,284,859
Operating income	(1,846)	4,441	9,669,107	9,517,992
Estimated loss from allowance for doubtful accounts - PECLD			(89,260)	(74,290)
Income related to the construction of company assets	25,647	10,200	148,318	76,217
Income from construction			932,217	1,155,840
Remuneration of concession assets			346,415	409,155
Restatement of indemnifiable financial assets			182,035	179,478
Other income	384,031	5,235	421,155	20,467
(-) Inputs acquired from third parties	(69,468)	(64,628)	(5,927,541)	(6,140,851)
Costs of purchased energy			(3,480,223)	(3,580,304)
Electricity network utilization charges	(4,629)		(867,637)	(775,635)
Materials		(656)	(120,754)	(61,693)
Raw material and inputs for production of electric power	(46,223)		(53,438)	(90,543)
Third-party services		(36,467)	(289,141)	(342,078)
Infrastructure construction cost			(919,909)	(1,099,173)
Other operating costs	(18,616)	(27,505)	(196,439)	(191,425)
Gross added value	338,364	(44,752)	5,682,446	5,144,008
Retentions				
Depreciation and amortization	(9,432)	(585,942)	(350,232)	(968,192)
Net generated value added	328,932	(630,694)	5,332,214	4,175,816
Added value received through transfers				
Financial income	99,458	112,518	533,646	433,077
Equity accounting result	615,431	839,942	170,218	131,198
Total added value payable	1,043,821	321,766	6,036,078	4,740,091
Distribution of added value				
Personnel				
Direct remuneration	14,401	26,610	205,343	214,223
Benefits	2,843	2,658	53,310	62,712
FGTS	3,606	2,754	22,063	18,703
Taxes, rates and contributions				
Federal	101,185	13,048	2,270,739	1,858,920
State	238	67	1,311,960	1,010,679
Municipal	1,518	1,312	10,936	10,403
Third-party capital remuneration				
Interest	31,864	10,938	1,181,435	1,197,822
Rentals	85	307	2,497	7,015
Remuneration of own capital				
Non-controlling interests			89,714	95,542
	155,740	57,694	5,147,997	4,476,019
Retained earnings	888,081	264,072	888,081	264,072
	1,043,821	321,766	6,036,078	4,740,091

See the accompanying notes to the interim financial statements.



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

1 Operations

EDP - Energias do Brasil S.A. (Company, Parent company or EDP - Energias do Brasil), a publicly-held corporation, incorporated on July 24, 2000, based in the City of São Paulo, has as its corporate purpose: (i) to participate in other companies as shareholder, or quotaholder, as well as render services in business and projects of the energy sector, in Brazil and/or abroad; (ii) managing energy generation, transmission, distribution and trading assets, in their various forms and categories; (iii) to study, plan, develop, and implement projects in distribution, generation, transmission, and sales of electricity in all of its forms and descriptions; and (iv) to provide services for the electrical industry in Brazil or overseas.

As of August 21, 2023, shares issued by the Company are no longer traded on B3 S.A. - Brasil, Bolsa, Balcão.

The Company has direct and indirect interests in subsidiaries, affiliates, and joint ventures, including 2 distributors, 8 generators, 7 transmission companies, 1 energy trader, 23 customer service providers, and 5 holding companies/other projects.

For more information on these investments, refer to Notes 1 and 2 of Financial statements for the year ended December 31, 2023.

1.1 Change in corporate name

In the period ended June 30, 2024, it was decided to change the corporate name of the subsidiary, as listed below:

Old name	Current name	Change date
Energia II SPE	EDP Transmissão Norte Nordeste (EDP Norte Nordeste)	ORDINARY GENERAL MEETING - 04/09/2024

2 Preparation basis

2.1 Statement of conformity

The interim accounting statements have been prepared in accordance with Technical Pronouncement CPC 21 (R1) – Interim Statement and with the international accounting standard IAS 34 – Interim Financial Reporting, issued by the International Accounting Standards Board - IASB, consistently presented with the standards issued by the Brazilian Securities and Exchange Commission - CVM, applicable to the preparation of Quarterly Information – ITR and specific laws of the Brazilian Electricity Regulatory Agency - ANEEL, when they do not conflict with the accounting practices adopted in Brazil and/or with international accounting practices.

The presentation of a Statement of Value added, prepared according to the CPC 09 - Statement of Value added, is required by Brazilian Corporate Law and by the accounting practices adopted in Brazil applicable to Publicly-Held Companies. International Financial Reporting Standards (IFRS) do not require the presentation of this statement. Accordingly, in conformity with IFRS, this statement is presented as supplementary information, without prejudice to financial statements as a whole.

Management evaluated the ability of the Company and of its subsidiaries to continue operating normally and it is convinced that they have the ability to continue as a going concern. In addition, the Management of the Company and its subsidiaries is not aware of any material uncertainty that could raise significant doubts related to its ability to continue as a going concern. Accordingly, these financial statements have been prepared based on the going concern assumption.

The Management of the Company and its subsidiaries affirms that all relevant information characteristic of financial statements, and is being evidenced and correspond to those used by Management.

The issue of these interim accounting statements was authorized by the Management of the Company and its subsidiaries on July 29, 2024.

These interim accounting statements were prepared according to the uniform principles, methods and criteria in relation to those adopted upon the closing of the last fiscal year on December 31, 2023.

Some notes are not presented since changes are not significant when compared to the information already disclosed in annual financial statements on December 31, 2023. Consequently, this interim accounting statements should be read together with the annual financial statements disclosed to Brazilian Securities Commission (CVM) disclosed on February 26, 2024. Notes in this situation are as follows:

Number of Note at 12/31/2023	Name of the Note	Justification
2.1	Distribution, Generation and Transmission concession agreements	(a)
3.8	New effective and not effective standards and interpretations	(b)
9.6	Installments	(b)
13	Pledges and restricted deposits	(b)
16.3	Risk premium - GSF	(b)
24.2	Free energy	(a)
30	Sectorial charges	(b)
31	Use of Public Property - UBP	(b)
33.2	Distribution of profit	(b)
32.3	Reserves	(b)
33.3.2.1	Share-based remuneration plan characteristics	(a)
32.4	Other comprehensive income	(b)
33.6.1	Founders' shares	(b)
37.3	SUDAM and SUDENE	(b)
39.1.1.1	Financial assets	(c)
39.1.1.2	Financial liabilities	(c)
39.1.2	Fair value	(c)
39.1.2.1	Measurement at fair value of financial instruments	(c)
42	Insurance coverage	(b)

(a) Note identical to that disclosed in the financial statements of December 31, 2023.

(b) There were no changes in the context of the note, and the changes in the amounts related to the period ended June 30, 2024, in relation to the year ended December 31, 2023, were considered immaterial by Company's Management.

(c) There was no change in note context, accordingly, texts are not being presented.

2.2 Accounting practices

The main accounting notes that require the adoption of premises and estimates that are subject to a greater level of uncertainties and are risked to result in a material adjustment if said premises and estimates are significantly changed in subsequent periods, are described in Note 3 to financial statements as of December 31, 2023.



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

2.3 Basis of measurement

The individual and consolidated interim accounting statements were prepared based on the historical cost as base value except: (i) certain financial assets and liabilities that were measured at fair value (Note 33.1.1); (ii) net defined benefit assets and liabilities that are recognized at fair value, with limitation of the recognition of actuarial surplus (Note 25); (iii) the mark-to-market of future commitment contracts (Note 12); (iv) Investment properties; (v) Loans, financing and debt charges (Note 24); and (vi) derivative financial instruments (Note 33.1.2).

2.4 Functional and presentation currency

The functional currency of the Company and its subsidiaries is the Brazilian Real and the individual and consolidated financial statements are presented in thousands of Brazilian Reais, rounded to the nearest whole number, unless otherwise indicated.

2.5 Consolidated financial statements

The consolidated interim accounting statements were prepared in accordance with the standards established by CPC 36 (R3) - Consolidated statements, related to IFRS 10, approved by the CVM Resolution 112/22 covering the Company and its subsidiaries (Note 17).

Direct and indirect subsidiaries are consolidated from their acquisition dates, which correspond to the dates on which the Company obtained control, and they will be consolidated until the date on which this control ceases.

The main consolidation practices adopted have not changed and are described in Note 3.6 of the Financial Statements for the year ended December 31, 2023.

2.6 Impairment

For the period ended June 30, 2024 there has been no indication, whether from internal or external sources of information, that any asset had suffered devaluation. Therefore, in the period mentioned, the Management considers that the net book value recorded for the assets is recoverable and, consequently, there was no need to form the provision for impairment in subsidiaries.

The Company quarterly monitors the events that may significantly change the test for impairment.

3 Significant events in the period

3.1 Release of funds and funding

During the six months ended June 30, 2024, the Company and subsidiaries raised funds as follows:

Consolidated						
Company	Source	Release date	Maturity	Amount	Debt cost	Purpose
In domestic currency						
EDP Espírito Santo	Debentures - 13 th issue	Feb-24	Feb-28	500,000	CDI + 0.90% p.a.	Refinance and extend the average term of the debt and working capital
EDP Espírito Santo	Assignment of CDE – ABC Brasil	Feb-24	Jun-24	101,087	1.015% p.m.	Working capital
EDP Trading	Debentures – 1 st issue	Feb-24	Feb-34	575,000	IPCA + 6.05% p.a.	Refinance and extend the average term of the debt and working capital
EDP São Paulo	Debentures – 16 th issue	Mar-24	Mar-28	350,000	CDI + 0.89% p.a.	Refinance and extend the average term of the debt and working capital
EDP São Paulo	Debentures – 17 th issue	Jun-24	Jun-28	750,000	CDI + 0.68% p.a.	Refinance and extend the average term of the debt and working capital
Total in domestic currency				<u>2,276,087</u>		
Loans						
Issuer	Company	Release date	Maturity	Amount	Debt cost	Purpose
EDP - Energias do Brasil	EDP Renováveis	May-24	12/31/2024	250,000	CDI + 1.47% p.a.	Working capital
				250,000		

For further information on the aforementioned resources received, see Notes 23, 24 and 33.1.2.

3.2 Regulatory measures for the electricity sector that impact the Company and its subsidiaries

Publication	Description	Status
REN 1.083 of February 5, 2024	On February 05, 2024, the Homologatory Resolution (REH) 1083 was published, approving the Sub-modules 9.1, 9.2 and 9.7 for the Tariff Regulation Procedures (PRORET), applicable to electric power transmission public service concessionaires.	Said Resolution aims to present the changes in Submodules 9.1 and 9.2 of the Tariff Regulation Procedures – PRORET, addressing the methodologies for the periodic review of the income of transmission concessionaires.
Ordinance 2.737 of February 8, 2024	On February 08, 2024, the SNETP/MME/Ordinance 2737 was published, approving the framework in the Special Regime of Incentives for the Development of the Infrastructure (REIDI) of the project of reinforcements and improvements in electric power transmission facilities detailed in Annexes I–XIII of this Ordinance, including the indirect subsidiary EDP Goiás.	The indirect subsidiary EDP Goiás obtained the REIDI, which brings tax benefits to the project.
Homologatory Resolution (REH) 1.084 of March 14, 2024	On March 14, 2024, Homologatory Resolution (REH) 1.084 was published, approving version 1.10 of Submodule 6.8 of the Tariff Regulation Procedures – PRORET, which addresses Tariff Flags, with the incorporation of generation out of the order of merit for reasons of energy security, in the methodology for triggering Tariff Flags.	Change in Tariff Flags that minimizes the financial effects for the distributors.
Homologatory Resolution (REH) 3.306 of March 14, 2024	On March 14, 2024, the Homologatory Resolution (REH) 3.306 was published, providing for the activation brackets and the additional amounts of the tariff flags, addressed in sub-module 6.8 of PRORET, effective as of April 2024.	The Homologatory Resolution (REH) generates operational impact for adjusting the values of tariff flags for distributors.

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

**3.2.1 Distribution subsidiaries - Concession renewal - Decree 12068 of June 22, 2024**

Public Consultation 152, of June 22, 2023, was concluded with the publication of Decree 12068 on June 21, 2024, which regulates the bidding and extension of electric power distribution concessions.

The aforementioned Decree provides for the extension for a period of 30 years without any burden to distribution concessions that meet the minimum criteria of quality of service and financial sustainability. The rules apply to contracts maturing between 2025 and 2031.

The concessions of the distribution subsidiaries present service quality and financial solidity indicators compatible with the criteria established by the Decree and may have their terms extended until October 2058. ANEEL, in compliance with the guidelines of the Decree, must open the Public Consultation to define the draft of the addendum to the Concession Agreement that will include the conditions provided for in the Decree. The forecast for approval and disclosure by ANEEL of the draft amendment to the Concession Agreement is 120 days, counted as of the date of publication of the Decree.

3.3 EDP - Energias do Brasil - Transmission Asset Rotation

On October 31, 2024, the Company notified that on this date, the purchase and sale agreement was signed with a company held by Actis Assessoria Investimentos Ltda ("Actis") to formalize the disposal of 100% of the share capital held by the Company of 2 transmission assets, namely: EDP Transmissão SP-MG ("Lot 18") and Mata Grande Transmissora, as shown in Notes 15.1 and 15.2, totaling 439 Km of extension and R\$ 131 million of RAP.

On February 20 and June 7, 2024, the Company disclosed a Notice to the Market informing about the completion of the trading of subsidiaries EDP Transmissora SP-MG and Mata Grande Transmissora, respectively, once all precedent conditions were met.

Due to the conclusion of these disposals, the Company wrote-off the balances of Non-Current Assets and Liabilities Held for Sale of EDP Transmissora SP-MG and Mata Grande Transmissora, which had been classified in this way in September 2023. The calculation of gains and losses on the disposal of said operations is presented in Notes 15.1 and 15.2.

3.4 EDP Smart Serviços - Asset Held for Sale relating to EDP Smart Soluções

The related assets and liabilities to the indirect subsidiary EDP Smart Soluções were presented in the non-current groups held for sale as of December 2023. Considering the Company's pursuit for better capturing the value of assets, on March 31, 2024, the Management of subsidiary EDP Smart Serviços declined on the intention to dispose the interest in investments, which were once again included in the accounts of Grupo EDP - Energias do Brasil, for its wholly-owned subsidiary EDP Smart Serviços.

3.5 Santa Leopoldina - Capital increase

The subsidiary Santa Leopoldina resolved, at the Extraordinary General Meeting - EGM held on January 15, 2024, to increase its capital from the current amount of R\$ 341,210 to R\$ 480,210, without issuing new shares, with this increase in the amount of R\$ 139,000 being fully paid on that date in local currency by its Parent Company.

3.6 Santa Leopoldina - Debenture maturity extension

On January 15, 2024, the debenture holders of the 1st Issue of the subsidiary Santa Leopoldina approved, at the Annual Debenture Holders' Meeting, the extension of R\$ 700,000 of the aforementioned debentures (Note 23) to the new maturity on January 17, 2029, with a change in remuneration from CDI + 1.52% p.a. to CDI + 1.40% p.a.

3.7 Energia I - Disposal

On January 30, 2024, the Company fully sold Energia I and its subsidiaries to a third party. The transaction was completed for R\$ 1.00, as the parties involved agreed that the price was defined considering the financial situation of these investments. At that moment, the buyer assumed full control of Energia I and its subsidiaries, with all assets and liabilities. Subsequently, the new management of Energia I issued a private debenture of R\$ 20,332, fully subscribed by the Company, with the right to assign the debt as of March 2024.

3.8 Transmission Auction 1/2024

On March 28, 2024, at the Electric Energy Transmission Public Service Concession Auction 1/2024, organized by ANEEL, the Company and its subsidiary EDP Trading won Lots 2, 7 and 13, located in the states of Bahia, Maranhão, Piauí and Tocantins, totaling 1,388 km of transmission lines and two substations.

3.9 EDP - Energias do Brasil - Receipts from the sale of Energest

On March 31, 2024, the Company recognized the gain in the price adjustment from the sale of Energest due to the assumption of the Post-Employment Benefits liability, with liabilities assumed of R\$ 11,460 and receipt of R\$ 13,003. Furthermore, regarding the price adjustments provided for in the sale agreement, the Company received an increase of R\$ 7,778.

3.10 Distributors – Adherence to the Program for Incentivized Self-Regulation of Taxes

In March 2024, the subsidiaries EDP São Paulo and EDP Espírito Santo joined the Program for Incentivized Self-Regulation of Taxes of the Brazilian Federal Revenue, established by Law 14.789/2023 and regulated by RFB Normative Instruction 2.168/2023, to confess undeclared PIS and COFINS debts on financial income resulting from the update of credits arising from the exclusion of ICMS from the PIS and COFINS calculation basis on income. The program granted taxpayers special conditions to regularize taxes administered by the Brazilian Federal Revenue Service through debt confession and the payment or installment installments of the full amount of the debts, without the levy of late payment and *ex officio* fines and a 100% discount on late payment interest. The principal was R\$ 13,338 for EDP São Paulo and R\$ 11,636 for EDP Espírito Santo, with the Distributors paying 50% of the value of the consolidated debt (Principal) in cash and using tax losses, donated by the subsidiary Santa Leopoldina, to the remainder of the value, amounting to R\$ 12,487, R\$ 6,669 at EDP São Paulo and R\$ 5,818 at EDP Espírito Santo (Note 8).

3.11 Executive Board's restructuring

On April 08, 2024, EDP - Energias do Brasil informed the market that in a Meeting of the Company's Board of Directors, the members approved the amendment of the Company's Bylaws to include, among others, the restructuring of the Company's Board of Directors with the creation of the positions of "Chief Executive Officer and Investor Relations Officer" and "Chief Financial Officers", the members of the Board of Directors approved the reappointment of the Company's Board of Directors to the aforementioned new positions and with a new term of office of one year from the present date; that is, from April 08, 2024 until April 08, 2025, with Mr. João Manuel Veríssimo Marques da Cruz being elected to the position of Chief Executive and Investor Relations Officer and Ms. Maria Marta de Figueiredo Gerales, for the position of Chief Financial Officer.

3.12 Santa Leopoldina - Asset Recoverability in the Merger

In May 2024, the subsidiary Santa Leopoldina carried out the recoverability test of the Deferred Asset of Corporate Income Tax (IRPJ) and Social Contribution (CSLL) on Tax Losses from previous periods and, considering the study of future results, the impossibility of recovering these taxes was identified. Thus, Santa Leopoldina reversed the deferred taxes in the amount of R\$ 85,720 (Note 31).

3.13 EDP São Paulo - Tax Assessment Notice 0019/2024-SFT

On June 26, 2024, the subsidiary EDP São Paulo received the Tax Assessment Notice 0019/2024-SFT. After the severe weather event that occurred on November 3, 2023 in the state of São Paulo, the Regulatory Agencies ARSESP and ANEEL started inspections to determine the performance of electric power distributors in the face of Emergency Occurrences. Inspection case 48500.000647/2024 resulted in Tax Assessment Notice 0019/2024-SFE, recording Non-Compliance due to the excessive duration of interruptions that occurred in the EDP São Paulo concession area in 2022 and 2023 and the inadequate performance of the average response time to emergency incidents in the years 2019 to 2023. Therefore, the Agency classified the Non-Compliance as a group III infraction, according to Normative Resolution 846/2019, in the amount of R\$ 16,021 recorded under regulatory contingencies (Note 26.1.1).



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

4 Cash and cash equivalents

	Note	Parent Company		Consolidated	
		06/30/2024	12/31/2023	06/30/2024	12/31/2023
Cash and banks		6,144	66,659	153,322	360,528
Financial investments					
Bank Deposit Certificates – CDB	4.1	833,262	313,558	2,093,232	1,559,700
Repurchase agreement backed by Debentures	4.2	35,004	1,412,360	927,562	1,497,153
Investment Funds			10		17,840
Total		868,266	1,725,928	3,020,794	3,074,693
		874,410	1,792,587	3,174,116	3,435,221

The changes in the Cash and Cash Equivalents of the Company and its subsidiaries are presented in the Statements of Cash Flows.

4.1 Bank Deposit Certificates – CDB

On June 30, 2024, the financial investments of the Company and its subsidiaries refer substantially to rates that varied from 97.00% to 103.00% of the Interbank Deposit Certificate (CDI) rate.

4.2 Repurchase agreement backed by Debentures

As of June 30, 2024, the Repurchase agreement backed by Debentures refer to the Company and its subsidiaries and were remunerated at rates that vary between 92.00% and 99.00% of the Interbank Deposit Certificate - CDI.

5 Securities

	Note	Parent Company		Consolidated			
		Non-current		Current		Non-current	
		06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Investment Funds	5.1	4,204	4,392	160,883	4,173	4,204	19,906
Total		4,204	4,392	160,883	4,173	4,204	19,906

5.1 Investment Funds

The consolidated amount in Current refers, substantially, to securities of the subsidiaries EDP Espírito Santo and EDP São Paulo and result from investment in investment fund belonging to the financial institution with portfolio and composed of LFTs with yield equivalent to 98.41% of CDI. The Non-current amount in the Parent Company mainly refers to the Company's securities and arises from investment in Subordinated Junior Quotas of a credit receivables investment fund, a securitization vehicle set up to finance the supply chain of companies belonging to EDP- Energias do Brasil Economic Group.

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)



6 Accounts receivable

	Consolidated													Net balance at 06/30/2024	Net balance at 12/31/2023
	Current Values							Renegotiated amounts							
	Falling due		Overdue					Falling due		Overdue					
Note	≤60 days	>60 days	≤90 days	91–180 days	181–360 days	> 360 days	PECLD (Note 6.4)	≤60 days	>60 days	≤60 days	>60 days	PECLD (Note 6.4)			
Current															
Consumers															
Billed supply	6.2														
Residential		307,162		347,634	73,325	87,959	351,130	(335,857)	27,550	61,415	21,906	111,185	(117,562)	935,847	923,764
Industrial		64,179		28,470	3,599	5,286	39,625	(32,294)	2,133	2,544	1,211	4,950	(4,058)	115,645	127,254
Commerce, services and other activities		104,560		74,869	18,429	25,908	119,566	(100,500)	6,594	12,235	4,471	24,792	(26,275)	264,649	281,011
Rural		54,038		28,954	6,936	5,177	36,117	(26,575)	3,565	4,143	1,892	5,804	(4,893)	115,158	125,039
Government															
Federal		2,466		1,255	59	67	275	(83)	10	14		5		4,068	3,476
State		8,926		190	58	97	662	(281)	218	29	9	18	(21)	9,905	6,212
Municipal		19,326		9,310	2,910	934	2,363	(830)	1,223	2,132	189	227	(147)	37,637	34,921
Public lighting		5,633		4,061	965	448	11,987	(6)	227	312	59	1,026		24,712	25,704
Public service		13,247		4,334	296	370	2,552	(591)	103	316	180	393	(273)	20,927	27,949
Free customers		112,549				3,347	(3,347)							112,549	118,470
Chargeable Services		678		1,342	1,879	2,498	8,540	(4,431)						10,506	11,291
Unbilled supply		589,368						(4,243)						585,125	601,394
(-) Collection under reclassification process		(25,261)												(25,261)	(25,688)
Other receivables		42,875												42,875	29,157
		1,299,746	-	500,419	108,456	132,091	572,817	(509,038)	41,623	83,140	29,917	148,400	(153,229)	2,254,342	2,289,954
Concessionaires															
Electricity supply	6.3	136,925	32	14		659		(659)						136,971	218,704
Short-term energy		57,851												57,851	67,089
Electricity network utilization charges		92,779					85	(2)						92,862	84,853
Other receivables		5,207												5,207	10,135
		292,762	32	14	-	659	85	(661)	-	-	-	-	-	292,891	380,781
Clients															
Energy Efficiency		12,895	917	1,293	212	113	3,906	(3,917)						15,419	95
Signature management services		104	42	46	41	19	130	(150)						232	1,267
Expenditure to be refunded		4,116	1,167	749	273	207	779	(883)						6,408	2,318
Generation of steam		3,990	864											4,854	-
Leases		15,179	5,422	551	922	786	3,119	(984)	388					25,383	9,776
Other customers		3,715	771	546	199	1,135	270	(1,138)						5,498	8,426
		39,999	9,183	3,185	1,647	2,260	8,204	(7,072)	388	-	-	-	-	57,794	21,882
Total current		1,632,507	9,215	503,618	110,103	135,010	581,106	(516,771)	42,011	83,140	29,917	148,400	(153,229)	2,605,027	2,692,617



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

	Consolidated						
	Current Values			Renegotiated amounts		Net balance at 06/30/2024	Net balance at 12/31/2023
	Falling due		Overdue	PECLD	Falling due		
	≤60 days	>60 days	> 360 days	(Note 6.4)	>60 days	(Note 6.4)	
Non-current							
Consumers							
Billed supply							
Residential				54,546	(26,547)	27,999	32,520
Industrial			4,983	1,331	(527)	2,574	2,256
Commerce, services and other activities			18	14,135	(8,099)	6,036	6,375
Rural				3,487	(982)	2,505	3,183
Government							
Federal						-	5
State						-	1
Municipal				1,515	(9)	1,506	1,645
Public lighting				7		7	64
Public service				494	(14)	480	511
(-) Adjustment to present value				(100)		(100)	(1,343)
	-	-	5,001	(3,231)	75,415	(36,178)	41,007
Concessionaires							
Other receivables						-	909
	-	-	-	-	-	-	909
Clients							
Expenditure to be refunded		11,021				11,021	-
Leases		133,908				133,908	111,753
Other customers						-	100
	-	144,929	-	-	-	144,929	111,853
Total non-current	-	144,929	5,001	(3,231)	75,415	(36,178)	185,936
	-	144,929	5,001	(3,231)	75,415	(36,178)	157,979

Notes



Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

6.1 Characteristics of accounts receivable

The main characteristics have not changed and are described in Note 7.1 to the Financial Statements for the year ended December 31, 2023.

6.2 Distributors – Billed supply

The change observed in the period refers to the subsidiary EDP São Paulo, mainly due to the reduction in the volume of energy consumed on June 30, 2024 compared to the volume of energy consumed on December 31, 2023 and the reduction in the system load, which was 1,443,175 MWh in June 2024, compared to 1,568,740 MWh in December 2023.

6.3 Concessionaires – Electricity supply

The reduction of electric power supplies substantially refers to: (i) to the subsidiary EDP Trading, the reduction in energy trading contracts is due to the general scenario of energy prices, which reached low levels during the period of 2024, resulting from the continuity of the favorable hydrological scenario in the National Interconnected System ("SIN") and high reservoir levels; and (ii) to subsidiary EDP São Paulo, as a result of the reduction in the electricity load sold through the Surplus Sale Mechanism (MVE).

6.4 Estimated loss from allowance for doubtful accounts - PECLD

	Consolidated					
	Balance at 12/31/2023	Expected PECLD	Review of risk (i)	Income (loss) from losses	Reversal of Assets held for sale (Note 16.3)	Balance at 06/30/2024
		Throughout life	PECLD			
Consumers						
Residential	(467,708)	(45,414)	(912)	34,068		(479,966)
Industrial	(39,892)	(3,730)	(4,711)	8,241		(40,092)
Commerce, services and other activities	(131,405)	(10,995)	(7,494)	15,002		(134,892)
Rural	(32,517)	(3,553)	1,070	2,550		(32,450)
Government	(1,298)	(98)	107	(82)		(1,371)
Public lighting	(7)	(13)	167	(153)		(6)
Public service	(849)	(39)	(102)	112		(878)
Free customers	(3,288)		(59)			(3,347)
Chargeable Services	(4,072)		(359)			(4,431)
Not billed	(4,332)		89			(4,243)
	(685,368)	(63,842)	(12,204)	59,738	-	(701,676)
Concessionaires	(542)		(119)			(661)
Clients	(1,764)	(1,371)	(52)		(3,885)	(7,072)
Total	(687,674)	(65,213)	(12,375)	59,738	(3,885)	(709,409)
Current	(645,132)					(670,000)
Non-current	(42,542)					(39,409)

(i) The risk matrix is evaluated annually, but the study may be reevaluated if the estimated losses on doubtful accounts (PECLD, in Portuguese) behaves differently from the expected outcome.

The percentages of expected losses segregated by class of consumption applied upon the first recognition of receivables are as follows:

	06/30/2024							
	EDP São Paulo				EDP Espírito Santo			
	Irregular Consumption		Irregular Consumption		Irregular Consumption		Irregular Consumption	
	Active customers							
	Low voltage	Medium and high voltage	Low voltage	Medium and high voltage	Low voltage	Medium and high voltage	Low voltage	Medium and high voltage
Residential	1.19%	n/a	41.00%	n/a	1.10%	n/a	43.49%	n/a
Industrial	1.37%	0.82%	23.86%	9.66%	0.90%	0.79%	12.41%	6.16%
Commerce, services and other activities	0.85%	0.76%	21.51%	2.04%	0.57%	0.84%	30.48%	n/a
Rural	0.24%	n/a	13.81%	n/a	0.87%	0.11%	21.11%	n/a
Government	0.06%	n/a	5.55%	n/a	0.06%	0.01%	3.80%	n/a
Public lighting	0.01%	n/a	n/a	n/a	0.01%	n/a	n/a	n/a
Public service	n/a	n/a	n/a	n/a	n/a	0.15%	n/a	n/a

	12/31/2023							
	EDP São Paulo				EDP Espírito Santo			
	Irregular Consumption		Irregular Consumption		Irregular Consumption		Irregular Consumption	
	Active customers							
	Low voltage	Medium and high voltage	Low voltage	Medium and high voltage	Low voltage	Medium and high voltage	Low voltage	Medium and high voltage
Residential	1.19%	n/a	22.56%	n/a	1.79%	n/a	21.42%	n/a
Industrial	1.64%	0.23%	21.01%	8.51%	2.10%	0.82%	14.86%	7.37%
Commerce, services and other activities	0.75%	0.86%	10.93%	1.84%	1.07%	0.72%	13.31%	n/a
Rural	0.47%	n/a	14.62%	n/a	1.08%	0.11%	7.50%	n/a
Government	0.04%	n/a	4.51%	n/a	0.01%	0.00%	0.00%	n/a
Public lighting	0.01%	n/a	n/a	n/a	0.13%	0.04%	4.55%	n/a
Public service	n/a	n/a	n/a	n/a	n/a	0.18%	n/a	n/a

For the period ended June 30, 2024, there was no change in the measurement assumptions.



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

7 Sectorial financial assets and liabilities

	Consolidated										
	Balance at	Allocation	Amortization	Inflation adjustment	Balance at	Current	Non-current	Amortization	Amounts under formation		
	12/31/2023				06/30/2024			amounts	IRT (*) 2023	IRT (*) 2024	IRT (*) 2025
CVA											
Purchase of energy	(634,060)	(150,358)	360,368	(34,149)	(458,199)	(442,244)	(15,955)	(107,772)	(409,170)	10,379	48,364
Itaipu Energy Cost	(18,650)	(51,479)	(19,523)	(1,764)	(91,416)	(72,078)	(19,338)	1,221	(90,207)	(2,430)	
PROINFA	(24,439)	(13,062)	17,096	(611)	(21,016)	(18,329)	(2,687)	(6,937)	(14,079)		
Basic Network Transportation	169,215	49,151	(72,282)	8,507	154,591	126,881	27,710	25,601	124,985	4,005	
Energy Transportation - Itaipu	23,547	6,151	(9,371)	1,217	21,544	17,761	3,783	3,034	18,007	503	
System Service Charges - ESS/Energy Reserve Charges - EER	23,608	37,074	(2,607)	2,866	60,941	59,199	1,742	1,183	67,784	(8,026)	
Energy Development Account - CDE (Energy development account)	(13,146)	(13,835)	7,151	1,562	(18,268)	(24,743)	6,475	(2,336)	(15,932)		
	<u>(473,925)</u>	<u>(136,358)</u>	<u>280,832</u>	<u>(22,372)</u>	<u>(351,823)</u>	<u>(353,553)</u>	<u>1,730</u>	<u>(86,006)</u>	<u>(318,612)</u>	<u>4,431</u>	<u>48,364</u>
Financial items											
Overcontracting of energy	304,409	(56,843)	(114,573)	17,927	150,920	83,807	67,113	38,872	112,048		
Neutrality of Parcel A	(28,534)	(84,410)	(5,908)	(3,791)	(122,643)	(105,817)	(16,826)	5,036	(129,379)	1,700	
Exceeding of Demand and Reactive Energy Surplus	(223,673)	(66,843)	28,334	(18,666)	(280,848)	(126,288)	(154,560)	(3,306)	(122,982)	(154,560)	
Hydrologic risks	(372,212)	(102,618)	88,329	(3,740)	(390,241)	(353,347)	(36,894)	(79,001)	(311,240)		
Other	(1,355)	(100,189)	88,247	(6,262)	(19,559)	(170)	(19,389)	(691)	(7,184)	(11,684)	
	<u>(321,365)</u>	<u>(410,903)</u>	<u>84,429</u>	<u>(14,532)</u>	<u>(662,371)</u>	<u>(501,815)</u>	<u>(160,556)</u>	<u>(39,090)</u>	<u>(458,737)</u>	<u>(164,544)</u>	<u>-</u>
PIS & COFINS											
PIS/COFINS Technical Note 115/04	33,176	(13,256)			19,920	19,920				19,029	891
Exclusion of ICMS from PIS and COFINS basis	(9,994)		11,494	(38)	1,462	1,462		1,462			
	<u>23,182</u>	<u>(13,256)</u>	<u>11,494</u>	<u>(38)</u>	<u>21,382</u>	<u>21,382</u>	<u>-</u>	<u>1,462</u>	<u>-</u>	<u>19,029</u>	<u>891</u>
Total	<u>(772,108)</u>	<u>(560,517)</u>	<u>376,755</u>	<u>(36,942)</u>	<u>(992,812)</u>	<u>(833,986)</u>	<u>(158,826)</u>	<u>(123,634)</u>	<u>(777,349)</u>	<u>(141,084)</u>	<u>49,255</u>
Current assets	35,269				24,768	24,768					
Non-current assets	221,357				175,960		175,960				
Current liabilities	690,007				858,754	858,754					
Non-current liabilities	338,727				334,786		334,786				

(*) IRT - Tariff repositioning index

The details regarding the nature of each sector's financial assets and liabilities are described in Note 8 of the financial statements as of December 31, 2023.



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

8 Income tax, social contribution, and other taxes

	Parent Company						Balance at 06/30/2024
	Balance at 12/31/2023	Addition	Inflation adjustment	Advances / Payments	Federal tax offsetting	Transfer	
Offsettable assets							
Recoverable income tax and social contribution	125,258		3,652	92,721	(41,013)	(87,640)	92,978
Total current	125,258	-	3,652	92,721	(41,013)	(87,640)	92,978
Other recoverable taxes							
ICMS	41						41
PIS and COFINS	410	349				(349)	410
Income tax on interest earning bank deposits	23,333	7,850				(4,555)	26,628
IRRF (Withholding income tax) on interest on own capital	61,160	3,861				(1,971)	63,050
Withholding income tax and social contribution on billing	210	70				(24)	256
Other	3,470	2,588				(67)	5,991
Total current	88,624	14,718	-	-	-	(6,966)	96,376
Liabilities payable							
Income tax and social contribution payable	-	94,201		1		(94,202)	-
Total current	-	94,201	-	1	-	(94,202)	-
Other taxes payable							
PIS and COFINS	34,568	8,465			(41,013)	(404)	1,616
Taxes on services rendered by third-parties	4,002	5,537	3	(4,522)			5,020
Installments	6,446		133	(3,197)			3,382
Personnel charges	16,092	13,200		(10,295)			18,997
Other	863	670					1,533
Total	61,971	27,872	136	(18,014)	(41,013)	(404)	30,548
Current	61,484						29,322
Non-current	487						1,226

	Consolidated								Balance at 06/30/2024
	Balance at 12/31/2023	Addition	Write-offs	Inflation adjustment	Advances / Payments	Federal tax offsetting	Transfer	Transferred to assets held for sale (Note 15)	
Offsettable assets									
Recoverable income tax and social contribution	308,624			8,406	240,908	(76,308)	(207,464)	30	274,196
Total	308,624	-	-	8,406	240,908	(76,308)	(207,464)	30	274,196
Current	244,680								207,836
Non-current	63,944								66,360
Other recoverable taxes									
ICMS	485,174	99,687	(5)		8,510		(47,296)	(6,180)	539,890
PIS and COFINS	291,990	483,152		19,117	(44,532)	(25,207)	(489,591)	(1,414)	233,515
Income tax on interest earning bank deposits	56,294	23,266					(31,086)	(497)	47,977
IRRF (Withholding income tax) on interest on own capital	78,253	3,861					(19,064)		63,050
Withholding income tax and social contribution on billing	7,632	9,101			2		(8,084)	61	8,712
Other	9,622	5,065	(175)				(1,705)	323	13,130
Total	928,965	624,132	(180)	19,117	(36,020)	(25,207)	(596,826)	(7,707)	906,274
Current	421,928								400,507
Non-current	507,037								505,767
Liabilities payable									
Income tax and social contribution payable	138,838	370,492			(128,768)		(261,304)	555	119,813
Total current	138,838	370,492	-	-	(128,768)	-	(261,304)	555	119,813
Other taxes payable									
ICMS	234,948	1,328,257	(40)	75	(1,307,076)		(46,964)	675	209,875
PIS and COFINS	119,230	919,277			(384,018)	(74,754)	(515,176)	850	65,409
Taxes on services rendered by third-parties	25,465	57,124		79	(49,421)		1	(2,403)	30,845
IRRF (Withholding income tax) on interest on own capital	63,177				(40,651)	(26,761)		4,235	-
Installments	299,872			9,933	(38,976)		12,487	(7,040)	276,276
Personnel charges	31,914	100,572			(95,184)			88	37,390
Other	12,686	1,569			(1,453)		(5,821)		6,981
Total	787,292	2,406,799	(40)	10,087	(1,916,779)	(101,515)	(555,473)	(3,595)	626,776
Current	535,640								392,668
Non-current	251,652								234,108

9 Deferred taxes

	Note	Parent Company		Consolidated							
		Liabilities		Assets				Liabilities			
		Non-current	Current	Current	Non-current	Current	Non-current	Current	Non-current		
		06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023
PIS and COFINS	9.1	293	270	84,768	112,160	89,752	87,172	147,079	174,129	505,054	494,378
Income tax and social contribution	9.2	111,008	105,694			106,940	293,495			1,064,951	977,753
Service tax								463		692	
Total		111,301	105,964	84,768	112,160	196,692	380,667	147,542	174,129	1,570,697	1,472,131



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

9.1 PIS & COFINS

Deferred PIS and COFINS (recognized) have the following types:

	Parent Company				Consolidated					
	Liabilities		Assets				Liabilities			
	Non-current		Current		Non-current		Current		Non-current	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Future commitments (Note 12)			84,768	112,160	89,752	87,172	103,461	132,097	105,515	111,287
Income due to the recognition of incurred costs (CPC 47)							423		2,025	
Income from construction in transmission subsidiaries							43,195	42,032	389,834	373,848
Inflation adjustment of judicial deposits	293	270							7,680	9,243
	293	270	84,768	112,160	89,752	87,172	147,079	174,129	505,054	494,378

9.2 Income tax and social contribution

9.2.1 Breakdown

Nature of credits	Note	Parent Company			
		Non-current liabilities		Income (loss)	
		06/30/2024	12/31/2023	Six-month periods ended June 30	
				2024	2023
Tax losses					963
Negative basis of social contribution					347
		-	-	-	1,310
Temporary differences					
Bargain purchase	9.2.1.1	53,476	55,153	1,677	
Surplus		47,292	48,444	1,152	1,152
Financial instruments - CPC 39		7,973			
Other		2,267	2,097	(170)	(221)
Total temporary differences		111,008	105,694	2,659	931
Total		111,008	105,694	2,659	2,241

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

Nature of credits	Note	Consolidated							
		Non-current assets		Non-current liabilities		Income (loss)		Shareholders' equity	
		06/30/2024	12/31/2023	06/30/2024	12/31/2023	Six-month periods ended June 30		2024	2023
						2024	2023		
Tax losses		155,779	211,169			(37,661)	66,951		
Negative basis of social contribution		56,479	76,419			(13,558)	24,103		
		212,258	287,588	-	-	(51,219)	91,054	-	-
Temporary differences									
Estimated loss from allowance for doubtful accounts - PECLD		295,113	289,876			5,237	10,727		
Post-employment benefits		119,282	135,738			(16,456)	14,772		
Provision for tax, civil and labor risks		222,396	225,410			(2,221)	24,069		
Consumers - adjustment to present value		34	456	5	5	(422)	(575)		
Pre-operating expenditure		2,757	3,446			(1,317)	(2,571)		
Bargain purchase	9.2.1.1			53,476	55,153	1,677			
Surplus		7,415	6,512	50,626	55,496	1,309	936		
Amortization/depreciation - Surplus in the acquired business - CPC 15 (R1)		7,383	7,493	102,307	104,980	4,317	4,032		
Use of Public Property - CPC 25		167,713	168,791	42,649	44,063	336	(7,241)		
Fair value of indemnifiable financial assets - ICPC 01 (R1)				772,231	711,821	(60,410)	(61,021)		
Remuneration of concession assets				812,524	761,203	(65,058)	(104,379)		
PIS and Cofins on concession assets		131,417	129,147			2,621	7,316		
Financial instruments - CPC 39		57,040	43,463	166,594	88,886	(56,144)	(22,875)	(7,987)	5,435
Post-employment benefits - PSAP		(117,861)	(124,270)			6,409	(19,005)		
Post-employment benefits - Other comprehensive income		240,489	255,795					(15,306)	28,325
Concession right - GSF				123,450	127,893	4,443	4,474		
Environmental permits		11,899	12,613	11,732	13,168	722	(8,014)		
Future commitments	12	641,482	732,683	768,131	880,940	21,608	2,329		
Leases - CPC 06 (R2)		38,947	31,102	32,316	24,759	251	(107)		
Fair value of investment land				4,987		(4,987)			
Income recognition - Presumed income				23,643	29,787	6,145	(5,726)		
Other		24,388	26,254	108,002	75,900	(19,159)	9,347		
Total temporary differences		1,849,894	1,944,509	3,072,673	2,974,054	(171,099)	(153,512)	(23,293)	33,760
Tax credit of goodwill taken over		52,510	58,410			(5,900)	(6,097)		
Total gross		2,114,662	2,290,507	3,072,673	2,974,054	(228,218)	(68,555)	(23,293)	33,760
Offset between Deferred Assets and Liabilities		(2,007,722)	(1,996,301)	(2,007,722)	(1,996,301)				
Total		106,940	294,206	1,064,951	977,753				

9.2.1.1 Bargain purchase

Deferred taxes on bargain purchases arise from acquisitions: (i) R\$29,457 from Celesc and (ii) R\$24,019 from the associated company Porto do Pecém. Taxes on negative goodwill will be realized on the disposal of these investments.

