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INTERIM FINANCIAL INFORMATION

3Q2024

CEMIG

SUMMARY

FINANCIAL RESULTS	1
INTERIM FINANCIAL INFORMATION	9
STATEMENTS OF FINANCIAL POSITION	9
STATEMENTS OF INCOME	11
STATEMENTS OF COMPREHENSIVE INCOME	13
STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY	14
STATEMENTS OF CASH FLOWS	15
STATEMENTS OF ADDED VALUE	16
NOTES TO THE INTERIM FINANCIAL INFORMATION	17
1. OPERATING CONTEXT	17
2. BASIS OF PREPARATION	18
3. INFORMATION BY OPERATIONAL SEGMENT	19
4. CASH AND CASH EQUIVALENTS	19
5. MARKETABLE SECURITIES	20
6. CONSUMERS, TRADERS, AND POWER TRANSPORT CONCESSION HOLDERS	21
7. RECEIVABLE TAXES	22
8. INCOME TAX AND SOCIAL CONTRIBUTION TAX	22
9. ESCROW DEPOSITS	24
10. REIMBURSEMENT OF TARIFF SUBSIDIES	24
11. CONTRACTUAL ASSETS	27
12. INTANGIBLE ASSETS	28
13. SPECIAL OBLIGATIONS	29
14. LEASING	29
15. SUPPLIERS	30
16. TAXES PAYABLE AND AMOUNTS TO BE REFUNDED TO CUSTOMERS	31
17. LOANS AND DEBENTURES	32
18. REGULATORY CHARGES AND COSTS	35
19. POST-EMPLOYMENT OBLIGATIONS	36
20. PROVISIONS	36
21. EQUITY AND REMUNERATION TO SHAREHOLDER	38
22. NET REVENUE	39
23. OPERATING COSTS AND EXPENSES	42
24. FINANCE INCOME AND EXPENSES	46
25. RELATED PARTY TRANSACTIONS	47
26. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT	52
Report on Review of interim Financial Information - ITR (Free Translation)	59
DIRECTORS' STATEMENT OF REVIEW OF THE INTERIM FINANCIAL INFORMATION	61
DIRECTORS' STATEMENT OF REVIEW OF THE REPORT BY THE EXTERNAL AUDITORS ON THE INTERIM FINANCIAL INFORMATION	62

FINANCIAL RESULTS

(In thousands of Brazilian Reais, except where otherwise stated)
 (The financial results information was not reviewed by the independent auditors)

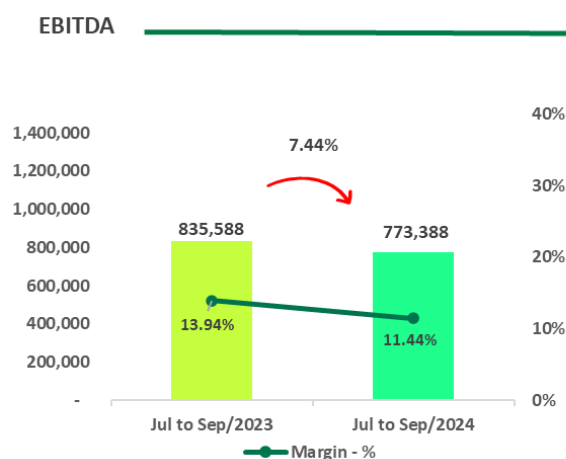
Net income for the quarter

Cemig Distribuição presented, in the third quarter of 2024, net income of R\$371,724 compared to net income of R\$475,927 in the same period of 2023. The main variations in the comparison of the results of the three months of 2024 and 2023 are presented below:

Ebitda (Earnings before interest, tax, depreciation and amortization)

EBITDA – 3Q2024 - R\$Million	Note	Jul to Sep/2024	Jul to Sep/2023	Changes %
Net income for the year		371,723	475,927	(21.89)
+/- Income tax and Social Contribution tax	8c	95,972	54,973	74.58
+/- Net financial revenue (expenses)	24	75,596	99,429	(23.97)
+ Depreciation and amortization	23c	230,097	205,259	12.10
= Ebitda according to "CVM Instruction n. 156" (1)		773,388	835,588	(7.44)

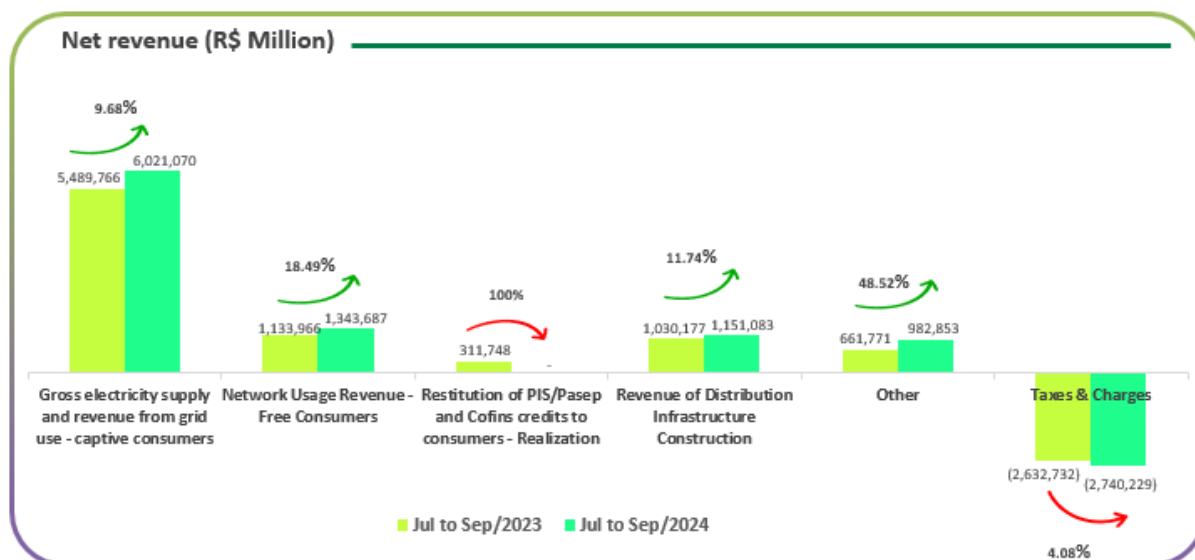
(1) Ebitda is a non-accounting measure prepared by the Company, reconciled with the consolidated interim financial information in accordance with CVM Circular SNC/SEP n. 1/2007 and CVM Resolution n. 156 of June 23, 2022. It comprises Net income adjusted by the effects of net financial revenue (expenses), Depreciation and amortization, and Income and Social Contribution taxes. Ebitda is not a measure recognized by Brazilian GAAP nor by IFRS; it does not have a standard meaning; and it may be non-comparable with measures with similar titles provided by other companies. The Company publishes Ebitda because it uses it to measure its own performance. Ebitda should not be considered in isolation or as a substitution for net income or operational profit, nor as an indicator of operational performance or cash flow, nor to measure liquidity nor the capacity for payment of debt.



Net revenue

The composition of the Company's revenue is as follows:

	Jul to Sep/2024	Jul to Sep/2023
Revenue from supply of energy - captive customers, in Cemig's concession area	6,021,070	5,489,766
Reimbursement of PIS/Pasep and Cofins over ICMS credits to customers- realization	-	311,748
Revenue from use of the energy distribution systems (TUSD) - free customers	1,343,687	1,133,966
Sectoral financial assets and liabilities, net	357,377	80,237
Distribution construction revenue	1,151,083	1,030,177
Adjustment to expectation from reimbursement of distribution concession financial assets	16,454	49,577
Fine for violation of service continuity indicator	(29,163)	(21,480)
Other operating revenues	638,185	553,437
Taxes and charges reported as deductions from revenue	(2,740,229)	(2,632,732)
	6,758,464	5,994,696



Revenue from supply of energy - captive customers, in Cemig's concession area

Revenue from supply of electricity in 3Q24 was R\$6,021,070 in 3Q24, or 9.68% higher than in 3Q23 (R\$5,489,766). The main factors affecting revenue in the quarter were:

	Jul to Sep/2024			Jul to Sep/2023			Changes (%)	
	MWh(1)	R\$	Average Price Billed (R\$/MWh) (2)	MWh(1)	R\$	Average Price Billed (R\$/MWh) (2)	MWh(1)	R\$
Residential	3,449,635	3,123,510	905,46	3,163,575	2,698,431	852,97	9.04	15.75
Industrial	346,071	291,831	843,27	384,192	315,361	820,84	(9.92)	(7.46)
Commercial, services and others	1,504,015	1,269,369	843,99	1,484,316	1,186,019	799,03	1.33	7.03
Rural	1,074,936	726,456	675,81	992,993	660,625	665,29	8.25	9.96
Public authorities	235,603	219,435	931,38	218,980	190,624	870,51	7.59	15.11
Public lighting	242,334	141,116	582,32	263,650	120,576	457,33	(8.08)	17.03
Public services	230,985	183,657	795,10	257,850	203,362	788,68	(10.42)	(9.69)
Subtotal	7,083,579	5,955,374	840,73	6,765,556	5,374,998	794,47	4.70	10.80
Own consumption	6,763	-	-	6,783	-	-	(0.29)	-
Wholesale supply to other concession holders (3)	-	160,802	-	-	47,805	-	-	-
Wholesale supply unbilled, net	-	(95,106)	-	-	66,963	-	-	-
Total	7,090,342	6,021,070	-	6,772,339	5,489,766	-	4.70	9.68

(1) Data not reviewed by independent auditors.

(2) Calculation of the average price excludes: Revenue related to the Company's own consumption, supply to other concession holders, and supply not yet invoiced.

(3) Refers to Sale Contracts in the Regulated Market (CCEARs – Contratos de Comercialização de Energia no Ambiente Regulado) through the Surplus and Deficits Offsetting Mechanism (MSCD: Mecanismo de Compensação de Sobras e Déficits).

Electricity billed to captive clients plus Transport of electricity for Free Clients in 3Q24 was 4.7% higher than in 3Q23. The increase has two components: consumption by the captive market 0.2% higher YoY, and use of the network by Free Clients 8.65% higher YoY.

The main changes in supply of electricity are as follows:

Residential

Residential consumption in 3Q24 was up 9.04% vs. 3Q23. This reflects several factors:

- an increase of 2.9% in the number of consumers since 3Q23;
- average monthly consumption per consumer up 3.1% YoY in the quarter, at 128.8 kWh, compared to 124.9 kWh in 3Q23;
- higher than average temperatures; and
- improvement in economic indicators related to income and employment in Minas Gerais.

Industrial

Total energy billed to industrial consumers was 9.92% lower in 3Q24 than 3Q23, mainly due to the migration of customers from the captive market to the Free Market.

Rural

Higher consumption by clients using electricity for irrigation, due to lower than average rainfall, resulted in volume of electricity billed to rural consumers being 8.25% higher than in 3Q23.

Revenue from use of the network - Free Consumers

This is the revenue from charging Free Consumers the Tariff for Use of the Distribution System (Tarifa de Uso do Sistema de Distribuição, or TUSD) on the volume of energy distributed. In 3Q24 this revenue was R\$1,343,687, 18.49% higher than in 3Q23 (R\$1,133,966).

This mainly reflects: (i) use of the network by Free Clients 18.03% higher than in 3Q23 in the Commercial category, and 6.83% higher in the Industrial category; and (ii) Cemig D's annual tariff adjustment.

	MWh(1)		
	Jul to Sep/2024	Jul to Sep/2023	Changes %
Industrial	5,696,321	5,332,341	6.83
Commercial	580,728	492,018	18.03
Rural	21,035	11,743	79.13
Public services	166,935	110,656	50.86
Public authorities	993	213	366.20
Concessionaire	91,045	88,198	3.23
Total energy transported	6,557,057	6,035,169	8.65

(1) Data not reviewed by independent auditors.

CVA and Other financial components in tariff adjustments

Cemig D recognizes in its interim financial information the positive or negative variations between actual non-controllable costs and the costs that are used in calculating rates charged to customers. These balances represent the amounts that should be reimbursed to the customers or passed on to Cemig D in the next tariff adjustments.

In the third quarter of 2024, an increase in revenue of R\$357,377 was recognized, compared to revenue of R\$80,237 in the same period in 2023. This variation is mainly due to the increase in costs with energy acquired in auctions in the regulated environment and energy settlements at the CCEE.

More information on the composition and movement of CVA can be found in note 10b.

Reimbursement to consumers, of credits of PIS, Pasep and Cofins taxes - Conclusion

In May 2024, the company concluded the return of the amounts relating to the refund of PIS/Pasep and Cofins credits to consumers, which had been returned as from the tariff reviews, so there was no need to adjust revenue in the third quarter of 2024, compared to the amount of R\$311,748 in the same period in 2023. See further details in note 16 of this interim financial information.

Construction revenue

Construction revenues associated with construction of infrastructure for the distribution concession totaled R\$1,151,083 in 3Q24, compared to R\$1,030,177 in the same period in 2023, showing an increase of 11.74%. This increase is basically due to the increase in the number of works due to the Distribution Development Plan (PDD), mainly in distribution networks, and consequently increased construction revenues compared to the previous period.

This revenue is fully offset by Construction costs, of the same amount, and corresponds to the Company's investments in assets of the concession.

Taxes and charges reported as deductions from revenue

Taxes and charges on revenue in 3Q24 totaled R\$2,740,229, compared to R\$2,632,732 in 3Q23 – a year-on-year increase of 4.08%. This variation is mainly associated with taxes, which are calculated as a percentage of revenues, so that their variations are, substantially, proportional to the changes in revenue.

Operating costs and expenses (excluding financial income/expenses)

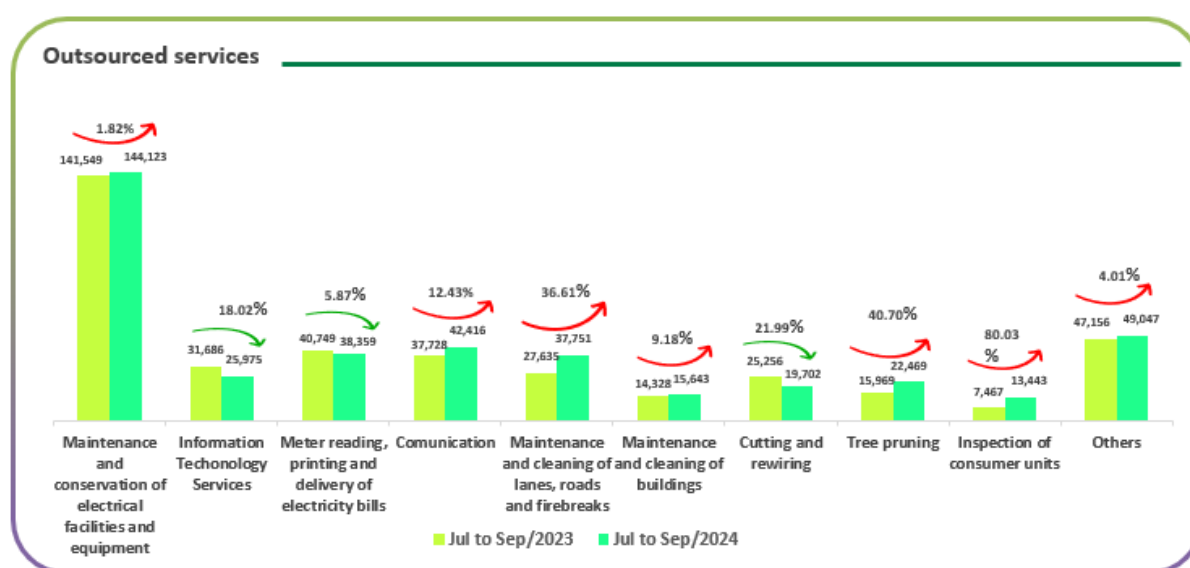
Operational costs and expenses in 3Q24 totaled R\$6,215,173, or 15.86% higher than in 3Q23 (R\$5,364,367).

The main variations in elements of this total are as described below: There is more information on the breakdown of Operational costs and expenses in Note 23 of this interim financial information.

Post-employment obligations

The impact of the Company's post-employment obligations on the operating result for the third quarter of 2024 was an expense of R\$81,391, compared to an expense of R\$112,323 in the same period in 2023. This variation is mainly due to the reduction in participants in the *Plano de Saúde Integrado* (PSI), due to active employees voluntarily joining the new health plan, the Premium Plan, offered by the Company.

