

INTERIM FINANCIAL INFORMATION

2Q2024

CEMIG

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FINANCIAL RESULTS

(Amounts expressed in thousands of Reais, unless otherwise indicated)
 (The information in this performance report has not been reviewed by the independent auditors)

Quarterly Results

Cemig Geração e Transmissão had a reduction of 28.63% in net income in the second quarter of 2024, being R\$327,923 compared to R\$459,486 in the second quarter of 2023.

The main reasons for the changes in revenue, costs, expenses and financial result are presented below this report.

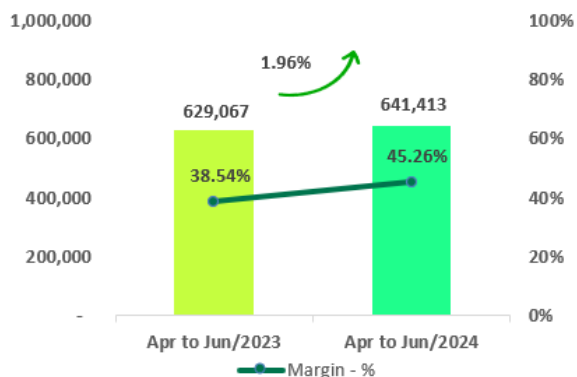
Ebitda (Earnings before interest, tax, depreciation and amortization) consolidated

Ebitda Apr to Jun/2024	Generation	Transmission	Trading	Investee	Total
Net income for the period	313,025	107,131	(22,360)	(69,873)	327,923
+ Current and deferred income tax and social contribution tax	58,299	26,616	(13,745)	(31,713)	39,457
+/- Net financial revenue (expenses)	75,996	41,890	(6,921)	79,395	190,360
+ Depreciation and amortization	83,669	-	4	-	83,673
= Ebitda according to "CVM Instruction n. 156" (1)	530,989	175,637	(43,022)	(22,191)	641,413
Non-recurring and non-cash effects					
- Reversal of tax provision – Social security contributions on profit sharing (note 22)	(30,503)	(32,967)	(5,049)	(2,500)	(71,019)
+ Programmed Voluntary Retirement Plan (note 25)	6,643	7,178	1,099	544	15,464
+ Constitution of civil provisions – Power purchasing agreement (note 22)	22,612	24,439	3,743	1,853	52,647
= Ebitda Adjusted (2)	529,741	174,287	(43,229)	(22,294)	638,505

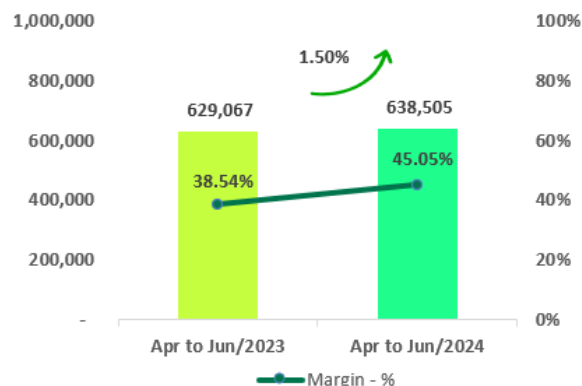
Ebitda Apr to Jun/2023	Generation	Transmission	Trading	Investee	Total
Net income for the period	363,181	97,811	9,384	(10,890)	459,486
+ Current and deferred income tax and social contribution tax	79,932	34,400	16,052	(26,115)	104,269
+/- Net financial revenue (expenses)	(10,055)	1,632	(28,664)	22,318	(14,769)
+ Depreciation and amortization	80,078	-	3	-	80,081
= Ebitda according to "CVM Instruction n. 156" (1)	513,136	133,843	(3,225)	(14,687)	629,067

- Ebitda is a non-accounting measure prepared by the Company, reconciled with the consolidated financial statements 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.
- In accordance with CVM Resolution n. 156/2022, the Company adjusts Ebitda to exclude items which by their nature do not contribute to information on the potential for gross cash flow generation, since they are extraordinary items.

Ebitda



Adjusted Ebitda

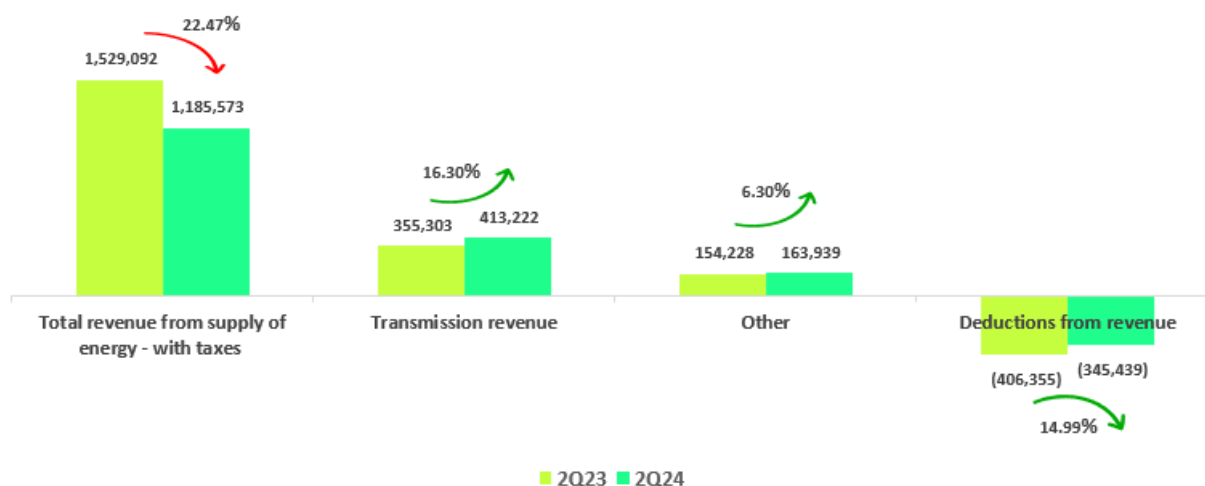


Net revenue

The composition of net revenue is as follows:

	Consolidated		Charge (%)
	Apr to Jun/2024	Apr to Jun/2023	
Total revenue from supply of energy - with taxes	1,185,573	1,529,092	(22.47)
Transmission revenue			
Transmission operation and maintenance revenue	176,735	182,320	(3.06)
Transmission construction revenue	100,293	67,798	47.93
Interest revenue arising from the financing component in the transmission contract asset	136,194	105,185	29.48
Revenue from updating of the concession grant fee	107,011	94,839	12.83
Transactions on CCEE	2,328	9,078	(74.36)
Generation indemnity revenue	20,596	23,469	(12.24)
Other revenues	34,004	26,842	26.68
Sector / regulatory charges - Deductions from revenue	(345,439)	(406,355)	(14.99)
	1,417,295	1,632,268	(13.17)

Net revenue



The main variations are described below:

Revenue from supply of energy

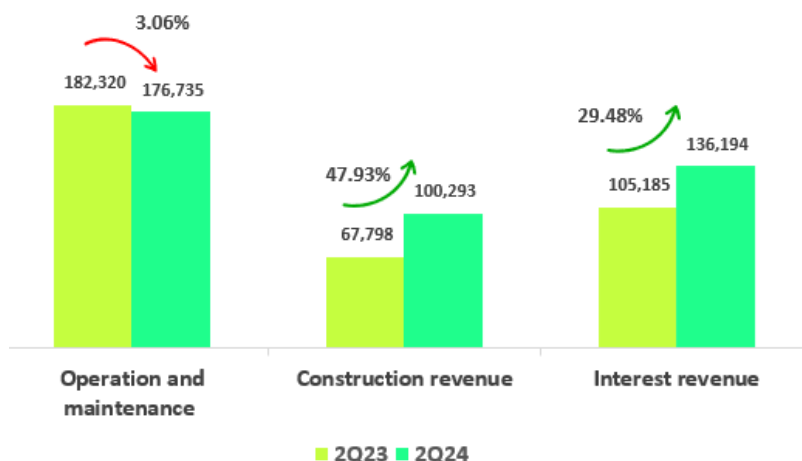
Revenue from gross supply of electricity decreased by 22.47%, reaching R\$1,185,573 in the second quarter of 2024 compared to R\$1,529,092 in the second quarter of 2023. This variation was basically due to the 24.28% reduction in volume of energy sold, mainly associated with the continued transfer of the Cemig Group's commercialization activity from Cemig GT to Cemig Holding.

	Apr to Jun/2024			Apr to Jun/2023		
	MWh (3)	R\$	Average price/MWh Billed (R\$/MWh) (1)	MWh (3)	R\$	Average price/MWh billed (R\$/MWh) (1)
Industrial	1,999,042	564,917	282.59	2,723,027	793,671	291.47
Commercial	917,519	225,788	246.09	1,009,531	261,999	259.53
Rural	12,000	2,659	221.58	4,221	1,240	293.77
Subtotal	2,930,479	793,803	270.88	3,736,779	1,056,910	282.84
Net unbilled retail supply	-	(16,867)	-	-	(49,233)	-
	2,930,479	776,936	270.88	3,736,779	1,007,677	282.84
Wholesale supply to other concession holders (2)	1,914,077	417,071	217.90	2,661,214	534,174	200.73
Wholesale supply unbilled, net	-	(8,434)	-	-	(12,759)	-
	4,844,556	1,185,573	249.95	6,397,993	1,529,092	248.68

- (1) The calculation of the average price does not include revenue from supply not yet billed.
- (2) This revenue includes sales contracts in the Regulated Market to distribution companies, sales on the Free Market to traders and generation companies, 'bilateral contracts' with other agents, and the revenues from management of generation assets (GAG) for the 18 hydroelectric plants of Lot D of Auction no 12/2015.
- (3) Information not audited by the independent auditors.

Transmission concession revenue

Transmission revenue



The main variations in revenue are presented below:

- **Revenues from construction, reinforcement and improvement** of infrastructure were R\$100,293 in the second quarter of 2024, compared to R\$67,798 in the second quarter of 2023, an increase of 47.93%. The higher value mainly reflects the stage of development of projects – in this period a significant volume of primary equipment that has high financial value was supplied.
- Increase of 29.48% in **financial remuneration revenue** from the transmission contract asset, which were R\$136,194 and R\$105,185 in the second quarter of 2024 and 2023, respectively. This variation is mainly associated with the IPCA variation, which was positive at 1,05% in the second quarter of 2024 compared to a positive variation of 0.76% in the same period of 2023, the basis for contract remuneration.

For more information, see explanatory note nº 12.

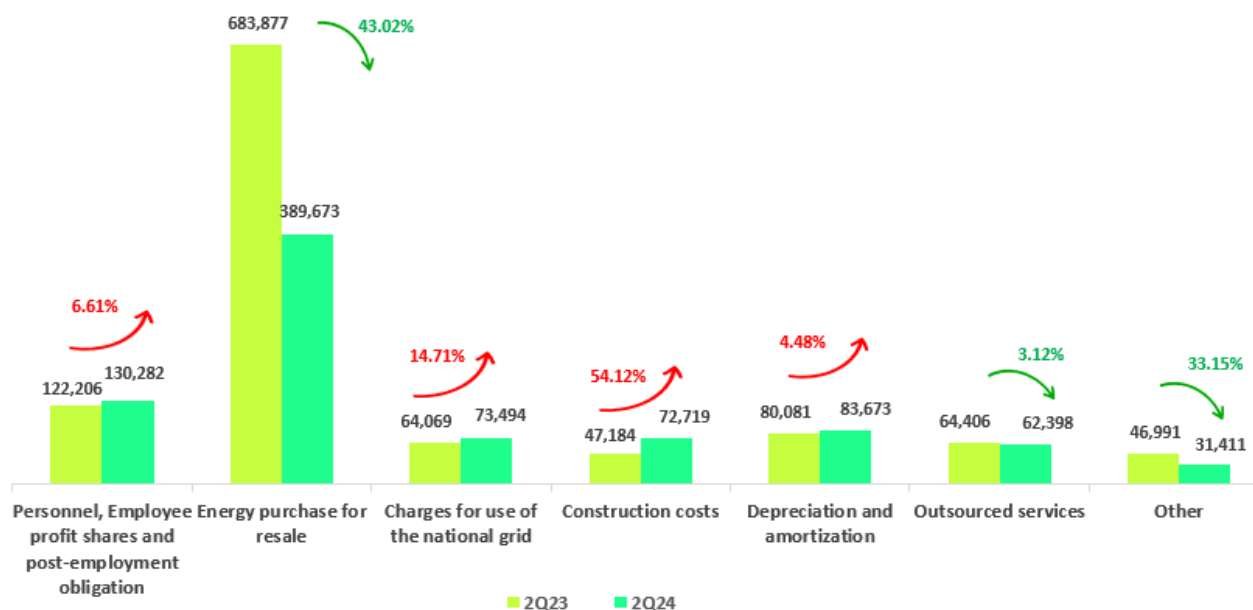
Taxes and regulatory charges reported as deductions from revenue

Taxes and charges applied to operating were R\$345,439 in the second quarter of 2024 compared to R\$406,355 in the second quarter of 2023, a reduction of 14.99%. This variation is mainly associated with taxes calculated based on a percentage of revenue. Therefore, its variations arise substantially from variations in revenue.

Costs and expenses

Costs and expenses were R\$843,650 in the second quarter of 2024 compared to R\$1,108,814 in the second quarter of 2023, a reduction of 23.91%. The main variations in the components of costs and expenses are described below.

Costs and Expenses



Energy purchased for resale

The cost of electricity purchased for resale was R\$389,673 in the second quarter of 2024, compared to R\$683,877 in the second quarter of 2023, representing a 43.02% reduction. This variation is mainly due to the 43.23% reduction in costs with energy acquired in the free environment, being R\$408,588 in the second quarter of 2024, compared to R\$719,760 in the second quarter of 2023, mainly associated with the transfer of commercialization activity of the Cemig Group from Cemig GT to Cemig Holding.

Construction cost

The cost of construction in the second quarter of 2024 was R\$72,719, compared to R\$47,184 in the same period of 2023, or 54.12% higher. The higher value mainly reflects the stage of development of projects – in this period a significant volume of primary equipment that has high financial value was supplied.

Post-employment obligations

The impact of the Company's post-employment obligations on the operational income for the second quarter of 2024 was an expense in the amount of R\$20,223, compared to an expense in the amount of R\$32,766 in the second quarter of 2023, a reduction of 38.28%. The difference is mainly due to reduction in the number of participants in the Integrated Health Plan (Plano de Saúde Integrado – PSI) due to active employees voluntarily subscribing to the new health plan, called the Premium Plan, offered by the Company.

Provisions for contingencies

The provisions for contingencies represented a reversal of R\$17,856 in the second quarter of 2024 compared to an expense of R\$13,724 in the same period of 2023. The most representative variations are justified as follows:

- Recognition of the reversal of a tax contingency, in the amount of R\$71,019, resulting of the Company winning a court judgment which extinguished a demand for payment of social security contributions on profit shares paid to employees; and
- Reassessment of the probability of loss from 'possible' to 'probable' in an ordinary legal action against the Company calling for annulment of a purchase clause in a Free-Market trading contract, with repayment of the amounts the plaintiff had paid. In addition, the application to reduce the amount of the penalty payment, and to remove the application of 'spread' in the calculation of the debt was granted in part. The total amount provisioned in June 2024 is R\$52,647.

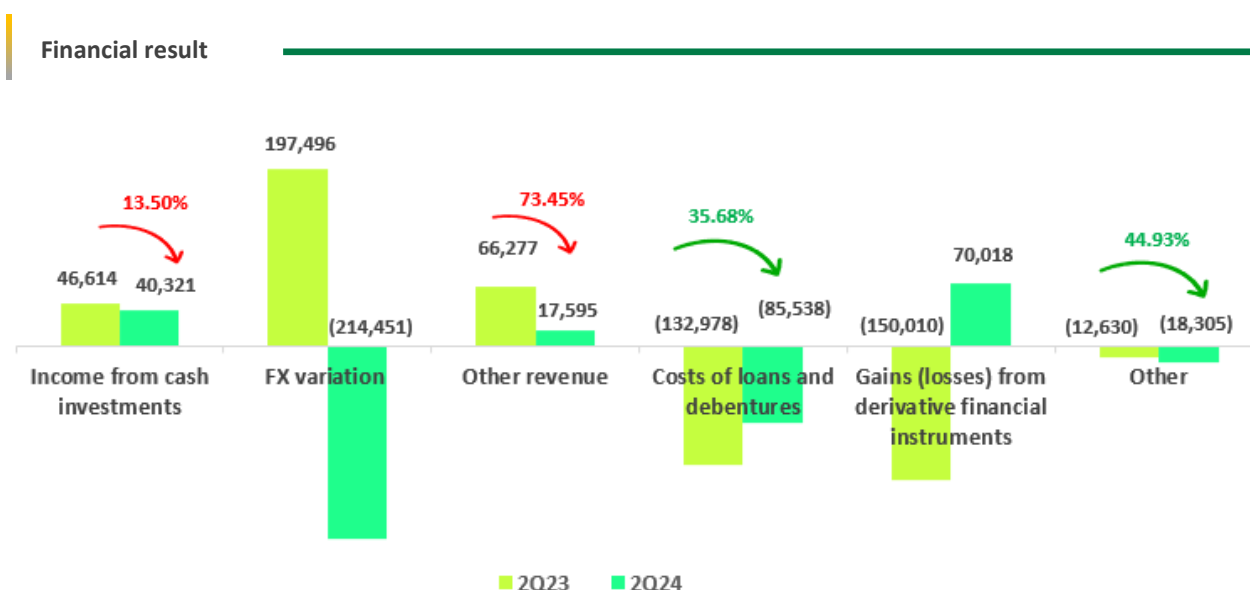
More details about these contingencies in explanatory note no. 22.

Equity equivalence result

Net losses with equity in the amount of R\$15,905 were recognized in the second quarter of 2024 compared to net gains in the amount of R\$25,532 in the second quarter of 2023. This variation is mainly due to the Cemig GT's equity interest in Aliança Geração was classified as a non-current asset held for sale, in March 2024, and its results ceased to be recognized through equity income as from April 2024.

Net Financial Result

The financial result corresponded to a net financial expense of R\$190,360 in the second quarter of 2024 compared to a net financial income of R\$14,769 in the second quarter of 2023.



Exchange variation

The increase of the dollar against the Real in the second quarter of 2024, of 11.26%, compared to the reduction of 5.14% in the second quarter of 2023, generated the record of negative exchange rate variation in the second quarter of 2024, in the amount of R\$214,451, compared to the record of positive exchange rate variation in the same period of 2023, in the amount of R\$197,496.

Financial instrument derivative

Due to the rise in the interest curve in relation to the expected growth in the dollar rate in relation to the Real, the fair value of the financial instrument contracted to protect risks linked to Eurobonds showed gains of R\$70,018 in the second quarter of 2024, in comparison to the recording of losses of R\$150,010 in the same period of 2023.

See the complete breakdown of financial income and expenses in explanatory note no. 26.

Income tax and social contribution tax

In the second quarter of 2024, the Company recorded income tax and social contribution expenses in the amount of R\$39,457 (expenses of R\$104,269 in the second quarter of 2023) in relation to income of R\$367,380 (R\$563,755 in the second quarter of 2023) before tax effects, representing 10.74% effective rate (18.5% in the second quarter of 2023).

These effective rates are reconciled with the nominal rates in explanatory note no. 9(c).

INTERIM FINANCIAL INFORMATION

STATEMENTS OF FINANCIAL POSITION

AS OF JUNE 30, 2024 AND DECEMBER 31, 2023

ASSETS

(In thousands of Brazilian Reais)

	Note	Consolidated		Parent Company	
		Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023
CURRENT					
Cash and cash equivalents	5	309,091	361,954	252,532	297,060
Marketable securities	6	803,231	575,564	484,909	454,710
Receivables from customers and traders	7	453,897	654,596	349,583	540,434
Concession holders - transmission service	7	124,418	135,302	121,808	132,204
Recoverable taxes	8	36,908	44,609	33,169	41,100
Income tax and social contribution tax recoverable	9a	6,830	427,108	5,492	427,019
Dividends receivables	27	55,996	-	194,349	13,805
Concession financial assets	11	326,934	320,444	235,227	227,411
Contract assets	12	880,355	841,371	860,117	813,593
Derivative financial instruments	28	486,625	368,051	486,625	368,051
Other		119,618	115,810	114,613	120,573
		3,603,903	3,844,809	3,138,424	3,435,960
Assets classified as held for sale	30	1,157,394	57,866	1,118,565	45,663
TOTAL CURRENT		4,761,297	3,902,675	4,256,989	3,481,623
NON-CURRENT					
Long-term					
Marketable securities	6	46,280	-	27,935	-
Receivables from customers and traders	7	2,450	2,257	2,435	2,241
Deferred Income tax and social contribution tax	9b	9,851	9,895	-	-
Recoverable taxes	8	52,920	49,249	46,495	43,578
Income tax and social contribution tax recoverable	9a	207,064	103,044	206,983	102,572
Escrow deposits	10	185,266	179,089	178,626	172,644
Other		60,771	63,619	60,290	57,511
Concession financial assets	11	3,555,130	3,494,644	2,893,603	2,810,563
Contract assets	12	3,769,575	3,806,678	3,677,637	3,732,625
Investments	13	1,614,910	2,883,337	3,683,587	4,883,417
Property, plant and equipment	14	3,021,630	3,035,656	2,199,915	2,205,940
Intangible	15	786,560	859,086	649,780	712,097
Right of use	16a	68,326	75,384	65,366	71,171
TOTAL NON-CURRENT		13,380,733	14,561,938	13,692,652	14,794,359
TOTAL ASSETS		18,142,030	18,464,613	17,949,641	18,275,982

Explanatory notes are an integral part of interim financial information.