9.2.2 Realization of deferred tax assets

Management of subsidiaries and indirect subsidiaries EDP São Paulo, EDP Espírito Santo, Lajeado, Investco, EDP Trading, EDP Smart Energia, EDP Smart Serviços, EDP Smart SPE, Enerpeixe, EDP Transmissão Aliança, EDP Goiás and Santa Leopoldina prepared the projection of future taxable income, demonstrating the realization capacity of these tax credits in indicated years. Based on the technical study of taxable income projections, the subsidiaries estimate recovering tax credit arisen out of accumulated losses in the following years:

2024	2025	2026	2027	2028	2029-2031	As of 2032	Total non-current
200,905	374,376	378,090	325,371	338,106	290,729	207,085	2,114,662

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)



10 Related parties

Besides the amounts of the balance of dividends payable and receivable (Note 11) and loans payable (Note 24), the other balances of assets and liabilities, as well as the transactions of the Company with its subsidiaries and jointly-controlled subsidiaries, key Management and other related parties, which influenced the result of the period, are presented as follows:

	Relationship	Price practiced (R\$/MWh)	Duration	Parent Company										
				Assets				Liabilities				Income (expenses)		
				Current		Non-current		Current		Non-current		Operating	Financial	
				06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	Six-month periods ended June 30		
				2024	2023	2024	2023							
Loans receivable														
Loan agreements - 100–110% CDI														
EDP Trading	Subsidiary		10/02/2020–10/01/2024	125,986	119,721							6,265	6,891	
EDP Transmissão SP-MG	Subsidiary (***)		10/02/2020–10/01/2024				155,458					2,767	9,951	
EDP Espírito Santo	Subsidiary		02/27/2023–02/26/2025									2,034	1,682	
Mata Grande Transmissora	Subsidiary (****)		08/11/2022–08/10/2024		63,394							2,724	3,608	
EDP Renováveis	Related party		05/02/2024–12/31/2024	253,727								2,462		
Blue Sol Participações	Subsidiary (**)		05/02/2023–10/31/2024										50	
				379,713	183,115	-	155,458	-	-	-	-	-	16,252	22,182
Advances for future capital increase														
EDP Transmissão Norte 2	Subsidiary		From 06/23/2023 to an undefined date			46,000	49,600							
EDP Ventures	Subsidiary		From 12/13/2019 to an undefined date				6,250							
EDP Smart Serviços	Subsidiary		From 12/07/2015 to an undefined date			56,000	579,200							
Santa Leopoldina	Subsidiary		From 11/25/2021 to an undefined date				200							
Resende	Subsidiary		From 05/14/2019 to an undefined date				58	50						
				-	-	102,058	635,300	-	-	-	-	-	-	
Other receivables and other accounts payable (Note 13)														
Human Resources Sharing Agreement														
EDP São Paulo	Subsidiary		01/01/2019–12/31/2027			1,359						1,359	5,137	
EDP Trading	Subsidiary		01/01/2019–12/31/2027			1,761	854			987	987	1,371	1,697	
Investco	Subsidiary		01/01/2019–12/31/2027			571						284	475	
EDP Espírito Santo	Subsidiary		01/01/2019–12/31/2027			10,051	1,369					10,051	7,176	
Porto do Pecém	Associated Company (*)		01/01/2019–12/31/2027										3,930	
EDP Smart Soluções	Subsidiary		01/01/2020–01/01/2027			181						181		
EDP Smart Serviços	Subsidiary		01/01/2019–12/31/2027			1,855						1,868	413	
Lajeado	Subsidiary		01/01/2019–12/31/2027			796						796	1,123	
EDP Smart Energia	Subsidiary		01/01/2019–12/31/2027			1,360						1,303	495	
EDP Transmissão Norte	Subsidiary		01/01/2022–12/31/2027			299	52					299	120	
EDP Transmissão SP-MG	Subsidiary (***)		01/01/2019–12/31/2027				216						856	
EDP Transmissão Litoral Sul	Subsidiary		01/01/2019–12/31/2027			249	49					249	251	
EDP Transmissão Aliança	Subsidiary		01/01/2019–12/31/2027			1,060	226					1,107	1,171	
EDP Goiás	Subsidiary		01/01/2023–12/31/2027							843		(843)	140	
Mata Grande Transmissora	Subsidiary (****)		01/01/2022–12/31/2027				14					56	70	
EDP Smart SPE V	Subsidiary		01/01/2019–12/31/2027				14				34		122	
CEJA	Jointly-controlled subsidiary		01/01/2018–12/31/2027			325	17			237	236	367	337	
Cachoeira Caldeirão	Jointly-controlled subsidiary		01/01/2019–12/31/2027			291					19	332	265	
São Manoel	Jointly-controlled subsidiary		05/01/2018–12/31/2027			718	114					718	820	
Enerpeixe	Subsidiary		07/01/2018–12/31/2027			1,443	916					1,443	1,324	

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)



	Relationship	Price practiced (R\$/MWh)	Duration	Parent Company											
				Assets				Liabilities				Income (expenses)			
				Current		Non-current		Current		Non-current		Operating	Financial		
				06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	Six-month periods ended June 30			
										2024	2023	2024	2023		
Infrastructure Service Sharing															
EDP São Paulo	Subsidiary		01/01/2015–12/31/2026			606	115			28	126	1,840	1,575		
EDP Trading	Subsidiary		01/01/2015–12/31/2026			113	79					241	291		
Investco	Subsidiary		01/01/2015–12/31/2026			42	286					131	167		
Porto do Pecém	Associated Company (*)		01/01/2015–12/31/2026										573		
Lajeado	Subsidiary		01/01/2015–12/31/2026			29						89	144		
EDP Espírito Santo	Subsidiary		01/01/2015–12/31/2026			606	265					1,891	2,040		
EDP Smart Serviços	Subsidiary		01/01/2015–12/31/2026			213						638	334		
EDP Transmissão SP-MG	Subsidiary (***)		01/01/2015–12/31/2026				13						109		
EDP Transmissão Litoral Sul	Subsidiary		01/01/2015–12/31/2026			7	3					176	24		
EDP Transmissão Aliança	Subsidiary		01/01/2015–12/31/2026			62	14					98	113		
EDP Transmissão Norte	Subsidiary		01/01/2015–12/31/2026			13	4					26	12		
Mata Grande Transmissora	Subsidiary (****)		01/01/2022–12/31/2026				1					37	7		
EDP Goiás	Subsidiary		01/01/2022–12/31/2026				11					79	83		
EDP Smart Soluções	Subsidiary		01/01/2015–12/31/2026			22						68			
Enerpeixe	Subsidiary		01/01/2015–12/31/2026							116	116				
EDP Smart SPE V	Subsidiary		01/01/2015–12/31/2026				4						32		
EDP Smart Energia	Subsidiary		01/01/2015–12/31/2026			235						235	166		
Stock option granted by the Company															
EDP São Paulo	Subsidiary		06/15/2017–06/30/2026										361		
Service agreement															
EDP Portugal	Parent Company		Undetermined	330	8,513			85,863	66,007	1,297	1,216	(16,782)	(14,025)	(8,650)	1,967
EDP Renováveis	Related party		Undetermined		9										
EDP Valor	Related party		Undetermined					1,884	6,636			(1,096)	(691)		
Porto do Pecém	Associated Company (*)		12/22/2023–06/21/2024				283								
Agreement for the Sharing of Back Office Activities															
EDP Espírito Santo	Subsidiary		01/01/2019–12/31/2024			6,857	1,898					6,871	5,140		
Mata Grande Transmissora	Subsidiary (****)		02/01/2022–12/31/2024				71			21		138	104		
EDP Transmissão Norte	Subsidiary		02/01/2022–12/31/2024			212	57					217	91		
EDP Transmissão SP-MG	Subsidiary (***)		01/01/2019–12/31/2024				64						262		
EDP Transmissão Aliança	Subsidiary		01/01/2019–12/31/2024			458	106					457	289		
EDP Goiás	Subsidiary		02/01/2022–12/31/2024			1,554	171					1,530	277		
EDP Smart Soluções	Subsidiary		01/01/2019–12/31/2024			244						244			
Lajeado	Subsidiary		01/01/2019–12/31/2024			251						250	219		
Porto do Pecém	Associated Company (*)		01/01/2019–12/31/2024										1,372		
EDP Smart Serviços	Subsidiary		01/01/2019–12/31/2024			814					100	807	747		
EDP São Paulo	Subsidiary		01/01/2019–12/31/2024			7,805	1,658			83		7,805	(4,516)		
EDP Trading	Subsidiary		01/01/2019–12/31/2024			733	495					596	860		
Enerpeixe	Subsidiary		01/01/2019–12/31/2024			917									
Investco	Subsidiary		01/01/2019–12/31/2024			816						816	613		
EDP Smart SPE V	Subsidiary		01/01/2019–12/31/2024			53	13			66	33	33	60		
EDP Smart Energia	Subsidiary		01/01/2019–12/31/2024			270						270	9		
EDP Transmissão Litoral Sul	Subsidiary		01/01/2019–12/31/2024			404	112					403	191		
				330	8,522	45,655	9,564	87,747	72,643	3,657	2,888	29,049	22,955	(8,650)	1,967
				380,043	191,637	147,713	800,322	87,747	72,643	3,657	2,888	29,049	22,955	7,602	24,149

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)



	Relationship	Price practiced (R\$/MWh)	Duration	Consolidated										Income (expenses)					
				Assets				Liabilities				Operating		Financial					
				Current		Non-current		Current		Non-current		Six-month periods ended June 30							
				06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	2024	2023	2024	2023				
Loans receivable																			
Loan agreements - 100-110% CDI																			
EDP Renováveis	Related party		05/02/2024-12/31/2024	253,727														2,462	
Blue Sol Participações	Subsidiary (**)		01/01/2019-12/01/2023																50
				253,727	-	-	-	-	-	-	-	-	-	-	-	-	-	2,462	50
Accounts receivable (Note 6)																			
Electricity supply																			
Cachoeira Caldeirão	Jointly-controlled subsidiary	140.76	01/01/2017-12/31/2046															1,101	
CEJA	Jointly-controlled subsidiary	121.10	01/01/2017-12/31/2046															1,101	
Central Eólica Baixa do Feijão I	Related party		01/01/2017-12/31/2046				1											19	
Central Eólica Baixa do Feijão II	Related party		01/01/2017-12/31/2046				1											21	
Central Eólica Baixa do Feijão III	Related party		01/01/2017-12/31/2046															21	
Central Eólica Baixa do Feijão IV	Related party		01/01/2017-12/31/2046															23	
Central Eólica Jáú	Related party		01/01/2017-12/31/2046															56	
Central Eólica Aventura I	Related party		01/01/2017-12/31/2046				26											23	
Central Eólica Monte Verde IV	Related party		01/01/2017-12/31/2046															718	
Central Eólica Monte Verde V	Related party		01/01/2017-12/31/2046															110	
Monte Verde Solar IV	Related party		01/01/2017-12/31/2046															663	
Monte Verde Solar V	Related party		01/01/2017-12/31/2046															663	
EDP Renováveis	Related party		01/01/2017-12/31/2046	2,386															
Grid use charge																			
CEJA	Jointly-controlled subsidiary		02/09/2019-02/10/2047	32														239	
São Manoel	Jointly-controlled subsidiary		02/09/2019-02/10/2047	139		214												783	
Cachoeira Caldeirão	Jointly-controlled subsidiary		02/09/2019-02/10/2047	20		33												151	
				2,577	1,373	-	-	-	-	-	-	-	-	-	-	-	-	5,692	-
Suppliers (Note 22)																			
Electricity supply																			
CEJA	Jointly-controlled subsidiary	209.02	01/01/2015-12/31/2044					683	842									(3,322)	(3,422)
CEJA	Jointly-controlled subsidiary	285.80	01/01/2015-12/31/2044					1,042	1,299									(4,700)	(5,140)
São Manoel	Jointly-controlled subsidiary	142.03	05/01/2018-12/31/2047					222	208									(859)	(864)
São Manoel	Jointly-controlled subsidiary		05/01/2018-12/31/2038					3,146	4,189									(18,636)	(17,819)
Central Eólica Pereira Barreto I	Related party		01/01/2023-12/31/2024					1,246	1,786									(9,963)	
Central Eólica Pereira Barreto II	Related party		01/01/2023-12/31/2024					1,246	1,786									(9,681)	
Central Eólica Pereira Barreto III	Related party		01/01/2023-12/31/2024					1,261	1,806									(8,614)	
Central Eólica Pereira Barreto IV	Related party		10/01/2021-12/31/2036					1,261	1,806									(8,282)	
Central Eólica Pereira Barreto V	Related party		10/01/2021-12/31/2036					1,075	1,540									(7,219)	
Central Eólica Jerusalém I	Related party		01/01/2023-12/31/2023															(3,607)	
Central Eólica Jerusalém II	Related party		01/01/2023-12/31/2023															(4,945)	
Central Eólica Jerusalém III	Related party		01/01/2023-12/31/2023															(4,524)	
Central Eólica Jerusalém IV	Related party		01/01/2023-12/31/2023															(4,133)	
Central Eólica Jerusalém V	Related party		01/01/2023-12/31/2023															(3,634)	
Central Eólica Jerusalém VI	Related party		01/01/2023-12/31/2023															(3,361)	
Central Eólica Monte Verde I	Related party		10/01/2021-12/31/2036															2,615	
Central Eólica Monte Verde II	Related party		10/01/2021-12/31/2036															(70)	
Central Eólica Monte Verde III	Related party		01/01/2023-12/31/2024															(2,756)	
EDP Renováveis	Related party		01/01/2023-12/31/2024															10,438	
Central Eólica Catanduba I	Related party		01/01/2023-12/31/2024															(13,437)	
Central Eólica Catanduba II	Related party		01/01/2023-12/31/2024															(8,921)	
Monte Verde Solar II	Related party		01/01/2023-12/31/2024															(2,320)	
Monte Verde Solar III	Related party		01/01/2023-12/31/2024															(2,320)	
Monte Verde Solar IV	Related party		01/01/2023-12/31/2024															(2,320)	

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)



	Relationship	Price practiced (R\$/MWh)	Duration	Consolidated										Income (expenses)			
				Assets				Liabilities				Operating		Financial			
				Current		Non-current		Current		Non-current		Six-month periods ended June 30					
				06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	2024	2023	2024	2023		
Monte Verde Solar V	Related party		01/01/2023–12/31/2023											(2,320)			
Monte Verde Solar VII	Related party		12/01/2023–12/31/2038											(2,320)			
				-	-	-	-	11,182	15,262	-	-	(119,211)	(27,245)	-	-		
Future commitments																	
São Manoel	Jointly-controlled subsidiary		05/01/2018–12/31/2038	2,150				6,656	22,672	11,920	31,162	37,409	(33,999)				
CEJA	Jointly-controlled subsidiary		01/01/2024–12/31/2024					10,000				(9,281)					
Cachoeira Caldeirão	Jointly-controlled subsidiary		01/01/2023–12/31/2023					6,667				(7,386)					
EDP Renováveis	Related party		07/01/2023–12/31/2023	28,222		56,051		3,606	68,734	2,394	68,010	215,016	(266,307)				
Central Eólica Jerusalém I	Related party		07/01/2023–12/31/2023										(23,939)				
Central Eólica Monte Verde I	Related party		07/01/2023–12/31/2023										10,880				
Central Eólica Monte Verde IV	Related party		07/01/2023–12/31/2023										(11,885)				
Central Eólica Monte Verde V	Related party		07/01/2023–12/31/2023										(7,923)				
Central Eólica Barreto I	Related party		07/01/2023–12/31/2023	1,988				7,293	44,763	20,446	63,004	82,015	(120,859)				
				32,360	-	56,051	-	34,222	136,169	34,760	162,176	317,773	(454,032)	-	-		
Other receivables and other accounts payable (Note 13)																	
Human Resources Sharing Agreement																	
CEJA	Jointly-controlled subsidiary		01/01/2018–12/31/2027			325	17			237	258	367	337				
Cachoeira Caldeirão	Jointly-controlled subsidiary		01/01/2019–12/31/2027			291					19	332	265				
São Manoel	Jointly-controlled subsidiary		05/01/2018–12/31/2027			718	114					718	820				
Royalties																	
EDP Portugal	Parent Company		Undetermined					5,371							(539)		
Service agreement																	
EDP Portugal	Parent Company		Undetermined	330	8,513		568	85,863	66,007	1,297	1,216	(16,782)	(14,025)	(8,650)	1,967		
EDP Valor	Related party		Undetermined					1,884	6,636			(1,096)	(691)				
CEJA	Jointly-controlled subsidiary		06/01/2022–12/31/2024	103	52							309	298				
Cachoeira Caldeirão	Jointly-controlled subsidiary		06/01/2022–12/31/2024	103	52							309	298				
São Manoel	Jointly-controlled subsidiary		06/01/2022–12/31/2024	152	51							303	291				
EDP Renováveis	Related party		From 06/01/2017 to an undefined date		377												
Elebrás	Related party		06/01/2022–12/31/2024	8	16							40	68				
CenaeeI	Related party		06/01/2022–12/31/2024	45	43							8	37				
Central Eólica Baixa do Feijão I	Related party		06/01/2022–12/31/2024	4	7							17	29				
Central Eólica Baixa do Feijão II	Related party		06/01/2022–12/31/2024	4	7							17	29				
Central Eólica Baixa do Feijão III	Related party		06/01/2022–12/31/2024	4	7							17	29				
Central Eólica Baixa do Feijão IV	Related party		06/01/2022–12/31/2024	4	7							17	29				
Central Eólica Jáú	Related party		06/01/2022–12/31/2024	41	23							56	97				
Central Eólica Aventura I	Related party		06/01/2022–12/31/2024	29	7							16	24				
Central Eólica Aventura II	Related party		06/01/2022–12/31/2024	31	23							8	11				
Central Eólica Aventura III	Related party		06/01/2022–12/31/2024	37	28							9	14				
Central Eólica Aventura IV	Related party		06/01/2022–12/31/2024	44	33							11	16				
Central Eólica Aventura V	Related party		06/01/2022–12/31/2024	44	33							11	16				
Central Eólica Srmn I	Related party		06/01/2022–12/31/2024	50	37							13	18				
Central Eólica Srmn II	Related party		06/01/2022–12/31/2024	44	33							11	16				
Central Eólica Srmn III	Related party		06/01/2022–12/31/2024	50	37							13	18				
Central Eólica Srmn IV	Related party		06/01/2022–12/31/2024	50	37							13	18				
Central Eólica Srmn V	Related party		06/01/2022–12/31/2024	35	26							9	14				

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)



	Relationship	Price practiced (R\$/MWh)	Duration	Consolidated								Income (expenses)				
				Assets				Liabilities				Operating		Financial		
				Current		Non-current		Current		Non-current		Six-month periods ended June 30				
				06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	2024	2023	2024	2023	
Central Eólica Pereira Barreto I	Related party		06/01/2022–12/31/2024	5	10								24	39		
Central Eólica Pereira Barreto II	Related party		06/01/2022–12/31/2024	10	14								24	41		
Central Eólica Pereira Barreto III	Related party		06/01/2022–12/31/2024	5	10								24	41		
Central Eólica Pereira Barreto IV	Related party		06/01/2022–12/31/2024	5	10								24	41		
Central Eólica Pereira Barreto V	Related party		06/01/2022–12/31/2024	4	8								20	36		
Central Eólica Jerusalém I	Related party		06/01/2022–12/31/2024		7								(4)	22		
Central Eólica Jerusalém II	Related party		06/01/2022–12/31/2024		7								(4)	21		
Central Eólica Jerusalém III	Related party		06/01/2022–12/31/2024		7								(4)	21		
Central Eólica Jerusalém IV	Related party		06/01/2022–12/31/2024		7							212	21			
Central Eólica Jerusalém V	Related party		06/01/2022–12/31/2024		7								(4)	21		
Central Eólica Jerusalém VI	Related party		06/01/2022–12/31/2024		8								(4)	24		
Central Eólica Monte Verde I	Related party		06/01/2022–12/31/2024	8	15								38	46		
Central Eólica Monte Verde II	Related party		06/01/2022–12/31/2024	8	15								38	50		
Central Eólica Monte Verde III	Related party		06/01/2022–12/31/2024	7	14								33	44		
Central Eólica Monte Verde IV	Related party		06/01/2022–12/31/2024	11	21								52	36		
Central Eólica Monte Verde V	Related party		06/01/2022–12/31/2024	4	8								19	26		
Central Eólica Monte Verde VI	Related party		06/01/2022–12/31/2024											33		
Central Eólica Boqueirão I	Related party		06/01/2022–12/31/2024		10								(5)	31		
Central Eólica Boqueirão II	Related party		06/01/2022–12/31/2024										(4)	28		
Infrastructure Service Sharing																
EDP Renováveis	Related party		07/29/2015–12/31/2024			18	18	259								
				1,279	9,627	1,352	717	93,118	72,902	1,534	1,493	(14,775)	(11,302)	(9,189)	1,967	
				289,943	11,000	57,403	717	138,522	224,333	36,294	163,669	189,479	(492,579)	(6,727)	2,017	

(*) On December 22, 2023, the Company sold the associated company Porto do Pecém and, consequently, as of this date it is no longer consolidated.

(**) In January 2024, the subsidiary Energia I and its subsidiaries were divested and, thus, they are no longer consolidated as of this date.

(***) In February 2024, the Company sold the subsidiary EDP Transmissão SP-MG and, consequently, as of this date it is no longer consolidated.

(****) In May 2024, the Company sold the subsidiary Mata Grande Transmissora and, consequently, as of this date it is no longer consolidated.



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

Transactions made with counterparties below were carried out in the normal course of business, without any incremental profit margin.

The details regarding the nature of each related party contract are described in Note 11 to the financial statements as of December 31, 2023.

10.1 Ultimate parent company

The ultimate parent company of the Company is EDP – Energias de Portugal S.A., which exerts its control through its subsidiaries EDP International Investments and Services, S.L. and EDP IS - Investimentos e Serviços, Sociedade Unipessoal, Lda.

10.2 Management remuneration

10.2.1 Total remuneration of the Board of Directors, Tax Council and Statutory Executive Board paid by the Company

	Six-month periods ended June 30							
	2024				2023			
	Statutory Executive Board	Board of Directors	Tax Council	Total	Statutory Executive Board	Board of Directors	Tax Council	Total
Remuneration (a)	5,088	484	65	5,637	8,461	889	119	9,469
Short-term benefits (b)	45			45	105			105
Benefits - Private pension plan	-			-	132			132
Share-based payments	-			-	11,993			11,993
Total	5,133	484	65	5,682	20,691	889	119	21,699

(a) It comprises fixed and variable remuneration (bonus and profit sharing), besides the respective payroll charges (not applicable to the Tax Council).

(b) Represents the benefits with medical and dental care, medicine allowance, food and meal vouchers, and life insurance.

11 Dividends – Assets and liabilities

Parent Company

Allocation of net income for the year ended December 31, 2023 was approved in the Annual and Special Shareholders' Meeting held on April 8, 2024, with distribution of R\$ 1,172,585 to be distributed as follows: (i) formation of Legal Reserve in the amount of R\$ 58,629; (ii) Ratification of the distribution of Dividends in the total amount of R\$ 681,000 approved in the Shareholders' Meeting held on March 20, 2024, as follows: (a) the amount of R\$ 278,489 as mandatory minimum dividend; and (b) the amount of R\$ 402,512 as additional dividends; and (iii) R\$ 432,955 in Profit Retention Reserve, for investment purposes, according to the capital budget. Dividends were paid with no adjustment to Company's common shareholders on May 20, 2024.

Changes to balance of dividends receivable and payable balance in the period are as follows:

	Parent Company					Balance at 06/30/2024
	Balance at 12/31/2023	Additional	Interest on own capital	Receipts	Reversal	
Assets						2,356
Enerpeixe	2,356					2,356
EDP Trading	35,378	102,234				137,612
EDP São Paulo	119,576	76,000				195,576
EDP Espírito Santo	97,109	10,000				107,109
Lajeado	53,196	108,091				161,287
EDP Smart Energia	7,524					7,524
EDP Transmissão Norte 2	334					334
EDP Transmissão Aliança	31,617					31,617
EDP Transmissão SP-MG	23,996	31,769		(55,765)		-
CEJA	29,954	38,737				68,691
Celesc	58,177	373	21,879	(29,246)		51,183
Porto do Pecém	2,139	29,861		(32,000)		-
	461,356	397,065	21,879	(61,246)	(55,765)	763,289

	Parent Company				Balance at 06/30/2024
	Balance at 12/31/2023	Additional	Payments	Balance at 06/30/2023	
Liabilities					
Non-controlling shareholders	5,405		(8)	5,397	
EDP International Investments and Services, S.L.	72,846	105,288	(178,134)	-	
EDP IS - Investimentos e Serviços, Sociedade Unipessoal Lda.	205,643	297,224	(502,867)	-	
	283,894	402,512	(681,009)	5,397	

	Consolidated				
	Balance at 12/31/2023	Additional dividends	Interest on own capital	Receipts	Balance at 06/30/2024
Assets					
Celesc	58,177	373	21,879	(29,246)	51,183
Porto do Pecém	2,139	29,861		(32,000)	-
CEJA	29,954	38,737			68,691
	90,270	68,971	21,879	(61,246)	119,874

	Consolidated				
	Balance at 12/31/2023	Additional	Founders' shares	Payments	Balance at 06/30/2024
Liabilities					
CEB Lajeado	7,627	6,394		(14,021)	-
Paulista Lajeado Energia	2,670	2,238		(4,908)	-
Eletrobras	170,762		16,011		186,773
Government of Tocantins	3,872	7,871			11,743
Furnas Centrais Elétricas	1,570				1,570
Celesc Geração	3,513				3,513
Non-controlling shareholders	8,221			(8)	8,213
Serviços, Sociedade Unipessoal Lda.	72,846	105,288		(178,134)	-
EDP International Investments and Services, S.L.	205,643	297,224		(502,867)	-
	476,724	419,015	16,011	(699,938)	211,812

12 Future commitments - Mark-to-market of a Derivative Financial Instrument

The main characteristics have not changed and are described in Note 15 of the Financial Statements for the year ended December 31, 2023.

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

**EDP Trading**

As of June 30, 2024, the realization of the fair value of the aforementioned contracts, through the settlement between the purchase and sale of energy, generated a net expense of R\$59,535 (R\$1,443 net income in 2023) recorded in Income for the period of 2024.

EDP Smart Energia

As of June 30, 2024, the realization of the fair value of the aforementioned contracts, through the settlement between the purchase and sale of energy, generated a net income of R\$1,861 (R\$4,052 net income in 2023) recorded in Income for the period of 2024.

13

Other receivables – Assets and Other accounts payable – Liabilities

Note	Parent Company				Consolidated				
	Current		Non-current		Current		Non-current		
	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	
Other receivables - Assets									
Advances	463	463			36,683	42,936			
Discount					139,974	107,164			
Affordable rates – low income							8,058	8,058	
Assets for disposal/discontinuance					22,131	13,400			
Services in progress					10,427	8,268	1,086	518	
Services rendered to third parties					53,275	61,975	506	968	
Related party credits					1,331				
Collection agreements					1,821	2,347	29	23	
Related-party/shared services	10	330	8,522	45,655	9,564	1,279	9,627	1,352	
Income receivable					3,703	3,402			
Risk premium - GSF					2,750	2,750	10,310	11,685	
Prepaid expenses		1,154	367	10	19	23,566	10,109	1,281	
Other		13,342	15,802	3,217	4,350	28,270	40,720	4,630	
Total		15,289	25,154	48,882	13,933	325,210	302,698	27,252	29,747
Other accounts payable – Liabilities									
Advances received - disposal of assets and rights					8,102	6,322			
Public lighting contribution					29,317	31,577			
Sundry creditors - consumers and concessionaires					122,948	94,940			
Payroll		907	1,824		7,188	12,419	7,870	7,088	
Affordable rates – low income					448	448	9,810	9,810	
ICMS credit assignment					57,894	19,936			
Third party collection to be transferred					14,318	17,738			
Related-party/shared services	10	87,747	72,643	3,657	2,888	93,118	72,902	1,534	
Leases and rentals	13.1	4,203	4,097	15,037	15,619	25,338	21,962	114,158	
Social and labor charges		13,600	19,959			104,433	122,797		
Reserve for reversal and amortization						1,449	1,448	3,401	
Adjustment portion						51,832	18,648	9,288	
Other		1,868	16,077	15,722	6,116	22,293	46,197	41,231	
Total		108,325	114,600	34,416	24,623	538,678	467,334	178,004	156,029

13.1

Leases and rentals

	Parent Company						Transfers to assets held for sale (Note 15)	Balance at 06/30/2024
	Balance at 12/31/2023	Additions	Payments	Transfers	AVP	Balance at 06/30/2024		
Buildings	2,510	106	(1,372)	1,373			2,617	
Vehicles	1,587		(851)	850			1,586	
Total current	4,097	106	(2,223)	2,223	-		4,203	
Buildings	13,000	541		(1,373)	842		13,010	
Vehicles	2,619			(850)	258		2,027	
Total non-current	15,619	541	-	(2,223)	1,100		15,037	
	19,716	647	(2,223)	-	1,100		19,240	
Consolidated								
	Balance at 12/31/2023	Additions	Payments	Transfers	AVP	Write-offs	Balance at 06/30/2024	
Land	3,850	3,182	(3,548)	3,549		(359)	6,674	
Buildings	15,056	436	(8,361)	8,131		374	15,636	
IT equipment	39		(79)	40			-	
Vehicles	3,017		(1,658)	1,631		(34)	3,028	
Total current	21,962	3,618	(13,646)	13,351	-	(34)	25,338	
Land	27,700	23,550		(3,549)	3,138		49,917	
Buildings	63,044	620		(8,131)	4,110		60,425	
IT equipment	40			(40)			-	
Vehicles	4,921			(1,631)	489	(101)	3,816	
Total non-current	95,705	24,170	-	(13,351)	7,737	(101)	114,158	
	117,667	27,788	(13,646)	-	7,737	(135)	139,496	

The amounts recorded in liabilities are adjusted to present value at the rates that represent the financing cost of the respective leased assets. The aforementioned rates, as well as the maturity of said leases and rentals consider the following future payment flow:

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

	Parent Company					
	Buildings			Vehicles		
	Amount	Rates (%)	Amount	Rates (%)	Amount	Rates (%)
2024	1,354	11.07%	828	13.81%		
2025	1,263	11.07%	758	13.81%		
Total current	2,617		1,586			
2025	1,219	11.07%	727	13.81%		
2026	2,255	11.07%	1,300	13.81%		
2027	2,030	11.07%				
2028	1,828	11.07%				
2029	1,646	11.07%				
2030-2042	4,032	11.07%				
Total non-current	13,010		2,027			

	Consolidated					
	Land		Buildings		Vehicles	
	Amount	Rates (%)	Amount	Rates (%)	Amount	Rates (%)
2024	3,437	8.94%	8,116	10.20%	1,538	11.05%
2025	3,237	8.94%	7,520	10.20%	1,490	11.05%
Total current	6,674		15,636		3,028	
2025	3,079	8.94%	7,042	10.20%	1,354	11.05%
2026	5,672	8.94%	12,405	10.20%	2,462	11.05%
2027	5,081	8.94%	8,993	10.20%		
2028	4,552	8.94%	7,252	10.20%		
2029	4,079	8.94%	6,497	10.20%		
2030-2042	27,454	8.94%	18,236	10.20%		
Total non-current	49,917		60,425		3,816	

The potential right of PIS/COFINS to be recovered, embedded in the lease/rental consideration, according to the periods provided for payment, are shown below:

Cash flows	Parent Company		Consolidated	
	Nominal	With AVP	Nominal	With AVP
Lease consideration	28,253	19,240	245,067	139,496
Potential PIS/COFINS (9.25%)	(2,613)	(1,780)	(22,669)	(12,903)

The lease and rental agreements were recorded as a contraentry to property, plant and equipment, as "Right-of-use assets" (Note 20.1).

14 Accounts receivable

	Parent Company				Consolidated			
	Current		Non-current		Current		Non-current	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Preference and redeemable shares of "A", "B" and "C" classes	32,950	22,702	110,993	124,412	32,291	19,531	52,300	65,061
(-) AVP (Adjustment to present value) - Preference and redeemable shares of "A", "B" and "C" classes	(3,904)	(3,601)	(49,153)	(53,409)	(3,904)	(3,601)	(17,328)	(20,472)
Total	29,046	19,101	61,840	71,003	28,387	15,930	34,972	44,589

Details on the nature of each of the trade notes receivable from the indirect subsidiary Investco and associated company Porto do Pecém are described in Note 17 of the financial statements as of December 31, 2023.

15 Non-current assets and liabilities held for sale

In 2023, the assets of Mata Grande Transmissora and EDP Transmissão SP-MG (Notes 15.1 and 15.2) and indirect subsidiary EDP Smart Soluções (Note 15.3) were classified as held for sale.

Because they do not qualify as discontinued operations, no change was made in the disclosure of the statement of income, except for depreciation and amortization which are not considered between the purchase and sale agreement signature and conclusion of disposal as provided in CPC 31.

15.1 Disposal of 100% of the capital of Mata Grande Transmissora

With the conclusion of the disposal process of Mata Grande Transmissora on June 7, 2024, R\$23,717 was recorded in the Loss on disposal of investments as of June 30, 2024 and the asset is no longer part of the asset held for sale and, consequently, the Company's consolidated. The total amount of the transaction was R\$49,457.

Please see below the summary of financial information relating to the disposed company as of May 31, 2024:

15.1.1 Balance sheet

ASSETS	05/31/2024		12/31/2023		LIABILITIES	05/31/2024		12/31/2023	
	Current	Non-current	Current	Non-current		Current	Non-current	Current	Non-current
Current					Current				
Cash and cash equivalents	3,165		6,122		Suppliers	1,015		1,068	
Concessionaires	1,098		1,032		Loans and financing	1,204		63,394	
Concession assets	6,514		6,397		Other accounts payable	3,691		1,229	
Other receivables	1,159		5,315			5,910		65,691	
Total current assets	11,936		18,866						
Non-current					Non-current				
Concession assets	112,469		112,623		Loans and financing	44,548			
Pledges and restricted deposits	3,197		1,993		Deferred taxes	7,770		7,777	
Other receivables	6		24		Provision	3,845		3,506	
	115,672		114,640		Other accounts payable	380		262	
						56,543		11,545	
Property, plant and equipment	48		34						
Intangible assets	465		448		Shareholders' equity				
Total non-current assets	116,185		115,122		Capital	69,636		60,330	
					Accumulated losses	(3,968)		(3,578)	
Total Assets	128,121		133,988		Total liabilities and shareholders' equity	128,121		133,988	

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

The calculation of the gain on the disposal is presented below:

	Note	05/31/2024
Shareholders' equity of subsidiaries on the date of trading		65,669
Reversals of depreciation and amortization		13
Balance of Asset held for sale on disposal date (1)		65,682
Amount received		49,457
Sales value (2)		49,457
Loss upon disposal (3) = (2) - (1)		(16,225)
Transaction costs		(876)
Other adjustments	(i)	(6,616)
Net value of costs in the disposal (4)		(7,492)
Net loss in the disposal of interest (3) + (4)		(23,717)

(i) Regarding the contingencies that are under the management of EDP - Energias do Brasil.