Outsourced services



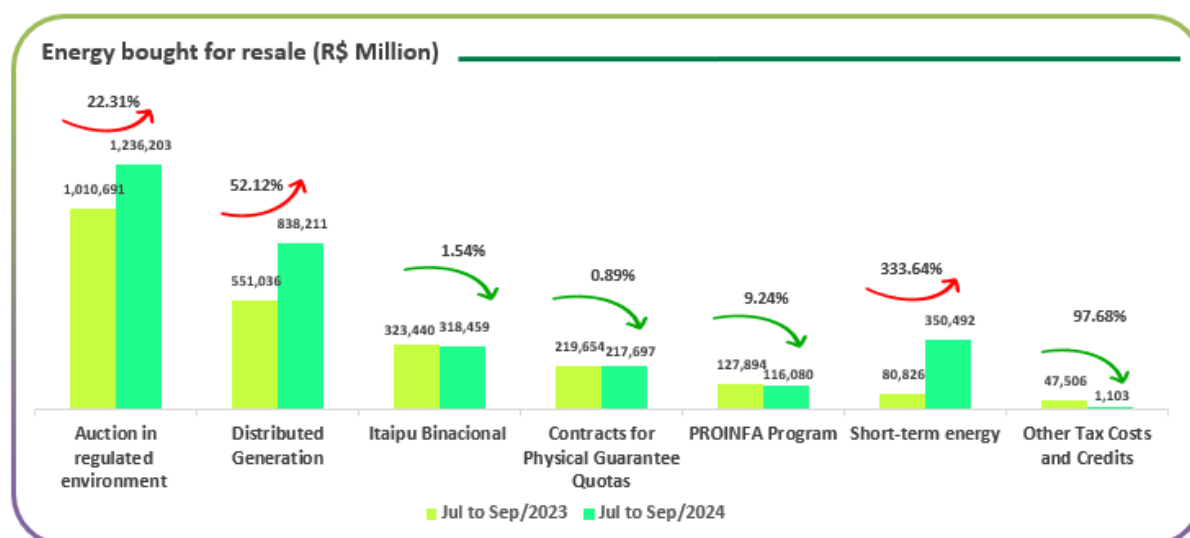
The expense on outsourced services in 3Q24 was R\$ 408,928, 4.98% higher than in 3Q23 (R\$ 389,523). The main factors in this item were:

- expenses on inspection of consumer units 80.03% higher, at R\$ 13,443, in 3Q24 than in 3Q23 (R\$ 7,467), reflecting the higher volume of inspections made in 3Q24;
- The expense on conservation and cleaning of power line pathways, access roads and firebreaks was 36.61% higher, at R\$ 37.751 in 3Q24, compared to R\$ 27.635 in 3Q23, and (ii) expenditure on tree pruning was 40.70% higher, at R\$ 22,469 in 3Q24, than in

3Q23 (R\$ 15,969). Both variations are due to increased execution of these services, as part of the effort to avoid outages and/or reduce their duration when they do occur;

- Expenses on disconnection and reconnection were 21.99% lower, at R\$ 19,702 in 3Q24, compared to R\$ 25,256 in 3Q23. This is mainly the result of: (i) using more advanced technologies in programming the targets, and (ii) increasing the number of remote-reading smart meters, enabling disconnection and reconnection to be done remotely.

Energy bought for resale



The expense on energy purchased for resale in 3Q24 was R\$ 3,078,245, or 30.38% more than in 3Q23 (R\$ 2,361,047). The main factors here were:

- The cost of energy acquired in regulated market auctions was 22.31% higher, at R\$ 1,236,203 in 3Q24, compared to R\$ 1,010,691 in 3Q23 – reflecting (i) the annual adjustments to contracts, by the IPCA inflation index, and (ii) entry of new contracts.
- The cost of supply from distributed generation was 52.12% higher, at R\$ 838,211 in 3Q24, compared to R\$ 551,036 in 3Q23. The substantial increase reflects (i) a higher number of generation units installed (285,684 in 3Q24, compared to 240,280 at the end of 3Q23); and (ii) the higher volume of energy injected into the grid (1,535 GWh in 3Q24, compared to 1,163 GWh in 3Q23).
- The total cost of spot market energy was higher in 3Q24, mainly on (i) the higher cost associated with hydrological risk, caused by low hydrology in 2024; and (ii) 37% lower revenue from energy sold, mainly in response to the hour-to-hour spot price variations. This total cost in 3Q24 was R\$ 350,492 in the third quarter of 80,826 compared to R\$ 80,826 in 3Q23.

This is a non-manageable cost: the difference between the amounts used as a reference for calculation of tariffs and the costs actually incurred is compensated for in the subsequent tariff adjustment. For more details please see Note 23a of this interim financial information.

Charges for use of the transmission network and other system charges

Charges for use of the electricity system totaled R\$ 869,074 in 3Q24, compared to R\$ 809,263 in 3Q23, a year-on-year increase of 7.39%.

This expense refers to the charges paid by electricity distribution and generation agents for use of the facilities and components of the national grid and the electricity system. The amounts to be paid or received by the Company are set by an Aneel resolution.

The higher figure reflects higher contracting of Transmission System Volume (MUST – Montantes de Uso do Sistema de Transmissão) in 3Q24, reflecting the increase in Cemig D's load; and also an increase in the Tariff for Use of the Transmission System (TUST) in the annual tariff adjustment that came into effect in May 2024.

This is a non-manageable cost: the difference between the amounts used as a reference for setting of tariffs and the costs actually incurred is compensated for in the subsequent tariff adjustment. For more information see Note 10b.

Provisions

Provisions of R\$ 22,658 were made in 3Q24 – the amount is 80.66% lower than the provision of R\$ 117,184 made in 3Q23. This difference is an effect of the alteration, as from August 2024, of the time limit for 100% recognition of past due receivables from 24 to 36 months, for regular consumers, and from 12 to 18 months for sporadic consumers, resulting in a reversal of R\$ 93,035 in default provisions in 3Q24.

Net finance revenue (expenses)

Cemig D reports net financial expenses of R\$ 75,596 in 3Q24. This compares with net financial expenses of R\$ 99,429 in 3Q23. The most significant factors are:

- The variation in net profit due to monetary updating of CVA and Other financial components in 3Q24 was a financial gain (revenue item) of R\$ 5,251. This compares with a financial expense of R\$ 10,973 in 3Q23. The difference mainly reflects constitution of CVA revenue for the sectoral ESS (System Services Charge), and Reserve Energy Charges (EER), approved in the tariff adjustment of 2024 - while these items were an expense in the tariff adjustment of 2023.
- Income from cash investments was 71.19% lower in 3Q24, at R\$ 12,990, compared to R\$ 45,081 in 3Q23, mainly due to a greater need for cash for investments, affecting the

period for liquidity of cash investments. (The need for greater liquidity usually results in lower rates of revenue).

- Updating of the tax credits (PIS, Pasep and Cofins taxes) created by the exclusion of ICMS tax amounts from the basis for calculation of those taxes resulted in a financial revenue item of R\$ 26 in 3Q24, compared to a financial expense item of R\$ 32,445 in 3Q23. In May 2024, a writedown was effected on the remaining liability balance of "amounts to be returned to consumers", which were settled via tariff reviews, reducing the basis for their calculation. For more details please see Note 16.
- The expense representing monetary updating of debentures was 56.12% higher, at R\$ 37,984 in 3Q24, compared to R\$ 24,330 in 3Q23. This mainly reflects contracting of the 10th debenture issue, which increased the Company's total debt and hence the expense on updating it. This is in addition to the effect of the IPCA inflation index (the main indexor used for updating the Company's debts) - which was 0.80% over 3Q24, compared to 0.61% in July-September 2023.

For a breakdown of financial revenues and expenses see Note 24 of this interim financial information.

Income tax and Social Contribution tax

In 3Q24 the expense on income tax and the Social Contribution tax was R\$95,972, on pre-tax profit (profit before income tax and Social Contribution) of R\$467,695. In 3Q23, the expense on income tax and the Social Contribution tax was R\$54,973, on pre-tax profit of R\$530,900.

These effective rates are reconciled with the nominal tax rates in Note 8d of this interim financial information.

INTERIM FINANCIAL INFORMATION

STATEMENTS OF FINANCIAL POSITION

AS OF SEPTEMBER 30, 2024 AND DECEMBER 31, 2023

ASSETS

(In thousands of Brazilian Reais)

	Note	Sep. 30, 2024	Dec. 31, 2023
CURRENT			
Cash and cash equivalents	4	942,081	447,967
Marketable securities	5	1,633,964	2,781
Receivables from customers, traders and concession holders	6	3,537,741	3,545,064
Concession holders - Transport of energy	6	436,130	374,362
Recoverable taxes	7	539,858	550,472
Public lighting contribution		269,306	260,730
Concession sector assets	10b	698,166	493,934
Other assets		648,019	510,773
TOTAL CURRENT		8,705,265	6,186,083
NON-CURRENT			
Long-term assets		10,522,096	9,037,446
Marketable Securities	5	55,929	-
Deferred Income tax and social contribution tax	8c	1,513,130	1,884,164
Recoverable taxes	7	771,585	698,446
Income tax and social contribution tax recoverable	8a	180,731	113,122
Escrow deposits	9	672,300	662,233
Concession holders - Transport of energy	6	36,764	38,817
Other assets		46,024	16,648
Concession sector assets	10b	522,267	311,637
Financial assets related to infrastructure	10a	2,362,728	1,881,509
Contract assets	11	4,360,638	3,430,870
Intangible assets	12	13,160,312	12,099,390
Leasing - right of use assets	14	246,949	259,647
TOTAL NON-CURRENT		23,929,357	21,396,483
TOTAL ASSETS		32,634,622	27,582,566

The Explanatory Notes are an integral part of the interim financial information.

STATEMENTS OF FINANCIAL POSITION
AS OF SEPTEMBER 30, 2024 AND DECEMBER 31, 2023
LIABILITIES

(In thousands of Brazilian Reais)

	Note	Sep. 30, 2024	Dec. 31, 2023
CURRENT			
Loans and debentures	17	2,488,339	639,713
Suppliers	15	2,211,900	2,024,449
Taxes payable	16	276,798	268,455
Income tax and social contribution	8b	37,254	80,888
Payroll and related charges		203,695	153,285
Regulatory charges payable	18	244,495	373,039
Employee and management profit-sharing		73,672	95,134
Post-employment obligations	19	158,200	231,390
Public lighting contribution		435,597	424,713
Accounts payable related to energy generated by residential consumers		1,145,073	704,653
Interest on equity, and dividends, payable		1,947,041	1,499,524
Amounts to be refunded to consumers	16	515,823	853,652
Leasing liabilities	14	54,111	56,294
Other liabilities		324,056	354,578
TOTAL CURRENT		10,116,054	7,759,767
NON-CURRENT			
Debentures	17	7,463,335	5,247,909
Provisions	20	1,038,680	1,480,183
Post-employment obligations	19	3,450,810	3,379,693
Regulatory charges payable	18	189,295	81,147
Amounts to be refunded to consumers	16	22,075	501,159
Leasing - obligations	14	223,882	230,235
Other liabilities		19,260	19,248
TOTAL NON-CURRENT		12,407,337	10,939,574
TOTAL LIABILITIES		22,523,391	18,699,341
EQUITY	21		
Share capital		6,284,312	6,284,312
Profit reserves		3,976,565	3,976,565
Equity valuation adjustments		(1,377,652)	(1,377,652)
Retained earnings		1,228,006	-
TOTAL EQUITY		10,111,231	8,883,225
TOTAL LIABILITIES AND EQUITY		32,634,622	27,582,566

The Explanatory Notes are an integral part of the interim financial information.

STATEMENTS OF INCOME
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2024 AND 2023
 (In thousands of Brazilian Reais, except earnings per share)

	Note	Jan to Sep/2024	Jan to Sep/2023
NET REVENUE	22	19,055,541	16,921,090
OPERATING COSTS			
Cost of energy	23a	(10,616,730)	(9,262,235)
Infrastructure and construction cost	23b	(3,088,747)	(2,547,586)
Operating costs	23c	(2,195,351)	(2,376,997)
		(15,900,828)	(14,186,818)
GROSS INCOME		3,154,713	2,734,272
OPERATING EXPENSES	23c		
Expected credit losses		(90,268)	(69,813)
General and administrative expenses		(409,214)	(365,733)
Other operating expenses, net		(476,508)	(596,100)
		(975,990)	(1,031,646)
Operating income before financial income (expenses) and taxes		2,178,723	1,702,626
Finance income	24	800,497	460,147
Finance expenses	24	(679,415)	(640,359)
		121,082	(180,212)
Income before income tax and social contribution tax		2,299,805	1,522,414
Current income tax and social contribution tax	8d	(174,274)	(173,465)
Deferred income tax and social contribution tax	8c	(371,034)	(138,053)
Net income (loss) for the period		1,754,497	1,210,896
Basic and diluted earnings (losses) per shares, R\$	21	0.74	0.51

The Explanatory Notes are an integral part of the interim financial information.

STATEMENTS OF INCOME
FOR THE THREE-MONTH PERIODS ENDED SEPTEMBER 30, 2024 AND 2023
 (In thousands of Brazilian Reais, except earnings per share)

	Note	Jul to Sep/2024	Jul to Sep/2023
NET REVENUE	22	6,758,464	5,994,696
OPERATING COSTS			
Cost of energy	23a	(3,947,319)	(3,170,310)
Infrastructure and construction cost	23b	(1,151,083)	(1,030,177)
Operating costs	23c	(867,673)	(789,006)
		(5,966,075)	(4,989,493)
GROSS INCOME		792,389	1,005,203
OPERATING EXPENSES	23c		
Expected credit losses		55,187	(40,398)
General and administrative expenses		(133,456)	(121,571)
Other operating expenses, net		(170,829)	(212,905)
		(249,098)	(374,874)
Operating income before financial income (expenses) and taxes		543,291	630,329
Finance income	24	133,816	159,821
Finance expenses	24	(209,412)	(259,250)
		(75,596)	(99,429)
Income before income tax and social contribution tax		467,695	530,900
Current income tax and social contribution tax	8d	(43,117)	(22,959)
Deferred income tax and social contribution tax	8c	(52,855)	(32,014)
Net income (loss) for the period		371,723	475,927
Basic and diluted earnings (losses) per shares, R\$	21	0.16	0.20

STATEMENTS OF COMPREHENSIVE INCOME
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2024 AND 2023
(In thousands of Brazilian Reais)

	Jan to Sep/2024	Jan to Sep/2023
Net income (loss) for the period	1,754,497	1,210,896
OTHER COMPREHENSIVE INCOME		
Items not to be reclassified to profit or loss in subsequent Years		
Post retirement liabilities adjustment - remeasurement of obligations of the defined benefit plans (Note 19)	-	43,737
Income tax and social contribution tax on remeasurement of defined benefit plans (Note 8c)	-	(14,871)
	-	28,866
COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAXES	1,754,497	1,239,762

The Explanatory Notes are an integral part of the interim financial information.

STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THREE-MONTH PERIODS ENDED SEPTEMBER 30, 2024 AND 2023
(In thousands of Brazilian Reais)

	Jul to Sep/2024	Jul to Sep/2023
Net income (loss) for the period	371,723	475,927
COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAXES	371,723	475,927

The Explanatory Notes are an integral part of the interim financial information.

STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2024 AND 2023
 (In thousands of Brazilian Reais, except where otherwise indicated)

	Share capital	Resources for capital increase	Profit reserves			Equity valuation adjustments	Retained earning	Total equity
			Legal reserve	Tax incentives reserve	Retained earning reserve			
AS OF DECEMBER 31, 2022	5,371,998	-	498,528	91,269	2,681,185	(1,537,720)	-	7,105,260
Net income for the period	-	-	-	-	-	-	1,210,896	1,210,896
Other comprehensive income, net of taxes	-	-	-	-	-	28,866	-	28,866
COMPREHENSIVE INCOME FOR THE PERIOD	-	-	-	-	-	28,866	1,210,896	1,239,762
Capital increase	912,314	(644,000)	-	-	-	-	-	268,314
Advance for future capital increase	-	644,000	-	-	-	-	-	644,000
Interest on equity capital declared (R\$0.0657 per share)	-	-	-	-	-	-	(495,075)	(495,075)
AS OF JUNE 30, 2023	6,284,312	-	498,528	91,269	2,681,185	(1,508,854)	715,821	8,762,261
AS OF DECEMBER 31, 2023	6,284,312	-	577,554	122,202	3,276,809	(1,377,652)	-	8,883,225
Net income for the period	-	-	-	-	-	-	1,754,497	1,754,497
COMPREHENSIVE INCOME FOR THE PERIOD	-	-	-	-	-	-	1,754,497	1,754,497
Interest on equity capital declared (R\$0.1407 per share)	-	-	-	-	-	-	(526,491)	(526,491)
AS OF SEPTEMBER 30, 2024	6,284,312	-	577,554	122,202	3,276,809	(1,377,652)	1,228,006	10,111,231

The Explanatory Notes are an integral part of the interim financial information.

STATEMENTS OF CASH FLOWS
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2024 AND 2023
(In thousands of Brazilian Reais)

	Note	Jan to Sep/2024	Jan to Sep/2023
CASH FLOW FROM OPERATIONS			
Net income (loss) for the period		1,754,497	1,210,896
ADJUSTMENTS:			
Post-employment obligations	19	243,953	304,059
Depreciation and amortization	12b and 14a	670,409	596,373
Expected credit losses	23c	118,372	80,532
Provisions	23c	(283,227)	209,054
Adjustment of assets in progress	12	-	(15,583)
Write-off of net residual value of unrecoverable Concession financial assets and Intangible assets	10a and 12b	46,649	42,382
Refunded of PIS/Pasep and Cofins over ICMS credits to customers - realization	22	(512,852)	(1,569,255)
Financial interest and inflation adjustment		511,142	341,446
Reversal of amounts to be refunded to consumers	16	(410,626)	-
Adjustment to expectation of contractual cash flow from the concession	10a	(69,663)	(127,152)
Amortization of transaction cost of loans	17	9,561	3,909
CVA (Parcel A Compensation) Account and Other Financial Components in tariff adjustment	22	(376,494)	63,572
Deferred income tax and social contribution tax	8	545,308	311,518
		2,247,029	1,451,751
(Increase) decrease in assets			
Concession holders - Transport of energy		(142,660)	(548,238)
Recoverable taxes	7	(10,210)	(117,288)
Income tax and social contribution tax recoverable		(72,644)	(38,209)
Escrow deposits		22,325	23,399
Public lighting contribution		(8,576)	(32,253)
Others		(189,721)	(115,141)
		(401,486)	(827,730)
Increase (decrease) in liabilities			
Suppliers		167,586	(66,734)
Taxes payable		(44,842)	765,516
Payroll and related charges		50,410	(3,514)
Public lighting contribution		10,884	72,136
Regulatory charges		(20,396)	(3,669)
Post-employment obligations	19	(246,026)	(273,980)
Provisions paid	20	(158,276)	(101,437)
Employees' and managers' profit sharing		(21,462)	18,984
Injected energy credit		363,401	153,116
Others		(30,510)	78,206
		70,769	638,624
Cash generated by operating activities			
		1,916,312	1,262,645
Interest paid on loans and debentures	17	(312,586)	(197,055)
Interest paid in leasing contracts	14	(1,323)	(1,277)
Interest received		57,858	50,852
Income tax and social contribution tax paid		(212,873)	-
NET CASH FLOW FROM OPERATING ACTIVITIES		1,447,388	1,115,165
INVESTING ACTIVITIES			
Marketable securities	5	(6,513,468)	(3,421,670)
Marketable securities - redemption (cash investments)	5	4,827,389	3,459,771
Intangible assets	12	(148,753)	(77,483)
Contract assets	11	(2,884,324)	(2,425,051)
NET CASH FROM (USED IN) INVESTING ACTIVITIES		(4,719,156)	(2,464,433)
FINANCING ACTIVITIES			
Loans, financial and debentures obtained, net	17	4,382,727	1,987,943
Leasing liabilities paid	14	(40,929)	(40,366)
Payment of loans and debentures	17	(575,916)	(699,848)
Capital increase		-	644,000
NET CASH USED IN FINANCING ACTIVITIES		3,765,882	1,891,729
NET CHANGE IN CASH AND CASH EQUIVALENTS			
		494,114	542,461
Cash and cash equivalents at the beginning of the period	4	447,967	440,700
Cash and cash equivalents at the end of the period	4	942,081	983,161

The Explanatory Notes are an integral part of the interim financial information.

