

INTERIM FINANCIAL INFORMATION

3Q2024

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 (Cemig GT) reports net profit of R\$2,629,377 for third quarter 2024. This was R\$2,139,363 higher than the net profit of R\$490,014 reported for third quarter 2023.

The main factors that affected the result for 3Q24 were: (i) recognition of the effects of the Periodic Tariff Review (*Revisão Tarifária Periódica – RTP*) of the Permitted Annual Revenue (*Receita Anual Permitida – RAP*) for the Cemig GT's concession contracts; and (ii) recognition of the gain on the sale of the Cemig GT's stake in Aliança Geração.

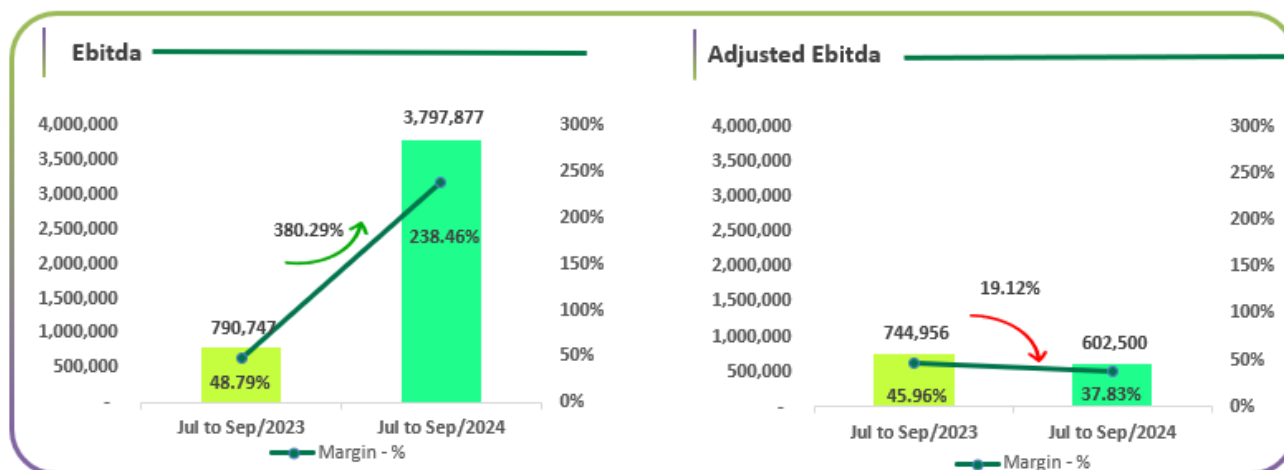
The main reasons for the changes in revenue, costs, expenses and financial result are presented below this report.

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

Ebitda Jul to Sep/2024	Generation	Transmission	Trading	Investee	Total
Net income for the period	260,501	1,205,338	(5,005)	1,168,543	2,629,377
+ Current and deferred income tax and social contribution tax	152,571	486,563	9,005	472,950	1,121,089
+/- Net financial revenue (expenses)	(3,220)	(18,090)	(3,098)	(11,968)	(36,376)
+ Depreciation and amortization	83,784	1	2	-	83,787
= Ebitda according to "CVM Instruction n. 156" (1)	493,636	1,673,812	904	1,629,525	3,797,877
Non-recurring and non-cash effects					
- Gain on disposal of investment (note 29)	-	-	-	(1,616,911)	(1,616,911)
- Reversal of provision with related party (note 27)	-	-	-	(57,835)	(57,835)
- Result of the Periodic Tariff Review (note 12)	-	(1,520,631)	-	-	(1,520,631)
= Ebitda Adjusted (2)	493,636	153,181	904	(45,221)	602,500

Ebitda Jul to Sep/2023	Generation	Transmission	Trading	Investee	Total
Net income for the period	340,291	85,786	86,237	(22,300)	490,014
+ Current and deferred income tax and social contribution tax	93,508	15,023	31,259	(27,154)	112,636
+/- Net financial revenue (expenses)	28,977	36,518	(9,524)	51,296	107,267
+ Depreciation and amortization	80,825	-	5	-	80,830
= Ebitda according to "CVM Instruction n. 156" (1)	543,601	137,327	107,977	1,842	790,747
Non-recurring and non-cash effects					
- Reversal of impairment of assets – Small Hydro Plants held for sale	(45,791)	-	-	-	(45,791)
= Ebitda Adjusted (2)	497,810	137,327	107,977	1,842	744,956

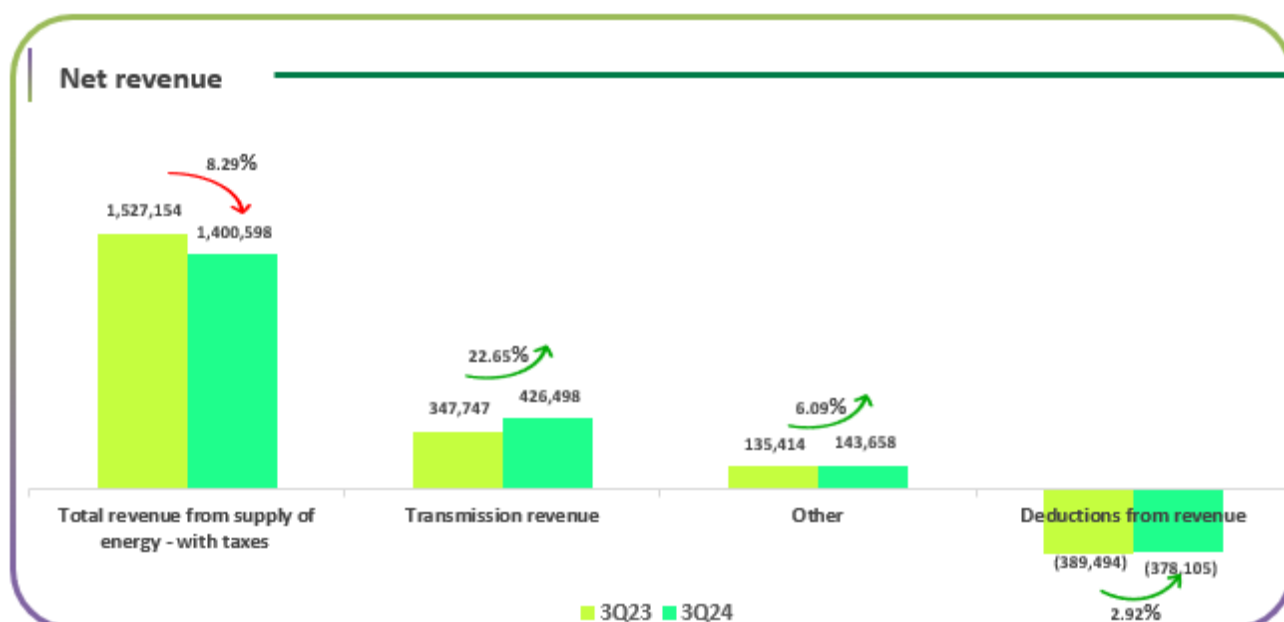
- (1) Ebitda is a non-accounting measure prepared by the Company, reconciled with the consolidated financial statements in accordance with CVM Circular SNC/SEP n. 1/2007 and CVM Resolution n. 156 of June 23, 2022. It comprises Net income adjusted by the effects of net financial revenue (expenses), Depreciation 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.
- (2) 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.



Net revenue

The composition of net revenue is as follows:

	Consolidated		Charge (%)
	Jul to Sep/2024	Jul to Sep/2023	
Total revenue from supply of energy - with taxes	1,400,598	1,527,154	(8.29)
Transmission revenue			
Transmission operation and maintenance revenue	197,652	197,614	0.02
Transmission construction revenue	118,065	35,769	230.08
Interest revenue arising from the financing component in the transmission contract asset	110,781	114,364	(3.13)
Revenue from updating of the concession grant fee	93,694	85,073	10.13
Transactions on CCEE	(1,987)	372	(634.14)
Generation indemnity revenue	21,218	23,867	(11.10)
Other revenues	30,733	26,102	17.74
Sector / regulatory charges - Deductions from revenue	(378,105)	(389,494)	(2.92)
	1,592,649	1,620,821	(1.74)



The main variations are described below:

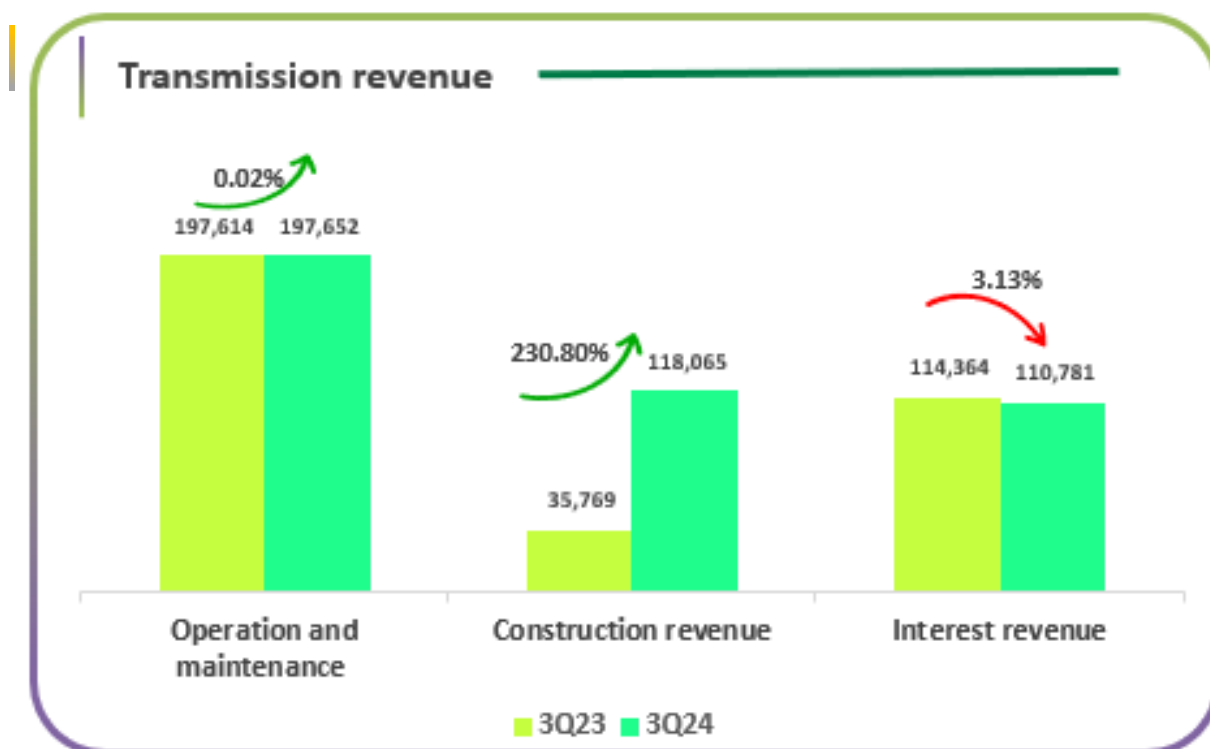
Revenue from supply of energy

Revenue from gross supply of electricity decreased by 11.04%, reaching R\$1,358,533 in the third quarter of 2024 compared to R\$1,527,154 in the third quarter of 2023. This variation was basically due to the 11.62% 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.

	Jul to Sep/2024			Jul to Sep/2023			Charge (%)	
	MWh (3)	R\$	Average price/MWh Billed (R\$/MWh) (1)	MWh (3)	R\$	Average price/MWh billed (R\$/MWh) (1)	MWh	R\$
Industrial	2,152,180	603,389	280.36	2,325,940	702,716	302.12	(7.47)	(14.13)
Commercial	904,242	219,446	242.69	967,754	252,759	261.18	(6.56)	(13.18)
Rural	13,045	2,989	229.13	5,027	1,469	292.22	159.50	103.47
Public Authority	932	231	247.85	-	-	-	-	-
Subtotal	3,070,399	826,055	269.04	3,298,721	956,944	290.10	(6.92)	(13.68)
Net unbilled retail supply	-	72,852	-	-	22,133	-	-	229.16
	3,070,399	898,907	269.04	3,298,721	979,077	290.10	(6.92)	(8.19)
Wholesale supply to other concession holders (2)	2,054,629	483,411	235.28	2,500,000	495,239	198.10	(17.81)	(2.39)
Wholesale supply unbilled, net	-	18,280	-	-	52,838	-	-	(65.40)
	5,125,028	1,400,598	255.50	5,798,721	1,527,154	250.43	(11.62)	(8.29)

- (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



- Revenues from construction, reinforcement and improvement** of infrastructure were R\$118,065 in the third quarter of 2024, compared to R\$35,769 in the third quarter of 2023, an increase of 230.08%. 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.