15.2 Disposal of 100% of the capital of EDP Transmissão SP-MG

With the conclusion of the disposal process of EDP Transmissão SP-MG on February 20, 2024, R\$398,429 was recorded in the Gain on disposal of investments as of February 29, 2024 and the asset is no longer part of the asset held for sale and, consequently, the Company's consolidated. The total amount of the transaction was R\$1,069,440.

Please see below the summary of financial information relating to the disposed company as of February 29, 2024:

Balance sheet

ASSETS	02/29/2024	12/31/2023	LIABILITIES	02/29/2024	12/31/2023
Current			Current		
Cash and cash equivalents	47,400	93,208	Suppliers	7,850	24,714
Securities receivable	31,471	31,266	Debentures	77,888	84,432
Concession assets	246,272	244,460	Deferred taxes	23,021	22,848
Other receivables	10,416	8,328	Dividends	55,765	23,996
Total current assets	335,559	377,262	Other accounts payable	25,666	18,034
				190,190	174,024
Non-current			Non-current		
Concession assets	2,447,275	2,438,425	Debentures	1,495,807	1,517,158
Pledges and restricted deposits	31,566	31,604	Loans and financing	158,225	155,458
Other receivables	68		Deferred taxes	474,865	472,162
	2,478,909	2,470,029	Provision	58,219	56,278
			Other accounts payable	6,803	14,021
Property, plant and equipment		622		2,193,919	2,215,077
Intangible assets	1,073	942			
Total non-current assets	2,479,982	2,471,593	Shareholders' equity	431,432	459,754
Total Assets	2,815,541	2,848,855	Total liabilities and shareholders' equity	2,815,541	2,848,855

The calculation of the gain on the disposal is presented below:

	Note	02/29/2024
Shareholders' equity of subsidiaries on the date of trading		431,432
Reversals of depreciation and amortization		60
Loan		158,225
Balance of Asset held for sale on disposal date (1)		589,717
Amount received		1,069,440
Sales value (2)		1,069,440
Gain upon disposal (3) = (2) - (1)		479,723
Reversal of dividends and interest on own capital	(i)	(55,765)
Transaction costs		(14,751)
Other adjustments	(ii)	(10,778)
Net value of costs in the disposal (4)		(81,294)
Net gain in the disposal of interest (3) + (4)		398,429

(i) Regarding the reversal of dividends and interest on own capital due to the transfer of ownership.

(ii) Regarding the indemnity for interest on own capital in case the tax benefit is extinguished, as agreed in the sales contract.

15.3 EDP Smart Serviços - Return of Assets Held for Sale of the Indirect Parent Company EDP Smart Soluções

Company Management strategically targeted the disposal of 100% stake in the indirect subsidiary EDP Smart Soluções. Therefore, as of December 2023, the related assets and liabilities were presented in the non-current groups held for sale in the subsidiary EDP Smart Serviços. Considering the Company's pursuit for better capturing the value of assets, on March 31, 2024, the Management of subsidiary EDP Smart Serviços declined on the intention to dispose the interest in investments, which were once again included in the accounts of Grupo EDP - Energias do Brasil.

15.4 Associated company Porto do Pecém

With the conclusion of the disposal process of 80% of the associated company on December 22, 2023, the amount of R\$461,631 was recorded in the Loss on disposal of investments and the asset is no longer part of the asset held for sale and, consequently, the Company's consolidated.

The total value of the transaction was R\$461,631 after price adjustments related to changes in Net Debt and Working Capital. Furthermore, there is the possibility of an addition to the disposal price with assumptions and definitions in scenarios which, as they are future conditions of an uncertain nature and which are not under the control of Company, consequently, do not include the loss, as defined in CPC 00 - Conceptual Framework for Financial Reporting.

Therefore, with the completion of the sale and consequent loss of control in December 2023, in accordance with CPC 36, EDP - Energias do Brasil:

(i) derecognized the assets and liabilities of the associate company from the consolidated balance sheet; and (ii) remeasured the remaining 20% interest, based on the value of the transaction, with such interest being considered for Grupo EDP - Energias do Brasil as a minority interest with significant influence.

16 Investments and provision for unsecured liability

The interim accounting statements of the Parent company, the investments in subsidiaries, jointly-controlled subsidiaries and associated companies with a percentage of the voting capital above 20% or with significant influence, is valued by the equity method.

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

16.1 Changes in investments and Provision for unsecured liabilities

	Parent Company								% Direct interest		
	Balance at 12/31/2023	Additions	Write-off / Amortizations	Equity accounting	Dividends/In terest on own capital	Other comprehens ive income	Other	Transfer (Note 15)	Balance at 06/30/2024	06/30/2024	12/31/2023
Investments											
EDP São Paulo	1,105,036			278,823	(76,000)	12,442			1,320,301	100.00	100.00
EDP Espírito Santo	1,644,383			218,892	(10,000)	17,272			1,870,547	100.00	100.00
Lajeado	240,801			74,865	(108,096)		(793)		206,777	55.86	55.86
Lajeado (Surplus)	83,245			(2,125)					81,120	55.86	55.86
Mata Grande Transmissora (Note 15.1)	-	9,306		(390)				(8,916)	-	100.00	100.00
EDP Transmissão Aliança	494,478			19,530					514,008	90.00	90.00
EDP Transmissão SP-MG (Note 15.2)	-			3,468				(3,468)	-	-	100.00
EDP Transmissão Norte 2	4,573	101,600		(105)					106,068	100.00	100.00
Enerpeixe	395,453			(518)					394,935	60.00	60.00
EDP Trading	498,845			48,909	(102,240)				445,514	100.00	100.00
EDP Smart Energia	67,801			11,112					78,913	100.00	100.00
CEJA	444,615			42,910	(38,736)				448,789	50.00	50.00
CEJA (Surplus)	141,178			(3,362)					137,816	50.00	50.00
Cachoeira Caldeirão	277,841			3,170					281,011	50.00	50.00
Cachoeira Caldeirão (Surplus)	1,305			(26)					1,279	50.00	50.00
Porto do Pecém (Note 15.4)	113,201			26,797	(29,861)				110,137	20.00	20.00
Resende	21,147			(9)					21,138	100.00	100.00
EDP Smart Serviços	636,359	691,200		(16,683)		26			1,310,902	100.00	100.00
Mabe	-								-	50.00	50.00
Celesc(*)	948,699			101,734	(26,114)	(76,306)			948,013	29.90	29.90
São Manoel	579,525			(1,242)					578,283	33.334	33.334
EDP Venturas	22,859	7,100		7,945					37,904	100.00	100.00
Santa Leopoldina	237,067	139,200		(206,205)					170,062	100.00	100.00
Energia Solar II	1								1	100.00	100.00
EDP Transmissão Norte Nordeste (Note 1.1)	1								1	100.00	100.00
	<u>7,958,413</u>	<u>948,406</u>	<u>-</u>	<u>607,490</u>	<u>(391,047)</u>	<u>(46,566)</u>	<u>(793)</u>	<u>(12,384)</u>	<u>9,063,519</u>		
Concession right (Note 16.1.1)											
EDP São Paulo	6,926		(731)						6,195		
Enerpeixe	1,491		(59)						1,432		
Lajeado	47,562		(2,629)						44,933		
	<u>55,979</u>	<u>-</u>	<u>(3,419)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,560</u>		
Total investments	<u>8,014,392</u>	<u>948,406</u>	<u>(3,419)</u>	<u>607,490</u>	<u>(391,047)</u>	<u>(46,566)</u>	<u>(793)</u>	<u>(12,384)</u>	<u>9,116,079</u>		

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

	Parent Company								% Direct interest		
	Balance at 12/31/2023	Additions	Write-off / Amortizations	Equity accounting	Dividends/Interest on own capital	Other comprehensive income	Other	Transfer	Balance at 06/30/2024	06/30/2024	12/31/2023
Provision for unsecured liabilities											
Energia I	(27,461)			7,704				19,757	-	-	100.00
Mabe	(330)			237					(93)	50.00	50.00
Total provision for unsecured liabilities	(27,791)	-	-	7,941	-	-	-	19,757	(93)		
Net investment	7,986,601	948,406	(3,419)	615,431	(391,047)	(46,566)	(793)	7,373	9,115,986		

(*) The amount of R\$ 948,013 refers to the investment in Celesc in the period ended April 30, 2024.

	Consolidated						
	Balance at 12/31/2023	Additions	Equity accounting	Mark-to-market	Dividends/Interest on own capital	Other comprehensive income	Balance at 06/30/2024
Investments							
EDP - Energias do Brasil							
Celesc		948,699		101,734	(26,114)	(76,306)	948,013
Porto do Pecém		113,201		26,797	(29,861)		110,137
CEJA		444,615		42,910	(38,736)		448,789
CEJA (Surplus)		141,178		(3,362)			137,816
Cachoeira Caldeirão		277,841		3,170			281,011
Cachoeira Caldeirão (Surplus)		1,305		(26)			1,279
São Manoel		579,525		(1,242)			578,283
EDP Trading							
BB		1,498					1,498
EDP Goiás							
Sicoob Juriscredcelg		532					532
EDP Ventures (*)							
Dom Rock		-	1,000	(1,000)			-
Fractal		-	1,500	692			2,192
77 Sol		-	4,375				4,375
Colab		-	541	288			829
Voltbras		-	2,026	5,475			7,501
Delfos Energy		-	6,072	9,211			15,283
Total investments	2,508,394	15,514	169,981	14,666	(94,711)	(76,306)	2,537,538
Provision for unsecured liabilities							
Mabe		(330)	-	237	-	-	(93)
Total provision for unsecured liabilities	(330)	-	237	-	-	-	(93)
Net investment	2,508,064	15,514	170,218	14,666	(94,711)	(76,306)	2,537,445

(*) Investments in the subsidiary EDP Ventures are recognized at market value through profit or loss.

16.1.1 Concession right

According to ICPC 09, Concession Rights are classified as investments in the parent company. For consolidation purposes, they are classified as intangible assets (Notes 21.1.2).

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)



16.2 Direct interests in investments

Company	Shares / Quotas owned by the Company (In thousands)				% of Company's ownership interest				Total assets		Liabilities (Current and non-current)		Shareholders' equity (unsecured liability)		Income		Net income (loss) for the period	
	06/30/2024		12/31/2023		06/30/2024		12/31/2023		06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	2024	2023	2024	2023
	Common / Quotas	Preferred shares	Common / Quotas	Preferred shares	Paid-up capital	Voting capital	Paid-up capital	Voting capital										
EDP São Paulo	39,091,735		39,091,735		100.00	100.00	100.00	100.00	8,470,635	7,358,605	7,150,334	6,253,569	1,320,301	1,105,036	3,008,356	2,866,761	278,823	190,027
EDP Espírito Santo	5,876		5,876		100.00	100.00	100.00	100.00	7,681,307	7,019,621	5,810,760	5,375,238	1,870,547	1,644,383	2,561,010	2,531,216	218,892	207,090
Lajeado	113,690		113,690		55.86	100.00	55.86	100.00	1,574,085	1,482,840	842,042	778,936	732,043	703,904	352,046	361,626	160,112	160,389
CEJA	12,897		12,897		50.00	50.00	50.00	50.00	1,674,587	1,629,327	777,011	740,098	897,576	889,229	172,137	166,393	85,821	89,492
Enerpeixe	499,951		499,951		60.00	60.00	60.00	60.00	1,716,462	1,716,637	1,058,237	1,057,548	658,225	659,089	153,865	117,196	(864)	7,226
Cachoeira Caldeirão	364,000		364,000		50.00	50.00	50.00	50.00	1,358,563	1,379,487	796,539	823,803	562,024	555,684	90,982	87,820	6,340	(873)
EDP Trading	32,606		32,606		100.00	100.00	100.00	100.00	3,284,462	3,328,385	2,838,942	2,829,540	445,520	498,845	1,186,172	1,355,424	48,909	67,499
EDP Smart Energia	4,531		4,531		100.00	100.00	100.00	100.00	661,469	873,781	582,557	805,981	78,912	67,800	404,996	264,556	11,112	16,190
EDP Smart Serviços	10		10		100.00	100.00	100.00	100.00	1,506,496	1,407,299	195,593	770,939	1,310,903	636,360	118,689	51,383	(16,683)	(1,704)
Porto do Pecém	500	79	500	79	20.00	20.00	20.00	20.00	2,434,468	2,544,337	1,486,281	1,622,754	948,187	921,583	481,054	464,219	175,910	136,540
São Manoel	803,341		803,341		33.33	33.33	33.33	33.33	3,694,038	3,740,269	1,959,223	2,001,728	1,734,815	1,738,541	218,595	205,860	(3,726)	(11,532)
Mabe	283,076		283,076		50.00	50.00	50.00	50.00	48	2,202	23	2,862	25	(660)				(196)
Resende	21,573		21,573		100.00	100.00	100.00	100.00	21,198	21,198	61	51	21,137	21,147			(9)	(8)
EDP Transmissão Aliança	148,051		148,051		90.00	90.00	90.00	90.00	2,606,884	2,550,327	2,035,764	2,000,907	571,120	549,420	137,101	147,193	21,700	22,790
EDP Transmissão SP-MG (**)	-		-			100.00		100.00	-	2,848,855	-	2,389,101	-	459,754	48,502	166,235	3,447	32,459
EDP Transmissão Norte 2	1		1		100.00	100.00	100.00	100.00	186,520	67,112	80,453	62,540	106,067	4,572	117,170	2,274	(105)	267
EDP Transmissão Norte Nordeste (Note 1.1)	1		1		100.00	100.00												
Celesc (*)	5,141	6,391	5,141	6,391	29.90	33.11	29.90	33.11	3,416,488	3,200,839	296,035	268,272	3,120,453	2,932,567	-	-	232,011	218,063
EDP Ventures	6,501		6,501		100.00	100.00	100.00	100.00	44,258	29,861	6,354	7,002	37,904	22,859			7,945	(4,163)
Mata Grande Transmissora (**)	-		8,830		-	-	100.00	100.00	-	133,988	-	77,236	-	56,752	4,061	6,027	(390)	(259)
Santa Leopoldina	10		10		100.00	100.00	100.00	100.00	1,867,428	2,463,155	1,697,366	2,226,088	170,062	237,067			(206,205)	(35,516)

(*) The asset and liability amounts refer to the interim accounting information for the year ended March 31, 2024, while the results refer to the financial information as of April 30, 2024 and the interim accounting information for the first quarter of 2023, respectively.

(**) On February 20, 2024 and June 07, 2024, the Company sold the subsidiaries EDP Transmissão SP-MG and Mata Grande Transmissora, respectively, and consequently, as of these dates they are no longer consolidated.

16.3 Reconciliation of financial information of investments

Below is a reconciliation of the main investment balances:

	EDP São Paulo		EDP Espírito Santo		Lajeado		Enerpeixe		EDP Smart Serviços		EDP Transmissão Aliança		São Manoel		Celesc	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	30/09/2023	12/31/2022
Shareholders' equity - Opening balance	1,105,036	982,597	1,644,383	1,369,219	703,904	691,049	659,089	654,492	636,359	305,210	549,420	576,796	1,738,541	1,767,342	2,932,567	2,837,295
Capital increase									691,200	353,750						
Distribution of dividends to the shareholders	(76,000)	(322,060)	(10,000)	(114,246)	(115,962)	(301,174)		(4,619)					(94,587)		(87,706)	(206,627)
Net income (loss) for the period	278,823	478,302	218,892	376,627	144,101	314,001	(864)	9,216	(16,683)	(23,371)	21,700	67,211	(3,726)	(28,801)	326,114	542,602
Other comprehensive income	12,442	(33,803)	17,272	12,783		28			26	770						
Shareholders' equity - Closing balance	<u>1,320,301</u>	<u>1,105,036</u>	<u>1,870,547</u>	<u>1,644,383</u>	<u>732,043</u>	<u>703,904</u>	<u>658,225</u>	<u>659,089</u>	<u>1,310,902</u>	<u>636,359</u>	<u>571,120</u>	<u>549,420</u>	<u>1,734,815</u>	<u>1,738,541</u>	<u>3,170,975</u>	<u>3,173,270</u>
Percentage of ownership interest - %	100.00%	100.00%	100.00%	100.00%	55.86%	55.86%	60.00%	60.00%	100.00%	100.00%	90.00%	90.00%	33.334%	33.334%	29.90%	29.90%
Interest in the investments	1,320,301	1,105,036	1,870,547	1,644,383	408,937	393,218	394,935	395,453	1,310,902	636,359	514,008	494,478	578,283	579,525	948,013	948,699
Founders' shares					(252,150)	(252,150)										
Tax benefit					56,244	56,244										
Retained earnings					(6,254)	43,489										
Book balance of the investment in the Parent Company	<u>1,320,301</u>	<u>1,105,036</u>	<u>1,870,547</u>	<u>1,644,383</u>	<u>206,777</u>	<u>240,801</u>	<u>394,935</u>	<u>395,453</u>	<u>1,310,902</u>	<u>636,359</u>	<u>514,008</u>	<u>494,478</u>	<u>578,283</u>	<u>579,525</u>	<u>948,013</u>	<u>948,699</u>
Non-controlling interest	-	-	-	-	525,266	463,103	263,290	263,636	-	-	57,112	54,942	1,156,532	1,159,016	2,222,962	2,224,571



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

17 Disclosure at other entities

17.1 Joint ventures

All information presented below represents 100% of the balances of joint ventures which, under Company's evaluation, are considered significant.

CEJA

CEJA is the holder of the concession right for Santo Antônio do Jari Hydroelectric Plant (UHE Jari), headquartered in the city of São Paulo - SP.

Cachoeira Caldeirão

Cachoeira Caldeirão holds concession right of Hydroelectric Power Plant Cachoeira Caldeirão, headquartered in city of Ferreira Gomes in the state of Amapá.

São Manoel

São Manoel holds concession right of Hydroelectric Power Plant São Manoel, headquartered in the city of Rio de Janeiro.

17.1.1 Condensed financial statements

Balance sheet

Assets	São Manoel		CEJA		Cachoeira Caldeirão	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Current						
Cash and cash equivalents	228,428	206,099	144,111	75,103	87,175	101,895
Consumers and Concessionaires	61,323	62,378	44,919	45,846	28,017	27,289
Other receivables	45,799	52,220	25,654	29,628	10,233	10,689
	<u>335,550</u>	<u>320,697</u>	<u>214,684</u>	<u>150,577</u>	<u>125,425</u>	<u>139,873</u>
Non-current						
Recoverable income tax and social contribution			12,130	17,342		
Deferred taxes	349,168	345,424			87,897	87,792
Other receivables	75,999	96,417	26,779	15,425	89,303	73,337
	<u>425,167</u>	<u>441,841</u>	<u>38,909</u>	<u>32,767</u>	<u>177,200</u>	<u>161,129</u>
Property, plant and equipment	2,865,147	2,917,251	991,633	1,005,301	1,037,920	1,060,078
Intangible assets	68,174	60,480	429,361	440,682	18,018	18,407
Total Assets	<u>3,694,038</u>	<u>3,740,269</u>	<u>1,674,587</u>	<u>1,629,327</u>	<u>1,358,563</u>	<u>1,379,487</u>
Liabilities						
Current						
Suppliers	17,095	37,733	90,345	106,705	5,077	19,570
Debentures	26,398	23,427			33,756	29,834
Loans, financing and debt charges	64,728	76,373	54,310	54,289	26,720	37,123
Provision	5,530	4,440	8,178	5,998	6,601	5,588
Other accounts payable	11,684	9,674	151,815	79,545	5,751	4,246
	<u>125,435</u>	<u>151,647</u>	<u>304,648</u>	<u>246,537</u>	<u>77,905</u>	<u>96,361</u>
Non-current						
Deferred taxes	13	11	116,068	110,396	21	19
Debentures	258,052	271,651			143,008	154,681
Loans and financing	1,499,492	1,510,300	315,565	341,451	524,292	523,762
Use of public property	57,128	56,033	31,411	31,367	13,797	13,543
Provision	14,718	8,966	8,994	10,329	35,550	34,086
Other accounts payable	4,385	3,120	325	18	1,966	1,351
	<u>1,833,788</u>	<u>1,850,081</u>	<u>472,363</u>	<u>493,561</u>	<u>718,634</u>	<u>727,442</u>
Shareholders' equity	<u>1,734,815</u>	<u>1,738,541</u>	<u>897,576</u>	<u>889,229</u>	<u>562,024</u>	<u>555,684</u>
Total liabilities and shareholders' equity	<u>3,694,038</u>	<u>3,740,269</u>	<u>1,674,587</u>	<u>1,629,327</u>	<u>1,358,563</u>	<u>1,379,487</u>

Statement of income

	São Manoel		CEJA		Cachoeira Caldeirão	
	Six-month periods ended June 30					
	2024	2023	2024	2023	2024	2023
Income	218,595	205,860	172,137	166,393	90,982	87,820
Cost of production and electricity services	(138,342)	(125,233)	(48,948)	(60,735)	(51,488)	(52,503)
Operating expenses and income	(3,659)	(8,163)	(11,597)	(1,284)	(1,068)	(2,498)
Financial result	(82,757)	(89,909)	(13,005)	1,205	(31,118)	(34,135)
Income tax and social contribution - current					(1,073)	(979)
Income tax and social contribution - current and deferred	2,437	5,913	(12,766)	(16,087)	105	1,422
Net income (loss) for the period	<u>(3,726)</u>	<u>(11,532)</u>	<u>85,821</u>	<u>89,492</u>	<u>6,340</u>	<u>(873)</u>

17.2 Associated Company

17.2.1 Celesc

The Company holds 6,390,720 preferred shares, plus 5,140,868 common shares, totaling 11,531,588 shares, which together represent 29.90% of Celesc's total capital.

Celesc is a mixed publicly-held corporation that has been operating since 1955 in the areas of power generation, transmission and distribution. During this period, it established itself as one of the largest companies in the Brazilian power sector, with national and international recognition for the quality of its services and for its actions in the technical, economic, environmental and social fields. In 2006, pursuant to the model advocated by the national power sector legislation, Celesc was structured as a holding company, with two wholly-owned subsidiaries: Celesc Geração S.A., which has 12 power plants in operation with a generation capacity of 127.51MW, and Celesc Distribuição S.A., which serves more than 3.4 million customers, in 285 municipalities, besides part of the municipality of Rio Negro, in Paraná. In addition, it has the jointly-controlled subsidiary Companhia de Gás de Santa Catarina S.A. – SCGÁS which operates in the distribution of natural gas.

The information presented below represents 100% of the balances of Celesc, extracted from: (i) interim accounting information on March 31, 2024, disclosed to the market on May 15, 2024; and (ii) balance sheet on April 30, 2024, which, in the Company's opinion, are considered relevant for disclosure. The Company assessed the corporate events disclosed to the market by Celesc between January 1 and June 30, 2024 and did not identify any material facts to be adjusted in the financial statements used to calculate equity.



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

17.2.1.1 Individual and condensed financial statements

Balance sheet

Assets	03/31/2024	12/31/2023	Liabilities	03/31/2024	12/31/2023
Current			Current		
Cash and cash equivalents	53,149	56,671	Dividends and interest on own capital payable	251,732	211,329
Recoverable taxes	52,906	44,331	Tax obligations	8,750	19,152
Dividends receivable	265,417	224,298	Other current liabilities	4,163	4,861
Other current assets	339	18,107		264,645	235,342
	371,811	343,407			
Non-current			Non-current		
Interest earning bank deposits measured at fair value	208	208	Provision	31,243	32,722
Other non-current assets	95,014	98,353	Other non-current liabilities	147	208
	95,222	98,561		31,390	32,930
Investments	2,945,730	2,755,000	Shareholders' equity	3,120,453	2,932,567
Property, plant and equipment	373	436	Total liabilities and shareholders' equity	3,416,488	3,200,839
Intangible assets	3,352	3,435			
Total Assets	3,416,488	3,200,839			

Statement of income

	03/31/2024	03/31/2023
Operating expenses and income	(8,604)	(4,094)
Income (loss) from ownership interest	241,245	225,090
Financial result	(1,618)	(2,933)
Income tax and social contribution - current and deferred	988	
Net income (loss) for the period	232,011	218,063

17.2.2

Porto do Pecém

The Company holds 100,000 class B preferred shares, plus 500,000 common shares, totaling 600,000 shares, which together account for 20.00% of Porto do Pecém's total capital.

Porto do Pecém, a privately held corporation headquartered in the city of São Gonçalo do Amarante, in the State of Ceará, is mainly engaged in carrying out studies, projects, construction, installation, implementation, commercial operation, maintenance and exploitation of thermal plant denominated Pecém I (UTE Pecém I), and in conducting general commercial operations related to these activities, including generation and trading of electric power and capacity, intermediation of electric power and capacity purchase and sale, either in the ambit of the Chamber of Commercialization of Electric Energy (Câmara de Comercialização de Energia Elétrica - CCEE) or other jurisdiction regulated by the law.

The information presented below represents 100% of the balances of Porto do Pecém, extracted from the balance sheet as of May 31, 2024.

17.2.2.1

Individual and condensed financial statements**Balance sheet**

Assets	05/31/2024	12/31/2023	Liabilities	05/31/2024	12/31/2023
Current			Current		
Cash and cash equivalents	203,122	256,781	Suppliers	44,320	62,152
Consumers and Concessionaires	150,731	172,297	Loans and financing	566,618	453,768
Inventory	224,726	161,177	Other current liabilities	28,726	44,315
Other current assets	137,389	143,858		639,664	560,235
	715,968	734,113			
Non-current			Non-current		
Deferred taxes	219,170	238,631	Loans and financing	818,651	1,035,946
Other non-current assets	10,803	9,142	Other non-current liabilities	27,966	26,573
	229,973	247,773		846,617	1,062,519
Investments	9,617	9,582	Shareholders' equity	948,187	921,583
Property, plant and equipment	1,469,235	1,541,212	Total liabilities and shareholders' equity	2,434,468	2,544,337
Intangible assets	9,675	11,657			
Total Assets	2,434,468	2,544,337			

Statement of income

	05/31/2024
Income	481,054
Operating costs and expenses	(198,052)
Income (loss) from ownership interest	35
Financial result	(72,139)
Income tax and social contribution - current and deferred	(34,988)
Net income (loss) for the period	175,910

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Indemnifiable financial assets

	Consolidated				
	Net value as of 12/31/2023	Transfer of concession assets	Fair value	Write-offs	Net value as of 06/30/2024
Indemnifiable financial assets	7,320,523	293,784	182,035	(15,990)	7,780,352
Total non-current	7,320,523	293,784	182,035	(15,990)	7,780,352

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Concession assets

	Consolidated										
	Net value as of 12/31/2023	Transfers to intangible assets	Indemnifiable financial assets	Additions (Note 29)	Remuneration	RAP	Capitalized interest	Construction margin	Assets held for sale (Note 15)	Other	Net value as of 06/30/2024
Distribution (Note 19.1)	1,022,187	(118,725)	(293,784)	661,624			10,177			(9,258)	1,272,221
Transmission	5,160,555			242,720	346,415	(288,070)		4,606	(10,625)	(3,940)	5,451,661
	6,182,742	(118,725)	(293,784)	904,344	346,415	(288,070)	10,177	4,606	(10,625)	(13,198)	6,723,882
Current	497,570										509,893
Non-current	5,685,172										6,213,989

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

19.1 Distribution

19.1.1 Additions

The distribution in the investment amounts of distributors is highlighted below:

	EDP Espírito Santo	EDP São Paulo
Installation of metering systems, expansion of lines, substations and distribution networks for the connection of new customers	63.40%	31.00%
Network improvement, replacement of equipment and meters, both obsolete and depreciated, as well as the replacement of network conductors at the end of their useful lives	17.40%	24.00%
Telecommunications, IT and other activities, such as infrastructure and commercial projects	8.20%	8.50%
Loss prevention	11.00%	36.50%
	100.00%	100.00%

20 Property, plant and equipment

20.1 Breakdown of property, plant and equipment

	Parent Company							
	06/30/2024				12/31/2023			
	Average depreciation annual rate %	Historical cost	Accumulated depreciation	Net value	Average depreciation annual rate %	Historical cost	Accumulated depreciation	Net value
Construction in service								
Management								
Construction, civil works and improvements	7.60	22,303	(5,648)	16,655	7.58	24,797	(7,178)	17,619
Machinery and equipment	12.70	28,478	(24,650)	3,828	14.91	28,469	(23,976)	4,493
Vehicles	14.30	1,245	(1,137)	108	14.29	1,245	(1,099)	146
Furniture and fixtures	6.25	7,474	(3,280)	4,194	6.25	7,474	(3,074)	4,400
Total construction in service		59,500	(34,715)	24,785		61,985	(35,327)	26,658
Assets related to right to use								
Construction, civil works and improvements	8.33	17,270	(3,662)	13,608	9.10	16,622	(2,872)	13,750
Vehicles	20.00	6,089	(3,129)	2,960	19.54	6,089	(2,521)	3,568
Depreciation - Total assets related to right to use		23,359	(6,791)	16,568		22,711	(5,393)	17,318
Construction in progress								
Generation		10,318		10,318				-
Management		7,024		7,024		19,690		19,690
Total construction in progress		17,342	-	17,342		19,690	-	19,690
Total property, plant and equipment		100,201	(41,506)	58,695		104,386	(40,720)	63,666

	Consolidated								
	06/30/2024				12/31/2023				
	Average depreciation annual rate %	Historical cost	Impairment (Note 21.1.2)	Accumulated depreciation	Net value	Average depreciation annual rate %	Historical cost	Accumulated depreciation	Net value
Construction in service									
Generation									
Land		168,805			168,805		168,805		168,805
Reservoirs, dams and water mains	1.77	1,765,590		(681,210)	1,084,380	1.77	1,765,590	(663,093)	1,102,497
Construction, civil works and improvements	2.06	701,696		(295,428)	406,268	2.72	678,889	(287,508)	391,381
Machinery and equipment	2.59	1,453,729	(21,716)	(703,723)	728,290	3.93	1,252,263	(699,572)	552,691
Vehicles	13.59	2,849		(2,657)	192	24.35	2,882	(2,652)	230
Furniture and fixtures	5.55	5,107		(2,937)	2,170	5.70	5,107	(2,811)	2,296
		4,097,776	(21,716)	(1,685,955)	2,390,105		3,873,536	(1,655,636)	2,217,900
Connection Transmission System									
Construction, civil works and improvements	3.38	2,993		(1,673)	1,320	3.14	2,993	(1,623)	1,370
Machinery and equipment	3.03	171,453		(94,393)	77,060	3.41	172,381	(92,288)	80,093
		174,446	-	(96,066)	78,380		175,374	(93,911)	81,463
Management									
Construction, civil works and improvements	9.39	34,956		(8,336)	26,620	9.39	28,104	(7,521)	20,583
Machinery and equipment	10.25	269,727		(90,817)	178,910	10.25	196,449	(52,422)	144,027
Vehicles	9.71	4,072		(3,087)	985	9.71	5,563	(4,164)	1,399
Furniture and fixtures	6.17	11,115		(5,371)	5,744	6.17	11,979	(5,081)	6,898
		319,870	-	(107,611)	212,259		242,095	(69,188)	172,907
Activities not linked to concession									
Land		85			85		85		85
Construction, civil works and improvements	6.45	61,655		(23,189)	38,466	9.70	58,621	(18,943)	39,678
		61,740	-	(23,189)	38,551		58,706	(18,943)	39,763
Total construction in service		4,653,832	(21,716)	(1,912,821)	2,719,295		4,349,711	(1,837,678)	2,512,033
Assets related to right to use									
Land	6.78	60,820		(5,872)	54,948	6.31	34,087	(4,572)	29,515
Construction, civil works and improvements	7.01	96,835		(40,706)	56,129	13.90	95,386	(35,492)	59,894
IT equipment	5.50	291		(16)	275	5.50	291	(16)	275
Vehicles	14.16	16,872		(11,361)	5,511	28.49	16,818	(10,182)	6,636
Depreciation - Total assets related to right to use		174,818	-	(57,955)	116,863		146,582	(50,262)	96,320
Construction in progress									
Generation		73,395			73,395		58,662		58,662
Management		27,197			27,197		38,099		38,099
Land		903			903		903		903
Machinery and equipment		315,349			315,349		511,128		511,128
Other		9,856			9,856		9,629		9,629
Total construction in progress		426,700	-	-	426,700		618,421	-	618,421
Total property, plant and equipment		5,255,350	(21,716)	(1,970,776)	3,262,858		5,114,714	(1,887,940)	3,226,774

20.1.2 Impairment

The amount refers to the impairment recognized in the indirect subsidiary EDP Smart Soluções.



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

20.2 Changes in property, plant and equipment

	Parent Company							
	Net value as of 12/31/2023	Inflows	Transfers to construction in service	Depreciation	Write-offs	Reclassification	Net value as of 06/30/2024	
Construction in service								
Construction, civil works and improvements	17,619			(964)			16,655	
Machinery and equipment	4,493		8	(673)			3,828	
Vehicles	146			(38)			108	
Furniture and fixtures	4,400			(206)			4,194	
Total construction in service	26,658	-	8	(1,881)	-	-	24,785	
Assets related to right to use								
Construction, civil works and improvements	13,750	647		(789)			13,608	
Vehicles	3,568			(608)			2,960	
Depreciation - Total assets related to right to use	17,318	647	-	(1,397)	-	-	16,568	
Construction in progress								
Land	-					10,318	10,318	
Construction, civil works and improvements	11,412	53				(10,318)	1,147	
Machinery and equipment	8,278	1,122	(8)		(3,515)		5,877	
Total construction in progress	19,690	1,175	(8)	-	(3,515)	-	17,342	
Total property, plant and equipment	63,666	1,822	-	(3,278)	(3,515)	-	58,695	
	Consolidated							
	Net value as of 12/31/2023	Inflows (Note 20.2.1)	Transfers to construction in service and concession assets	Depreciation	Write-offs	Transfer of Assets held for sale (Note 15)	Reclassified	Net value as of 06/30/2024
Construction in service								
Land	168,891							168,891
Reservoirs, dams and water mains	1,120,570			(18,117)				1,102,453
Construction, civil works and improvements	458,552		30,479	(11,399)		531	51	478,214
Machinery and equipment	752,394		268,585	(39,480)	(749)	(20,907)		959,843
Vehicles	1,797			(218)		(234)		1,345
Furniture and fixtures	9,829			(432)		(848)		8,549
Total construction in service	2,512,033	-	299,064	(69,646)	(749)	(21,458)	51	2,719,295
Assets related to right to use								
Land	29,515	26,732		(1,299)				54,948
Construction, civil works and improvements	59,894	1,056		(4,393)		(428)		56,129
IT equipment	275							275
Vehicles	6,636			(1,165)	(135)	175		5,511
Depreciation - Total assets related to right to use	96,320	27,788	-	(6,857)	(135)	(253)	-	116,863
Construction in progress								
Land	20,205						10,318	30,523
Construction, civil works and improvements	11,483	53				(10,318)		1,218
Machinery and equipment	48,613	7,069	(8)		(3,829)	(15)	672	52,502
Advances to suppliers	2,373						(1,534)	839
To pay out	926							926
Other	14,111	733			(172)		862	15,534
Assets for operating leases								
Land	903							903
Construction, civil works and improvements	-		(30,479)				30,479	-
Machinery and equipment	480,235	105,336	(268,577)		(2,372)	65	(30,223)	284,464
Other	34,788					238		35,026
Advances to suppliers	4,784						(19)	4,765
Total construction in progress	618,421	113,191	(299,064)	-	(6,373)	288	237	426,700
Total property, plant and equipment	3,226,774	140,979	-	(76,503)	(7,257)	(21,423)	288	3,262,858

20.2.1 Inflows

The value of entry in the consolidated mainly refers to machinery and equipment: (i) R\$105,336 in thirteen indirect subsidiaries SPEs referring to the progress of construction work on solar generation and innovation, electric mobility projects and acquisition of computers; and (ii) R\$26,732 from the subsidiary EDP Smart Serviços relating to land rental contracts.