STATEMENTS OF FINANCIAL POSITION

AS OF JUNE 30, 2024 AND DECEMBER 31, 2023

LIABILITIES

(In thousands of Brazilian Reais)

	Note	Consolidated		Parent Company	
		Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023
CURRENT					
Suppliers	17	313,219	474,756	290,229	441,735
Loans and debentures	19	2,136,808	1,858,013	2,136,808	1,858,013
Income tax and social contribution tax	9b	19,200	19,513	-	-
Taxes payable	18	148,373	170,796	134,128	154,448
Regulatory charges	20	107,569	113,258	103,129	105,008
Post-employment obligations	21	48,798	71,026	48,798	71,026
Interest on equity, and dividends, payable		867,464	1,565,563	867,464	1,565,563
Payroll and related charges		77,213	58,466	76,226	57,489
Lease liabilities	16b	13,655	15,765	12,941	15,003
Other		180,572	204,176	161,560	200,371
TOTAL CURRENT		3,912,871	4,551,332	3,831,283	4,468,656
NON-CURRENT					
Loans and debentures	19	1,019,278	1,010,080	1,019,278	1,010,080
Deferred income tax and social contribution tax	9b	955,936	869,579	923,000	833,645
Taxes payable	18	346,376	351,528	334,100	340,213
Regulatory charges	20	9,023	4,564	-	-
Post-employment obligations	21	1,065,503	1,050,844	1,065,503	1,050,844
Provisions	22	411,806	423,574	409,703	422,257
Lease liabilities	16b	63,957	67,450	61,450	63,783
Other		91,296	89,016	39,340	39,858
TOTAL NON-CURRENT		3,963,175	3,866,635	3,852,374	3,760,680
TOTAL LIABILITIES		7,876,046	8,417,967	7,683,657	8,229,336
SHAREHOLDERS' EQUITY	23				
Share capital		5,473,724	5,473,724	5,473,724	5,473,724
Profit reserves		4,460,605	4,733,233	4,460,605	4,733,233
Valuation adjustments		(169,526)	(160,311)	(169,526)	(160,311)
Retained earnings		501,181	-	501,181	-
TOTAL SHAREHOLDERS' EQUITY		10,265,984	10,046,646	10,265,984	10,046,646
TOTAL LIABILITIES AND EQUITY		18,142,030	18,464,613	17,949,641	18,275,982

Explanatory notes are an integral part of interim financial information.

STATEMENTS OF INCOME

FOR THE SIX-MONTH PERIODS ENDED JUNE 30, 2024 AND 2023

(In thousands of Brazilian Reais - except earnings per share)

	Note	Consolidated		Parent Company	
		Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023
NET REVENUE	24	2,820,408	3,388,308	2,499,705	2,834,768
COSTS	25				
Cost of energy		(877,149)	(1,493,468)	(858,634)	(1,458,906)
Transmission infrastructure construction cost		(98,405)	(74,017)	(83,031)	(73,149)
Operating costs		(407,914)	(427,436)	(324,983)	(336,157)
		(1,383,468)	(1,994,921)	(1,266,648)	(1,868,212)
GROSS PROFIT		1,436,940	1,393,387	1,233,057	966,556
EXPENSES	25				
Expected credit losses		1,426	296	1,426	(410)
General and administrative expenses		(82,772)	(61,162)	(82,771)	(61,162)
Other expenses, net		(72,289)	(140,821)	(71,299)	(140,052)
		(153,635)	(201,687)	(152,644)	(201,624)
Equity equivalence result	13	(8,264)	95,038	176,617	452,221
Income before financial revenue (expenses) and taxes		1,275,041	1,286,738	1,257,030	1,217,153
Finance income	26	209,801	483,646	193,180	435,445
Finance expenses	26	(468,913)	(463,065)	(465,378)	(459,348)
Income before income tax and social contribution tax		1,015,929	1,307,319	984,832	1,193,250
Current income tax and social contribution tax	9c	(110,590)	(137,527)	(76,432)	(24,919)
Deferred income tax and social contribution tax	9c	(83,610)	(100,803)	(86,671)	(99,342)
		(194,200)	(238,330)	(163,103)	(124,261)
NET INCOME FOR THE PERIOD		821,729	1,068,989	821,729	1,068,989
Basic and diluted earnings per share - R\$	23	0.28	0.37	-	-

Explanatory notes are an integral part of interim financial information.

STATEMENTS OF INCOME

FOR THE THREE-MONTH PERIODS ENDED JUNE 30, 2024 AND 2023

(In thousands of Brazilian Reals - except earnings per share)

	Note	Consolidated		Parent Company	
		Apr to Jun/2024	Apr to Jun/2023	Apr to Jun/2024	Apr to Jun/2023
NET REVENUE	24	1,417,295	1,632,268	1,266,306	1,412,393
COSTS	25				
Cost of energy		(463,167)	(747,946)	(451,327)	(732,002)
Transmission infrastructure construction cost		(72,719)	(47,184)	(65,858)	(46,316)
Operating costs		(197,713)	(218,694)	(156,050)	(169,632)
		(733,599)	(1,013,824)	(673,235)	(947,950)
GROSS PROFIT		683,696	618,444	593,071	464,443
EXPENSES	25				
Expected credit losses		(2,131)	221	(2,131)	(122)
General and administrative expenses		(42,528)	(31,593)	(42,527)	(31,592)
Other expenses, net		(65,392)	(63,618)	(48,568)	(62,857)
		(110,051)	(94,990)	(93,226)	(94,571)
Equity equivalence result		(15,905)	25,532	53,298	156,408
Income before financial revenue (expenses) and taxes		557,740	548,986	553,143	526,280
Finance income	26	127,934	310,387	117,904	287,952
Finance expenses	26	(318,294)	(295,618)	(316,264)	(292,510)
Income before income tax and social contribution tax		367,380	563,755	354,783	521,722
Current income tax and social contribution tax	9c	(17,590)	(8,350)	(4,151)	32,926
Deferred income tax and social contribution tax	9c	(21,867)	(95,919)	(22,709)	(95,162)
		(39,457)	(104,269)	(26,860)	(62,236)
NET INCOME FOR THE PERIOD		327,923	459,486	327,923	459,486
Basic and diluted earnings per share - R\$	23	0.11	0.16	-	-

STATEMENTS OF COMPREHENSIVE INCOME
FOR THE SIX-MONTH PERIODS ENDED JUNE 30, 2024 AND 2023

(In thousands of Brazilian Reais)

	Consolidated		Parent Company	
	Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023
NET INCOME FOR THE PERIOD	821,729	1,068,989	821,729	1,068,989
OTHER COMPREHENSIVE INCOME				
Items not to be reclassified to profit or loss in subsequent years				
Re-measurement of defined-benefit plan obligations	-	13,083	-	13,083
Income tax and social contribution tax on remeasurement of defined benefit plans	-	(4,448)	-	(4,448)
	-	8,635	-	8,635
COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	821,729	1,077,624	821,729	1,077,624

FOR THE THREE-MONTH PERIODS ENDED JUNE 30, 2024 AND 2023

(In thousands of Brazilian Reais)

	Consolidated		Parent Company	
	Apr to Jun/2024	Apr to Jun/2023	Apr to Jun/2024	Apr to Jun/2023
NET INCOME FOR THE PERIOD	327,923	459,486	327,923	459,486
COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	327,923	459,486	327,923	459,486

Explanatory notes are an integral part of interim financial information.

STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY

FOR THE SIX-MONTH PERIODS ENDED JUNE 30, 2024 AND 2023

(In thousands of Brazilian Reais - except where otherwise stated)

	Share capital	Profit reserve			Asset valuation adjustments		Retained earnings	Total equity
		Legal reserve	Tax incentive reserves	Retained earnings	PP&E deemed cost	Other comprehensive income		
Balances on December 31, 2022	5,473,724	412,081	55,125	3,160,879	267,147	(476,146)	-	8,892,810
Net income for the period	-	-	-	-	-	-	1,068,989	1,068,989
Other comprehensive income								
Adjustment of actuarial liabilities - restatement of obligations of the defined benefit plans, net of taxes	-	-	-	-	-	8,635	-	8,635
Comprehensive income for the period	-	-	-	-	-	8,635	1,068,989	1,077,624
Tax incentive reserves	-	-	2,447	-	-	-	(2,447)	-
Realization of assigned cost	-	-	-	-	2,906	-	(2,906)	-
Interest on equity	-	-	-	-	-	-	(327,352)	(327,352)
Balance on June 30, 2023	5,473,724	412,081	57,572	3,160,879	270,053	(467,511)	736,284	9,643,082
Balances on December 31, 2023	5,473,724	530,625	86,921	4,115,687	267,151	(427,462)	-	10,046,646
Net income for the period	-	-	-	-	-	-	821,729	821,729
Realization of assigned cost	-	-	-	-	(9,215)	-	9,215	-
Interest on equity	-	-	-	-	-	-	(329,763)	(329,763)
Additional dividends approved	-	-	-	(272,628)	-	-	-	(272,628)
Balance on June 30, 2024	5,473,724	530,625	86,921	3,843,059	257,936	(427,462)	501,181	10,265,984

Explanatory notes are an integral part of interim financial information.

STATEMENTS OF CASH FLOWS

FOR THE SIX-MONTH PERIODS ENDED JUNE 30, 2024 AND 2023

(In thousands of Brazilian Reais)

	Note	Consolidated		Parent Company	
		Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023
CASH FLOW FROM OPERATIONS					
Net income for the period		821,729	1,068,989	821,729	1,068,989
AJUSTES:					
Depreciation and amortization	25	167,265	161,227	130,862	124,571
Write-down of net residual value of PP&E, intangible assets, concession financial and contract assets		3,126	2,859	371	2,236
Adjustment to expectation of cash flow from the concession financial and contract assets	11 and 12	(624,802)	(588,794)	(547,959)	(367,788)
Equity	13b	8,264	(95,038)	(176,617)	(452,221)
Impairment on investments		-	30,086	-	30,086
Provision for impairment of assets	25	27,316	45,791	11,345	45,791
Interest and monetary variation		116,337	167,272	129,400	207,742
Exchange variation on loans and debentures	19	273,485	(301,310)	273,485	(301,310)
Gains arising from the sale of assets	25	(42,989)	(30,487)	(24,682)	(30,487)
Amortization of transaction cost of loans	19	1,097	3,063	1,097	3,063
Income tax and social contribution tax	9c	194,200	238,330	163,103	124,261
Provision for contingencies and expected losses	25	(6,591)	22,803	(9,036)	21,982
Variation in fair value of derivative financial instruments	26 and 28	(112,050)	162,735	(112,050)	162,735
Variation in fair value of financial instruments - Put option		-	57,801	-	57,801
Post-employment obligations	21	50,431	48,798	50,431	48,798
Other		451	7,687	673	7,686
		877,269	1,001,812	712,152	753,935
(Increase) decrease in assets					
Receivables from customers and traders, and power transport concession holders		207,541	419,245	197,325	377,941
Recoverable taxes		4,139	(6,022)	5,014	(6,054)
Income tax and social contribution tax recoverable		238,528	28,047	242,230	44,742
Escrow deposits		(1,204)	1,918	(1,140)	1,917
Dividends received		43,420	99,773	43,419	242,061
Concession financial assets and Contract assets	11 and 12	513,385	425,522	465,567	268,024
Other		(2,369)	(27,105)	1,772	(13,943)
		1,003,440	941,378	954,187	914,688
Increase (decrease) in liabilities					
Suppliers		(161,537)	(122,097)	(151,506)	(104,701)
Taxes		(74,107)	(58,788)	(73,081)	(40,093)
Payroll and related charges		18,747	(9,118)	18,737	(10,781)
Regulatory charges		(1,230)	(7,093)	(1,879)	(6,483)
Post-employment obligations	21	(58,000)	(55,515)	(58,000)	(55,515)
Provision for contingencies	22	(6,603)	-	(4,944)	-
Other		(25,378)	(23,763)	(64,482)	(32,567)
		(308,108)	(276,374)	(335,155)	(250,140)
Cash from operations activities		1,572,601	1,666,816	1,331,184	1,418,483
Interest received		34,191	111,516	32,809	80,664
Income tax and social contribution tax paid		(33,173)	(212,396)	(1,546)	(85,550)
Interest paid on loans and debentures	19	(162,081)	(267,435)	(162,081)	(267,435)
Cash inflows from settlement of derivatives instruments – debt protection	28	(6,524)	172,668	(6,524)	172,668
Interest paid on lease contracts	16	(308)	(291)	(173)	(139)
NET CASH GENERATED OPERATING ACTIVITIES		1,404,706	1,470,878	1,193,669	1,318,691
CASH FLOW IN INVESTMENT ACTIVITIES					
Funding of investments	13b	(1,029)	(541)	(15,483)	(32,938)
Arising from the sale of equity interest, net of costs of sales	29	100,886	30,487	70,376	30,487
Capital reduction in investee	13b	47,932	-	47,932	-
In property, plant and equipment	14	(91,055)	(317,783)	(53,061)	(258,095)
In intangible assets	15	(5,630)	(4,919)	16,326	(4,525)
Investments in marketable securities		(2,135,119)	(2,862,957)	(1,760,908)	(2,171,268)
Redemptions in marketable securities		1,884,199	3,465,146	1,714,118	2,661,038
Cash from merger		-	-	-	138,723
Settlement of the put option - SAAG	28	-	(780,348)	-	(780,348)
NET CASH GENERATED (USED) IN INVESTMENT ACTIVITIES		(199,816)	(470,915)	19,300	(416,926)
CASH FLOW IN FINANCING ACTIVITIES					
Interest on equity, and dividends	23	(1,251,025)	(742,728)	(1,251,025)	(742,728)

	Note	Consolidated		Parent Company	
		Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023
Lease payments	16	(6,728)	(5,938)	(6,472)	(5,723)
NET CASH (USED) IN FINANCIAL ACTIVITIES		(1,257,753)	(748,666)	(1,257,497)	(748,451)
NET CHANGE IN CASH AND CASH EQUIVALENTS		(52,863)	251,297	(44,528)	153,314
Cash and cash equivalents at start of the period	6	361,954	292,980	297,060	194,482
CASH AND CASH EQUIVALENTS AT END OF PERIOD		309,091	544,277	252,532	347,796

Explanatory notes are an integral part of interim financial information.

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

	Note	Consolidated		Parent Company	
		Jan to Jun/2024	Jan to Jun/2023	Jan a Mar/2024	Jan to Jun/2024
REVENUES					
Sales of energy and services	24	2,788,426	3,551,232	2,510,132	3,118,853
Construction revenue	24	160,210	107,202	143,302	106,334
Interest revenue arising from the financing component in the transmission contract asset	24	285,331	280,060	278,005	277,120
Income related to the construction of own assets		57,997	274,573	57,997	274,573
Expected credit losses (reversals) of accounts receivable	25	1,426	296	1,426	(410)
Gains arising from the sale of assets	25	42,989	30,487	24,682	30,487
		3,336,379	4,243,850	3,015,544	3,806,957
INPUTS ACQUIRED FROM THIRD PARTIES					
Energy purchase for resale	25	(803,986)	(1,505,399)	(801,331)	(1,502,696)
Charges for use of national grid	25	(159,634)	(139,135)	(143,280)	(104,482)
Outsourced services		(205,487)	(372,849)	(161,963)	(332,979)
Materials		(68,283)	(94,556)	(66,059)	(92,167)
Paid concession		(2,109)	(2,142)	(2,104)	(2,137)
Other costs		(53,982)	(132,289)	(26,457)	(129,206)
		(1,293,481)	(2,246,370)	(1,201,194)	(2,163,667)
GROSS VALUE ADDED		2,042,898	1,997,480	1,814,350	1,643,290
Depreciation and amortization		(167,265)	(161,227)	(130,862)	(124,571)
NET VALUE ADDED		1,875,633	1,836,253	1,683,488	1,518,719
ADDED VALUE RECEIVED BY TRANSFER					
Share of profit (loss), net, of affiliates and jointly controlled entities	13	(8,264)	95,038	176,617	452,221
Finance income	26	213,704	491,001	196,916	441,859
Generation indemnity revenue	24	42,030	45,946	42,030	45,946
Interest revenue arising from the financing component in the transmission contract asset	24	235,636	229,603	167,653	11,537
		483,106	861,588	583,216	951,563
ADDED VALUE TO BE DISTRIBUTED		2,358,739	2,697,841	2,266,704	2,470,282
DISTRIBUTION OF ADDED VALUE					
Employees					
Direct remuneration		136,230	135,302	130,946	127,968
Post-employment and other Benefits		72,743	68,393	72,395	68,075
FGTS fund		8,834	8,868	8,737	8,785
Programmed voluntary retirement plan		15,464	-	15,464	-
Taxes		831,331	950,215	750,207	735,492
Federal		643,708	693,082	586,755	517,123
State		185,365	254,271	161,565	215,916
Municipal		2,258	2,862	1,887	2,453
Remuneration of external capital		472,408	466,074	467,226	460,973
Interest		468,913	463,065	465,378	459,348
Rentals		3,495	3,009	1,848	1,625
Remuneration of own capital	23	821,729	1,068,989	821,729	1,068,989
Interest on equity		329,763	327,352	329,763	327,352
Retained earnings		491,966	741,637	491,966	741,637
		2,358,739	2,697,841	2,266,704	2,470,282

Explanatory notes are an integral part of interim financial information.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL INFORMATION
FOR THE SIX-MONTH PERIODS ENDED JUNE 30, 2024
(In thousands of Brazilian Reais - except where otherwise stated)

1. OPERATING CONTEXT

a) The Company

Cemig Geração e Transmissão S.A. ('Cemig GT', 'the Company' or 'Cemig Geração e Transmissão') is a listed corporation registered in the Brazilian Registry of Corporate Taxpayers (CNPJ) under number 06.981.176/0001-58 and a wholly owned subsidiary of Companhia Energética de Minas Gerais ('Cemig'). It was incorporated on September 8, 2004, and began operating on January 1, 2005, pursuant to the process of 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, Minas Gerais.

The objects of the Company are: (i) to study, plan, design, build and commercially operate systems of generation, transmission and sale of energy and related services for which concessions are granted, under any form of law, to it or to subsidiaries; (ii) to operate in the various fields of energy, from any source, for the purpose of economic and commercial operation; (iii) to provide consultancy services within its field of operation to companies in Brazil and abroad; and (iv) to carry out activities directly or indirectly related to its objects.

The Company has equity interests in controlled companies, individually or jointly, whose main objectives are the construction and operation of electric energy production and commercialization systems, as described in explanatory note no. 11.

Considering its subsidiaries and jointly controlled companies, as of June 30, 2024, the Company has interests in 54 plants, 44 of which are hydroelectric, 9 wind and 1 solar, with an installed capacity of 5,152.83 MW.

Cemig GT operates and maintains 40 substations and 5,060 km of transmission lines, at voltages of 230, 345 and 500 kV, part of the National Interconnected System (SIN). In addition, it has assets, which it operates and maintains as an access point, in another 11 substations, which are the responsibility of other transmission agents.

2. BASIS OF PREPARATION

2.1 Statement of compliance

The individual and consolidated interim financial information has been prepared in accordance with CPC 21 (R1)/IAS 34 - Interim Financial Reporting, which applies to interim financial information, 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 CPC pronouncements or international standards (IFRS).

Presentation of the Added Value Statements (*Demonstrações do Valor Adicionado - DVA*) is required by the Brazilian corporate law. Under IFRS, this statement is not required and is presented as supplementary information, without prejudice to the set of interim financial information.

Except for new rules, or amendments, effective from January 1, 2024, this interim financial information has been prepared according to principles, practices and criteria consistent with those adopted in the preparation of the annual financial statements, of December 31, 2023.

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

Management certifies that all the material information in the interim financial 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 August 13, 2024.

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

In relation to the changes to CPC 26 / IAS 1 – Presentation of financial statements, CPC 03 / IAS 7 – Statement of cash flows, CPC 40 / IFRS 7 – Financial instruments: disclosure and CPC 06 / IFRS 16 – Leases, in force for annual periods beginning on or after January 1, 2024, did not produce significant impacts on the Company's individual and consolidated interim financial information.

2.3 Reclassification of items in the Cash Flow Statements – (*Demonstrativo de Fluxos de Caixa, or DFC*)

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

The presentation of the movement occurring under the Securities heading was disclosed on a net basis, in the flow of investment activities. As of the fourth quarter of 2023, the Company and its subsidiaries segregated this movement, starting to present the interest actually received as part of the cash flow from operating activities and investments and redemptions, separately, in the cash flow from operating activities. investment. Furthermore, the Company and its subsidiaries began to adjust profit with the total amount of income tax recognized in profit or loss.

In order to maintain comparability, information corresponding to the first half of 2023 is being presented using the same criteria.

3. PRINCIPLES OF CONSOLIDATION

The reporting dates of financial information of the subsidiaries, used for the consolidation and jointly controlled entities and affiliates used for equity method, are prepared in the same reporting date of the Company. Accounting practices are applied in line with those used by the parent company.