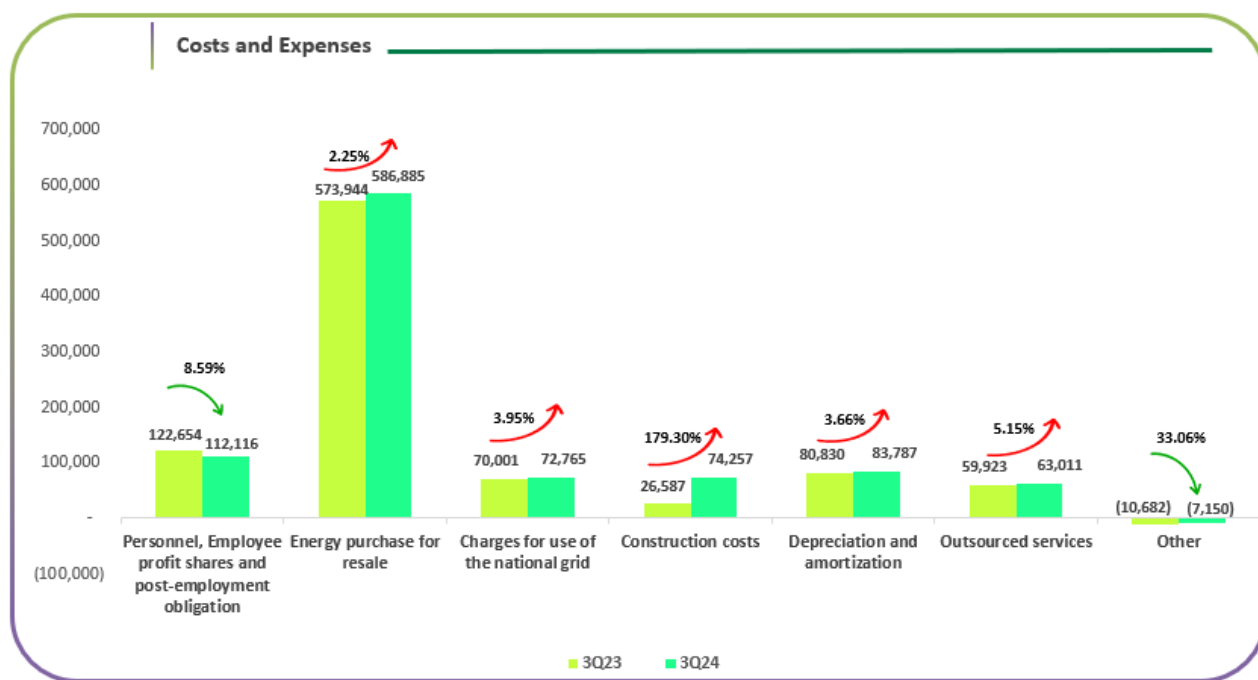
For more information, see explanatory note nº 12.

Taxes and regulatory charges reported as deductions from revenue

Taxes and charges applied to operating were R\$378,105 in the third quarter of 2024 compared to R\$389,494 in the third quarter of 2023, a reduction of 2.92%. 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\$985,671 in the third quarter of 2024 compared to R\$923,257 in the third quarter of 2023, an increase of 6.76%. The main variations in the components of costs and expenses are described below.



Energy purchased for resale

The cost of electricity purchased for resale was R\$586,885 in the third quarter of 2024, compared to R\$573,944 in the third quarter of 2023, representing an 2.25% increase. This variation is mainly due to higher purchases of spot supply on the CCEE (Wholesale Power Exchange) due to the need for replenishment of resources in the period. There was a higher energy shortfall, due to lower receipt of energy from the greenfield plants from which the Company has made significant purchases.

Construction cost

The cost of construction in the third quarter of 2024 was R\$74,257, compared to R\$26,587 in the same period of 2023, or 179.30% 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 third quarter of 2024 was an expense in the amount of R\$25,215, compared to an expense in the amount of R\$35,704 in the third quarter of 2023, a reduction of 29.38%. 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.

Reversal of provision with related party

Cemig GT had contractual obligations to Aliança Geração, which at the time was its investee, corresponding to contingencies resulting from events prior to closing of the transaction that resulted in the initial investment of assets by Cemig and Vale S.A. in the capital of Aliança Geração. On March 27, 2024 a share purchase agreement was signed for the sale to Vale S.A. of the equity interest held by Cemig GT in Aliança Geração. On August 13, 2024, with the completion of the sale, Vale and Cemig GT jointly signed an agreement to terminate and discharge these contingencies. This resulted in reversal, in August 2024, in the amount of R\$57,835.

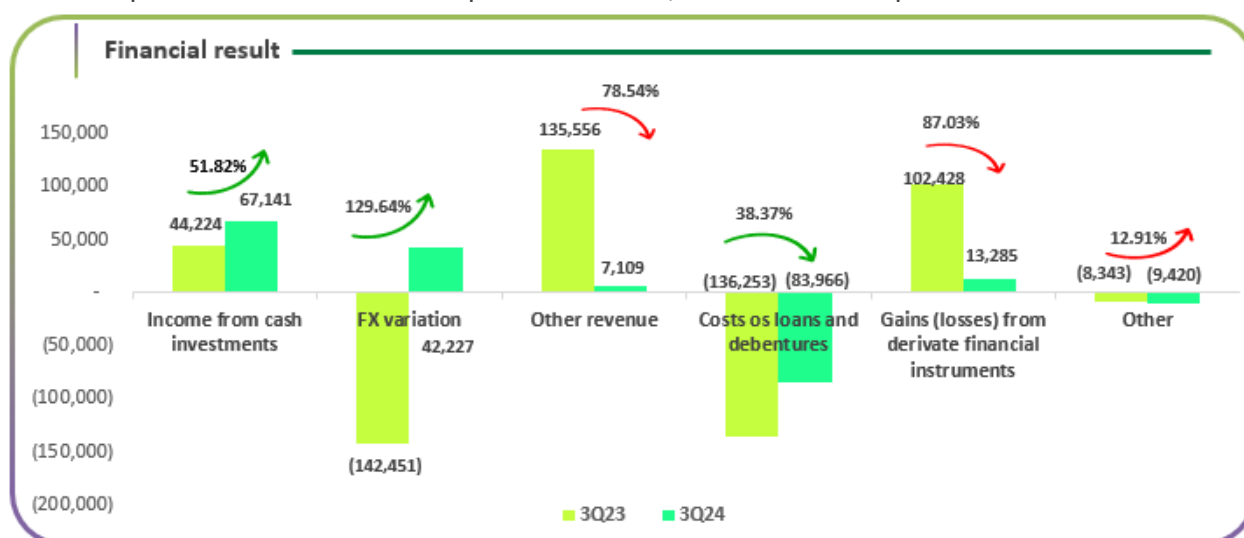
More details about these contingencies in explanatory note no. 27.

Equity equivalence result

Net losses with equity in the amount of R\$30,430 were recognized in the third quarter of 2024 compared to net gains in the amount of R\$12,353 in the third 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. The sale of this investee was completed on August 13, 2024.

Net Financial Result

The financial result corresponded to a net financial revenue of R\$36,376 in the third quarter of 2024 compared to a net financial expense of R\$107,267 in the third quarter of 2023.



Exchange variation

The variation of the dollar against the Real in the third quarter of 2024, represented a reduction of 1.99%, compared to the increase of 3.91% in the third quarter of 2023, generated the record of positive exchange rate variation in the third quarter of 2024, in the amount of R\$42,227, compared

to the record of negative exchange rate variation in the same period of 2023, in the amount of R\$142,451.

Financial instrument derivative

With the depreciation of the dollar against the Real, and lowering of the yield curve, the fair value of the financial instrument contracted to hedge risks related to the Eurobonds posted a gain in value of R\$13,285 in 3Q24, compared to a gain of R\$102,428 in 3Q23. The variation also reflects the lower volume of the hedge, and the proximity of the maturity of the debt.

Borrowing cost – Loans and debentures

The total of this item, at R\$83,966 in 3Q24, was 38.37% lower than in 3Q24 (R\$136,253) – reflecting the fact that the outstanding balance on the Eurobond had been reduced by 49.60% by R\$1.8 billion in December 2023.

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

Income tax and social contribution tax

In the third quarter of 2024, the Company recorded income tax and social contribution expenses in the amount of R\$1,121,089 (expenses of R\$112,636 in the third quarter of 2023) in relation to income of R\$3,750,466 (R\$602,650 in the third quarter of 2023) before tax effects, representing 29.89% effective rate (18.69% in the third quarter of 2023).

This variation is mainly related to recognition of tax effects on (i) the Periodic Tariff Review of the RAP; and (ii) the gain on sale of the Company's stake in Aliança Geração.

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

INTERIM FINANCIAL INFORMATION

STATEMENTS OF FINANCIAL POSITION

AS OF SEPTEMBER 30, 2024 AND DECEMBER 31, 2023

ASSETS

(In thousands of Brazilian Reais)

	Note	Consolidated		Parent Company	
		Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023
CURRENT					
Cash and cash equivalents	5	2,135,269	361,954	2,029,555	297,060
Marketable securities	6	1,296,180	575,564	1,072,815	454,710
Receivables from customers and traders	7	508,774	654,596	413,424	540,434
Concession holders - transmission service	7	136,126	135,302	134,050	132,204
Recoverable taxes	8	35,933	44,609	30,052	41,100
Income tax and social contribution tax recoverable	9a	731	427,108	-	427,019
Dividends receivables	27	38	-	70,209	13,805
Concession financial assets	11	327,904	320,444	235,929	227,411
Contract assets	12	1,120,601	841,371	1,100,339	813,593
Derivative financial instruments	28	499,910	368,051	499,910	368,051
Other		129,584	115,810	121,008	120,573
		6,191,050	3,844,809	5,707,291	3,435,960
Assets classified as held for sale	30	38,959	57,866	-	45,663
TOTAL CURRENT		6,230,009	3,902,675	5,707,291	3,481,623
NON-CURRENT					
Long-term					
Marketable securities	6	73,242	-	60,618	-
Receivables from customers and traders	7	2,074	2,257	2,058	2,241
Deferred Income tax and social contribution tax	9b	10,254	9,895	-	-
Recoverable taxes	8	52,700	49,249	45,962	43,578
Income tax and social contribution tax recoverable	9a	209,290	103,044	209,222	102,572
Escrow deposits	10	183,719	179,089	176,992	172,644
Other		58,448	63,619	58,236	57,511
Concession financial assets	11	3,581,324	3,494,644	2,917,997	2,810,563
Contract assets	12	5,204,158	3,806,678	5,108,212	3,732,625
Investments	13	1,569,257	2,883,337	3,665,790	4,883,417
Property, plant and equipment	14	3,061,324	3,035,656	2,216,234	2,205,940
Intangible	15	758,849	859,086	627,336	712,097
Right of use	16a	65,632	75,384	62,906	71,171
TOTAL NON-CURRENT		14,830,271	14,561,938	15,151,563	14,794,359
TOTAL ASSETS		21,060,280	18,464,613	20,858,854	18,275,982

Explanatory notes are an integral part of interim financial information.

STATEMENTS OF FINANCIAL POSITION

AS OF SEPTEMBER 30, 2024 AND DECEMBER 31, 2023

LIABILITIES

(In thousands of Brazilian Reais)

	Note	Consolidated		Parent Company	
		Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023
CURRENT					
Suppliers	17	391,219	474,756	347,807	441,735
Loans and debentures	19	2,178,813	1,858,013	2,178,813	1,858,013
Income tax and social contribution tax	9b	690,788	19,513	669,672	-
Taxes payable	18	194,869	170,796	179,726	154,448
Regulatory charges	20	111,018	113,258	106,659	105,008
Post-employment obligations	21	48,256	71,026	48,256	71,026
Interest on equity, and dividends, payable		151,017	1,565,563	151,017	1,565,563
Payroll and related charges		72,931	58,466	71,861	57,489
Lease liabilities	16b	13,625	15,765	12,941	15,003
Other		127,223	204,176	123,982	200,371
TOTAL CURRENT		3,979,759	4,551,332	3,890,734	4,468,656
NON-CURRENT					
Loans and debentures	19	1,021,996	1,010,080	1,021,996	1,010,080
Deferred income tax and social contribution tax	9b	1,408,679	869,579	1,376,870	833,645
Taxes payable	18	477,737	351,528	464,987	340,213
Regulatory charges	20	9,548	4,564	-	-
Post-employment obligations	21	1,073,304	1,050,844	1,073,304	1,050,844
Provisions	22	409,050	423,574	406,893	422,257
Lease liabilities	16b	61,570	67,450	59,254	63,783
Other		100,943	89,016	47,122	39,858
TOTAL NON-CURRENT		4,562,827	3,866,635	4,450,426	3,760,680
TOTAL LIABILITIES		8,542,586	8,417,967	8,341,160	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		(169,502)	(160,311)	(169,502)	(160,311)
Retained earnings		2,752,867	-	2,752,867	-
TOTAL SHAREHOLDERS' EQUITY		12,517,694	10,046,646	12,517,694	10,046,646
TOTAL LIABILITIES AND EQUITY		21,060,280	18,464,613	20,858,854	18,275,982

Explanatory notes are an integral part of interim financial information.