21 Intangible assets

21.1 Breakdown of intangible asset

	Parent Company							
	06/30/2024				12/31/2023			
	Average amortization annual rate %	Historical cost	Accumulated amortization	Net value	Average amortization annual rate %	Historical cost	Accumulated amortization	Net value
Intangible asset in service								
Management								
Software	20.00	49,351	(37,487)	11,864	20.00	49,351	(34,846)	14,505
Total intangible asset in service		49,351	(37,487)	11,864		49,351	(34,846)	14,505
Intangible asset under development								
Management		71,159	-	71,159		49,707	-	49,707
Total intangible assets under development		71,159	-	71,159		49,707	-	49,707
Total intangible asset		120,510	(37,487)	83,023		99,058	(34,846)	64,212



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

Note	Consolidated								
	06/30/2024				12/31/2023				
	Average amortization annual rate %	Historical cost	Accumulated amortization	Net value	Average amortization annual rate %	Historical cost	Impairment	Accumulated amortization	Net value
Intangible asset in service									
Distribution									
Concession rights - Infrastructure	4.82	5,275,634	(4,090,414)	1,185,220	4.65	5,254,429		(3,965,106)	1,289,323
Concession right - Other	21.1.2	38,143	(31,947)	6,196	3.82	38,143		(31,219)	6,924
		5,313,777	(4,122,361)	1,191,416		5,292,572	-	(3,996,325)	1,296,247
Generation and transmission									
Software	16.00	2,732	(2,315)	417	16.73	2,129		(1,565)	564
Permanent easement	38.23	248		248	38.23	1,224		(517)	707
Concession right - Environmental permits	15.88	61,736	(43,522)	18,214	33.06	58,990		(36,679)	22,311
Concession right - Use of Public Property - UBP	21.1.1	241,526	(116,090)	125,436	3.27	241,526		(111,928)	129,598
Concession right - Other	21.1.2	1,405,375	(715,479)	689,896	3.92	1,512,230		(793,123)	719,107
		1,711,617	(877,406)	834,211		1,816,099	-	(943,812)	872,287
Connection Transmission System									
Permanent easement		21		21		21			21
		21	-	21		21	-	-	21
Management									
Software	12.23	123,366	(69,361)	54,005	14.49	119,871		(57,071)	62,800
Other	3.03	26,183	(3,799)	22,384	3.03	26,183		(3,161)	23,022
		149,549	(73,160)	76,389		146,054	-	(60,232)	85,822
Transmission									
Software	20.00	2,316	(1,111)	1,205	20.00	2,316		(942)	1,374
Concession right - Other	21.1.2	1,117,714	(125,637)	992,077	4.20	1,117,714		(99,415)	1,018,299
		1,120,030	(126,748)	993,282		1,120,030	-	(100,357)	1,019,673
Total intangible asset in service		8,294,994	(5,199,675)	3,095,319		8,374,776	-	(5,100,726)	3,274,050
Intangible asset under development									
Generation		17,895		17,895		17,787			17,787
Management		119,032		119,032		86,232			86,232
Total intangible assets under development		136,927	-	136,927		104,019	-	-	104,019
Activities not linked to concession									
Goodwill in the merger of parent company	4.09	940,511	(778,917)	161,594	4.23	940,511		(768,329)	172,182
(-) Provision for maintenance of dividends	4.09	(940,511)	778,917	(161,594)	4.23	(940,511)		768,329	(172,182)
		-	-	-		-	-	-	-
Goodwill									
Blue Sol				-		22,477	(22,477)		-
EDP Smart SPE		6,148		6,148		6,148			6,148
		6,148	-	6,148		28,625	(22,477)	-	6,148
Total intangible asset		8,438,069	(5,199,675)	3,238,394		8,507,420	(22,477)	(5,100,726)	3,384,217

21.1.1 Concession right - Use of Public Property - UBP

	Consolidated		
	Balance at 12/31/2023	Amortization	Balance at 06/30/2024
Investco	15,238	(314)	14,924
Enerpeixe	114,360	(3,848)	110,512
	129,598	(4,162)	125,436

21.1.2 Concession right - Other

	Consolidated		
	06/30/2024		
	Cost	Amortization	Total
Distribution			
EDP São Paulo	38,143	(31,947)	6,196
	38,143	(31,947)	6,196
Transmission			
EDP Transmissão Litoral Sul	63,851	(5,322)	58,529
EDP Goiás	1,053,863	(120,315)	933,548
	1,117,714	(125,637)	992,077
Generation			
Lajeado	164,827	(119,893)	44,934
Enerpeixe	3,837	(2,405)	1,432
Investco	787,263	(506,822)	280,441
	955,927	(629,120)	326,807
Term extension - GSF			
Enerpeixe	216,841	(35,575)	181,266
Lajeado	229,338	(50,138)	179,200
Investco	3,269	(646)	2,623
	449,448	(86,359)	363,089
Total	2,561,232	(873,063)	1,688,169

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

21.2 Changes in intangible assets

	Parent Company							
	Net value as of 12/31/2023	Inflows	Amortization	Write-offs	Net value as of 06/30/2024			
Intangible asset in service								
Software	14,505		(2,641)				11,864	
Total intangible asset in service	14,505	-	(2,641)	-			11,864	
Intangible asset under development								
Other intangible assets under development	49,707	24,472		(3,020)			71,159	
Total intangible assets under development	49,707	24,472	-	(3,020)			71,159	
Total intangible asset	64,212	24,472	(2,641)	(3,020)			83,023	
	Consolidated							
	Net value as of 12/31/2023	Inflows	Transfer to intangible asset in service	Amortization	Transfer of Assets held for sale (Note 15)	Reclassified	Write-offs	Net value as of 06/30/2024
Intangible asset in service								
Software	64,738		375	(10,326)	840			55,627
Permanent easement	728			(459)				269
Concession right - Environmental permits	22,311			(4,097)				18,214
Concession rights - Infrastructure	1,289,323		118,725	(215,534)		(7,294)		1,185,220
Concession right - Use of Public Property	129,598			(4,162)				125,436
Concession right - Other	1,744,330			(56,161)				1,688,169
Other intangible assets in service	23,022			(638)				22,384
Total intangible asset in service	3,274,050	-	119,100	(291,377)	840	-	(7,294)	3,095,319
Intangible asset under development								
Other intangible assets under development	104,019	35,508	(375)		463	332	(3,020)	136,927
Total intangible assets under development	104,019	35,508	(375)	-	463	332	(3,020)	136,927
Goodwill	6,148							6,148
Total intangible asset	3,384,217	35,508	118,725	(291,377)	1,303	332	(10,314)	3,238,394

22 Suppliers

	Note	Parent Company		Consolidated	
		Current		Current	
		06/30/2024	12/31/2023	06/30/2024	12/31/2023
Electricity supply (i)	22.1			666,541	777,060
Free energy				43,005	41,627
Electricity network utilization charges				194,613	231,613
CCEE Operations				85,879	98,321
Materials and services	22.2	24,645	45,454	365,928	509,657
Materials and services (Drawee risk)	22.3	287	237	11,178	16,753
Total		24,932	45,691	1,367,144	1,675,031

(i) The total amount of energy purchase guarantees is R\$129,937 on June 30, 2024 (R\$271,815 on December 31, 2023) in the Parent Company and R\$352,998 (R\$512,941 on December 31, 2023) in the Consolidated.

They are initially recognized at fair value plus any directly assignable transaction costs. After their initial recognition, they are measured at amortized cost using the effective interest rate method, when applicable.

22.1 Electricity supply

The change observed for the period mainly refers to the subsidiary EDP São Paulo, due to a decrease in energy contracting, resulting from lower demand in June 2024, which caused a decrease in the electric power supply item.

22.2 Materials and services

The reduction of R\$143,729 in the consolidated is mainly due to the settlement of suppliers in the period of 2024, as follows:

(i) decrease of R\$71,454 in the subsidiary EDP Smart Serviços due to the payment of purchases of photovoltaic modules and solar panels for use in solar plant construction projects; and

(ii) reduction of R\$47,868 in the subsidiaries EDP São Paulo and EDP Espírito Santo due to the settlement in January 2024 related to the acquisition of measuring equipment, electrical devices, cables and engineering services.

22.3 Materials and services (Drawee risk)

The amount of R\$287 (R\$237 on December 31, 2023) in the Parent Company and R\$11,178 (R\$16,753 on December 31, 2023) in the Consolidated refers to the agreement that the Company and subsidiaries EDP São Paulo and EDP Espírito Santo have with a receivables fund that helps manage their commitments to their suppliers. This operation allows the supplier to transfer its receivables to the fund in order to anticipate its cash flows, without any associated credit line.



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

23

Debentures

23.1 Breakdown of balance of debentures

Fiduciary Agent	Company	Type of issue	Quantity of securities	Unit value	Total amount	Issue date	Agreement term	Purpose	Debt cost	Payment method	Guarantees	Parent Company							
												06/30/2024				12/31/2023			
												Charges	Principal	Charges	Principal	Charges	Principal	Charges	Principal
Current	Current	Non-current	Total	Current	Current	Non-current	Total												
Domestic currency																			
Pentágono S.A. Distribuidora de Títulos e Valores Mobiliários	EDP - Energias do Brasil	CVM Instruction 160/22	48,066	1	48,066	3 rd series of 4 th issue as at 09/15/2015	09/15/2015 – 09/15/2024	Intended for investments in Company's projects	IPCA + 8.2608% p.a. up to 03/14/2016 IPCA + 8.7608% p.a. as from 03/15/2016	Annual amortizations beginning as of September 2022 and interest (six-month period)		3,105	22,925		26,030	3,064	22,260		25,324
(-) Issue costs	EDP - Energias do Brasil				(16,347)		09/15/2015 – 09/15/2024			Monthly amortization			(8)		(8)		(27)		(27)
Total												3,105	22,917	-	26,022	3,064	22,233	-	25,297
Consolidated																			
												06/30/2024				12/31/2023			
												Principal				Principal			
												Current	Current	Non-current	Total	Current	Current	Non-current	Total
Simplic Pavarini Distribuidora de Títulos e Valores Mobiliários																			
	EDP Espírito Santo	CVM Instruction 160/22	190,000	1	190,000	7th issue as at 08/15/2018	08/15/2018 – 07/15/2025	Expansion, renewal and improvement of the electric power distribution infrastructure	IPCA + 5.91%	Annual principal starting August 2023 and interest (six-month period)		9,602	84,377	84,377	178,356	5,742	133,662	29,792	169,196
(-) Issue costs	EDP Espírito Santo				(2,941)		08/15/2018 – 07/15/2025			Monthly amortization			(188)	(21)	(209)		(271)	(103)	(374)
Simplic Pavarini Distribuidora de Títulos e Valores Mobiliários																			
	EDP Espírito Santo	CVM Instruction 160/22	300,000	1	300,000	8th issue as at 03/30/2019	04/09/2019 – 03/30/2024	Refinance and extend the average term of the debt and working capital	106.90% CDI p.a.	Principal in single installment on maturity date and six-month period interest					-	12,720	300,000		312,720
(-) Issue costs	EDP Espírito Santo						04/09/2019 – 03/30/2024			Monthly amortization					-		(55)		(55)
Pentágono S.A. Distribuidora de Títulos e Valores Mobiliários																			
	EDP Espírito Santo	CVM Instruction 160/22	500,000	1	500,000	10th issue as at 02/12/2021	02/12/2021 – 07/15/2025	Expansion, renewal and improvement of the electric power distribution infrastructure	IPCA + 3.26%	Principal in single installment on maturity date and six-month period interest		9,084		599,779	608,863	8,833		580,539	589,372
(-) Issue costs	EDP Espírito Santo				(9,559)		02/12/2021 – 07/15/2025			Monthly amortization				(1,924)	(1,924)			(2,883)	(2,883)
Pentágono S.A. Distribuidora de Títulos e Valores Mobiliários																			
	EDP Espírito Santo	CVM Instruction 160/22	400,000	1	400,000	11th issue as at 08/04/2021	08/04/2021 – 07/15/2025	Refinance and extend the average term of the debt and working capital	CDI + 1.25% p.a.	Principal at the end of the agreement and six-month period interest		21,410		400,000	421,410	24,612		400,000	424,612
(-) Issue costs	EDP Espírito Santo				(1,399)		08/04/2021 – 07/15/2025			Monthly amortization				(379)	(379)			(554)	(554)
Pentágono S.A. Distribuidora de Títulos e Valores Mobiliários																			
	EDP Espírito Santo	CVM Instruction 160/22	270,000	1	270,000	12th issue as at 05/25/2022	05/25/2022 – 05/25/2027	Refinance and extend the average term of the debt and working capital	CDI + 1.20% p.a.	Annual principal starting May 2025 and interest (six-month period)		2,747	90,000	180,000	272,747	3,089		270,000	273,089
(-) Issue costs	EDP Espírito Santo				(1,399)		05/25/2022 – 05/25/2027			Monthly amortization			(229)	(223)	(452)			(570)	(570)
Pentágono S.A. Distribuidora de Títulos e Valores Mobiliários																			
	EDP Espírito Santo	CVM Instruction 160/22	500,000	1	500,000	13th issue as at 02/19/2024	02/19/2024 – 02/19/2028	Refinance and extend the average term of the debt and working capital	CDI + 0.90% p.a.	Annual principal starting February 2027 and interest (six-month period)		19,159		500,000	519,159				-
(-) Issue costs	EDP Espírito Santo				(2,570)		05/25/2022 – 05/25/2027			Monthly amortization				(2,344)	(2,344)				-
Simplic Pavarini Distribuidora de Títulos e Valores Mobiliários																			
	EDP São Paulo	CVM Instruction 160/22	260,000	1	260,000	9th issue as at 08/15/2018	08/15/2018 – 08/15/2025	Expansion, renewal and improvement of the electric power distribution infrastructure	IPCA + 5.91%	Annual principal starting August 2023 and interest (six-month period)		16,756	114,620	113,769	245,145	18,063	206,041	14,054	238,158
(-) Issue costs	EDP São Paulo				(3,948)		08/15/2018 – 08/15/2025			Monthly amortization			(253)	(26)	(279)		(734)	(138)	(872)
Simplic Pavarini Distribuidora de Títulos e Valores Mobiliários																			
	EDP São Paulo	CVM Instruction 160/22	200,000	1	200,000	10th issue as at 03/30/2019	04/09/2019 – 03/30/2024	Refinance and extend the average term of the debt and working capital	106.60% CDI p.a.	Principal in single installment on maturity date and six-month period interest					-	4,700	200,000		204,700
(-) Issue costs	EDP São Paulo				(853)		04/09/2019 – 03/30/2024			Monthly amortization					-		(44)		(44)



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

Fiduciary Agent	Company	Type of issue	Quantity of securities	Unit value	Total amount	Issue date	Agreement term	Purpose	Debt cost	Payment method	Guarantees	Consolidated							
												06/30/2024				12/31/2023			
												Charges	Principal			Charges	Principal		
Pentágono S.A. Distribuidora de Títulos e Valores Mobiliários	EDP São Paulo	CVM Instruction 160/22	700,000	1	700,000	11th issue as at 02/12/2021	02/12/2021 – 01/15/2026	Expansion, renewal and improvement of the electric power distribution infrastructure	IPCA + 3.91%	Annual principal starting January 2025 and interest (six-month period)		15,226	433,329	407,883	856,438	14,622		817,617	832,239
(-) Issue costs	EDP São Paulo				(4,001)		02/12/2021 – 01/15/2026			Monthly amortization			(495)	(183)	(678)			(991)	(991)
Pentágono S.A. Distribuidora de Títulos e Valores Mobiliários	EDP São Paulo	CVM Instruction 160/22	350,000	1	350,000	12th issue as at 08/04/2021	08/04/2021 – 07/20/2026	Refinance and extend the average term of the debt and working capital	CDI + 1.25% p.a.	Annual amortizations beginning as of July 2024 and interest (six-month period)		17,838	116,667	233,333	367,838	20,914	116,668	233,333	370,915
(-) Issue costs	EDP São Paulo				(1,234)		08/04/2021 – 07/20/2026			Monthly amortization			(215)	(120)	(335)		(266)	(223)	(489)
Pentágono S.A. Distribuidora de Títulos e Valores Mobiliários	EDP São Paulo	CVM Instruction 160/22	450,000	1	450,000	13th issue as at 12/20/2021	12/20/2021 – 12/20/2026	Refinance and extend the average term of the debt and working capital	CDI + 1.38% p.a.	Annual amortizations beginning as of December 2024 and interest (six-month period)		1,209	150,000	300,000	451,209	1,330	150,000	300,000	451,330
(-) Issue costs	EDP São Paulo				(1,944)		12/20/2021 – 12/20/2026			Monthly amortization			(410)	(329)	(739)			(1,017)	(1,017)
Pentágono S.A. Distribuidora de Títulos e Valores Mobiliários	EDP São Paulo	CVM Instruction 160/22	450,000	1	450,000	14th issue as at 05/25/2022	05/25/2022 – 05/25/2027	Refinance and extend the average term of the debt and working capital	CDI + 1.20% p.a.	Annual principal starting May 2025 and interest (six-month period)		4,577	150,000	300,000	454,577	5,149		450,000	455,149
(-) Issue costs	EDP São Paulo				(1,944)		05/25/2022 – 05/25/2027			Monthly amortization			(369)	(359)	(728)			(917)	(917)
Pentágono S.A. Distribuidora de Títulos e Valores Mobiliários	EDP São Paulo	CVM Instruction 160/22	600,000	1	600,000	15th issue as at 09/15/2023	09/15/2023 – 09/25/2028	Refinance and extend the average term of the debt and working capital	CDI + 1.25% p.a.	Annual principal starting September 2026 and interest (six-month period)		19,648		600,000	619,648	17,273		600,000	617,273
(-) Issue costs	EDP São Paulo				(1,347)		09/15/2023 – 09/25/2028			Monthly amortization			(335)	(755)	(1,090)			(950)	(950)
Pentágono S.A. Distribuidora de Títulos e Valores Mobiliários	EDP São Paulo	CVM Instruction 160/22	350,000	1	350,000	16th issue as at 03/04/2024	03/04/2024 – 03/04/2028	Refinance and extend the average term of the debt and working capital	CDI + 0.89% p.a.	Annual principal starting March 2027 and interest (six-month period)		11,094		350,000	361,094				-
(-) Issue costs	EDP São Paulo				(1,459)		03/04/2024 – 03/04/2028			Monthly amortization				(1,291)	(1,291)				-
Pentágono S.A. Distribuidora de Títulos e Valores Mobiliários	EDP São Paulo	CVM Instruction 160/22	750,000	1	750,000	17th issue as at 06/20/2024	06/20/2024 – 06/20/2028	Refinance and extend the average term of the debt and working capital	CDI + 0.68% p.a.	Annual principal starting June 2027 and interest (six-month period)		315		750,000	750,315				-
(-) Issue costs	EDP São Paulo						06/20/2024 – 06/20/2028			Monthly amortization				(3,001)	(3,001)				-
Pentágono S.A. Distribuidora de Títulos e Valores Mobiliários	EDP - Energias do Brasil	CVM Instruction 160/22	48,066	1	48,066	3rd series of 4th issue as at 09/15/2015	09/15/2015 – 09/15/2024	Intended for investments in Company's projects	IPCA + 8.2608% p.a. up to 03/14/2016 IPCA + 8.7608% p.a. as from 03/15/2016 (ii)	Annual amortizations beginning as of September 2022 and interest (six-month period)		3,105	22,925		26,030	3,064	22,260		25,324
(-) Issue costs	EDP - Energias do Brasil				(16,347)		09/15/2015 – 09/15/2024			Monthly amortization			(8)		(8)			(27)	(27)
Pentágono S.A. Distribuidora de Títulos e Valores Mobiliários	Lajeado	CVM Instruction 160/22	150,000	1	150,000	5th issue as at 06/21/2021	06/21/2021 – 06/15/2027	Working Capital for Debt Refinancing	CDI + 0.90% p.a.	Principal in single installment on maturity date and six-month period interest		580		150,000	150,580	2,689	150,000		152,689
(-) Issue costs	Lajeado				(608)		06/21/2021 – 06/15/2027			Monthly amortization					-		(99)		(99)
Pentágono S.A. Distribuidora de Títulos e Valores Mobiliários	Lajeado	CVM Instruction 160/22	200,000	1	200,000	6th issue as at 05/05/2022	05/05/2022 – 05/05/2025	Working Capital for Debt Refinancing	CDI + 1.45% p.a.	Principal in single installment on maturity date and six-month period interest		3,453	200,000		203,453	1,749		200,000	201,749
(-) Issue costs	Lajeado				(631)		05/05/2022 – 05/05/2025			Monthly amortization			(188)	(254)	(442)			(290)	(290)
Simplic Pavarini Distribuidora de Títulos e Valores Mobiliários Ltda.	Enerpeixe	CVM Instruction 160/22	255,000	1	255,000	3rd issue as at 11/23/2018	11/23/2018 – 11/23/2025	Debt extension.	112.48% CDI p.a.	Principal in single parcel in November 2023 and interest (six-month period)		2,921		255,000	257,921	3,278		255,000	258,278
(-) Issue costs	Enerpeixe				(510)		11/23/2018 – 11/23/2025			Monthly amortization				(187)	(187)			(259)	(259)



Notes
Period ended June 30, 2024
(In thousands of reais, unless otherwise indicated)

Fiduciary Agent	Company	Type of Issue	Quantity of securities	Unit value	Total amount	Issue date	Agreement term	Purpose	Debt cost	Payment method	Guarantees	06/30/2024				12/31/2023			
												Charges		Principal		Charges		Principal	
												Current	Current	Non-current	Total	Current	Current	Non-current	Total
Simplific Pavarini Distribuidora de Títulos e Valores Mobiliários Ltda.	Enepeixe	CVM Instruction 160/22	275,000	1	275,000	4th issue as at 03/30/2021	03/30/2021 – 03/20/2026	Working capital	CDI + 1.75% p.a.	Annual principal starting March 2025 and interest (six-month period)	a. Corporate Guarantees of EDP - Energias do Brasil and Celesc proportional to their equity interest; b. Blocked deposits.	8,989	137,500	137,500	283,989	10,078		275,000	285,078
(-) Issue costs	Enepeixe				(1,084)		03/30/2021 – 03/20/2026			Monthly amortization			(207)	(89)	(296)			(408)	(408)
Simplific Pavarini Distribuidora de Títulos e Valores Mobiliários Ltda.	EDP Transmissão Aliança	CVM Instruction 160/22	1,200,000	1	1,200,000	1st issue as at 10/15/2018	10/15/2018 – 10/15/2028	Refinancing of acquisition funding	IPCA + 6.7200% p.a.	Six-month principal starting April/2023 and interest (six-month period)	a. Corporate Guarantees of EDP - Energias do Brasil and Celesc proportional to their equity interest; b. Blocked deposits.	25,023	65,258	1,474,826	1,565,107	24,492	67,938	1,462,569	1,554,999
(-) Issue costs	EDP Transmissão Aliança				(56,660)		10/15/2018 – 10/15/2028			Monthly amortization			(6,564)	(11,050)	(17,614)		(6,706)	(14,256)	(20,962)
Pentágono S.A. Distribuidora de Títulos e Valores Mobiliários	EDP Goiás	CVM Instruction 160/22	366,666	1	366,666	1st issue as at 12/22/2023	12/22/2023 – 12/22/2028	The resources obtained by the issuer through the Debentures will be used for (i) Capex investments and/or (ii) refinancing and lengthening the average term of its liabilities and/or (iii) reinforcing cash and general corporate uses	CDI + 1.20% p.a.	Principal and interest (six-month period)	a. Corporate guarantee of EDP - Energias do Brasil	646		366,666	367,312	178	73,335	293,331	366,844
(-) Issue costs	EDP Goiás						12/22/2023 – 12/22/2028			Monthly amortization				(1,971)	(1,971)		(1,121)	(2,500)	(3,621)
Pentágono S.A. Distribuidora de Títulos e Valores Mobiliários	EDP Goiás	CVM Instruction 160/22	183,334	1	183,334	2nd issue as at 12/22/2023	12/22/2023 – 12/22/2030	The resources obtained by the issuer through the Debentures will be used for (i) Capex investments and/or (ii) refinancing and lengthening the average term of its liabilities and/or (iii) reinforcing cash and general corporate uses	CDI + 1.40% p.a.	Principal and interest (six-month period)	a. Corporate guarantee of EDP - Energias do Brasil	329		183,334	183,663	90	26,190	157,144	183,424
(-) Issue costs	EDP Goiás						12/22/2023 – 12/22/2030			Monthly amortization				(1,051)	(1,051)				-
Pentágono S.A. Distribuidora de Títulos e Valores Mobiliários	Santa Leopoldina	CVM Instruction 160/22	700,000	1	700,000	1st issue as at 01/19/2022	01/19/2022 – 01/17/2029	(i) purchase of shares issued by CELG Transmissão S/A - CELG T (i) working capital of the Issuer	CDI + 1.52% p.a.	Semi-annual interest and annual principal as of January 2027.	a. Corporate guarantee of EDP - Energias do Brasil	37,239		700,000	737,239	210,310	700,000		910,310
(-) Issue costs	Santa Leopoldina				(404)		01/19/2022 – 01/17/2029			Monthly amortization					-		(16)		(16)
Pentágono S.A. Distribuidora de Títulos e Valores Mobiliários	EDP Trading	CVM Instruction 160/22	575,000	1	575,000	1st issue as at 02/15/2024	02/15/2024 – 02/15/2034	Refinance and extend the average term of the debt and working capital	IPCA + 6.05% p.a.	Annual principal starting February 2032 and interest (six-month period)	a. Corporate guarantee of EDP - Energias do Brasil	11,539		556,808	568,347				-
(-) Issue costs	EDP Trading				(18,628)		02/15/2024 – 02/15/2034			Monthly amortization				(17,955)	(17,955)				-
Grand total												242,489	1,555,215	8,599,763	10,397,467	392,975	2,136,755	6,312,320	8,842,050

(i) According to clause 4.2.3.2. of the indenture, which provides for an increase of 0.3% in the annual rate in the event of downgrade by at least two notches in the rating of the issuer before the issuing date. On February 25, 2016 the rating of EDP Espírito Santo was downgraded by Moody's from "Aa1.br" in the local scale and "Baa3" in the global scale to "Aa2.br" in the local scale and "Ba2" in the global scale.

(ii) According to clause 9.1. of the indenture, which provides for an increase of 0.5% in the annual spread in the event of a downgrade by at least two notches in the rating of the issuer before the issuing date. On February 25, 2016 the Company's rating was downgraded by Moody's from "Aa3.br" in the local scale and "Ba2" in the global scale to "Aa2.br" in the local scale and "Ba3" in the global scale.

Interest payments on debt are being presented as a financing activity in the statement of cash flows.

The total amount referring to the guarantees of the debentures mentioned above as of June 30, 2024, in the Company is R\$2,696,810 (R\$2,860,077 as of December 31, 2023) and in the consolidated R\$3,421,668 (R\$4,677,443 as of December 31, 2023).



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

23.2 Changes in debentures

	Parent Company						Consolidated									
	Net value as of 12/31/2023	Payments	Accrued interest	Amortization of transaction cost	adjustment and exchange-rate change	Net value as of 06/30/2024	Net value as of 12/31/2023	Inflows	Payments	Accrued interest	Transfers	Mark-to-Market	Transfer to liabilities held for sale (Note 15.2)	Amortization of transaction cost	Inflation adjustment and exchange-rate change	Net value as of 06/30/2024
Current																
Principal	22,260				665	22,925	2,146,094		(557,502)		(90,424)		8,400		58,108	1,564,676
Interest	3,064	(994)	1,035			3,105	392,975	(597,481)	449,889				(2,894)			242,489
Transaction cost	(27)			19		(8)	(9,339)			(11,702)			10,542			(9,461)
	25,297	(994)	1,035	19	665	26,022	2,529,730	-	(1,154,983)	449,889	(102,126)	-	6,544	10,542	58,108	1,797,704
Non-current																
Principal	6,338,379	2,175,000			90,424	8,603,803	6,338,379	2,175,000		90,424	(22,633)		12,267		49,838	8,643,275
Transaction cost	(26,059)	(38,239)			11,702	(52,596)	(26,059)	(38,239)		11,702			9,084			(43,512)
	6,312,320	2,136,761			102,126	8,581,207	6,312,320	2,136,761	-	102,126	(22,633)		21,351	-	49,838	8,599,763

23.3 Maturity of installments

Maturity	Parent Company	Consolidated
Current		
2024	26,022	896,240
2025		901,464
	26,022	1,797,704
Non-current		
2025		2,465,436
2026		1,623,402
2027		1,770,299
2028		1,960,223
2029		208,252
2030-2034		572,151
		8,599,763
Total	26,022	10,397,467

The main clauses which provide the termination of the contracts are described in the Note 27 to Financial Statements as of December 31, 2023, while all clauses can be consulted in the prospectus or indenture:

As of June 30, 2024, the Company and the subsidiaries EDP São Paulo, EDP Espírito Santo, Lajeado, Enerpeixe, EDP Transmissão Aliança, EDP Trading, Santa Leopoldina and EDP Goiás are in full compliance with all the restrictive clauses of the covenants provided in the contracts for issue of debentures.

Subsidiaries**EDP São Paulo**

EDP São Paulo (12th, 13th, 14th, 15th, 16th and 17th issues): The Issuer's failure to maintain an Adjusted Net Debt²/Adjusted EBITDA financial ratio not exceeding 4.0 on the calculation date, which is on December 31 of each year; and

EDP Espírito Santo

(i) EDP Espírito Santo (10th, 11th, 12th and 13th issues): the Issuer's failure to maintain an Adjusted Net Debt²/Adjusted EBITDA financial ratio¹ not exceeding 4.0 on the calculation date, which is on December 31 of each year;

EDP São Paulo and EDP Espírito Santo

(i) EDP São Paulo (14th, 16th and 17th issues) and EDP Espírito Santo (12th and 13th issues): failure by the Issuer, at any time during the term of the Debentures, to comply with the Net Debt / Adjusted EBITDA financial ratio of lower than or equal to 4.0, to be monitored on December 31 of each year; and

(ii) EDP São Paulo (16th and 17th issues) and EDP Espírito Santo (13th issue): Issuer entering into loan contracts in the capacity of lender without previous and express consent of Debenture Holders under the terms provided for in Clause 6.6 below, with any companies, domestic or foreign, members of its economic group (intercompany loans), at individual or added value higher than (x) up to December 31, 2025 (inclusive), R\$100,000; (y) between December 31, 2025 (exclusive) and December 31, 2026 (inclusive), R\$200,000; and (z) after December 31, 2026 (exclusive), R\$500,000.

EDP Trading

(i) early maturity of any pecuniary obligation of the Company and/or the Guarantor of one or more financial instruments (including, without limitation, those arising from operations in the local or international financial and/or capital markets), the value of which, individually or in aggregate, is equal to or greater than (a) R\$200,000 to the Guarantor; and (b) R\$95,000 for the Issuer, or its equivalent in other currencies.

(ii) granting of loans by the Issuer to its direct and indirect shareholders, or to any third parties, except for its subsidiaries, or if approved by the Debenture Holders representing at least 2/3 of the Outstanding Debentures.

(iii) reduction of the Company's capital to a value of less than R\$10,000, except in the occurrence of any of the following situations:

(a) previously authorized by Debenture Holders representing at least, 2/3 of the Outstanding Debentures; or

(b) for the absorption of losses.

(iv) protest of securities against the Company and/or the Guarantor, in an amount, individual or aggregate, equal to or greater than (a) R\$200,000 for the Guarantor, or its equivalent and provided that it is in other currencies; and (b) R\$95,000 for the Issuer, unless, within 10 days from the date of acknowledgment of such protest by the Company and/or the Guarantor, it has been proven to the Trustee that the protest (a) was made by error or bad faith on the part of a third party or was illegitimate; (b) was suspended and/or cancelled; or (c) has its enforceability suspended by appropriate judicial measure.

(v) non-compliance, by the Company and/or the Guarantor, with a final and unappealable decision and/or final arbitration decision not subject to appeal against the Company whose value, individually or in aggregate, is equal to or greater than (a) R\$200,000 to the Guarantor; and (b) R\$95,000 for the Issuer, without any lawsuit in progress by the Company, aimed at suspending or reversing the effects of said judicial decision or arbitration decision.



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

(vi) non-compliance, by the Guarantor, with the financial ratio resulting from the Consolidated Net Financial Debt/EBITDA - Guarantor division indicated below ("financial ratio") to be calculated annually by the Guarantor based on the Guarantor's Financial Statements for the fiscal year ended December 31, 2024, and accompanied by the Fiduciary Agent within a period of up to 5 business days from the date of receipt, regarding the information of the Clause 9.2 below, item (ii), sub-item (a), based on Guarantor's Financial Statements, namely:

Consolidated net financial debt: means the sum of short-term loans and financing, discounted invoices, short-term debentures, long-term loans and financing, long-term debentures, minus the result of the sum of cash, securities and financial investments balances of the Guarantor, including restricted ones, classified as short-term and long-term based on the Guarantor's Financial Statements;

EBITDA - Guarantor: means the net income or loss, plus social contribution or income tax, equity income (loss), financial results, depreciation and amortization of the Guarantor on a consolidated basis for the immediately preceding 12 months.

Financial ratio/Period

Equal or below 3.50x in the fiscal year ended December 31, 2024

Equal or below 4.00x Fiscal year ended December 31, 2025 to the fiscal year ended December 31, 2027

Equal or below 4.25x Fiscal year ended December 31, 2028 to the fiscal year ended December 31, 2030

Equal or below 4.50x of the fiscal year ended December 31, 2031 onwards

(vii) default by the Company and/or the Guarantor on any pecuniary obligations, under one or more financial instruments, except for this Issuance Deed (including, without limitation, those arising from operations in the financial and/or capital markets), whose individual or aggregate value is equal to or greater than (a) the total amount of R\$200,000 for the Guarantor or its equivalent in other currencies; and (b) in the total amount of R\$95,000 for the Issuer.

¹ Adjusted EBITDA means "income before financial expenses, taxes, depreciation and amortization adjusted with assets and liabilities of the Account for Compensation of Change in Values of Parcel "A" (CVA) items, over contracting and neutrality of sectorial charges".

² The adjusted Net Debt does not consider loan operations with related parties in its calculation.



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

24 Loans, financing and debt charges
24.1 Breakdown of balance of Loans, financing and debt charges

Institution	Company	Contracted amount	Contracting date	Amount released	Agreement term	Purpose	Covenants	Debt cost	Payment method	Guarantees	Parent Company and Consolidated									
											06/30/2024			12/31/2023						
											Charges	Principal		Charges	Principal		Total	Current	Non-current	Current
Current	Non-current	Current	Non-current	Total	Current	Non-current	Current	Non-current	Total											
BNDES - FINEM / 14.2.1238.1	EDP São Paulo	296,785	12/28/2014	253,733	12/28/2014 – 12/16/2024	Investment program for the period 2013–2015	Net debt in relation to Adjusted EBITDA ratio (i) equal or below 3.5, annually calculated in December.	TJLP to TJLP + 3.05% p.a., Amplified Consumer Price Index (IPCA) TR (iii) + 3.05% p.a. and Pre of 6.00% p.a.	Monthly principal with interest in the quarterly grace period, after that, monthly. Annual principal and interest.	a. Blocked deposits; b. Corporate guarantee of EDP - Energias do Brasil.	12		5,692		5,704	59		11,353		11,412
(-) Transaction cost	EDP São Paulo		12/28/2014	(1,134)	12/28/2014 – 12/16/2024				Monthly amortization of transaction cost					(1)				(3)		(3)
Promissory Notes (5 th issue)	EDP São Paulo	300,000	7/19/2019	300,000	07/19/2019 – 07/17/2024	Refinance and extend the average term of the debt and working capital.	Net debt in relation to Adjusted EBITDA ratio (i) equal or below 3.5, annually calculated in December.	106.58% CDI	Principal and interest with single installment at the end of contract		151,949		300,000		451,949	128,087		300,000		428,087
(-) Transaction cost	EDP São Paulo		7/19/2019	(507)	07/19/2019 – 07/17/2024				Monthly amortization of transaction cost					(8)				(58)		(58)
BNDES - FINEM / 17.2.0295.1	EDP São Paulo	399,733	9/5/2017	158,600	09/05/2017 – 06/15/2025	Investment program for the period 2016–2018	Net debt in relation to Adjusted EBITDA ratio (i) equal or below 3.5, annually calculated in December.	TJLP + 2.96% p.a. IPCA + 3.23% p.a.	a) Monthly principal with interest in the quarterly grace period, after that, monthly; b) Annual principal and interest.	a. Fiduciary assignment of at least 130% of the amount of the debt balance; b. Corporate guarantee of EDP Energias do Brasil.	190		39,707		39,897	2,114		42,954	27,851	72,919
(-) Transaction cost	EDP São Paulo		9/5/2017	(3,498)	09/05/2017 – 06/15/2025				Monthly amortization of transaction cost					(82)		(82)		(144)	(31)	(175)
BNDES - FINEM / 14.2.1237.1	EDP Espírito Santo	270,924	12/28/2014	249,593	12/28/2014 – 12/16/2024	Investment program for the period 2013–2015	Net debt in relation to Adjusted EBITDA ratio (i) equal or below 3.5, annually calculated in December.	TJLP to TJLP + 3.05% p.a., Amplified Consumer Price Index (IPCA) TR (iii) + 3.05% p.a. and Pre of 6.00% p.a.	Monthly principal with interest in the quarterly grace period, after that, monthly. Annual principal and interest.	a. Blocked deposits; b. Corporate guarantee of EDP - Energias do Brasil.	12		5,690		5,702	29		11,382		11,411
(-) Transaction cost	EDP Espírito Santo		12/28/2014	(1,390)	12/28/2014 – 12/16/2024				Monthly amortization of transaction cost					(66)		(66)		(2)		(2)
BNDES - FINEM / 17.2.0296.1	EDP Espírito Santo	354,078	9/5/2017	174,093	09/05/2017 – 06/15/2025	Investment program for the period 2016–2018	Net debt in relation to Adjusted EBITDA ratio (i) equal or below 3.5, annually calculated in December.	TJLP + 2.96% p.a. IPCA + 3.23% p.a.	a) Monthly principal with interest in the quarterly grace period, after that, monthly; b) Annual principal and interest.	a. Fiduciary assignment of at least 130% of the amount of the installment due in the subsequent month; b. Corporate guarantee of EDP Energias do Brasil.	778		42,601		43,379	2,838		41,361	34,871	79,070
(-) Transaction cost	EDP Espírito Santo		9/5/2017	(2,676)	09/05/2017 – 06/15/2025				Monthly amortization of transaction cost					(1)		(1)		(113)	(28)	(141)

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)