The direct equity investments of the Company are as follows:

Subsidiaries	Valuation method	Jun. 30, 2024 and Dec. 31, 2023
		Direct stake, %
Cemig Baguari Energia S.A. ("Cemig Baguari")	Consolidation	100
Cemig Geração Itutinga S.A. ("Cemig Geração Itutinga")	Consolidation	100
Cemig Geração Camargos S.A. ("Cemig Geração Camargos")	Consolidation	100
Cemig Geração Sul S.A. ("Cemig Geração Sul")	Consolidation	100
Cemig Geração Leste S.A. ("Cemig Geração Leste")	Consolidation	100
Cemig Geração Oeste S.A. ("Cemig Geração Oeste")	Consolidation	100
Sá Carvalho S.A. ("Sá Carvalho")	Consolidation	100
Horizontes Energia S.A. ("Horizontes")	Consolidation	100
Rosal Energia S.A. ("Rosal Energia")	Consolidation	100
Cemig PCH S.A. (Cemig PCH)	Consolidation	100
Empresa de Serviços de Comercialização de Energia Elétrica S.A. ("ESCEE")	Consolidation	100
Cemig Geração Poço Fundo S.A. ("Poço Fundo")	Consolidation	100
Cemig Trading S.A. ("Cemig Trading")	Consolidation	100
Central Eólica Praias de Parajuru S.A. ("Parajuru")	Consolidation	100
Central Eólica Volta do Rio S.A. ("Volta do Rio")	Consolidation	100
Companhia de Transmissão Centroeste de Minas S.A. ("Centroeste")	Consolidation	100
UFV Três Marias S.A. ("UFV Três Marias")	Consolidation	100

Direct and indirect participations are presented in explanatory note no. 13.

4. OPERATING SEGMENTS

Detailed information on the operating segments is disclosed in explanatory note 5 of the financial statements for the year ended December 31, 2023.

INFORMATION BY SEGMENT - JANUARY TO JUNE, 2024							
ACCOUNT/DESCRIPTION	ENERGY			INVESTEE	TOTAL	Eliminations (1) (2)	CONSOLIDATED
	GENERATION	TRANSMISSION	TRADING				
NET REVENUE	1,436,072	589,530	1,455,740	-	3,481,342	(660,934)	2,820,408
Intersegments	660,513	421	-	-	660,934	(660,934)	-
Third Parties	775,559	589,109	1,455,740	-	2,820,408	-	2,820,408
COST OF ENERGY	(169,299)	(187)	(1,355,440)	-	(1,524,926)	647,777	(877,149)
Intersegments	(143)	(73)	(647,561)	-	(647,777)	647,777	-
Third Parties	(169,156)	(114)	(707,879)	-	(877,149)	-	(877,149)
COSTS AND EXPENSES (3)							
Personnel	(82,301)	(81,202)	(12,707)	(6,367)	(182,577)	-	(182,577)
Employees' and managers' profit sharing	(8,651)	(9,040)	(1,410)	(708)	(19,809)	-	(19,809)
Post-employment obligations	(25,498)	(15,757)	(3,611)	(4,850)	(49,716)	-	(49,716)
Materials, outsourced services and other	(73,538)	(42,436)	(8,482)	6,237	(118,219)	13,157	(105,062)
Intersegments	(12,701)	(456)	-	-	(13,157)	13,157	-
Third Parties	(60,837)	(41,980)	(8,482)	6,237	(105,062)	-	(105,062)
Depreciation and amortization	(167,253)	(2)	(10)	-	(167,265)	-	(167,265)
Operating provisions (reversals)	10,884	13,648	(52,280)	(9,372)	(37,120)	-	(37,120)
Construction costs	-	(98,405)	-	-	(98,405)	-	(98,405)
Total cost of operation	(346,357)	(233,194)	(78,500)	(15,060)	(673,111)	13,157	(659,954)
COSTS AND EXPENSES	(515,656)	(233,381)	(1,433,940)	(15,060)	(2,198,037)	660,934	(1,537,103)
Equity in earnings of unconsolidated investees, net	-	-	-	(8,264)	(8,264)	-	(8,264)
OPERATING RESULT BEFORE FINANCE AND TAX RESULT	920,416	356,149	21,800	(23,324)	1,275,041	-	1,275,041
Finance income and expenses, net	(103,798)	(58,583)	14,370	(111,101)	(259,112)	-	(259,112)
INCOME BEFORE INCOME TAX AND SOCIAL CONTRIBUTION TAX	816,618	297,566	36,170	(134,425)	1,015,929	-	1,015,929
Income tax and social contribution tax	(131,332)	(60,837)	(8,385)	6,354	(194,200)	-	(194,200)
NET INCOME (LOSS) FOR THE PERIOD	685,286	236,729	27,785	(128,071)	821,729	-	821,729

- (1) The reconciliation between the published amounts for the segments and the accounting information on revenue and costs indicates the transactions between the consolidated companies (eliminations).
- (2) The information on costs and expenses separated by type is segregated in accordance with the internal business model, which has immaterial differences in relation to the accounting information.

INFORMATION BY SEGMENT - JANUARY TO JUNE, 2023							
ACCOUNT/DESCRIPTION	ENERGY			INVESTEES	TOTAL	Eliminations (1) (2)	CONSOLIDATED
	GENERATION	GENERATION	GENERATION				
NET REVENUE	1,276,674	538,124	2,229,790	-	4,044,588	(656,280)	3,388,308
Intersegments	653,808	2,472	-	-	656,280	(656,280)	-
Third Parties	622,866	535,652	2,229,790	-	3,388,308	-	3,388,308
COST OF ENERGY	23,309	(161)	(2,148,162)	-	(2,125,014)	631,546	(1,493,468)
Intersegments	(2,206)	(70)	(629,270)	-	(631,546)	631,546	-
Third Parties	25,515	(91)	(1,518,892)	-	(1,493,468)	-	(1,493,468)
COSTS AND EXPENSES (3)							
Personnel	(73,856)	(65,868)	(14,503)	(11,765)	(165,992)	-	(165,992)
Employees' and managers' profit sharing	(8,058)	(7,623)	(1,653)	(1,405)	(18,739)	-	(18,739)
Post-employment obligations	(23,352)	(14,431)	(3,307)	(4,442)	(45,532)	-	(45,532)
Materials, outsourced services and other	(103,872)	(47,362)	(8,495)	23,431	(136,298)	25,060	(111,238)
Intersegments	(24,298)	(436)	-	-	(24,734)	24,734	-
Third Parties	(79,574)	(46,926)	(8,495)	23,431	(111,564)	326	(111,238)
Depreciation and amortization	(161,218)	(2)	(7)	-	(161,227)	-	(161,227)
Operating provisions (reversals)	(59,505)	(5,355)	143	(61,678)	(126,395)	-	(126,395)
Construction costs	-	(74,017)	-	-	(74,017)	-	(74,017)
Total cost of operation	(429,861)	(214,658)	(27,822)	(55,859)	(728,200)	25,060	(703,140)
COSTS AND EXPENSES	(406,552)	(214,819)	(2,175,984)	(55,859)	(2,853,214)	656,606	(2,196,608)
Equity in earnings of unconsolidated investees, net	326	-	-	95,038	95,364	(326)	95,038
OPERATING RESULT BEFORE FINANCE AND TAX RESULT	870,448	323,305	53,806	39,179	1,286,738	-	1,286,738
Finance income and expenses, net	22,572	(2,509)	44,192	(43,674)	20,581	-	20,581
INCOME BEFORE INCOME TAX AND SOCIAL CONTRIBUTION TAX	893,020	320,796	97,998	(4,495)	1,307,319	-	1,307,319
Income tax and social contribution tax	(180,922)	(69,540)	(33,022)	45,154	(238,330)	-	(238,330)
NET INCOME FOR THE PERIOD	712,098	251,256	64,976	40,659	1,068,989	-	1,068,989

- (1) The reconciliation between the published amounts for the segments and the accounting information on revenue and costs indicates the transactions between the consolidated companies (eliminations).
- (2) The information on costs and expenses separated by type is segregated in accordance with the internal business model, which has immaterial differences in relation to the accounting information.

The information for assets by segment is not presented, because this is not part of the information made available to the main manager of the operations.

5. CASH AND CASH EQUIVALENTS

	Consolidated		Parent Company	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023
Bank accounts	2,521	2,303	1,063	437
Cash equivalents:				
Bank certificates of deposit (CDBs)	180,382	97,793	175,302	89,819
Automatic applications - Overnight	126,188	261,858	76,167	206,804
	306,570	359,651	251,469	296,623
	309,091	361,954	252,532	297,060

The Bank Certificates of Deposit (*Certificados de Depósito Bancário* or CDBs), accrued interest at between 99% to 107% of the CDI Rate on June 30, 2024 (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) (80% to 108.5% 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.

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 that varies between 10.19% p.a. to 10.40% p.a. on June 30, 2024 (11.42% p.a. to 12.65% p.a. on December 31, 2023). Their purpose is to settle the short-term obligations of the Company, or to be used in the acquisition of other assets with better return to replenish the portfolio.

Note 28 gives: (i) the exposure of the Company and its subsidiaries to interest rate risk; (ii) a sensitivity analysis for financial assets and liabilities; and (iii) material accounting practices. Financial investments in a reserved investment fund are show in note 27.

6. MARKETABLE SECURITIES

	Consolidated		Parent Company	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023
Current				
Bank certificates of deposit (CDBs)	98,279	54,880	59,321	43,342
Financial Notes (LFs) – Banks	311,277	354,305	187,887	279,814
Treasury Financial Notes (LFTs)	390,595	159,759	235,763	126,171
Other	3,080	6,620	1,938	5,383
	803,231	575,564	484,909	454,710
Non-current				
Treasury Financial Notes (LFTs)	46,280	-	27,935	-
	46,280	-	27,935	-
	849,511	575,564	512,844	454,710

The Bank Certificates of Deposit (*Certificados de Depósito Bancário* or CDBs), accrued interest between 105.6% and 105.8% of the CDI Rate on June 30, 2024 (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) (103% to 104.3% on December 31, 2023).

The 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 at rates between 108.5% and 113.8% of the CDI rate on June 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 at rates between 10.51% to 10.60% p.a. on June 30, 2024 (11.83% to 11.85% p.a. on December 31, 2023).

The classification of these bonds and securities is shown in Explanatory Note no. 28 and the financial investments in related party securities are shown in Explanatory Note no. 27.

The Company and its subsidiaries consistently classify the income related to these securities as part of the cash flow of the operational activity, because they believe that this is the most appropriate method of reporting this income, in accordance with its activities.

7. CUSTOMERS, TRADERS AND POWER TRANSPORT CONCESSION HOLDERS

	Balances not yet due		Past due			Consolidated	
	Billed	Unbilled	Until 90 days	91 to 360 days	More than 360 days	Jun. 30, 2024	Dec. 31, 2023
Industrial	3,265	151,982	23,945	5,134	24,641	208,967	285,129
Commercial, services and other	925	37,291	3,103	7,352	8,899	57,570	89,102
Wholesale supply to other concession holders	18,807	164,028	26,132	-	47	209,014	277,027
Concession holders - transmission service	5,068	112,006	-	1,389	5,945	124,408	135,292
CCEE (Power Trading Chamber)	1,415	2,188	4,728	6,129	-	14,460	40,685
Expected credit losses	-	-	(313)	(2,613)	(30,728)	(33,654)	(35,080)
	29,480	467,495	57,595	17,391	8,804	580,765	792,155
Current assets						578,315	789,898
Customers and traders						453,897	654,596
Concession holders - transmission service						124,418	135,302
Non-current assets						2,450	2,257
Customers and traders						2,450	2,257

	Balances not yet due		Past due			Parent Company	
	Billed	Unbilled	Until 90 days	91 to 360 days	More than 360 days	Jun. 30, 2024	Dec. 31, 2023
Industrial	458	132,375	15,553	3,173	24,637	176,196	258,645
Commercial, services and other	925	37,291	3,103	7,352	8,899	57,570	89,102
Wholesale supply to other concession holders	-	120,005	20,998	-	46	141,049	190,943
Concession holders - transmission service	4,966	109,645	-	1,389	5,808	121,808	132,204
CCEE (Power Trading Chamber)	-	-	4,728	6,129	-	10,857	39,065
Expected credit losses	-	-	(313)	(2,613)	(30,728)	(33,654)	(35,080)
	6,349	399,316	44,069	15,430	8,662	473,826	674,879
Current assets						471,391	672,638
Customers and traders						349,583	540,434
Concession holders - transmission service						121,808	132,204
Non-current assets						2,435	2,241
Customers and traders						2,435	2,241

The exposure of the Company and its subsidiaries to credit risk related to Customers and traders is provided in Note 28.

The expected credit losses are considered to be sufficient to cover any potential losses in the realization of accounts receivable, and the breakdown by type of customers is as follows:

	Consolidated	Parent Company
Balance on December 31, 2023	35,080	35,080
Reversal of provision, net (note 25c)	(1,426)	(1,426)
Balance on June 30, 2024	33,654	33,654

8. RECOVERABLE TAXES

	Consolidated		Parent Company	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023
Current				
ICMS tax recoverable	13,645	12,880	12,830	12,069
Cofins	3,681	10,606	1,317	8,426
PIS/Pasep	820	2,323	265	1,809
Social security contributions	18,636	18,647	18,636	18,647
Other	126	153	121	149
	36,908	44,609	33,169	41,100
Non-current				
ICMS tax recoverable	36,370	33,863	35,111	32,605
Cofins	13,600	12,643	9,353	9,016
PIS/Pasep	2,950	2,743	2,031	1,957
	52,920	49,249	46,495	43,578
	89,828	93,858	79,664	84,678

9. INCOME AND SOCIAL CONTRIBUTION TAXES

a) Income tax and social contribution tax recoverable and payable

	Consolidated		Parent Company	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023
RECOVERABLE				
Current				
Income tax	43,068	296,504	41,421	296,383
Social contribution tax	-	130,604	-	130,636
	43,068	427,108	41,421	427,019
Non-current				
Income tax	69,695	49,369	69,661	49,010
Social contribution tax	137,369	53,675	137,322	53,562
	207,064	103,044	206,983	102,572
PAYABLE				
Current				
Income tax	(51,435)	(12,633)	(35,929)	-
Social contribution tax	(4,003)	(6,880)	-	-
	(55,438)	(19,513)	(35,929)	-
Net total	194,694	510,639	212,475	529,591
Total assets presented on Financial Position	213,894	530,152	212,475	529,591
Total liabilities presented on Financial Position	(19,200)	(19,513)	-	-

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\$14,536 was recognized in June 2024 as Income tax recoverable, with counterpart in Income tax and in Finance revenue (expenses).

b) Deferred income tax and social contribution tax

Consolidated	Balance on December 31, 2023	Income statement	Other	Balance on June 30, 2024
ASSETS				
Tax loss carryforwards	90,698	(45,868)	-	44,830
Post-employment obligations	374,616	4,374	-	378,990
Expected credit losses	11,927	(484)	-	11,443
Provision for contingencies	118,459	1,490	-	119,949
Provisions for losses on investments	56,930	(35,385)	-	21,545
Other provisions	49,577	3,865	-	53,442
Paid concession	11,843	(286)	-	11,557
Right of use	26,937	(1,520)	-	25,417
Other	17,716	(421)	-	17,295
	758,703	(74,235)	-	684,468
LIABILITIES				
Fair value as deemed cost upon initial adoption of international standards	(154,872)	5,252	-	(149,620)
Adjustment of contract assets	(924,008)	7,133	-	(916,875)
Fair value of equity holdings	(112,431)	4,303	-	(108,128)
Adjustment of financial assets	(47,472)	(14,290)	-	(61,762)
Derivative financial instruments	(125,806)	(40,232)	-	(166,038)
Reimbursement of costs – GSF	(228,878)	22,672	-	(206,206)
Lease liabilities	(23,877)	2,037	-	(21,840)
Other	(1,043)	3,750	(2,791)	(84)
	(1,618,387)	(9,375)	(2,791)	(1,630,553)
NET TOTAL	(859,684)	(83,610)	(2,791)	(946,085)
Total assets presented on Financial Position	9,895	-	-	9,851
Total liabilities presented on Financial Position	(869,579)	-	-	(955,936)

Parent Company	Balance on December 31, 2023	Income statement	Other	Balance on June 30, 2024
ASSETS				
Tax loss carryforwards	90,698	(45,868)	-	44,830
Post-employment obligations	374,616	4,374	-	378,990
Expected credit losses	11,927	(484)	-	11,443
Provision for contingencies	118,205	1,237	-	119,442
Provisions for losses on investments	56,930	(35,385)	-	21,545
Other provisions	49,571	3,860	-	53,431
Paid concession	11,843	(286)	-	11,557
Right of use	26,787	(1,494)	-	25,293
Other	17,679	(403)	-	17,276
	758,256	(74,449)	-	683,807
LIABILITIES				
Fair value as deemed cost upon initial adoption of international standards	(139,709)	4,747	-	(134,962)
Adjustment of contract assets	(921,197)	6,945	-	(914,252)
Fair value of equity holdings	(112,431)	4,303	-	(108,128)
Adjustment of financial assets	(47,472)	(14,290)	-	(61,762)
Derivative financial instruments	(125,137)	(40,316)	-	(165,453)
Reimbursement of costs – GSF	(220,992)	21,362	-	(199,630)
Lease liabilities	(23,700)	1,963	-	(21,737)
Other	(1,263)	3,064	(2,684)	(883)
	(1,591,901)	(12,222)	(2,684)	(1,606,807)
NET TOTAL	(833,645)	(86,671)	(2,684)	(923,000)
Total liabilities presented on Statements of Financial Position	833,645	-	-	(923,000)

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

	Consolidated		Parent Company	
	Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023
Profit before income tax and social contribution tax	1,015,929	1,307,319	984,832	1,193,250
Income tax and social contribution tax - nominal expense (34%)	(345,416)	(444,488)	(334,843)	(405,705)
Tax effects applicable to:				
Interest on equity	112,119	111,300	112,119	111,300
Tax incentives	20,653	9,205	20,649	8,606
Share of profit (loss) of affiliate and joint controlled entities, net	(2,625)	34,410	62,117	157,678
Difference between presumed profit and real profit methods	44,081	46,207	-	-
Other	(23,012)	5,036	(23,145)	3,860
Income tax and social contribution tax - effective revenue (expense)	(194,200)	(238,330)	(163,103)	(124,261)
Current income tax and social contribution tax	(110,590)	(137,527)	(76,432)	(24,919)
Deferred income tax and social contribution tax	(83,610)	(100,803)	(86,671)	(99,342)
	(194,200)	(238,330)	(163,103)	(124,261)
Effective rate	19.12%	18.23%	16.56%	10.41%

	Consolidated		Parent Company	
	Apr to Jun/2024	Apr to Jun/2023	Apr to Jun/2024	Apr to Jun/2023
Profit before income tax and social contribution tax	367,380	563,755	354,783	521,722
Income tax and social contribution tax - nominal expense (34%)	(124,909)	(191,677)	(120,626)	(177,385)
Tax effects applicable to:				
Interest on equity	57,271	55,793	57,271	55,793
Tax incentives	3,848	(22)	3,848	(318)
Share of profit (loss) of affiliate and joint controlled entities, net	(6,195)	9,821	18,079	55,288
Difference between presumed profit and real profit methods	15,984	16,776	-	-
Other	14,544	5,040	14,568	4,386
Income tax and social contribution tax - effective revenue (expense)	(39,457)	(104,269)	(26,860)	(62,236)
Current income tax and social contribution tax	(17,590)	(8,350)	(4,151)	32,926
Deferred income tax and social contribution tax	(21,867)	(95,919)	(22,709)	(95,162)
	(39,457)	(104,269)	(26,860)	(62,236)
Effective rate	10.74%	18.50%	7.57%	11.93%

10. ESCROW DEPOSITS

	Consolidated		Parent Company	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023
Labor claims	23,126	20,909	22,417	20,292
Tax issues				
Income tax on interest on equity	20,095	19,677	18,779	18,361
Pasep and Cofins taxes (1)	3,787	3,685	-	-
Income tax and social security contribution on indemnity for employees' 'Anuênio' benefit (2)	76,903	75,406	76,903	75,406
Urban property tax (IPTU)	17,507	16,902	17,505	16,900
Social contribution tax (3)	27,606	26,665	27,606	26,665
Other	2,555	2,495	1,877	1,817
	148,453	144,830	142,670	139,149
Other				
Court embargo	1,701	1,817	1,669	1,785
Regulatory	5,818	6,265	5,818	6,265
Other	6,168	5,268	6,052	5,153
	13,687	13,350	13,539	13,203
	185,266	179,089	178,626	172,644

(1) This refers to escrow deposits in the action challenging the unconstitutionality of inclusion of ICMS tax within the amount to which PIS/Pasep and Cofins taxes are applied.

(2) More details in Note 22 - Provisions (*Indemnity of employees' future benefit - the 'Anuênio'*) from Financial Statements.

(3) Escrow deposit in the legal action challenging an infringement claim relating to application of Social Contribution tax to amounts of cultural and artistic donations and sponsorship, expenses on punitive fines, and taxes with liability suspended.

11. CONCESSION FINANCIAL ASSETS

	Consolidated		Parent Company	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023
Generation - Indemnity receivable (11.1)	826,085	784,055	826,085	784,055
Generation - Concession grant fee (11.2)	3,055,979	3,031,033	2,302,745	2,253,919
	3,882,064	3,815,088	3,128,830	3,037,974
Current	326,934	320,444	235,227	227,411
Non-current	3,555,130	3,494,644	2,893,603	2,810,563

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

	Consolidated	Parent Company
Balance on December 31, 2023	3,815,088	3,037,974
Inflation adjustment	277,666	209,683
Amounts received	(168,130)	(118,827)
Impairment (1)	(6,630)	-
Classification as held for sale	(35,930)	-
Balance on June 30, 2024	3,882,064	3,128,830

(1) Refers to the impairment of plants that were transferred to non-current assets held for sale. Further details of this operation can be found in note 30.