STATEMENTS OF INCOME

FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2024 AND 2023

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

	Note	Consolidated		Parent Company	
		Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
NET REVENUE	24	4,413,057	5,009,129	3,902,350	4,300,410
COSTS	25				
Cost of energy		(1,536,799)	(2,137,413)	(1,493,986)	(2,090,785)
Transmission infrastructure construction cost		(172,662)	(100,604)	(154,387)	(94,325)
Operating costs		(649,409)	(639,741)	(524,498)	(512,309)
		(2,358,870)	(2,877,758)	(2,172,871)	(2,697,419)
GROSS PROFIT		2,054,187	2,131,371	1,729,479	1,602,991
EXPENSES AND OTHER REVENUES	25				
Expected credit losses		(574)	(476)	(574)	(1,390)
General and administrative expenses		(139,371)	(92,552)	(139,371)	(92,551)
Other expenses		(66,948)	(179,566)	(46,011)	(176,006)
Other revenue		3,180,531	30,487	3,162,224	30,487
		2,973,638	(242,107)	2,976,268	(239,460)
Equity equivalence result	13	(38,694)	107,391	267,327	563,071
Income before financial revenue (expenses) and taxes		4,989,131	1,996,655	4,973,074	1,926,602
Finance income	26	297,336	418,547	266,577	351,122
Finance expenses	26	(520,072)	(505,233)	(514,416)	(499,530)
		(222,736)	(86,686)	(247,839)	(148,408)
Income before income tax and social contribution tax		4,766,395	1,909,969	4,725,235	1,778,194
Current income tax and social contribution tax	9c	(779,353)	(208,146)	(733,588)	(72,260)
Deferred income tax and social contribution tax	9c	(535,936)	(142,820)	(540,541)	(146,931)
		(1,315,289)	(350,966)	(1,274,129)	(219,191)
NET INCOME FOR THE PERIOD		3,451,106	1,559,003	3,451,106	1,559,003
Basic and diluted earnings per share - R\$	23	1.19	0.54	-	-

Explanatory notes are an integral part of interim financial information.

STATEMENTS OF INCOME

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

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

	Note	Consolidated		Parent Company	
		Jul to Sep/2024	Jul to Sep/2023	Jul to Sep/2024	Jul to Sep/2023
NET REVENUE	24	1,592,649	1,620,821	1,402,645	1,465,642
COSTS	25				
Cost of energy		(659,650)	(643,945)	(635,352)	(631,879)
Transmission infrastructure construction cost		(74,257)	(26,587)	(71,356)	(21,176)
Operating costs		(219,681)	(212,305)	(177,839)	(176,152)
		(953,588)	(882,837)	(884,547)	(829,207)
GROSS PROFIT		639,061	737,984	518,098	636,435
EXPENSES AND OTHER REVENUES	25				
Expected credit losses		(2,000)	(772)	(2,000)	(980)
General and administrative expenses		(56,674)	(31,390)	(56,675)	(31,389)
Other expenses		26,591	(8,258)	28,369	(5,467)
Other revenue		3,137,542	-	3,137,542	-
		3,105,459	(40,420)	3,107,236	(37,836)
Equity equivalence result		(30,430)	12,353	90,710	110,850
Income before financial revenue (expenses) and taxes		3,714,090	709,917	3,716,044	709,449
Finance income	26	129,762	179,780	115,624	160,556
Finance expenses	26	(93,386)	(287,047)	(91,265)	(285,061)
		36,376	(107,267)	24,359	(124,505)
Income before income tax and social contribution tax		3,750,466	602,650	3,740,403	584,944
Current income tax and social contribution tax	9c	(668,763)	(70,619)	(657,156)	(47,341)
Deferred income tax and social contribution tax	9c	(452,326)	(42,017)	(453,870)	(47,589)
		(1,121,089)	(112,636)	(1,111,026)	(94,930)
NET INCOME FOR THE PERIOD		2,629,377	490,014	2,629,377	490,014
Basic and diluted earnings per share - R\$	23	0.91	0.17	-	-

Explanatory notes are an integral part of interim financial information.

STATEMENTS OF COMPREHENSIVE INCOME

FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2024 AND 2023

(In thousands of Brazilian Reais)

	Consolidated		Parent Company	
	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
NET INCOME FOR THE PERIOD	3,451,106	1,559,003	3,451,106	1,559,003
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	3,451,106	1,567,638	3,451,106	1,567,638

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

(In thousands of Brazilian Reais)

	Consolidated		Parent Company	
	Jul to Sep/2024	Jul to Sep/2023	Jul to Sep/2024	Jul to Sep/2023
NET INCOME FOR THE PERIOD	2,629,377	490,014	2,629,377	490,014
OTHER COMPREHENSIVE INCOME				
Items not to be reclassified to profit or loss in subsequent years				
Re-measurement of defined-benefit plan obligations	-		-	
Income tax and social contribution tax on remeasurement of defined benefit plans	-		-	
	-		-	
COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	2,629,377	490,014	2,629,377	490,014

Explanatory notes are an integral part of interim financial information.

STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2024 AND 2023

(In thousands of Brazilian Reais - except where otherwise 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	-	-	-	-	-	-	1,559,003	1,559,003
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	1,559,003	1,567,638
Tax incentive reserves	-	-	2,447	-	-	-	(2,447)	-
Realization of assigned cost	-	-	-	-	1,443	-	(1,443)	-
Interest on equity	-	-	-	-	-	-	(488,038)	(488,038)
Balance on September 30, 2023	5,473,724	412,081	57,572	3,160,879	268,590	(467,511)	1,067,075	9,972,410
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	-	-	-	-	-	-	3,451,106	3,451,106
Realization of assigned cost	-	-	-	-	(9,191)	-	9,191	-
Interest on equity	-	-	-	-	-	-	(507,430)	(507,430)
Interim dividends	-	-	-	-	-	-	(200,000)	(200,000)
Additional dividends approved at Ordinary General Meeting	-	-	-	(272,628)	-	-	-	(272,628)
Balance on September 30, 2024	5,473,724	530,625	86,921	3,843,059	257,960	(427,462)	2,752,867	12,517,694

Explanatory notes are an integral part of interim financial information.

STATEMENTS OF CASH FLOWS

FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2024 AND 2023

(In thousands of Brazilian Reais)

	Note	Consolidated		Parent Company	
		Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
CASH FLOW FROM OPERATIONS					
Net income for the period		3,451,106	1,559,003	3,451,106	1,559,003
AJUSTES:					
Depreciation and amortization	25	251,052	242,057	196,413	188,211
Write-down of net residual value of PP&E, intangible assets, concession financial and contract assets		4,895	4,359	2,099	3,635
Adjustment to expectation of cash flow from the concession financial and contract assets	11 e 12	(894,303)	(821,280)	(780,726)	(571,535)
Equity	13b	38,694	(107,391)	(267,327)	(563,071)
Impairment on investments		-	30,086	-	30,086
Provision for impairment of assets	25	28,824	-	11,293	-
Interest and monetary variation		165,369	265,969	189,006	326,574
Exchange variation on loans and debentures	19	231,258	(158,859)	231,258	(158,859)
Effects of the Periodic Tariff Review of the RAP	12	(1,675,627)	-	(1,675,627)	-
Gains arising from the sale of assets	25	(1,659,900)	(30,487)	(1,641,593)	(30,487)
Income tax and social contribution tax	9c	1,315,289	350,966	1,274,129	219,191
Provision for contingencies and expected losses	25	2,378	35,956	(191)	35,589
Variation in fair value of derivative financial instruments	26 e 28	(125,335)	60,307	(125,335)	60,307
Variation in fair value of financial instruments - Put option		-	57,801	-	57,801
Post-employment obligations	21	75,646	85,126	75,646	85,126
Other		152,430	8,147	152,617	8,147
		1,361,776	1,581,760	1,092,768	1,249,718
(Increase) decrease in assets					
Receivables from customers and traders, and power transport concession holders		139,315	394,522	119,671	345,995
Recoverable taxes		4,288	(982)	8,664	(1,831)
Income tax and social contribution tax recoverable		253,718	126,891	261,019	148,687
Escrow deposits		2,635	5,245	2,706	5,245
Dividends received		114,600	99,773	261,065	366,854
Concession financial assets and Contract assets	11 e 12	756,391	682,813	678,068	499,132
Other		(8,750)	(26,365)	(1,307)	(11,628)
		1,262,197	1,281,897	1,329,886	1,352,454
Increase (decrease) in liabilities					
Suppliers		(83,537)	(160,623)	(93,928)	(139,218)
Taxes		(75,216)	(79,512)	(76,573)	(59,802)
Payroll and related charges		14,465	(6,204)	14,372	(7,942)
Regulatory charges		2,744	(4,263)	1,651	(3,209)
Post-employment obligations	21	(75,956)	(84,597)	(75,956)	(84,597)
Provision for contingencies	22	(16,328)	(18,902)	(14,599)	(18,784)
Other		(68,346)	(35,909)	(93,761)	(15,843)
		(302,174)	(390,010)	(338,794)	(329,395)
Cash from operations activities		2,321,799	2,473,647	2,083,860	2,272,777
Interest received		65,282	101,516	50,436	57,133
Income tax and social contribution tax paid		(41,665)	(291,253)	(4,566)	(148,611)
Interest paid on loans and debentures	19	(162,080)	(267,435)	(162,080)	(267,435)
Cash inflows from settlement of derivatives instruments – debt protection	28	(6,524)	172,669	(6,524)	172,669
Interest paid on lease contracts	16	(511)	(527)	(326)	(295)
NET CASH GENERATED OPERATING ACTIVITIES		2,176,301	2,188,617	1,960,800	2,086,238
CASH FLOW IN INVESTMENT ACTIVITIES					
Funding of investments	13b	(1,028)	(540)	(20,482)	(32,937)
Arising from the sale of equity interest, net of costs of sales	29	100,886	30,487	70,376	30,487
Gain on disposal of investment	29	2,736,817	-	2,736,817	-
Capital reduction in investee	13b	47,932	-	67,932	188,544
In property, plant and equipment	14	(176,406)	(614,592)	(100,476)	(525,305)
In intangible assets	15	(16,943)	(16,890)	5,013	(14,802)
Investments in marketable securities		(4,913,932)	(4,079,167)	(4,449,611)	(3,268,805)
Redemptions in marketable securities		4,148,229	4,262,316	3,790,280	3,189,399
Cash from merger		-	-	-	138,723
Settlement of the put option - SAAG	28	-	(780,348)	-	(780,348)
NET CASH GENERATED (USED) IN INVESTMENT ACTIVITIES		1,925,555	(1,198,734)	2,099,849	(1,075,044)

	Note	Consolidated		Parent Company	
		Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
CASH FLOW IN FINANCING ACTIVITIES					
Interest on equity, and dividends		(2,318,489)	(742,728)	(2,318,489)	(742,728)
Lease payments	16	(10,052)	(9,453)	(9,665)	(9,128)
NET CASH (USED) IN FINANCIAL ACTIVITIES		(2,328,541)	(752,181)	(2,328,154)	(751,856)
NET CHANGE IN CASH AND CASH EQUIVALENTS		1,773,315	237,702	1,732,495	259,338
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		2,135,269	530,682	2,029,555	453,820

Explanatory notes are an integral part of interim financial information.

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

	Note	Consolidated		Parent Company	
		Jan to Sep/2024	Jan to Sep/2023	Jan a Mar/2024	Jan to Sep/2024
REVENUES					
Sales of energy and services	24	4,415,422	5,302,474	3,960,567	4,723,439
Construction revenue	24	278,275	142,971	258,177	136,311
Interest revenue arising from the financing component in the transmission contract asset	24	396,112	394,424	380,235	388,617
Result of the Periodic Tariff Review	12	1,675,627	-	1,675,627	-
Income related to the construction of own assets		155,856	615,792	155,856	615,792
Expected credit losses (reversals) of accounts receivable	25	(574)	(476)	(574)	(1,390)
Gains arising from the sale of assets	25	1,659,900	30,487	1,641,593	30,487
		8,580,618	6,485,672	8,071,481	5,893,256
INPUTS ACQUIRED FROM THIRD PARTIES					
Energy purchase for resale	25	(1,448,788)	(2,137,693)	(1,429,864)	(2,131,193)
Charges for use of national grid	25	(238,988)	(215,527)	(213,828)	(172,222)
Outsourced services		(377,510)	(322,313)	(316,847)	(265,050)
Materials		(117,967)	(568,419)	(113,916)	(563,871)
Other costs		(54,447)	(119,455)	(22,568)	(112,944)
		(2,237,700)	(3,363,407)	(2,097,023)	(3,245,280)
GROSS VALUE ADDED		6,342,918	3,122,265	5,974,458	2,647,976
Depreciation and amortization		(251,052)	(242,057)	(196,413)	(188,211)
NET VALUE ADDED		6,091,866	2,880,208	5,778,045	2,459,765
ADDED VALUE RECEIVED BY TRANSFER					
Share of profit (loss), net, of affiliates and jointly controlled entities	13	(38,694)	107,391	267,327	563,071
Finance income	26	304,341	429,006	273,244	360,381
Generation indemnity revenue	24	63,248	69,813	63,248	69,813
Interest revenue arising from the financing component in the transmission contract asset	24	329,330	314,676	233,453	71,119
		658,225	920,886	837,272	1,064,384
ADDED VALUE TO BE DISTRIBUTED		6,750,091	3,801,094	6,615,317	3,524,149
DISTRIBUTION OF ADDED VALUE					
Employees					
Direct remuneration		338,522	325,178	329,633	314,467
Post-employment and other Benefits		203,072	199,024	194,810	188,906
FGTS fund		107,006	113,323	106,518	112,858
Programmed voluntary retirement plan		12,980	12,831	12,841	12,703
		15,464	-	15,464	-
Taxes					
Federal		2,435,465	1,407,557	2,318,099	1,149,068
State		2,149,702	1,034,812	2,069,787	828,342
Municipal		282,401	368,753	245,706	317,583
		3,362	3,992	2,606	3,143
Remuneration of external capital					
Interest		524,998	509,356	516,479	501,611
Rentals		520,072	505,233	514,416	499,530
		4,926	4,123	2,063	2,081
Remuneration of own capital					
Interest on equity	23	3,451,106	1,559,003	3,451,106	1,559,003
Interim dividends		507,430	488,038	507,430	488,038
Retained earnings		200,000	-	200,000	-
		2,743,676	1,070,965	2,743,676	1,070,965
		6,750,091	3,801,094	6,615,317	3,524,149

Explanatory notes are an integral part of interim financial information.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL INFORMATION
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 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 September 30, 2024, the Company has interests in 41 plants, 37 of which are hydroelectric, 2 wind and 2 solar, with an installed capacity of 4,607.90 MW.