Institution	Company	Contracted amount	Contracting date	Amount released	Agreement term	Purpose	Covenants	Debt cost	Payment method	Guarantees	Parent Company and Consolidated								
											06/30/2024			12/31/2023					
											Charges		Principal	Charges		Principal			
											Current	Non-current	Current	Non-current	Total	Current	Non-current	Current	Non-current
Cumulative receivable shares (v)	Investco					Redeemable preferred shares "A", "B" and "C"			Annual dividends and payment of the principal at the end of the concession			1,576	21,847	39,628	63,051	7,224	22,428	38,009	67,661
MFUG - Bill of Exchange	EDP Trading	200,000	4/5/2021	200,000	04/05/2021 – 03/08/2024	Implementation of the transmission project for Subsidiary EDP Transmissão Litoral Sul	Net debt in relation to consolidated EBITDA of EDP - Energias do Brasil is lower than or equal to 3.5X, determined annually in December.	CDI + 1.24% p.a.	Principal at the end and interest (annual installments)	Corporate guarantee of EDP Energias do Brasil.					-	23,207	200,000	223,207	
MFUG - Bill of Exchange	EDP Trading	100,000	9/9/2021	100,000	09/09/2021 – 03/09/2024	Implementation of the transmission project for Subsidiary EDP Transmissão Litoral Sul	Net debt in relation to consolidated EBITDA of EDP - Energias do Brasil is lower than or equal to 3.5X, determined annually in December.	CDI + 0.99% p.a.	Principal from September 2022 in semiannual installments and interest in semiannual installments	Corporate guarantee of EDP Energias do Brasil.					-	5,802	50,000	55,802	
MFUG - Bill of Exchange	EDP Trading	250,000	11/12/2021	250,000	11/12/2021 – 03/08/2024	Implementation of the transmission project for Subsidiary EDP Transmissão Litoral Sul	Net debt in relation to consolidated EBITDA of EDP - Energias do Brasil is lower than or equal to 3.5X, determined annually in December.	CDI + 1.165% p.a. up to 11/12/2023 and CDI + 1.25% p.a. as of 11/13/2023	Principal at the end and interest (annual installments)	Corporate guarantee of EDP Energias do Brasil.					-	4,147	250,000	254,147	
BNDES / 21.2.0390.1	EDP Trading	250,000	11/30/2021	75,000	11/30/2021 – 12/15/2035	Implementation of the transmission project for Subsidiary EDP Transmissão Litoral Sul	At EDP, the Net debt in relation to Adjusted EBITDA ratio (ii) lower or equal to 3.5 from 2021 to 2024, 4.00 from 2025-2027, 4.25 from 2028-2030, 4.50 from 2031-2025, annually calculated in December.	IPCA + 5.927366% p.a.	Interest in the quarterly grace period up to August 2022, after that, monthly. Monthly principal and interest after September 2022	a. Corporate guarantee of EDP - Energias do Brasil	933		5,236	65,536	71,705	263	11,068	61,521	72,852
(-) Transaction cost	EDP Trading	2,611	11/30/2021	2,611	11/30/2021 – 12/15/2035				Monthly amortization of transaction cost					(364)	(1,853)	(2,217)	(378)	(2,031)	(2,409)
MFUG - Bill of Exchange	EDP Trading	25,000	11/9/2023	25,000	11/09/2023 – 03/08/2024	Implementation of the transmission project for Subsidiary EDP Transmissão Litoral Sul	Net debt in relation to consolidated EBITDA of EDP - Energias do Brasil is lower than or equal to 3.5X, determined annually in December.	CDI + 1.25% p.a.	Principal and interest at the end	Addendum to Opr. 2435 - EDP Energias Corporate Guarantee					-	439	25,000	25,439	
MFUG - Bill of Exchange	EDP - Energias do Brasil	600,000	10/27/2023	600,000	10/27/2023 – 02/28/2024	Working capital	Net debt in relation to EBITDA ratio equal or below 3.5, annually calculated	CDI + 1.25% p.a.	Principal and interest at the end						-	13,090	600,000	613,090	
COB BRASIL - 511600554	EDP Goiás	53,581	9/26/2018	53,387	09/26/2018 – 10/01/2030	Implementation of the transmission line project		TLP-IPCA + 4.225%	Quarterly interest up to October 2019, principal and monthly interest from November 2019	EDP - Energias do Brasil Suretyship, Fiduciary Assignment of Credit Rights and Emerging Concession Rights and Reserve Account	337		4,739	25,884	30,960	304	5,664	27,386	33,354
(-) Transaction cost	EDP Goiás	(547)	9/26/2018	(547)	09/26/2018 – 10/01/2030				Monthly amortization of transaction cost					(45)	(242)	(287)	(48)	(271)	(319)
COB BRASIL - 511600555	EDP Goiás	9,132	9/26/2018	7,414	09/28/2018 – 10/01/2030	Implementation of the transmission line project		TLP-IPCA + 5.163%	Quarterly interest up to October 2019, principal and monthly interest from November 2019	EDP - Energias do Brasil Suretyship, Fiduciary Assignment of Credit Rights and Emerging Concession Rights and Reserve Account	34		674	3,594	4,302	18	411	2,988	2,827
(-) Transaction cost	EDP Goiás	(125)	9/26/2018	(125)	09/28/2018 – 10/01/2030				Monthly amortization of transaction cost					(10)	(55)	(65)	(7)	(41)	(48)
COB BRASIL - 511600556	EDP Goiás	6,260	9/26/2018	4,521	09/28/2018 – 10/01/2030	Implementation of the transmission line project		TLP-IPCA + 5.163%	Quarterly interest up to October 2019, principal and monthly interest from November 2019	EDP - Energias do Brasil Suretyship, Fiduciary Assignment of Credit Rights and Emerging Concession Rights and Reserve Account	21		411	2,192	2,624	30	674	3,931	4,635
(-) Transaction cost	EDP Goiás	(85)	9/26/2018	(85)	09/28/2018 – 10/01/2030				Monthly amortization of transaction cost					(7)	(38)	(45)	(10)	(61)	(71)
COB BRASIL - 511600557	EDP Goiás	8,309	9/26/2018	7,923	09/28/2018 – 10/01/2030	Implementation of the transmission line project		TLP-IPCA + 4.225%	Quarterly interest up to October 2019, principal and monthly interest from November 2019	EDP - Energias do Brasil Suretyship, Fiduciary Assignment of Credit Rights and Emerging Concession Rights and Reserve Account	33		720	3,842	4,595	28	720	4,202	4,950
(-) Transaction cost	EDP Goiás	(113)	9/26/2018	(113)	09/28/2018 – 10/01/2030				Monthly amortization of transaction cost					(9)	(50)	(59)	(9)	(55)	(64)
COB BRASIL - 511600561	EDP Goiás	8,508	9/28/2018	8,038	09/28/2018 – 10/01/2030	Implementation of the transmission line project		TLP-IPCA + 5.163%	Quarterly interest up to October 2019, principal and monthly interest from November 2019	EDP - Energias do Brasil Suretyship, Fiduciary Assignment of Credit Rights and Emerging Concession Rights and Reserve Account	37		731	3,897	4,665	32	731	4,263	5,026
(-) Transaction cost	EDP Goiás	(116)	9/28/2018	(116)	09/28/2018 – 10/01/2030				Monthly amortization of transaction cost					(10)	(52)	(62)	(10)	(56)	(66)
COB BRASIL - 511600669	EDP Goiás	13,383	3/28/2019	13,207	03/28/2019 – 04/01/2031	Implementation of the transmission line project		TLP-IPCA + 4.694%	Quarterly interest up to April 2020, principal and monthly interest from May 2020	EDP - Energias do Brasil Suretyship, Fiduciary Assignment of Credit Rights and Emerging Concession Rights and Reserve Account	62		1,201	7,004	8,267	26	571	3,618	4,215
(-) Transaction cost	EDP Goiás	(183)	3/28/2019	(183)	03/28/2019 – 04/01/2031				Monthly amortization of transaction cost					(15)	(89)	(104)	(7)	(46)	(53)

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)



Institution	Company	Contracted amount	Contracting date	Amount released	Agreement term	Purpose	Covenants	Debt cost	Payment method	Guarantees	Parent Company and Consolidated										
											06/30/2024			12/31/2023							
											Charges		Principal	Charges		Principal	Total		Total		
											Current	Non-current	Current	Non-current	Current	Non-current	Current	Non-current	Current	Non-current	
CDB BRASIL - 511600670	EDP Goiás	6,406	3/28/2019	6,284	03/28/2019 – 04/01/2031	Implementation of the transmission line project		TLP-IPCA + 4.694%	Quarterly interest up to April 2020, principal and monthly interest from May 2020	EDP - Energias do Brasil Suretyship, Fiduciary Assignment of Credit Rights and Emerging Concession Rights and Reserve Account	30		571	3,332	3,933	54		1,201	7,604	8,859	
(-) Transaction cost	EDP Goiás	(87)	3/28/2019	(87)	03/28/2019 – 04/01/2031				Monthly amortization of transaction cost				(7)	(42)	(49)			(15)	(96)	(111)	
CDB BRASIL - 511600682	EDP Goiás	7,004	4/9/2019	6,968	04/09/2019 – 05/01/2031	Implementation of the transmission line project		TLP-IPCA + 4.454%	Quarterly interest up to May 2020, principal and monthly interest from June 2020	EDP - Energias do Brasil Suretyship, Fiduciary Assignment of Credit Rights and Emerging Concession Rights and Reserve Account	32		633	3,748	4,413	28		633	4,065	4,726	
(-) Transaction cost	EDP Goiás	(96)	4/9/2019	(96)	04/09/2019 – 05/01/2031				Monthly amortization of transaction cost				(9)	(47)	(56)			(7)	(46)	(53)	
CDB BRASIL - 511600785	EDP Goiás	11,992	6/27/2019	10,282	06/27/2019 – 07/01/2031	Implementation of the transmission line project		TLP-IPCA + 4.356%	Quarterly interest up to September 2020, principal and monthly interest from October 2020	EDP - Energias do Brasil Suretyship, Fiduciary Assignment of Credit Rights and Emerging Concession Rights and Reserve Account	49		949	5,774	6,772	42		948	6,248	7,238	
(-) Transaction cost	EDP Goiás	(164)	6/27/2019	(164)	06/27/2019 – 07/01/2031				Monthly amortization of transaction cost				(14)	(85)	(99)			(12)	(92)	(104)	
Sundry loans		16,501	as of 03/01/2022	16,401	03/01/2022 – 05/31/2027	Working capital		31.21–18.86% p.a. and CDI+10.95% to CDI+7.00% p.a.	Monthly principal and interest	Credit Right and restricted account								13,917		13,917	
Total domestic currency											156,085	21,847	408,907	161,878	748,717	187,861	22,428	1,567,765	223,113	2,001,167	
Foreign currency																					
4131 Itaú - SWAP	Santa Leopoldina	USD 64,941	2/1/2022	USD 64,941	02/01/2022 – 01/16/2024	(i) purchase of shares issued by CELG Transmissão S/A - CELG T (ii) working capital of the issuer		USD + 2.933% p.a.	Principal and interest in single statement in the end	a. EDP - Energias do Brasil Guarantee and b. Swap Fiduciary Assignment						16,756		311,920		328,676	
4131 Scotiabank - SWAP	Santa Leopoldina	USD 172,413	12/8/2023	USD 172,413	12/08/2023 – 12/08/2025	Refinancing of acquisition funding		USD + 6.27% p.a.	Principal at the end and semi-annual interest	Corporate guarantee of EDP Energias	2,985			954,842	957,827	3,053			834,707	837,760	
4131 Itaú - SWAP	EDP Espírito Santo	USD 83,318	7/18/2023	USD 83,318	07/18/2023 – 07/07/2025	Refinance and extend the average term of the debt		USD + 6.788% p.a.	Semi-annual interest and main single installment at the end		14,056			460,155	474,211	12,473			405,738	418,211	
4131 Scotiabank - SWAP	EDP Espírito Santo	USD 60,815	8/30/2023	USD 60,815	08/30/2023 – 07/14/2025	Refinance and extend the average term of the debt		USD + 7.0570% p.a.	Semi-annual interest and main single installment at the end		10,798			346,607	357,405	6,984			297,557	304,541	
4131 Scotiabank - SWAP	EDP Espírito Santo	USD 61,287	11/29/2023	USD 61,287	11/29/2023 – 11/29/2024	Refinance and extend the average term of the debt		USD + 6.659% p.a.	Principal at the end and semi-annual interest		1,877		338,482	340,359	1,646		296,709		298,355		
Total foreign currency											29,716	-	338,482	1,761,604	2,129,802	40,912	-	608,629	1,538,002	2,187,543	
Grand total											185,801	21,847	747,389	1,923,482	2,878,519	228,773	22,428	2,176,394	1,761,115	4,188,710	

For better presentation, the balances of derivatives are presented in Note 33.1.2.

(i) Adjusted EBITDA means "income before financial expenses, taxes, depreciation and amortization adjusted with assets and liabilities of the Account for Compensation of Variation of Values of Parcel "A" Items (CVA), over contracting and neutrality of sectorial charges".

(ii) Adjusted EBITDA means "income before financial expenses, taxes, depreciation and amortization adjusted with assets and liabilities of the Account for Compensation of Variation of Values of Parcel "A" Items (CVA), over contracting and neutrality of sectorial charges" and with non-operating captions that impact the cash.

(iii) It will be equivalent to result from straight-line interpolation of internal return rates seen in secondary market of National Treasury Bills B Series (NTN-B), applicable to the medium term for amortization of each installment of Sub-credits B and D.

(iv) Subcredits A, C, and F bear interest and monthly amortizations, and subcredits B and D bear interest and annual amortizations.

(v) Refer to Redeemable preferred shares of "A", "B", and "C" shares, issued by the indirect subsidiary Investco in the original amount of R\$157,335, where, according to the article eight of by-laws, such shareholders are entitled to the right of receiving a cumulative fixed annual dividend of 3% on their respective interest in capital. In addition, according to Article 9 of Investco bylaws, redeemable preferred shares of "A" and "C" classes will be entitled to equalization upon distribution of dividends in case dividends are paid to other classes of shares higher than unit value of fixed annual dividends. Balance on June 30, 2024 of R\$ 98,580 (R\$ 105,629 as of December 31, 2023) contemplates the original amount and interest up to 2035 (end of concession), both of them discounted at present value at the rate of 8.70% p.a., which is equivalent to average funding cost of Investco on the date shares are evaluated. Due to their characteristics, these shares were classified as debt financial instruments as they meet the definition of financial liabilities since Investco does not have the right to avoid the remittance of cash or other financial asset to another entity, as determined in Item 19 of CPC 39.

The Management of the Company and its subsidiaries monitors all covenants and, for the period ended June 30, 2024, they follow the respective loans and financing agreements.

Loans in foreign currency were recognized at fair value through profit or loss and mark to market realization.

Interest payments on debt are being presented as a financing activity in the statement of cash flows.

The total amount related to the guarantees of loans, financing and debt charges mentioned above is R\$1,194,745 as of June 30, 2024 (R\$2,048,525 as of December 31, 2023) in the Company, and R\$1,194,745 (R\$3,255,376 as of December 31, 2023) in the Consolidated.

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

24.2 Changes in loans and financing

	Parent Company				Net value as of 06/30/2024
	Net value as of 12/31/2023	Inflows	Payments	Interest accrued	
Current					
Principal	600,000	3,250	(603,250)		-
Interest	13,090		(24,781)	11,691	-
	613,090	3,250	(628,031)	11,691	-

Consolidated

	Net value as of 12/31/2023	Inflows	Payments	Interest accrued	Transfers	Adjustment to present value	Mark-to-Market	Amortization of transaction cost	Inflation adjustment and exchange-rate change	Transfer to liabilities held for sale (Note 15)	Net value as of 06/30/2024
Current											
Principal	2,177,217	102,737	(1,701,127)		133,485		5,096		45,777	(15,148)	748,037
Interest	228,773		(183,537)	139,156	1,511					(102)	185,801
Transaction cost	(823)				(440)			486		129	(648)
	2,405,167	102,737	(1,884,664)	139,156	134,556	-	5,096	486	45,777	(15,121)	933,190
Non-current											
Principal	1,763,969	116,209			(133,485)	1,619	5,227		218,205	(45,709)	1,926,035
Interest	22,428				(1,511)	930					21,847
Transaction cost	(2,854)	(1,300)			440					1,161	(2,553)
	1,783,543	114,909	-	-	(134,556)	2,549	5,227	-	218,205	(44,548)	1,945,329

24.3 Maturity of installments

Maturity	Consolidated		
	National	Foreign	Total
Current			
2024	498,837	368,199	867,036
2025	66,154		66,154
	564,991	368,199	933,190
Non-current			
2025	8,026	954,842	962,868
2026	40,719	806,762	847,481
2027	18,029		18,029
2028	17,567		17,567
2029-2032	45,248		45,248
2034-2036	54,136		54,136
	183,725	1,761,604	1,945,329
Total	748,716	2,129,803	2,878,519

25 Post-employment benefits

The Company and its subsidiaries maintains retirement and pension supplementation plans to employees and former employees and other post-employment benefits, such as medical care, life insurance, Retirement Incentive Aid and other benefits to retirees.

Pursuant to CVM Resolution 110/22, post employment benefit liabilities should be accounted for based on standards contained in CPC 33 (R1). To comply with this requirement of the Company and its subsidiaries EDP São Paulo, EDP Espírito Santo, Investco and EDP Goiás contracted independent actuaries to conduct an actuarial appraisal of these benefits using the Projected Unit Credit Method and the last appraisal was on December 31, 2023.

The Company and its subsidiaries recognize that the defined benefit plan liabilities are recognized if the present value on the date of financial statements is higher than the fair value of plan assets. Actuarial gains and losses generated by adjustments and changes to actuarial assumptions of defined benefit plans are directly recognized in Shareholders' equity under Other comprehensive income in the year. Past service costs are fully recognized in the year they occur in income (loss) in the Personnel account and financial result of the benefit is calculated based on the actuarial deficit/surplus based on the current discount rate.

For cases where the plan becomes a surplus and there is a need for recognition of an asset, such recognition is limited to the present value of economic benefits available in the form of future refunds or reductions in the contributions to the plan, pursuant to law and regulation of the plan.

The indirect subsidiary EDP Goiás, through Fundação CELG de Seguros e Previdência (ELETRA), offers its employees the Mixed-Benefit Plan, established in September 2000, as a CD, during the accrual and defined benefit period in payment phase. Said subsidiary is responsible in the original defined benefit plan for the costs of the respective actuarial changes, both in the accumulation phase and in the benefit payment phase. In the mixed plan, liability during the accumulation phase varies depending on the membership fees paid by members, however, limited to a maximum of 20% of monthly remuneration. In the payment phase, after the transfer of the reserve accumulated in a joint account to the beneficiary of the annuity, the subsidiary assumes responsibility only for the negative variation in the chances of survival.

The liabilities of the defined contribution plans are recognized as personnel expenses in the statement of income for the period in which the services are rendered.

	Parent Company		Consolidated			
	Current	Non-current	Current		Non-current	
	06/30/2024	06/30/2024	06/30/2024	12/31/2023	06/30/2024	12/31/2023
PSAP Bandeirante			55,500	55,500	132,367	171,328
Retirement Incentive Aid - AIA			202	202	28	15
Healthcare and life insurance	664	10,741	45,578	44,927	539,830	562,087
Defined contribution			22	83	217	207
	664	10,741	101,302	100,712	672,442	733,637

25.1 Retirement plans

They are administered by Enerprev, private pension entity sponsored by companies of Grupo EDP - Energias do Brasil and recorded in the National Register of Benefit Plans (Cadastro Nacional dos Planos de Benefícios - CNPB) in the National Superintendency of Private Pension Plans (Superintendência Nacional de Previdência Complementar - PREVIC). It has the purpose of managing a set of pension plans in favor of the employees and former employees of the Company and its subsidiaries, and the rights and duties of participants, as provided for in regulation.

The plans of the subsidiary EDP Goiás are managed by Eletra - Fundação Celg de Seguros e Previdência, a non-profit legal entity whose main purpose is to complement the benefits granted by the official social security system to its employees.

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)



25.1.1 Defined benefit plans and variable contribution plans

EDP São Paulo

The plans are structured in the form "Settled, Defined Benefit and Variable Contribution", are not available for new adhesions and have the following characteristics:

(i) PSAP Bandeirante Plan – BSPS Cost Group: This corresponds to the employees' proportional benefits calculated on the basis of time of service up to March 1998, when the scheme was in force. It is a defined benefit type which grants Paid-In Benefit, in the form of lifetime income convertible into a pension for plan members registered as at March 31, 1998 in a defined amount proportional to the accumulated years of service up to the said date conditional upon compliance with the regulations. EDP São Paulo bears total responsibility for covering any actuarial shortfalls determined by actuarial of Enerprev; and

(ii) PSAP Bandeirante Plan – BD and CV Cost Groups:

- BD Cost Group – in force after March 31, 1998: Defined Benefit Plan that grants a lifetime income convertible into a pension proportional to time of service accumulated to March 31, 1998 based on 70% of the monthly average wage over the past 36 months in active employment. In the event of death while the employee is in active service, or disability, the benefits include all of the years of past service (including the accumulated period up to March 31, 1998) and therefore do not include the accumulated period of service after March 31, 1998 alone. The subsidiary and the plan members bear equal responsibility for covering any actuarial shortfalls determined by the actuary of Enerprev.

- CV Cost Group: Implemented in conjunction with the DB Plan, effective after March 31, 1998, until the time of granting the lifetime income, convertible (or not) into a pension, is a variable contribution plan, not generating any actuarial responsibility on the part of the subsidiary. Only after the act of granting the lifetime income, convertible (or not) into a pension, does the pension plan become a defined benefit one, subjecting the subsidiary to actuarial responsibilities. A member may also choose the financial income option, not generating actuarial responsibility for EDP São Paulo.

EDP São Paulo contributed to these cost groups with the amount of R\$626 (R\$581 in 2023) in the period.

EDP Espírito Santo

- Escelsos I Plan structured as a defined benefit (in force for adhesions up to May 31, 1998): Cost plan is supported by contributions from the sponsor, which correspond to double of members' contributions and are limited to 7% of payroll. Grants lifelong income reversible into pension, of up to 100% of actual monthly average salary referring to the last 36 months of activity.

- Escelsos II Plan structured as variable contribution (in force for adhesions up to November 1, 2006): The Funding Plan is sustained equally by contributions of the sponsor and of the participant, pursuant to the plan regulation. It is a pension plan that until the time of granting the lifetime income, convertible (or not) into a pension, is a variable contribution plan, not generating any actuarial responsibility on the part of the subsidiary EDP Espírito Santo. Only after the act of granting the lifetime income, convertible (or not) into a pension, if that is the participant's choice, the pension plan may become a Defined Benefit one, subjecting EDP Espírito Santo to actuarial responsibilities. A member may also choose financial income option, not generating actuarial responsibility to EDP Espírito Santo.

EDP Goiás

- Mixed Benefit Plan structured in the defined benefit modality (created in September 2000): EDP Goiás is responsible in the original defined benefit plan for the costs of the respective actuarial changes, both in the accumulation phase and in the benefit payment phase. In the mixed plan, EDP Goiás' liability in the accumulation phase varies depending on the membership fees paid by members, however, limited to a maximum of 20% of monthly remuneration. In the payment phase, after the transfer of the reserve accumulated in a joint account to the beneficiary of the annuity, EDP Goiás assumes responsibility only for the negative variation in the chances of survival. The EDP Goiás' plans have the following characteristics:

(i) CelgPrev - CV Cost Group: It is a mixed plan: a part of the Defined Contribution type, also known as DC, for supplemental retirement by length of service or contribution, by age or special, which is nothing more than individual savings, where two types of contributions will be invested: those carried out by the sponsor and those that you do. The benefit you can receive upon retirement will depend on the volume of contributions, the time of payment and the results of the investments.

The other part is of the defined benefit type for disability and death benefits, where the calculation of the benefit is guaranteed by a formula, previously established in the CelgPrev Regulation.

(ii) Eletra01 - DB Costing Group: In this set of benefits, there are seven (07) types of supplements, six (06) for retirement, one (01) for pension, one (01) for sickness benefit.

The Foundation offers retirees and pensioners the annual bonus, which is a 13th salary, paid in December, with proportionality provided for in cases where the benefit started during the year.

Eletra's benefits from the DB plan are readjusted in May, according to the change of the INPC accumulated in the previous year, receiving the benefits started after May of the previous year, with proportional readjustments according to the date of beginning of the benefit.

25.1.1.1 Actuarial evaluation

A series of assumptions may be realized differently from as calculated in actuarial valuation due to factors such as changes in economic or demographic assumptions and changes in the provisions of the plan or in the legislation applicable to pension plans.

The plan liabilities are calculated using a discount rate that is established based on the yield of NTN-B government bonds. Accordingly, if the yield of the plan assets is different from the yield of IPCA - Consumer Price-Index Note (former NTN-B) with a duration similar to benefit's duration, there will be an actuarial gain or loss, increasing or decreasing the actuarial deficit/surplus of these benefits.

The investment practices of the plans are governed by the search for and maintenance of net assets with the necessary yields to honor these liabilities in the short, medium and long term, maintaining a balance between the assets and the commitments of liabilities so as to generate liquidity compatible with the growth and the protection of capital, aiming to ensure the long-term balance between the assets and the needs dictated by future actuarial flows.

PREVIC Resolution 24, which provides on recognition of sub-bases in benefit plans, was published on February 21, 2017. According to said resolution, a sub-base is characterized as a group of participants or assisted people linked to a benefit plan whose rights and obligations are homogeneous with each other but heterogeneous in relation to other participants and assisted people of the same plan.

Based on this concept, in relation to EDP São Paulo, the actuarial valuation carried out on June 30, 2024 identified that each costing group of the PSAP Bandeirante plan (BSPS, BD and CV) would represent a submass in the plan, and should in turn be controlled separately, resulting in a surplus position to BD cost sub-base and VC cost sub-base in the amounts of R\$80,289 and R\$ R\$618, respectively, and a restated deficit position for BSPS cost sub-base in the amount of R\$ 187,866, resulting in a restated net deficit of R\$106,959.

For EDP Espírito Santo, the actuarial appraisal shows, as of June 30, 2024 that, in the case of the defined benefits plans, the present value of the actuarial liabilities net of the fair value of the assets and of unrecognized actuarial losses, shows a surplus. The surplus has a restriction on its recognition due to assumptions established in CPC 33 (R1).

For EDP Goiás, the actuarial appraisal shows, as at December 31, 2023 that in the case of the Mixed-Benefit Plan, the present value of the actuarial liabilities net of the fair value of the assets and of unrecognized actuarial losses, shows a surplus. The surplus has a restriction on its recognition due to assumptions established in CPC 33 (R1).

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

25.1.1.2 Reconciliation of actuarial assets and liabilities**EDP São Paulo**

	Present value of the plan liabilities	Fair value of the plan assets	Asset recognition restrictions	Liabilities
Balances at 12/31/2023	(1,410,133)	1,268,476	(85,171)	(226,828)
Current service cost	504			504
Interest cost	(53,372)	48,007	(4,060)	(9,425)
Actuarial gains/(losses) recognized in shareholders' equity	62,690	(52,463)	8,624	18,851
Contribution paid by the subsidiary		29,031		29,031
Contributions paid by the employees	(531)	531		-
Benefits paid by the plan	39,366	(39,366)		-
Balances at 06/30/2024	(1,361,476)	1,254,216	(80,607)	(187,867)

The actuarial gain in the present value of the obligations is R\$18,851 calculated in the actuarial valuation carried out as of June 30, 2024, arising from the effects of the increase in the discount rate considering the current market situation.

The balance as of June 30, 2024, net of income tax and social contribution is R\$228,866 (R\$241,308 as of December 31, 2023).

EDP Espírito Santo

	Present value of the plan liabilities	Fair value of the plan assets	Asset recognition restrictions	Recognized assets
Balances at 12/31/2023	(205,533)	335,419	(82,729)	48,816
Current service cost	(32)			(32)
Interest cost	(9,370)	15,843	(4,218)	2,255
Actuarial gains/(losses)	8,579	(10,476)	2,293	396
Benefits paid by the plan	9,913	(9,913)		-
Balances at 06/30/2024	(196,443)	330,873	(84,654)	51,435

Due to the surplus situation of these plans, there are no contributions expected from EDP Espírito Santo for the next 12 months.

Regarding such plans, the balance at June 30, 2024, of actuarial gain, net of income tax and social contribution is R\$1,041 (actuarial gain of R\$48,967 as of December 31, 2023). The gain calculated in the actuarial valuation carried out on June 30, 2024 is due to the effects of the increase in the discount rate considering the current market situation.

EDP Goiás

	Present value of the plan liabilities	Fair value of the plan assets	Recognized assets
Balances at 12/31/2023	(13,964)	13,774	(227)
Current service cost	(4)		(4)
Interest cost	(6)		(6)
Balances at 06/30/2024	(13,974)	13,774	(237)

25.1.1.3 Net expenses

Effects of review of actuarial appraisals recognized in income and other comprehensive income, both as counterparty to caption Post-employment benefits are as follows:

	Six-month periods ended June 30				
	EDP São Paulo		EDP Espírito Santo		EDP Goiás
	2024	2023	2024	2023	2024
Service cost					
Current service cost	(504)	(470)	32	29	4
Interest cost	9,425	9,518	(2,255)	46	6
Components of defined benefit costs recognized in net income/loss	8,921	9,048	(2,223)	75	10
Remuneration of net value of past defined benefit					
Return on plan assets (excluding amounts included in net financial expenses)	52,463	25,787	10,476	848	
Actuarial (gains) losses arising from experience adjustments	(6,202)	(12,967)	(190)	3,892	
Actuarial (gains) losses arising from changes in financial assumptions	(56,488)	72,935	(8,389)	10,647	
Adjustments to restrictions on the defined benefit assets	(8,624)	(29,859)	(2,293)	(21,404)	
Components of defined benefit costs recognized in other comprehensive income	(18,851)	55,896	(396)	(6,017)	-
Total	(9,930)	64,944	(2,619)	(5,942)	10

The cost of past service recognized in the actuarial valuation of June 30, 2024 is due to changes in Clause 25 of the 2023 collective bargaining agreement, change of dental plan operator and change in its payment method.

25.1.1.4 Debt confession - Enerprev and EDP São Paulo

EDP São Paulo with the aim of resolving the actuarial deficit of its BSPS sub-base and reducing the risk of future deficits, has formalized the legal instrument with Enerprev, from the actuarial deficit calculated according to guidelines of Resolution CGPC 26/2008 and its amendments. The original contract was being settled over 240 months based on a percentage of the payroll, counted from September 1997. On August 22, 2016, EDP São Paulo and Enerprev signed the second addendum to the instrument of commitment between the companies, highlighting the change in the settlement period (which was expected to end in September 2017) to 143 installments, the first one in September 2016. Since December 2016, the debt balance and the monthly installment amount are determined once a year at the time of Enerprev actuarial evaluation, positioned in December, considering the debt amount and remaining period. The actuarial assumptions used by EDP São Paulo meet the provisions of CPC 33 (R1) while the actuarial assumptions used by Enerprev meet CGPC Resolution 18/2006 and Previc Instruction 7/2013.

The reconciliation between two actuarial valuation methods is shown below:

	06/30/2024	12/31/2023
Present value of the plan liabilities	(1,119,812)	(1,168,469)
Fair value of the plan assets	1,012,853	1,027,434
Surplus	(106,959)	(141,035)
Unrecoverable surplus	(80,907)	(85,471)
Total recorded - BSPS sub-base - CPC 33 (Note 25.1.1.1)	(187,866)	(226,506)
Contract for Debt confession and Mathematical reserve Adjustment - CGPC Resolution 26/2008	(228,320)	(245,571)
Difference between assumptions (*)	(40,454)	(19,065)

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)



(*) The amount of R\$ 40,454 (R\$ 19,065 as of December 31, 2023) is due to the difference in assumptions and methodologies used by EDP São Paulo for purposes of compliance with CVM Resolution 110/22 and those used by Enerprev (benefit plan administrator) for the purpose of compliance with Resolution 26/08 and its amendments of the National Council of Private Pension and tends to be adjusted over time to plan development.

25.1.2 Defined contribution plans

• Grupo EDP - Energias do Brasil

The Company and other companies of Grupo EDP - Energias do Brasil are sponsors of the Plan Energias do Brasil, administered by EnerPrev, which is available for the adhesion of new participants. In this plan, the participant may contribute the fixed percentage from 1% to 7% of the contribution salary, in which the percentage of the contribution of the sponsors in their favor in the plan will also occur at the same rate, not generating any actuarial liability for the sponsors. Members may also take part with voluntary monthly contributions that are equivalent to a percentage that he/she may freely choose applied to their contribution salaries, or annual contributions in a single value to be chosen by the participant. This type of contribution is made in addition to basic contribution, with no proportional contribution by sponsors.

In the capacity of sponsors of this plan, the Company's contribution in the period was R\$ 1 (R\$ 734 in 2023) while the subsidiaries contributed R\$ 2,387 in the period (R\$ 4,386 in 2023).

On June 30, 2024, this plan receives adhesion from 147 employees (144 as of December 31, 2023) of the Company and 2,256 (1,805 as of December 31, 2023) from employees of its subsidiaries.

• EDP Goiás

The plan provides for the accumulation of individualized reserves, through monthly collection of quotas for the assets by the sponsor, with a compulsory base of 2% on salaries, plus optional contributions defined by the participants in which the sponsor monitors up to a limit of 20% of salaries. There are also extraordinary contributions from the participant without a contra entry from the sponsor. The balance of quotas accumulated on the date the benefit is granted is transformed into lifetime income. Employer contributions are held in a collective account until the grant date, when they become nominative to the beneficiaries. The benefits of the plan are as follows:

- Supplementary retirement;
- Supplementary disability retirement;
- Pension supplement; and
- Supplementation of annual allowance.

As the sponsor of these types of plans, the subsidiary EDP Goiás contributed R\$396 in the period.

As of June 30, 2024, this plan has the adhesion of 44 contributors (43 as of December 31, 2023).

25.2 Retirement incentive aid (AIA), medical care, life insurance and other benefits to retirees: Defined benefit

• Retirement Incentive Aid - AIA (EDP Espírito Santo): Benefit to employees hired up to December 31, 1981, payable on termination of the labor contract, irrespective of the reasons for such severance. The AIA guarantees the payment of a benefit, the amount of which was calculated considering, for each employee, the proportion of the period of contribution to the INSS (Brazilian Social Security Service) up to October 31, 1996, the employee's salary and the INSS benefit as at October 31, 1996;

• Medical care, life insurance and other benefits to retirees (EDP Espírito Santo - in force to employees hired up to December 31, 1990 and retired in the subsidiaries): Lifetime coverage for medical and dental care, medications, life insurance, and in proven cases, existence of dependents with special needs, corresponding to 50% of the minimum salary of the subsidiaries; and

• Medical care (Investco): Pursuant to Law 9656/98, employees who pay a pre-determined monthly contribution for the medical care plan are entitled to continue as part of a similar plan, in the event of dismissal or retirement, for a determined period of time, in accordance with legislation relating to Medical care plans. Investco's medical care model from April 2005 until December 2011 met this condition.

25.2.1 Actuarial evaluation

A series of assumptions may have their realization different from that calculated in the actuarial valuation due to factors such as changes in the economic or demographic assumptions and changes in the provisions of the plan or of the legislation applicable to these.

Most of the liabilities of the benefits consist of the concession of lifetime benefits to the participants. For this reason, increases in life expectancy will result in an increase in the plan liabilities. These benefits are sensitive to inflation, and inflation that is higher than foreseen in this valuation will lead to a higher level of liabilities.

The actuarial evaluations carried out as of June 30, 2024 and December 31, 2023 determined a present obligation for Defined benefit plans.

25.2.2 Changes in actuarial liabilities

	EDP Espírito Santo		Investco
	Present value of the plan liabilities	Recognized (liability)	Present value of the plan liabilities
Balances at 12/31/2023	(605,944)	(605,944)	(1,287)
Current service cost	(747)	(747)	(26)
Interest cost	(27,794)	(27,794)	(62)
Past service cost	8,308	8,308	
Actuarial gains/(losses) recognized in shareholders' equity	25,773	25,773	
Contribution paid by the subsidiaries		27,532	14
Balances at 06/30/2024	(600,404)	(572,872)	(1,361)

The actuarial loss of R\$25,773 at EDP Espírito Santo and zero at Investco, calculated in the actuarial valuation carried out on June 30, 2024, was mainly due to the increase in the market discount rate used in the present value of the benefit payment flow provided for in the actuarial study and increase in restriction on recognition of assets due to the decrease in plans' actuarial surplus.

For these plans, accumulated since the beginning of obligation, the balance on June 30, 2024, of actuarial loss, net of income tax and social contribution in EDP Espírito Santo is R\$237,281 (R\$254,553 on December 31, 2023) and in Investco is R\$ 683 (R\$683 on December 31, 2023).

Due to the surplus situation of these plans, there are no contributions expected from EDP Espírito Santo for the next 12 months and no payment to Investco.



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

25.2.3 Net expenses

Effects of review of actuarial appraisals recognized in income and other comprehensive income, both as counterparty to caption Post-employment benefits are as follows:

	Note	Six-month periods ended June 30			
		EDP Espírito Santo		Investco	
		2024	2023	2024	2023
Service cost					
Current service cost		747	653	26	25
Interest cost	30	27,794	26,994	62	59
Past service cost		(8,308)			
Components of defined benefit costs recognized in net income/loss		20,233	27,647	88	84
Re-measurement of the net value of the defined benefit liability					
Actuarial (gains) losses arising from experience adjustments		2,899	488		
Actuarial (gains) losses arising from changes in financial assumptions		(28,672)	32,939		
Components of defined benefit costs recognized in other comprehensive income		(25,773)	33,427	-	-
Total		(5,540)	61,074	88	84

26 Provisions

	Note	Parent Company		Consolidated			
		Non-current		Current		Non-current	
		06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Civil, tax, labor and regulatory provisions	26.1	72,549	58,556	54,282	39,029	667,699	673,955
Environmental permits	26.2			26,264	25,822	18,994	23,181
Total		72,549	58,556	80,546	64,851	686,693	697,136

26.1 Civil, tax and labor provisions and restricted deposits

26.1.1 Risk of probable loss

	Note	Parent company						Assets		
		Liabilities						Judicial deposit		
		Balance at 12/31/2023	Formation	Payments	Reversals	Inflation adjustment	Balance at 06/30/2024	06/30/2024	12/31/2023	
Labor	26.1.1.1	7,193	272	(127)	(494)	507	7,351	2,590	2,576	
Civil	26.1.1.2	50,344	7,831	(854)	(356)	7,217	64,182	8,675	8,406	
Tax	26.1.1.3	-	12	(40)		28	-			
Other	26.1.1.5	1,019	13	(12)	(4)		1,016			
Total non-current		58,556	8,128	(1,033)	(854)	7,752	72,549	11,265	10,982	

	Note	Consolidated						Assets		
		Liabilities						Judicial deposit		
		Balance at 12/31/2023	Formation	Payments	Reversals	Inflation adjustment	Transfers to assets held for sale (Note 15)	Balance at 06/30/2024	06/30/2024	12/31/2023
Labor	26.1.1.1	150,849	11,347	(10,880)	(10,120)	16,914	285	158,395	45,674	45,170
Civil	26.1.1.2	380,228	53,838	(49,137)	(6,752)	16,170	(2,658)	391,689	130,522	115,918
Tax	26.1.1.3	111,795	16	(33,888)		5,421		83,344	92,190	33,216
Regulatory	26.1.1.4	34,558	16,021			1,799		52,378		
Other	26.1.1.5	35,554	417	(1,006)	(36)	1,103	143	36,175		
Total		712,984	81,639	(94,911)	(16,908)	41,407	(2,230)	721,981	268,386	194,304
Current		39,029						54,282		
Non-current		673,955						667,699	268,386	194,304

The total amount related to the guarantees of probable provisions in the Company and consolidated is R\$ 62,628 as of June 30, 2024 (R\$ 61,414 as of December 31, 2023).