STATEMENTS OF ADDED VALUE
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2024 AND 2023
(In thousands of Brazilian Reais)

	Jan to Sep/2024	Jan to Sep/2023
VALUE ADDED PRODUCED BY THE COMPANY		
Sales of energy and services	24,097,745	21,514,663
Distribution construction revenue	3,088,747	2,547,586
Adjustment to expectation of reimbursement of distribution concession financial assets	69,663	127,152
Adjustment to estimated credit losses	(90,268)	(69,813)
	27,165,887	24,119,588
(-) INPUTS ACQUIRED FROM THIRD PARTIES		
Energy bought for resale	(8,581,640)	(7,501,554)
Charges for use of national grid	(2,858,800)	(2,502,855)
Outsourced services	(2,608,852)	(2,150,117)
Materials	(1,561,132)	(1,433,028)
Other operating costs	(119,583)	(546,991)
	(15,730,007)	(14,134,545)
	11,435,880	9,985,043
GROSS VALUE ADDED		
	11,435,880	9,985,043
RETENTIONS		
Depreciation and amortization	(670,409)	(596,373)
	10,765,471	9,388,670
NET ADDED VALUE PRODUCED BY THE COMPANY		
	10,765,471	9,388,670
ADDED VALUE RECEIVED BY TRANSFER		
Financial revenues	824,543	485,050
	11,590,014	9,873,720
ADDED VALUE TO BE DISTRIBUTED		
	11,590,014	9,873,720
DISTRIBUTION OF ADDED VALUE		
Employees	1,045,287	1,012,386
Direct remuneration	618,384	599,714
Short-term and post-employment benefits	333,682	377,762
FGTS fund	36,753	34,910
Post-employment obligations and other benefits	56,468	-
Taxes	8,053,035	6,959,019
Federal	4,665,315	4,273,709
State	3,383,083	2,680,875
Municipal	4,637	4,435
Remuneration of external capital	737,195	691,419
Interest	735,085	685,411
Rentals	2,110	6,008
Remuneration of own capital	1,754,497	1,210,896
Interest on Equity	526,491	495,075
Retained earnings	1,228,006	715,821
	11,590,014	9,873,720

The Explanatory Notes are an integral part of the interim financial information.

**NOTES TO THE INTERIM FINANCIAL INFORMATION
FOR THE NINE-MONTH PERIOD ENDED AS OF SEPTEMBER 30, 2024
(In thousands of Brazilian Reais, except where otherwise indicated)**

1. OPERATING CONTEXT

Cemig Distribuição S.A. ('Cemig D', 'Cemig Distribuição' or 'the Company') is a Brazilian corporation registered for trading with the Brazilian Securities Commission (Comissão de Valores Mobiliários, or CVM), and in the Brazilian Register of Corporate Taxpayers (CNPJ) under No. 06.981.180/0001-16. A wholly-owned subsidiary of Companhia Energética de Minas Gerais - Cemig ('Cemig'), it was incorporated on September 8, 2004, and began operating on January 1, 2005, pursuant to the separation of activities ('unbundling') of Cemig. Its shares are not traded on any exchange. It is domiciled in Brazil, with head office in Belo Horizonte city, Minas Gerais.

Its corporate objects are: to study, plan, project, build and commercially operate systems of distribution and sale of energy and related services for which concessions are granted to it under any form of law.

The Fifth Amendment to the concession contracts, signed with the Mining and Energy Ministry, extended the concession for 30 years, from January 1, 2016. The amendment establishes standards of service quality and economic-financial indicators that the Company must meet during the new concession period.

As of September 30, 2024, the Company has negative net working capital (current assets minus current liabilities) of R\$1,409 million (negative R\$1,574 million as of December 31, 2023), mainly due to the high volume of investments made by the Company in line with its current investment policy. Management monitors the Company's cash flow, and for this purpose assesses measures to be taken to adjust the present situation of its financial assets and liabilities to levels that are appropriate to meet its needs. In addition, the company has a history of positive operating cash flow and profitability.

The Company estimates that the cash balances, cash flow from operations, and raising of new financings are sufficient to meet the need for working capital, investments, debt servicing, and other cash needs in the next 12 months. The Company also has credit lines in the financial institutions in which it operates, in addition to support from its shareholder.

Based on the facts and circumstances at this date, management has assessed the Company's capacity to continue operating normally and believes that its operations have the capacity to generate funds to enable the continuation of its business in the future. In addition, Management is not aware of any material uncertainties that could generate significant doubts about its ability to continue operating. Therefore, this interim financial information has been prepared on a going concern basis.

2. BASIS OF PREPARATION

2.1. Statement of compliance

The Interim Accounting Information has been prepared in accordance with IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), Technical Pronouncement 21 (R1), which applies to interim financial statements, and the rules issued by the Brazilian Securities Commission (Comissão de Valores Mobiliários, or CVM), applicable to preparation of Quarterly Information (Informações Trimestrais, or ITR).

The Company also uses the guidelines contained in the Brazilian Electricity Sector Accounting Manual ('MCSE') and the standards defined by Aneel, when these do not conflict with the pronouncements of the CPC or with International Financial Reporting Standards (IFRS).

The presentation of Value Added Statements ("DVA") is required by Brazilian corporate law for publicly traded companies. Under IFRS, this statement is not required and is presented as supplementary information, without detriment to the interim financial information as a whole.

Except for a change in the estimate of expected credit losses, as detailed in Note 6 and due to the new standards, or amendments, coming into effect on January 1, 2024, this interim accounting information has been prepared according to principles, practices and criteria consistent with those adopted in preparation of the financial statements at December 31, 2023.

Thus, this interim financial information should be read in conjunction with the said financial statements, approved by the Company's Board of Directors on March 21, 2024.

Management certifies that all the material information in the interim financial accounting, and only that information, is being disclosed herein, and is the same information used by management in its administration of the Company.

The Company's Board of Directors authorized the issuance of this interim financial information on November 13, 2024.

2.2. New pronouncements, or revisions of pronouncements, applied for the first time in 2024

Regarding the changes made to CPC 26 / IAS 1 - Presentation of financial statements, CPC 03 / IAS 7 - Statement of cash flows, CPC 40 / IFRS 7 - Financial instruments: Disclosure – Supplier finance arrangements ("Debtor risk"), and (iii) CPC 06 / IFRS 16 - Leases – Lease liability in a sale and leaseback, in force for annual periods beginning January 1, 2024 or after this date, did not produce significant impacts on the Company's individual and consolidated interim financial statements.

2.3. Reclassification of items in the Statement of cash flows

During the process of preparing and reviewing the financial statements, the Company's management identified opportunities to improve the disclosure of some specific transactions.

Movements in the Securities line are presented on a net basis, in the flow of investment activities. Starting in the fourth quarter of 2023, the Company and its subsidiaries segregated this movement, and began to present the interest actually received as part of the cash flow of operational activities, and the cash investments and their redemptions, separately, in Cash flow from investment activities. In addition, the Company and its subsidiaries began to adjust profit with the total amount of income tax recognized in the result.

To maintain comparability, the corresponding information for the period from January to September of 2023 is presented using the same criterion.

3. INFORMATION BY OPERATIONAL SEGMENT

The Company has a single operating segment - distribution of electricity in the State of Minas Gerais. For operational, commercial, managerial and administrative purposes its performance is evaluated as a single business unit, the results being monitored and evaluated centrally by the CEO of the Company. Its income statement reflects this activity. Management believes that its income statement and the other information contained in these explanatory notes provide the required information about its sole operational segment.

4. CASH AND CASH EQUIVALENTS

	Sep. 30, 2024	Dec. 31, 2023
Bank accounts	136,692	183,361
Cash equivalents		
Bank certificates of deposit (CDBs)	385,410	263,957
Automated applications - Overnight	419,979	649
	805,389	264,606
	942,081	447,967

Bank Certificates of Deposit (Certificados de Depósito Bancário, or CBDs), accrued interest at 80% to 111%, of the CDI Rate (Interbank Rate for Interbank Certificates of Deposit or *Certificados de Depósito Inter-bancário - CDIs*) published by the Custody and Settlement Chamber (*Câmara de Custódia e Liquidação, or Cetip*) on September 30, 2024 (103% to 104.4% on December 31, 2023). For these CDBs, the Company and its subsidiaries have repo transactions which state, on their trading notes, the bank's commitment to repurchase the security, on demand, on the maturity date of the transaction, or earlier.

Automated applications (*Overnight*) transactions are repos available for redemption on the following day. They are usually backed by Treasury Bills, Notes or Bonds and referenced to a pre-fixed rate of 10.44% to 10.65% on September 30, 2024 (11.42% to 11.65% on December 31, 2023). Their purpose is to settle the short-term obligations of the Company and its

subsidiaries, or to be used in the acquisition of other assets with better return to replenish the portfolio.

Note 26 to these interim financial information gives: (i) the Company's exposure to interest rate risk; and (ii) a sensitivity analysis for financial assets and liabilities. Financial investments in a reserved investment fund are shown in note 25.

5. MARKETABLE SECURITIES

	Sep. 30, 2024	Dec. 31, 2023
Bank certificates of deposit	937,326	136
Financial Notes (LFs) – banks	249,754	878
Treasury Financial Notes (LFTs)	500,408	396
Others	2,405	1,371
	1,689,893	2,781
Current asset	1,633,964	2,781
Non-current asset	55,929	-

Bank Certificates of Deposit (Certificados de Depósito Bancário, or CBDs), are remunerated at a percentage of the CDI Rate (Interbank Rate for Interbank Certificates of Deposit or Certificados de Depósito Inter-bancário - CDIs) published by the Custody and Settlement Chamber (Câmara de Custódia e Liquidação, or Cetip) which ranged from 102.2% to 105.4% on September 30, 2024 (103% to 104.3% of the CDI on December 31, 2023), depending on the operation.

Bank Financial Notes (Letras Financeiras, or LFs) are fixed-rate fixed-income securities, issued by banks and that accrued interest a percentage of the CDI rate published by Cetip. The LFs had remuneration rates varying between 104.7% and 113.51% of the CDI rate on September 30, 2024 (108.6% and 111.98% on December 31, 2023).

Treasury Financial Notes (LFTs) are fixed-rate securities, their yield follows the daily changes in the Selic rate between the date of purchase and the date of maturity. The LFTs had remuneration rates varying between 10.72% and 10.85% on September 30, 2024 (11.83% and 11.85% on December 31, 2023).

The accounting policy and the classification of these securities and the financial investments in related parties' securities are stated in notes 26 and 25 of these financial statements. The earnings of these securities are properly stated in the Statements of Cash Flows in the investment activity.

The Company consistently classifies the income from these securities as part of Cash flow from operations, because they believe that this is the most appropriate presentation, in accordance with its activity.

There was a significant change in the total of Cash and cash equivalents and Securities since December 2023. This was mainly due to:

- In 2024, Cemig D concluded its 10th and 11th debenture issues, resulting in a net cash inflow of R\$ 4,382,727. There are more details on these transactions in Note 21.
- Also in January-September 2024, as part of its current investment policy, Cemig D invested R\$ 2,884,324 in distribution infrastructure.

6. CONSUMERS, TRADERS, AND POWER TRANSPORT CONCESSION HOLDERS

Customer type	Balances not yet due		Balances past due			Total	
	Billed energy	Not yet billed energy	Up to 90 days	91 to 360 days	More than 360 days	Sep. 30, 2024	Dec. 31, 2023
Residential	851,269	349,218	454,515	267,853	331,413	2,254,268	2,284,696
Industrial	41,785	55,151	26,025	15,636	142,835	281,432	268,200
Commercial, services and others	307,476	165,354	108,516	92,014	244,166	917,526	965,483
Rural	155,491	105,330	60,928	35,177	48,520	405,446	406,461
Public authorities	72,670	40,074	8,846	441	11,063	133,094	147,071
Public lighting	57,168	723	509	103	265	58,768	49,584
Public services	33,783	33,480	3,585	4,464	28,200	103,512	138,802
Subtotal – customers	1,519,642	749,330	662,924	415,688	806,462	4,154,046	4,260,297
Concession holders - Transport of energy	116,442	320,702	28,752	13,879	46,445	526,220	452,443
Energy in spot market - supply	-	-	8,682	-	45,822	54,504	33,759
Provision for expected credit losses	(117,903)	(10,624)	(32,216)	(82,125)	(481,267)	(724,135)	(788,256)
	1,518,181	1,059,408	668,142	347,442	417,462	4,010,635	3,958,243
Current							
Receivables from customers, traders and concession holders						3,537,741	3,545,064
Concession holders - Transport of energy						436,130	374,362
Non-current							
Concession holders - Transport of energy						36,764	38,817

The Company exposure to credit risk related to customers and traders is provided in Note 26 of these interim financial information. The transactions involving related parties is provided in Note 25 of these interim financial information.

In an analysis carried out by Cemig D, based on the default curve, an opportunity was identified to improve the criteria for recognizing Expected Credit Losses (“ECL”). In this context, in order to more adequately reflect the estimates of PCEs relating to customers' overdue balances, as of August 2024, the limit for full recognition was changed from 24 to 36 months for regular consumption customers and from 12 to 18 months for irregular consumption customers, which resulted in a reversal of R\$93,035 in the third quarter of 2024.

Expected Credit Losses (“ECL”) are considered sufficient to cover possible losses on the realization of these assets and their composition, by consumer class, is as follows:

	Sep. 30, 2024	Dec. 31, 2023
Residential	278,381	318,772
Industrial	108,723	117,450
Commercial, services and others	206,931	219,451
Rural	35,502	38,304
Public authorities	18,877	26,474
Public lighting	951	1,404
Public services	21,446	27,137
Concession holders - Transport of energy	53,324	39,264
	724,135	788,256

Changes in the expected credit losses are as follows:

Balance on December 31, 2023	788,256
Additions, net (Note 23c)	183,303
Change in criteria used in the estimate (Note 23c)	(93,035)
Amounts written off	(154,389)
Balance on September 30, 2024	724,135

7. RECEIVABLE TAXES

	Sep. 30, 2024	Dec. 31, 2023
Current		
ICMS tax recoverable	457,919	424,743
Cofins tax (a)	67,380	103,373
PIS/Pasep taxes (a)	14,145	21,984
Others	414	372
	539,858	550,472
Non-current		
ICMS tax recoverable	748,434	666,452
Cofins tax (a)	19,021	26,287
PIS/Pasep taxes (a)	4,130	5,707
	771,585	698,446
	1,311,443	1,248,918

a) Pis/Pasep and Cofins taxes credits over ICMS

Thus, the PIS/Pasep and Cofins credit recorded corresponds the amount of these taxes over ICMS paid in the period of July 2003 to May 2019.

At September 30, 2024, the Company had credits of R\$ 26,292 posted in Current assets (vs. R\$ 123,242 at December 31, 2023), and R\$ 3,470 in Non-current assets (vs. R\$ 31,994 at December 31, 2023), for the PIS, Pasep and Cofins taxes wrongly charged on ICMS tax amounts, with updating by the Selic rate to the date of their actual offsetting.

From January to September 2024, credits of PIS/Pasep and Cofins taxes were offset against payable federal taxes in the amount of R\$24,532 (R\$1,104,275 in the same period of 2023).