Cemig GT operates and maintains 40 substations and 5,061 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 12 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 November 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 period from January to September, 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	Sep. 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 SEPTEMBER, 2024							
ACCOUNT/DESCRIPTION	ENERGY			INVESTEE	TOTAL	Eliminations (1) (2)	CONSOLIDATED
	GENERATION	TRANSMISSION	TRADING				
NET REVENUE	2,157,895	905,898	2,329,214	-	5,393,007	(979,950)	4,413,057
Intersegments	979,274	676	-	-	979,950	(979,950)	-
Third Parties	1,178,621	905,222	2,329,214	-	4,413,057	-	4,413,057
COST OF ENERGY	(283,957)	(283)	(2,212,154)	-	(2,496,394)	959,595	(1,536,799)
Intersegments	(212)	(110)	(959,273)	-	(959,595)	959,595	-
Third Parties	(283,745)	(173)	(1,252,881)	-	(1,536,799)	-	(1,536,799)
COSTS, EXPENSES AND OTHER REVENUE							
Personnel	(117,337)	(115,726)	(18,432)	(8,956)	(260,451)	-	(260,451)
Employees' and managers' profit sharing	(12,536)	(13,174)	(2,103)	(1,023)	(28,836)	-	(28,836)
Post-employment obligations	(38,430)	(23,749)	(5,442)	(7,310)	(74,931)	-	(74,931)
Materials, outsourced services and other expenses, net	(174,168)	(83,693)	(11,574)	(2,195)	(271,630)	20,355	(251,275)
Intersegments	(19,566)	(789)	-	-	(20,355)	20,355	-
Third Parties	(154,602)	(82,904)	(11,574)	(2,195)	(251,275)	-	(251,275)
Depreciation and amortization	(251,037)	(3)	(12)	-	(251,052)	-	(251,052)
Operating provisions and adjustments for operating losses	6,849	12,721	(56,795)	47,468	10,243	-	10,243
Construction costs	-	(172,662)	-	-	(172,662)	-	(172,662)
Other revenue	42,989	1,520,631	-	1,616,911	3,180,531	-	3,180,531
	(543,670)	1,124,345	(94,358)	1,644,895	2,131,212	20,355	2,151,567
COSTS, EXPENSES AND OTHER REVENUE	(827,627)	1,124,062	(2,306,512)	1,644,895	(365,182)	979,950	614,768
Equity in earnings of unconsolidated investees, net	-	-	-	(38,694)	(38,694)	-	(38,694)
OPERATING RESULT BEFORE FINANCE AND TAX RESULT	1,330,268	2,029,960	22,702	1,606,201	4,989,131	-	4,989,131
Finance income and expenses, net	(100,578)	(40,493)	17,468	(99,133)	(222,736)	-	(222,736)
INCOME BEFORE INCOME TAX AND SOCIAL CONTRIBUTION TAX	1,229,690	1,989,467	40,170	1,507,068	4,766,395	-	4,766,395
Income tax and social contribution tax	(283,903)	(547,400)	(17,390)	(466,596)	(1,315,289)	-	(1,315,289)
NET INCOME (LOSS) FOR THE PERIOD	945,787	1,442,067	22,780	1,040,472	3,451,106	-	3,451,106

(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 SEPTEMBER, 2023							
ACCOUNT/DESCRIPTION	ENERGY			INVESTEES	TOTAL	Eliminations (1) (2)	CONSOLIDATED
	GENERATION	GENERATION	GENERATION				
NET REVENUE	1,934,688	779,505	3,240,610	-	5,954,803	(945,674)	5,009,129
Intersegments	942,998	2,676	-	-	945,674	(945,674)	-
Third Parties	991,690	776,829	3,240,610	-	5,009,129	-	5,009,129
COST OF ENERGY	(15,579)	(227)	(3,035,184)	-	(3,050,990)	913,577	(2,137,413)
Intersegments	(2,275)	(106)	(911,196)	-	(913,577)	913,577	-
Third Parties	(13,304)	(121)	(2,123,988)	-	(2,137,413)	-	(2,137,413)
COSTS, EXPENSES AND OTHER REVENUE							
Personnel	(108,012)	(98,893)	(20,557)	(15,457)	(242,919)	-	(242,919)
Employees' and managers' profit sharing	(12,264)	(12,104)	(2,512)	(1,882)	(28,762)	-	(28,762)
Post-employment obligations	(41,664)	(25,747)	(5,900)	(7,925)	(81,236)	-	(81,236)
Materials, outsourced services and other expenses, net	(160,749)	(72,168)	(13,314)	(9,796)	(256,027)	32,423	(223,604)
Intersegments	(31,441)	(656)	-	-	(32,097)	32,097	-
Third Parties	(129,308)	(71,512)	(13,314)	(9,796)	(223,930)	326	(223,604)
Depreciation and amortization	(242,043)	(3)	(11)	-	(242,057)	-	(242,057)
Operating provisions and adjustments for operating losses	(21,479)	(9,127)	(1,354)	(61,797)	(93,757)	-	(93,757)
Construction costs	-	(100,604)	-	-	(100,604)	-	(100,604)
Other revenue	-	-	-	30,487	30,487	-	30,487
	(586,211)	(318,646)	(43,648)	(66,370)	(1,014,875)	32,423	(982,452)
COSTS, EXPENSES AND OTHER REVENUE	(601,790)	(318,873)	(3,078,832)	(66,370)	(4,065,865)	946,000	(3,119,865)
Equity in earnings of unconsolidated investees, net	326	-	-	107,391	107,717	(326)	107,391
OPERATING RESULT BEFORE FINANCE AND TAX RESULT	1,333,224	460,632	161,778	41,021	1,996,655	-	1,996,655
Finance income and expenses, net	(6,405)	(39,027)	53,716	(94,970)	(86,686)	-	(86,686)
INCOME BEFORE INCOME TAX AND SOCIAL CONTRIBUTION TAX	1,326,819	421,605	215,494	(53,949)	1,909,969	-	1,909,969
Income tax and social contribution tax	(274,430)	(84,563)	(64,281)	72,308	(350,966)	-	(350,966)
NET INCOME FOR THE PERIOD	1,052,389	337,042	151,213	18,359	1,559,003	-	1,559,003

- (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	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023
Bank accounts	9,435	2,303	427	437
Cash equivalents:				
Bank certificates of deposit (CDBs)	1,575,856	97,793	1,573,940	89,819
Automatic applications - Overnight	549,978	261,858	455,188	206,804
	2,125,834	359,651	2,029,128	296,623
	2,135,269	361,954	2,029,555	297,060

The Bank Certificates of Deposit (*Certificados de Depósito Bancário* or CDBs), accrued interest at between 98% to 107% of the CDI Rate on September 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 10.44% p.a. to 10.65% p.a. on September 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	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023
Current				
Bank certificates of deposit (CDBs)	384,122	54,880	317,918	43,342
Financial Notes (LFs) – Banks	253,821	354,305	210,074	279,814
Treasury Financial Notes (LFTs)	655,304	159,759	542,361	126,171
Other	2,933	6,620	2,462	5,383
	1,296,180	575,564	1,072,815	454,710
Non-current				
Treasury Financial Notes (LFTs)	73,242	-	60,618	-
	73,242	-	60,618	-
	1,369,422	575,564	1,133,433	454,710

The Bank Certificates of Deposit (*Certificados de Depósito Bancário* or CDBs), accrued interest between 102.2% and 105.4% of the CDI Rate on September 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 104.07% and 113.51% of the CDI rate on September 30, 2024 (108.6% and 111.98% on December 31, 2023).

Treasury Financial Notes (LFTs) are fixed-rate securities, their yield follows the daily changes in the Selic rate between the date of purchase and the date of maturity. The LFTs had remuneration at rates between 10.72% to 10.85% p.a. on September 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.

The total of Cash and cash equivalents and Marketable Securities was 273.83% higher than at December 31, 2023. This increase mainly relates to completion of the divestment of Cemig GT's interest in Aliança Geração, for R\$2,736,817. For more details please see Note 29.

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	Sep. 30, 2024	Dec. 31, 2023
Industrial	311	229,901	8,454	8,911	24,520	272,097	285,129
Commercial, services and other	672	34,187	3,410	1,153	8,899	48,321	89,102
Wholesale supply to other concession holders	13,400	179,567	27,978	-	47	220,992	277,027
Concession holders - transmission service	3,848	120,619	3,714	845	7,090	136,116	135,292
CCEE (Power Trading Chamber)	1,451	2,716	935	-	-	5,102	40,685
Expected credit losses	-	-	(1,936)	(2,963)	(30,755)	(35,654)	(35,080)
	19,682	566,990	42,555	7,946	9,801	646,974	792,155
Current assets						644,900	789,898
Customers and traders						508,774	654,596
Concession holders - transmission service						136,126	135,302
Non-current assets						2,074	2,257
Customers and traders						2,074	2,257

	Balances not yet due		Past due			Parent Company	
	Billed	Unbilled	Until 90 days	91 to 360 days	More than 360 days	Sep. 30, 2024	Dec. 31, 2023
Industrial	311	210,255	8,480	3,915	24,514	247,475	258,645
Commercial, services and other	670	34,187	3,410	1,153	8,899	48,319	89,102
Wholesale supply to other concession holders	-	135,263	20,033	-	46	155,342	190,943
Concession holders - transmission service	3,796	118,659	3,689	845	7,061	134,050	132,204
CCEE (Power Trading Chamber)	-	-	-	-	-	-	39,065
Expected credit losses	-	-	(1,936)	(2,963)	(30,755)	(35,654)	(35,080)
	4,777	498,364	33,676	2,950	9,765	549,532	674,879
Current assets						547,474	672,638
Customers and traders						413,424	540,434
Concession holders - transmission service						134,050	132,204
Non-current assets						2,058	2,241
Customers and traders						2,058	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
Constitution of provision, net (note 25c)	574	574
Balance on September 30, 2024	35,654	35,654

8. RECOVERABLE TAXES

	Consolidated		Parent Company	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023
Current				
ICMS tax recoverable	11,737	12,880	10,065	12,069
Cofins	4,510	10,606	1,079	8,426
PIS/Pasep	986	2,323	214	1,809
Social security contributions	18,555	18,647	18,555	18,647
Other	145	153	139	149
	35,933	44,609	30,052	41,100
Non-current				
ICMS tax recoverable	35,634	33,863	34,376	32,605
Cofins	14,024	12,643	9,519	9,016
PIS/Pasep	3,042	2,743	2,067	1,957
	52,700	49,249	45,962	43,578
	88,633	93,858	76,014	84,678

9. INCOME AND SOCIAL CONTRIBUTION TAXES

a) Income tax and social contribution tax recoverable and payable

	Consolidated		Parent Company	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023
RECOVERABLE				
Current				
Income tax	1,087	296,504	-	296,383
Social contribution tax	(356)	130,604	-	130,636
	731	427,108	-	427,019
Non-current				
Income tax	70,575	49,369	70,547	49,010
Social contribution tax	138,715	53,675	138,675	53,562
	209,290	103,044	209,222	102,572
PAYABLE				
Current				
Income tax (1)	(448,261)	(12,633)	(434,211)	-
Social contribution tax (1)	(242,527)	(6,880)	(235,461)	-
	(690,788)	(19,513)	(669,672)	-
Net total	(480,767)	510,639	(460,450)	529,591
Total assets presented on Financial Position	210,021	530,152	209,222	529,591
Total liabilities presented on Financial Position	(690,788)	(19,513)	(669,672)	-

(1) The difference mainly arises from recognition of the tax effects of the gain from the sale of Cemig GT's stake in Aliança Geração. There are more details on these transactions in Note 29.