26.1.1.1 Labor

EDP - Energias do Brasil, EDP São Paulo, EDP Espírito Santo, EDP Goiás and EDP Transmissão Litoral Sul

The details regarding the nature of each labor lawsuit are described in Note

32.1.1.1 of the financial statements as of December 31, 2023.

26.1.1.2 Civil

EDP São Paulo and EDP Espírito Santo

Refer mainly to claims for reimbursement of amounts paid in the form of tariff increases by industrial consumers due to the application of DNAEE Ordinances 38/86 and 45/86 (the Cruzado Plan), in force from February to November of that year. Original values are restated based on the system used by the Judiciary. On June 30, 2024 the balance for EDP São Paulo totals R\$114,578 (R\$ 107,249 on December 31, 2023) and for EDP Espírito Santo, R\$ 7,028 (R\$ 4,130 on December 31, 2023), of which the following process is highlighted for EDP São Paulo:

- Case 2000.001.127615-0, pending at the 10th Civil Court of the Central Jurisdiction of the Rio de Janeiro Judicial District, filed by White Martins, which discusses the existence of consequences arising from the term of validity of Ordinances 38/86 and 45/86 of the now-defunct DNAEE, in electricity consumption tariffs (rates), for the period from September 2000 onward. In April 2010, the EDP São Paulo complied with a legal determination of substitution of the letter of guarantee by a judicial deposit in the amount of R\$60,951 and in June 2011, a supplement of judicial deposit was made in the amount of R\$10,627. EDP São Paulo presented several approvals and appeals aiming at suspending the enforcement of the amount, as well as to revert the determination of discount of 16.66% in the monthly invoices of White Martins, until, on June 8, 2011, it was authorized the withdrawal, as payment, of the amount of R\$ 60,951 deposited initially, without providing a guarantee. On June 10, 2011, White Martins obtained this deposit, monetarily restated to R\$ 66,806. Notwithstanding the raising of the aforesaid deposit, the amount of R\$10,627 remains on deposit with the court, and there are also appeals pending before the Court of Appeals of Rio de Janeiro and the Superior Court of Justice (STJ) discussing the matter. Currently, a new expert examination was conducted, in compliance with the judgment. The accounting record was presented in order to reduce the judicial deposit in return for a decrease in the provision made for this contingency. The remaining balance on June 30, 2024 is R\$ 77,319 (R\$ 72,838 on December 31, 2023).

EDP São Paulo

- Collection Lawsuit 0002000-33.2001.8.26.0100, filed by Fundação CESP against the Eletropaulo's companies spun off, to receive the total amount of R\$ 1,642 as of October 30, 2000, referring to the part that would fall to them in view of the plan of supplementary retirement and pension for Funcesp's employees - the amount refers to the annual actuarial revaluation of the said plan in the year ended December 31, 1997. The estimated amount as of June 30, 2024 is R\$ 2,670 (R\$ 40,212 as of December 31, 2023). Currently, EDP São Paulo awaits the judgment of the appeal. Currently in definitive execution, a payment was made in the amount of R\$ 21,533, with a reversal of R\$ 18,834. The amount updated in June 2024 refers to the payment of fees and costs to the law firms that provided services.



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

- Originating proceeding 0121427-48.2006.8.26.0100, which was filled before the 28th Civil Court of São Paulo Central Jurisdiction. Once this proceeding was finalized, the Compliance with decision 0041606-43.2016.8.26.0100 pending before the 28th Civil Court will start. This refers to the decision enforcement that aims to make the Company pay R\$ 1,894 (historical value for 2012). The Company filed an appeal to discuss the amount of the conviction through the Interlocutory Appeal and, on May 3, 2022, the decision was published determining the insurer to deposit judicially the amount covered by the policy in the total of R\$ 8,381. Avoiding the execution of the insurance policy, EDP São Paulo opted to deposit the amount discussed in the lawsuit as a guarantee, changing the case from possible to probable due to the disbursement of the amounts. As of June 30, 2024, the amount is R\$ 13,083 (R\$ 12,290 as of December 31, 2023). Currently, EDP São Paulo awaits the judgment of the appeal.

EDP Espírito Santo

EDP Espírito Santo is a party to lawsuits referring to civil liability claims for death occurring due to electrical discharge, where accidents caused by accidental exposure to the electric charge occurred. The estimated amount as of June 30, 2024 is R\$9,053 (R\$ 8,261 as of December 31, 2023). The lawsuits are pending judgment.

- Lawsuits related to expropriation and establishment of administrative easements for the construction of projects in the State. In the vast majority of cases, only the indemnity amount resulting from the expropriation is discussed and they remain awaiting judgment or final decision. The estimated amount on June 30, 2024 refers to the updates of the provisioned values and risks of the mentioned procedures, totaling R\$ 49,261 (R\$ 32,475 as of December 31, 2023).

Investco

(i) Expropriations

Refer to indemnities as expropriation proposed by Investco to fill reservoir of UHE Lajeado, in which the difference between amount deposited by Investco and the amount estimated by the expropriated and on June 30, 2024, the amount formed is R\$ 5,611 (R\$ 7,445 on December 31, 2023). The balance of judicial deposits on June 30, 2024 and December 31, 2023 is R\$ 11,124 and are recorded at the item Constructions in progress - Other (Note 20).

EDP Transmissão Aliança

They refer, in their entirety, to lawsuits related to indemnities for expropriations proposed by EDP Transmissão Aliança for the construction of the transmission line. The estimated amount as of June 30, 2024 is R\$ 56,698 (R\$ 51,802 as of December 31, 2023).

26.1.1.3

Tax

Enerpeixe

Administrative Proceeding according to the Brazilian Federal Revenue Service, aimed at the collection of income tax (IRPJ) and social contribution (CSLL) calculated in the periods from 2014 to 2016 for supposed lack of payment. On June 30, 2024, the restated amount is R\$ 2,563 (R\$ 2,489 on December 31, 2023). The Company has presented administrative defense and is awaiting judgment.

EDP São Paulo

On June 30, 2024, the amount of contingency is R\$ 12,445 (R\$ 12,134 on December 31, 2023) due to reevaluation of evidence of legal process that discusses the right to ICMS credits utilized by the Company in the period from July to December 2003, referring to "Annulment/Return of Sale of electrical Energy". A partial provision was established for the total amount of the contingency, as well as segregation of the risk classification. The Company has presented defense and is awaiting judgment. The risk value has substantially increased due to the new adjustment criteria of the State Law 13918/09 and fees required by State Attorney's Office in the judicial phase.

Writ of Mandamus against the Brazilian Federal Revenue Service, aiming at the removal of the COFINS calculation basis provided for by Law 9718/98. In 2009, the Company joined REFIS for partial settlement of debts (1999), maintaining the discussion of other topics related to the periods of 2000 and 2001. However, the Company obtained a partially favorable decision, leaving the amount related to discussion of the rate increase of R\$ 7,157 as of June 30, 2024 (R\$ 7,037 as of December 31, 2023). The lawsuit is awaiting a decision on the partial conversion of the deposit in favor of the Federal Government to settle the debts.

EDP Espírito Santo

- Lawsuit filed by the Brazilian Federal Revenue Service aiming at collection of PIS and COFINS for 2002 and 2005 due to lack of processing of tax returns rectifications resulting from the extraordinary tariff recomposition, according to guidelines of Opinion COSIT 26/02. As expert assessment was not accepted in records, the Superior Court, ending the court discussion. On June 30, 2024, the amount was settled through the release of the judicial deposit on behalf of the Federal Government (R\$ 29,831 on December 31, 2023). The proceeding was closed in June 2024.

- The proceeding between the Company and the Brazilian Federal Revenue Service, which discusses the partial approval of FINSOCIAL credit offset with COFINS debts from 2001. Due to an unfavorable decision in the Superior Court of Justice, the amount of R\$58,249 was provisioned, updated until June 30, 2024 (R\$ 57,441 as of December 31, 2023). The Company continues to present the appropriate appeals and awaits judgment.

Additionally, the balance shown in the Judicial Deposit on June 30, 2024 is mainly due to case No. 2009.50.01.010131-6 totaling R\$ 72,534 (R\$ 69,807 on December 31, 2023), on the tax enforcement aimed at collecting COFINS debts for the months of March to October 2001, which were offset with credit arising from the improper payment of FINSOCIAL. After the decision in the case records of an interlocutory appeal against the National Treasury, the settlement of the Bank Guarantee Letter presented in the case execution documents was determined, resulting in the judicial deposit.

26.1.1.4

Regulatory

EDP São Paulo and EDP Espírito Santo

They refer to the tax assessment notices issued by ANEEL or other regulatory agencies that are in the phase of appeal by the distribution subsidiaries.

EDP São Paulo

Within the context of Responsive Inspection, Regulatory Agencies establish agreements with concessionaires for the development of specific action plans, aimed at improving and complying with the service provided by the companies. The Regulatory Agency of the State of São Paulo (ARSESP) and the subsidiary EDP São Paulo defined a Results Plan to improve EDP São Paulo's electric power supply quality indicators, which was monitored throughout 2021, based on the ANEEL inspection proceeding 48500.004490/2022-22. The inspection process resulted in the Assessment Notice 0015/2022-SFE, recording the Non-Conformity as a result of EDP São Paulo having exceeded in 2021 the regulatory limits established in 14 sets of consumer units in the DEC indicator - Equivalent Interruption Duration per Consumer Unit and in 6 sets of consumer units in the FEC indicator - Equivalent Interruption Frequency per Consumer Unit, and the global regulatory indicators of DEC and FEC in the subsidiary EDP São Paulo were recorded below the limit established for the same year. The tax authorities applied a fine of R\$ 18,112 c As of June 30, 2024, after appeal filed by the Company by means of DSP 3.602/22, SFE/ANEEL decided to reduce the fine. The estimated penalty amount on June 30, 2024 is R\$ 13,438 (R\$ 13,438 as of December 31, 2023), accounting for a decrease of 25.81%. The subsidiary EDP São Paulo filed an administrative appeal, and is awaiting an evaluation of the merits by ANEEL.

26.1.1.5

Other

EDP São Paulo

As of June 30, 2024, the total amount is R\$ 4,694 (R\$ 4,515 as of December 31, 2023). The provision was recorded in accordance with the Term of Restitution, in which it attributed responsibility to the Company in favor of Enerprev in the event of disbursement related to the lawsuit 0021584-06.2001.4.03.6100 on behalf of Fundação CESP before the Federal Government, in which it discusses the rules of immunity and exemption regarding the payment of social contributions for the period from 1995 to 1999, the case was partially classified as a probable loss by the lawsuit's attorneys. The reversal of part of the amount was due to the release of the guarantee in the records of the lawsuit.

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

26.1.2 Risk of possible loss

Note	Parent Company				Consolidated			
	Balance at		Assets		Balance at		Assets	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Labor	4,266	3,258	307	324	109,188	107,054	10,306	14,444
Civil	656,979	193,622	1,231	1,506	1,799,408	1,278,767	24,656	45,904
Tax	155,882	43,101	2,692	1,184	2,261,348	2,085,518	51,451	120,280
Regulatory					12,298	12,298	552	552
Total	817,127	239,981	4,230	3,014	4,182,242	3,483,637	86,965	181,180

The total amount related to the guarantees of possible provision in the Company is R\$ 649,059 on June 30, 2024 (R\$ 691,437 on December 31, 2023) and in consolidated R\$ 756,650 (R\$ 797,639 on December 31, 2023).

Among the main claims where losses are deemed as possible, the highlights are as follow:

26.1.2.1

Labor

EDP - Energias do Brasil, EDP Espírito Santo, EDP São Paulo, EDP Goiás, EDP Transmissão Aliança, EDP Transmissão Litoral Sul and EDP Smart Serviços

Refers to several lawsuits that, in general, relate to overtime payment, salary equalization, joint responsibility involving service providing companies, indemnity for pain and suffering/ property damage derived from occupational diseases/accidents, among others.

26.1.2.2

Civil

EDP - Energias do Brasil

- Lawsuit 1109675-81.2014.8.26.0100, in progress in the 20th Civil Court of São Paulo Central Court, filed by Montcalm Montagens Industriais S.A. against companies MABE Construção e Administração de Projetos LTDA, Pecém II Geração de Energia S.A, Eneva S.A. and EDP - Energias do Brasil, discusses an alleged contract unbalance in subcontracting carried out by MABE for provision of equipment assembling services related to implementation of UTE Pecém II, company of the Eneva S.A. economic group. Montcalm alleges that companies are jointly responsible for non-compliance with contract non-compliances, due to alleged contract succession and corporate succession. Currently, lawsuit is in the expert investigation stage. The estimated amount on June 30, 2024 is R\$ 93,737.

- As a result of the situation of water shortage in the state of Ceará, the state government, by means of Decree 32.044 of September 16, 2016, established the collection of the Emergency Hydric Charge (EHE) to be levied on thermoelectric industries in the state, monthly charging based on the verified consumption of R\$ 7,210.00 every 1,000 cubic meters.

On October 13, 2016, the Porto do Pecém submitted to ANEEL an administrative request for obtaining, provisionally, the application of the new value of the Variable Cost per Unit (CVU) of the energy generated by the UTE Pecém I, in view of the collection of the new charge, once the same would affect the economic and financial equation of the Electricity Sale Contracts in the Regulated Environment (CCEAR). ANEEL, through Order 3293 as of December 16, 2016, dismissed the action of application.

Lawsuit promoted against ANEEL at December 19, 2016 is in progress, in order to have guaranteed the economic and financial balance of CCEARs, with transfer of the EHE to CVU. At January 31, 2017, preliminary injunction was dismissed. On May 3, 2017, Porto do Pecém filed a new appeal requiring new appreciation of the decision that granted temporary relief in favor of Porto do Pecém. The proceeding is currently awaiting the decision. In view of the facts, Porto do Pecém has recognized and transferred full EHE costs to CVU impacting net income as a counterparty to accounts receivable. On August 11, 2017, Decree 32.305/17 was promulgated by the Ceará state government, which extended the charge for an indefinite period.

The estimated amount of the share on June 30, 2024 is R\$ 93,737. Throughout 2020, a review of assumptions involving the calculation of the contingency was carried out, which previously took into account the estimate of the amount of EHE to be paid, according to the historical average, and now considers the effective risk of the action considering the transfer of the unit variable cost. The associated company Porto do Pecém has presented its defense and is awaiting judgment.

Investco

- They refer mostly to lawsuits described in Note 27.1.1.2 – Indemnities and Expropriations, in the amount of R\$ 93,015 as of June 30, 2024 (R\$ 85,227 as of December 31, 2023). The reduction mainly refers to the favorable decision for the Company in a mining indemnification lawsuit.

EDP Espírito Santo and EDP São Paulo

- Public civil action 26725-92.2009.4.01.3800, being processed by the 3rd Federal Civil Court of Belo Horizonte, filed by the Collective Interest Defense Association (ADIC), and claiming indemnity for material damages arising from the tariff adjustment (Parcel A). A decision was handed down in this litigation that determined the exclusion of the concessionaires from the list of defendants of the lawsuit, maintaining only ANEEL. The proceeding was suspended until the Superior Court of Justice (STJ) as of November 27, 2013, considered the 3rd Federal Circuit Court of Belo Horizonte competent to judge all the collective claims addressing the issue of Parcel "A". On April 5, 2017, a decision was issued extinguishing the case, also regarding ANEEL. After the decision that extinguished the lawsuit without solution of the merit, presently the Company is awaiting decision of the appeal by the plaintiff. The lawsuit is conducted only in relation to ANEEL. As of June 30, 2024, the estimated amount for EDP Espírito Santo is R\$ 165,336 (R\$ 151,283 as of December 31, 2023) and that for EDP São Paulo is R\$ 371,533 (R\$ 339,954 as of December 31, 2023).

- Writ of Mandamus 0002173-26.2014.4.01.3400, being processed at the 22nd Federal District of the Federal Regional Court of the 1st Region, which had been filed by Santo Antônio Energia S.A. - SAESA against an act of the ANEEL Executive Board, and aiming at suspending liabilities for recomposing guarantees and capacity and avoiding payment of charges for transmission system use and possible penalties for failures to adhere to the timing plan. On February 26, 2014, the request for court authorization prior to judgment was partly granted, and impacted power distributors. Upon that decision, the subsidiaries, through the Brazilian Association of Energy Distribution Companies (ABRADEE) filed a request before the Superior Court of Justice for suspending the granting, and the request was accepted. Currently, decision on appeal is being awaited. The lawsuit closed on March 31, 2024 for EDP Espírito Santo (R\$ 28,237 as of December 31, 2023) and that for EDP São Paulo (R\$ 31,310 as of December 31, 2023). The case was definitively archived following a decision at the Administrative Level.

EDP Espírito Santo, EDP São Paulo, Lajeado, Investco and Enerpeixe

- Ordinary Action 0028271-48.2014.4.01.3400, in process in the 13th Federal District of the 1st Region Federal Regional Court, also filed by SAESA against ANEEL with a request for a preliminary injunction to prevent application of the Mechanism for Assured Energy Reduction (MRA), in the Santo Antônio Hydroelectric Power Plant, during the turbine installation period. In the trial court the preliminary injunction was denied. In the appeal court, the Federal Regional Court accepted SAESA's request for action before court ruling and approved the retroactive effect, so that it became effective since early March 2012. The subsidiaries and ANEEL together filed requests for the Superior Court of Justice and they were accepted. On March 18, 2015, appeal proposed by SAESA was denied by STJ's special court. The decision considering SAESA's requests invalid was published on September 26, 2018. Currently, decision on appeal is being awaited. The consolidated estimated amount on June 30, 2024 is R\$ 46,102 (R\$ 41,297 on December 31, 2023).

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

**EDP Espírito Santo**

• Lawsuit for Recovery of Undue Payments 0031324-59.2008.8.08.0024 proposed by Vale do Rio Doce – CVRD asking EDP Espírito Santo and Empresa de Luz e Força Santa Maria S/A to return the amount corresponding to the tariff increase instituted by DNAEE Ordinances 38/86 and 45/86 during the freeze period; that is, from February to November 1986, as well as the supposed effects of such increase in later tariffs. After conducting an expert examination, a decision was handed down on June 12, 2014, dismissing the claim in relation to Empresa Luz e Força Santa Maria S/A and ordering EDP Espírito Santo to refund the amounts paid by Companhia Vale do Rio Doce during the price freeze period. In view of the aforementioned decision, appeals were filed by the parties to the Espírito Santo Court of Justice. The appeals of EDP Espírito Santo and Empresa Luz e Força Santa Maria S.A. were accepted, and the appeal of Companhia Vale do Rio Doce was rejected. Companhia Vale do Rio Doce then filed a Special Appeal with the Superior Court of Justice, with a subsequent appeal, which is awaiting admission and judgment. The estimated amount on June 30, 2024 is R\$ 36,202 (R\$ 33,126 on December 31, 2023).

EDP São Paulo

• Collection Lawsuit 0187728-40.2007.8.26.0100, filed by EDP São Paulo in 2007 claiming: (i) RTR's conviction to refund R\$ 11,260 collected and not transferred; (ii) the disregard of the legal personality of RTR to sentence its partners and managers, jointly with RTR, to pay the aforementioned amount; (iii) the inclusion of Lemon Bank as the defendant in the lawsuit; and (iv) consequently, Lemon Bank's declaration of joint liability for the unlawful acts committed, ordering it to jointly return the aforementioned amount. The amount plus interest and monetary restatement exceeds R\$ 12,500. In 2014, EDP São Paulo signed an agreement with Lemon Bank, currently Banco Bracce, in which the parties agreed to (i) authorize the raising of the amount of R\$ 9.5 million in favor of the distributor; (ii) authorize the withdrawal of the outstanding balance of the judicial deposit in favor of Lemon Bank; and (iii) dismiss the suit in relation to Lemon Bank and proceed with the claim only against RTR Serviços Financeiros and its partners. On October 13, 2020, a judgment was handed down dismissing the lawsuit. The appeal filed is pending judgment, in view of the forecast of reversal of the merits judgment in favor of the subsidiary. The estimated amount on June 30, 2024 is R\$ 150,891 (R\$ 138,984 on December 31, 2023).

• Lawsuit for Annulment of administrative act 1031550-21.2017.8.26.0577, pending before the 10th Chamber of Private Law of the Court of Justice of the State of São Paulo, in which EDP São Paulo claimed the annulment of the assessment notices originating from the administrative proceedings 119354/2014 and 119464/2014, as well as declaring the unconstitutionality of municipal Laws 7451/2007 and 8766/2012, if the previous claims are not upheld, the reduction of fines to R\$ 10. On October 29, 2018, a decision was handed down upholding the demand to incidentally declare the unconstitutionality of article 1, §2, §3 and §4 of Municipal Law 7451/2007, with the related subsequent amendments by Law 8766/2012 and Law 9559/2017, as well as declaring the nullity of the assessment notices mentioned in the complaint and the judgment of the appeals presented in administrative proceedings 119354/2014 and 119364/2014. The Municipality of São José dos Campos questioned the merits of the lawsuit and EDP São Paulo questioned the value of the fixed fees, and both filed appeals, which were dismissed in a timely manner. Subsequently, the lawsuit was sent and the appeals were accepted by unanimous vote, reducing only the amount of the fine and increasing the amount of attorney's fees.

EDP São Paulo filed the competent Special and Extraordinary Appeals, which were rejected, so it filed the competent Dispatch of Special and Extraordinary Appeal, which after being sent to the STJ, are under analysis of the Rapporteur Minister for judgment. There was a reduction in the amount as the judgment of the Appeal, which initially reformed the decision, reduced the fine to 1/3 of the amount initially arbitrated. Regarding the risk, subsidiary's ARExt provided to determine the return of the records to the TJSP to judge the Appeal in accordance with the understanding of the STF, favorable to EDP São Paulo (unconstitutionality of the Municipal Law, which justified the assessment of the Concessionaire). The estimated amount on June 30, 2024 is R\$ 17,621 (R\$ 16,124 on December 31, 2023).

26.1.2.3 Tax**EDP - Energias do Brasil (Parent company and Consolidated)**

• The Company is a party to administrative and judicial discussion related to the Brazilian Federal Revenue Service not recognizing a corporate income tax (IRPJ) negative balance, determined for the years 1999/2001, originating from a merged company (Magistra Participações S.A.), and that totals R\$ 25,521 on June 30, 2024 (R\$ 25,072 on December 31, 2023). Lawsuit is waiting for judgment in the administrative sphere.

• Tax foreclosure nº 000.153777.2015.405.8100 filed by Federal Government against the company Porto do Pecém Geração, aiming at the collection of IRPJ (Corporate Income Tax) and CSLL (Social contribution on net revenue) debits resulting from the disallowance of exclusions of certain financial income and foreign exchange variation assets earned in the months of January, February and December 2009. This process is under the responsibility of the Company, and the updated amount is R\$ 108,923 on June 30, 2024. The associated company Porto do Pecém has presented its defense and is awaiting judgment in Higher Courts.

• Tax assessment notice issued by the Brazilian Federal Revenue Service against the company Porto do Pecém Geração, aiming at collecting CSLL for the period of 2018, due to alleged undue exclusion related to swap payment. This process is under the responsibility of the Company, and the updated amount is R\$ 1,378 on June 30, 2024. The associated company Porto do Pecém has presented its administrative defense and is awaiting judgment.

EDP São Paulo and EDP Espírito Santo

Lawsuit aiming to ensure the right to include PIS and COFINS debits for the periods of 2015 and 2017 to EDP São Paulo and to include PIS, COFINS debits, IRPJ (Corporate Income Tax) and CSLL (social contribution on net income) debits for the periods of 2015 and 2016 to EDP Espírito Santo, in the Special Tax Regularization Program (PERT), established by the Brazilian Federal Revenue Service, which are being regularly paid. However, they were not in the system at the time of consolidation carried out in December 2018, involving the amount on June 30, 2024 of R\$ 41,729 (R\$ 40,609 on December 31, 2023) for EDP São Paulo and R\$ 169,088 for EDP Espírito Santo (R\$ 164,520 on December 31, 2023). Currently, awaiting the court's decision.

EDP São Paulo

• Tax assessment notices assessed by the Federal Revenue Service, aiming at collecting the PIS, COFINS, IRPJ and CSLL for 2017, levied on non-technical losses of electric power. The amount restated up to June 30, 2024, is R\$ 147,192 (R\$ 142,408 as of December 31, 2023). The Company presented its defense and is awaiting judgment.

• Discussion at the judicial level regarding ICMS credits utilized by the Company in the period from July to December 2003, referring to "Annulment/Return of Sale of electrical Energy" amounting to R\$ 144,982 restated up to June 30, 2024 (R\$ 141,364 as of December 31, 2023). The Company has presented defense and is awaiting judgment. The risk value has substantially increased due to the new adjustment criteria of the State Law 13918/09 and fees required by State Attorney's Office in the judicial phase.

• Administrative and legal proceedings relating to the use of ICMS credit, originating from the reversal of debt of canceled invoices (2007, 2012, 2015, 2018 and 2019) and crediting of property, plant and equipment (from 2014 to 2019). In December 2021 and 2022, there were new additions to the tax assessment regarding new fines, aiming at the collection of ICMS related to the use of ICMS credit for the acquisition of assets integrated into property, plant and equipment, based on the growth coefficient and form of bookkeeping of the invoices (2016 to 2020), totaling R\$ 213,099 as of June 30, 2024 (R\$ 212,750 as of December 31, 2023). The Company was successful in one of the lawsuits, resulting in the decrease of contingency. Remaining lawsuits are awaiting judgment.

• Administrative discussions related to the alleged undue exemption of ICMS on the invoices of clients classified as rural (2013, 2014). As of June 30, 2024, the amount is R\$ 11,842 (R\$ 11,491 as of December 31, 2023). The Company has presented defenses and is awaiting judgment.

• Court discussion before the Brazilian Revenue Service, aiming at canceling the debts arising from administrative proceeding 19515.720336/2014-24, which maintained the collection of debts offset with credit arising from the negative balance of CSLL of the spun-off company (Eletropaulo) for 2011, involving R\$ 39,954 as of June 30, 2024 (R\$ 38,944 as of December 31, 2023). The Company awaits the judgment of the lawsuit.

• Court discussion deriving from Tax Foreclosure filed by Federal Government claiming charge of CSLL (social contribution on net income) referring to calendar year 2009, which was offset against prior years' CSLL negative basis balance accumulated by spun-off company AES Eletropaulo that involves the amount of R\$ 46,642 adjusted on June 30, 2024 (R\$ 45,753 on December 31, 2023). The Company presented its defense and is awaiting judgment.

Notes**Period ended June 30, 2024****(In thousands of reais, unless otherwise indicated)**

- Administrative proceedings involve the restated amount up to June 30, 2024 in the amount of R\$ 104,992 (R\$ 103,370 as of December 31, 2023) referring to the non-approved offsets of credits arising from IRPJ, CSLL, PIS and COFINS overpayments in 2001, as a result of the application of COSIT Opinion 26/02 (taxes on RTE). The Company presented its defenses, having included some of the lawsuits in the Tax Litigation Reduction Program of Brazil's Federal Revenue Service (RFB), which resulted in the reduction of the contingency. Remaining lawsuits are awaiting judgment.
- Lawsuit relating to Cofins of the period of 1993 to 1995, in a joinder with Eletropaulo. The dispute refers to the right to the future use of the amnesty brought by EO 1858-6 and EO 1858-8, granted to taxpayers that failed to pay taxes as they considered them inappropriate. In the second instance judgment, the right to amnesty was partially confirmed, excluding the portion concerning the charges of Decree Law 1025/69. Up to June 30, 2024, the restated amount is R\$ 82,163 (R\$ 81,313 on December 31, 2023). The proceeding is currently awaiting the judgment of an Appeal to the Higher Courts.
- Assessments of the Municipal Authorities that require the payment of fine for alleged breach of ancillary liabilities related to the installation of electricity poles as well as inspection fees for works and public places and public price. Up to June 30, 2024, the restated amount is R\$ 133,943 (R\$ 93,943 on December 31, 2023). The significant increase in the contingency amount was due to the change in risk to possible of certain lawsuits, which discuss the rate of inspection of works. The Company presented defenses, and are awaiting judgment.
- Administrative discussions related to non-approval, by the Brazilian Federal Revenue Service, of the credits arising from the negative balance of IRPJ (income tax) and CSLL (social contribution) relating to calendar years 2016 and 2017, involving the amount of R\$ 16,529 on June 30, 2024 (R\$ 15,972 on December 31, 2023). The Company presented its defense and is awaiting judgment.
- Administrative discussions related to non-approval by the Brazilian Federal Revenue Service of PIS and COFINS credits overpaid in 2015 and 2016, involving the amount of R\$ 21,117 on June 30, 2024 (R\$ 20,301 on December 31, 2023). The Company has presented defense and is awaiting judgment.
- An administrative proceeding related to the partial ratification by Brazilian Federal Revenue Service of the credits arising from Writ of Mandamus 0001568-45.2012.4.03.6100, which, according to the final decision, ensured the possibility of deducting – from taxable income – the expenses arising from the PAT (Workers' Food Program), doing away with the limit imposed by Decree 5/91, involving the R\$ 18,986 at June 30, 2024 (R\$ 18,353 as of December 31, 2023). The Company has presented defense and is awaiting judgment.

EDP Espírito Santo

- Administrative dispute related to the tax deficiency notice assessed by the Brazilian Federal Revenue Service, aiming at collecting the PIS, COFINS, IRPJ and CSLL for the periods of 2014 and 2015, levied on non-technical losses of electric power. The amount of the restated lawsuit up to June 30, 2024 is R\$ 191,834 (R\$ 185,465 on December 31, 2023). The reduction of the contingency was due to the partially favorable decision, canceling the PIS and COFINS collection, but maintaining the requirement in relation to IRPJ and CSLL. The Company has presented defense and is awaiting judgment.

- INSS tax authorities issued social security contribution on: (i) exclusion self-employed and or other corporate entities, with the argument that there exists an employment relationship between service providers and Company; and (ii) the levy of INSS tax on profit sharing and scholarship payments made to employees that are pension plan members. These notifications restated up to June 30, 2024, where, due to the closing of lawsuits, reduced by R\$ 9,127 (R\$ 9,009 on December 31, 2023) and are currently awaiting administrative adjudication.

- Sundry municipal authorities: The Company is discussing in court and administratively, the collection of ISSQN allegedly levied on services related to the supply of electric power. Also includes payment demand on land occupied by posts for the electricity network and public lighting. These proceedings restated up to June 30, 2024 total the amount of R\$ 143,581 (R\$ 135,643 on December 31, 2023). Of this amount, there is special emphasis on R\$ 108,614 (R\$ 105,469 at December 31, 2023) due to the issue of 122 tax assessment notices by the municipality of Vitória, aiming at collecting the ISSQN for the period from March 2011 to February 2016. The Company presented administrative and judicial defenses, and are awaiting judgment.

- Administrative and court proceedings with regard to tax offsetting issues not ratified by the federal tax authorities, based on credits recognized in court, as well as negative IRPJ and CSLL balances resulting from IRPJ, CSLL, PIS, and COFINS overpayments made in 2001, as a result of applying Opinion COSIT 26/02 (taxes on RTE) totaling R\$ 21,109 as of June 30, 2024 (R\$ 20,796 as of December 31, 2023). The reduction in contingency was due to the change in the risk prognosis of one of the lawsuits. Furthermore, the Company presented its defenses and received a favorable decision in some of the lawsuits, while the remaining cases are pending judgment.

- Tax assessment notice issued by the Brazilian Federal Revenue Service, aiming at the collection of PIS and COFINS due to the credits used as inputs in the period 2017 and 2018. The restated amount as of June 30, 2024, is R\$ 4,800 (R\$ 4,688 as of December 31, 2023). The Company presented its defense and is awaiting judgment.

EDP Trading

Administrative discussion about the collection of IRPJ, CSLL, PIS and COFINS debts referring to 2004/2006, arising from the non accreditation of the offsetting of these tax credits. The restated amount of these proceedings on June 30, 2024 is R\$ 4,686 (R\$ 4,620 on December 31, 2023). EDP Trading obtained favorable decisions resulting in the reduction of the amount. Currently, other lawsuits are waiting for judgment.

Administrative dispute arising from the Notice of Tax Violation issued by Brazilian Federal Revenue Service, aiming to collect a fine for allegedly incorrect information in the ancillary obligations (EFD ICMS/IPI and EFD Contributions) for the period of 2016, involving R\$ 4,107 on June 30, 2024 (R\$ 3,950 on December 31, 2023). EDP Trading obtained a favorable recognition for part of the amount, resulting in a change in the partial forecast. The proceeding is currently awaiting the judgment.

Lajeado

- The administrative and legal spheres discuss proceedings of the Brazilian Federal Revenue Service in 2014, aimed at the collection of income tax (IRPJ) and social contribution (CSLL) due to the disallowance of expenditure on goodwill on the acquisition of ownership interest. Up to June 30, 2024, the restated amount is R\$ 71,195 (R\$ 69,440 on December 31, 2023). Currently, the Company is awaiting the judgment in the judicial sphere (principal restated with increase in charges of Attorney General's Office).

- A lawsuit aimed at canceling the ad hoc fine in the amount of 75% on the credit not approved by the Federal Revenue Service for the period 2003 and 2004; at June 30, 2024, the inflation-adjusted amount is R\$ 15,894 (R\$ 15,570 on December 31, 2023). The Company presented its defense and is awaiting judgment.

- A federal administrative proceeding, related to the offsetting of IRPJ (corporate income tax) and CSLL (social contribution) not approved by the RFB for the period of 2013, and application of a 50% ad hoc fine on this offsetting; at June 30, 2024, the inflation-adjusted amount is R\$ 5,383 (R\$ 5,253 as of December 31, 2023). The Company presented its defense and is awaiting judgment.

- Discussion at the administrative level regarding the non-approval by the Federal Revenue Service of the Corporate Income Tax - IRPJ negative balance credits for the 2014 calendar year, involving the amount, as of June 30, 2024, of R\$ 9,619 (R\$ 9,311 as of December 31, 2023). The Company presented its defense and is awaiting judgment.

Enerpeixe

- Administrative disputes related to the offsets of PIS and COFINS not ratified by the Brazilian Federal Revenue Service in the periods from 2012 to 2015, due to the supposed shortage of credit as the ratifying DCTFs have not been analyzed by the Federal Revenue Service as of June 30, 2024, totaling the amount of R\$ 218,438 (R\$ 210,700 as of December 31, 2023). Isolated fine charges linked to the aforementioned non-approved offsettings had their prognosis changed due to the favorable understanding, with general repercussion, handed down by the Federal Supreme Court (Topic 736). The Company has presented defenses and is awaiting judgment.

- The administrative sphere discusses proceedings of the Federal Revenue Service, aimed at the collection of income tax (IRPJ) and social contribution (CSLL) calculated in the periods from 2014 to 2016 for supposed lack of payment. Up to June 30, 2024, the restated amount is R\$ 75,621 (R\$ 72,986 on December 31, 2023). The Company has presented administrative defense and is awaiting judgment.



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

• Discussions at the administrative level related to the non-approval by the Brazilian Federal Revenue Service of the IRPJ negative balance credits from years 2003 to 2006. Up to June 30, 2024, the restated amount is R\$ 6,562 (R\$ 6,442 on December 31, 2023). The Company has presented defenses and is awaiting judgment.

26.1.2.4 Regulatory

EDP Espírito Santo

Refers to the penalty for exceeding the Transmission System Use Amounts (MUST) for the years 2011 and 2013. The contracting of the MUST was carried out as recommended by the National Electric System Operator (ONS). However, due to systemic restrictions, owing to the absence of a basic network to flow generation through the SIN, in 2011 the flow increased the use of the Mascarenhas connection point and, in 2013, there was a reversal of flow at the Mascarenhas point, resulting in an overrun at the Campos connection point. Currently, the lawsuit is under analysis with an injunction suspending the charges until the assessment of the merits.

26.1.3 Risk of remote loss

Additionally, there are ongoing labor, civil and tax proceedings, the loss of which has been deemed as remote. For these lawsuits, the balance of judicial deposits as of June 30, 2024 in the Parent Company is R\$ 2,155 (R\$ 3,646 as of December 31, 2023) and in the subsidiaries EDP São Paulo, EDP Espírito Santo, Enerpeixe, EDP Transmissão Aliança, EDP Transmissão Litoral Sul, EDP Transmissão Norte, EDP Transmissão Norte 2, EDP Smart Serviços, Investco, EDP Trading and EDP Goiás is R\$ 52,466 (R\$ 97,956 as of December 31, 2023).

26.2 Environmental permits

The amount of R\$ 45,258 - Current and non-current - as of June 30, 2024 (R\$ 49,003 as of December 31, 2023) refers to provisions for the costs of providing previous permits, installing and operating UHEs, UTEs and LTs, related to requirements of governmental agencies.

Disbursements related to environmental licensing occurred in the period amounted to R\$ 6,031 (R\$ 8,187 in 2023).

27 Shareholders' equity

27.1 Capital

On June 30, 2024 and December 31, 2023, the Company's capital is R\$ 6,002,716, fully subscribed and paid-up, represented by 545,100,118 common shares, all registered, book-entry and with no par value.

The capital is composed as follows:

Shareholder	06/30/2024		12/31/2023		Controlling shareholder
	Number of shares	% interest	Number of shares	% interest	
EDP International Investments and Services, S.L. (1)	402,515,447	73.84	402,515,447	73.84	Yes
EDP IS - Investimentos e Serviços, Sociedade Unipessoal, Lda (1)	142,584,671	26.16	142,584,671	26.16	Yes
Total	545,100,118	100.00	545,100,118	100.00	

(1) Foreign-owned company.

27.2 Non-controlling interest

Balance as of June 30, 2024, of R\$ R\$ 1,222,232 (R\$ R\$ 1,164,240 as of December 31, 2023) refers to interest that other shareholders hold on subsidiaries (Note 16.1).

The total non-controlling interest on the balance sheet on June 30, 2024 is comprised of: (i) R\$ 525,266 corresponding to Lajeado; (ii) R\$ 376,564 corresponding to Investco; (iii) R\$ 263,290 corresponding to Enerpeixe; and (iv) R\$ 57,112 corresponding to EDP Transmissão Aliança.