11.1 Generation - Indemnity receivable

The movement in the balance is as follows:

Generation plant	Concession expiration date	Installed capacity (MW)	Net balance of assets on December 31, 2023	Financial Update	Net balance of assets on June 30, 2024
Lot D					
HPP Três Marias	jul-15	396.00	203,064	10,886	213,950
HPP Salto Grande	jul-15	102.00	104,177	5,584	109,761
HPP Itutinga	jul-15	52.00	12,275	658	12,933
HPP Camargos	jul-15	46.00	23,860	1,279	25,139
PCH Piau	jul-15	18.01	5,324	285	5,609
PCH Gafanhoto	jul-15	14.00	6,384	342	6,726
PCH Peti	jul-15	9.40	7,368	395	7,763
PCH Dona Rita	sep-13	2.41	1,909	102	2,011
PCH Tronqueiras	jul-15	8.50	10,152	494	10,646
PCH Joasal	jul-15	8.40	7,627	409	8,036
PCH Martins	jul-15	7.70	5,415	291	5,706
PCH Cajuru	jul-15	7.20	22,949	1,230	24,179
PCH Paciência	jul-15	4.08	5,044	271	5,315
PCH Marmelos	jul-15	4.00	2,931	157	3,088
Others					
HPP Volta Grande	feb-17	380.00	439	24	463
HPP Miranda	dec-16	408.00	110,548	5,926	116,474
HPP Jaguará	aug-13	424.00	167,704	9,039	176,743
HPP São Simão	jan-15	1,710.00	86,885	4,658	91,543
		3,601.70	784,055	42,030	826,085

(1) Information not audited by independent auditors.

11.2 Generation - Concession grant fee

The changes in concession financial assets are as follows:

	Plants	Balance on Dec. 31, 2023	Monetary updating	Amounts received	Reduction to recoverable value (1)	Classification as held for sale	Balance on Jun. 30, 2024
Cemig Geração e Transmissão S.A.	Três Marias	1,715,329	127,470	(90,336)	-	-	1,752,463
Cemig Geração e Transmissão S.A.	Salto Grande	538,593	40,183	(28,489)	-	-	550,287
Cemig Geração Itutinga S.A.	Itutinga	203,762	16,859	(12,112)	-	-	208,509
Cemig Geração Camargos S.A.	Camargos	152,716	12,561	(9,017)	-	-	156,260
Cemig Geração Sul S.A.	Coronel Domiciano, Joasal, Marmelos, Paciência and Piau	200,644	17,515	(12,687)	-	(21,533)	183,939
Cemig Geração Leste S.A.	Dona Rita, Ervália, Neblina, Peti, Sinceridade and Tronqueiras	137,345	13,098	(9,633)	(3,934)	(432)	136,444
Cemig Geração Oeste S.A.	Cajuru, Gafanhoto and Martins	82,644	7,950	(5,856)	(2,696)	(13,965)	68,077
		3,031,033	235,636	(168,130)	(6,630)	(35,930)	3,055,979

(1) Refers to the impairment of plants that were transferred to non-current assets held for sale. Further details of this operation can be found in note 30.

12. CONCESSION CONTRACT ASSETS

	Consolidated		Parent Company	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023
National Grid ('BNES' - Basic Network of the Existing System) - Law 12,783/13	1,593,591	1,722,829	1,593,591	1,722,829
Transmission - Assets remunerated by tariff	3,056,339	2,925,220	2,944,163	2,823,389
	4,649,930	4,648,049	4,537,754	4,546,218
Current	880,355	841,371	860,117	813,593
Non-current	3,769,575	3,806,678	3,677,637	3,732,625

The changes in contract assets are as follows:

	Consolidated	Parent Company
Balance on December 31, 2023	4,648,049	4,546,218
Additions	160,210	143,302
Inflation adjustment	285,331	278,005
Realization	(443,660)	(429,771)
Balance on June 30, 2024	4,649,930	4,537,754

The consideration to be paid to the Company arises from the concession contracts as follows:

	Consolidated		Parent Company	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023
Current				
Concession contract - 006/97 (a)				
National Grid ("BNES" - Basic Network of the Existing System)	475,756	466,239	475,756	466,239
National Grid - new facilities (RBNI)	341,542	302,134	341,542	302,134
Concession contract - 079/00 (b)	42,819	45,220	42,819	45,220
Concession contract - 004/05 (c)	20,238	27,778	-	-
	880,355	841,371	860,117	813,593
Non-current				
Concession contract - 006/97 (a)				
National Grid ("BNES" - Basic Network of the Existing System)	1,117,835	1,256,590	1,117,835	1,256,590
National Grid - new facilities (RBNI)	2,450,422	2,358,462	2,450,422	2,358,462
Concession contract - 079/00 (b)	109,380	117,573	109,380	117,573
Concession contract - 004/05 (c)	91,938	74,053	-	-
	3,769,575	3,806,678	3,677,637	3,732,625
	4,649,930	4,648,049	4,537,754	4,546,218

13. INVESTMENTS

	Consolidated		Parent Company	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023
Jointly controlled entities				
Hidrelétrica Cachoeirão S.A. ("Hidrelétrica Cachoeirão")	45,930	46,816	45,930	46,816
Guanhães Energia S.A. ("Guanhães Energia")	179,934	221,725	179,934	221,725
Hidrelétrica Pipoca S.A. ("Hidrelétrica Pipoca")	53,821	47,529	53,821	47,529
Paracambi Energética S.A. ("Paracambi")	40,392	40,475	40,392	40,475
Aliança Norte Participações S.A. ("Aliança Norte")	512,888	536,268	512,888	536,268
Amazônia Energia Participações S.A. ("Amazônia Energia")	781,945	818,929	781,945	818,929
Aliança Geração de Energia S.A. ("Aliança Geração") (1)	-	1,171,595	-	1,171,595
Subsidiaries				
Cemig Baguari Energia S.A.	-	-	35	46
Cemig Geração Itutinga S.A.	-	-	231,081	227,624
Cemig Geração Camargos S.A.	-	-	169,818	168,245
Cemig Geração Sul S.A.	-	-	256,478	254,651
Cemig Geração Leste S.A.	-	-	155,480	158,321
Cemig Geração Oeste S.A.	-	-	146,951	144,685
Rosal Energia S.A.	-	-	124,352	112,383
Sá Carvalho S.A.	-	-	121,512	92,482
Horizontes Energia S.A.	-	-	33,659	32,104
Cemig PCH S.A.	-	-	54,599	50,792
Cemig Geração Poço Fundo S.A.	-	-	179,632	167,968
Empresa de Serviços de Comercialização de Energia Elétrica S.A.	-	-	27,454	29,118
Cemig Trading S.A.	-	-	5,931	8,676
Central Eólica Praias de Parajuru S.A.	-	-	132,638	131,862
Central Eólica Volta do Rio S.A.	-	-	247,513	261,473
Companhia de Transmissão Centroeste de Minas	-	-	120,174	113,186
UFV Três Marias	-	-	61,370	46,464
Total	1,614,910	2,883,337	3,683,587	4,883,417

(1) On March 27, 2024, a Share Purchase and Sale Agreement (CCVA) was signed for the sale of the entire interest held by the Company in the jointly-controlled subsidiary Aliança Geração to Vale S.A. Thus, the balance of the investment was transferred for what is held for sale. More details in explanatory note nº 30.

For the period ended June 30, 2024, the Company's Management analyzed whether there were indications of possible devaluation of assets, in accordance with the provisions of CPC 01 /IAS 36. It was found that there were no indications of loss in the recoverable value of investments.

a) Changes in the right to exploitation of the regulated activity

Consolidated	Balance on Dec. 31, 2023	Amortization	Other (1)	Balance on Jun. 30, 2024
Aliança Geração (1)	250,986	(6,327)	(244,659)	-
Aliança Norte	42,717	(986)	-	41,731
	293,703	(7,313)	(244,659)	41,731

Parent Company	Balance on Dec. 31, 2023	Amortization	Other (1)	Balance on Jun. 30, 2024
Parajuru	40,009	(2,309)	-	37,700
Volta do Rio	53,652	(3,388)	-	50,264
Aliança Geração (1)	250,986	(6,327)	(244,659)	-
Aliança Norte	42,717	(986)	-	41,731
	387,364	(13,010)	(244,659)	129,695

(1) On March 27, 2024, a Share Purchase and Sale Agreement (CCVA) was signed for the sale of the entire interest held by the Company in the jointly controlled subsidiary Aliança Geração to Vale S.A. Thus, the balance of the investment was transferred for what is held for sale. More details in explanatory note nº 30.

b) Changes in investments in subsidiaries and jointly-controlled entities:

Consolidated	Balance on Dec. 31, 2023	Gain (loss) by equity method	Addition	Dividends	Other	Balance on Jun. 30, 2024
Hidrelétrica Cachoeirão	46,816	1,946	-	(2,832)	-	45,930
Guanhães Energia (1)	221,725	6,141	-	-	(47,932)	179,934
Hidrelétrica Pipoca	47,529	10,085	-	(3,793)	-	53,821
Paracambi	40,475	8,817	-	(8,900)	-	40,392
Amazônia Energia (plant Belo Monte)	818,929	(37,356)	372	-	-	781,945
Aliança Norte (plant Belo Monte)	536,268	(24,037)	657	-	-	512,888
Aliança Geração (2)	1,171,595	30,861	-	(83,891)	(1,118,565)	-
Itaocara (3)	-	(4,721)	15,329	-	(10,608)	-
Total	2,883,337	(8,264)	16,358	(99,416)	(1,177,105)	1,614,910

(1) The Extraordinary General Meeting (AGE) of Guanhães Energia, held on September 19, 2023, approved the reduction of share capital in the amount of R\$235,309, of which R\$137,488 were allocated to absorb losses and R\$97,820 was returned to shareholders, without resulting in a reduction in the number of registered common shares issued. Cemig GT's portion corresponds to R\$47,932 and was received in 2024.

(2) On March 27, 2024, a Share Purchase and Sale Agreement (CCVA) was signed for the sale of the entire interest held by the Company in the jointly controlled subsidiary Aliança Geração to Vale S.A. Thus, the balance of the investment was transferred for what is held for sale. More details in explanatory note nº 30.

(3) Recognition of reimbursement payable to Light Energia S.A., resulting from amounts invested in the development of the Itaocara Hydroelectric Plant project in amounts higher than Light's corporate participation in the project. This reimbursement was paid on May 22, 2024.

Parent Company	Balance on Dec. 31, 2023	Gain (loss) by equity method	Addition	Dividends	Other	Balance on Jun. 30, 2024
Hidrelétrica Cachoeirão	46,816	1,946	-	(2,832)	-	45,930
Guanhães Energia (1)	221,725	6,141	-	-	(47,932)	179,934
Hidrelétrica Pipoca	47,529	10,085	-	(3,793)	-	53,821
Central Eólica Praias Parajuru	131,862	776	-	-	-	132,638
Central Eólica Volta do Rio	261,473	(5,649)	-	(8,311)	-	247,513
Paracambi	40,475	8,817	-	(8,900)	-	40,392
Amazônia Energia (plant Belo Monte)	818,929	(37,356)	372	-	-	781,945
Aliança Norte (plant Belo Monte)	536,268	(24,037)	657	-	-	512,888
Aliança Geração (2)	1,171,595	30,861	-	(83,891)	(1,118,565)	-
Itaocara (3)	-	(4,721)	15,329	-	(10,608)	-
Cemig Baguari Energia S.A.	46	(11)	-	-	-	35
Cemig Geração Itutinga S.A.	227,624	23,879	-	(20,422)	-	231,081
Cemig Geração Camargos S.A.	168,245	22,105	-	(20,532)	-	169,818
Cemig Geração Sul S.A.	254,651	20,938	-	(19,111)	-	256,478
Cemig Geração Leste S.A.	158,321	16,807	-	(19,648)	-	155,480
Cemig Geração Oeste S.A.	144,685	2,266	-	-	-	146,951
Rosal Energia S.A.	112,383	13,713	-	(1,744)	-	124,352
Sá Carvalho S.A.	92,482	29,030	-	-	-	121,512
Horizontes Energia S.A. (4)	32,104	14,872	-	(7,126)	(6,191)	33,659
Cemig PCH S.A.	50,792	12,395	-	(8,588)	-	54,599
Cemig Geração Poço Fundo S.A.	167,968	11,664	-	-	-	179,632
Empresa de Serviços de Comercialização de Energia Elétrica S.A.	29,118	8,207	-	(9,871)	-	27,454
Cemig Trading S.A.	8,676	116	-	(2,861)	-	5,931
Companhia de Transmissão Centroeste de Minas	113,186	12,933	-	(5,945)	-	120,174
UFV Três Marias	46,464	840	14,454	(388)	-	61,370
	4,883,417	176,617	30,812	(223,963)	(1,183,296)	3,683,587

- The Extraordinary General Meeting (AGE) of Guanhães Energia, held on September 19, 2023, approved the reduction of share capital in the amount of R\$235,309, of which R\$137,488 were allocated to absorb losses and R \$97,820 was returned to shareholders, without resulting in a reduction in the number of registered common shares issued. Cemig GT's portion corresponds to R\$47,932 and was received in 2024.
- On March 27, 2024, a Share Purchase and Sale Agreement (CCVA) was signed for the sale of the entire interest held by the Company in the jointly controlled subsidiary Aliança Geração to Vale S.A. Thus, the balance of the investment was transferred for what is held for sale. More details in explanatory note nº 30.
- Recognition of reimbursement payable to Light Energia S.A., resulting from amounts invested in the development of the Itaocara Hydroelectric Plant project in amounts higher than Light's corporate participation in the project. This reimbursement was paid on May 22, 2024.
- On February 20, 2024, Aneel transferred the authorization of PCH Machado Mineiro from Horizontes Energia to Cemig GT, through Order No. 504/2024. Thus, the assets were transferred from Horizontes Energia to Cemig GT, in the first half of 2024, with R\$6,077 incorporated into fixed assets and R\$70 incorporated into intangible assets. Because this transaction does not involve cash, it is not reflected in the cash flow statements.

14. PROPERTY, PLANT AND EQUIPMENT

Consolidated	June 30, 2024			December 31, 2023		
	Historic cost	Accumulated depreciation	Net value	Historic cost	Accumulated depreciation	Net value
In service	7,379,861	(5,509,203)	1,870,658	7,407,814	(5,461,963)	1,945,851
Land	249,293	(33,979)	215,314	247,353	(32,051)	215,302
Reservoirs, dams and watercourses	3,289,178	(2,481,390)	807,788	3,322,524	(2,470,024)	852,500
Buildings, works and improvements	1,092,209	(874,828)	217,381	1,094,497	(867,718)	226,779
Machinery and equipment	2,717,336	(2,092,907)	624,429	2,711,526	(2,066,687)	644,839
Vehicles	19,017	(15,075)	3,942	19,054	(14,541)	4,513
Furniture and utensils	12,828	(11,024)	1,804	12,860	(10,942)	1,918
Under construction	1,150,972	-	1,150,972	1,089,805	-	1,089,805
Assets in progress	1,150,972	-	1,150,972	1,089,805	-	1,089,805
Net PP&E	8,530,833	(5,509,203)	3,021,630	8,497,619	(5,461,963)	3,035,656

Parent Company	June 30, 2024			December 31, 2023		
	Historic cost	Accumulated depreciation	Net value	Historic cost	Accumulated depreciation	Net value
In service	6,129,826	(4,829,544)	1,300,282	6,116,253	(4,770,158)	1,346,095
Land	245,089	(33,814)	211,275	242,848	(31,632)	211,216
Reservoirs, dams and watercourses	2,964,111	(2,342,304)	621,807	2,962,659	(2,308,152)	654,507
Buildings, works and improvements	1,004,933	(828,112)	176,821	1,004,445	(820,465)	183,980
Machinery and equipment	1,884,283	(1,599,618)	284,665	1,874,848	(1,584,850)	289,998
Vehicles	18,814	(14,872)	3,942	18,836	(14,323)	4,513
Furniture and utensils	12,596	(10,824)	1,772	12,617	(10,736)	1,881
Under construction	899,633	-	899,633	859,845	-	859,845
Assets in progress	899,633	-	899,633	859,845	-	859,845
Net PP&E	7,029,459	(4,829,544)	2,199,915	6,976,098	(4,770,158)	2,205,940

Changes in Property, plant and equipment were as follows:

Consolidated	Balance on Dec. 31, 2023	Addition (2)	Transfer (3)	Settled	Impairment (4)	Classification as held for sale	Depreciation	Balance on Jun. 30, 2024
In service	1,945,851	2,977	18,937	(257)	(12,317)	-	(84,533)	1,870,658
Land (1)	215,302	1,837	-	-	(83)	-	(1,742)	215,314
Reservoirs, dams, watercourses	852,500	41	1,452	(1)	(6,994)	-	(39,210)	807,788
Buildings, works and improvements	226,779	88	72	-	(889)	-	(8,669)	217,381
Machinery and equipment	644,839	1,011	17,378	(251)	(4,351)	-	(34,197)	624,429
Vehicles	4,513	-	-	-	-	-	(571)	3,942
Furniture and utensils	1,918	-	35	(5)	-	-	(144)	1,804
Under construction	1,089,805	88,078	(18,937)	(2,503)	(3,024)	(2,447)	-	1,150,972
Net PP&E	3,035,656	91,055	-	(2,760)	(15,341)	(2,447)	(84,533)	3,021,630

- (1) Certain lands linked to concession contracts without provision for compensation are amortized over the concession period.
- (2) Includes investments made in the implementation of the Boa Esperança and Jusante photovoltaic solar plants, in the amounts of R\$20,518 and R\$4,849, respectively.
- (3) Balance referring to the transfer of assets from ongoing to in-service.
- (4) Refers to the impairment of plants that were transferred to non-current assets held for sale. Further details of this operation can be found in note 30.

Parent Company	Balance on Dec. 31, 2023	Addition (2)	Assets arising from incorporation (3)	Transfer (4)	Settled	Reduction to recoverable value (5)	Depreciation	Balance on Jun. 30, 2024
In service	1,346,095	2,739	5,878	10,534	(8)	(5,878)	(59,078)	1,300,282
Land (1)	211,216	1,785	83	-	-	(83)	(1,726)	211,275
Reservoirs, dams, watercourses	654,507	-	4,493	1,452	(1)	(4,493)	(34,151)	621,807
Buildings, works and improvements	183,980	66	296	-	-	(296)	(7,225)	176,821
Machinery and equipment	289,998	888	1,006	9,047	(3)	(1,006)	(15,265)	284,665
Vehicles	4,513	-	-	-	-	-	(571)	3,942
Furniture and utensils	1,881	-	-	35	(4)	-	(140)	1,772
Under construction	859,845	50,322	243	(10,534)	-	(243)	-	899,633
Net PP&E	2,205,940	53,061	6,121	-	(8)	(6,121)	(59,078)	2,199,915

- (1) Certain lands linked to concession contracts without provision for compensation are amortized over the concession period.
 (2) Includes investments made in the implementation of the Boa Esperança and Jusante photovoltaic solar plants, in the amounts of R\$20,518 and R\$4,849, respectively.
 (3) On February 20, 2024, Aneel transferred the authorization of PCH Machado Mineiro from Horizontes Energia to Cemig GT, through Order No. 504/2024.
 (4) Balance referring to the transfer of assets from ongoing to in-service.
 (5) Refers to the impairment of plants that were transferred to non-current assets held for sale. Further details of this operation can be found in note 30.

15. INTANGIBLE ASSETS

Consolidated	June 30, 2024			December 31, 2023		
	Historic cost	Accumulated amortization	Residual value	Historic cost	Accumulated amortization	Residual value
In service	1,373,043	(600,799)	772,244	1,359,114	(523,369)	835,745
Temporary easements	14,689	(6,566)	8,123	14,689	(6,084)	8,605
Paid concession	13,599	(10,051)	3,548	13,599	(9,739)	3,860
Assets of the concession (1)	202,337	(114,373)	87,964	202,337	(108,676)	93,661
Assets of the concession - GSF	1,030,791	(400,453)	630,338	1,031,161	(333,569)	697,592
Others	111,627	(69,356)	42,271	97,328	(65,301)	32,027
Under construction	14,316	-	14,316	23,341	-	23,341
Assets in progress	14,316	-	14,316	23,341	-	23,341
Net intangible assets	1,387,359	(600,799)	786,560	1,382,455	(523,369)	859,086

- (1) The authorization rights for wind energy generation granted to Parajuru and Volta do Rio, in the net amount of R\$87,964, are considered in the parent company's interim financial information as investments and are classified in the consolidated balance sheet under the intangibles item, in accordance with the ICPC technical interpretation 09. These concession assets are amortized using the straight-line method, over the concession term.

Parent Company	June 30, 2024			December 31, 2023		
	Historic cost	Accumulated amortization	Residual value	Historic cost	Accumulated amortization	Residual value
In service	1,093,421	(456,661)	636,760	1,079,128	(389,805)	689,323
Temporary easements	11,448	(5,874)	5,574	11,448	(5,595)	5,853
Paid concession	11,720	(8,349)	3,371	11,720	(8,113)	3,607
Assets of the concession	960,874	(373,792)	587,082	960,874	(311,278)	649,596
Assets of the concession - GSF	109,379	(68,646)	40,733	95,086	(64,819)	30,267
Others	13,020	-	13,020	22,774	-	22,774
Under construction	13,020	-	13,020	22,774	-	22,774
Assets in progress	1,106,441	(456,661)	649,780	1,101,902	(389,805)	712,097

Changes in intangible assets are as follow:

Consolidated	Balance on Dec. 31, 2023	Addition (1)	Capitalization / Transfer (2)	Settled	Held for sale	Reduction to recoverable value (2)	Amortization	Balance on Jun. 30, 2024
In service	835,745	363	14,292	(366)	(217)	(70)	(77,503)	772,244
Temporary easements	8,605	-	-	-	-	-	(482)	8,123
Paid concessions	3,860	-	-	-	-	-	(312)	3,548
Assets of the concession	93,661	-	-	-	-	-	(5,697)	87,964
Assets of the concession - GSF	697,592	363	-	(366)	(217)	(70)	(66,964)	630,338
Other	32,027	-	14,292	-	-	-	(4,048)	42,271
Under construction	23,341	5,267	(14,292)	-	-	-	-	14,316
Assets in progress	23,341	5,267	(14,292)	-	-	-	-	14,316
Total	859,086	5,630	-	(366)	(217)	(70)	(77,503)	786,560

(1) Balance referring to the transfer of goods in progress to goods in service.