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 and 2008, 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 September 30, 2024
ASSETS				
Tax loss carryforwards	90,698	(90,698)	-	-
Post-employment obligations	374,616	6,842	-	381,458
Expected credit losses	11,927	196	-	12,123
Provision for contingencies	118,459	376	-	118,835
Provisions for losses on investments	56,930	(55,722)	-	1,208
Other provisions	49,577	3,852	-	53,429
Paid concession	11,843	(191)	-	11,652
Right of use	26,937	(2,281)	-	24,656
Other	17,716	2,578	-	20,294
	758,703	(135,048)	-	623,655
LIABILITIES				
Fair value as deemed cost upon initial adoption of international standards	(154,872)	6,636	-	(148,236)
Adjustment of contract assets	(924,008)	(480,636)	-	(1,404,644)
Fair value of equity holdings	(112,431)	97,640	-	(14,791)
Adjustment of financial assets	(47,472)	(21,504)	-	(68,976)
Derivative financial instruments	(125,806)	(44,601)	-	(170,407)
Reimbursement of costs – GSF	(228,878)	33,956	-	(194,922)
Lease liabilities	(23,877)	3,206	-	(20,671)
Other	(1,043)	4,415	(2,805)	567
	(1,618,387)	(400,888)	(2,805)	(2,022,080)
NET TOTAL	(859,684)	(535,936)	(2,805)	(1,398,425)
Total assets presented on Financial Position	9,895	-	-	(35,614)
Total liabilities presented on Financial Position	(869,579)	-	-	(1,362,811)

Parent Company	Balance on December 31, 2023	Income statement	Other	Balance on September 30, 2024
ASSETS				
Tax loss carryforwards	90,698	(90,698)	-	-
Post-employment obligations	374,616	6,842	-	381,458
Expected credit losses	11,927	196	-	12,123
Provision for contingencies	118,205	111	-	118,316
Provisions for losses on investments	56,930	(55,722)	-	1,208
Other provisions	49,571	3,842	-	53,413
Paid concession	11,843	(191)	-	11,652
Right of use	26,787	(2,241)	-	24,546
Other	17,679	2,587	-	20,266
	758,256	(135,274)	-	622,982
LIABILITIES				
Fair value as deemed cost upon initial adoption of international standards	(139,709)	5,878	-	(133,831)
Adjustment of contract assets	(921,197)	(480,794)	-	(1,401,991)
Fair value of equity holdings	(112,431)	97,640	-	(14,791)
Adjustment of financial assets	(47,472)	(21,504)	-	(68,976)
Derivative financial instruments	(125,137)	(44,832)	-	(169,969)
Reimbursement of costs – GSF	(220,992)	31,991	-	(189,001)
Lease liabilities	(23,700)	3,100	-	(20,600)
Other	(1,263)	3,254	(2,684)	(693)
	(1,591,901)	(405,267)	(2,684)	(1,999,852)
NET TOTAL	(833,645)	(540,541)	(2,684)	(1,376,870)
Total liabilities presented on Statements of Financial Position	(833,645)	-	-	(1,376,870)

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

	Consolidated		Parent Company	
	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Profit before income tax and social contribution tax	4,766,395	1,909,969	4,725,235	1,778,194
Income tax and social contribution tax - nominal expense (34%)	(1,620,574)	(649,389)	(1,606,580)	(604,586)
Tax effects applicable to:				
Interest on equity	172,526	165,933	172,526	165,933
Tax incentives	74,310	19,057	71,810	18,196
Share of profit (loss) of affiliate and joint controlled entities, net	5,898	39,751	112,796	197,476
Difference between presumed profit and real profit methods	69,766	67,820	-	-
Other	(17,215)	5,862	(24,681)	3,790
Income tax and social contribution tax - effective revenue (expense)	(1,315,289)	(350,966)	(1,274,129)	(219,191)
Current income tax and social contribution tax	(779,353)	(208,146)	(733,588)	(72,260)
Deferred income tax and social contribution tax	(535,936)	(142,820)	(540,541)	(146,931)
	(1,315,289)	(350,966)	(1,274,129)	(219,191)
Effective rate	27.60%	18.38%	26.96%	12.33%

	Consolidated		Parent Company	
	Jul to Sep/2024	Jul to Sep/2023	Jul to Sep/2024	Jul to Sep/2023
Profit before income tax and social contribution tax	3,750,466	602,650	3,740,403	584,944
Income tax and social contribution tax - nominal expense (34%)	(1,275,158)	(204,901)	(1,271,737)	(198,881)
Tax effects applicable to:				
Interest on equity	60,407	54,633	60,407	54,633
Tax incentives	53,657	9,852	51,161	9,590
Share of profit (loss) of affiliate and joint controlled entities, net	8,523	5,341	50,679	39,798
Difference between presumed profit and real profit methods	25,685	21,613	-	-
Other	5,797	,826	(1,536)	(70)
Income tax and social contribution tax - effective revenue (expense)	(1,121,089)	(112,636)	(1,111,026)	(94,930)
Current income tax and social contribution tax	(668,763)	(70,619)	(657,156)	(47,341)
Deferred income tax and social contribution tax	(452,326)	(42,017)	(453,870)	(47,589)
	(1,121,089)	(112,636)	(1,111,026)	(94,930)
Effective rate	29.89%	18.69%	29.70%	16.23%

10. ESCROW DEPOSITS

	Consolidated		Parent Company	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023
Labor claims	19,497	20,909	18,752	20,292
Tax issues				
Income tax on interest on equity	20,301	19,677	18,985	18,361
Pasep and Cofins taxes	3,837	3,685	-	-
Income tax and social security contribution on indemnity for employees' 'Anuênio' benefit	77,641	75,406	77,641	75,406
Urban property tax (IPTU)	17,860	16,902	17,858	16,900
Social contribution tax	28,070	26,665	28,070	26,665
Other	2,584	2,495	1,906	1,817
	150,293	144,830	144,460	139,149
Other				
Court embargo	1,701	1,817	1,669	1,785
Regulatory	5,950	6,265	5,950	6,265
Other	6,278	5,268	6,161	5,153
	13,929	13,350	13,780	13,203
	183,719	179,089	176,992	172,644

11. CONCESSION FINANCIAL ASSETS

	Consolidated		Parent Company	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023
Generation - Indemnity receivable (11.1)	847,303	784,055	847,303	784,055
Generation - Concession grant fee (11.2)	3,061,925	3,031,033	2,306,623	2,253,919
	3,909,228	3,815,088	3,153,926	3,037,974
Current	327,904	320,444	235,929	227,411
Non-current	3,581,324	3,494,644	2,917,997	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	392,578	296,701
Amounts received	(255,749)	(180,749)
Impairment (1)	(6,630)	-
Classification as held for sale	(36,059)	-
Balance on September 30, 2024	3,909,228	3,153,926

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

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 September 30, 2024
Lot D					
HPP Três Marias	jul-15	396.00	203,064	16,381	219,445
HPP Salto Grande	jul-15	102.00	104,177	8,403	112,580
HPP Itutinga	jul-15	52.00	12,275	990	13,265
HPP Camargos	jul-15	46.00	23,860	1,925	25,785
PCH Piau	jul-15	18.01	5,324	430	5,754
PCH Gafanhoto	jul-15	14.00	6,384	515	6,899
PCH Peti	jul-15	9.40	7,368	595	7,963
PCH Dona Rita	sep-13	2.41	1,909	154	2,063
PCH Tronqueiras	jul-15	8.50	10,152	743	10,895
PCH Joasal	jul-15	8.40	7,627	616	8,243
PCH Martins	jul-15	7.70	5,415	437	5,852
PCH Cajuru	jul-15	7.20	22,949	1,851	24,800
PCH Paciência	jul-15	4.08	5,044	407	5,451
PCH Marmelos	jul-15	4.00	2,931	236	3,167
Others					
HPP Volta Grande	feb-17	380.00	439	36	475
HPP Miranda	dec-16	408.00	110,548	8,918	119,466
HPP Jaguará	aug-13	424.00	167,704	13,603	181,307
HPP São Simão	jan-15	1,710.00	86,885	7,008	93,893
		3,601.70	784,055	63,248	847,303

(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 Sep. 30, 2024
Cemig Geração e Transmissão S.A.	Três Marias	1,715,329	177,485	(137,413)	-	-	1,755,401
Cemig Geração e Transmissão S.A.	Salto Grande	538,593	55,968	(43,336)	-	-	551,225
Cemig Geração Itutinga S.A.	Itutinga	203,762	23,679	(18,424)	-	-	209,017
Cemig Geração Camargos S.A.	Camargos	152,716	17,634	(13,715)	-	-	156,635
Cemig Geração Sul S.A.	Coronel Domiciano, Joasal, Marmelos, Paciência and Piau	200,644	24,697	(19,299)	-	(21,593)	184,449
Cemig Geração Leste S.A.	Dona Rita, Ervália, Neblina, Peti, Sinceridade and Tronqueiras	137,345	18,583	(14,654)	(3,934)	(447)	136,893
Cemig Geração Oeste S.A.	Cajurú, Gafanhoto and Martins	82,644	11,284	(8,908)	(2,696)	(14,019)	68,305
		3,031,033	329,330	(255,749)	(6,630)	(36,059)	3,061,925

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

12. CONCESSION CONTRACT ASSETS

	Consolidated		Parent Company	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023
National Grid ('BNES' - Basic Network of the Existing System) - Law 12,783/13	1,673,147	1,722,829	1,673,147	1,722,829
Transmission - Assets remunerated by tariff	4,651,612	2,925,220	4,535,404	2,823,389
	6,324,759	4,648,049	6,208,551	4,546,218
Current	1,120,601	841,371	1,100,339	813,593
Non-current	5,204,158	3,806,678	5,108,212	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	278,275	258,177
Inflation adjustment	396,112	380,235
Result of the Periodic Tariff Review (1)	1,675,627	1,675,627
Realization	(673,304)	(651,706)
Balance on September 30, 2024	6,324,759	6,208,551

(1) In Note 25d, this amount is presented net of PIS/Pasep and Cofins taxes.

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

	Consolidated		Parent Company	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023
Current				
Concession contract - 006/97 (a)				
National Grid ('BNES' - Basic Network of the Existing System)	450,602	466,239	450,602	466,239
National Grid - new facilities (RBNI)	609,186	302,134	609,186	302,134
Concession contract - 079/00 (b)	40,552	45,220	40,551	45,220
Concession contract - 004/05 (c)	20,261	27,778	-	-
	1,120,601	841,371	1,100,339	813,593
Non-current				
Concession contract - 006/97 (a)				
National Grid ('BNES' - Basic Network of the Existing System)	1,222,545	1,256,590	1,222,545	1,256,590
National Grid - new facilities (RBNI)	3,776,115	2,358,462	3,776,115	2,358,462
Concession contract - 079/00 (b)	109,551	117,573	109,552	117,573
Concession contract - 004/05 (c)	95,947	74,053	-	-
	5,204,158	3,806,678	5,108,212	3,732,625
	6,324,759	4,648,049	6,208,551	4,546,218

In July 2024, through its Ratifying Resolutions 3,343/2024 and 3,344/2024, Aneel approved the result of the Periodic Tariff Review (RTP) of the RAP of Cemig GT's concession contracts 006/1997 and 079/2000.

In the same month, by Ratifying Resolution 3,348/2024, Aneel established the new value for the RAP for 2024-2025, with effects governing the contracts of Cemig GT and Centroeste.

Since the RTP represents a change in the capital structure, and a change in a remuneration rate, the present value of the assets classified as Contractual Assets was remeasured – the results being shown below.

Concession contract 006/1997

The assets of the Cemig GT's Concession Contract 006/97 are segregated into:

- a) Transmission facilities that existed on May 31, 2000 (referred to as the 'basic grid', or 'RBSE – Rede Básica do Sistema Existente') and authorized facilities that started commercial operation between June 1, 2000 and December 31, 2012 and are the subject of compensation, called 'Indemnified RBNI'; and
- b) authorized facilities with commercial operation recognized as from January 1, 2013, after the extension of concessions under Law 12,783/2013, referred to simply as 'RBNI' (*Rede Básica de Novas Instalações*).

The assets of this contract, re-valued for the first time, followed the methodology of Proret 9.1: valued 76% by the Reference Price Bank (BPR); 13% by a hybrid method (involving the BPR and IPCA indices); and 11% by their original book value, updated by the IPCA index.

On the other hand, the assets comprising the RBSE and RBNI that had been re-valued in previous processes were updated by the index of the contract (the IPCA index).

The effects of the RTP on the contractual assets were as follows:

Result RTP	
RBSE - Assets until 12/2012	164,006
RBNI Cycle 2013-2018 - Original	10,146
RBNI Cycle 2013-2018 - Revised RTP 2024	89,127
RBNI Cycle 2018-2023 – Small Improvements	203,780
RBNI Cycle 2018-2023 – Major Improvements and Reinforcements	1,206,661
Total	1,673,720

The positive result of the Periodic Tariff Review (RTP) is mainly due to: (i) the difference between the value of the costs budgeted for the construction of the assets and the New Replacement Value (*VNR – Valor Novo de Reposição*) – which was adjusted by the updated values of the Reference Price Bank (BPR – Banco de Preços Regulatório), as found in the RTP process, applied to the majority of the re-valued assets; and (ii) the positive variation in the regulatory WACC. According to CPC 47 / IFRS 15 and CVM Circular Letter 04/2020, because it is a new measurement of the value of the contractual assets, these effects are directly recognized in Net profit at the time the RTP occurs.