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

28 Income

	Note	Changes in the period					
		Parent Company		Consolidated			
		R\$		MWh		R\$	
		04/01/2024 – 06/30/2024	04/01/2023 – 06/30/2023	04/01/2024 – 06/30/2024	04/01/2023 – 06/30/2023	04/01/2024 – 06/30/2024	04/01/2023 – 06/30/2023
Supply	6.2 28.1						
Residential			1,940,497	1,811,710	672,237	699,956	
Industrial			232,670	256,578	93,527	101,131	
Commercial			782,321	744,431	342,067	301,511	
Rural			298,854	263,038	88,465	73,749	
Government			161,806	140,508	79,448	61,589	
Public lighting			127,332	145,093	31,864	40,297	
Public service			74,183	90,334	35,179	42,555	
Own consumption			3,774	3,900			
			-	-	1,342,787	1,320,778	
Distribution system use tariff - Billed							
Captive consumers							
Residential					925,316	646,175	
Industrial					91,412	92,406	
Commercial					317,411	283,839	
Rural					103,073	88,128	
Government					60,164	53,566	
Public lighting					31,745	28,014	
Public service					21,748	22,625	
Free consumers			3,738,843	3,105,384	697,171	601,761	
			-	-	2,248,040	1,816,514	
Not billed							
Supply					(43,186)	(49,907)	
Distribution system use tariff- Billed					(52,864)	(81,112)	
					(96,050)	(131,019)	
Sectorial financial assets income	7						
CVA					128,680	(250,727)	
Financial items - Extraordinary Tariff Review (RTE)					(35,017)	(31,734)	
Financial items - Other					(92,703)	50,772	
PIS/COFINS					4,480	314,845	
					-	83,156	
Supply - Billed	28.2		2,546,282	2,755,733	178,628	211,556	
Short-term energy			255,027	288,037	60,984	73,052	
Trading					723,285	1,052,712	
Income from construction	19				488,144	550,744	
Restatement of concession assets	19				149,922	206,710	
Restatement of indemnifiable financial assets	18				70,093	57,992	
Income from operation and maintenance (O&M)					47,872	64,928	
Chargeable Services					6,497	6,435	
Grants linked to granted service	28.3				225,668	189,635	
Refund for unavailability					(17,170)	(24,008)	
Leases and rentals					42,713	52,109	
Future commitments						(2,873)	
Other operating income		(91)	1,362		45,757	41,467	
Gross operating income		(91)	1,362	10,161,590	9,604,746	5,522,610	5,569,898
(-) Operating income deductions							
Taxes on income							
ICMS					(650,477)	(570,192)	
PIS/COFINS		(239)	(112)		(404,411)	(387,514)	
ISS		(192)	(61)		(900)	(908)	
		(431)	(173)	-	(1,055,788)	(958,614)	
Consumer charges							
R&D					(27,091)	(28,471)	
CDE					(519,389)	(463,078)	
PROINFA – Free Consumers					(29,360)	(31,573)	
Financial Compensation for the Use of Water Resources - CFURH					(8,848)	(6,078)	
Other charges					(6,540)	(4,745)	
					(591,228)	(533,945)	
		(431)	(173)	-	(1,647,016)	(1,492,559)	
Income		(522)	1,189	10,161,590	9,604,746	3,875,594	4,077,339

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)



	Note	Accumulated in the period													
		Parent Company			Consolidated										
		Six-month periods ended June 30													
		R\$		No. of consumers		MWh		R\$							
01/01/2024 – 06/30/2024	01/01/2023 – 06/30/2023	01/01/2024 – 06/30/2024	01/01/2023 – 06/30/2023	01/01/2024 – 06/30/2024	01/01/2023 – 06/30/2023	01/01/2024 – 06/30/2024	01/01/2023 – 06/30/2023								
Supply	6.2 28.1														
Residential			3,384,947	3,295,244	4,126,434	3,713,695	1,480,365	1,311,675							
Industrial			16,232	16,632	469,862	524,347	190,838	195,986							
Commercial			287,286	284,192	1,654,473	1,553,877	611,687	569,712							
Rural			186,025	190,349	525,686	497,841	162,255	135,661							
Government			22,817	22,202	328,243	293,664	142,082	117,941							
Public lighting			6,444	6,467	262,242	289,313	58,356	67,965							
Public service			3,493	3,378	153,723	192,129	65,862	79,729							
Own consumption			399	491	7,876	7,780	-	-							
			-	-	3,907,643	3,818,955	7,528,539	7,072,646	2,711,445	2,478,669					
Distribution system use tariff - Billed															
Captive consumers															
Residential							1,786,546	1,395,815							
Industrial							177,667	176,251							
Commercial							736,170	604,094							
Rural							193,183	171,143							
Government							127,096	104,893							
Public lighting							70,059	61,909							
Public service							50,734	50,111							
Free consumers			2,661	2,051	7,320,718	6,192,705	1,358,058	1,144,849							
			-	-	2,661	2,051	7,320,718	6,192,705	4,499,513	3,709,065					
Not billed															
Supply							(12,111)	(4,311)							
Distribution system use tariff							(4,248)	(12,656)							
							-	-							
Sectorial financial assets income	7														
CVA							202,129	(545,396)							
Financial items - Extraordinary Tariff Review (RTE)							(66,676)	(66,587)							
Financial items - Other							(259,798)	28,206							
PIS/COFINS							(1,762)	662,753							
							-	-							
Supply - Billed	28.2						(126,107)	78,976							
Short-term energy						5,188,272	5,484,812	379,763	604,644						
Trading						435,710	429,213	108,082	155,685						
Income from construction	19							1,386,756	1,870,137						
Remuneration of concession assets	19							932,172	1,155,840						
Restatement of indemnifiable financial assets	18							346,415	409,155						
Income from operation and maintenance (O&M)								182,035	179,478						
Chargeable Services								109,573	136,864						
Grants linked to granted service	28.3							11,623	11,928						
Leases and rentals								439,416	327,365						
Other operating income								96,776	104,573						
								(1,846)	4,441						
Gross operating income								73,700	57,053						
								(1,846)	4,441	3,910,304	3,821,006	20,473,239	19,179,376	11,134,803	11,262,465
(-) Operating income deductions															
Taxes on income															
ICMS								(1,304,434)	(1,005,426)						
PIS/COFINS								(582)	(345)						
ISS								(255)	(95)						
								(837)	(440)						
Consumer charges															
R&D								(55,236)	(58,135)						
CDE								(1,038,715)	(928,025)						
PROINFA – Free Consumers								(57,005)	(61,792)						
Financial Compensation for the Use of Water Resources - CFURH								(23,050)	(15,739)						
Other charges								(13,219)	(11,860)						
								-	-						
								(837)	(440)						
Income								(2,683)	4,001	3,910,304	3,821,006	20,473,239	19,179,376	7,824,013	8,392,396

28.1 Billed supply

The change seen in the period refers to the distribution subsidiaries: (i) increase in the energy tariff in relation to 2023 due to the tariff adjustment of the subsidiaries in 2023; (ii) impact of distributed Micro- and Mini-Generation (MMGD); and (iii) increase in the number of clients between the periods.

28.2 Supply - Billed

The decrease of R\$ 224,881 in billed supply is mainly due to: (i) to the subsidiary EDP Espírito Santo, due to the reduction in the amount of energy sold in 2024 compared to the same period in 2023; and (ii) the subsidiary EDP São Paulo, due to the reduction in energy sales in the MVE.

28.3 Tariff flags and Grants linked to granted service

The activation bands and additional tariff flags effective for the period ended June 30, 2024 are:

- (i) Green Flag: favorable conditions for energy generation. Tariff has no increase;
- (ii) Yellow flag: R\$ 1.885 for every 100 kWh;
- (iii) Red Flag at level 1: R\$ 4,463 for every 100 kWh;
- (iv) Red Flag at level 2: R\$ 7,877 for every 100 kWh; and

The tariff flags applied in 2024 and 2023 were the following:

	2024						2023					
	January	February	March	April	May	June	January	February	March	April	May	June
Tariff flag	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green
PLD trigger (*)	61.07	61.07	61.07	61.07	61.07	61.07	69.04	69.04	69.04	69.04	69.04	69.04

(*) PLD trigger: Amount in reais/MWh used as the basis of the monthly average PLD to trigger the Tariff Flag level, defined by the Chamber of Commercialization of Electric Energy (Câmara de Comercialização de Energia Elétrica - CCEE).



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

29 Operating expenditure

		Parent Company						
		Changes in the period						
		04/01/2024 – 06/30/2024			04/01/2023 – 06/30/2023			
		Costs	Operating expenses		Operating expenses			
Note	Rendered to third-parties	General and administrative	Other	Total	General and administrative	Other	Total	
	Personnel, Administrators and Private pension entity		5,151	5,151	21,475		21,475	
	Material		133	133	210		210	
	Third-party services		17,921	17,921	13,413		13,413	
	Depreciation and Impairment - Construction in service		942	942	965	577,195	578,160	
	Depreciation - Assets related to right to use		714	714	622		622	
	Amortization		3,023	3,023	2,889		2,889	
	Civil, tax and labor provisions			144	144		2,409	2,409
	Leases and rentals		(541)	(541)	(2)		(2)	
	Gain from acquisition of investments			2,565	2,565		1,734	1,734
29.2	Other	994	2,694	5,084	8,772	2,731	12,896	15,627
	Total	994	30,037	7,793	38,824	42,303	594,234	636,537
		Parent Company						
		Accumulated in the period						
		Six-month periods ended June 30						
		01/01/2024 – 06/30/2024			01/01/2023 – 06/30/2023			
		Costs	Operating expenses		Operating expenses			
Note	Rendered to third-parties	General and administrative	Other	Total	General and administrative	Other	Total	
	Personnel, Administrators and Private pension entity		14,806	14,806	33,068		33,068	
	Material		209	209	403		403	
	Third-party services		29,844	29,844	28,517		28,517	
	Depreciation and Impairment - Construction in service		1,881	1,881	1,937	577,195	579,132	
	Depreciation - Assets related to right to use		1,487	1,487	1,276		1,276	
	Amortization		6,064	6,064	5,534		5,534	
	Civil, tax and labor provisions			658	658		1,722	1,722
	Leases and rentals		(319)	(319)	(84)		(84)	
	Gains and losses on acquisition of investments			2,565	2,565		1,734	1,734
29.2	Other	4,260	5,389	9,649	4,265	14,991	19,256	
	Total	4,260	59,361	3,223	66,844	74,916	595,642	670,558
		Consolidated						
		Changes in the period						
		04/01/2024 – 06/30/2024						
		Costs			Operating expenses			
Note	Costs of electricity	Production	Operation	Rendered to third-parties	PECLD	General and administrative	Other	Total
29.1	Electricity purchased for resale	1,598,865						1,598,865
	Electricity network utilization charges	389,537						389,537
	Cost of consumed raw material		3,167					3,167
	Future commitments	17,607						17,607
	Personnel, Administrators and Private pension entity			116,013	805		38,684	155,502
	Material			11,279	1,291		2,723	15,293
	Third-party services			89,920	5,707		54,630	150,257
	Depreciation - Construction in service			28,951			1,386	30,337
	Depreciation - Assets related to right to use			(245)			2,988	2,743
	Amortization			97,732			42,115	139,847
	Estimated loss from allowance for doubtful accounts / Net losses					43,887		43,887
	Civil, tax and labor provisions						3	26,042
	Leases and rentals			5,517	53		(1,338)	4,232
	Gains and losses from deactivating and disposal of assets							33,241
	Infrastructure construction costs				479,588			479,588
	Other	1,524		14,038	1,168		4,138	27,909
	Total	2,007,533	3,167	363,205	488,612	43,887	145,329	3,118,057

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)



		Consolidated							
		Changes in the period							
		04/01/2023 – 06/30/2023							
		Costs			Operating expenses				
Note	Costs of electricity	Production	Operation	Rendered to third-parties	PECLD	General and administrative	Other	Total	
Electricity purchased for resale	29.1	1,645,576						1,645,576	
Electricity network utilization charges		360,858						360,858	
Cost of consumed raw material			40,861					40,861	
Future commitments		6,218						6,218	
Personnel, Administrators and Private pension entity				97,553	1,348	68,480		167,381	
Material				15,307	(6,041)	1,998		11,264	
Third-party services				92,803	4,364	51,898		149,065	
Depreciation and Impairment - Construction in service				61,732		5,297	577,195	644,224	
Depreciation - Assets related to right to use				1,604		1,874		3,478	
Amortization				95,946		30,699		126,645	
Estimated loss from allowance for doubtful accounts / Net losses						35,029		35,029	
Civil, tax and labor provisions							22,978	22,978	
Leases and rentals				3,951	(90)	(1,622)	(285)	1,954	
Gains and losses from deactivating and disposal of assets							36,856	36,856	
Infrastructure construction costs	19				533,883			533,883	
Other		1,480		692	399	18,907	13,144	34,622	
Total		2,014,132	40,861	369,588	533,863	35,029	177,531	3,820,892	
		Consolidated							
		Accumulated in the period							
		Six-month periods ended June 30							
		01/01/2024 – 06/30/2024							
		Costs			Operating expenses				
Note	Costs of electricity	Production	Operation	Rendered to third-parties	PECLD	General and administrative	Other	Total	
Electricity purchased for resale	29.1	3,117,270						3,117,270	
Electricity network utilization charges		782,422						782,422	
Cost of consumed raw material			7,215					7,215	
Future commitments	12	57,675						57,675	
Personnel, Administrators and Private pension entity				234,683	2,023	73,848		310,554	
Material				22,103	1,887	5,355		29,345	
Third-party services				179,312	7,098	106,267		292,677	
Depreciation - Construction in service				54,595		13,606		68,201	
Depreciation - Assets related to right to use						6,796		6,796	
Amortization				193,461		81,772		275,233	
Estimated loss from allowance for doubtful accounts / Net losses						89,248		89,248	
Civil, tax and labor provisions							3	35,736	
Leases and rentals				6,993	80	575		7,648	
Gains and losses from deactivating and disposal of assets							56,330	56,330	
Infrastructure construction costs	19				914,521			914,521	
Other		2,874		24,361	4,434	21,745	6,723	60,137	
Total		3,960,241	7,215	715,508	930,043	89,248	309,967	6,111,008	
		Consolidated							
		Accumulated in the period							
		Six-month periods ended June 30							
		01/01/2023 – 06/30/2023							
		Costs			Operating expenses				
Note	Costs of electricity	Production	Operation	Rendered to third-parties	PECLD	General and administrative	Other	Total	
Electricity purchased for resale	29.1	3,260,532						3,260,532	
Electricity network utilization charges		702,851						702,851	
Cost of consumed raw material			88,185					88,185	
Future commitments		6,218						6,218	
Personnel, Administrators and Private pension entity				224,685	2,912	103,061		330,658	
Material				29,489	(4,399)	3,300		28,390	
Third-party services				166,567	7,114	117,118		290,799	
Depreciation - Construction in service				123,328		11,614	577,195	712,137	
Depreciation - Assets related to right to use				3,256		3,995		7,251	
Amortization				186,307		62,500		248,807	
Estimated loss from allowance for doubtful accounts / Net losses						74,290		74,290	
Civil, tax and labor provisions							34,011	34,011	
Leases and rentals				7,963		(1,401)	(285)	6,277	
Gains and losses from deactivating and disposal of assets							70,285	70,285	
Infrastructure construction costs	19				1,099,173			1,099,173	
Other		2,669		11,770	753	31,293	14,848	61,333	
Total		3,972,270	88,185	753,365	1,105,553	74,290	331,480	7,021,197	

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

29.1 Electricity purchased for resale

Note	Consolidated				
	Changes in the period		Accumulated in the period		
	04/01/2024 – 06/30/2024	04/01/2023 – 06/30/2023	01/01/2024 – 06/30/2024	01/01/2023 – 06/30/2023	
Energy purchase and sale agreements by availability	446,863	433,493	886,033	864,763	
Energy purchase and sale agreements by quantity	311,224	290,705	634,227	606,504	
PROINFA	32,328	38,307	64,795	75,520	
Energy purchase and sale agreements by quotas	133,281	141,260	256,270	274,866	
Short-term energy	4,560	10,720	9,004	15,787	
Energia de Itaipu Binacional	180,739	167,191	334,142	314,432	
EER (Reserve Energy Charge)	95,007	95,142	179,930	198,129	
System Service Charge (Encargo de Serviço do Sistema – ESS)	2,707	3,725	11,084	5,603	
Energy trading agreements	29.1.1	535,855	626,145	1,012,940	1,211,581
Other	10,462	(1,265)	26,428	6,057	
(-) Reimbursements CCEE/CONER	(1,444)	(2,123)	17	(915)	
(-) PIS/COFINS credits	(152,717)	(157,724)	(297,600)	(311,795)	
		<u>1,598,865</u>	<u>1,645,576</u>	<u>3,117,270</u>	<u>3,260,532</u>

29.1.1 Energy trading agreements

The change refers to the subsidiary EDP Trading, which presented a reduction in energy sale contracts in negotiated amounts, due to the improvement in the current hydrological scenario, when compared to the period of 2023.

29.2 Other (Parent company)

The change refers to: (i) receipt of the price adjustment for the sale of Energest in the amount of R\$ 7,778; and (ii) write-off of discontinued projects in the amount of R\$ 3,555.

29.3 Gain (loss) in the disposal of investments

The balance of R\$ 374,137 refers to: (i) R\$ 398,429 gain on the sale of EDP Transmissora SP-MG (Note 15.2); (ii) loss of R\$ 23,717 on the sale of Mata Grande Transmissão (Note 15.1) and (iii) loss of R\$ 575 on the sale of Energia I (Note 3.7).

30 Financial result

Note	Parent Company				Consolidated				
	Changes in the period		Accumulated in the period		Changes in the period		Accumulated in the period		
	04/01/2024 – 06/30/2024	04/01/2023 – 06/30/2023	01/01/2024 – 06/30/2024	01/01/2023 – 06/30/2023	04/01/2024 – 06/30/2024	04/01/2023 – 06/30/2023	01/01/2024 – 06/30/2024	01/01/2023 – 06/30/2023	
Financial income									
Interest and inflation adjustment									
Income from financial investments and pledges	4	25,819	34,766	72,131	81,064	65,138	90,478	146,087	203,452
Electricity sold						48,084	44,242	93,182	82,197
Judicial deposits		327	313	610	651	9,579	11,575	19,765	21,380
Loan agreements	10	7,509	11,862	16,629	22,182	2,462	50	2,462	50
Sectorial financial assets/liabilities	7						4,734		15,672
Interest and fines on taxes	8	1,609	385	3,652	1,332	20,101	7,369	27,523	16,771
Remuneration of preferred shares		1,652	593	6,433	5,140	1,094		2,463	
Use of public property	30.1						2,231		2,231
Leases and rentals	13.1						18		18
Other interest and inflation adjustment		3		3			2,567	93	3,096
Swap and hedge operations	33.1.2					189,251	(15,195)	220,100	
Changes in foreign currency	33.1.2		1,967		1,967	175	56,597	175	81,039
(-) Taxes on financial income		(2,854)	(3,477)	(8,012)	(7,468)	(8,344)	(11,714)	(43,243)	(22,627)
Other financial income					182	18,563	4,000	21,796	7,171
		<u>34,065</u>	<u>46,409</u>	<u>91,446</u>	<u>105,050</u>	<u>346,103</u>	<u>196,952</u>	<u>490,403</u>	<u>410,450</u>
Financial expenses									
Debt charges									
Loans and financing	24.2	(48)		(11,691)		(173,347)	(116,564)	(298,431)	(231,009)
Debentures	23.2	(787)	(1,489)	(1,719)	(3,573)	(236,596)	(326,089)	(545,744)	(675,534)
Changes in foreign currency	33.1.2	(8,650)		(8,650)		(101,288)		(124,695)	
Swap and hedge operations	33.1.2					(36,286)	(47,746)	(38,915)	(123,412)
Adjustments to present value	24.2					(1,280)	(1,358)	(2,548)	(2,703)
(-) Capitalized interest	19					3,790	5,167	10,177	9,984
Interest and fines on taxes	8	(59)	(161)	(136)	(341)	(4,853)	(7,122)	(10,087)	(10,739)
Sectorial financial assets/liabilities	7					(20,207)	(6,909)	(36,942)	(10,357)
Civil, tax and labor provisions	26.1.1	(5,168)	(2,315)	(7,752)	(2,384)	(32,803)	(45,616)	(41,407)	(82,915)
Use of public property	30.1					(15,339)	8,722	(19,529)	
Post-employment benefits	25.1.1 25.2.1					(17,517)	(18,320)	(35,032)	(36,639)
Leases and rentals	13.1	(545)	(504)	(1,100)	(982)	(4,113)	(3,659)	(7,737)	(6,580)
Other financial expenses		(168)	(1,759)	(816)	(3,658)	(9,666)	(8,156)	(20,368)	(17,934)
		<u>(15,425)</u>	<u>(6,228)</u>	<u>(31,864)</u>	<u>(10,938)</u>	<u>(649,505)</u>	<u>(567,650)</u>	<u>(1,171,258)</u>	<u>(1,187,838)</u>
Total		<u>18,640</u>	<u>40,181</u>	<u>59,582</u>	<u>94,112</u>	<u>(303,402)</u>	<u>(370,698)</u>	<u>(680,855)</u>	<u>(777,388)</u>

30.1 Use of Public Property - UBP

The change in the item Use of Public Property - UBP refers mainly to the increase in IGP-M index, which was 1.09% in the period as of June 30, 2024 and June 30, 2023 was -4.52%.

31 Income tax and social contribution

Income tax and social contribution expenses comprise current and deferred taxes, and they are recognized in the income (loss) unless they relate to items directly recognized in Shareholders' equity.

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

Note	Parent Company				Consolidated			
	Changes in the period		Accumulated in the period		Changes in the period		Accumulated in the period	
	04/01/2024 – 06/30/2024	04/01/2023 – 06/30/2023	01/01/2024 – 06/30/2024	01/01/2023 – 06/30/2023	04/01/2024 – 06/30/2024	04/01/2023 – 06/30/2023	01/01/2024 – 06/30/2024	01/01/2023 – 06/30/2023
Income (loss) before income tax	180,433	(226,660)	979,623	267,497	533,672	(30,525)	1,576,505	725,009
Rate	34%	34%	34%	34%	34%	34%	34%	34%
IRPJ and CSLL	(61,347)	77,064	(333,072)	(90,949)	(181,449)	10,377	(536,011)	(246,503)
Adjustments to reflect effective rate								
IRPJ and CSLL on permanent additions and exclusions								
Donations	(647)	(601)	(1,206)	(1,565)	(791)	(830)	(5,749)	(1,946)
Non-deductible losses	(15)	(9)	(41)	(60)	(2,208)	(96)	(2,237)	(60)
Equity in net income of subsidiaries	76,450	125,293	209,247	285,581	80,642	34,146	57,874	48,949
Interest on own capital	(4,285)	(4,684)	(8,752)	(9,328)	(4,285)	(4,684)	(8,752)	(9,328)
Interest on preferred shares			971				(2,186)	(4,624)
Other	1,548	(100)	1,373	(345)	8,286	(742)	7,057	(1,671)
Unrecognized income tax and social contribution - deferred	(5,646)	(193,028)	38,149	(188,360)	(129,242)	(202,062)	(43,955)	(199,446)
Provision due to non-recoverability of deferred tax 3.12	(6)				(85,721)	1	(85,715)	(283)
Deemed profit adjustment					4,229	5,310	7,639	10,381
Tax incentives	(1,554)			1,309	(1,554)			1,309
SUDAM / SUDENE					3,903	16,776	8,292	34,079
Other	1,789	(29)	1,789	292	3,564	1,489	5,033	3,748
IRPJ and CSLL expenses	6,287	3,906	(91,542)	(3,425)	(304,626)	(140,315)	(598,710)	(365,395)
Effective rate	-3.48%	1.72%	9.34%	1.28%	57.08%	-459.67%	37.98%	50.40%

32 Earnings per share

The basic earnings per share are calculated based on income (loss) for the period attributable to the Company's shareholders and the weighted average value of common shares outstanding in the respective period. Diluted earnings per share is calculated by the same indicators, and the average of free-floating shares adjusted by instruments potentially convertible into share, with diluting effect, in accordance with CPC 41 - Earnings per share.

The calculation of "basic and diluted" earnings per share is presented below:

	Parent Company and Consolidated			
	Changes in the period		Accumulated in the period	
	04/01/2024 – 06/30/2024	04/01/2023 – 06/30/2023	01/01/2024 – 06/30/2024	01/01/2023 – 06/30/2023
Basic income (loss)				
Net income (loss) for the period attributable to shareholders	186,720	(222,754)	888,081	264,072
Weighted average of the number of common shares with shareholders (thousand)	545,100	1,131,965	545,100	565,979
Basic earnings per share (reais/share)	0.34254	(0.19679)	1.62921	0.46658

33 Financial instruments and risk management

33.1 Financial instruments

33.1.1 Classification of financial instruments

Classification and measurement of financial assets and liabilities are as follows:

Note	Levels	Parent Company				
		Fair value		Book value		
		06/30/2024	12/31/2023	06/30/2024	12/31/2023	
Financial assets						
Fair value through profit or loss						
At initial recognition or subsequently						
Cash and cash equivalents						
Financial investments	4	Level 2	868,266	1,725,928	868,266	1,725,928
Securities	5	Level 2	4,204	4,392	4,204	4,392
Derivative financial instruments						
Derivatives - other	33.1.2	Level 2		24,131		24,131
			872,470	1,754,451	872,470	1,754,451
Amortized cost						
Cash and cash equivalents						
Cash and banks	4	Level 2	6,144	66,659	6,144	66,659
Securities receivable	14	Level 2	90,886	90,104	90,886	90,104
Loans receivable	10	Level 2	379,713	338,573	379,713	338,573
Pledges		Level 2	42	42	42	42
Other receivables - Related parties	10	Level 2	45,886	18,086	45,886	18,086
			522,671	513,464	522,671	513,464
			1,395,141	2,267,915	1,395,141	2,267,915
Financial liabilities						
Fair value through profit or loss						
At initial recognition or subsequently						
Derivative financial instruments						
Derivatives - other	33.1.2	Level 2		24,131		24,131
			-	24,131	-	24,131
Amortized cost						
Suppliers						
Suppliers	22	Level 2	24,932	45,691	24,932	45,691
Debentures						
Debentures	23	Level 2	25,724	24,924	26,022	25,297
Loans and financing						
Loans and financing	24	Level 2		613,090		613,090
Domestic currency						
Other accounts payable - Related Parties	10	Level 2	91,404	75,531	91,404	75,531
Leases and rentals	13.1	Level 2	18,357	18,847	19,240	19,716
			160,417	778,083	161,598	779,325
			160,417	802,214	161,598	803,456



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

Note	Levels	Consolidated				
		Fair value		Book value		
		06/30/2024	12/31/2023	06/30/2024	12/31/2023	
Financial assets						
Fair value through profit or loss						
At initial recognition or subsequently						
Cash and cash equivalents	4					
Financial investments		Level 2	3,020,794	3,074,693	3,020,794	3,074,693
Indemnifiable financial assets	18	Level 2	7,780,352	7,320,523	7,780,352	7,320,523
Securities	5	Level 2	160,883	4,173	160,883	4,173
Future commitment contract	12	Level 2	1,725,727	1,664,611	1,725,727	1,664,611
Derivative financial instruments	33.1.2					
Debt derivatives		Level 2	125,648		125,648	
Debenture derivatives		Level 2	262,402	229,540	262,402	229,540
Derivatives - other		Level 2		24,131		24,131
			<u>13,075,806</u>	<u>12,317,671</u>	<u>13,075,806</u>	<u>12,317,671</u>
Amortized cost						
Cash and cash equivalents						
Cash and banks	4	Level 2	153,322	360,528	153,322	360,528
Securities receivable	14	Level 2	63,359	60,519	63,359	60,519
Accounts receivable	6	Level 2	2,790,963	2,845,485	2,790,963	2,845,485
Income receivable		Level 2	3,703	3,402	3,703	3,402
Loans receivable		Level 2	265,181	14,218	265,181	14,218
Pledges		Level 2	23,610	25,123	23,610	25,123
Securities	5	Level 2	4,204	19,906	4,204	19,906
Sectorial financial assets	7	Level 2	200,728	256,626	200,728	256,626
Other receivables - Related parties	10	Level 2	2,645	10,343	2,645	10,343
			<u>3,507,715</u>	<u>3,596,150</u>	<u>3,507,715</u>	<u>3,596,150</u>
			<u>16,583,521</u>	<u>15,913,821</u>	<u>16,583,521</u>	<u>15,913,821</u>
Consolidated						
Note	Levels		Fair value		Book value	
Financial liabilities						
Fair value through profit or loss						
At initial recognition or subsequently						
Loans, financing and debt charges	24					
Foreign currency		Level 2	2,129,802	2,187,543	2,129,802	2,187,543
Future commitment contract	12	Level 2	1,353,230	1,228,563	1,353,230	1,228,563
Debentures	23	Level 2	1,682,713	642,945	1,678,447	642,945
Derivative financial instruments	33.1.2					
Debt derivatives		Level 2	2,274	164,560	2,274	164,560
Debenture derivatives		Level 2	96,676	81,524	96,676	81,524
Derivatives - other		Level 2		24,171		24,171
			<u>5,264,695</u>	<u>4,329,306</u>	<u>5,260,429</u>	<u>4,329,306</u>
Amortized cost						
Suppliers	22	Level 2	1,367,144	1,675,031	1,367,144	1,675,031
Debentures	23	Level 2	9,875,939	8,731,787	8,719,020	8,199,105
Use of Public Property		Level 2	397,375	395,459	493,271	496,443
Loans, financing and debt charges	24					
Domestic currency		Level 2	748,467	1,721,559	748,717	2,001,167
Other accounts payable - Related Parties	10	Level 2	93,297	74,395	94,199	74,395
Leases and rentals	13.1	Level 2	137,356	117,401	139,496	117,667
Environmental permits	26.2	Level 2	45,190	50,175	45,258	49,003
Sectorial financial liabilities	7	Level 2	1,193,540	1,028,734	1,193,540	1,028,734
			<u>13,858,308</u>	<u>13,794,541</u>	<u>12,800,645</u>	<u>13,641,545</u>
			<u>19,123,003</u>	<u>18,123,847</u>	<u>18,061,074</u>	<u>17,970,851</u>

33.1.2 Derivative financial instruments

As of June 30, 2024, operations with derivatives in the consolidated refer to the Parent Company and the subsidiaries EDP Espírito Santo, EDP São Paulo, Santa Leopoldina and EDP Trading. Below table containing key information about these derivatives:



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

							Parent Company and Consolidated							
							Six-month periods ended June 30			Six-month periods ended June 30				
Company	Counterparty	Operation	Effectiveness	Position	Notional USD	Notional - BRL	06/30/2024			12/31/2023				
							Assets	Liabilities	Net fair value	2024 (loss)	Assets	Liabilities	Net fair value	2023 (loss)
EDP São Paulo	Safra		02/12/2021 – 01/15/2026	IPCA + 3.91% p.a./CDI + 1.50% p.a.		700,000	859,711	(746,467)	113,244	222	832,422	(750,796)	81,626	26,976
EDP Espírito Santo	Itaú		02/12/2021 – 07/15/2025	IPCA + 3.26% p.a. / CDI + 1.15% p.a.		500,000	610,414	(531,235)	79,179	310	589,371	(534,535)	54,836	18,990
Santa Leopoldina	Itaú BBA		02/01/2022 – 01/16/2024	USD + 2.20% p.a. / CDI + 1.25% p.a.	64,941	350,000			-	1,573	330,635	(451,875)	(121,240)	(49,797)
Santa Leopoldina	Scotiabank Brasil S/A Banco Múltiplo		01/14/2022 – 01/16/2024	USD + 1.6175% p.a. / CDI + 0.85% p.a.	150,000	849,870			-					(107,757)
Santa Leopoldina	Scotiabank Brasil S/A Banco Múltiplo		12/08/2023 – 12/08/2025	USD + 6.2700% p.a. / CDI + 1.23% p.a.	172,414	845,000	957,827	(862,988)	94,839	94,812	835,801	(856,249)	(20,448)	
EDP Smart Serviços	Itaú BBA		04/08/2022 – 03/29/2023	USD + 3.733% p.a. / CDI + 1.59% p.a.	25,565	120,000			-					(4,948)
EDP São Paulo	XP Investimentos		06/15/2022 – 08/15/2025	IPCA + 5.91% p.a./CDI + 0.15% p.a.		329,605	241,873	(228,458)	13,415	283	236,760	(230,005)	6,755	(3,941)
EDP Espírito Santo	XP Investimentos		06/15/2022 – 07/15/2025	IPCA + 5.91% p.a. / CDI + 0.19% p.a.		240,865	176,807	(167,004)	9,803	916	172,963	(168,164)	4,799	(2,935)
EDP Espírito Santo	Itaú BBA		07/18/2023 – 07/07/2025	USD + 6.788% p.a. / CDI + 1.30% p.a.	83,318	400,000	478,952	(424,341)	54,611	49,296	418,241	(426,234)	(7,993)	
EDP Espírito Santo	Scotiabank Brasil S/A Banco Múltiplo		11/29/2023 – 11/29/2024	USD + 6.6590% p.a. / CDI + 1.15% p.a.	61,287	300,000	351,113	(318,105)	33,008	36,704	304,492	(313,769)	(9,277)	
EDP Espírito Santo	Scotiabank Brasil S/A Banco Múltiplo		08/30/2023 – 07/14/2025	USD + 7.057% p.a. / CDI + 1.18% p.a.	60,815	300,000	341,910	(303,881)	38,029	35,984	298,374	(303,976)	(5,602)	
EDP Trading	Itaú BBA		02/28/2024 – 02/15/2034	IPCA + 6.050% p.a. / CDI + 0.60% p.a.		575,000	568,348	(607,263)	(38,915)	(38,915)				-
Total debt swap							4,586,955	(4,189,742)	397,213	181,185	4,019,059	(4,035,603)	(16,544)	(123,412)
NDF														
EDP Smart Serviços	Itaú	Purchase	11/30/2023 – 01/05/2024	BRL/USD 4.9377	5,614	27,722			-			(40)	(40)	
EDP - Energias do Brasil	Itaú	Purchase	11/29/2023 – 11/30/2023	BRL/USD 5.8000	8,471	49,131			-			(4,132)	(4,132)	
EDP - Energias do Brasil	Itaú	Purchase	11/29/2023 – 11/30/2023	BRL/USD 5.845	15,024	87,816			-			(14,889)	(14,889)	
EDP - Energias do Brasil	Itaú	Purchase	11/29/2023 – 11/30/2023	BRL/USD 5.925	4,866	28,832			-			(5,110)	(5,110)	
EDP - Energias do Brasil	Central Solar Novo Oriente I	Sale	11/29/2023 – 12/27/2023	BRL/USD 5.80	924	5,359			-		947		947	
EDP - Energias do Brasil	Central Solar Novo Oriente I	Sale	11/29/2023 – 01/15/2024	BRL/USD 5.8450	7,916	46,268			-		7,845		7,845	
EDP - Energias do Brasil	Central Solar Novo Oriente II	Sale	11/29/2023 – 01/15/2024	BRL/USD 5.8450	6,199	36,233			-		6,143		6,143	
EDP - Energias do Brasil	Central Solar Novo Oriente II	Sale	11/29/2023 – 01/15/2024	BRL/USD 5.8450	909	5,315			-		901		901	
EDP - Energias do Brasil	Central Solar Novo Oriente II	Sale	11/29/2023 – 01/22/2024	BRL/USD 5.880	2,202	12,951			-		2,238		2,238	
EDP - Energias do Brasil	Central Solar Novo Oriente II	Sale	11/29/2023 – 01/22/2024	BRL/USD 5.880	932	5,481			-		947		947	
EDP - Energias do Brasil	Central Solar Novo Oriente I	Sale	11/29/2023 – 01/31/2024	BRL/USD 5.9250	1,663	9,851			-		1,746		1,746	
EDP - Energias do Brasil	Central Solar Novo Oriente II	Sale	11/29/2023 – 01/31/2024	BRL/USD 5.9250	3,204	18,982			-		3,364		3,364	
EDP - Energias do Brasil	ITAÚ	Sale	03/28/2024 – 10/31/2025	BRL/USD 5.312	5,641	29,964	3,064		3,064					-
EDP - Energias do Brasil	ABC	Sale	03/28/2024 – 08/29/2025	BRL/USD 5.2672	5,798	30,538	3,124		3,124					-
EDP - Energias do Brasil	XP Investimentos	Sale	03/28/2024 – 06/30/2025	BRL/USD 5.2239	5,484	28,646	2,930		2,930					-
EDP - Energias do Brasil	ITAÚ	Sale	03/28/2024 – 09/30/2027	BRL/USD 5.915	20	119	12		12					-
EDP - Energias do Brasil	ITAÚ	Sale	03/28/2024 – 08/31/2027	BRL/USD 5.8885	879	5,178	500		500					-
EDP - Energias do Brasil	BNP PARIBAS	Sale	03/28/2024 – 07/30/2027	BRL/USD 5.8564	879	5,150	499		499					-
EDP - Energias do Brasil	BNP PARIBAS	Sale	03/28/2024 – 06/30/2027	BRL/USD 5.8215	859	5,002	489		489					-
EDP - Energias do Brasil	XP INVESTIMENTOS	Sale	03/28/2024 – 12/30/2025	BRL/USD 5.348	296	1,583	163		163					-
EDP - Energias do Brasil	ITAÚ	Sale	03/28/2024 – 11/28/2025	BRL/USD 5.3282	296	1,577	162		162					-
EDP - Energias do Brasil	ABC	Sale	03/28/2024 – 10/31/2025	BRL/USD 5.308	296	1,571	162		162					-
EDP - Energias do Brasil	ITAÚ	Sale	03/28/2024 – 08/29/2025	BRL/USD 5.2637	7,624	40,130	4,131		4,131					-
EDP - Energias do Brasil	BNP PARIBAS	Sale	03/28/2024 – 07/31/2025	BRL/USD 5.2415	7,624	39,961	4,123		4,123					-
EDP - Energias do Brasil	ITAÚ	Sale	03/28/2024 – 06/30/2025	BRL/USD 5.2215	7,624	39,809	4,090		4,090					-
Total NDF							23,449	-	23,449	-	24,131	(24,171)	(40)	-
Grand total							4,610,404	(4,189,742)	420,662	181,185	4,043,190	(4,059,774)	(16,584)	(123,412)

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)



The impacts of gains and losses in the period ended June 30, 2024, as well as changes in derivatives were as follows:

	Consolidated						
	Balance at 12/31/2023	Settlement	Effect in shareholders' equity	Effect on income (loss)			Balance at 06/30/2024
Interest accrued				adjustment and exchange-rate change	Mark-to-Market		
Swap							
Interest rate and currency risk							
Debentures	(148,016)	(65,894)		41,877		(4,693)	(176,726)
Foreign exchange risk							
Loans	164,560	(166,678)		47,035	(259,817)	(5,587)	(220,487)
	16,544	(232,572)	-	88,912	(259,817)	(10,280)	(397,213)
Cash flow hedge							
Interest rate and currency risk							
NDFs	40		(23,489)				(23,449)
	40	-	(23,489)	-	-	-	(23,449)
Total	16,584	(232,572)	(23,489)	88,912	(259,817)	(10,280)	(420,662)

The derivatives contracted in 2024 are described below:

For other derivatives, the information is presented in Note 39.1.3.1 of the financial statements as of December 31, 2023.