(2) Refers to the impairment of plants that were transferred to non-current assets held for sale.

Parent Company	Balance on Dec. 31, 2023	Addition	Assets arising from incorporation (1)	Capitalization / Transfer (2)	Settled	Reduction to recoverable value (3)	Amortization	Balance on Jun. 30, 2024
In service	689,323	363	70	14,292	(363)	(70)	(66,855)	636,760
Temporary easements	5,853	-	-	-	-	-	(279)	5,574
Paid concessions	3,607	-	-	-	-	-	(236)	3,371
Assets of the concession - GSF	649,596	363	70	-	(363)	(70)	(62,514)	587,082
Others	30,267	-	-	14,292	-	-	(3,826)	40,733
Under construction	22,774	4,538	-	(14,292)	-	-	-	13,020
Assets in progress	22,774	4,538	-	(14,292)	-	-	-	13,020
Total	712,097	4,901	70	-	(363)	(70)	(66,855)	649,780

(1) On February 20, 2024, Aneel transferred the authorization of PCH Machado Mineiro from Horizontes Energia to Cemig GT, through Order No. 504/2024.

(2) Balance referring to the transfer of goods in progress to goods in service.

(3) Refers to the impairment of plants that were transferred to non-current assets held for sale.

16. LEASING

a) Changes in right of use

Consolidated	Real estate property	Vehicles	Total
Balance on December 31, 2023	40,135	35,249	75,384
Settled (closed contracts)	(164)	-	(164)
Addition	385	-	385
Amortization (1)	(940)	(4,358)	(5,298)
Remeasurement (2)	(4)	(1,977)	(1,981)
Balance on June 30, 2024	39,412	28,914	68,326

Parent Company	Real estate property	Vehicles	Total
Balance on December 31, 2023	37,672	33,499	71,171
Settled (closed contracts)	(164)	-	(164)
Addition	385	-	385
Amortization (1)	(886)	(4,111)	(4,997)
Remeasurement (2)	1,127	(2,156)	(1,029)
Balance on June 30, 2024	38,134	27,232	65,366

(1) The amortization of the right of use recognized in the result is net of the use of PIS/Pasep and Cofins credits on rental payments, in the amounts of R\$69 for consolidated and parent company in the first half of 2024 (R\$64 for consolidated and R\$62 for parent the first half of 2023). The weighted average annual amortization rate for properties is 4.71% in the consolidated and 4.68% in the parent company. For vehicles, the rate is 26.98% on a consolidated basis and 26.92% on a parent company basis.

b) Changes in lease liabilities

	Consolidated	Parent Company
Balances on December 31, 2023	83,215	78,786
Addition	385	385
Settled (closed contracts)	(187)	(187)
Accrued interest (1)	3,216	3,081
Payment of principal portion of lease liability	(6,728)	(6,472)
Payment of interest	(308)	(173)
Remeasurement (2)	(1,981)	(1,029)
Balances on June 30, 2024	77,612	74,391
Current liabilities	13,655	12,941
Non-current liabilities	63,957	61,450

- (1) Financial expenses recognized in the result are net of the use of PIS/Pasep and Cofins credits on rental payments, in the amounts of R\$67 in the first half of 2024 for consolidated and controlling company (R\$199 and R\$197 in the first half of 2023 for consolidated and parent company, respectively).
- (2) The Company and its subsidiaries identified events that led to the reevaluation and modifications of their main contracts, and the lease liability was remeasured as an adjustment to the right-of-use asset.

Additions, settled and remeasurements in leasing agreements, are non-cash transactions, and consequently are not reflected in the Statements of cash flow.

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	Consolidated		Parent Company	
	Nominal	Adjustments to present value	Nominal	Adjustments to present value
Consideration for the leasing	118,164	77,612	113,643	74,391
Potential PIS/Pasep and Cofins (9.25%)	7,519	4,150	7,496	4,134

The cash flows of the contracts containing a lease are, in their majority, updated by the IPCA inflation index on an annual basis. Below is an analysis of maturity of lease contracts:

	Consolidated (Nominal)	Parent Company (Nominal)
2024	7,060	6,691
2025	14,119	13,382
2026	14,119	13,382
2027	11,944	11,400
2028	5,203	5,029
2029 a 2045	65,719	63,759
Undiscounted values	118,164	113,643
Embedded interest	(40,552)	(39,252)
Lease liabilities	77,612	74,391

17. SUPPLIERS

	Consolidated		Parent Company	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023
Wholesale supply, and transport of supply	191,411	247,387	187,148	243,087
Materials and services	121,808	227,369	103,081	198,648
	313,219	474,756	290,229	441,735

The exposure of the Company and its subsidiaries to liquidity risk is presented in Note 28.

18. TAXES PAYABLE

	Consolidated		Parent Company	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023
Current				
ICMS (value added) tax	12,850	13,934	9,063	10,421
PIS/ Pasep tax (1)	15,096	19,220	14,350	17,968
Cofins tax (1)	70,041	88,866	66,160	82,884
Social security contributions	13,717	14,751	10,235	11,188
ISS tax on services	4,735	4,796	3,129	3,409
Others (2)	31,934	29,229	31,191	28,578
	148,373	170,796	134,128	154,448
Non-current				
PIS/ Pasep tax (1)	61,788	62,705	59,594	60,685
Cofins tax (1)	284,588	288,823	274,506	279,528
	346,376	351,528	334,100	340,213
	494,749	522,324	468,228	494,661

- (1) Includes PIS/Pasep and Cofins recognized in current liability includes the deferred taxes related to the interest revenue arising from the financing component in contract asset and to the revenue of construction and upgrade associated with the transmission concession contract.
- (2) This includes the retention, at source, of income tax on the interest on Equity declared. This tax was paid in the subsequent month, in accordance with the tax legislation. More details in note 23.

19. LOANS AND DEBENTURES

Financing source	Principal maturity	Annual financing cost	Currency	Consolidated and Parent Company – Jun. 30, 2024			Consolidated and Parent Company Dec. 31, 2023
				Current	Non-current	Total	
FOREIGN CURRENCY							
Eurobonds	2024	9.25%	USD	2.134.562	-	2.134.562	1,856,920
(-) Transaction costs				(500)	-	(500)	(1,032)
(+/-) Funds advanced (1)				(914)	-	(914)	(1,795)
Total of loans				2.133.148	-	2.133.148	1,854,093
Debentures – 9th Issue, 1st Series	2027	CDI + 1.33%	R\$	2.809	699.999	702.808	703,092
Debentures – 9th Issue, 2nd Series	2029	IPCA + 7.6245%	R\$	851	323.755	324.606	315,950
(-) Transaction costs				-	(4.476)	(4.476)	(5,042)
Total, debentures				3.660	1.019.278	1.022.938	1,014,000
Overall total				2.136.808	1.019.278	3.156.086	2,868,093

- (1) Advance of funds to achieve the yield to maturity agreed in the Eurobonds contract.

The debentures issued by the Company are of the "simple" type, not convertible into shares, with no renegotiation clauses and no debentures in treasury.

Guarantees

The Company's debtor balances on loans and debentures guaranteed by the parent company, Cemig on June 30, 2024, were as follows:

Consolidated	June 30, 2024
Guarantee and bailment	2,133,148
Bail	1,022,938
Total	3,156,086

Composition and changes of loans and debentures

The Company's debt has an average amortization period of 1.8 years. The consolidated composition of loans and debentures, by currency and index, considering their maturities, is as follows:

Consolidated and Parent Company	2024	2025	2026	2027	2028	2029 onwards	Total
Currency							
US dollar (1)	2,134,562	-	-	-	-	-	2,134,562
Total, currency-denominated	2,134,562	-	-	-	-	-	2,134,562
IPCA (2)	851	-	-	-	-	323,755	324,606
CDI (3)	2,809	233,333	233,333	233,333	-	-	702,808
Total by indexers	3,660	233,333	233,333	233,333	-	323,755	1,027,414
(-) Transaction costs	(500)	(1,006)	(1,006)	(1,006)	-	(1,458)	(4,976)
(+/-) Funds advanced	(914)	-	-	-	-	-	(914)
Overall total	2,136,808	232,327	232,327	232,327	-	322,297	3,156,086

(1) The company uses derivative financial instruments for protection against risks arising from exchange rate variation. More details in note 26.

(2) IPCA ('Expanded Consumer Price') Inflation Index.

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

The US dollar and index used for monetary updating of loans and debentures had the following variations:

Currency	Accumulated change in first half of 2024 (%)	Accumulated change in first half of 2023 (%)	Indexer	Accumulated change in first half of 2024 (%)	Accumulated change in first half of 2023 (%)
US dollar	14.82	(7.64)	IPCA	2.48	2.87
			CDI	5.22	6.44

Currency	Accumulated change in second quarter of 2024 (%)	Accumulated change in second quarter of 2023 (%)	Indexer	Accumulated change in second quarter of 2024 (%)	Accumulated change in second quarter of 2023 (%)
US dollar	11.26	(5.14)	IPCA	1.05	0.76
			CDI	2.53	3.09

The changes in loans and debentures are as follows:

	Consolidated and Parent Company
Balance on December 31, 2023	2,868,093
Monetary variation	8,633
Exchange rate variations	273,485
Financial charges provisioned	166,859
Amortization of transaction cost	1,097
Financial charges paid	(162,081)
Balance on June 30, 2024	3,156,086

Restrictive covenants

There are early maturity clauses for any pecuniary obligation, arising from default on an obligation with an individual or aggregate value, of the Company or its controlling company Cemig, exceeding R\$50 million ("cross default").

The Company and its subsidiaries have contracts with financial and non-financial covenants. This table shows the financial covenants:

Security	Covenant	Ratio required - Cemig GT	Ratio required --- Cemig (guarantor)	Compliance required
Eurobonds (1)	Net debt / (Ebitda adjusted for the Covenant) (2)	The following, or less: 2.5 on/after Dec. 31, 2021	Ratio to be the following, or less: 3.0 on/after December 31, 2021	Half-yearly and annual
9th Issue of debentures 1st and 2nd series (3)	Net debt / (Ebitda adjusted for the Covenant) (2)	The following, or less: 3.5 on/after December 31, 2022	Ratio to be the following, or less: 3.0 on/after December 31, 2022 up to June 30, 2026 3.5 on/after December 31, 2026	Half-yearly and annual

- (1) In the event of overrun of the financial maintenance covenants, interest will automatically be increased by 2% p.a. during the period in which they remain exceeded. There is also an obligation to comply with a 'debt maintenance covenant', involving asset collateral of 2.0x Cemig's consolidated Ebitda (1.75x in Dec. 2017); and an 'incurrence' covenant comprising an asset guarantee in the Company of 1.5x Ebitda
- (2) Ebitda is defined as: (i) Profit before interest, income tax and Social Contribution tax on profit; depreciation; and amortization, less: (ii) non-operational profit; any non-recurring non-monetary credits or gains that increase net income; any payments in cash made on consolidated basis during the period relating to non-monetary charges that were newly added in the calculation of Ebitda in any prior period; and any non-recurring non-monetary expenses or charges.
- (3) Noncompliance 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 notification or any action through the courts or otherwise.

Management monitors these indices continuously.

The information on the derivative financial instruments (swaps, currency option and NDF) contracted to hedge the debt servicing of the Eurobonds (principal, in foreign currency, plus interest), and the Company's exposure to interest rate risks, are disclosed in Note 28.

20. REGULATORY CHARGES

	Consolidated		Parent Company	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023
Liabilities				
Global reversion reserve (RGR)	2,622	2,777	-	-
Royalties for use of water resources (CFURH)	7,638	11,024	6,613	9,834
Energy development account (CDE)	68,363	66,332	68,363	66,332
Electricity services inspection charge (TFSEE)	966	955	828	813
Alternative power source program (Proinfa)	9,908	9,488	9,908	9,488
National scientific and technological development fund (FNDCT) (a)	1,927	2,010	1,646	1,729
Research and development (P&D)	23,330	23,331	14,158	15,134
Energy system expansion research – MME (a)	1,103	1,144	962	1,003
Energy development account (CDE) on Research and development (R&D)	735	761	651	675
	116,592	117,822	103,129	105,008
Current liabilities	107,569	113,258	103,129	105,008
Non-current liabilities	9,023	4,564	-	-

a) Research, development and innovation

Holders of transmission concessions and permissions are required to allocate 1% of their net regulatory operating revenue for research, development and innovation projects in the electricity sector. This table shows the movements in the balances of the Company and its subsidiaries:

Consolidated	Balance on Dec. 31, 2023	Addition	Expenses	Investments	Monetary updating	Balance on Jun. 30, 2024
FNDCT	2,010	7,687	(7,770)	-	-	1,927
MME	1,144	3,845	(3,886)	-	-	1,103
R&D (1)	17,570	5,378	-	(8,210)	755	15,493
	20,724	16,910	(11,656)	(8,210)	755	18,523

- (1) R&D movements are presented net of ongoing services assets, which were R\$7,837 on June 30, 2024 and R\$5,761 on December 31, 2023.

Parent Company	Balance on Dec. 31, 2023	Addition	Expenses	Investments	Monetary updating	Balance on Jun. 30, 2024
FNDCT	1,729	6,822	(6,905)	-	-	1,646
MME	1,003	3,412	(3,453)	-	-	962
R&D (1)	9,373	4,774	-	(8,149)	323	6,321
	12,105	15,008	(10,358)	(8,149)	323	8,929

(1) R&D movements are presented net of ongoing services assets, which were R\$7,837 on June 30, 2024 and R\$5,761 on December 31, 2023.

21. POST-EMPLOYMENT OBLIGATIONS

Consolidated and Parent Company	Pension plan and retirement supplement	Health insurance	Dental plan	Total
Net liabilities as of December 31, 2023	471,863	638,517	11,490	1,121,870
Expense recognized in profit or loss	21,449	28,470	512	50,431
Contributions paid	(37,465)	(20,141)	(394)	(58,000)
Net liabilities as of June 30, 2024	455,847	646,846	11,608	1,114,301
			Jun. 30, 2024	Dec. 31, 2023
Current liabilities			48,798	71,026
Non-current liabilities			1,065,503	1,050,844

The amounts recorded in expenses recognized in the result refer to the portions of costs with post-employment obligations, in the amount of R\$49,716 in the first half of 2024 (R\$45,532 in the first half of 2023), plus charges and monetary variation of the agreed debt with Forluz, in the amount of R\$715 in the first half of 2024 (R\$3,266 in the first half of 2023).

22. PROVISIONS

Consolidated	Balance on Dec. 31, 2023	Additions	Reversals	Settled	Balance on Jun. 30, 2024
Labor	76,491	6,463	(200)	(5,720)	77,034
Civil	-	52,955	-	(308)	52,647
Tax	340,445	6,103	(71,019)	(74)	275,455
Regulatory	5,066	330	-	-	5,396
Other	1,572	573	(370)	(501)	1,274
Total	423,574	66,424	(71,589)	(6,603)	411,806

Parent Company	Balance on Dec. 31, 2023	Additions	Reversals	Settled	Balance on Jun. 30, 2024
Labor	75,781	4,087	(200)	(4,087)	75,581
Civil	-	52,955	-	(308)	52,647
Tax	340,445	6,103	(71,019)	(74)	275,455
Regulatory	5,066	330	-	-	5,396
Other	965	504	(370)	(475)	624
Total	422,257	63,979	(71,589)	(4,944)	409,703

There are lawsuits for which expectation of loss is considered 'possible', based on the evaluation of the Company's Management, supported by the opinion of its legal advisors, as follows:

	Consolidated		Parent Company	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023
Labor	63,023	61,310	62,291	60,776
Civil				
Customers relations	19,741	32,048	19,627	31,940
Other civil cases	89,812	84,317	67,646	63,661
	109,553	116,365	87,273	95,601
Tax	638,437	501,921	621,183	474,379
Regulatory	930,370	886,634	930,370	886,635
Other	825,818	706,594	596,284	523,746
Total	2,567,201	2,272,824	2,297,401	2,041,137

The Company and its subsidiaries, 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 financial statements in relation to the timing of any cash outflows, or any possibility of reimbursements. The expectation is that the majority of the provisioned amounts will be paid in periods longer than 12 months.

The Company and its subsidiaries' believe 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 disclosed in explanatory note no. 23 of the financial statements for the year ended December 31, 2023. For the period ended June 30, 2024, there were no relevant changes in the progress of the processes or in the amounts provisioned, except for the information below.

Civil cases

Relations with large consumers – Power purchasing agreement

In June 2024, the chances of financial loss were revised from 'possible' to 'probable' in an ordinary legal action against the Company calling for annulment of a purchase clause in a Free-Market trading contract, with repayment of the amounts the plaintiff had paid. In addition, the application to reduce the amount of the penalty payment, and to remove the application of 'spread' in the calculation of the debt was granted in part. The amount of the obligation, recalculated after the decision, is R\$52,647 on June 30, 2024.

Tax cases

Social Security contributions on profit sharing payments

In May 2024, the 4th Federal Court published a judgment in favor of the Company, on the merits, in an application to annul execution of a tax judgment relating to applicability of social security contributions to profit sharing payments. This decision determined 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 legally sufficient indication for reassessing the chances 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\$71,019 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.

23. EQUITY AND REMUNERATION TO SHAREHOLDER

a) Share capital

As of June 30, 2024, the Company's share capital is R\$5,473,724 (R\$5,473,724 as of December 31, 2023), represented by 2,896,785,358 registered common shares (2,896,785,358 as of December 31, 2023), subscribed and paid in, with no nominal value, wholly owned by Companhia Energética de Minas Gerais - Cemig.

b) Earnings basic and diluted per share

Earnings (per share has been calculated based on the weighted average number of the company's shares (it has only common shares) in each of the periods referred to, as follows:

	Jan to Jun/2024	Jan to Jun/2023	Apr to Jun/2024	Apr to Jun/2023
Number of shares (A)	2,896,785,358	2,896,785,358	2,896,785,358	2,896,785,358
Earnings for the period (B)	821,729	1,068,989	327,923	459,486
Earnings per share - Basic and diluted - in R\$ (B/A)	0.28	0.37	0.11	0.16

The Company does not have any dilutive instruments. For this reason, its diluted profit or loss per common share is the same as its basic profit or loss per common share.

c) Remuneration to shareholder

In the first half of 2024, the Executive Board declared, Interest on Equity on account of the minimum mandatory dividend for the 2024, at the limit permitted by the legislation and by the Company's by-laws:

Declaration	Amount	Income tax withholding (1)
March 11, 2024	161,319	(24,198)
June 18, 2024	168,444	(25,267)
	329,763	(49,465)

(1) Withholding of 15% income tax at source in accordance with current legislation.

These amounts will be paid in two equal installments, the first by June 30, 2025 and the second by December 30, 2025.

24. NET REVENUE

	Consolidated		Parent Company	
	Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023
Total revenue from supply of energy (a) (1)	2,351,673	3,109,952	2,086,546	2,674,488
Transmission revenue (b)				
Transmission operation and maintenance revenue	338,908	356,573	338,655	358,328
Transmission construction revenue (Note 12)	160,210	107,202	143,302	106,334
Interest revenue arising from the financing component in the transmission contract asset (Note 12)	285,331	280,060	278,005	277,120
Revenue from updating of the concession grant fee (nota 11.2)	235,636	229,603	167,653	11,537
Transactions on CCEE	30,044	31,643	23,048	19,892
Generation indemnity revenue (Note 11.1)	42,030	45,946	42,030	45,946
Other revenues	67,801	53,064	61,883	66,145
Sector / regulatory charges - Deductions from revenue (c)	(691,225)	(825,735)	(641,417)	(725,022)
	2,820,408	3,388,308	2,499,705	2,834,768

(1) The lower figure is due to a lower volume of energy sold, mainly due to continuing transfers of the Energy Trading activity from Cemig GT to the holding company (Companhia Energética de Minas Gerais – Cemig).