8. INCOME TAX AND SOCIAL CONTRIBUTION TAX

a) Income tax and social contribution tax recoverable

	Sep. 30, 2024	Dec. 31, 2023
Income tax	130,875	66,297
Social contribution tax	49,856	46,825
	180,731	113,122
NON-CURRENT	180,731	113,122

The Company won a legal action, against which there is no further appeal, requesting the right to deduct from corporate income tax costs and expenses incurred on the Workers' Food Program (PAT), up to a limit of 4% of tax payable, without being subject to limitations set by certain regulations in force at the time. The Company also requested recognition of the right to be reimbursed amounts paid in excess in the years 2004–8, with monetary updating by the Selic rate. As a result of the judgment, a recoverable total of R\$ 53,466 was recognized in June

2024 as Income tax recoverable, with counterpart in Income tax and Finance revenue (expenses).

b) Income tax and social contribution tax payable

	Sep. 30, 2024	Dec. 31, 2023
CURRENT		
Income tax	25,754	54,130
Social contribution tax	11,500	26,758
	37,254	80,888

c) Deferred income tax and social contribution tax

The breakdown and changes in deferred tax assets and liabilities are as follows:

Temporary differences of income tax and social contribution tax	Balance on Dec. 31, 2023	Statements of Income	Balance on Sep. 30, 2024
Deferred tax assets			
Tax loss / negative basis	219,698	(102,728)	116,970
Post-employment obligations	1,205,936	137	1,206,073
Expected credit losses	311,275	(14,355)	296,920
Impairment	19,685	(46)	19,639
Provisions	521,614	(182,309)	339,305
Administrative tax	4,125	(281)	3,844
Provision for profit shares	32,346	(7,298)	25,048
Right of use	97,420	(2,903)	94,517
Others	4,357	(58)	4,299
	2,416,456	(309,841)	2,106,615
Deferred tax liabilities			
Accelerated depreciation and amortization	(97)	6	(91)
Adjustment to expectation of cash flow - Concession assets	(254,145)	(16,935)	(271,080)
Borrowing costs capitalized	(181,992)	(11,959)	(193,951)
Funding cost	(7,549)	(36,622)	(44,171)
Lease liabilities	(88,280)	4,317	(83,963)
Others	(229)	-	(229)
	(532,292)	(61,193)	(593,485)
Total net assets presented in the balance sheet	1,884,164	(371,034)	1,513,130

d) Reconciliation of income tax and social contribution tax effective rate

This table reconciles the statutory income tax (rate 25%) and social contribution tax (rate 9%) with the current income tax expense (expense recovery) in the statement of income:

	Jan to Sep/2024	Jan to Sep/2023
Profit before income tax and social contribution tax	2,299,805	1,522,414
Nominal rate	34%	34%
Income tax and social contribution tax - nominal expense	(781,934)	(517,621)
Tax effects applicable to:		
Interest on equity and dividends declared	179,007	168,326
Tax incentives	46,139	23,520
Non-deductible contributions and donations	(4,014)	(3,111)
ECF adjustments from previous fiscal years	(1,557)	-
Non-deductible penalties	(19,220)	(69,399)
Selic rate on tax overpayments (1)	12,709	80,685
Workers' Food Program	20,824	-
Others	2,738	6,082
	(545,308)	(311,518)
Effective rate	23.71%	20.46%
Current tax	(174,274)	(173,465)
Deferred tax	(371,034)	(138,053)

(1) This corresponds to the monetary updating of credits of PIS, Pasep and Cofins taxes on ICMS tax amounts that the company has separated and paid.

	Jul to Sep/2024	Jul to Sep/2023
Profit before income tax and social contribution tax	467,695	530,900
Nominal rate	34%	34%
Income tax and social contribution tax - nominal expense	(159,016)	(180,506)
Tax effects applicable to:		
Interest on equity and dividends declared	66,165	59,389
Tax incentives	10,145	11,170
Non-deductible contributions and donations	(461)	(1,401)
Non-deductible penalties	(14,118)	(13,919)
Selic rate on tax overpayments (1)	372	67,486
Others	941	2,808
	(95,972)	(54,973)
Effective rate	20,52%	10,35%
Current tax	(43,117)	(22,959)
Deferred tax	(52,855)	(32,014)

(2) This corresponds to the monetary updating of credits of PIS, Pasep and Cofins taxes on ICMS tax amounts that the company has separated and paid.

9. ESCROW DEPOSITS

	Sep. 30, 2024	Dec. 31, 2023
Labor claims	166,272	173,400
Tax contingencies		
Income tax on Interest on Equity	13,292	12,849
Income tax and Social Security contribution on 'Anuênio' employee indemnity	235,527	228,737
JCP in the Income tax and Social Security contribution calculation base	86,331	81,894
IRPJ/CSLL tax	35,843	34,231
Others	63,105	59,175
	434,098	416,886
Others		
Regulatory	34,573	33,339
Third party	7,752	8,546
Customer relations	6,069	4,725
Court embargo	18,094	20,259
Others	5,442	5,078
	71,930	71,947
	672,300	662,233

10. REIMBURSEMENT OF TARIFF SUBSIDIES

FINANCIAL AND SECTORIAL CONCESSION ASSETS	Sep. 30, 2024	Dec. 31, 2023
Financial assets related to infrastructure (a)	2,362,728	1,881,509
CVA (Parcel A Compensation) Account and Other Financial Components in tariff-setting (b)	1,220,433	805,571
	3,583,161	2,687,080
Current asset	698,166	493,934
Non-current asset	2,884,995	2,193,146

a) Financial assets related to infrastructure

The changes in concession financial assets related to infrastructure are as follows:

Balance on December 31, 2023	1,881,509
Transfers of contract assets (Note 11)	413,295
Disposals	(1,739)
Adjustment of expectation of cash flow from the concession financial assets (Note 24)	69,663
Balance on September 30, 2024	2,362,728

b) Account for compensation of variation of parcel A items (CVA) and Other financial components

The balance and changes of these sector financial assets and liabilities, which are presented at net value, in assets or liabilities, in accordance with the tariff adjustments that have been authorized or are to be ratified, are as follows:

Sector financial assets	Balances at December 31, 2023	Additions	Amortization	Remuneration	Transfers	Balances at September 30, 2024	Amortization amounts	New amounts posted	Current	Non-current
CVA asset amounts	(683,839)	1,152,632	(1,277,103)	126,750	627,083	(54,477)	(199,767)	145,290	(174,317)	119,840
Acquisition of power (CVA - supply)	(1,108,220)	834,292	(738,137)	82,200	406,765	(523,100)	(494,067)	(29,033)	(527,692)	4,592
Cost of power from Itaipu	28,839	-	(151,110)	1,601	(57,029)	(177,699)	(111,342)	(66,357)	(133,829)	(43,870)
Proinfa	(19,738)	-	-	-	5,384	(14,354)	(14,354)	-	(14,354)	-
Transport on national grid	412,968	241,638	(280,452)	27,069	27,648	428,871	247,714	181,157	309,106	119,765
Transport of Itaipu supply	67,087	24,174	(39,873)	5,595	167	57,150	50,459	6,691	52,726	4,424
ESS	(62,009)	29,624	(58,735)	10,756	261,405	181,041	106,940	74,101	132,051	48,990
CDE	(2,766)	22,904	(8,796)	(471)	(17,257)	(6,386)	14,883	(21,269)	7,675	(14,061)
Other sector financial assets	1,489,410	860,253	(1,178,715)	106,822	(2,860)	1,274,910	186,883	1,088,027	872,483	402,427
Nuclear energy quota	138,284	80,550	(93,784)	10,858	978	136,886	74,035	62,851	95,335	41,551
Neutrality of Portion A	28,647	90,659	(64,452)	4,995	30,527	90,376	54,478	35,898	66,643	23,733
Estimated neutrality on GD credits	357,634	237,343	-	39,049	-	634,026	-	634,026	634,026	-
Overcontracting of supply	921,900	431,953	(591,996)	29,093	-	790,950	486,513	304,437	589,683	201,267
Tariff repayments	(87,736)	-	-	-	(9,128)	(96,864)	(54,639)	(42,225)	(72,338)	(24,526)
Other	130,681	19,748	(428,483)	22,827	(25,237)	(280,464)	(373,504)	93,040	(440,866)	160,402
Total sector financial assets	805,571	2,012,885	(2,455,818)	233,572	624,223	1,220,433	(12,884)	1,233,317	698,166	522,267
Sector financial liabilities										
CVA liability amounts	-	(1,053,843)	1,845,269	(164,343)	(627,083)	-	-	-	-	-
Acquisition of power (CVA - supply)	-	(910,307)	1,467,650	(150,578)	(406,765)	-	-	-	-	-
Cost of power from Itaipu	-	(101,955)	56,340	(11,414)	57,029	-	-	-	-	-
Proinfa	-	(18,210)	25,165	(1,571)	(5,384)	-	-	-	-	-
Transport on national grid	-	-	27,648	-	(27,648)	-	-	-	-	-
Transport of Itaipu supply	-	-	167	-	(167)	-	-	-	-	-
ESS	-	-	266,165	(4,760)	(261,405)	-	-	-	-	-
CDE	-	(23,371)	2,134	3,980	17,257	-	-	-	-	-
Other sector financial liabilities	-	(540,957)	568,958	(25,857)	(2,144)	-	-	-	-	-
Neutrality of Portion A	-	(33,115)	65,828	(2,186)	(30,527)	-	-	-	-	-
Tariff repayments	-	(71,325)	64,093	(1,896)	9,128	-	-	-	-	-
Other	-	(436,517)	439,037	(21,775)	19,255	-	-	-	-	-
Total, sector financial liabilities	-	(1,594,800)	2,414,227	(190,200)	(629,227)	-	-	-	-	-
Total, sector net financial assets and liabilities	805,571	418,085	(41,591)	43,372	(5,004)	1,220,433	(12,884)	1,233,317	698,166	522,267

The calculations made are in line with the regulations in force. If the concession is terminated, for any reason, the remaining balances of these assets or liabilities that have not been passed through to the tariff are to be included in the basis for compensation at the end of the concession.

The Annual Tariff Adjustment

On May 10, 2024 Aneel ratified the result of the Annual Tariff Adjustment of Cemig D, to be in effect up to May 27, 2025, with average effect perceived by consumers of 7.32%. The components included average increases of: 8.63% for high-voltage consumers, and 6.72% for consumers connected at low voltage. For residential consumers connected at low voltage, the average increase was 6.70%.

Voltage level	Average effect on consumers
High and medium voltage - Group A	8.63%
Low voltage - Group B	6.72%
Average adjustment	7.32%

This result reflects: (i) upward adjustment in the cost items of Portions A and B, calculated as specified by the Tariff Regulation Procedures (PRORET), for the formation of the revenue applied for; (ii) inclusion of the financial components calculated in the current tariff adjustment for offsetting over the subsequent 12 months; and (iii) withdrawal of the financial components established in the previous tariff process, which were in force until the date of the current adjustment.

In the composition of the average effect: (i) the variation of the costs of Portion A contributed 0.81%; and (ii) the updating of Portion B was responsible for 1.27%, reflecting, among other factors, the accumulated variation of the IPCA inflation index, of 3.69% in the period from May 2023 to April 2024, while (iii) the financial components accounted for the remaining 5.24%.

11. CONTRACTUAL ASSETS

Changes in concession contract assets are as follows:

Balance on December 31, 2023	3,430,870
Additions	2,939,994
Transfers to financial assets (Note 10a)	(413,295)
Transfers to intangible assets (Note 12)	(1,596,931)
Balance on September 30, 2024	4,360,638

Among the additions made from January to September 30, 2024, in the amount of R\$2,939,994, is the amount of R\$55,670 (R\$45,052 in the same period of 2023) as financial charges, as presented in note 17. The rate used to determine the amount of borrowing costs that could be capitalized was 10.70%.

The company has not identified any signs of impairment of its contract assets.

The capitalization of financial charges is a non-cash operation and is therefore not reflected in the cash flow statements.

The nature of the additions to contract assets is shown in note 23b. The additions are represented under “Revenue from the construction of distribution infrastructure” in note 22.

12. INTANGIBLE ASSETS

a) Balance composition

	Sep. 30, 2024			Dec. 31, 2023		
	Historic cost	Accumulated amortization	Amount, net	Historic cost	Accumulated amortization	Amount, net
Assets of concession	29,401,989	(12,630,289)	16,771,700	27,525,998	(11,928,214)	15,597,784
(-) ‘Special obligations’ (Note 13)	(6,034,403)	2,190,056	(3,844,347)	(5,690,916)	2,019,803	(3,671,113)
Net concession assets	23,367,586	(10,440,233)	12,927,353	21,835,082	(9,908,411)	11,926,671
Intangible assets in progress	232,959	-	232,959	172,719	-	172,719
Total intangible assets	23,600,545	(10,440,233)	13,160,312	22,007,801	(9,908,411)	12,099,390

b) Changes in intangible assets

Balance on December 31, 2023	12,099,390
Additions	148,753
Disposals	(44,910)
Transfers of contract assets (Note 11)	1,596,931
Amortization	(639,852)
Balance on September 30, 2024	13,160,312

Among the additions made from January to September 2024, there were no changes in financial charges.

The principal annual amortization rates, which take into account the expected useful life of assets, reflect the level of consumption expected from them and are reviewed annually by management, as follows:

Distribution	(%)	Administration	(%)
System cable - below 69 KV	6.67	Software	20.00
System cable - below 69 KV	3.57	Vehicles	14.29
Structure – Posts	3.57	General equipment	6.25
Overhead distribution transformer	4.00	Buildings	3.33
Circuit breaker - up to 69 kV	3.03		
Capacitor bank - up to 69 kV	6.67		
Voltage regulator - up to 69 kV	4.35		
Eletronic meder	7.69		

The average annual and amortization rate of assets linked to the distribution concession is 4.12%, which is represents by activity as follows:

Distribution	Administration
3.92%	15.48%

Under the regulations of the energy segment, property, plant and equipment used in the distribution concession are linked to these services, and cannot be withdrawn, disposed of, assigned or provided in guarantee without the prior express authorization of the Grantor. The nature of the additions to Intangible assets is given in Note 23b. The additions are shown in Distribution infrastructure construction revenue in Note 22.

13. SPECIAL OBLIGATIONS

Obligations linked to the concession representing contributions by outside parties, consumers, the federal government, states and municipalities, among others, in works for supply of electricity, as governed by specific regulations.

These obligations linked to concession break down as follows:

Obligations Linked to the Concession	Sep. 30, 2024	Dec. 31, 2023
Customer Financial Participation (1)	(5,664,515)	(5,283,276)
Participation of the Union, States and Municipalities (2)	(702,701)	(637,219)
Universalization of the Public Electricity Service	(306,080)	(306,080)
Others, Exceeding Demand and Surplus Reactives	(366,628)	(356,225)
Energy Efficiency Program (PEE)	(95,552)	(95,552)
Donations and Grants For Investments in the Service Granted	(4,071)	(4,071)
Research and Development	(12,290)	(12,156)
Financial Update - Special Obligations	(22,743)	(18,513)
(-) Accumulated Amortization	2,190,056	2,019,803
Total	(4,984,524)	(4,693,289)

Allocation	Sep. 30, 2024	Dec. 31, 2023
Infrastructure under construction - Contract Asset	(939,924)	(889,790)
Infrastructure - Intangible in Service (Note 12)	(3,844,347)	(3,671,113)
Infrastructure - Financial Asset	(200,253)	(132,386)
Total	(4,984,524)	(4,693,289)

(1) Contributions by consumers: these are the participation of outside parties in works for supply of electricity, as governed by specific regulations.

(2) The participation of municipalities is the most relevant under the heading Participation of the Union, States and Municipalities (72% of the balance) and, in general, these are works related to the extension and modification of non-universalized distribution networks.

The amortization rate of the linked obligations is the average rate for the activity into which the asset was incorporated. The annual average is 4.12%, which breaks down by activity as follows:

Distribution	Administration
3.92%	15.48%

14. LEASING

a) Right of use assets

Changes in the right of use asset are as follows:

	Real state	Vehicles	Total
Balance on December 31, 2023	148,367	111,280	259,647
Disposals (ended contracts)	(3,673)	-	(3,673)
Addition	6,264	-	6,264
Amortization (1)	(6,939)	(24,088)	(31,027)
Remeasurement (2)	3,341	12,397	15,738
Balance on September 30, 2024	147,360	99,589	246,949

- (1) The amortization of the right of use recognized in the income statement is net of the use of PIS/Pasep and Cofins credits on rental payments, in the amount of R\$470 from January to September 2024 (R\$275 in the same period of 2023); the weighted average annual amortization rate is 6.38% for Real Estate and 30.81% for Vehicles.
- (2) The Company has identified events giving rise to revaluation and modifications of their principal contracts. The leasing liabilities are restated with adjustment to the asset of Right of Use.

b) Leasing liabilities

The changes in the lease liabilities are as follows:

Balance on December 31, 2023	286,529
Addition	6,264
Disposals (ended contracts)	(4,240)
Interest incurred (1)	15,954
Leasing paid	(40,929)
Interest in leasing contracts paid	(1,323)
Remeasurement (2)	15,738
Balance on September 30, 2024	277,993
Current liabilities	54,111
Non-current liabilities	223,882

- (1) Financial expenses recognized in the Income Statement are net of incorporation of the credits for PIS/Pasep and Cofins taxes on payments of rentals, in the amounts of R\$584 from January to September 2024 (R\$373 in the same period of 2023).
- (2) The Company has identified events which lead to re-assessment and modifications of its principal contracts: in these cases the leasing liability is remeasured with an adjustment, in Assets, to the Right of use.

The additions, write-offs and remeasurements of leases are non-cash transactions and are therefore not reflected in the cash flow statements. Transactions involving related parties are presented in note 25.

The potential right to recovery of PIS/Pasep and Cofins taxes embedded in the leasing consideration, according to the periods specified for payment, is as follows:

Cash flow	Nominal	Adjusted to present value
Consideration for the leasing	419,072	277,993
Potential PIS/Pasep and Cofins	27,428	15,454

The cash flows of the lease contracts are mostly adjusted annually by the IPCA. The maturity analysis of lease liabilities is presented below:

Maturity of lease contracts	
2024	13,993
2025	55,958
2026	55,717
2027	45,533
2028	16,011
2029 to 2049	231,860
Undiscounted values	419,072
Embedded interest	(141,079)
Lease liabilities	277,993

15. SUPPLIERS

	Sep. 30, 2024	Dec. 31, 2023
Energy on spot market - CCEE (1)	380,649	128,122
Charges for use of energy network	245,808	242,661
Energy purchased for resale	703,117	746,018
Itaipu Binacional	207,274	239,780
Materials and services (1)	675,052	667,868
	2,211,900	2,024,449

- (1) There was an increase in the expense related to hydrological risk, due to low hydrology, which affected availability contracts, in a scenario of higher spot price and lower GSF.
- (2) Includes an amount of R\$8,281 related to debtor risk transactions.