33.1.2.1 Swap contracts

EDP Trading

As at February 28, 2024, the subsidiary EDP Trading contracted swap derivative financial instrument classified as hedge accounting, recorded at fair value to hedge against inflation risks through the exchange of IPCA to CDI interest rate related to financing contracted from Banco Itaú BBA (Note 24).

33.1.2.2 Non-Deliverable Forward - NDF

EDP- Energias do Brasil

On March 28, 2024, the company entered into NDF derivatives contracts with a notional amount of USD43,320, recorded as hedge accounting, to hedge against the risks of exchange rate fluctuations in the acquisition of goods in foreign currency for transmission projects. As they refer to hedge accounting classified as cash flow, alterations generated by MTM (mark-to-market) variation, net of interest for which a provision was recorded, are recognized directly in shareholders' equity under Valuation Adjustment to Equity account, when considered effective (Note 33.1.2).

33.2 Risk management

The information regarding risk management was presented in the Company's financial statements and its subsidiaries for the year ended December 31, 2023, in Note 39.2, and remained unchanged for the period ended June 30, 2024.

33.2.1 Market risk

The market risk information was presented in the Company's financial statements and its subsidiaries for the year ended December 31, 2023, in Note 39.2.1, and remained unchanged for the period ended June 30, 2024.

33.2.1.1 Sensitivity analysis

		Parent Company								
Operation	Risk	Balance of exposure	Aging - Probable scenario		Scenario (II) Increased risk by 25%	Scenario (III) Increased risk by 50%	Scenario (IV) Decreased risk by 25%	Scenario (V) Decreased risk by 50%		
			≤01 year	Probable						
Interest earning bank deposit - CDB	CDI	833,262	41,377	41,377	10,029	19,941	(10,150)	(20,427)		
Interest earning bank deposit - Debentures	CDI	35,004	294	294	69	137	(71)	(144)		
Securities	CDI	4,204	101	101	24	48	(24)	(49)		
Loans receivable	CDI	379,713	19,163	19,163	4,661	9,274	(4,711)	(9,474)		
Financial instruments – assets	CDI	1,252,183	60,935	60,935	14,783	29,400	(14,956)	(30,094)		
Debentures	CDI	(26,030)	(717)	(717)	(717)	(15)	(29)	15		
Financial instruments - liabilities	CDI	(26,030)	(717)	(717)	(717)	(15)	(29)	15		
		1,226,153	60,218	60,218	14,066	29,385	(14,985)	(30,079)		
		Consolidated								
Operation	Risk	Balance of exposure	Aging - Probable scenario			Scenario (II) Increased risk by 25%	Scenario (III) Increased risk by 50%	Scenario (IV) Decreased risk by 25%	Scenario (V) Decreased risk by 50%	
			≤01 year	02-05 years	>05 years					
Interest earning bank deposit - CDB	CDI	2,139,338	168,053			168,053	42,210	84,514	(42,123)	(84,171)
Interest earning bank deposit - Debentures	CDI	927,562	8,758			8,758	2,072	4,102	(2,116)	(4,282)
Pledges and restricted deposits	CDI	23,041	1,678	2,609		4,287	1,218	2,500	(1,155)	(2,254)
Securities	CDI	165,087	3,971			3,971	948	1,880	(965)	(1,948)
Loans receivable	CDI	253,727	15,947			15,947	3,893	7,750	(3,929)	(7,896)
Financial instruments – assets	CDI	3,508,755	198,407	2,609	-	201,016	50,341	100,746	(50,288)	(100,551)
Debentures	CDI	(7,993,291)	(804,983)	(1,100,069)	(4,645)	(1,909,697)	(369,485)	(738,831)	378,016	756,488
Loans and financing	CDI	(451,949)	(4,180)			(4,180)	749	106	2,076	2,761
Financial instruments - liabilities	CDI	(8,445,240)	(809,163)	(1,100,069)	(4,645)	(1,913,877)	(368,736)	(738,725)	380,092	759,249
Swap - Short position	CDI	(4,189,742)	(685,233)	(2,040,971)	(224,705)	(2,950,909)	(232,199)	(463,052)	237,616	476,770
Derivative financial instruments	CDI	(4,189,742)	(685,233)	(2,040,971)	(224,705)	(2,950,909)	(232,199)	(463,052)	237,616	476,770
		(9,126,227)	(1,295,989)	(3,138,431)	(229,350)	(4,663,770)	(550,594)	(1,101,031)	567,420	1,135,468
Loans and financing	TJLP	(71,874)	(1,541)			(1,541)	(258)	(513)	262	529
Financial instruments - liabilities	TJLP	(71,874)	(1,541)	-	-	(1,541)	(258)	(513)	262	529
Future commitments	AML	1,725,727	426,952	1,228,683		1,655,635	1,283,487	2,569,070	(1,283,487)	(2,569,070)
Financial instruments - liabilities	AML	1,725,727	426,952	1,228,683	-	1,655,635	1,283,487	2,569,070	(1,283,487)	(2,569,070)
Future commitments	AML	(1,353,230)	(346,966)	(940,580)		(1,287,546)	(1,254,150)	(2,506,281)	1,254,150	2,506,281
Derivative financial instruments	AML	(1,353,230)	(346,966)	(940,580)	-	(1,287,546)	(1,254,150)	(2,506,281)	1,254,150	2,506,281
		372,497	79,986	288,103		368,089	29,337	62,789	(29,337)	(62,789)

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)



Operation	Risk	Balance of exposure	Consolidated							
			Aging - Probable scenario			Scenario (I)	Scenario (II)	Scenario (III)	Scenario (IV)	Scenario (V)
			≤01 year	02-05 years	>05 years	Probable	Increased risk by 25%	Increased risk by 50%	Decreased risk by 25%	Decreased risk by 50%
Loans and financing	USD	(2,129,802)	(416,686)	(1,992,040)	-	(2,408,726)	(601,998)	(1,204,143)	602,292	1,204,436
Financial instruments - liabilities	Dollar	(2,129,802)	(416,686)	(1,992,040)	-	(2,408,726)	(601,998)	(1,204,143)	602,292	1,204,436
Swaps – Long position	USD	2,129,802	416,686	1,992,040	-	2,408,726	601,998	1,204,143	(602,292)	(1,204,436)
Derivative financial instruments	Dollar	2,129,802	416,686	1,992,040	-	2,408,726	601,998	1,204,143	(602,292)	(1,204,436)
		-	-	-	-	-	-	-	-	-
Debentures	IPCA	(2,457,149)	(254,113)	(276,453)	(344,447)	(875,013)	(117,125)	(242,609)	109,427	211,765
Loans and financing	IPCA	(153,638)	(17,964)	(33,829)	(17,392)	(69,185)	(8,562)	(18,547)	8,514	16,565
Financial instruments - liabilities	IPCA	(2,610,787)	(272,077)	(310,282)	(361,839)	(944,198)	(125,687)	(261,156)	117,941	228,330
Swaps – Long position	IPCA	2,457,153	254,113	276,453	344,447	875,013	117,125	242,609	(109,427)	(211,765)
Derivative financial instruments	IPCA	2,457,153	254,113	276,453	344,447	875,013	117,125	242,609	(109,427)	(211,765)
		(153,634)	(17,964)	(33,829)	(17,392)	(69,185)	(8,562)	(18,547)	8,514	16,565

The futures curves of the financial indicators CDI (Interbank deposit certificate), TJLP (Long-term interest rate), Dollar and National Extended Consumer Price Index (Índice Nacional de Preços ao Consumidor Amplo - IPCA) are as projected by the market and are aligned with the expectations of the Management of the Company and its subsidiaries. The indicators had their ranges as shown below: CDI 11.0–8.0% p.a.; TJLP 6.8–6.1% p.a.; USD rate R\$ 7.49–2.50 and IPCA rate 4.0–2.8% p.a.

For the sensitivity analysis of subsidiary EDP Trading's PLD, the exposures of the portfolio of operations are evaluated through variations of 25% and 50% in the forward energy price curves, represented by Dcide (company in the sector that calculates future price curves of energy).

33.2.2 Liquidity risk

Liquidity risk relates to the capacity to settle its liabilities of the Company and its subsidiaries. In order to determine the financial capacity to meet the commitments assumed, the maturities of funds raised and other liabilities are also disclosed. More detailed information on debentures and loans raised by the Company and its subsidiaries are presented in notes 23 and 24.

The Company and its subsidiaries also manage the liquidity risk by continuously monitoring expected and real cash flows, as well as the maturity analysis of its financial liabilities. The table below details the contractual maturities of the financial liabilities recorded on June 30, 2024, including principal and interest, considering the closest date on which the Company and its subsidiaries expect to pay off the respective liabilities.

	Parent Company						
	06/30/2024						12/31/2023
	≤01 month	01-03 months	03-12 months	01-05 years	>05 years	AVP	Total
Financial liabilities							Total
Suppliers	33	79	24,820				24,932
Other accounts payable - Related Parties			87,747	3,657			91,404
Debentures		26,022					26,022
Loans and financing							613,090
Derivatives							24,131
Interest falling due from loans, financing and debentures	308	493					801
Leases and rentals	373	373	3,724	16,027	7,755	(9,012)	19,240
	714	26,967	116,291	19,684	7,755	(9,012)	162,399
							817,433
	Consolidated						
	06/30/2024						12/31/2023
	≤01 month	01-03 months	03-12 months	01-05 years	>05 years	AVP	Total
Financial liabilities							Total
Suppliers	487,384	238,218	641,542				1,367,144
Other accounts payable - Related Parties			93,118	1,081			94,199
Debentures	203,163	234,048	1,360,493	8,060,910	538,853		10,397,467
Loans, financing and debt charges	460,117	12,566	460,507	1,856,077	89,252		2,878,519
Interest falling due from loans, financing and debentures	173,099	215,534	801,941	1,190,150	715,880		3,096,604
Derivatives		23,065	33,859	42,026			98,950
Use of public property	3,793	7,586	32,698	141,687	595,480	(287,973)	493,271
Leases and rentals	2,242	2,230	22,384	118,159	118,381	(123,900)	139,496
Environmental permits	2,255	6,115	18,379	21,994		(3,485)	45,258
Future commitment	92,228	321,337	269,392	670,273			1,353,230
Sectorial financial liabilities			858,754	334,786			1,193,540
	1,424,281	1,060,699	4,593,067	12,437,143	2,057,846	(415,358)	21,157,678
							20,404,485

33.2.2.1 Overcontracting risk

The information regarding overhiring risk was presented in the financial statements of the Company and its subsidiaries for the year ended December 31, 2023, in Note 39.2.2.1, and did not undergo any changes for the period ended June 30, 2024.

33.2.2.2 Early maturity of debts

The Company and its subsidiaries have Loan, financing and debenture agreements with covenants usually applicable to these types of operations, related to compliance with economic and financial indexes, cash generation, among others.

Covenants are financial indicators that control the financial health of the Company and its subsidiaries, as required by fund raising contracts. Non-compliance with covenants of debt agreements may result in an immediate disbursement or early maturity of a liability with defined flow and periodicity. The ratio of covenants by agreement appears described individually in notes 23 and 24. Up to the issue of financial statements as of June 30, 2024, all covenants of contracted liabilities were fully complied with.

In addition to controlling the covenants linked to liquidity risk, there are contracted guarantees (Note 34.2) for the headings of Loans, financing and debentures. Those contractual guarantees are the maximum that the Company and its subsidiaries may be required to settle, in accordance with the terms of the financial guarantee agreements, if the full guaranteed amounts are put to execution by the creditors for lack of payment. For the heading Energy Purchase, guarantees are mostly linked to receivables of the Company and its subsidiaries, and can be changed in case of possible credit losses in the receivables.

33.2.3 Hydrological risk

The information regarding hydrological risk was presented in the financial statements of the Company and its subsidiaries for the year ended December 31, 2023, in Note 39.2.4, and did not undergo any changes for the period of June 30, 2024.

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)



33.2.4 Credit risk

Information regarding credit risk related to Accounts receivable, Indemnifiable financial assets, Concession assets - Transmission, Sectoral financial assets and Future commitments were presented in the financial statements of the Company and its subsidiaries for the year ended December 31, 2023 in Note 39.2.3, and did not undergo any changes for the period ended June 30, 2024.

• Cash, Cash equivalents, Guarantees and Securities

Regarding investments related to Bank Deposit Certificates or backed by debentures, the Company and its subsidiaries operate only with financial institutions whose risk rating is at least A by Fitch Ratings (or equivalent to Moody's or Standard & Poor's). The following are the amounts of financial investments segregated by risk classification:

Classification of the financial institution	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
AAA	868,266	1,725,918	2,767,742	3,025,819
AA			252,995	30,972
A			57	62
	<u>868,266</u>	<u>1,725,918</u>	<u>3,020,794</u>	<u>3,056,853</u>

Management understands that the contracted financial investments do not expose the Company and its subsidiaries to significant credit risks that might generate material losses in the future.

33.2.5 Regulatory risks

The information regarding regulatory risks was presented in the Company's financial statements and its subsidiaries for the year ended December 31, 2023, in Note 39.2.5, and remained unchanged for the period ended June 30, 2024.

33.2.6 Environmental risks

The information regarding environmental risks was presented in the Company's financial statements and its subsidiaries for the year ended December 31, 2023 in Note 39.2.6, and remained unchanged for the period ended June 30, 2024.

33.2.7 Climatic risks

The risks related to the Climate Emergency were characterized as strategic for Grupo EDP - Energias do Brasil. At this level, the way in which climate change affects the businesses of the Company and its subsidiaries is evaluated, considering changes in climate patterns (physical risks) and the accelerated transition to a low carbon economy (transition risks). These factors are discussed periodically by Company Management.

Its activity plans include topics such as climate change, encompassing the impacts of carbon pricing, climate vulnerability and improving performance in the CDP (Carbon Disclosure Project). In 2023, the Company achieved an A+ score, ensuring the EDP group's presence on the "A-List", a list composed only of organizations that obtained the highest score in the questionnaire, which represents being among the 10 best companies that report their climate strategy throughout South America.

The Company has a methodology for identifying, prioritizing and addressing risks, incorporating concepts increasingly in line with climate science and with the TCFD (Task-force on Climate-related Financial Disclosures) guidelines. By means of Climate Adaptation Plans for each of the business units, the Management of Grupo EDP - Energias do Brasil plans and executes actions to respond to climate threats, which pose risks to its operation and society.

33.2.8 Capital management

The purpose of Grupo EDP - Energias do Brasil's capital management is to safeguard business continuity of the Group in order to offer returns to shareholders and benefits to other stakeholders, as well as maintaining an optimal capital structure to reduce such cost and maintain a proper financial liquidity to the Group's companies.

To maintain or adjust its capital structure and financial liquidity, Grupo EDP - Energias do Brasil may review its dividend payment policy, return capital to shareholders, issue new shares, make new financing, renegotiate the existing debts or sell assets.

Regarding the capital structure, the Company monitors the index represented by "Consolidated Net Debt" divided by "Consolidated EBITDA", whose maximum limit is up to 3.5 times. On June 30, 2024, this ratio was 2.00 times.

	Note	Consolidated	
		06/30/2024	12/31/2023
Total loans and debentures	23 and 24	12,878,773	13,047,304
(-) Cash and cash equivalents	4	(3,174,116)	(3,435,221)
(-) Securities	5	(160,883)	(4,173)
(-) Pledges linked to debt		(3,518)	(4,156)
Net debt		<u>9,540,256</u>	<u>9,603,754</u>
Total shareholders' equity		<u>12,575,712</u>	<u>12,064,034</u>
Total capital		<u>22,115,968</u>	<u>21,667,788</u>
Leverage ratio - %		43.14%	44.32%

34 Contractual commitments and guarantees

34.1 Contractual commitments

On June 30, 2024, the Company and its subsidiaries have contractual commitments not recognized in the financial statements, presented by maturity.

The contractual commitments of the Company and its subsidiaries referred to in the table above are at present value and essentially reflect agreements and commitments necessary to the normal course of the operating activities of the Company and its subsidiaries, including those contractual commitments beyond the end date of concession, restated at the respective projected rates and adjusted to present value at the rate representing the average cost of capital (WACC) of Grupo EDP - Energias do Brasil.

	Parent Company					
	06/30/2024				12/31/2023	
	2024	2025 and 2026	2027 and 2028	>2029	Total	Total
Liabilities with operating leases	146	243	55		444	-
Liabilities for purchases						
Materials and services	92,068	70,964	4,574	87	167,693	253,850
	<u>92,214</u>	<u>71,207</u>	<u>4,629</u>	<u>87</u>	<u>168,137</u>	<u>253,850</u>



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

	Consolidated					
	06/30/2024				12/31/2023	
	2024	2025 and 2026	2027 and 2028	>2029	Total	Total
Liabilities with operating leases	36,691	46,434	241		83,366	53,698
Liabilities for purchases						
Purchase of energy	4,866,699	7,275,183	5,953,107	19,250,819	37,345,808	46,347,250
Energy connection and transportation charges	1,334,279	2,301,535	1,549,373		5,185,187	6,104,728
Materials and services	2,146,846	1,425,586	101,228	7,459	3,681,119	5,296,261
Risk premium - GSF				20,462	20,462	25,637
	<u>8,384,515</u>	<u>11,048,738</u>	<u>7,603,949</u>	<u>19,278,740</u>	<u>46,315,942</u>	<u>57,827,574</u>

Contractual commitments mentioned in the chart below reflect the same contractual commitments shown above, however, they are adjusted at respective rates on base date June 30, 2024, that is, without projection of correction indices, and are not adjusted at present value.

	Parent Company					
	06/30/2024				12/31/2023	
	2024	2025 and 2026	2027 and 2028	>2029	Total	Total
Liabilities with operating leases	142	284	71		497	
Liabilities for purchases						
Materials and services	89,328	79,964	5,891	142	175,325	268,262
	<u>89,470</u>	<u>80,248</u>	<u>5,962</u>	<u>142</u>	<u>175,822</u>	<u>268,262</u>

	Consolidated					
	06/30/2024				12/31/2023	
	2024	2025 and 2026	2027 and 2028	>2029	Total	Total
Liabilities with operating leases	35,603	52,552	309		88,464	53,813
Liabilities for purchases						
Purchase of energy	4,823,311	8,422,286	7,792,270	37,988,362	59,026,229	61,526,258
Energy connection and transportation charges	1,333,688	2,672,180	1,982,485		5,988,353	6,748,576
Materials and services	2,082,895	1,599,834	132,459	14,026	3,829,214	5,364,408
Risk premium - GSF				50,051	50,051	50,051
	<u>8,275,497</u>	<u>12,746,852</u>	<u>9,907,523</u>	<u>38,052,439</u>	<u>68,982,311</u>	<u>73,743,106</u>

34.2

Guarantees

Guarantees	Type of guarantee	Maximum guaranteed limit			
		Parent Company		Consolidated	
		06/30/2024	12/31/2023	06/30/2024	12/31/2023
Life insurance	Shareholder's guarantee	428,778	424,609	428,778	424,609
Lawsuits	Bank guarantee; and Insurance bond	358,708	385,277	358,708	385,277
Lease contract	Receivables			26,310	35,879
Construction performance bond	Insurance bond	228,072	37,809	249,025	58,762
Other	Receivables; and Insurance bond	37,530	38,647	138,245	150,442
		<u>1,053,088</u>	<u>886,342</u>	<u>1,201,066</u>	<u>1,054,969</u>

The amounts regarding guarantee for Energy purchase (Note 22), Debentures (Note 23) and Loans, financing and debt charges (Note 24) are presented in their respective notes.

35

Segment reporting

A business segment is an identifiable component of the Group engaged in providing an individual product or service of a group of related products and services, and that is subject to risks and benefits that may be distinguished from other business segments.

The operating segment information is shown consistently with the internal report supplied to the main operating decision maker. The main operating decision maker, in charge of allocating funds and evaluating performance of operating segments is the Company's Executive Board, in charge of the strategic decision-making of Grupo EDP - Energias do Brasil.

Grupo EDP - Energias do Brasil develops a set of power supply activities, with special emphasis on the generation, distribution, transmission, sales of electrical power and Clients.

Based on internal reports, the Executive Board is responsible for evaluating the performance of several segments and deciding on the allocation of funds to each of the identified business segments.

35.1

Segment characterization

The amounts reported for each business segment are the result of the consolidation of subsidiaries and business units within each segment and the cancellation of intra-segment transactions.

The column "Holding company" refers to the parent company, and origin of this income is substantially related to the evaluation of investment in subsidiaries, associated companies and jointly-controlled subsidiaries by the equity accounting method, as required by the accounting practices had been adopted in Brazil. The "Holding" column above, as well as the "Others" column, are presented for purposes of consolidating the result.

Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)



35.1.1 Statement of income

	Six-month periods ended June 30								
	01/01/2024-06/30/2024								
	Distribution	Generation	Trading	Clients	Transmission	Holding company	Other	Elimination	Total
Income	5,569,366	531,247	1,186,172	462,343	648,788	(2,683)	5,074	(576,294)	7,824,013
Cost of production for electricity services									
Electricity services cost	(2,920,828)	(100,305)	(1,132,377)	(381,498)				574,767	(3,960,241)
Cost of production for electricity				(7,215)					(7,215)
Cost of operation	(531,135)	(85,932)	(6,001)	(41,103)	(51,337)				(715,508)
Cost of service rendered to third-parties	(672,063)		(105)	(10,895)	(242,720)	(4,260)			(930,043)
	(4,124,026)	(186,237)	(1,138,483)	(440,711)	(294,057)	(4,260)	-	574,767	(5,613,007)
Gross profit	1,445,340	345,010	47,689	21,632	354,731	(6,943)	5,074	(1,527)	2,211,006
Operating expenses and income									
Selling expenses	(87,528)		(29)	(1,691)					(89,248)
General and administrative expenses	(159,597)	(23,244)	(6,411)	(24,615)	(4,453)	(59,361)	246	(32,532)	(309,967)
Gains on disposal of investment						374,137			374,137
Other operating expenses and income	(74,493)	(774)	(74)	137	(7,777)	(3,223)	(12,582)		(98,786)
	(321,618)	(24,018)	(6,514)	(26,169)	(12,230)	311,553	(12,336)	(32,532)	(123,864)
Income (loss) from ownership interest		68,247	42,758			615,431	36,804	(593,022)	170,218
Income (loss) before financial income (loss) financial and taxes	1,123,722	389,239	83,933	(4,537)	342,501	920,041	29,542	(627,081)	2,257,360
Financial result									
Financial income	236,648	30,229	17,524	4,240	16,158	91,446	112,343	(18,185)	490,403
Financial expenses	(624,140)	(91,073)	(56,509)	(4,926)	(182,301)	(31,864)	(198,630)	18,185	(1,171,258)
	(387,492)	(60,844)	(38,985)	(686)	(166,143)	59,582	(86,287)	-	(680,855)
Income (loss) before income taxes	736,230	328,395	44,948	(5,223)	176,358	979,623	(56,745)	(627,081)	1,576,505
Income taxes									
Income tax and social contribution - current	(136,704)	(99,665)	(14,217)	(6,610)	(19,095)	(94,201)			(370,492)
Income tax and social contribution - deferred	(101,811)	4,458	18,178	6,263	(31,901)	2,659	(128,737)	2,673	(228,218)
	(238,515)	(95,207)	3,961	(347)	(50,996)	(91,542)	(128,737)	2,673	(598,710)
Net income (loss) for the year	497,715	233,188	48,909	(5,570)	125,362	888,081	(185,482)	(624,408)	977,795
Attributable to controlling shareholders	497,715	145,644	48,909	(5,570)	123,192	888,081	(185,482)	(624,408)	888,081
Attributable to non-controlling shareholders		87,544			2,170				89,714

	Six-month periods ended June 30								
	01/01/2023-06/30/2023								
	Distribution	Generation	Trading	Clients	Transmission	Holding company	Other	Elimination	Total
Income	5,397,977	973,164	1,355,424	321,080	789,668	4,001	-	(448,918)	8,392,396
Cost of production for electricity services									
Electricity services cost	(2,811,970)	(97,176)	(1,273,669)	(236,617)				447,162	(3,972,270)
Cost of production for electricity				(15,291)					(88,185)
Cost of operation	(507,245)	(185,081)	(2,377)	(22,158)	(36,504)				(753,365)
Cost of service rendered to third-parties	(829,056)			(4,950)	(271,547)				(1,105,553)
	(4,148,271)	(355,151)	(1,276,046)	(279,016)	(308,051)	-	-	447,162	(5,919,373)
Gross profit	1,249,706	618,013	79,378	42,064	481,617	4,001	-	(1,756)	2,473,023
Operating expenses and income									
Selling expenses	(73,901)		(179)	(137)	(73)				(74,290)
General and administrative expenses	(134,080)	(50,770)	(6,569)	(15,521)	(15,191)	(74,916)	(2,099)	(32,334)	(331,480)
Other operating expenses and income	(97,430)	(2,706)	(236)	274	(313)	(595,642)	(1)		(696,054)
	(305,411)	(53,476)	(6,984)	(15,384)	(15,577)	(670,558)	(2,100)	(32,334)	(1,101,824)
Income (loss) from ownership interest		58,642	44,929			839,942	54,057	(866,372)	131,198
Income (loss) before financial result and taxes	944,295	623,179	117,323	26,680	466,040	173,385	51,957	(900,462)	1,502,397
Financial result									
Financial income	152,716	62,704	6,818	5,330	27,531	105,050	77,983	(27,682)	410,450
Financial expenses	(507,772)	(193,202)	(44,769)	(8,318)	(233,415)	(10,938)	(217,106)	27,682	(1,187,838)
	(355,056)	(130,498)	(37,951)	(2,988)	(205,884)	94,112	(139,123)	-	(777,388)
Income (loss) before income taxes	589,239	492,681	79,372	23,692	260,156	267,497	(87,166)	(900,462)	725,009
Income taxes									
Income tax and social contribution - current	(127,602)	(121,929)	(13,431)	(5,398)	(22,814)	(5,666)			(296,840)
Income tax and social contribution - deferred	(64,520)	76	1,558	(3,808)	(54,263)	2,241	47,487	2,674	(68,555)
	(192,122)	(121,853)	(11,873)	(9,206)	(77,077)	(3,425)	47,487	2,674	(365,395)
Net income (loss) for the period	397,117	370,828	67,499	14,486	183,079	264,072	(39,679)	(897,788)	359,614
Attributable to controlling shareholders	397,117	277,564	67,499	14,486	180,801	264,072	(39,679)	(897,788)	264,072
Attributable to non-controlling shareholders		93,264			2,278				95,542

35.1.2 Balance sheet

	06/30/2024								
	Distribution	Generation	Sales	Clients	Transmission	Holding company	Other	Eliminations	Total
Current assets	4,329,513	799,002	1,299,305	795,448	852,818	2,251,101	111,152	(1,558,693)	8,879,646
Non-current assets	11,822,429	2,992,572	1,985,157	1,411,065	5,068,379	9,527,367	1,800,535	(11,008,300)	23,599,204
Current liabilities	5,409,180	918,107	1,327,208	355,901	421,523	194,662	42,962	(1,407,213)	7,262,330
Non-current liabilities	7,551,914	1,202,972	1,511,734	460,797	3,154,434	230,326	1,680,516	(2,654,785)	13,137,908
Total shareholders' equity and non-controlling inte	3,190,848	1,670,495	445,520	1,389,815	2,345,240	11,353,480	188,209	(8,504,995)	12,078,612
	12/31/2023								
	Distribution	Generation	Sales	Clients	Transmission	Holding company	Other	Eliminations	Total
Current assets	3,208,464	1,519,668	1,478,896	991,889	1,710,254	3,235,878	560,960	(483,936)	12,222,073
Non-current assets	11,169,762	5,138,448	1,849,489	1,328,696	7,318,777	9,049,524	1,932,056	(12,678,655)	25,108,097
Current liabilities	5,179,735	1,275,543	1,955,783	613,924	1,155,824	1,168,187	1,391,836	(216,232)	12,524,600
Non-current liabilities	6,449,072	2,490,493	873,757	1,002,501	5,365,740	217,421	841,254	(4,521,591)	12,718,647
Total shareholders' equity and non-controlling inte	2,749,419	2,892,080	498,845	704,160	2,507,467	10,899,794	259,926	(8,424,768)	12,086,923



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

36 Statements of cash flows

36.1 Financing activities

In compliance with CPC 03 (R2) – Statement of Cash Flows, the changes in assets and liabilities derived from financing activities, including adjustments to reconcile income are as follows:

	Note	Parent Company					Balance at 06/30/2024
		Balance at 12/31/2023	Cash effect	Non-cash effect		Additions / write-offs	
				Inflation adjustment and exchange-rate change	Mark-to-Market/Adjustment to present value		
(Increase) decrease in financing assets							
Securities and loans receivable	14	90,104	(5,651)	5,321	1,112	-	90,886
		90,104	(5,651)	5,321	1,112	-	90,886
Increase (decrease) in financing liabilities							
Dividends	11	283,894	(681,009)			402,512	5,397
Debentures	23	25,297	(994)	665		1,054	26,022
Loans, financing and debt charges	24	613,090	(624,781)			11,691	-
Leases and rentals	13.1	19,716	(2,223)		1,100	647	19,240
		941,997	(1,309,007)	665	1,100	415,904	50,659
Changes related to financing activities (Financing liabilities (-) Financing assets)		851,893	(1,303,356)	(4,656)	(12)	415,904	(40,227)

	Note	Parent Company						Balance at 06/30/2023
		Balance at 12/31/2022	Cash effect	Non-cash effect			Other	
				Inflation adjustment and exchange-rate change	Mark-to-Market/Adjustment to present value	Additions / write-offs		
(Increase) decrease in financing assets								
Securities and loans receivable		31,333	-	3,959	1,181	-	-	36,473
		31,333	-	3,959	1,181	-	-	36,473
Increase (decrease) in financing liabilities								
Dividends		558,012	(710,729)			158,122		5,405
Debentures		48,293	(1,917)	1,566		2,007		49,949
Treasury shares		(311,906)	7,899			4,696	41	(299,270)
Leases and rentals		18,550	(1,925)		982	(91)		17,516
Capital		5,502,716				500,000		6,002,716
		5,815,665	(706,672)	1,566	982	664,734	41	5,776,316
Changes related to financing activities (Financing liabilities (-) Financing assets)		5,784,332	(706,672)	(2,393)	(199)	664,734	41	5,739,843

	Note	Consolidated							Balance at 06/30/2024
		Balance at 12/31/2023	Cash effect	Non-cash effect				Other	
				Inflation adjustment and exchange-rate change	Mark-to-Market/Adjustment to present value	Additions / write-offs	Acquisition of company		
(Increase) decrease in financing assets									
Pledges linked to loans, financing and debentures		19,277	(8,037)	5,754		(1,121)			15,873
Securities and loans receivable	14	60,519	2,840						63,359
		79,796	(8,037)	8,594	-	(1,121)	-	-	79,232
Increase (decrease) in financing liabilities									
Dividends	11	476,724	(699,938)			419,015		16,011	211,812
Debentures	23	8,842,050	981,778	107,946	10,239	455,454			10,397,467
Loans, financing and debt charges	24	4,188,710	(1,664,475)	263,982	12,872	137,099		(59,669)	2,878,519
Derivative financial instruments	33.1.2	16,544	(232,572)	(259,817)	(10,280)	88,912			(397,213)
Leases and rentals	13.1	117,667	(13,609)		7,700	29,019		(1,281)	139,496
		13,641,695	(1,628,816)	112,111	20,531	1,129,499	-	(44,939)	13,230,081
Changes related to financing activities (Financing liabilities (-) Financing assets)		13,561,899	(1,620,779)	103,517	20,531	1,130,620	-	(44,939)	13,150,849

	Note	Consolidated						Balance at 06/30/2023
		Balance at 12/31/2022	Cash effect	Non-cash effect			Other	
				Inflation adjustment and exchange-rate change	Mark-to-Market/Adjustment to present value	Additions / write-offs		
(Increase) decrease in financing assets								
Pledges linked to loans, financing and debentures		17,243	405	681				18,329
		17,243	405	681	-	-	-	18,329
Increase (decrease) in financing liabilities								
Dividends		731,665	(712,861)			182,412	16,040	217,256
Debentures		9,235,243	(437,460)	156,475	57,743	461,316		9,473,317
Loans, financing and debt charges		4,805,193	(932,684)	(73,220)	(6,333)	(1,036,909)		2,756,047
Derivative financial instruments		-	(193,317)		(103,309)	469,071	15,983	188,428
Treasury shares		(311,906)	7,899			4,696	41	(299,270)
Leases and rentals		148,809	(16,267)		6,562	(15,960)		123,144
Advance for future capital increase – AFAC		20				(20)		-
Capital		5,502,716				500,000		6,002,716
		20,111,740	(2,284,690)	83,255	(45,337)	564,606	32,064	18,461,638
Changes related to financing activities (Financing liabilities (-) Financing assets)		20,094,497	(2,285,095)	82,574	(45,337)	564,606	32,064	18,443,309



Notes

Period ended June 30, 2024

(In thousands of reais, unless otherwise indicated)

36.2 Transactions not involving cash

In accordance with CPC 03 (R2) - Statement of cash flows, investing and financing transactions not requiring the use of cash or cash equivalents should not be included in the statement of cash flows.

All investing and financing activities that did not involve cash and, consequently, are not included in any caption of the statement of cash flows are shown below:

	Parent Company		Consolidated	
	2024	2023	2024	2023
Formation of dividends and interest on own capital receivable	418,944	627,774	90,850	64,511
Formation of dividends and interest on own capital payable	402,512	152,457	419,015	176,747
Capitalization of interest on loans and debentures to property, plant and equipment, intangible assets and concession assets			10,177	9,984
Capitalization in Intangible Assets, in Indemnifiable Intangible asset and Concession assets relating to contingencies	6,616		28,995	12,205
Provision for costs of environmental permit in property, plant and equipment and concession assets			118	
Capital increase in subsidiary through payment of loans	9,306			
Capital increase through payment of advance for future capital increase	635,250			
Cash flow hedge	23,449		23,489	(15,982)
Formation of leases and rentals in Property, plant and equipment	647	(91)	27,653	2,681
Total	1,496,724	780,140	600,297	250,146

37 Events after the reporting period**37.1 Loan agreement with EDP Renováveis**

Between July 1 and 22, 2024, four loans were released to the Company together with its related party EDP Renováveis do Brasil for a total amount of R\$ 72,000.

37.2 EDP Transmissão Norte - Operating Permit 1694/2024

On July 3, 2024, the Brazilian Institute of Environment and Renewable Natural Resources - IBAMA issued Operating Permit 1694/2024, authorizing its indirect subsidiary EDP Transmissão Norte to operate its transmission lines for a period of 10 years, starting from the date of signing, with EDP Transmissão Norte being responsible for requesting its renewal within 120 days before its expiration.

37.3 Lajeado - Full optional early redemption

On July 19, 2024, its subsidiary Lajeado carried out the early redemption of its 6th issue of debentures in the amount of R\$ 204,830 (Note 24), including the principal and accumulated interest up to the redemption date.

* * *

BOARD OF DIRECTORS

Miguel Stilwell Andrade
Chairman

Rui Manuel Rodrigues Lopes Teixeira
Vice-President

João Manuel Veríssimo Marques da Cruz
Board Member

STATUTORY EXECUTIVE BOARD

João Manuel Veríssimo Marques da Cruz
President and Director of Investor Relations

Maria Marta de Figueiredo Gerales
CFO

ACCOUNTING

Leandro Carron Rigamonte
Chief Accounting, Tax and Asset Management Officer (Corporate)
Accountant CRC 1SP270715/O-6

Certificado de Conclusão

Identificação de envelope: F1A107201EBD4D78A7BEEB81DF40348A

Status: Concluído

Assunto: Free Translation: EDP - 2° TRI

LoS / Área: Assurance (Audit, CMAAS)

Tipo de Documento: Relatórios ou Deliverables

Envelope fonte:

Documentar páginas: 80

Assinaturas: 1

Remetente do envelope:

Certificar páginas: 8

Rubrica: 0

Debora Silva

Assinatura guiada: Ativado

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Selo com Envelopeld (ID do envelope): Ativado

andares, Edifício Adalmiro Dellape Baptista B32, Itai

Fuso horário: (UTC-03:00) Brasília

São Paulo, São Paulo 04538-132

debora.silva@pwc.com

Endereço IP: 134.238.160.144

Rastreamento de registros

Status: Original

Portador: Debora Silva

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13 de agosto de 2024 | 11:02

debora.silva@pwc.com

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Portador: CEDOC Brasil

Local: DocuSign

13 de agosto de 2024 | 15:16

BR_Sao-Paulo-Arquivo-Atendimento-Team
@pwc.com**Eventos do signatário**

Adriano Formosinho Correia

adriano.correia@pwc.com

Sócio

Nível de segurança: E-mail, Autenticação da conta (Nenhuma), Certificado Digital

Detalhes do provedor de assinatura:

Tipo de assinatura: ICP Smart Card

Emissor da assinatura: AC SERASA RFB v5

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ID: 4a676164-8029-488e-ba04-8e55a616033c

Nome da empresa: PwC

AssinaturaDocuSigned by:
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Registro de hora e data

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Visualizado: 13 de agosto de 2024 | 11:08

Assinado: 13 de agosto de 2024 | 15:16

Eventos do signatário presencial**Assinatura****Registro de hora e data****Eventos de entrega do editor****Status****Registro de hora e data****Evento de entrega do agente****Status****Registro de hora e data****Eventos de entrega intermediários****Status****Registro de hora e data****Eventos de entrega certificados****Status****Registro de hora e data****Eventos de cópia****Status****Registro de hora e data**

Debora Silva

Copiado

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debora.silva@pwc.com

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Gerente

Assinado: 13 de agosto de 2024 | 15:16

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Eventos do tabelião	Assinatura	Registro de hora e data
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Eventos de resumo do envelope	Status	Carimbo de data/hora
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Envelope enviado	Com hash/criptografado	13 de agosto de 2024 11:07
Entrega certificada	Segurança verificada	13 de agosto de 2024 11:08
Assinatura concluída	Segurança verificada	13 de agosto de 2024 15:16
Concluído	Segurança verificada	13 de agosto de 2024 15:16

Eventos de pagamento	Status	Carimbo de data/hora
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