	Consolidated		Parent Company	
	Apr to Jun/2024	Apr to Jun/2023	Apr to Jun/2024	Apr to Jun/2023
Total revenue from supply of energy (a) (1)	1,185,573	1,529,092	1,054,408	1,350,107
Transmission revenue (b)				
Transmission operation and maintenance revenue	176,735	182,320	176,699	182,858
Transmission construction revenue	100,293	67,798	92,748	66,930
Interest revenue arising from the financing component in the transmission contract asset	136,194	105,185	131,384	106,056
Revenue from updating of the concession grant fee	107,011	94,839	75,725	11,537
Transactions on CCEE	2,328	9,078	10	2,929
Generation indemnity revenue	20,596	23,469	20,596	23,469
Other revenues	34,004	26,842	35,952	32,971
Sector / regulatory charges - Deductions from revenue (c)	(345,439)	(406,355)	(321,216)	(364,464)
	1,417,295	1,632,268	1,266,306	1,412,393

(1) The lower figure is due to a lower volume of energy sold, mainly due to continuing transfers of the Energy Trading activity from Cemig GT to the holding company (Companhia Energética de Minas Gerais – Cemig).

a) Gross Electricity Supply - generation

	Consolidated				Parent Company			
	Jan to Jun/2024		Jan to Jun/2023		Jan to Jun/2024		Jan to Jun/2023	
	MWh (2)	R\$	MWh (2)	R\$	MWh (2)	R\$	MWh (2)	R\$
Industrial	3,928,376	1,129,090	5,606,741	1,682,841	3,768,270	999,940	5,233,869	1,498,995
Commercial	1,934,074	486,618	1,965,997	508,664	1,928,750	485,005	1,829,993	473,491
Rural	19,389	4,542	7,631	2,262	19,389	4,542	7,631	2,262
Public Authority	1,918	439	-	-	1,918	439	-	-
Subtotal	5,883,757	1,620,689	7,580,369	2,193,767	5,718,327	1,489,926	7,071,493	1,974,748
Supply. unbilled, net	-	(106,276)	-	(80,927)	-	(125,665)	-	(100,644)
	5,883,757	1,514,413	7,580,369	2,112,840	5,718,327	1,364,261	7,071,493	1,874,104
Wholesale supply to other concession holders (1)	4,143,553	877,724	5,149,478	1,039,496	3,332,366	741,847	3,613,658	809,867
Wholesale supply unbilled, net	-	(40,464)	-	(42,384)	-	(19,562)	-	(9,483)
	10,027,310	2,351,673	12,729,847	3,109,952	9,050,693	2,086,546	10,685,151	2,674,488

- (1) This revenue includes sales contracts in the Regulated Market to distribution companies, sales on the Free Market to traders and generation companies, 'bilateral contracts' with other agents, and the revenues from management of generation assets (GAG) for the 18 hydroelectric plants of Lot D of Auction no 12/2015.
- (2) Information not reviewed by independent auditors.

	Consolidated				Parent Company			
	Apr to Jun/2024		Apr to Jun/2023		Apr to Jun/2024		Apr to Jun/2023	
	MWh (2)	R\$	MWh (2)	R\$	MWh (2)	R\$	MWh (2)	R\$
Industrial	1,999,042	564,917	2,723,027	793,671	1,915,764	499,577	2,588,528	715,631
Commercial	917,519	225,788	1,009,531	261,999	916,012	225,110	938,246	243,408
Rural	12,000	2,659	4,221	1,240	12,000	2,659	4,221	1,240
Public Authority	1,918	439	-	-	1,918	439	-	-
Subtotal	2,930,479	793,803	3,736,779	1,056,910	2,845,694	727,785	3,530,995	960,279
Supply. unbilled, net	-	(16,867)	-	(49,233)	-	(17,172)	-	(33,119)
	2,930,479	776,936	3,736,779	1,007,677	2,845,694	710,613	3,530,995	927,160
Wholesale supply to other concession holders (1)	1,914,077	417,071	2,661,214	534,174	1,522,956	351,839	1,976,711	434,474
Wholesale supply unbilled, net	-	(8,434)	-	(12,759)	-	(8,044)	-	(11,527)
	4,844,556	1,185,573	6,397,993	1,529,092	4,368,650	1,054,408	5,507,706	1,350,107

- (1) This revenue includes sales contracts in the Regulated Market to distribution companies, sales on the Free Market to traders and generation companies, 'bilateral contracts' with other agents, and the revenues from management of generation assets (GAG) for the 18 hydroelectric plants of Lot D of Auction no 12/2015.
- (2) Information not reviewed by independent auditors.

b) Transmission concession revenue

The margin defined for each performance obligation from the transmission concession contract is as follows:

Consolidated	Jan to Jun/2024			Jan to Jun/2023		
	Construction and upgrades	Operation and maintenance	Total	Construction and upgrades	Operation and maintenance	Total
Annual Permitted Revenue (RAP)	160,210	338,908	499,118	107,202	356,573	463,775
Transmission infrastructure construction cost (note 4)	(98,405)	(134,789)	(233,194)	(74,017)	(140,641)	(214,658)
Margin	61,805	204,119	265,924	33,185	215,932	249,117
Mark-up (%)	62.81%	151.44%	114.04%	44.83%	153.53%	116.05%

Consolidated	Apr to Jun/2024			Apr to Jun/2023		
	Construction and upgrades	Operation and maintenance	Total	Construction and upgrades	Operation and maintenance	Total
Annual Permitted Revenue (RAP)	100,293	176,735	277,028	67,798	182,320	250,118
Transmission infrastructure construction cost	(72,719)	(61,663)	(134,382)	(47,184)	(71,357)	(118,541)
Margin	27,574	115,072	142,646	20,614	110,963	131,577
Mark-up (%)	37.92%	186.61%	106.15%	43.69%	155.50%	111.00%

c) Taxes and charges levied on revenue

	Consolidated		Parent Company	
	Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023
Taxes on revenue				
ICMS tax	184,757	252,868	161,185	215,389
Cofins tax	236,445	289,107	221,915	251,352
PIS and Pasep taxes	51,317	62,763	48,178	54,570
ISS tax on services	1,590	2,151	1,270	1,858
	474,109	606,889	432,548	523,169
Charges to the customer				
Global Reversion Reserve (RGR)	4,243	6,283	2,954	5,018
Energy Development Account (CDE)	130,104	132,804	130,104	132,804
CDE on P&D	2,306	2,083	2,047	1,607
Proinfra	29,192	32,871	29,192	32,871
Research and Development (P&D)	5,381	4,985	4,776	3,750
National Scientific and Technological Development Fund (FNDCT)	7,687	7,068	6,822	5,357
Energy System Expansion Research (EPE)	3,844	3,534	3,411	2,678
Electricity Services Inspection Charge (TFSEE)	5,780	4,901	4,951	4,373
Royalties for use of water resources (CFURH)	28,579	24,317	24,612	13,395
	217,116	218,846	208,869	201,853
	691,225	825,735	641,417	725,022

	Consolidated		Parent Company	
	Apr to Jun/2024	Apr to Jun/2023	Apr to Jun/2024	Apr to Jun/2023
Taxes on revenue				
ICMS tax	91,225	125,842	79,294	108,915
Cofins tax	119,769	140,024	112,749	125,455
PIS and Pasep taxes	25,988	30,398	24,478	27,237
ISS tax on services	814	1,226	669	1,056
	237,796	297,490	217,190	262,663
Charges to the customer				
Global Reversion Reserve (RGR)	1,595	3,029	948	2,441
Energy Development Account (CDE)	67,076	67,186	67,076	67,186
CDE on P&D	1,106	905	980	686
Proinfra	14,924	16,963	14,924	16,963
Research and Development (P&D)	2,580	2,113	2,285	1,600
National Scientific and Technological Development Fund (FNDCT)	3,686	3,018	3,264	2,286
Energy System Expansion Research (EPE)	1,843	1,509	1,632	1,143
Electricity Services Inspection Charge (TFSEE)	2,882	2,451	2,468	2,187
Royalties for use of water resources (CFURH)	11,951	11,691	10,449	7,309
	107,643	108,865	104,026	101,801
	345,439	406,355	321,216	364,464

25. COSTS AND EXPENSES

The composition of the costs and expenses of the Company and its subsidiaries is as follows:

a) Costs of energy

	Consolidated		Parent Company	
	Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023
Energy purchase for resale				
Spot market – CCEE	27,537	64,708	24,218	56,890
Acquired in free market (1)	776,449	1,440,691	777,113	1,445,806
PIS/Pasep and Cofins credits	(73,181)	(139,326)	(72,950)	(138,633)
	730,805	1,366,073	728,381	1,364,063
Charges for use of the national grid				
Transmission charges - Basic network	131,068	119,402	128,251	100,593
Distribution charges	28,566	19,733	15,029	3,890
PIS/Pasep and Cofins credits	(13,290)	(11,740)	(13,027)	(9,640)
	146,344	127,395	130,253	94,843
Total	877,149	1,493,468	858,634	1,458,906

(1) The reduction is mainly due to the continued transfer of Cemig GT's trading activity to Cemig Holding.

	Consolidated		Parent Company	
	Apr to Jun/2024	Apr to Jun/2023	Apr to Jun/2024	Apr to Jun/2023
Energy purchase for resale				
Spot market – CCEE	20,084	34,028	17,124	30,203
Acquired in free market (1)	408,588	719,760	406,438	722,299
PIS/Pasep and Cofins credits	(38,999)	(69,911)	(38,778)	(69,571)
	389,673	683,877	384,784	682,931
Charges for use of the national grid				
Transmission charges - Basic network	64,753	60,486	63,454	52,477
Distribution charges	15,556	9,464	9,781	1,592
PIS/Pasep and Cofins credits	(6,815)	(5,881)	(6,692)	(4,998)
	73,494	64,069	66,543	49,071
Total	463,167	747,946	451,327	732,002

(1) The reduction is mainly due to the continued transfer of Cemig GT's trading activity to Cemig Holding.

b) Construction costs

	Consolidated		Parent Company	
	Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023
Personnel	6,046	5,577	6,046	5,577
Materials	55,621	50,373	55,375	50,373
Outsourced services	31,437	18,240	21,360	17,909
Other (recovery of expenses)	5,301	(173)	250	(710)
	98,405	74,017	83,031	73,149

	Consolidated		Parent Company	
	Apr to Jun/2024	Apr to Jun/2023	Apr to Jun/2024	Apr to Jun/2023
Personnel	4,100	4,838	4,100	4,838
Materials	42,167	27,081	41,968	27,081
Outsourced services	23,880	15,484	19,545	15,153
Other (recovery of expenses)	2,572	(219)	245	(756)
	72,719	47,184	65,858	46,316

c) Other costs and expenses

	Consolidated								Total Jan to Jun/2024	Total Jan to Jun/2023
	Operating costs		Expected credit losses of accounts receivable		General and administrative expenses		Other operating expenses (revenue)			
	Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023		
Personnel	136,546	136,704	-	-	46,031	29,288	-	-	182,577	165,992
Employee profit shares	-	-	-	-	-	-	19,809	18,739	19,809	18,739
Post-employment obligation	-	-	-	-	-	-	49,716	45,532	49,716	45,532
Materials	10,527	7,367	-	-	1,452	816	-	-	11,979	8,183
Outsourced services	93,241	92,146	-	-	25,530	24,807	-	-	118,771	116,953
Depreciation and amortization (1)	166,792	161,019	-	-	473	208	-	-	167,265	161,227
Provision for contingency (reversal)	(5,165)	23,099	-	-	-	-	-	-	(5,165)	23,099
Expected credit losses	-	-	(1,426)	(296)	-	-	-	-	(1,426)	(296)
Expected credit losses with other credits (2)	-	-	-	-	-	-	16,395	-	16,395	-
Put option – SAAG	-	-	-	-	-	-	-	57,801	-	57,801
Impairment (3)	-	-	-	-	-	-	27,316	45,791	27,316	45,791
Other costs and expenses	5,973	7,101	-	-	9,286	6,043	2,042	3,445	17,301	16,589
Gain on disposal of investment (4)	-	-	-	-	-	-	(42,989)	(30,487)	(42,989)	(30,487)
	407,914	427,436	(1,426)	(296)	82,772	61,162	72,289	140,821	561,549	629,123

- (1) Net of PIS/Pasep and Cofins levied on the amortization of the right of use, in the amount of R\$69 for consolidated and parent company in the first half of 2024 (R\$64 and R\$62 in the first half of 2023 for consolidated and parent company, respectively).
- (2) This amount comes mainly from penalties and fines imposed on Basic Grid users, mostly associated with the termination of Transmission System Use Contracts (Contrato de Uso do Sistema de Transmissão - CUST).
- (3) This amount is made up of:
- R\$22,121 referring to the recognition of loss due to reduction in the recoverable value of plants which were classified as non-current assets held for sale. More details on this operation in explanatory note no. 30.
 - R\$5,301 referring to outstanding debts with customer, due to disagreement in values. Arbitration procedure FGV 04/2024 was initiated by the customer.
- (4) The amount of R\$42,989 refers to the gain obtained on the sale of 15 PCHs/CGHs in a single lot. More details about these operations are disclosed in explanatory note no. 29. These amounts are presented in the Income Statement under the heading "Other expenses, net".

	Parent Company								Total Jan to Jun/2024	Total Jan to Jun/2023
	Operating costs		Expected credit losses of accounts receivable		General and administrative expenses		Other operating expenses (revenue)			
	Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023		
Personnel	130,626	129,040	-	-	46,031	29,288	-	-	176,657	158,328
Employee profit shares	-	-	-	-	-	-	19,671	18,385	19,671	18,385
Post-employment obligation	-	-	-	-	-	-	49,716	45,532	49,716	45,532
Materials	8,549	4,978	-	-	1,452	816	-	-	10,001	5,794
Outsourced services	59,799	52,616	-	-	25,530	24,807	-	-	85,329	77,423
Depreciation and amortization (1)	130,389	124,362	-	-	473	209	-	-	130,862	124,571
Provision for contingency (reversal)	(7,610)	21,572	-	-	-	-	-	-	(7,610)	21,572
Expected credit losses (reversal)	-	-	(1,426)	410	-	-	-	-	(1,426)	410
Expected credit losses with other credits (2)	-	-	-	-	-	-	15,773	-	15,773	-
Put option – SAAG	-	-	-	-	-	-	-	57,801	-	57,801
Impairment (3)	-	-	-	-	-	-	11,345	45,791	11,345	45,791
Other costs and expenses	3,230	3,589	-	-	9,285	6,042	(524)	3,030	11,991	12,661
Gain on disposal of investment (4)	-	-	-	-	-	-	(24,682)	(30,487)	(24,682)	(30,487)
	324,983	336,157	(1,426)	410	82,771	61,162	71,299	140,052	477,627	537,781

- (1) Net of PIS/Pasep and Cofins levied on the amortization of the right of use, in the amount of R\$69 for consolidated and parent company in the first half of 2024 (R\$64 and R\$62 in the first half of 2023 for consolidated and parent company, respectively).
- (2) This amount comes mainly from penalties and fines imposed on Basic Grid users, mostly associated with the termination of Transmission System Use Contracts (Contrato de Uso do Sistema de Transmissão - CUST).
- (3) This amount is made up of:
- R\$6,148 referring to the recognition of loss due to reduction in the recoverable value of the plant which were classified as non-current assets held for sale. More details on this operation in explanatory note no. 32.
 - R\$5,301 referring to outstanding debts with customer, due to disagreement in values. Arbitration procedure FGV 04/2024 was initiated by customer.
- (4) The amount of R\$24,682 refers to the gain obtained on the sale of 15 PCHs/CGHs in a single lot. More details about these operations are disclosed in explanatory note no. 29. These amounts are presented in the Income Statement under the heading “Other expenses, net”.

	Consolidated								Total Apr to Jun/2024	Total Apr to Jun/2023
	Operating costs		Expected credit losses of accounts receivable		General and administrative expenses		Other operating expenses (revenue)			
	Apr to Jun/2024	Apr to Jun/2023	Apr to Jun/2024	Apr to Jun/2023	Apr to Jun/2024	Apr to Jun/2023	Apr to Jun/2024	Apr to Jun/2023		
Personnel	73,739	65,100	-	-	25,539	15,113	-	-	99,278	80,213
Employee profit shares	-	-	-	-	-	-	10,781	9,227	10,781	9,227
Post-employment obligation	-	-	-	-	-	-	20,223	32,766	20,223	32,766
Materials	5,781	4,262	-	-	695	463	-	-	6,476	4,725
Outsourced services	49,248	51,332	-	-	13,150	13,074	-	-	62,398	64,406
Depreciation and amortization (1)	83,415	79,970	-	-	258	111	-	-	83,673	80,081
Provision for contingency (reversal)	(17,856)	13,724	-	-	-	-	-	-	(17,856)	13,724
Expected credit losses (reversal)	-	-	2,131	(221)	-	-	-	-	2,131	(221)
Expected credit losses with other credits (2)	-	-	-	-	-	-	16,395	-	16,395	-
Put option – SAAG	-	-	-	-	-	-	-	25,046	-	25,046
Other costs and expenses	-	-	-	-	-	-	4,358	(335)	4,358	(335)
Gain on disposal of investment	3,386	4,306	-	-	2,886	2,832	13,635	(3,086)	19,907	4,052
	197,713	218,694	2,131	(221)	42,528	31,593	65,392	63,618	307,764	313,684

- (1) Net of PIS/Pasep and Cofins levied on the amortization of the right of use, in the amount of R\$36 for consolidated and parent company in the first half of 2024 (R\$34 and R\$31 in the first half of 2023 for consolidated and parent company, respectively).
- (2) This amount comes mainly from penalties and fines imposed on Basic Grid users, mostly associated with the termination of Transmission System Use Contracts (Contrato de Uso do Sistema de Transmissão - CUST).

	Parent Company								Total Apr to Jun/2024	Total Apr to Jun/2023
	Operating costs		Expected credit losses of accounts receivable		General and administrative expenses		Other operating expenses (revenue)			
	Apr to Jun/2024	Apr to Jun/2023	Apr to Jun/2024	Apr to Jun/2023	Apr to Jun/2024	Apr to Jun/2023	Apr to Jun/2024	Apr to Jun/2023		
Personnel	70,382	61,715	-	-	25,539	15,113	-	-	95,921	76,828
Employee profit shares	-	-	-	-	-	-	10,702	8,932	10,702	8,932
Post-employment obligation	-	-	-	-	-	-	20,223	32,766	20,223	32,766
Materials	4,609	2,877	-	-	695	463	-	-	5,304	3,340
Outsourced services	31,963	28,108	-	-	13,150	13,074	-	-	45,113	41,182
Depreciation and amortization (1)	65,060	61,893	-	-	258	112	-	-	65,318	62,005
Provision for contingency (reversal)	(17,935)	12,645	-	-	-	-	-	-	(17,935)	12,645
Expected credit losses	-	-	2,131	122	-	-	-	-	2,131	122
Expected credit losses with other credits (2)	-	-	-	-	-	-	15,773	-	15,773	-
Put option – SAAG	-	-	-	-	-	-	-	25,046	-	25,046
Other costs and expenses	-	-	-	-	-	-	190	(335)	190	(335)
Gain on disposal of investment	1,971	2,394	-	-	2,885	2,830	1,680	(3,552)	6,536	1,672
	156,050	169,632	2,131	122	42,527	31,592	48,568	62,857	249,276	264,203

- (1) Net of PIS/Pasep and Cofins levied on the amortization of the right of use, in the amount of R\$36 for consolidated and parent company in the first half of 2024 (R\$34 and R\$31 in the first half of 2023 for consolidated and parent company, respectively).
- (2) This amount comes mainly from penalties and fines imposed on Basic Grid users, mostly associated with the termination of Transmission System Use Contracts (Contrato de Uso do Sistema de Transmissão - CUST).

c.1) Outsourced services

	Consolidated		Parent Company	
	Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023
Communication	2,072	1,966	1,603	1,700
Maintenance and conservation of electrical facilities and equipment	41,507	36,902	18,776	12,529
Building conservation and cleaning	13,996	12,760	12,461	10,569
Contracted labor	2,597	1,572	2,597	1,891
Freight and airfares	939	632	939	631
Accommodation and meals	2,787	2,496	2,787	2,488
Security services	3,957	3,822	2,575	2,039
Consultancy	2,196	5,065	2,086	4,989
External audit	574	795	72	259
Information technology	17,334	16,520	16,296	15,019
Energy	674	850	481	505
Environment services	8,842	9,921	4,733	5,439
Cleaning of power line pathways	6,776	5,093	6,776	5,081
Reprography services	319	452	282	281
Legal services and procedural costs	3,341	1,900	3,341	1,879
Other	10,860	16,207	9,524	12,124
	118,771	116,953	85,329	77,423

	Consolidated		Parent Company	
	Apr to Jun/2024	Apr to Jun/2023	Apr to Jun/2024	Apr to Jun/2023
Communication	985	1,029	722	883
Maintenance and conservation of electrical facilities and equipment	23,727	21,802	11,833	6,731
Building conservation and cleaning	6,757	6,223	5,995	5,141
Contracted labor	1,286	713	1,286	1,063
Freight and airfares	663	378	663	377
Accommodation and meals	1,592	1,271	1,592	1,267
Security services	1,949	1,910	1,257	1,074
Consultancy	1,330	3,823	1,296	3,787
External audit	291	3	41	(273)
Information technology	6,566	5,825	6,042	5,233
Energy	306	397	219	237
Environment services	5,045	5,623	2,761	2,818
Cleaning of power line pathways	4,672	3,246	4,672	3,245
Reprography services	211	266	196	183
Legal services and procedural costs	2,144	1,177	2,144	1,178
Other	4,874	10,720	4,394	8,238
	62,398	64,406	45,113	41,182

c.2) Other expenses (revenues)

	Consolidated		Parent Company	
	Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023
Leasing and rentals	3,169	2,647	1,584	1,322
Advertising	731	464	731	463
Subsidies and donations	4,703	746	4,703	69
Paid concessions	2,109	2,142	2,104	2,137
Taxes (IPTU, IPVA and other)	1,302	2,163	1,023	1,130
CCEE annual charge	1,349	1,485	1,216	1,293
Insurance	2,084	5,693	1,207	5,216
Net loss (gain) on deactivation and disposal of assets	2,307	247	2,307	238
Forluz – Administrative running cost	4,384	4,254	4,383	4,253
Obligations deriving from investment contracts	1,858	1,917	1,858	1,917
Other (reversals)	(6,695)	(5,169)	(9,125)	(5,377)
	17,301	16,589	11,991	12,661

	Consolidated		Parent Company	
	Apr to Jun/2024	Apr to Jun/2023	Apr to Jun/2024	Apr to Jun/2023
Leasing and rentals	2,014	1,184	1,148	702
Advertising	546	174	546	174
Subsidies and donations	1,659	402	1,659	69
Paid concessions	1,045	1,081	1,043	1,078
Taxes (IPTU, IPVA and others)	807	1,337	704	637
CCEE annual charge	651	716	573	626
Insurance	(326)	2,917	(772)	2,518
Net loss (gain) on deactivation and disposal of assets	2,288	3,370	2,288	3,361
Forluz – Administrative running cost	2,172	2,202	2,172	2,202
Obligations deriving from investment contracts	398	1,212	398	1,212
Other (reversals)	8,653	(10,543)	(3,223)	(10,907)
	19,907	4,052	6,536	1,672

Programmed Voluntary Retirement 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 65 employees. The program provided for the payment of the same legal severance payments as would apply to a 'dismissal without just cause', plus an additional premium, as indemnity.