These effects were compared with the values as originally accounted, and the resulting differences reported as a gain in the income statement for September 2024.

Concession contract 079/2000 (Tendered)

Revenue from strengthening and enhancements was revised, resulting in recognition of a gain of R\$1,907 in September 2024.

13. INVESTMENTS

	Consolidated		Parent Company	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023
Jointly controlled entities				
Hidrelétrica Cachoeirão S.A. ("Hidrelétrica Cachoeirão")	47,855	46,816	47,855	46,816
Guanhães Energia S.A. ("Guanhães Energia")	175,536	221,725	175,536	221,725
Hidrelétrica Pipoca S.A. ("Hidrelétrica Pipoca")	51,084	47,529	51,084	47,529
Paracambi Energética S.A. ("Paracambi")	36,427	40,475	36,427	40,475
Aliança Norte Participações S.A. ("Aliança Norte")	498,798	536,268	498,798	536,268
Amazônia Energia Participações S.A. ("Amazônia Energia")	759,557	818,929	759,557	818,929
Aliança Geração de Energia S.A. ("Aliança Geração") (1)	-	1,171,595	-	1,171,595
Subsidiaries				
Cemig Baguari Energia S.A.	-	-	33	46
Cemig Geração Itutinga S.A.	-	-	242,801	227,624
Cemig Geração Camargos S.A.	-	-	180,514	168,245
Cemig Geração Sul S.A.	-	-	267,691	254,651
Cemig Geração Leste S.A.	-	-	165,605	158,321
Cemig Geração Oeste S.A.	-	-	150,027	144,685
Rosal Energia S.A.	-	-	115,556	112,383
Sá Carvalho S.A.	-	-	115,270	92,482
Horizontes Energia S.A.	-	-	27,227	32,104
Cemig PCH S.A.	-	-	60,731	50,792
Cemig Geração Poço Fundo S.A.	-	-	178,832	167,968
Empresa de Serviços de Comercialização de Energia Elétrica S.A.	-	-	32,438	29,118
Cemig Trading S.A.	-	-	7,531	8,676
Central Eólica Praias de Parajuru S.A.	-	-	130,793	131,862
Central Eólica Volta do Rio S.A.	-	-	229,613	261,473
Companhia de Transmissão Centroeste de Minas	-	-	125,416	113,186
UFV Três Marias	-	-	66,455	46,464
Total	1,569,257	2,883,337	3,665,790	4,883,417

(1) In March 2024 Cemig GT's equity interest in Aliança Geração was classified as a non-current asset held for sale, pursuant to CPC 31 / IFRS 5. On August 13, 2024, the process of sale of the interest to Vale S.A. was completed. For more information please see Note 29.

For the period ended September 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 Sep. 30, 2024
Aliança Geração (1)	250,986	(6,327)	(244,659)	-
Aliança Norte	42,717	(1,479)	-	41,238
	293,703	(7,806)	(244,659)	41,238

Parent Company	Balance on Dec. 31, 2023	Amortization	Other (1)	Balance on Sep. 30, 2024
Parajuru	40,009	(3,463)	-	36,546
Volta do Rio	53,652	(5,083)	-	48,569
Aliança Geração (1)	250,986	(6,327)	(244,659)	-
Aliança Norte	42,717	(1,479)	-	41,238
	387,364	(16,352)	(244,659)	126,353

(1) In March 2024 Cemig GT's equity interest in Aliança Geração was classified as a non-current asset held for sale, pursuant to CPC 31 / IFRS 5. On August 13, 2024, the process of sale of the interest to Vale S.A. was completed. For more information please see Note 29.

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 Sep. 30, 2024
Hidrelétrica Cachoeirão	46,816	3,870	-	(2,831)	-	47,855
Guanhães Energia (1)	221,725	4,728	-	(2,985)	(47,932)	175,536
Hidrelétrica Pipoca	47,529	11,208	-	(7,653)	-	51,084
Paracambi	40,475	13,230	-	(17,278)	-	36,427
Amazônia Energia (plant Belo Monte)	818,929	(59,744)	372	-	-	759,557
Aliança Norte (plant Belo Monte)	536,268	(38,126)	656	-	-	498,798
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	(38,694)	16,357	(114,638)	(1,177,105)	1,569,257

(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) In March 2024 Cemig GT's equity interest in Aliança Geração was classified as a non-current asset held for sale, pursuant to CPC 31 / IFRS 5. On August 13, 2024, the process of sale of the interest to Vale S.A. was completed. For more information please see Note 29.

(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 Sep. 30, 2024
Hidrelétrica Cachoeirão	46,816	3,870	-	(2,831)	-	47,855
Guanhães Energia (1)	221,725	4,728	-	(2,985)	(47,932)	175,536
Hidrelétrica Pipoca	47,529	11,208	-	(7,653)	-	51,084
Central Eólica Praias Parajuru	131,862	14,590	-	(15,659)	-	130,793
Central Eólica Volta do Rio (2)	261,473	14,103	-	(25,963)	(20,000)	229,613
Paracambi	40,475	13,230	-	(17,278)	-	36,427
Amazônia Energia (plant Belo Monte)	818,929	(59,744)	372	-	-	759,557
Aliança Norte (plant Belo Monte)	536,268	(38,126)	656	-	-	498,798
Aliança Geração (3)	1,171,595	30,861	-	(83,891)	(1,118,565)	-
Itaocara (4)	-	(4,721)	15,329	-	(10,608)	-
Cemig Baguari Energia S.A.	46	(13)	-	-	-	33
Cemig Geração Itutinga S.A.	227,624	35,599	-	(20,422)	-	242,801
Cemig Geração Camargos S.A.	168,245	32,801	-	(20,532)	-	180,514
Cemig Geração Sul S.A.	254,651	32,151	-	(19,111)	-	267,691
Cemig Geração Leste S.A.	158,321	26,932	-	(19,648)	-	165,605
Cemig Geração Oeste S.A.	144,685	5,342	-	-	-	150,027
Rosal Energia S.A.	112,383	19,862	-	(16,689)	-	115,556
Sá Carvalho S.A.	92,482	41,087	-	(18,299)	-	115,270
Horizontes Energia S.A. (5)	32,104	15,566	-	(14,252)	(6,191)	27,227
Cemig PCH S.A.	50,792	18,527	-	(8,588)	-	60,731
Cemig Geração Poço Fundo S.A.	167,968	15,466	-	(4,602)	-	178,832
Empresa de Serviços de Comercialização de Energia Elétrica S.A.	29,118	13,191	-	(9,871)	-	32,438
Cemig Trading S.A.	8,676	1,715	-	(2,860)	-	7,531
Companhia de Transmissão Centroeste de Minas	113,186	18,175	-	(5,945)	-	125,416
UFV Três Marias	46,464	927	19,454	(390)	-	66,455
	4,883,417	267,327	35,811	(317,469)	(1,203,296)	3,665,790

(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) An Extraordinary General Meeting of Central Eólica Volta do Rio, held on February 6, 2024, reduced the share capital by R\$20,000, which was returned to the shareholder in September 2024, with a reduction in the number of nominal common shares from 180 to 160 million.

(3) In March 2024 Cemig GT's equity interest in Aliança Geração was classified as a non-current asset held for sale, pursuant to CPC 31 / IFRS 5. On August 13, 2024, the process of sale of the interest to Vale S.A. was completed. For more information please see Note 29.

(4) 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.

(5) 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	September 30, 2024			December 31, 2023		
	Historic cost	Accumulated depreciation	Net value	Historic cost	Accumulated depreciation	Net value
In service	7,434,216	(5,549,451)	1,884,765	7,407,814	(5,461,963)	1,945,851
Land	249,293	(34,860)	214,433	247,353	(32,051)	215,302
Reservoirs, dams and watercourses	3,331,949	(2,499,973)	831,976	3,322,524	(2,470,024)	852,500
Buildings, works and improvements	1,092,380	(879,144)	213,236	1,094,497	(867,718)	226,779
Machinery and equipment	2,728,858	(2,109,134)	619,724	2,711,526	(2,066,687)	644,839
Vehicles	18,906	(15,249)	3,657	19,054	(14,541)	4,513
Furniture and utensils	12,830	(11,091)	1,739	12,860	(10,942)	1,918
Under construction	1,176,559	-	1,176,559	1,089,805	-	1,089,805
Assets in progress	1,176,559	-	1,176,559	1,089,805	-	1,089,805
Net PP&E	8,610,775	(5,549,451)	3,061,324	8,497,619	(5,461,963)	3,035,656

Parent Company	September 30, 2024			December 31, 2023		
	Historic cost	Accumulated depreciation	Net value	Historic cost	Accumulated depreciation	Net value
In service	6,128,270	(4,856,972)	1,271,298	6,116,253	(4,770,158)	1,346,095
Land	245,089	(34,690)	210,399	242,848	(31,632)	211,216
Reservoirs, dams and watercourses	2,961,550	(2,358,176)	603,374	2,962,659	(2,308,152)	654,507
Buildings, works and improvements	1,004,933	(831,733)	173,200	1,004,445	(820,465)	183,980
Machinery and equipment	1,885,397	(1,606,439)	278,958	1,874,848	(1,584,850)	289,998
Vehicles	18,703	(15,046)	3,657	18,836	(14,323)	4,513
Furniture and utensils	12,598	(10,888)	1,710	12,617	(10,736)	1,881
Under construction	944,936	-	944,936	859,845	-	859,845
Assets in progress	944,936	-	944,936	859,845	-	859,845
Net PP&E	7,073,206	(4,856,972)	2,216,234	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	Transfer (2)	Settled	Impairment (3)	Classification as held for sale	Depreciation	Balance on Sep. 30, 2024
In service	1,945,851	2,977	76,962	(1,983)	(12,317)	-	(126,725)	1,884,765
Land (1)	215,302	1,837	-	-	(83)	-	(2,623)	214,433
Reservoirs, dams, watercourses	852,500	41	46,784	(1,178)	(6,994)	-	(59,177)	831,976
Buildings, works and improvements	226,779	88	244	-	(889)	-	(12,986)	213,236
Machinery and equipment	644,839	1,011	29,893	(800)	(4,351)	-	(50,868)	619,724
Vehicles	4,513	-	-	-	-	-	(856)	3,657
Furniture and utensils	1,918	-	41	(5)	-	-	(215)	1,739
Under construction	1,089,805	173,429	(76,962)	(2,547)	(4,515)	(2,651)	-	1,176,559
Net PP&E	3,035,656	176,406	-	(4,530)	(16,832)	(2,651)	(126,725)	3,061,324

- (1) Certain lands linked to concession contracts without provision for compensation are amortized over the concession period.
 (2) Balance referring to the transfer of assets from ongoing to in-service.
 (3) 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	Assets arising from incorporation (2)	Transfer (3)	Settled	Impairment (4)	Depreciation	Balance on Sep. 30, 2024
In service	1,346,095	2,739	5,878	12,646	(1,736)	(5,878)	(88,446)	1,271,298
Land (1)	211,216	1,785	83	-	-	(83)	(2,602)	210,399
Reservoirs, dams, watercourses	654,507	-	4,493	1,452	(1,178)	(4,493)	(51,407)	603,374
Buildings, works and improvements	183,980	66	296	-	-	(296)	(10,846)	173,200
Machinery and equipment	289,998	888	1,006	11,153	(553)	(1,006)	(22,528)	278,958
Vehicles	4,513	-	-	-	-	-	(856)	3,657
Furniture and utensils	1,881	-	-	41	(5)	-	(207)	1,710
Under construction	859,845	97,737	243	(12,646)	-	(243)	-	944,936
Net PP&E	2,205,940	100,476	6,121	-	(1,736)	(6,121)	(88,446)	2,216,234

- (1) Certain lands linked to concession contracts without provision for compensation are amortized over the concession period.
 (2) On February 20, 2024, Aneel transferred the authorization of PCH Machado Mineiro from Horizontes Energia to Cemig GT, through Order No. 504/2024.
 (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.