The Company's exposure to exchange rate and liquidity risks related to suppliers is given in Note 26 to these interim financial information.

16. TAXES PAYABLE AND AMOUNTS TO BE REFUNDED TO CUSTOMERS

	Sep. 30, 2024	Dec. 31, 2023
Taxes and contributions		
Current		
ICMS	90,801	63,813
Cofins	68,923	92,459
PIS/Pasep	14,870	19,989
INSS	35,387	35,021
ISSQN	22,579	18,112
Others	44,238	39,061
	276,798	268,455
Amounts to be refunded to customers		
Current		
PIS/Pasep and Cofins	175,023	512,852
ICMS (1)	340,800	340,800
	515,823	853,652
Non-current		
PIS/Pasep and Cofins	22,075	501,159
	537,898	1,354,811
	814,696	1,623,266

Amounts to be restituted to consumers

The movement of the amounts to be refunded to consumers is as follows:

Balance on December 31, 2023	1,354,811
Refunds to consumers	(512,852)
Reversal of amounts to be refunded to consumers	(410,626)
Financial update - Selic	54,286
Other debts to be refunded	52,278
Balance on September 30, 2024	537,897

In May 2024, R\$ 410,626 was written down from the total of 'Amounts to be repaid to consumers' as a result of the legal action, with counterpart in Finance income (expenses). That balance was being repaid to consumers through the tariff reviews. This write-down arises because the estimated amount of financial updating that had been posted by Cemig D for this liability was higher than under the criterion finally used by Aneel. These criteria were only finally known at completion of the return of the amounts in the last Annual Tariff Adjustment, on May 28, 2024. The criterion adopted by Aneel to update the liability used a procedure similar to that adopted to update the 'Other financial components' in the Tariff Adjustment calculation.

17. LOANS AND DEBENTURES

Financing source	Sep. 30, 2024						Dec. 31, 2023
	Principal maturity	Annual financial cost %	Currency	Current	Non-current	Total	Total
BRAZILIAN CURRENCY							
Debentures - 3th Issue - 3rd Series (1)	2025	IPCA + 5.10%	R\$	324,966	-	324,966	634,988
Debentures - 7th Issue - 1st Series (1)	2024	CDI + 0.454%	R\$	-	-	-	271,109
Debentures - 7th Issue - 2nd Series (1)	2026	IPCA + 4.10%	R\$	1,031,034	1,006,809	2,037,843	1,948,110
Debentures - 8th Issue - 1st Series (1)	2027	CDI + 1.35%	R\$	17,034	500,000	517,034	502,212
Debentures - 8th Issue - 2nd Series (1)	2029	IPCA + 6.10%	R\$	9,817	547,398	557,215	530,068
Debentures - 9th Issue - Single Series (1)	2026	CDI + 2.05%	R\$	1,094,062	1,000,000	2,094,062	2,032,032
Debentures - 10th Issue - 1st Series (1)	2029	CDI + 0.80%	R\$	5,493	400,000	405,493	-
Debentures - 10th Issue - 2nd Series (1)	2034	IPCA + 6.15%	R\$	12,421	1,633,560	1,645,981	-
Debentures - 11th Issue - 1st Series (1)	2031	CDI + 0.55%	R\$	423	1,000,000	1,000,423	-
Debentures - 11th Issue - 2nd Series (1)	2036	6.58% do IPCA	R\$	380	1,504,364	1,504,744	-
(-) Discount on the issuance of debentures (2)				(2,959)	(3,213)	(6,172)	(8,692)
(-) Transaction costs				(4,332)	(125,583)	(129,915)	(22,205)
Total				2,488,339	7,463,335	9,951,674	5,887,622

- (1) Nominal, unsecured, book-entry debentures not convertible into shares, with no renegotiation clauses;
 (2) Discount on the 7th and 8th issue of debentures fully allocated to the 2nd series.

10th debenture issue

On March 13, 2024, the Company announced to the market the start of the public offering of two million simple debentures, not convertible into shares, of the unsecured type, with an additional fiduciary guarantee, in up to 2 series, of the 10th issue of debentures, with a nominal unit value of one thousand reais, totaling two billion reais, to be carried out under the terms of CVM regulations.

On March 15, 2024, the Company concluded the financial settlement of the 10th issue of debentures in two series, which are guaranteed by Cemig. Two million debentures were issued, characterized as “ESG bonds for the use of sustainable resources”, for a total amount of two billion reais, subscribed as follows:

Serie	Quantity	Amount	Fee	Term	Amortization
1st	400,000	R\$400,000,000.00	CDI + 0.80%	5 years	48th and 60th months
2st	1,600,000	R\$1,600,000,000.00	IPCA + 6.1469%	10 years	96th, 108th and 120th months

Cemig D’s net proceeds from the issue will be allocated to replenishment of its cash position, including, but not limited to, operations, and reimbursement of prior investments, costs and expenses in projects involving social and environmental issues.

Financing source	Entry Date	Due Date Principal	Financial charges	Amount
BRAZILIAN CURRENCY				
Debentures - 10th Issue - 1st Series	March, 2024	2029	CDI + 0.80%	400,000
Debentures - 10th Issue - 2nd Series	March, 2024	2034	IPCA + 6.1469%	1,600,000
(-) Transaction costs				(53,698)
Total funding raised				1,946,302

11th debenture issue

On September 24, 2024 the Company published notice to the market of the start of public offering of its 11th debenture issue: two million five hundred thousand unsecured non-convertible debentures with additional surety, in up to two series, with nominal unit value of one thousand Reais, comprising total value of two billion five hundred million Reais, for distribution in accordance with CVM regulations.

On September 27, 2024, the Company concluded financial settlement of its 11th debenture issue, in two series, with surety guarantee from Cemig. Two million five hundred thousand debentures were issued, characterized as “sustainable ESG debentures”, with total value of two billion five hundred million Reais, which were subscribed as follows:

Serie	Quantity	Amount	Fee	Term	Amortization
1st	1,000,000	R\$1,000,000,000.00	CDI + 0.55%	7 years	72th and 84th months
2st	1,500,000	R\$1,500,000,000.00	IPCA + 6.5769%	12 years	132th and 144th months

The net funds obtained by Cemig D from this issue will be used to replenish the company's cash flow, including, but not limited to, its operations and the reimbursement of investments, costs and expenses it has made, including projects involving social and environmental issues.

Financing source	Entry Date	Due Date Principal	Financial charges	Amount
BRAZILIAN CURRENCY				
Debentures - 11th Issue - 1st Series	September, 2024	2031	CDI + 0.55%	1,000,000
Debentures - 11th Issue - 2nd Series	September, 2024	2036	IPCA + 6.5769%	1,500,000
(-) Transaction costs				(63,575)
Total funding raised				2,436,425

The company's debt has an average repayment term of 5.3 years. The breakdown of debentures by index, with the respective amortization, is as follows:

	2024	2025	2026	2027	2028	2029 onwards	Total
Indexers							
IPCA (1)	56,884	1,321,734	1,006,809	-	273,699	3,411,623	6,070,749
CDI (2)	117,012	1,000,000	1,000,000	500,000	200,000	1,200,000	4,017,012
Total by Indexers	173,896	2,321,734	2,006,809	500,000	473,699	4,611,623	10,087,761
(-) Transaction costs	(32)	(4,300)	(4,266)	(585)	(8,953)	(111,779)	(129,915)
(-) Discount	-	(2,959)	(2,959)	-	(127)	(127)	(6,172)
Total geral	173,864	2,314,475	1,999,584	499,415	464,619	4,499,717	9,951,674

(1) Expanded National Customer Price (IPCA) Index;

(2) CDI: Interbank Rate for Certificates of Deposit.

The variations in the indexers used for inflation correction of loans in the periods presented were as follows:

Indexer	Accumulated change on Sep. 30, 2024 (%)	Accumulated change on Sep. 30, 2023 (%)
IPCA	3.31	3.50
CDI	7.94	9.92

Indexer	Accumulated change Jul. to Sep. 2024 (%)	Accumulated change Jul. to Sep. 2023 (%)
IPCA	0.80	0.61
CDI	2.59	3.22

Changes in loans and debentures are as follows:

Balance on December 31, 2023	5,887,622
Debentures obtained	4,500,000
Transaction costs	(117,273)
Net borrowings	4,382,727
Monetary variation	137,153
Financial charges provisioned	423,113
Amortization of transaction cost	9,561
Financial charges paid	(312,586)
Amortization of financing	(575,916)
Balance on September 30, 2024	9,951,674

Borrowing costs, capitalized

Costs of loans directly related to acquisition, construction or production of an asset, that necessarily requires a substantial time to be concluded for the purpose of use or sale are capitalized as part of the cost of the corresponding asset. All other costs of loans are recorded in Expenses in the period in which they are incurred. Borrowing costs include interest and other costs incurred by the Company in relation to loans and debentures.

The Company transferred to intangible assets and to concession contract assets the costs of loans linked to construction in progress, as follows:

	Jan to Sep/2024	Jan to Sep/2023	Jul to Sep/2024	Jul to Sep/2023
Costs of loans and debentures	423,113	318,873	147,528	145,989
Financing costs on intangible assets and contract assets (1) (Note 11)	(55,670)	(45,052)	(17,989)	(20,085)
Net effect in Profit or loss	367,443	273,821	129,539	125,904

(1) The average capitalization rate was 10.70% p.a. on September 30, 2024 (12.12% p.a. on September 30, 2023).

The amounts of the capitalized borrowing costs have been excluded from the statement of cash flows, in the additions to cash flow of investment activities, as they do not represent an outflow of cash for acquisition of the related asset.

Guarantees

The guarantees of the debt balance on loans, on September 30, 2024, were as follows:

Surety and receivables	2,030,148
Promissory notes and Sureties	324,923
Guarantee	7,596,603
TOTAL	9,951,674

Restrictive covenants

There are early maturity clauses for cross-default in the event of non-payment by the Company, of any pecuniary obligation with individual or aggregate value greater than R\$50 million (“cross default”).

The Company has contracts with financial and non-financial covenants. This table shows the financial covenants:

Security	Covenant	Ratio required Cemig D- Issuer	Ratio required Cemig (guarantor)	Compliance required
7 th , 8 th and 9 th debenture issue (1)	Net debt / (Ebitda adjusted) (2)	The following or less: 3.5	Ratio to be the following, or less: 3.0	Half-yearly and annual
10 th Debentures Issue Cemig D	Net debt/EBITDA	The following or less: 3.5 from Jun. 30 th , 2024 to Jun. 30 th , 2029 4.0 from Jun. 30 th , 2029 onwards	The following or less: 3.0 by Jun. 30 th , 2026 3.5 from Jul. 1 st , 2026 to Jun. 30 th , 2029 4.0 from Jun. 30 th , 2029 onwards	Semi-annual and annual
11 th Debentures Issue Cemig D	Net debt/EBITDA	The following or less: 3.5 from Dec. 31 st , 2024 to Jun. 30 th , 2029 4.0 from Jun. 30 th , 2029 onwards	The following or less: 3.0 by Jun. 30 th , 2026 3.5 from Jul. 1 st , 2026 to Jun. 30 th , 2029 4.0 from Jun. 30 th , 2029 onwards	Semi-annual and annual

- (1) Non-compliance with financial covenants leads to early maturity, creating immediate demandability of payment by the Company of the Nominal Unit Value or the Updated Nominal Unit Value (as the case may be) of the debentures, plus any other charges due, without the need for advice, notification or any action through the courts or otherwise.
- (2) Adjusted Ebitda corresponds to earnings before interest, income taxes and social contribution on net income, depreciation and amortization, calculated from which non-operating income, any credits and non-cash gains that increase extraordinary net income are subtracted, to the extent that they are non-recurring, and any cash payments made on a consolidated basis during such period in respect of non-cash charges that were added back in the determination of Ebitda in any prior period, and increased by non-cash expenses and non-cash charges, to the extent that they are non-recurring.

Management monitors this index on an ongoing basis.

18. REGULATORY CHARGES AND COSTS

	Sep. 30, 2024	Dec. 31, 2023
Liabilities		
Energy Efficiency Program (EEP) (1)	217,504	187,177
Research and development (R&D) (a)	130,817	126,468
Energy System Expansion Research (a)	3,634	3,468
National Scientific and Technological Development Fund (a)	7,551	7,219
Energy Development Account (CDE) (3)	14,212	66,818
CDE on R&D (2)	2,265	2,166
CDE on PEE (2)	4,531	7,785
Global Reversion Reserve (RGR)	24,545	24,545
Emergency capacity charge	26,325	26,325
Aneel inspection charge	2,406	2,199
Customer charges - Tariff flags	-	16
	433,790	454,186
Current liabilities	244,495	373,039
Non-current liabilities	189,295	81,147

- (1) The Energy Efficiency Program (EPE) aims to promote the efficient use of electricity in all sectors of the economy. For this purpose, holders of electricity distribution concessions and permissions are required to apply an amount of their net revenue each year in research and development in relation to the electricity sector;
- (2) Refers to the amount transferred from the R&D account, which will be paid as CDE over R&D, in accordance with Aneel Dispatch 904 of March 30, 2021;
- (3) Charging of the 'CDE Covid Account' began in May 2021, as ratified by Dispatch 939 of April 5, 2021, under Normative Resolution 885 of June 23, 2020.

a) Research & Development and innovation

The Company is required to allocate 1% of its regulatory net operational revenue for research and development projects in the electricity sector. The movement of the related balances follows below.

	Balance at December 31, 2023	Additions	Collection	Investment	Monetary adjustment (Selic)	Balance at September 30, 2024
National Scientific and Technological Development Fund (a)	7,219	20,514	(20,182)	-	-	7,551
Energy System Expansion Research (a)	3,468	10,257	(10,091)	-	-	3,634
Research and Development (R&D)	126,468	21,895	-	(27,207)	9,661	130,817

	Balance at December 31, 2022	Additions	Collection	Investment	Monetary adjustment (Selic)	Balance at December 31, 2023
National Scientific and Technological Development Fund	6,735	49,459	(48,975)	-	-	7,219
Energy System Expansion Research	3,226	24,729	(24,487)	-	-	3,468
Research and Development (R&D)	112,458	27,087	-	(27,307)	14,230	126,468

19. POST-EMPLOYMENT OBLIGATIONS

	Pension plans and retirement supplement plans	Health Plan	Dental Plan	Total
Net liabilities at December 31, 2023	1,394,720	2,177,881	38,482	3,611,083
Expense recognized in statement of income	95,071	146,303	2,579	243,953
Contributions paid	(144,928)	(99,190)	(1,908)	(246,026)
Net liabilities at September 30, 2024	1,344,863	2,224,994	39,153	3,609,010
			Sep. 30, 2024	Dec. 31, 2023
Current liabilities			158,200	231,390
Non-current liabilities			3,450,810	3,379,693

The amounts recorded in the expense recognized from January to September 2024, refer to the installments of costs with post-employment obligation, in the amount of R\$241,663 (R\$291,606 in the same period of 2023), plus the charges and monetary variation of the debt agreed with Forluz, in the amount of R\$2,290 from January to September 2024 (R\$12,453 in the same period of 2023).

20. PROVISIONS

	Dec. 31, 2023	Adições	Reversões	Liquidações	Sep. 30, 2024
Labor	319,378	104,002	-	(73,617)	349,763
Civil					
Customer relations	42,076	68,697	(7)	(55,307)	55,459
Other civil actions	37,688	16,704	(406)	(16,704)	37,282
	79,764	85,401	(413)	(72,011)	92,741
Tax	1,033,127	21,171	(517,772)	(93)	536,433
Regulatory	36,600	1,477	-	(1,289)	36,788
Others	11,314	26,479	(3,572)	(11,266)	22,955
Total	1,480,183	238,530	(521,757)	(158,276)	1,038,680

There are legal actions for which probability of loss is considered 'possible', based on the assessment of the Company's management, supported by the opinion of its legal advisors, who have assessed the chances of success in these actions as 'possible'. As a result no provision has been made for these actions. They are:

Possible losses	Sep. 30, 2024	Dec. 31, 2023
Labor	894,528	1,145,327
Civil		
Customer relations	577,781	306,055
Other civil actions	498,266	486,699
	1,076,047	792,754
Tax	2,058,199	1,373,073
Regulatory	786,948	684,929
Others	1,134,644	1,116,568
Total	5,950,366	5,112,651

The Company management, in view of the extended period and the Brazilian judiciary, tax and regulatory systems, believes that it is not practical to provide information that would be useful to the users of this interim financial information in relation to the timing of any cash outflows, or any possibility of reimbursements. It is expected that most of the provisioned amounts will be paid out in periods of more than 12 months.

The Company believes that any disbursements in excess of the amounts provisioned, when the respective claims are completed, will not significantly affect the Company and its subsidiaries' result of operations or financial position.

The main provisions and contingent liabilities are detailed in note 23 to the financial statements for the year ended December 31, 2023. For the period ending September 30, 2024, except for the information indicated below, there were no significant changes in the progress of legal actions nor in the amounts provisioned.

Labor claims:

The additions to provisions for employment-law actions are mainly due to revisions to calculations by expert witnesses made in the course of proceedings on certain collective actions – after the list of items to be substituted was finalized.