The total costs of the program totaled R\$15,464, recognized in Personnel costs and Personnel expenses.

26. FINANCE INCOME AND EXPENSES

	Consolidated		Parent Company	
	Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023
FINANCE INCOME				
Income from cash investments	64,555	100,155	49,717	55,544
Arrears fees on sale of energy	2,628	9,380	1,671	7,764
Monetary updating	16,800	51,391	16,736	50,902
Monetary updating on escrow deposits	4,973	5,424	4,842	5,331
FX variation from loans (note 19)	-	301,310	-	301,310
Gains from derivative financial instruments (note 28)	112,050	-	112,050	-
Other finance income	12,698	23,341	11,900	21,008
PLS/Pasep and Cofins taxes on financial revenues	(3,903)	(7,355)	(3,736)	(6,414)
	209,801	483,646	193,180	435,445
FINANCE EXPENSE				
Costs of loans and debentures (note 19)	(166,859)	(270,597)	(166,859)	(270,597)
Amortization of transaction cost (note 19)	(1,097)	(3,063)	(1,097)	(3,063)
Monetary updating – Forluz	(715)	(3,266)	(715)	(3,266)
Inflation adjustment - Loans and debentures (note 19)	(8,633)	(8,525)	(8,633)	(8,525)
Monetary updating	(5,332)	(1,468)	(2,192)	(529)
Premium on repurchase of debt securities (note 19)	(273,485)	-	(273,485)	-
Losses on financial instruments (note 28)	-	(162,735)	-	(162,735)
Leasing - Monetary variation (note 16)	(3,059)	(3,322)	(2,925)	(3,173)
Other finance expenses	(9,733)	(10,089)	(9,472)	(7,460)
	(468,913)	(463,065)	(465,378)	(459,348)
NET FINANCE EXPENSES	(259,112)	20,581	(272,198)	(23,903)

	Consolidated		Parent Company	
	Apr to Jun/2024	Apr to Jun/2023	Apr to Jun/2024	Apr to Jun/2023
FINANCE INCOME				
Income from cash investments	40,321	46,614	31,389	24,916
Arrears fees on sale of energy	1,713	2,969	819	2,610
Monetary updating	5,171	47,692	5,114	47,589
Monetary updating on escrow deposits	2,376	3,504	2,297	3,432
FX variation from loans	-	197,496	-	197,496
Gains from derivative financial instruments	70,018	-	70,018	-
Other finance income	10,556	16,774	10,384	16,193
PIS/Pasep and Cofins taxes on financial revenues	(2,221)	(4,662)	(2,117)	(4,284)
	127,934	310,387	117,904	287,952
FINANCE EXPENSE				
Costs of loans and debentures	(85,538)	(132,978)	(85,538)	(132,978)
Amortization of transaction cost	(549)	(956)	(549)	(956)
Monetary updating – Forluz	(162)	(1,398)	(162)	(1,398)
Inflation adjustment - Loans and debentures	(3,567)	(2,003)	(3,567)	(2,003)
Monetary updating	(3,333)	(2,600)	(1,440)	(286)
Premium on repurchase of debt securities	(214,451)	-	(214,451)	-
Losses on financial instruments	-	(150,010)	-	(150,010)
Leasing - Monetary variation	(1,187)	(1,734)	(1,127)	(1,650)
Other finance expenses	(9,507)	(3,939)	(9,430)	(3,229)
	(318,294)	(295,618)	(316,264)	(292,510)
NET FINANCE EXPENSES	(190,360)	14,769	(198,360)	(4,558)

27. RELATED PARTY TRANSACTIONS

The relationships between the Company and its investees are described in Note 13. The main principal balances and transactions with related parties are as follows (consolidated):

ENTITIES	ASSETS		LIABILITIES		REVENUE		EXPENSE	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023	Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023
Transactions in energy								
Companhia Energética de Minas Gerais	-	-	-	-	-	-	(10,614)	-
Aliança Geração	-	-	4,769	10,306	-	-	(51,553)	(43,091)
Paracambi	-	-	2,103	2,211	-	-	(15,036)	(14,436)
Hidrelétrica Pipoca	-	-	3,146	3,286	-	-	(19,088)	(27,254)
Cemig Distribuição	10,217	8,862	155	8	29,132	42,693	(856)	(1,301)

The transactions in energy between generators and distributors are made in auctions in the Regulated Market (ACR) organized by the federal government. The transactions in sale and purchase of energy between generators and distributors are made through auctions in the Regulated Market, organized by the federal government. In the Free Market they are carried out through auctions or by direct contracting, in accordance with applicable legislation. The transactions for transport of energy, are by transmission companies, arise from the centralized operation of the National Grid carried out by the National System Operator (ONS).

ENTITIES	ASSETS		LIABILITIES		REVENUE		EXPENSE	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023	Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023
Charges								
Connection charges								
Cemig Distribuição	14,745	13,483	1,463	-	57,994	48,933	-	-
Transmission charges								
Cemig Distribuição	21,723	19,789	1,291	1,819	132,443	121,185	(16,590)	(14,411)
Aliança Geração	-	-	-	-	569	417	-	-
Norte Energia	2,680	2,668	-	-	16,040	13,952	-	-
Taesa	-	-	1,349	1,356	-	-	(7,791)	(8,125)

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 and the contracted amounts for use of the transmission system, in accordance with regulations set by Aneel.

ENTITIES	ASSETS		LIABILITIES		REVENUE		EXPENSE	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023	Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023
Cooperation Working Agreement								
Cemig Distribuição	203	203	-	-	-	134	-	-
Companhia Energética de Minas Gerais	2,271	2,277	-	-	-	-	-	(2,101)

An Administrative and Human Resources Sharing Agreement between Cemig, Cemig Distribuição, Cemig Geração e Transmissão and other subsidiaries of the Group, consented to by Aneel

Dispatch 3,208/2016. This principally includes reimbursement of expenses related to sharing of infrastructure, personnel, transport, telecoms and IT.

ENTITIES	ASSETS		LIABILITIES		REVENUE		EXPENSE	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023	Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023
Provision of services								
Aliança Geração	1,812	539	-	-	3,927	2,757	-	-
Taesa	293	435	-	-	775	748	-	-

The balances for services rendered refer to contracts for the provision of operation and maintenance services for power plants and transmission networks.

ENTITIES	ASSETS		LIABILITIES		REVENUE		EXPENSE	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023	Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023
Legal proceedings								
Aliança Geração	-	-	59,693	57,835	-	-	(1,858)	(1,917)

Refers to contractual obligations towards the investee Aliança Geração corresponding to contingencies that have as triggering events that occurred before the closing of the transaction that resulted in the contribution of assets by Cemig and Vale S.A. to the capital of this investee. The total value of the shares reaches the amount of R\$171,744 million on June 30, 2024 (R\$165,885 on December 31, 2023), Cemig being responsible for the amount of R\$59,693 on June 30, 2024 (R\$57,835 on December 31, 2023).

On March 27, 2024, the CCVA was signed to sell the interest held by the Company in the share capital of Aliança Geração to Vale S.A.. On August 13, 2024, with the completion of the sale, Vale S.A. and Cemig GT jointly signed an agreement to terminate and discharge these contingencies.

ENTITIES	ASSETS		LIABILITIES		REVENUE		EXPENSE	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023	Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023
Interest on Equity, and dividends								
Companhia Energética de Minas Gerais	-	-	867,464	1,565,563	-	-	-	-
Hidrelétrica Pipoca	69	-	-	-	-	-	-	-

In the first half of 2024, the Executive Board, with the authorization of the Board of Directors, approved the declaration of interest on capital in the amount of R\$329,763. More details in note 23.

ENTITIES	ASSETS		LIABILITIES		REVENUE		EXPENSE	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023	Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023
FIC Pampulha								
Current								
Cash and cash equivalents	126,187	261,859	-	-	-	-	-	-
Marketable securities	803,031	574,822	-	-	29,061	52,765	-	-
Non-current								
Marketable securities	46,281	-	-	-	-	-	-	-

Cemig and its subsidiaries and jointly controlled entities invest part of their financial resources in an investment fund which has the characteristics of fixed income and obeys the Company's cash investment policy. The amounts invested by the fund are reported as cash and cash equivalent or marketable securities line 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.

ENTITIES	ASSETS		LIABILITIES		REVENUE		EXPENSE	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023	Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023
Current								
Leasing	-	-	3,725	5,657	-	-	(3,034)	(3,569)
Non-current								
Leasing	38,747	39,823	41,805	40,434	-	-	-	-

This is a rental contract for the Company's administrative headquarters with the Forluminas Social Security Foundation (Forluz), a Closed Complementary Pension Entity (EFPC) for employees of the Cemig Group, owner of the leased property.

On March 27, 2024, the Company signed an amendment to return 5 floors of the Júlio Soares Building, change rental values and withdraw Gasmig and Cemig Sim from the contract. The new base date of the contract began on April 1, 2024, valid until March 2029, being readjusted annually by the IPCA and having its prices reviewed every 60 months.

ENTITIES	ASSETS		LIABILITIES		REVENUE		EXPENSE	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023	Jan to Jun/2024	Jan to Jun/2023	Jan to Jun/2024	Jan to Jun/2023
Post-employment benefit								
Forluz								
Current								
Post-employment obligations (1)	-	-	8,773	28,954	-	-	(21,449)	(27,547)
Supplementary pension contributions - Defined contribution plan (2)	-	-	-	-	-	-	(10,499)	(10,540)
Administrative running costs (3)	-	-	-	-	-	-	(4,383)	(4,253)
Non-current								
Post-employment obligations (1)	-	-	447,074	442,909	-	-	-	-
Cemig Saúde								
Current								
Health Plan and Dental Plan (4)	-	-	46,827	48,874	-	-	(28,982)	(42,074)
Non-current								
Health Plan and Dental Plan (4)	-	-	611,627	601,133	-	-	-	-

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) Forluz's contracts are adjusted by the Broad National Consumer Price Index - IPCA of the Brazilian Institute of Geography and Statistics - IBGE, and will be amortized until 2024 (see note 19);
- (2) Company's contributions to the Pension Fund regarding the employees participating in the Mixed Plan and calculated over monthly remunerations in conformity with the Fund's regulation;
- (3) Funds for the annual administrative funding of the Pension Fund in accordance with the specific legislation for the sector. The amounts are estimated as a percentage of the Company's payroll;
- (4) Post-employment obligations related to the employees' health and dental plan (see note 19).

Dividends receivables

	Consolidated		Parent Company	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023
UFV Três Marias	-	-	389	-
Centroeste	-	-	5,946	-
Cemig Geração Itutinga S.A.	-	-	20,422	-
Cemig Geração Camargos S.A.	-	-	20,532	-
Cemig Geração Sul S.A. (1)	-	-	28,830	9,719
Cemig Geração Leste S.A.	-	-	19,647	-
Horizontes Energia S.A.	-	-	7,126	-
Cemig PCH S.A.	-	-	8,588	-
Empresa de Serviços de Comercialização de Energia Elétrica S.A.	-	-	11,498	1,627
Central Eólica Volta do Rio S.A.	-	-	8,311	-
Cemig Trading S.A.	-	-	5,320	2,459
Aliança Geração de Energia S.A.	55,927	-	55,927	-
Rosal Energia S.A.	-	-	1,744	-
Hidrelétrica Pipoca	69	-	69	-
	55,996	-	194,349	13,805

(1) At the Extraordinary General Meeting (AGE) of Cemig Geração Sul, held on December 7, 2023, the payment of half the value of the minimum mandatory dividends for 2023 was approved, and the postponement of the payment of the other half, until the 31st of December 2024, depending on cash availability and at the discretion of the Board.

Remuneration of key administration personnel

The total costs of key administration personnel, comprising the Executive Board, Supervisory Board, Audit Committee and Board of Directors, are within the limits approved at the General Meeting and their effects on results for the periods ended June 30, 2024 and June 30, 2023 are shown in the table below:

	Jan to Jun/2024	Jan to Jun/2023
Remuneration	2,710	2,203
Profit shares	6	(18)
Private pension	364	269
Health and dental plans	14	13
Life insurance	2	3
Total (1)	3,096	2,470

(1) The Company does not directly remunerate the members of the key management personnel, being remunerated by the controlling shareholder. The reimbursement of these expenses is carried out through an agreement for sharing human resources and infrastructure between Cemig, Cemig Distribuição, Cemig Geração e Transmissão and other subsidiaries of the Group, approved by Dispatch Aneel 3,208 / 2016.

28. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

a) Financial instruments classification and fair value

The main financial instruments by the Company and its subsidiaries, are as follows:

	Level	Jun. 30, 2024		Dec. 31, 2023	
		Book value	Fair value	Book value	Fair value
Financial assets					
Amortized cost					
Marketable securities		46,479	46,479	742	742
Customers and traders concession holders (transmission service)		580,765	580,765	792,155	792,155
Restricted cash		20,747	20,747	17,500	17,500
Concession grant fee - Generation concessions		3,055,979	3,055,979	3,031,033	3,031,033
		3,703,970	3,703,970	3,841,430	3,841,430
Fair value through income or loss					
Cash equivalents – Investments		306,570	306,570	359,651	359,651
Marketable securities					
Bank certificates of deposit (CDBs)	2	98,279	98,279	54,880	54,880
Financial notes (LF's) - Banks	2	311,277	311,277	354,305	354,305
Treasury financial notes (LFT's)	1	390,595	390,595	159,759	159,759
Debentures	2	2,881	2,881	5,878	5,878
		1,109,602	1,109,602	934,473	934,473
Derivative financial instruments	2	486,625	486,625	368,051	368,051
Indemnifiable receivable – Generation	3	826,085	826,085	784,055	784,055
		1,312,710	1,312,710	1,152,106	1,152,106
		6,126,282	6,126,282	5,928,009	5,928,009
Financial Liabilities					
Amortized cost					
Loans and debentures (2)		(3,156,086)	(3,192,167)	(2,868,093)	(2,868,093)
Debt with pension fund (Forluz)		-	-	(20,433)	(20,433)
Deficit of pension fund (Forluz)		(113,734)	(107,428)	(117,879)	(117,879)
Concessions payable		(26,511)	(26,511)	(27,602)	(27,602)
Suppliers		(313,219)	(313,219)	(474,756)	(474,756)
Leasing (adjusted for remeasurements)		(77,612)	(77,612)	(83,215)	(83,215)
		(3,687,162)	(3,716,937)	(3,591,978)	(3,591,978)

(1) The book value represents the approximate fair value amount, except for loans, debentures and pension fund deficit equalization in relation to the amounts as of June 30, 2024.

(2) The fair value presented is net of the transaction costs and anticipated resources presented in 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 - Valuation techniques: Fair value is determined based on generally accepted valuation techniques, such as on discounted cash flow analysis or other valuation techniques such as, 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 (i) methodology for calculating the fair value of positions; and (ii) financial instruments – derivatives, are disclosed in explanatory note 29 of the financial statements for the year ended December 31, 2023.

b) Financial instruments

Early liquidation of Funds, and early maturity of put option

Considering that part of the Company's loans is denominated in foreign currency, it uses derivative financial instruments (swap operations, currency options and NDF) to protect the service associated with these debts (principal and interest).

The derivative financial instrument contracted has the purpose of protecting operations against risks arising from exchange rate variations and is not used for speculative purposes.

The 6-monthly interest payments on the swap were paid in June 2024, resulting in a positive item of R\$6,524, and cash inflow of the same amount (this compares to a negative amount of R\$67,840 in the first half of 2023, with a net cash outflow of the same amount). In June 2023, a part of the hedge was undone, in the amount of US\$368,890 mil, resulting in a gain of R\$282,951, and net cash inflow of R\$240,508.

Assets (1)	Liability (1)	Maturity period	Product	Trade market	Notional amount (2)	Realized gain (loss) in the first Half of 2024	Realized gain (loss) in the first Half of 2023
US\$ exchange variation + Rate (9.25% p.y.)	R\$ + 149.99% of CDI	Interest: Half-yearly Principal: Dec. 2024	Swap + Options	Over the counter	US\$120,000	(2,260)	106,848
US\$ exchange variation + Rate (9.25% p.y.)	R\$ + 125.54% of CDI	Interest: Half-yearly Principal: Dec. 2024	Swap + Options	Over the counter	US\$261,110	(4,264)	108,264
					US\$381,110	(6,524)	215,112

The principal amounts of derivative transactions are not recorded in the balance sheet, as they refer to transactions that do not require the transit of full cash, but only gains or losses earned or incurred. The net results in these operations represent a positive adjustment, on June 30, 2024, in the amount of R\$112,050 (negative adjustment of R\$162,735 on June 30, 2023), recorded in the financial result.

The controlling company Cemig is the guarantor of these derivative instruments contracted by Cemig GT.

The following table presents the derivative instruments in force on June 30, 2024 and December 31, 2023:

Assets	Liability	Maturity period	Product	Trade market	Notional amount (2)	Non-realized gain (loss)		Non-realized gain (loss)	
						Value according to contract in Jun. 30, 2024	Fair value in Jun. 30, 2024	Value according to contract in Dec. 31, 2023	Fair value in Dec. 31, 2023
US\$ exchange variation + Rate (9.25% p.y.) (1)	R\$ + 149.99% of CDI	Interest: Half-yearly Principal: Dec. 2024	Swap + Options	Over the counter	US\$120,000	212,056	201,561	190,876	161,465
US\$ exchange variation + Rate (9.25% p.y.) (1)	R\$ + 125.54% of CDI	Interest: Half-yearly Principal: Dec. 2024	Swap + Options	Over the counter	US\$261,110	300,320	285,064	254,239	206,586
					US\$381,110	512,376	486,625	445,115	368,051
Current Assets							486,625		368,051

(1) For the original issuance of US\$1 billion in Eurobonds, carried out in December 2017, a combination of Call Spread of the principal was contracted, with a floor at R\$3.25/US\$ and a ceiling at R\$5.00/US\$ and swap of the total interest, with exchange of the coupon of 9.25% p.a. at an average rate equivalent to 150.49% of the CDI. For the additional issuance of US\$500 million in Eurobonds, carried out in July 2018, a combination of Call Spread of the principal was contracted, with a floor at R\$3.85/US\$ and a ceiling at R\$5.00/US\$ and swap of the full interest, with exchange of coupon of 9.25% p.a. at an average rate equivalent to 125.52% of the CDI. These derivative instruments have a protection ceiling of R\$5.00/dollar for the principal of the Eurobonds, which mature in December 2024. If the USD/BRL ratio remains above R\$5.00 in December 2024, the Company will disburse, on that date, the difference between the ceiling value of protection and the verified spot dollar. The Company is monitoring the possible risks and impacts associated with the appreciation of the dollar above the level of R\$5.00 and is evaluating various strategies to mitigate the exchange rate risk until the transaction matures. The derivative instrument fully protects the payment of semi-annual interest, regardless of the USD/BRL relationship. However, it does not protect the portion of IRRF levied on interest payments.

(2) In thousands of US dollars (US\$).

The Company uses a mark-to-market methodology to measure the derivative financial instrument protecting Eurobonds, in accordance with market practices. The main indicators for measuring the fair value of the Swap are the DI rate market curves and the future dollar traded on the B3 futures market. To price the Call Spread (options), the Black & Scholes model is used, which has as a parameter, among others, the volatility of the dollar, measured based on its 2-year history.

The fair value determined on June 30, 2024 was R\$486,625 (R\$368,051 on December 31, 2023), which would be a reference if the Company carried out the settlement of derivatives on June 30, 2024. However, swap contracts protect the Company's cash flow until the bonds mature in December 2024 and represent the contractual balance (accrual) of R\$512,376 on June 30, 2024 (R\$445,115 on December 31, 2023).

The Company is exposed to market risk due to having contracted this hedge, the principal potential impact being a change in future interest rates and/or the future exchange rates. Based on the futures curves for interest rates and dollar, the Company estimates that in a probable scenario, in December 2024, its results would be positively affected by the swap and call spread, in the amount of R\$102,242. The fair value of the financial instrument was estimated in R\$410,084, with a positive amount of R\$418,526 refers to the option (call spread) and a negative amount of R\$8,442 refers to the swap.

Based on the base scenario observed on June 30, 2024, the Company measured the effects on its net income of the 'probable' and 'adverse' scenarios, in which the projections for interest rates and the US dollar exchange rate are high, simulating a scenario of economic stress.

The results are shown below:

Consolidated	Base scenario June 30, 2024	'Probable' scenario Selic 10.50% Dólar R\$5.15	'Adverse' scenario Selic 11.25% Dólar R\$5.89
Swap, asset	1,475,478	-	-
Swap, liability	(1,483,920)	-	-
Option/ Call spread	418,526	512,326	512,326
Derivative hedge instrument	410,084	512,326	512,326

The same methods of measuring marked to market of the derivative financial instruments described above were applied to the estimation of fair value.

c) Financial risk management

Exchange rate risk

For the debt denominated in foreign currency, the Company contracted a derivative financial instrument that protects the risks associated with the interest and principal, in the form of a swap and a call spread, respectively, in accordance with the hedge policy of the Company. The

Company exposure to market risk associated to this instrument is described in the topic “Swap transaction” of this Note.