15. INTANGIBLE ASSETS

Consolidated	September 30, 2024			December 31, 2023		
	Historic cost	Accumulated amortization	Residual value	Historic cost	Accumulated amortization	Residual value
In service	1,383,350	(639,823)	743,527	1,359,114	(523,369)	835,745
Temporary easements	14,689	(6,749)	7,940	14,689	(6,084)	8,605
Paid concession	13,599	(10,206)	3,393	13,599	(9,739)	3,860
Assets of the concession (1)	202,337	(117,222)	85,115	202,337	(108,676)	93,661
Assets of the concession - GSF	1,030,791	(433,933)	596,858	1,031,161	(333,569)	697,592
Others	121,934	(71,713)	50,221	97,328	(65,301)	32,027
Under construction	15,322	-	15,322	23,341	-	23,341
Assets in progress	15,322	-	15,322	23,341	-	23,341
Net intangible assets	1,398,672	(639,823)	758,849	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\$85,115, 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	September 30, 2024			December 31, 2023		
	Historic cost	Accumulated amortization	Residual value	Historic cost	Accumulated amortization	Residual value
In service	1,103,263	(490,418)	612,845	1,079,128	(389,805)	689,323
Temporary easements	11,448	(6,014)	5,434	11,448	(5,595)	5,853
Paid concession	11,720	(8,466)	3,254	11,720	(8,113)	3,607
Assets of the concession	960,874	(405,049)	555,825	960,874	(311,278)	649,596
Assets of the concession - GSF	119,221	(70,889)	48,332	95,086	(64,819)	30,267
Others						
	14,491	-	14,491	22,774	-	22,774
Under construction	14,491	-	14,491	22,774	-	22,774
Assets in progress	14,491	-	14,491	22,774	-	22,774
	1,117,754	(490,418)	627,336	1,101,902	(389,805)	712,097

Changes in intangible assets are as follow:

Consolidated	Balance on Dec. 31, 2023	Addition	Capitalization / Transfer (1)	Settled	Held for sale	Reduction to recoverable value (2)	Amortization	Balance on Sep. 30, 2024
In service	835,745	363	24,599	(365)	(217)	(70)	(116,528)	743,527
Temporary easements	8,605	-	-	-	-	-	(665)	7,940
Paid concessions	3,860	-	-	-	-	-	(467)	3,393
Assets of the concession	93,661	-	-	-	-	-	(8,546)	85,115
Assets of the concession - GSF	697,592	363	-	(365)	(217)	(70)	(100,445)	596,858
Other	32,027	-	24,599	-	-	-	(6,405)	50,221
Under construction	23,341	16,580	(24,599)	-	-	-	-	15,322
Assets in progress	23,341	16,580	(24,599)	-	-	-	-	15,322
Total	859,086	16,943	-	(365)	(217)	(70)	(116,528)	758,849

- (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 Sep. 30, 2024
In service	689,323	363	70	24,134	(363)	(70)	(100,612)	612,845
Temporary easements	5,853	-	-	-	-	-	(419)	5,434
Paid concessions	3,607	-	-	-	-	-	(353)	3,254
Assets of the concession - GSF	649,596	363	70	-	(363)	(70)	(93,771)	555,825
Others	30,267	-	-	24,134	-	-	(6,069)	48,332
Under construction	22,774	15,851	-	(24,134)	-	-	-	14,491
Assets in progress	22,774	15,851	-	(24,134)	-	-	-	14,491
Total	712,097	16,214	70	-	(363)	(70)	(100,612)	627,336

(1) On February 20, 2024, Anel 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)	(1,417)	(6,486)	(7,903)
Remeasurement (2)	(5)	(2,065)	(2,070)
Balance on September 30, 2024	38,934	26,698	65,632

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)	(1,347)	(6,110)	(7,457)
Remeasurement (2)	1,127	(2,156)	(1,029)
Balance on September 30, 2024	37,673	25,233	62,906

(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\$104 for consolidated and R\$102 for parent company for the period from January to September of 2024 (R\$95 for consolidated and R\$93 for the period from January to September 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)	(186)	(186)
Accrued interest (1)	4,414	4,230
Payment of principal portion of lease liability	(10,052)	(9,665)
Payment of interest	(511)	(326)
Remeasurement (2)	(2,070)	(1,029)
Balances on September 30, 2024	75,195	72,195
Current liabilities	13,625	12,941
Non-current liabilities	61,570	59,254

(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\$210 for the period from January to September of 2024 for consolidated and parent company (R\$298 and R\$296 for the period from January to September 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	114,552	75,195	110,298	72,195
Potential PIS/Pasep and Cofins (9.25%)	7,429	4,125	7,408	4,110

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	3,523	3,345
2025	14,091	13,382
2026	14,091	13,382
2027	11,927	11,400
2028	5,203	5,029
2029 a 2045	65,717	63,760
Undiscounted values	114,552	110,298
Embedded interest	(39,357)	(38,103)
Lease liabilities	75,195	72,195

17. SUPPLIERS

	Consolidated		Parent Company	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023
Wholesale supply, and transport of supply	293,998	247,387	278,668	243,087
Materials and services	97,221	227,369	69,139	198,648
	391,219	474,756	347,807	441,735

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

18. TAXES PAYABLE

	Consolidated		Parent Company	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023
Current				
ICMS (value added) tax	17,344	13,934	12,917	10,421
PIS/ Pasep tax (1)	22,824	19,220	22,100	17,968
Cofins tax (1)	103,339	88,866	99,580	82,884
Social security contributions	13,182	14,751	9,454	11,188
ISS tax on services	4,897	4,796	2,988	3,409
Others (2)	33,283	29,229	32,687	28,578
	194,869	170,796	179,726	154,448
Non-current				
PIS/ Pasep tax (1)	85,230	62,705	82,942	60,685
Cofins tax (1)	392,507	288,823	382,045	279,528
	477,737	351,528	464,987	340,213
	672,606	522,324	644,713	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 – Sep. 30, 2024			Consolidated and Parent Company Dec. 31, 2023
				Current	Non-current	Total	
FOREIGN CURRENCY							
Eurobonds	2024	9.25%	USD	2,148,504	-	2,148,504	1,856,920
(-) Transaction costs				(235)	-	(235)	(1,032)
(+/-) Funds advanced (1)				(473)	-	(473)	(1,795)
Total of loans				2,147,796	-	2,147,796	1,854,093
BRAZILIAN CURRENCY							
Debentures – 9th Issue, 1st Series	2027	CDI + 1.33%	R\$	23,805	699,999	723,804	703,092
Debentures – 9th Issue, 2nd Series	2029	IPCA + 7.6245%	R\$	7,212	326,187	333,399	315,950
(-) Transaction costs				-	(4,190)	(4,190)	(5,042)
Total, debentures				31,017	1,021,996	1,053,013	1,014,000
Overall total				2,178,813	1,021,996	3,200,809	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 September 30, 2024, were as follows:

Consolidated	September 30, 2024
Guarantee and bailment	2,147,796
Bail	1,053,013
Total	3,200,809

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)	2,148,504	-	-	-	-	-	2,148,504
Total, currency-denominated	2,148,504	-	-	-	-	-	2,148,504
IPCA (2)	7,212	-	-	-	-	326,187	333,399
CDI (3)	23,805	233,333	233,333	233,333	-	-	723,804
Total by indexes	31,017	233,333	233,333	233,333	-	326,187	1,057,203
(-) Transaction costs	(235)	(933)	(933)	(933)	-	(1,391)	(4,425)
(+/-) Funds advanced	(473)	-	-	-	-	-	(473)
Overall total	2,178,813	232,400	232,400	232,400	-	324,796	3,200,809

- (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 for the period from January to September of 2024 (%)	Accumulated change for the period from January to September of 2023 (%)	Indexer	Accumulated change for the period from January to September of 2024 (%)	Accumulated change for the period from January to September of 2023 (%)
US dollar	12.53	4.03	IPCA	3.31	3.50
			CDI	7.94	9.92

Currency	Accumulated change in third quarter of 2024 (%)	Accumulated change in third quarter of 2023 (%)	Indexer	Accumulated change in third quarter of 2024 (%)	Accumulated change in third quarter of 2023 (%)
US dollar	(1.99)	3.91	IPCA	0.80	0.61
			CDI	2.59	3.22

The changes in loans and debentures are as follows:

	Consolidated and Parent Company
Balance on December 31, 2023	2,868,093
Monetary variation	11,064
Exchange rate variations	231,258
Financial charges provisioned	250,825
Amortization of transaction cost	1,649
Financial charges paid	(162,080)
Balance on September 30, 2024	3,200,809

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 and currency option) 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	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023
Liabilities				
Global reversion reserve (RGR)	2,660	2,777	-	-
Royalties for use of water resources (CFURH)	14,312	11,024	13,479	9,834
Energy development account (CDE)	69,614	66,332	69,614	66,332
Electricity services inspection charge (TFSEE)	1,239	955	1,064	813
Alternative power source program (Proinfa)	10,210	9,488	10,210	9,488
National scientific and technological development fund (FNDCT) (a)	2,640	2,010	2,338	1,729
Research and development (P&D)	17,483	23,331	7,787	15,134
Energy system expansion research – MME (a)	1,460	1,144	1,308	1,003
Energy development account (CDE) on Research and development (R&D)	948	761	859	675
	120,566	117,822	106,659	105,008
Current liabilities	111,018	113,258	106,659	105,008
Non-current liabilities	9,548	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 Sep. 30, 2024
FNDCT	2,010	12,020	(11,390)	-	-	2,640
MME	1,144	6,010	(5,694)	-	-	1,460
R&D (1)	17,570	8,487	-	(11,615)	1,224	15,666
	20,724	26,517	(17,084)	(11,615)	1,224	19,766

(1) R&D movements are presented net of ongoing services assets, which were R\$1,818 on September 30, 2024 and R\$5,761 on December 31, 2023.

Parent Company	Balance on Dec. 31, 2023	Addition	Expenses	Investments	Monetary updating	Balance on Sep. 30, 2024
FNDCT	1,729	10,815	(10,206)	-	-	2,338
MME	1,003	5,408	(5,103)	-	-	1,308
R&D (1)	9,373	7,571	-	(11,525)	550	5,969
	12,105	23,794	(15,309)	(11,525)	550	9,615

(1) R&D movements are presented net of ongoing services assets, which were R\$1,818 on September 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	32,174	42,704	768	75,646
Contributions paid	(45,269)	(30,101)	(586)	(75,956)
Net liabilities as of September 30, 2024	458,768	651,120	11,672	1,121,560
			Sep. 30, 2024	Dec. 31, 2023
Current liabilities			48,256	71,026
Non-current liabilities			1,073,304	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\$74,931 for the period from January to

September of 2024 (R\$81,236 for the period from January to September of 2023), plus charges and monetary variation of the agreed debt with Forluz, in the amount of R\$715 for the period from January to September of 2024 (R\$3,889 for the period from January to September of 2023).

22. PROVISIONS

Consolidated	Balance on Dec. 31, 2023	Additions	Reversals	Settled	Balance on Sep. 30, 2024
Labor	76,491	14,558	(8,032)	(13,779)	69,238
Civil	-	56,314	-	(1,721)	54,593
Tax	340,445	6,159	(68,065)	(87)	278,452
Regulatory	5,066	440	-	-	5,506
Other	1,572	839	(409)	(741)	1,261
Total	423,574	78,310	(76,506)	(16,328)	409,050

Parent Company	Balance on Dec. 31, 2023	Additions	Reversals	Settled	Balance on Sep. 30, 2024
Labor	75,781	12,145	(8,032)	(12,145)	67,749
Civil	-	56,314	-	(1,721)	54,593
Tax	340,445	6,159	(68,065)	(87)	278,452
Regulatory	5,066	440	-	-	5,506
Other	965	684	(410)	(646)	593
Total	422,257	75,742	(76,507)	(14,599)	406,893

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	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023
Labor	68,999	61,310	68,250	60,776
Civil				
Customers relations	16,721	32,048	16,605	31,940
Other civil cases	92,856	84,317	70,606	63,661
	109,577	116,365	87,211	95,601
Tax	694,325	501,921	677,323	474,379
Regulatory	977,741	886,634	977,741	886,635
Other	631,880	328,480	487,091	523,746
Total	2,482,522	2,139,005	2,297,616	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 September 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\$54,411 on September 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.

Others

IDPJ Renova

A receivables investment fund filed an application for Override of Legal Identity (*Incidente de Desconsideração da Personalidade Jurídica* – IDPJ) in relation to certain companies of the Renova group, aiming to include some stockholders of Renova, including the Company and its parent company Cemig, as defendants jointly responsible for compliance with judgment in the case. In September 2024 the judicial dispute was terminated, ratified by a judgment, following agreement between the parties involved. The amount of the contingent liability in this dispute was estimated at R\$146,485 (R\$127,048 on December 31, 2023).

23. EQUITY AND REMUNERATION TO SHAREHOLDER

a) Share capital

As of September 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 Sep/2024	Jan to Sep/2023	Jul to Sep/2024	Jul to Sep/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)	3,451,106	1,559,003	2,629,377	490,014
Earnings per share - Basic and diluted - in R\$ (B/A)	1.19	0.54	0.91	0.17

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 period from January to September 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)
August 13, 2024	177,667	(26,650)
	507,430	(76,115)

(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.

d) Declaration of interim dividends

On August 13, 2024, the Company declared an interim dividend, in the amount of R\$200,000, based on the net profit for the first half of the financial year, on account of the mandatory minimum dividend.