Tax claims:

Social security contributions are payable on payments of profit sharing

In May 2024 the 4th Federal Court published a first-instance decision in favor of the Company, on the merits, in an application to annul execution of a tax judgment in one of the legal actions relating to whether social security contributions are payable on payments of profit sharing. This judgment ordered cancellation of the tax claim and extinction of the tax execution. Due to the material scale of the amount involved in this case, the Company considered this event as a legally sufficient indication for reassessing the chance of financial loss in the legal actions that have received favorable judgments at first instance, from 'probable' to 'possible'. This resulted in a reversal of provisions totaling R\$ 513,331 at June 30, 2024. For the other cases related to social security contributions on profit shares, the assessments of the chance of financial loss were maintained as 'probable', and thus the related provisions were also maintained.

Civil claims:

Provision of energy supply services

In May 2024 a class action (Ação Civil Pública) was filed jointly by the State and Federal Public Attorneys, against the Company and Aneel, requiring, for the municipality of Uberlândia, adjustment of consumer electricity supply service to the standards established by the legal system; avoidance of blackouts and oscillations in supply; in-person presence in supervision of transmission and distribution of electricity; and compensation for collective pain and suffering (danos morais), in the amount of R\$ 214,554, on September 30, 2024. The chance of financial loss in this action has been assessed as 'possible'.

Customer relation

The additional provision for consumer-related actions mainly reflects provision of R\$ 15,400 for the agreement with the adversary party after publication of a judgment against the company, deciding that amounts paid must be returned.

21. EQUITY AND REMUNERATION TO SHAREHOLDER

a) Share Capital

On September 30, 2024 and on December 31, 2023, the Company's issued and outstanding share capital is R\$6,284,312, represented by 2,359,113,452 nominal common shares, fully subscribed, without nominal value, wholly owned by Cemig (Companhia Energética de Minas Gerais).

The Company's share capital may be increased by up to a limit of 10% (ten percent) of the share capital set in the by-laws, without need for change in the by-laws and upon decision of the Board of Directors, having previously heard statement of opinion by the Fiscal Council.

b) Earnings per share

Earnings per share were calculated based on the weighted average number of the Company's ordinary shares outstanding in each of the periods mentioned, as follows:

	Jan to Sep/2024	Jan to Sep/2023
Total number of shares	2,359,113,452	2,359,113,452
Net income (loss) for the period	1,754,497	1,210,896
Basic and diluted earnings (losses) per common share (R\$)	0.74	0.51

	Jul to Sep/2024	Jul to Sep/2023
Total number of shares	2,359,113,452	2,359,113,452
Net income (loss) for the period	371,723	475,927
Basic and diluted earnings (losses) per common share (R\$)	0.16	0.20

The Company does not have any dilutive instruments. Hence its diluted earnings per share is the same as its basic earnings per share.

c) Remuneration to stockholders

The Executive Board, with the authorization of the Board of Directors, approved the declaration of Interest on Shareholders' Equity - JCP in the total amount of R\$526,491, according to the amounts and dates below, to be paid in two equal installments, the first by June 30, 2025 and the second by December 30, 2025.

Declaration	Amount	Income tax retained (1)
March 21, 2024	161,609	24,241
June 21, 2024	170,278	25,542
September 23, 2024	194,604	29,191
	526,491	78,974

(1) Under the current legislation, income tax at 15% is withheld at source.

The Executive Board is responsible for determining the locations and processes of payment, and posting the amounts of Interest on Equity against the mandatory dividend for the 2024 business year, in a proposal to be submitted to the General Meeting of Stockholders. Under the tax legislation, the amount of income tax withheld at source is not taken into account when imputing the declared amounts of Interest on Equity against the minimum mandatory dividend; and is calculated at 15%.

The tax benefits arising from the payments totaled R\$78,974. This is recognized in the income statement for 2024.

22. NET REVENUE

The revenue of the Company is as follows:

	Jan to Sep/2024	Jan to Sep/2023
Revenue from supply of energy - captive customers, in Cemig's concession area (a)	17,629,697	15,309,394
Reimbursement of PIS/Pasep and Cofins over ICMS credits to customers- realization (*)	512,852	1,569,255
Revenue from use of the energy distribution systems (TUSD) - free customers	3,783,366	3,247,142
Sector financial assets and liabilities, net (1)	376,495	(63,572)
Distribution construction revenue (Notes 11 and 12)	3,088,747	2,547,586
Adjustment to expectation of cash flow from financial assets of distribution concession (Note 10)	69,663	127,152
Fine for violation of service continuity indicator	(112,174)	(92,859)
Mechanism for the sale of surplus	-	(3,766)
Other operating revenues (b)	1,907,509	1,549,069
Taxes and charges reported as deductions from revenue (c)	(8,200,614)	(7,268,311)
	19,055,541	16,921,090

	Jul to Sep/2024	Jul to Sep/2023
Revenue from supply of energy - captive customers, in Cemig's concession area (a)	6,021,070	5,489,766
Reimbursement of PIS/Pasep and Cofins over ICMS credits to customers- realization (*)	-	311,748
Revenue from use of the energy distribution systems (TUSD) - free customers	1,343,687	1,133,966
Sector financial assets and liabilities, net (1)	357,377	80,237
Distribution construction revenue (Notes 11 and 12)	1,151,083	1,030,177
Adjustment to expectation of cash flow from financial assets of distribution concession (Note 10)	16,454	49,577
Fine for violation of service continuity indicator	(29,163)	(21,480)
Other operating revenues (b)	638,185	553,437
Taxes and charges reported as deductions from revenue (c)	(2,740,229)	(2,632,732)
	6,758,464	5,994,696

(*) For more information, see Note 16 of these financial statements.

(1) This amount derives from the total additions and amortizations in note 10b.

a) Revenue from supply of energy

This table shows supply of energy by type of customer:

	MWh (1)		R\$	
	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Residential	10,670,475	9,615,377	9,316,728	7,624,882
Industrial	1,043,311	1,175,992	853,109	874,053
Commercial, services and others	4,767,658	4,593,230	3,870,387	3,628,529
Rural	2,701,748	2,489,664	1,848,451	1,586,933
Public authorities	764,746	688,823	674,776	542,041
Public lighting	735,024	801,140	404,031	363,918
Public services	716,805	786,312	543,633	535,589
Subtotal	21,399,767	20,150,538	17,511,115	15,155,945
Own consumption	22,661	21,698	-	-
Wholesale supply to other concession holders (2)	-	-	204,752	124,521
Unbilled revenue	-	-	(86,170)	28,928
Total	21,422,428	20,172,236	17,629,697	15,309,394

	MWh (1)		R\$	
	Jul to Sep/2024	Jul to Sep/2023	Jul to Sep/2024	Jul to Sep/2023
Residential	3,449,635	3,163,575	3,123,510	2,698,431
Industrial	346,071	384,192	291,831	315,361
Commercial, services and others	1,504,015	1,484,316	1,269,369	1,186,019
Rural	1,074,936	992,993	726,456	660,625
Public authorities	235,603	218,980	219,435	190,624
Public lighting	242,334	263,650	141,116	120,576
Public services	230,985	257,850	183,657	203,362
Subtotal	7,083,579	6,765,556	5,955,374	5,374,998
Own consumption	6,763	6,783	-	-
Wholesale supply to other concession holders (2)	-	-	160,802	47,805
Unbilled revenue	-	-	(95,106)	66,963
Total	7,090,342	6,772,339	6,021,070	5,489,766

(1) Data not reviewed by independent auditors.

(2) Refers to Sale Contracts in the Regulated Market (CCEARs: Contratos de Comercialização de Energia no Ambiente Regulado) through the Surplus and Deficits Offsetting Mechanism (MSCD: Mecanismo de Compensação de Sobras e Défcits).

b) Other operating revenues

	Jan to Sep/2024	Jan to Sep/2023
Charged service	13,531	15,611
Other services	24,486	22,824
Low income subsidies	337,564	295,523
Subsidy SCEE (1)	15,257	80,407
Tariff flag subsidy	66,762	57,782
CDE subsidy to fund tariff discounts (2)	962,117	727,640
Other grants (2)	104,266	50,955
Rental and leasing	378,102	289,866
Others	5,424	8,461
	1,907,509	1,549,069

	Jul to Sep/2024	Jul to Sep/2023
Charged service	4,570	5,491
Other services	8,789	11,280
Low income subsidies	118,947	108,200
Subsidy SCEE (1)	(29,441)	48,244
Tariff flag subsidy	28,891	20,908
CDE subsidy to fund tariff discounts (2)	372,366	256,131
Other grants (3)	(2)	(5)
Rental and leasing	131,348	99,525
Others	2,717	3,663
	638,185	553,437

(1) Revenue under the Electricity Offsetting System (Sistema de Compensação de Energia Elétrica - SCEE), governing offsetting for distributed generation, released by Aneel in the 2023 Tariff Review.

(2) The variation stems from Cemig D's Annual Tariff Readjustment.

- (3) This is revenue arising from subsidies applying to tariffs paid by users of distribution service, it includes tariff subsidies applying to tariffs paid by or relating to revenue recognizing subsidies related to the Program to Encourage Voluntary Reduction of Electricity Consumption.

c) Deductions on revenue

	Jan to Sep/2024	Jan to Sep/2023
Taxes on revenue		
ICMS	3,381,101	2,679,110
PIS/Pasep	327,902	299,711
Cofins	1,510,337	1,380,489
ISSQN	1,156	1,097
	5,220,496	4,360,407
Charges to the customer		
Energy Efficiency Program (PEE)	59,428	32,951
Energy Development Account (CDE)	2,802,900	2,747,972
Research and Development (R&D)	21,895	27,210
National Scientific and Technological Development Fund (FNDCT)	31,278	38,871
Energy System Expansion Research (EPE of MME)	15,639	19,435
CDE on R&D	9,383	11,661
CDE on PEE	18,767	10,405
Energy Services Inspection Charge	20,828	19,399
	2,980,118	2,907,904
	8,200,614	7,268,311

	Jul to Sep/2024	Jul to Sep/2023
Taxes on revenue		
ICMS	1,155,147	1,055,422
PIS/Pasep	113,119	103,481
Cofins	521,034	476,644
ISSQN	410	515
	1,789,710	1,636,062
Charges to the customer		
Energy Efficiency Program (PEE)	20,863	15,437
Energy Development Account (CDE)	888,396	941,716
Research and Development (R&D)	7,687	7,853
National Scientific and Technological Development Fund (FNDCT)	10,981	11,218
Energy System Expansion Research (EPE of MME)	5,490	5,609
CDE on R&D	3,294	3,365
CDE on PEE	6,589	4,874
Energy Services Inspection Charge	7,219	6,598
	950,519	996,670
	2,740,229	2,632,732

23. OPERATING COSTS AND EXPENSES

a) Cost of energy

	Jan to Sep/2024	Jan to Sep/2023
Energy purchased for resale		
Supply from Itaipu Binacional	891,441	896,326
Physical guarantee quota contracts	660,796	697,168
Quotas for Angra I and II nuclear plants	281,199	271,835
Spot market (1)	519,597	252,275
'Bilateral' contracts	374,557	381,419
Energy acquired in Regulated Market auctions	3,308,828	2,957,410
Proinfa Program	345,274	383,683
Distributed generation ('Geração distribuída') (2)	2,199,948	1,661,438
PIS/Pasep and Cofins credits	(559,271)	(510,661)
	8,022,369	6,990,893
Basic Network Usage Charges		
Tariff for transport of Itaipu supply	160,880	145,939
Transmission charges - Basic Grid	1,992,404	1,723,276
Connection Charges	126,251	99,769
Distribution charges	6,669	5,586
System Services Charge (CCEE-ESS)	103,575	14,005
Reserve Energy Charge (CCEE-EER)	469,021	514,281
PIS/Pasep and Cofins credits	(264,439)	(231,514)
	2,594,361	2,271,342
	10,616,730	9,262,235

- (1) In the third quarter of 2024 there was an increase in the cost related to hydrology risk (due to low hydrology); also, settlements of energy were 37% lower than in 3Q23, reflecting the increase in the cost of energy acquired in the spot market.
- (2) The growth of 32.41% mainly reflects the significant increases in: (i) the number of generating facilities (819,558 at the end of September 2024, compared to 685,892 at the end of September 2023); and (ii) the total of energy injected into the network (4,460 GWh in 9M24, vs. 3,279 GWh in 9M23).

	Jul to Sep/2024	Jul to Sep/2023
Energy purchased for resale		
Supply from Itaipu Binacional	318,459	323,440
Physical guarantee quota contracts	217,697	219,654
Quotas for Angra I and II nuclear plants	92,407	92,000
Spot market (1)	350,492	80,826
'Bilateral' contracts	124,309	128,695
Energy acquired in Regulated Market auctions	1,236,203	1,010,691
Proinfa Program	116,080	127,894
Distributed generation ('Geração distribuída') (2)	838,211	551,036
PIS/Pasep and Cofins credits	(215,613)	(173,189)
	3,078,245	2,361,047
Basic Network Usage Charges		
Tariff for transport of Itaipu supply	43,008	61,244
Transmission charges - Basic Grid	647,446	638,121
Connection Charges	48,027	38,447
Distribution charges	2,256	1,831
System Services Charge (CCEE-ESS)	60,484	5,238
Reserve Energy Charge (CCEE-EER)	156,436	146,869
PIS/Pasep and Cofins credits	(88,583)	(82,487)
	869,074	809,263
	3,947,319	3,170,310

- (1) In 3Q24 there was an increase in the cost related to hydrology risk (due to low hydrology); also, the balance of energy settled was 37% lower than in 3Q23, reflecting the increase in the cost of energy acquired in the spot market.
- (2) The growth of 52.12% mainly reflects the significant increases in (i) the number of generating plants (285,684 at September 30, 2024 compared to 240,280 at the end of 3Q23) and (ii) the total of energy injected into the system (1,535 GWh in 3Q24, vs. 1,163 GWh in 3Q23).

b) Construction infrastructure costs

	Jan to Sep/2024	Jan to Sep/2023
Personnel	116,584	98,171
Materials	1,485,797	1,361,261
Outsourced services	1,322,339	974,974
Financial charges	55,670	45,052
Leasing and Rentals	5,096	4,183
Taxes and charges	1,747	761
Easement acquisition	92,318	52,757
Others	9,196	10,427
	3,088,747	2,547,586

	Jul to Sep/2024	Jul to Sep/2023
Personnel	34,298	36,235
Materials	570,189	527,118
Outsourced services	479,527	405,123
Financial charges	20,410	20,085
Leasing and Rentals	2,255	1,536
Taxes and charges	672	115
Easement acquisition	41,431	37,999
Others	2,301	1,966
	1,151,083	1,030,177

The increase in construction cost is basically due to the increase in the number of works, due to the Distribution Development Plan (PDD), mainly in distribution networks.

c) Other operating costs and expenses

	Operating costs		ECL		General and administrative expenses		Other operating expenses		Total	
	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Personnel	539,641	471,388	-	-	176,289	174,534	-	-	715,930	645,922
Employees' and managers' income sharing	60,239	-	-	-	18,357	-	-	77,614	78,596	77,614
Post-employment obligations	9,009	-	-	-	2,943	-	229,711	291,606	241,663	291,606
Materials	64,095	57,311	-	-	11,240	14,456	-	-	75,335	71,767
Outsourced services (C.1)	1,142,753	1,041,124	-	-	136,558	126,847	-	-	1,279,311	1,167,971
Depreciation and amortization (Note 12b)	624,470	558,759	-	-	15,382	11,111	-	-	639,852	569,870
Amortization of Right of use - lease (note 14)	30,557	26,503	-	-	-	-	-	-	30,557	26,503
Provisions (Reversal) (1)	(283,227)	209,054	-	-	-	-	-	-	(283,227)	209,054
Expected credit losses of accounts receivable (2)	-	-	90,268	69,813	-	-	28,104	10,719	118,372	80,532
Other operation costs and expenses (C.2)	7,814	12,858	-	-	48,445	38,785	218,693	216,161	274,952	267,804
	2,195,351	2,376,997	90,268	69,813	409,214	365,733	476,508	596,100	3,171,341	3,408,643

	Operating costs		ECL		General and administrative expenses		Other operating expenses		Total	
	Jul to Sep/2024	Jul to Sep/2023	Jul to Sep/2024	Jul to Sep/2023	Jul to Sep/2024	Jul to Sep/2023	Jul to Sep/2024	Jul to Sep/2023	Jul to Sep/2024	Jul to Sep/2023
Personnel	166,869	148,604	-	-	55,745	55,581	-	-	222,614	204,185
Employees' and managers' income sharing	19,986	-	-	-	4,350	-	-	27,486	24,336	27,486
Post-employment obligations	3,003	-	-	-	981	-	77,407	112,323	81,391	112,323
Materials	21,179	18,791	-	-	5,064	2,615	-	-	26,243	21,406
Outsourced services (C.1)	362,362	341,307	-	-	46,566	48,216	-	-	408,928	389,523
Depreciation and amortization (Note 12b)	214,257	191,494	-	-	5,282	4,289	-	-	219,539	195,783
Amortization of Right of use - lease (note 14)	10,558	9,476	-	-	-	-	-	-	10,558	9,476
Provisions	70,334	76,041	-	-	-	-	-	-	70,334	76,041
Expected credit losses of accounts receivable (1)	-	-	(55,187)	40,398	-	-	7,511	745	(47,676)	41,143
Other operation costs and expenses (C.2)	(875)	3,293	-	-	15,468	10,870	85,911	72,351	100,504	86,514
	867,673	789,006	(55,187)	40,398	133,456	121,571	170,829	212,905	1,116,771	1,163,880

- (1) This variation is basically due to the reversal of a tax contingency arising from a decision in favor of the company in the lower court, which ordered the cancellation of the collection and the extinction of the tax execution of a lawsuit related to social security contributions on Profit Sharing (PLR). For more details, see note 20.
- (2) This variation reflects the change, in August 2024, of the time limit for 100% recognition of past due receivables from 24 to 36 months, to give a more precise reflection of the profile of client default losses in practice.