The Company is exposed to the risk of rising exchange rates, with an impact on loans and cash flow, whose net exposure is as follows:

Exposure to exchange rates	Consolidated and Parent Company			
	Jun. 30, 2024		Dec. 31, 2024	
	Foreign currency	R\$	Foreign currency	R\$
US dollar				
Loans (Note 19)	(383,990)	(2,134,562)	(383,558)	(1,856,920)
Net (liabilities) exposed		(2,134,562)		(1,856,920)

Sensitivity analysis

Considering that the final maturity of the Eurobonds is in December 2024, the Company has made a sensitivity analysis considering an ‘adverse’ scenario in relation to the ‘probable’ scenario for December 2024.

Exposure to exchange rates: Consolidated	Jun. 30, 2024	Dec. 31, 2024	
	Book value	‘Probable’ scenario Dollar 5.15	‘Adverse’ scenario Dollar 5.89
US dollar			
Loans (Note 19)	(2,134,562)	(1,977,548)	(2,261,701)
Net liabilities exposed	(2,134,562)	(1,977,548)	(2,261,701)
Net effect of exchange rate variation		157,014	(127,139)

Interest rate risk

This risk arises from the effect of variations in Brazilian interest rates on the net financial result composed of financial expenses associated to loans and debentures in Brazilian currency, and also on financial revenues from cash investments made by the Company and its subsidiaries. The Company does not contract derivative financial instruments for protection from this risk. Variations in interest rates are continually monitored with the aim of assessing the need for contracting of financial instruments that mitigate this risk.

The Company and its subsidiaries were exposed to the risk of reduction in Brazilian interest rates, since it has assets indexed to variation in interest rates:

Exposure to Brazilian domestic interest rates	Consolidated		Parent Company	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023
Assets				
Cash equivalents (Note 5) - CDI rate	306,570	359,651	251,469	296,623
Securities (Note 6) - CDI and Selic rates	849,511	575,564	512,844	454,710
Indemnities receivable - Generation (Note 11.1)- CDI and Selic rates	826,085	784,055	826,085	784,055
Restricted cash – CDI	20,747	17,500	18,299	15,413
	2,002,913	1,736,770	1,608,697	1,550,801
Liabilities				
Loans and debentures - CDI (Note 19)	(702,808)	(703,092)	(702,808)	(703,092)
	(702,808)	(703,092)	(702,808)	(703,092)
Net assets exposed	1,300,105	1,033,678	905,889	847,709

Sensitivity analysis

The Company and its subsidiaries estimate that, in a probable scenario, on June 30, 2025, the Selic rate will be 10.5%. The Company and its subsidiaries carried out a sensitivity analysis of the effects on results considering an adverse scenario. The CDI rate follows the Selic rate.

Risk: Reduction in Brazilian interest rates - Consolidated	Jun. 30, 2024	Jun. 30, 2025	
	Book value	'Probable' scenario SELIC 10.5%	'Adverse' scenario SELIC 9.25%
Assets			
Cash equivalents - Cash investments (Note 5)	306,570	338,760	334,928
Marketable securities (Note 5)	849,511	938,710	928,091
Indemnities receivable - Generation (Note 11.1)	826,085	912,824	902,498
Restricted cash	20,747	22,925	22,666
	2,002,913	2,213,219	2,188,183
Liabilities			
Loans and debentures - CDI (Note 19)	(702,808)	(776,603)	(767,818)
	(702,808)	(776,603)	(767,818)
Net assets	1,300,105	1,436,616	1,420,365
Net effect of variation in interest rates		136,511	120,260

Inflation risk

The Company and its subsidiaries are exposed to the risk of a reduction in inflation rates on June 30, 2024, with part of its loans and debentures, as well as its post-employment liabilities, being linked to the IPCA. On the other hand, the indices that correct the revenues linked to the contracts are also indexed to the variation in inflation through the IPCA, offsetting part of the Company's risk exposure.

The Company and its subsidiaries are exposed to the risk of reduced inflation due to having more assets than liabilities indexed to changes in inflation indicators, as shown below:

Exposure to inflation	Consolidated		Parent Company	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023
Assets				
Generation - Concession grant fee - IPCA (Note 11)	3,055,979	3,031,033	2,302,745	2,253,919
Liabilities				
Loans and debentures - IPCA (Note 19)	(324,606)	(315,950)	(324,606)	(315,950)
Debt agreed with pension fund (Forluz) - (Note 21)	-	(20,433)	-	(20,433)
Solution for Forluz pension fund deficit (Note 21)	(113,734)	(117,879)	(113,734)	(117,879)
Leasing liabilities (Note 16)	(77,612)	(83,215)	(74,391)	(78,786)
	(515,952)	(537,477)	(512,731)	(533,048)
Net assets (liabilities) exposed	2,540,027	2,493,556	1,790,014	1,720,871

Sensitivity analysis

The Company and its subsidiaries estimate that, in a probable scenario, on June 30, 2025, the IPCA rate will be 4.30%. Regarding the risk of reducing inflation, the Company and its subsidiaries carried out a sensitivity analysis of the effects on results arising from a reduction in rates in an adverse scenario.

Risk: reduction in inflation Consolidated	Jun. 30, 2024	Jun. 30, 2025	
	Book Value	'Probable' scenario IPCA 4.30%	'Adverse' scenario IPCA 3.61%
Assets			
Generation - Concession Grant Fee - IPCA (Note 11)	3,055,979	3,187,386	3,166,300
Liabilities			
Loans and debentures - IPCA (Note 19)	(324,606)	(338,564)	(336,324)
Solution for Forluz pension fund deficit (Note 21)	(113,734)	(118,625)	(117,840)
Leasing liabilities (Note 16)	(77,612)	(80,949)	(80,414)
	(515,952)	(538,138)	(534,578)
Net assets exposed	2,540,027	2,649,248	2,631,722
Net effect of variation in inflation		109,221	91,695

Liquidity Risk

Information on how the Company manages liquidity risk is disclosed in the note explanatory no. 28 of the financial statements for the year ended December 31, 2023.

The flow of payments for the Company's obligations to suppliers, debts agreed with the pension fund, loans and debentures, post- and pre-fixed, including future interest up to the contractual due date, can be seen in the following table:

Consolidated	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											
Loans and debentures	-	-	-	-	1,962,717	211,292	700,000	228,303	389,602	14,462	3,506,376
Onerous concessions	344	-	679	-	2,956	-	13,147	-	15,510	-	32,636
Solution for deficit of pension fund (Forluz)	1,013	563	2,045	1,114	9,615	4,843	64,390	19,525	55,779	4,803	163,690
	1,357	563	2,724	1,114	1,975,288	216,135	777,537	247,828	460,891	19,265	3,702,702
Fixed rate											
Suppliers	306,255	-	5,596	-	1,368	-	-	-	-	-	313,219
	307,612	563	8,320	1,114	1,976,656	216,135	777,537	247,828	460,891	19,265	4,015,921

(*) The lease payment flow is presented in note 16.

Parental Company	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											
Loans and debentures	-	-	-	-	1,962,717	211,292	700,000	228,303	389,602	14,462	3,506,376
Onerous concessions	344	-	679	-	2,956	-	13,147	-	15,510	-	32,636
Solution for deficit of pension fund (Forluz)	1,013	563	2,045	1,114	9,615	4,843	64,390	19,525	55,779	4,803	163,690
	1,357	563	2,724	1,114	1,975,288	216,135	777,537	247,828	460,891	19,265	3,702,702
Fixed rate											
Suppliers	285,107	-	3,799	-	1,323	-	-	-	-	-	290,229
	286,464	563	6,523	1,114	1,976,611	216,135	777,537	247,828	460,891	19,265	3,992,931

(*) The lease payment flow is presented in note 16.

Risk of debt early maturity

The Company has loans and debentures contracts with covenants relating to financial index of the Company and its parent company, and cross-default clauses. Non-compliance with these covenants could result in earlier maturity of debts. More details in Note 19.

Credit risk and hydrological risk

Information on how the Company manages credit risk and hydrological risk is disclosed in explanatory note no. 28 of the financial statements for the year ended on December 31, 2023.

d) Capital management

Comparisons of the Company's consolidated net liabilities in relation to its shareholders' equity are presented below:

	Consolidated		Parent Company	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023
Total liabilities	7,876,046	8,417,967	7,683,657	8,229,336
Cash and cash equivalents (Note 5)	(309,091)	(361,954)	(252,532)	(297,060)
Marketable securities (Note 6)	(803,231)	(575,564)	(484,909)	(454,710)
Net liabilities	6,763,724	7,480,449	6,946,216	7,477,566
Total equity	10,265,984	10,046,646	10,265,984	10,046,646
Net liabilities / equity	0.66	0.74	0.68	0.74

29. DISPOSAL OF ASSETS

Process of sale of 15 PCHs/CGHs

On March 17, 2023 the invitation and tender were published for a public auction to sell 15 small hydroelectric generation plants and units (PCHs and CGHs), 12 owned by Cemig GT and 3 by its wholly-owned subsidiary Horizontes. These assets are part of the electricity generation segment.

Generation plant	Ledger	Beginning of the operation	Installed capacity (MW) ⁽¹⁾	Physical guarantee (MWm) ⁽¹⁾	Commercial Operation Status	Site
Cemig GT						
CGH Bom Jesus do Galho	Registry	1931	0.36	0.13	Out of operation	Minas Gerais
CGH Xicão	Registry	1942	1.81	0.61	In operation	Minas Gerais
CGH Sumidouro	Registry	1954	2.12	0.53	In operation	Minas Gerais
PCH São Bernardo	Concession	1948	6.82	3.42	In operation	Minas Gerais
CGH Santa Marta	Registry	1944	1.00	0.58	In operation	Minas Gerais
CGH Santa Luzia	Registry	1958	0.70	N/A	In operation	Minas Gerais
CGH Salto Morais	Registry	1957	2.39	0.60	In operation	Minas Gerais
PCH Rio de Pedras	Concession	1928	9.28	2.15	In operation	Minas Gerais
CGH Pissarrão	Registry	1925	0.80	0.55	In operation	Minas Gerais
CGH Lages	Registry	1955	0.68	N/A	In operation	Minas Gerais
CGH Jacutinga	Registry	1948	0.72	0.57	In operation	Minas Gerais
CGH Anil	Registry	1964	2.06	1.10	In operation	Minas Gerais
Horizontes						
CGH Salto do Paraopeba	Authorization	1955	2.46	2.21	Out of operation	Minas Gerais
CGH Salto Passo Velho	Authorization	2001	1.80	1.64	In operation	Santa Catarina
PCH Salto Voltão	Authorization	2001	8.20	7.36	In operation	Santa Catarina
Total			41.20	22.05		

(1) Information not audited by the independent auditors.

On September 13, 2023, Cemig GT and its wholly owned subsidiary Horizontes signed the Asset Purchase and Sale Agreement (“CCVA”) with Mang Participações e Agropecuária LTDA (“MANG”), winner of the auction.

The sale was completed on February 29, 2024, after all precedent conditions of the CCVA were met. The amount received from the sale was R\$101 million.

As a result of completing the transaction, the Company recognized the following accounting effects in March 2024:

	Consolidated
Total selling price	100,886
(-) Balance of asset held for sale on 02/29/2024, before disposal	(57,897)
Capital gain	42,989
IRPJ and CSLL (1)	(17,977)
Net impact of the Income Statement	25,012

(1) Taxes were calculated on the tax capital gain, which does not consider the attributed cost balance.

The sale was intended to meet the Company's strategic planning guidelines, which advocate optimizing the asset portfolio and better capital allocation.

30. ASSETS CLASSIFIED AS HELD FOR SALE

	Consolidated		Parent Company	
	Jun. 30, 2024	Dec. 31, 2023	Jun. 30, 2024	Dec. 31, 2023
Investments - Aliança Geração (a)	1,118,565	-	1,118,565	-
Property, Plant and Equipment, Intangible Assets - Plants (b)	2,901	57,866	-	45,663
Financial assets – Generation – Concession grant fee (b)	35,928	-	-	-
	1,157,394	57,866	1,118,565	45,663

a) Sale of Aliança Geração

On March 27, 2024, the agreement was signed to sell the entire direct stake of 45% in the Share Capital of Aliança Geração de Energia S.A. (“Aliança Geração”) to Vale S.A (“Vale”).

The Aliança Geração is made up of seven hydroelectric plants in the State of Minas Gerais, two wind complexes in operation in the State of Rio Grande do Norte and a wind complex in the final phase of implementation in the State of Ceará. Together, these assets reach 1,438 MW in installed capacity and 755 average MW of physical guarantee (information not reviewed by independent auditors).

The value of the operation is R\$2.7 billion, on the base date of June 30, 2023, corrected by the CDI from that date until the day before the effective closing of the transaction.

Additionally, Cemig GT will be entitled to receive an additional amount, corresponding to 45% of the values of future compensation that may be received by Aliança Geração, relating to losses arising from the event related to the rupture of the Fundão tailings dam (Mariana disaster) involving the Risoleta Neves Hydroelectric Plant (Candonga), whose reference value for the purposes of the contract is R\$223 million, also updated by the CDI since the base date.

This sale was negotiated in a “closed door” format, exempting Cemig GT from any compensation relating to Aliança Geração, its assets and liabilities.

In March 2024, the asset was classified as held for sale, at book value, in accordance with item 15 of CPC 31/IFRS 15, and thus, with no effect on results.

Asset classified as held for sale	Book value on Jun. 30, 2024 R\$ mil	Net fair value of selling expenses R\$ mil
Aliança Geração	1,118,565	2,695,687

It was concluded that the asset classified as held for sale do not fall within the concept of discontinued operations, under the terms of item 32 of CPC 31/IFRS 5, since it do not represent an important separate line of business or geographic area of operations, nor do it constitute a subsidiary purchased exclusively for the purpose of resale.

Conclusion of sale of the equity interest in Aliança Geração

On August 13, 2024, Cemig GT concluded the sale to Vale S.A. of its directly held 45% equity interest stake in the share capital of Aliança Geração.

The total amount of the sale was R\$2.74 billion, equivalent to the value of the transaction (R\$2.7 billion) updated by the CDI rate from its base date of June 30, 2023, less dividends paid by Aliança Geração to Cemig GT in the period (R\$299 million), at historic values.

This transaction is in line with the Company's strategic planning, which envisages divestment of the Cemig Group's minority stockholdings.

b) Onerous transfer of 4 PCH/UHEs

On April 1, 2024, a notice was published to hold an in-person public auction, to be conducted by B3, aiming at the onerous transfer of the right to exploit the electricity generation services of 4 PCHs/UHEs, one of which is 1 PCH from Cemig GT and 3 of its wholly owned subsidiaries, as follows:

Generation plant	Ledger	Beginning of the operation	Installed capacity (MW) ¹	Physical guarantee (MWm) ¹	Term	Commercial Operation Status	Site
Cemig GT							
PCH Machado Mineiro	Authorization	1992	1.7	1.1	May, 2027	In operation	Minas Gerais
Cemig Geração Leste							
UHE Sinceridade	Concession	1963	1.4	0.4	March, 2047	In operation	Minas Gerais
Cemig Geração Sul							
UHE Marmelos	Concession	1915	4	2.7	January, 2053	In operation	Minas Gerais
Cemig Geração Oeste							
UHE Martins	Concession	1950	7.7	1.8	January, 2053	In operation	Minas Gerais
Total			14.8	6.0			

According to CPC 31 / IFRS 5, the classification of assets as held for sale must be carried out when starting a firm program to complete the disposal plan. The classification as held for sale was carried out in April 2024.

During the preliminary activities in preparation for the auction, the assets were assessed, which determined a minimum value of R\$29.1 million for the single lot of plants. This assessment was carried out using the discounted cash flow method, considering the plants individually, and through the equity assessment of the land.

On June 27, 2024, the Company suspended the auction, due to no proposals in accordance with the public auction notice being received. The Company will reassess the project, and reaffirms its commitment to optimization of its asset portfolio, operational efficiency, and capital allocation.

The sale aims to comply with the Company's strategic planning guidelines, which advocate optimizing the asset portfolio, seeking to improve operational efficiency and better capital allocation.

31. PARLIAMENTARY COMMITTEE OF INQUIRY ('CPI')

On June 17, 2021, the Legislative Assembly of Minas Gerais has established a Parliamentary Committee of Inquiry ('CPI') to investigate management acts of Cemig since January 2019. CPI was entitled to investigate the facts underlying the application for its creation, and requested, through application, several documents and information related, mainly, human resources management and purchasing processes which were fully met by the Company within the stipulated deadlines.

On February 18, 2022, the CPI approved its final report, to be submitted to the Public Attorneys' Office of Minas Gerais State, and other control bodies, for assessment of what further referrals of it should be made.

In August 2023, the prosecutors of the Public Attorneys' Office of Minas Gerais decided to set aside the Public Civil Inquiries that were investigating events referred to in the CPI. The decisions stated that all acts of Cemig's management were regular. On the other hand, the approval of the promotion of archiving by the Superior Council of the Public Ministry of Minas Gerais and the conclusion of the investigation in relation to the IBM contract by the Civil Police-MG are pending.

It should be noted that regarding processes of contracting, the Company carries out regular audits, and no material impacts have been identified in the interim financial information for the first half of 2024, nor in the financial statements of prior periods.

32. SUBSEQUENT EVENTS

Concession Revenue Adjustment for the 2024-2025 cycle

Through Ratifying Resolution n. 3,348 of July 16, 2024, Aneel established the Annual Permitted Revenues – RAPs for the energy transmission assets for the 2024–25 cycle, effective July 1, 2024. The Resolution set the RAPs of Cemig GT's transmission assets in operation at R\$1,231 million, an increase of 5.2% compared to the previous cycle.

Concession contract	Readjustment index	Cycle RAP 2023-24 R\$ million	Cycle RAP 2024-25 R\$ million	Change (%)
Cemig GT – 006/1997	IPCA	1,097.2	1,162	5.9
SE Itajubá 3 – 0079/2000	IGPM	43.0	43.1	0.2
Centroeste – 004/2005	IGPM	30.1	26.0	(13.6)
TOTAL		1,170.3	1,231	5.2

The increase in the RAP arises mainly from recognition in the Remuneration Base of the value of the strengthening and enhancements of the transmission assets carried out in the period.

The accounting effects arising from the RAP established for the 2024–25 cycle will be determined and recognized in the third quarter of 2024.

Declaration of interim dividends

On August 13, 2024, interim dividends were declared in the amount of R\$200,000, referring to the results of the first half of 2024, and the Executive Board is responsible for observing deadlines, determining the locations and the payment process, according to cash availability.

Reynaldo Passanezi Filho
President

Dimas Costa
Vice-President Trading

Marco da Camino Ancona Lopez Soligo
Vice president for Management of Holdings and Vice president Generation and Transmission (interim)

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

Marney Tadeu Antunes
Interim Vice President without portfolio

Cristiana Maria Fortini Pinto e Silva
Vice President Regulation and Legal

Mário Lúcio Braga
Controller

José Guilherme Grigolli Martins
Accounting Manager
Accountant – CRC-SP-242.451/O-4 T-MG



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Report on Review of Interim Financial Information - ITR

(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 Geração e Transmissão S.A.
Belo Horizonte – MG

Introduction

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

Management is responsible for the preparation of this individual and consolidated 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 these 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 individual and consolidated interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying individual and consolidated 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 individual and consolidated interim financial information referred to above includes the individual and consolidated statements of added value (DVA) for the six-month period ended June 30, 2024, prepared under the responsibility of the Company's management and presented as supplementary information for IAS 34 purposes. These statements were 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 individual and consolidated interim financial information taken as a whole.

Belo Horizonte, August 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

DECLARATION OF REVIEW OF INTERMEDIATE ACCOUNTING INFORMATION BY DIRECTORS

We declare for all due purposes that, on August 6, 2024, at the meetings of the Executive Board of Companhia Energética de Minas Gerais - CEMIG, Cemig Distribuição S.A. and Cemig Geração e Transmissão S.A, we concluded the analyzes of the Intermediate Accounting Information relating to the period from January to June, 2024. On the same date, we approved the forwarding to the Board of Directors for deliberation on the Intermediate Accounting Information for the period from January to June, 2024. Furthermore, we declare that we have reviewed, discussed and agreed with the aforementioned Intermediate Accounting Information.

Belo Horizonte, August 6, 2024.

Reynaldo Passanezi Filho – President

Dimas Costa – Vice-president Trading

Leonardo George de Magalhães – Vice-president Finance and Investor Relations

Marco da Camino Ancona Lopez Soligo – Vice-president for Management of Holdings and Vice-president Generation and Transmission (interim)

Marney Tadeu Antunes - Vice-President without portfolio

Cristiana Maria Fortini Pinto e Silva – Vice-President Regulation and Legal

DECLARATION OF REVIEW, BY THE DIRECTORS, OF THE INDEPENDENT AUDITORS' REPORT ON INTERMEDIATE ACCOUNTING INFORMATION

We declare for all due purposes that, on August 6, 2024, at the meetings of the Executive Board of Companhia Energética de Minas Gerais – CEMIG, Cemig Distribuição S.A. and Cemig Geração e Transmissão S.A, we concluded the analyzes of the Intermediate Accounting Information relating to the period from January to June, 2024. On the same date, we approved the forwarding to the Board of Directors for deliberation on the Intermediate Accounting Information for the period from January to June 2024. Furthermore, we declare that we reviewed, discussed and agreed with the opinions expressed by the representatives of Independent Auditors.

Belo Horizonte, August 6, 2024.

Reynaldo Passanezi Filho – President

Dimas Costa – Vice-president Trading

Leonardo George de Magalhães – Vice-president Finance and Investor Relations

Marco da Camino Ancona Lopez Soligo – Vice-president for Management of Holdings and Vice-president Generation and Transmission (interim)

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