C.1) Outsourced services

	Jan to Sep/2024	Jan to Sep/2023
Meter reading and bill delivery	118,923	120,269
Maintenance and conservation of electrical facilities and equipment	503,379	448,402
Communication	129,737	121,205
Building conservation and cleaning	47,075	41,934
Cleaning of power line pathways	100,985	74,157
Disconnection and reconnection	52,286	63,797
Tree pruning	59,357	40,670
Costs of proceedings	21,221	20,686
Maintenance and conservation of furniture and utensils	3,199	3,754
Information technology	98,610	98,572
Contracted labor	26,355	20,201
Accommodation and meals	13,398	10,559
Security services	10,031	8,815
Costs of printing and legal publications	12,671	11,024
Inspection of customer units	35,117	34,836
Others	46,967	49,090
	1,279,311	1,167,971

	Jul to Sep/2024	Jul to Sep/2023
Meter reading and bill delivery	38,359	40,749
Maintenance and conservation of electrical facilities and equipment	144,123	141,549
Communication	42,416	37,728
Building conservation and cleaning	15,643	14,328
Cleaning of power line pathways	37,751	27,635
Disconnection and reconnection	19,702	25,256
Tree pruning	22,469	15,969
Costs of proceedings	7,199	8,952
Maintenance and conservation of furniture and utensils	1,041	1,096
Information technology	25,975	31,686
Contracted labor	8,962	7,440
Accommodation and meals	4,055	4,011
Security services	3,629	2,953
Costs of printing and legal publications	4,263	3,799
Inspection of customer units	13,443	7,467
Others	19,898	18,905
	408,928	389,523

C.2) Other costs and expenses, net

	Jan to Sep/2024	Jan to Sep/2023
Advertising	8,959	3,927
Own consumption of energy	20,392	15,478
Subsidies and donations	11,807	9,151
CCEE annual charge	2,872	2,629
Insurance	3,169	6,860
Forluz - Administrative running cost	22,298	21,608
Result on decommissioning and disposal of assets (1)	133,038	106,255
Collection agents	43,885	56,524
Taxes and charges	6,469	5,112
Provision (reversal) for recoverable amount	(173)	(15,690)
Aneel penalty	3,003	-
Other expenses, net	19,234	55,950
	274,953	267,804

	Jul to Sep/2024	Jul to Sep/2023
Advertising	3,991	1,424
Own consumption of energy	6,250	5,650
Subsidies and donations	1,355	4,120
CCEE annual charge	946	798
Insurance	1,807	2,260
Forluz - Administrative running cost	7,588	7,388
Result on decommissioning and disposal of assets (1)	62,324	46,600
Collection agents	14,576	18,778
Taxes and charges	1,662	332
Provision for recoverable amount	(173)	-
Other expenses, net	179	(836)
	100,505	86,514

(1) In accordance with the Company's current investment policy, deactivations and sales of assets have increased due to replacement of equipment.

Programmed Voluntary Severance Plan (PDVP)

In May 2024, the Company approved its 2024 PDVP, offering employees acceptance of the plan from May 27 to June 21, 2024. This period was subsequently reopened from June 26 to June 28, 2024, and the final result was acceptance by 357 employees. The program provided for the payment of the same legal severance payments as would apply to 'dismissal without just cause', plus an additional premium, as indemnity.

Spending on the program totaled R\$ 56,468, recognized in Personnel costs and Personnel expenses.

24. FINANCE INCOME AND EXPENSES

	Jan to Sep/2024	Jan to Sep/2023
FINANCE INCOME		
Income from financial investments	59,382	76,544
PIS/Pasep and Cofins charged on finance income	(24,046)	(24,903)
Accruals on energy bills	213,603	201,501
Foreign exchange variations - Itaipu Binacional	-	10,645
Interest	17,853	15,914
Interests of escrow deposits	32,392	34,565
Interest - CVA (Note 10b)	4,323	81,105
Monetary updating on PIS/Pasep and Cofins taxes credits over ICMS (1)	380,909	-
IRPJ credit update on Workers' Food Program (note 8a)	33,178	-
Others	82,903	64,776
	800,497	460,147
FINANCE EXPENSES		
Charges on loans and debentures (Note 17)	(367,443)	(273,821)
Amortization of transaction cost (Note 17)	(9,561)	(3,909)
Forluz - Interest charges - monetary adjustments	(2,290)	(12,453)
Itaipu - exchange adjustments	(19,865)	-
Interest - loans and debentures - monetary adjustments (Note 17)	(137,153)	(109,348)
Interest on PIS/Pasep and Cofins taxes credits over ICMS refundable (1)	-	(100,341)
R&D and PEE - monetary adjustments	(20,864)	(28,100)
Interest on leases - monetary adjustments (Note 14)	(15,166)	(19,682)
Estimated update of distributed generation credits, net (2)	(37,970)	-
Other monetary adjustments	(12,040)	(26,878)
Others	(57,063)	(65,827)
	(679,415)	(640,359)
NET FINANCE INCOME (EXPENSES)	121,082	(180,212)

	Jul to Sep/2024	Jul to Sep/2023
FINANCE INCOME		
Income from financial investments	12,990	45,081
PIS/Pasep and Cofins charged on finance income	(7,757)	(8,602)
Accruals on energy bills	69,945	64,255
Interest	2,576	8,552
Interests of escrow deposits	11,469	13,722
Interest - CVA (Note 10b)	5,251	-
Monetary updating on PIS/Pasep and Cofins taxes credits over ICMS (1)	26	-
IRPJ credit update on Workers' Food Program (note 8a)	535	-
Others	38,781	36,813
	133,816	159,821
FINANCE EXPENSES		
Charges on loans and debentures (Note 17)	(132,266)	(125,904)
Amortization of transaction cost (Note 17)	(3,393)	(1,901)
Forluz - Interest charges - monetary adjustments	-	(1,998)
Itaipu - exchange adjustments	(8,959)	(2,466)
Interest - loans and debentures - monetary adjustments (Note 17)	(37,984)	(24,330)
Interest on PIS/Pasep and Cofins taxes credits over ICMS refundable (1)	-	(32,160)
Interest - CVA (Note 10b)	-	(10,973)
R&D and PEE - monetary adjustments	(7,484)	(8,800)
Interest on leases - monetary adjustments (Note 14)	(4,270)	(6,579)
Other monetary adjustments	(1,988)	(17,476)
Others	(13,068)	(26,663)
	(209,412)	(259,250)
NET FINANCE INCOME (EXPENSES)	(75,596)	(99,429)

- (1) The monetary updating of the tax credits for the court judgment on PIS, Pasep, and Cofins taxes (in which amounts of ICMS tax were excluded from the basis for calculation of these taxes), and the related liability for reimbursement of these credits to consumers, is presented at net value. With the offsetting of the credits, the liability for the reimbursement to consumers became higher than the amount of credits to be offset, generating a negative net item in the comparison of Finance expenses between the two periods. The adjustment to liabilities, in May 2024, of R\$ 410,626, resulted in the Company reporting net finance income. For more information, see Note 16.
- (2) Estimated updating of distributed generation credits to be paid back to consumers, due to the effect of the tariff adjustment, net of the portion corresponding to the estimated 'neutrality financial revenue' on distributed generation credits – totaling R\$ 39,049 (Note 10.b).

25. RELATED PARTY TRANSACTIONS

The main balances and transactions, and the main conditions related to business with related parties of the Company are shown below:

Transactions with energy

ENTITY	ASSETS		LIABILITIES		REVENUES		EXPENSES	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Cemig Geração e Transmissão	192	3,417	10,674	8,862	1,363	1,438	(44,352)	(38,993)
Aliança Geração	-	3,446	-	11,591	32,690	35,878	(75,158)	(95,504)
Norte Energia	-	-	33,377	30,975	-	-	(215,085)	(205,732)
Taesá	-	-	-	-	-	-	(414)	(390)

The transactions in purchase and sale of energy between generators and distributors take place through auctions in the Regulated Market, organized by the federal government. In the Free Market, the transactions are carried out either through auctions, or by direct contracting, under the applicable legislation. Operations in transport of energy, on the other hand, are carried out by the transmission companies, and arise from the centralized operation of the National Grid, executed by the National System Operator (ONS).

Charges

ENTITY	ASSETS		LIABILITIES		REVENUES		EXPENSES	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Connection charges								
Cemig Geração e Transmissão	1,368	-	15,507	12,407	21,808	23,000	(91,655)	(80,579)
Sete Lagoas	-	-	305	295	-	-	(2,014)	-
Taesá	-	-	107	157	-	-	(3,821)	(3,600)
Cemig SIM	-	-	-	-	3,092	-	-	-
Transmission charges								
Cemig Geração e Transmissão	3,150	-	32,192	22,021	-	-	(228,370)	(200,774)
Sete Lagoas	-	-	-	-	-	-	(3,904)	-
Taesá	-	-	7,379	10,848	-	-	(99,647)	(93,874)

Connection charges are financial amounts set and approved by Aneel for use of connection facilities and/or connection points in the transmission system, payable by the accessing party to the connected agent.

Transmission charges are monthly amounts payable by users to holders of transmission concessions for the provision of transmission services, calculated according to the tariffs for use of the transmission system and the contracted amounts, in accordance with regulations set by Aneel.

Customers and traders

ENTITY	ASSETS		LIABILITIES		REVENUES		EXPENSES	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Governo do Estado de Minas Gerais	10,324	45,292	-	-	165,556	133,074	-	-

The “Consumers and Traders” balance that the Company holds with the controlling entity refers to sale of electricity to the government of Minas Gerais State - the price of the supply is that decided by Aneel through a Resolution which decides the Company’s annual tariff adjustment

Cooperation Working Agreement

ENTITY	ASSETS		LIABILITIES		REVENUES		EXPENSES	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Companhia Energética de Minas Gerais	-	7,119	14,028	22,833	-	-	(28,031)	(35,163)
Cemig Geração e Transmissão	-	-	1,853	203	-	-	(15,882)	(134)

Technical Cooperation Working Agreement between Cemig, Cemig D and Cemig GT, instituted by Aneel Dispatch 3,208/2016. Principally includes reimbursement of expenses related to sharing of infrastructure, personnel, transport, telecoms and IT.

Loan with related parties

ENTITY	ASSETS		LIABILITIES		REVENUES		EXPENSES	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Companhia Energética de Minas Gerais	-	-	-	-	-	-	(10,925)	(15,194)
Cemig Geração e Transmissão	-	-	-	-	-	-	(1,416)	-

The loan agreement with Companhia Energética de Minas Gerais involved contracts signed on January 10, 2024, January 25, 2024 and February 9, 2024, with the consent of Aneel, between the Company and its parent company in the amounts of R\$ 150,000, R\$ 200,000 and R\$ 400,000, respectively. The first of these loans was settled on March 15, 2024 and the other two on March 18, 2024, plus interest in the amounts of R\$ 3,195, R\$ 3,276 and R\$ 4,454, respectively, corresponding to interest at 110% of the CDI rate. The loans were guaranteed by a Promissory Note issued by the Company in favor of its controlling stockholder.

The loan agreement with Cemig GT (Cemig Geração e Transmissão) involved a contract signed, on August 13, 2024, with the consent of Aneel, between the Company and Cemig GT in the amount of R\$ 100,000. The loan agreement in question was settled on September 30, 2024, plus interest in the amount of R\$ 1,416, corresponding to the CDI rate plus 0.80%, with the guarantee of a Promissory Note issued by the Company in favor of Cemig GT (Cemig Geração e Transmissão).

Legal proceedings

ENTITY	ASSETS		LIABILITIES		REVENUES		EXPENSES	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Companhia Energética de Minas Gerais	10,900	-	-	-	-	-	-	-

This refers to the agreement signed between the State of Minas Gerais, the Cemig holding company (Companhia Energética de Minas Gerais – Cemig), Alpargatas, Guanhães and Cemig D. On December 21, 2012, the State of Minas Gerais signed Contract 021/2012 for execution of certain works and services in energy infrastructure in the state of Minas Gerais, and contracted Companhia Energética de Minas Gerais for execution of those works.

The works were carried out by Cemig D for the benefit of Alpargatas and Guanhães, without the State of Minas Gerais transferring funds to Cemig within the appropriate time, which resulted in disbursements by Cemig D, executor of the works, and by Guanhães Energia. Cemig D disbursed funds for the completion of the works for the benefit of Alpargatas, and Guanhães disbursed funds for the completion of the works that were for its own benefit.

On June 14, 2024, an Agreement prior to Action was entered into between the parties involved, in which the State undertook to pay R\$32 million to Cemig in 36 installments starting in July 2024, in the amount of R\$900 in May 2024. As part of the agreement Cemig

undertook to pay on to Guanhães Energia the appropriate amounts due to it, and (in accordance with a power of attorney issued by Alpargatas for the benefit of Cemig D), to Cemig D.

The financial details of the agreement are as follows:

The first installment will be adjusted by the Expanded Consumer Price Index (IPCA), and then not further adjusted until the 12th installment;

from the 13th to the 36th installment, the amount paid in June 2024 will be adjusted monthly by the IPCA;

all the installments are due on the last business day of each month, starting in July 2024.

Interest on Equity and dividends

ENTITY	ASSETS		LIABILITIES		REVENUES		EXPENSES	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Companhia Energética de Minas Gerais	-	-	1,947,041	1,497,494	-	-	-	-

The Executive Board, on authorization by the Board of Directors, approved the declaration of interest on Equity and dividends totaling R\$1,947,041. Details of the composition and movement of interest on shareholders' equity and dividends can be found in Note 21.

FIC Pampulha

ENTITY	ASSETS		LIABILITIES		REVENUES		EXPENSES	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Current								
Cash and cash equivalents	419,979	649	-	-	-	-	-	-
Marketable securities	989,645	1,424	-	-	233	1,914	-	-
Non-current								
Marketable securities	55,929	-	-	-	-	-	-	-

Cemig D invests part of its cash holdings in a reserved investment fund, which has the characteristics of fixed income and obeys the Company's cash investment policy. The amounts invested by the fund are presented in Securities and Cash and cash equivalents, in current and non-current assets.

The funds applied are allocated only in public and private fixed income securities, subject only to credit risk, with various maturity periods, obeying the unit holders' cash flow needs.

Leasing

ENTITY	ASSETS		LIABILITIES		REVENUES		EXPENSES	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Current								
Operating leasing	-	-	12,965	18,686	-	-	(14,496)	(18,443)
Non-current								
Operating leasing	133,276	134,742	144,652	131,252	-	-	-	-

This is a contract with Fundação Forluminas de Seguridade Social (Forluz), the closed private pension fund (Entidade Fechada de Previdência Complementar - EFPC) of employees of the Cemig Group, the owner of the building.

On March 27, 2024, the company signed an addendum for the return of 5 floors of the Júlio Soares Building, changing the rental values and removing Gasmig and Cemig Sim from the contract. The new base date for the contract began on April 1, 2024, and will run until March 2029, being adjusted annually by the IPCA and having its prices reviewed every 60 months.

Post-employment benefit

ENTITY	ASSETS		LIABILITIES		REVENUES		EXPENSES	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
FORLUZ								
Current								
Post-employment obligations (1)	-	-	28,563	91,198	-	-	(95,071)	(126,172)
Supplementary pension contributions - Defined contribution plan (2)	-	-	-	-	-	-	(41,785)	(38,672)
Administrative running costs (3)	-	-	-	-	-	-	(22,298)	(21,608)
Non-current								
Post-employment obligations (1)	-	-	1,316,300	1,303,522	-	-	-	-
Cemig Saúde								
Current								
Health Plan and Dental Plan (4)	-	-	150,429	160,985	-	-	(148,882)	(211,877)
Non-current								
Health Plan and Dental Plan (4)	-	-	2,113,718	2,055,379	-	-	-	-

The Company has contractual obligations to a group of retired former employees in which it is responsible for ensuring funds for the cost of a supplementary pension plan, called Forluz, and for the running costs of a health plan, called Cemig Saúde. The main conditions related to the post-employment benefits are as follows:

- (1) The contracts of Forluz are updated by the Expanded Customer Price Index (Índice Nacional de Preços ao Consumidor Amplo, or IPCA) calculated by the Brazilian Geography and Statistics Institute (IBGE) and will be amortized up to business year 2024;
- (2) The Company's contributions to the pension fund for the employees participating in the Mixed Plan, and calculated on the monthly remuneration, in accordance with the regulations of the Fund.
- (3) Funds for annual current administrative costs of the Pension Fund in accordance with the specific legislation of the sector. The amounts are estimated as a percentage of the Company's payroll;
- (4) Post-employment obligations relating to the employees' health and dental plan.

Remuneration of key management personnel

The total remuneration of key personnel, comprising the Executive Board, the Fiscal Council, the Audit Committee and the Board of Directors, are within the limits approved

at a General Shareholders' Meeting, and the effects on the Statement of income of the in year ended September 30, 2024 and 2023, are as follows:

	Jan to Sep/2024	Jan to Sep/2023
Remuneration	10,612	9,119
Income sharing	2,296	1,262
Pension plans	1,252	970
Health and dental plans	73	60
Life insurance	12	13
Total (1)	14,245	11,424

- (1) The company does not directly remunerate the members of the key personnel. They are paid by the controlling stockholder. These expenses are refunded through the sharing agreement for human resources and infrastructure between Cemig, Cemig Distribuição, Cemig Geração e Transmissão and other subsidiaries of the Group, consented to by Aneel in its Dispatch 3,208/2016.

26. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

a) Financial instruments classification and fair value

The main financial instruments are as follows:

	Level	Sep. 30, 2024		Dec. 31, 2023	
		Balance	Fair value (1)	Balance	Fair value (1)
Financial assets					
Amortized cost					
Marketable securities - Cash investments		56,249	56,249	1,356	1,356
Receivables from customers, traders and concession holders (Note 6)		4,010,635	4,010,635	3,958,243	3,958,243
Restricted cash		61,761	61,761	11,532	11,532
Concession financial assets - CVA (Parcel 'A' Costs Variation Compensation) Account, and Other financial components		1,220,433	1,220,433	805,571	805,571
Reimbursement of tariff subsidies		207,665	207,665	187,066	187,066
		5,556,743	5,556,743	4,963,768	4,963,768
Fair value through profit or loss					
Cash equivalents - cash investments	2	805,389	805,389	264,606	264,606
Marketable securities					
Bank certificates of deposit	2	937,326	937,326	136	136
Treasury Financial Notes (LFTs)	1	500,408	500,408	396	396
Financial Notes – Banks	2	193,825	193,825	878	878
Debentures	2	2,085	2,085	15	15
		1,633,644	1,633,644	1,425	1,425
Concession financial assets - Distribution infrastructure	3	2,362,728	2,362,728	1,881,509	1,881,509
		4,801,761	4,801,761	2,147,540	2,147,540
		10,358,504	10,358,504	7,111,308	7,111,308
Financial liabilities					
Amortized cost					
Loans and debentures (2)		(9,951,674)	(9,860,948)	(5,887,622)	(5,887,622)
Debt with pension fund (Forluz)		-	-	(65,417)	(65,417)
Equalization of pension fund deficit (Forluz)		(362,390)	(343,208)	(377,390)	(377,390)
Suppliers		(2,211,900)	(2,211,900)	(2,024,449)	(2,024,449)
Leasing transactions (adjusted for remeasurements)		(277,993)	(277,993)	(286,529)	(286,529)
		(12,803,957)	(12,694,049)	(8,641,407)	(8,641,407)

- (1) The accounting value presented is a reasonable approximation of fair value except in the cases of (i) Debentures, and (ii) Resolution of the deficit of the pension fund (Forluz), on September 30, 2024.
- (2) The fair value presented is net of the transaction costs, and funds paid in advance, presented in Explanatory Note 19.

At initial recognition the Company measures its financial assets and liabilities at fair value and classifies them according to the accounting standards currently in effect. Fair value is a measurement based on assumptions that market participants would use in pricing an asset or liability, assuming that market participants act in their economic best interest.

The information applied in the fair value valuation techniques is classified in three levels of fair value hierarchy, as follows:

- Level 1 - Active market - Quoted prices: A financial instrument is considered to be quoted in an active market if the prices quoted are promptly and regularly made available by an exchange or organized over-the-counter market, by operators, by brokers or by a market association, by entities whose purpose is to publish prices, or by regulatory agencies, and if those prices represent regular arm's length market transactions made without any preference.
- Level 2 - No active market - Valuation technique: For an instrument that does not have an active market, fair value should be found by using a method of valuation/pricing. Criteria such as data on the current fair value of another instrument that is substantially similar, or discounted cash flow analysis or option pricing models, may be used. Level 2 is based on information that is observable, either directly or indirectly. The objective of the valuation technique is to establish what would be the transaction price on the measurement date in an arm's-length transaction motivated by business model.
- Level 3 - No active market - No observable inputs: Fair value is determined based on generally accepted valuation techniques, such as on discounted cash flow analysis or other valuation techniques, including non-observable data, such as the measurement at New Replacement Value (Valor novo de reposição, or VNR). Non-observable data should be used to measure fair value where significant observable data is not available, admitting situations in which there is little or no market activity at the measurement date. Non-observable data are developed using the best possible information available in the circumstances, which may include the entity's own data.

The fair value hierarchy prioritizes information (inputs) from valuation techniques, and not the valuation techniques used for measurement of fair value. In some cases information is used from different hierarchy levels in measurement of fair value, and this is classified entirely in the same level of the fair value hierarchy applicable to the significant information of a lower level. For assets and liabilities that are recognized at fair value on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization.

Information on the methodology for calculating the fair value of the positions is disclosed in note 29 to the financial statements for the year ended December 31, 2023.

b) Financial risk management

Exchange rate risk

The Company is exposed to the risk of appreciation in exchange rates due to the payment of energy purchased from Itaipu. The risk exposure of Cemig D is mitigated by the account for compensation of variation of parcel A items (CVA).

The net exposure to exchange rates is as follows:

Exposure to exchange rates	Sep. 30, 2024		Dec. 31, 2023	
	Foreign currency	R\$	Foreign currency	R\$
US US\$				
Suppliers (Itaipu Binacional) (Note 15)	(38,045)	(207,274)	(49,528)	(239,780)
Net liabilities exposed		(207,274)		(239,780)

Sensitivity analysis

Based on finance information from its financial consultants, the Company estimates that in a probable scenario the variation of the exchange rates of foreign currencies in relation to the Real on September 30, 2025 will be an depreciation of the dollar by 4.40%, to R\$5.21. The Company has prepared a sensitivity analysis of the effects on the Company's net income arising from depreciation of the Real exchange rate in relation to this 'adverse' scenario:

Risk: foreign exchange rate exposure	Sep. 30, 2024	Jun. 30, 2025	
	Balance	'Probable' scenario US\$ R\$5.05	'Adverse' scenario US\$ R\$5.99
US dollar			
Suppliers (Itaipu Binacional) (Note 15)	(207,274)	(198,215)	(236,261)
Net liabilities exposed	(207,274)	(198,215)	(236,261)
Net effect of exchange variation		9,059	(28,987)

Interest rate risk

The Company is exposed to the risk of decrease in Brazilian domestic interest rates on September 30, 2024. This risk arises from the effect of variations in Brazilian interest rates on net financial income comprised by financial revenues from cash investments made by the Company, and also to the financial assets related to the CVA and other financial components, and to the financial expenses associated to loans and debentures in Brazilian currency, and also sectorial financial liabilities.

Part of the loans in Brazilian currency is obtained from several financial agents that specify interest rates taking into account basic interest rates, the risk premium compatible with the companies financed, their guarantees, and the sector in which they operate.

This exposure occurs as a result of net assets indexed to variation in interest rates, as follows:

Risk: Exposure to domestic interest rate changes	Sep. 30, 2024	Dec. 31, 2023
Assets		
Cash equivalents - cash investments (Note 4)	805,389	264,606
Marketable securities (Note 5)	1,689,893	2,781
CVA and Other financial components in tariffs (Note 10b)	61,761	11,532
	1,220,433	805,571
	3,777,476	1,084,490
Liabilities		
Loans and debentures - CDI rate (Note 17)	(4,017,012)	(2,805,353)
	(4,017,012)	(2,805,353)
Net liabilities exposed	(239,536)	(1,720,863)

Sensitivity analysis

In relation to the most significant interest rate risk, Company estimates that, in a probable scenario, at September 30, 2025 Selic rates will be 11.75%. The Company made a sensitivity analysis of the effects on its net income arising from a decrease in the rate. Fluctuation in the CDI rate accompanies the fluctuation of Selic rate.

Risk: Increase in Brazilian interest rates	Sep. 30, 2024	30/06/2025	
	Balance	'Probable' scenario Selic 11.75%	'Adverse' scenario Selic 14.00%
Assets			
Cash equivalents - cash investments (Note 4)	805,389	900,022	918,143
Marketable securities (Note 5)	1,689,893	1,888,455	1,926,478
Restricted cash	61,761	69,018	70,408
CVA and Other financial components in tariffs - Selic rate (Note 10b)	1,220,433	1,363,834	1,391,294
	3,777,476	4,221,329	4,306,323
Liabilities			
Debentures - CDI rate (Note 17)	(4,017,012)	(4,489,011)	(4,579,394)
	(4,017,012)	(4,489,011)	(4,579,394)
Net liabilities exposed	(239,536)	(267,682)	(273,071)
Net effect of variation in interest rates		(28,146)	(33,535)

Inflation risk

The Company is exposed to the risk of increase in inflation index on September 30, 2024. A portion of the loans and debentures as well as the pension fund liabilities are adjusted using the IPCA (Expanded National Customer Price). This table presents the Company's net exposure to inflation index:

Exposure to increase in inflation	Sep. 30, 2024	Dec. 31, 2023
Assets		
Concession financial assets related to infrastructure - IPCA index (*) (Note 10a)	2,362,728	1,881,509
	2,362,728	1,881,509
Liabilities		
Debentures - IPCA index (Note 17)	(6,070,749)	(3,113,166)
Debt agreed with pension fund (Forluz) - IPCA index (Note 19)	-	(65,417)
Forluz deficit solution plan - IPCA index (Note 19)	(362,390)	(377,390)
Leasing liabilities	(277,993)	(286,529)
	(6,711,132)	(3,842,502)
Net liabilities exposed	(4,348,404)	(1,960,993)

(*) Portion of the concession financial assets relating to the Regulatory Remuneration Base of Assets ratified by the grantor (Aneel) after the 4rd tariff review cycle.

Sensitivity analysis

In relation to the most significant risk of reduction in inflation index, reflecting the consideration that the Company has more assets than liabilities indexed to inflation indexes, the Company estimates that, in a probable scenario, at September 30, 2025 the IPCA inflation index will be 4.04%. The Company made a sensitivity analysis of the effect on the result in an 'Adverse' scenario, as follows:

Risk: increase in inflation index	Sep. 30, 2024	Jun. 30, 2025	
	Balance	'Probable' scenario IPCA 4.04%	'Adverse' scenario IPCA 6.71%
Assets			
Concession financial assets related to infrastructure - IPCA index (*) (Note 10a)	2,362,728	2,458,182	2,521,267
	2,362,728	2,458,182	2,521,267
Liabilities			
Debentures - IPCA index (Note 17)	(6,070,749)	(6,316,007)	(6,478,096)
Equation of the deficit on Pension Plan (Forluz) - IPCA Index (Note 19)	(362,390)	(377,031)	(386,706)
Leasing liabilities	(277,993)	(289,224)	(296,646)
	(6,711,132)	(6,982,262)	(7,161,448)
Net liabilities exposed	(4,348,404)	(4,524,080)	(4,640,181)
Net effect of variation in IPCA and IGP-M indexes		(175,676)	(291,777)

(*) Portion of the concession financial assets relating to the Regulatory Remuneration Base of Assets ratified by the grantor (Aneel) after the 4rd tariff review cycle.

Liquidity risk

The information on how the Company manages liquidity risk is given in Note 29 to the financial statements for the year ended December 31, 2023.

The flow of payments of the Company and subsidiaries obligation to suppliers, debts with the pension fund, loans and debentures, at floating and fixed rates, including future interest up to contractual maturity dates, is as follows:

	Up to 1 month		1 to 3 months		3 months to 1 year		1 to 5 years		Over 5 years		Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
Financial instruments at (interest rates):											
- Floating rates (*)											
Debentures	-	-	-	215,998	565,208	3,616,503	1,870,614	5,343,001	1,450,404	15,425,170	30,850,340
Debt with pension plan (Forluz)	3,314	1,768	6,709	3,504	15,285	212,159	60,324	164,058	13,014	511,851	1,023,702
Equation of the deficit on Pension Plan (Forluz) - IPCA Index	3,314	1,768	6,709	219,502	580,493	3,828,662	1,930,938	5,507,059	1,463,418	15,937,021	29,478,884
- Fixed rate	1,836,647	-	375,114	-	139	-	-	-	-	-	2,211,900
	1,839,961	1,768	381,823	219,502	580,632	3,828,662	1,930,938	5,507,059	1,463,418	15,937,021	31,690,784

(*) The lease payment flow is presented in note 14.

Risk of debt early maturity

The Company has loan and debentures contracts with restrictive covenants related to compliance with a financial index. More details in Note 17 of this interim financial information.

Credit risk and other operational risks

With the exception of the change in the estimate for client default losses, described in Note 6, the information on how the Company manages (i) credit risk, (ii) the risks of overcontracting or undercontracting electricity, (iii) the risk of continuity of the concession, and (iv) hydrological risk is disclosed in Note 29 to the financial statements for the financial year ended 31 December 2023.

c) Capital management

The Company's net liabilities in relation to its equity at the end of the period are presented as follows:

	Sep. 30, 2024	Dec. 31, 2023
Loans and debentures	22,523,391	18,699,341
(-) Cash and cash equivalents	(942,081)	(447,967)
(-) Marketable securities	(1,633,964)	(2,781)
Net debt	19,947,346	18,248,593
Ebtida adjusted	10,111,231	8,883,225
Net debt / ebtida adjusted	1.97	2.05

Reynaldo Passanezi Filho
President

Leonardo George de Magalhães
Vice President of Finance and Investor Relations

Cristiana Maria Fortini Pinto e Silva
Vice President Legal

Marney Tadeu Antunes
Vice President of Distribution

Marco da Camino Ancona Lopez Soligo
Vice President without portfolio

Dimas Costa
Vice President of Trading

Mário Lúcio Braga
Controller

Bruno Philipe Silvestre Rocha
Financial Accounting and Equity Interests Manager
Accountant – CRC-MG-121.569/O-7



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Report on Review of interim Financial Information - ITR (Free Translation)

(A free translation of the original report in Portuguese, as filed with the Brazilian Securities Commission – CVM, prepared in accordance with the Technical Pronouncement CPC 21 (R1) – Interim Financial Reporting and the international accounting standard IAS 34 – Interim Financial Reporting, as issued by the International Accounting Standards Board – IASB)

To the Shareholders, Board of Directors and Management
Cemig Distribuição S.A
Belo Horizonte - MG

Introduction

We have reviewed the interim financial information of Cemig Distribuição S.A ("the Company"), included in the Quarterly Information Form (ITR), for the quarter ended September 30, 2024, which comprises the statement of financial position as of September 30, 2024, and the related statements of income and comprehensive income for the three and nine-months periods then ended, and the changes in shareholders' equity and cash flows for the nine-months period then ended, including the explanatory notes.

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

Scope of review

We conducted our review in accordance with Brazilian and international standards on 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 financial information consists of making inquiries primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the auditing standards and, consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion on the interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the interim financial information, included in quarterly information referred to above has not been prepared, in all material



respects, in accordance with CPC 21(R1) and IAS 34, applicable to the preparation of quarterly information – ITR and presented in accordance with the standards issued by the Brazilian Securities and Exchange Commission.

Other issues - Statements of added value

The interim financial information referred to above includes the statement of added value (DVA) for the nine-month period ended September 30, 2024, prepared under the responsibility of the Company's management and presented as supplementary information for IAS 34 purposes. This statement was submitted to review procedures carried out together with the review of the Company's interim financial information to conclude that they are reconciled to the interim financial information and accounting records, as applicable, and its form and content are in accordance with the criteria defined in CPC 09 - Statement of Added Value. Based on our review, nothing has come to our attention that causes us to believe that those statements of value added were not prepared, in all material respects, in accordance with the criteria set forth in this Standard with respect to the interim financial information taken as a whole.

Belo Horizonte November 13, 2024.

KPMG Auditores Independentes Ltda.

CRC (Regional Accounting Council) SP-014428/O-6 F-MG

(Original in Portuguese signed by)

Thiago Rodrigues de Oliveira

Contador CRC 1SP259468/O-7



DIRECTORS' STATEMENT OF REVIEW OF THE INTERIM FINANCIAL INFORMATION

We hereby state, for the due purposes, under the responsibility of our positions, that in meeting of the Executive Board of Cemig Distribuição S.A., held on November 12, 2024, we approved the conclusion, on that date, of the Company's Interim Financial Information for the period from January to September 2024. In the same date, approved the submission to the Board of Directors, for decision of the Interim Financial Information for the period from January to September 2024. We also declare that we have reviewed, discussed and agree with the said Interim Financial Information.

Belo Horizonte, November 12, 2024.

Reynaldo Passanezi Filho - President

Dimas Costa - Vice President of Trading

Leonardo George de Magalhães - Vice President of Finance and Investor Relations

Marney Thadeu Antunes - Vice President of Distribution

Marco da Camino Ancona Lopes Soligo - Vice President of Participations and Vice President of Generation and Transmission (interim)

Cristina Maria Fortini Pinto e Silva - Vice President Legal

DIRECTORS' STATEMENT OF REVIEW OF THE REPORT BY THE EXTERNAL AUDITORS ON THE INTERIM FINANCIAL INFORMATION

We hereby state, for the due purposes, under the responsibility of our positions, that in meeting of the Executive Board of Companhia Energética de Minas Gerais (Cemig), Cemig Distribuição S.A. and Cemig Geração e Transmissão S.A), held on November 12, 2024, we approved the conclusion, on that date, of the Company's Interim Financial Information for the period from January to September 2024; and also submission to the Board of Directors, for decision of the Interim Financial Information for the period from January to September 2024. We also declare that we have reviewed, discussed and agree with the opinions expressed by the representatives of the Independent External Auditors.

Belo Horizonte, November 12, 2024.

Reynaldo Passanezi Filho - President

Dimas Costa - Vice President of Trading

Leonardo George de Magalhães - Vice President of Finance and Investor Relations

Marney Thadeu Antunes - Vice President of Distribution

Marco da Camino Ancona Lopes Soligo - Vice President of Participations and Vice President of Generation and Transmission (interim)

Cristina Maria Fortini Pinto e Silva - Vice President Legal