24. NET REVENUE

	Consolidated		Parent Company	
	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Total revenue from supply of energy (a) (1)	3,752,271	4,637,106	3,312,111	4,053,616
Transmission revenue (b)				
Transmission operation and maintenance revenue	536,560	554,187	538,403	555,800
Transmission construction revenue (Note 11)	278,275	142,971	258,177	136,311
Interest revenue arising from the financing component in the transmission contract asset (Note 12)	396,112	394,424	380,235	388,617
Revenue from updating of the concession grant fee (nota 11.2)	329,330	314,676	233,453	71,119
Transactions on CCEE	28,057	32,015	16,919	20,204
Generation indemnity revenue (Note 11.1)	63,248	69,813	63,248	69,813
Other revenues	98,534	79,166	93,134	93,819
Sector / regulatory charges - Deductions from revenue (c)	(1,069,330)	(1,215,229)	(993,330)	(1,088,889)
	4,413,057	5,009,129	3,902,350	4,300,410

- (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	
	Jul to Sep/2024	Jul to Sep/2023	Jul to Sep/2024	Jul to Sep/2023
Total revenue from supply of energy (a) (1)	1,400,598	1,527,154	1,225,565	1,379,128
Transmission revenue (b)				
Transmission operation and maintenance revenue	197,652	197,614	199,748	197,472
Transmission construction revenue	118,065	35,769	114,875	29,977
Interest revenue arising from the financing component in the transmission contract asset	110,781	114,364	102,230	111,497
Revenue from updating of the concession grant fee	93,694	85,073	65,800	59,582
Transactions on CCEE	(1,987)	372	(6,129)	312
Generation indemnity revenue	21,218	23,867	21,218	23,867
Other revenues	30,733	26,102	31,251	27,674
Sector / regulatory charges - Deductions from revenue (c)	(378,105)	(389,494)	(351,913)	(363,867)
	1,592,649	1,620,821	1,402,645	1,465,642

- (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 Sep/2024		Jan to Sep/2023		Jan to Sep/2024		Jan to Sep/2023	
	MWh (2)	R\$	MWh (2)	R\$	MWh (2)	R\$	MWh (2)	R\$
Industrial	6,080,556	1,732,479	7,932,681	2,385,557	5,831,870	1,533,336	7,445,704	2,131,993
Commercial	2,838,316	706,064	2,933,751	761,423	2,831,639	703,843	2,789,823	724,932
Rural	32,434	7,531	12,658	3,731	32,434	7,531	12,658	3,731
Public Authority	2,850	670	-	-	2,850	670	-	-
Subtotal	8,954,156	2,446,744	10,879,090	3,150,711	8,698,793	2,245,380	10,248,185	2,860,656
Supply. unbilled, net	-	(33,424)	-	(58,794)	-	(50,890)	-	(78,761)
	8,954,156	2,413,320	10,879,090	3,091,917	8,698,793	2,194,490	10,248,185	2,781,895
Wholesale supply to other concession holders (1)	6,198,182	1,361,135	7,649,478	1,534,735	5,000,681	1,121,925	5,721,047	1,261,315
Wholesale supply unbilled, net	-	(22,184)	-	10,454	-	(4,304)	-	10,406
	15,152,338	3,752,271	18,528,568	4,637,106	13,699,474	3,312,111	15,969,232	4,053,616

- (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			
	Jul to Sep/2024		Jul to Sep/2023		Jul to Sep/2024		Jul to Sep/2023	
	MWh (2)	R\$	MWh (2)	R\$	MWh (2)	R\$	MWh (2)	R\$
Industrial	2,152,180	603,389	2,325,940	702,716	2,063,600	533,396	2,211,835	632,998
Commercial	904,242	219,446	967,754	252,759	902,889	218,838	959,830	251,441
Rural	13,045	2,989	5,027	1,469	13,045	2,989	5,027	1,469
Public Authority	932	231	-	-	932	231	-	-
Subtotal	3,070,399	826,055	3,298,721	956,944	2,980,466	755,454	3,176,692	885,908
Supply. unbilled, net	-	72,852	-	22,133	-	74,775	-	21,883
	3,070,399	898,907	3,298,721	979,077	2,980,466	830,229	3,176,692	907,791
Wholesale supply to other concession holders (1)	2,054,629	483,411	2,500,000	495,239	1,668,315	380,078	2,107,389	451,448
Wholesale supply unbilled, net	-	18,280	-	52,838	-	15,258	-	19,889
	5,125,028	1,400,598	5,798,721	1,527,154	4,648,781	1,225,565	5,284,081	1,379,128

- (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 Sep/2024			Jan to Sep/2023		
	Construction and upgrades	Operation and maintenance	Total	Construction and upgrades	Operation and maintenance	Total
Annual Permitted Revenue (RAP) (1)	278,275	536,560	814,835	142,971	554,187	697,158
Transmission infrastructure construction cost (note 4)	(172,662)	(223,624)	(396,286)	(100,604)	(218,042)	(318,646)
Margin	105,613	312,936	418,549	42,367	336,145	378,512
Mark-up (%)	61.17%	139.94%	105.62%	42.11%	154.17%	118.79%

- (1) This breakdown does not include the financial remuneration of Contractual Assets – which is also part of the concession's transmission revenue.

Consolidated	Jul to Sep/2024			Jul to Sep/2023		
	Construction and upgrades	Operation and maintenance	Total	Construction and upgrades	Operation and maintenance	Total
Annual Permitted Revenue (RAP) (1)	118,065	197,652	315,717	35,769	197,614	233,383
Transmission infrastructure construction cost (note 4)	(74,257)	(88,835)	(163,092)	(26,587)	(77,401)	(103,988)
Margin	43,808	108,817	152,625	9,182	120,213	129,395
Mark-up (%)	59.00%	122.49%	93.58%	34.54%	155.31%	124.43%

- (1) This breakdown does not include the financial remuneration of Contractual Assets – which is also part of the concession's transmission revenue.

c) Taxes and charges levied on revenue

	Consolidated		Parent Company	
	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Taxes on revenue				
ICMS tax	281,571	366,752	245,259	316,579
Cofins tax	369,162	426,036	346,360	380,468
PIS and Pasep taxes	80,129	92,530	75,195	82,601
ISS tax on services	2,366	3,009	1,901	2,516
	733,228	888,327	668,715	782,164
Charges to the customer				
Global Reversion Reserve (RGR)	5,432	8,958	3,509	7,048
Energy Development Account (CDE)	197,734	198,687	197,734	198,687
CDE on P&D	3,637	3,244	3,245	2,638
Proinfa	44,572	48,932	44,572	48,932
Research and Development (P&D)	8,487	7,789	7,571	6,155
National Scientific and Technological Development Fund (FNDCT)	12,125	11,033	10,816	8,792
Energy System Expansion Research (EPE)	6,062	5,516	5,408	4,396
Electricity Services Inspection Charge (TFSEE)	9,481	7,765	8,128	6,813
Royalties for use of water resources (CFURH)	48,572	34,978	43,632	23,264
	336,102	326,902	324,615	306,725
	1,069,330	1,215,229	993,330	1,088,889

	Consolidated		Parent Company	
	Jul to Sep/2024	Jul to Sep/2023	Jul to Sep/2024	Jul to Sep/2023
Taxes on revenue				
ICMS tax	96,814	113,884	84,074	101,190
Cofins tax	132,717	136,929	124,445	129,116
PIS and Pasep taxes	28,812	29,767	27,017	28,031
ISS tax on services	776	858	631	658
	259,119	281,438	236,167	258,995
Charges to the customer				
Global Reversion Reserve (RGR)	1,189	2,675	555	2,030
Energy Development Account (CDE)	67,630	65,883	67,630	65,883
CDE on P&D	1,331	1,161	1,198	1,031
Proinfa	15,380	16,061	15,380	16,061
Research and Development (P&D)	3,106	2,804	2,795	2,405
National Scientific and Technological Development Fund (FNDCT)	4,438	3,965	3,994	3,435
Energy System Expansion Research (EPE)	2,218	1,982	1,997	1,718
Electricity Services Inspection Charge (TFSEE)	3,701	2,864	3,177	2,440
Royalties for use of water resources (CFURH)	19,993	10,661	19,020	9,869
	118,986	108,056	115,746	104,872
	378,105	389,494	351,913	363,867

25. COSTS, EXPENSES AND OTHER REVENUES

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 Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Energy purchase for resale				
Spot market – CCEE	99,044	108,534	81,027	93,435
Acquired in free market (1)	1,349,744	2,029,159	1,348,837	2,037,758
PIS/Pasep and Cofins credits	(131,098)	(197,676)	(130,254)	(196,735)
	1,317,690	1,940,017	1,299,610	1,934,458
Charges for use of the national grid				
Transmission charges - Basic network	199,451	184,487	194,882	164,235
Distribution charges	39,537	31,040	18,946	7,987
PIS/Pasep and Cofins credits	(19,879)	(18,131)	(19,452)	(15,895)
	219,109	197,396	194,376	156,327
Total	1,536,799	2,137,413	1,493,986	2,090,785

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

	Consolidated		Parent Company	
	Jul to Sep/2024	Jul to Sep/2023	Jul to Sep/2024	Jul to Sep/2023
Energy purchase for resale				
Spot market – CCEE	71,507	43,826	56,809	36,545
Acquired in free market (1)	573,295	588,468	571,724	591,952
PLS/Pasep and Cofins credits	(57,917)	(58,350)	(57,304)	(58,102)
	586,885	573,944	571,229	570,395
Charges for use of the national grid				
Transmission charges - Basic network	68,383	65,085	66,631	63,642
Distribution charges	10,971	11,307	3,917	4,097
PLS/Pasep and Cofins credits	(6,589)	(6,391)	(6,425)	(6,255)
	72,765	70,001	64,123	61,484
Total	659,650	643,945	635,352	631,879

(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 Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Personnel	9,485	8,471	9,485	8,470
Materials	93,893	56,411	93,897	56,411
Outsourced services	61,950	37,059	50,726	31,318
Other (recovery of expenses)	7,334	(1,337)	279	(1,874)
	172,662	100,604	154,387	94,325

	Consolidated		Parent Company	
	Jul to Sep/2024	Jul to Sep/2023	Jul to Sep/2024	Jul to Sep/2023
Personnel	3,439	2,894	3,439	2,893
Materials	38,272	6,038	38,522	6,038
Outsourced services	30,513	18,819	29,366	13,409
Other (recovery of expenses)	2,033	(1,164)	29	(1,164)
	74,257	26,587	71,356	21,176

c) Other costs and expenses

	Consolidated								Total Jan to Sep/2024	Total Jan to Sep/2023
	Operating costs		Expected credit losses of accounts receivable		General and administrative expenses		Other expenses (reversal)			
	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023		
Personnel	195,717	199,640	-	-	64,734	43,279	-	-	260,451	242,919
Employee profit shares	27,378	-	-	-	1,458	-	-	28,762	28,836	28,762
Post-employment obligation	2,158	-	-	-	736	-	72,037	81,236	74,931	81,236
Materials	16,971	13,281	-	-	2,064	1,245	-	-	19,035	14,526
Outsourced services	145,123	138,635	-	-	36,659	38,241	-	-	181,782	176,876
Depreciation and amortization (1)	250,323	241,728	-	-	729	329	-	-	251,052	242,057
Provision for contingency	1,804	35,480	-	-	-	-	-	-	1,804	35,480
Reversal of provision with related party (2)	-	-	-	-	-	-	(57,835)	-	(57,835)	-
Expected credit losses	-	-	574	476	-	-	-	-	574	476
Expected credit losses with other credits (3)	-	-	-	-	-	-	16,390	-	16,390	-
Put option – SAAG	-	-	-	-	-	-	-	57,801	-	57,801
Impairment (4)	-	-	-	-	-	-	28,824	-	28,824	-
Other costs and expenses	9,935	10,977	-	-	32,991	9,458	7,532	11,767	50,458	32,202
	649,409	639,741	574	476	139,371	92,552	66,948	179,566	856,302	912,335

- (1) Net of PIS/Pasep and Cofins levied on the amortization of the right of use, in the amount of R\$104 for consolidated and R\$102 for parent company for the period from January to September of 2024 (R\$95 and R\$92 for the period from January to September of 2023 for consolidated and parent company, respectively).
- (2) Refers to contractual obligations towards the investee Aliança Geração corresponding to contingencies whose triggering event is events that occurred before the closing of the transaction that resulted in the contribution of assets by Cemig GT and Vale S.A. in the capital of this investee. On March 27, 2024, the CCVA was signed for the sale of the stake held by Cemig GT in the share capital of Aliança Geração to Vale S.A.. On August 13, 2024, with the conclusion of the sale, Vale S.A. and Cemig GT jointly signed an agreement to extinguish and discharge these contingencies, which resulted in the reversal of the provision in August 2024.
- (3) 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).
- (4) This amount is made up of:
- R\$23,568 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\$5,256 referring to outstanding debts with customer, due to disagreement in values. Arbitration procedure FGV 04/2024 was initiated by the customer.

	Parent Company								Total Jan to Sep/2024	Total Jan to Sep/2024
	Operating costs		Expected credit losses of accounts receivable		General and administrative expenses		Other expenses (reversal)			
	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023		
Personnel	186,517	188,679	-	-	64,734	43,279	-	-	251,251	231,958
Employee profit shares	27,182	-	-	-	1,458	-	-	28,566	28,640	28,566
Post-employment obligation	2,158	-	-	-	736	-	72,037	81,236	74,931	81,236
Materials	12,915	8,733	-	-	2,064	1,245	-	-	14,979	9,978
Outsourced services	95,693	87,125	-	-	36,659	38,241	-	-	132,352	125,366
Depreciation and amortization (1)	195,684	187,882	-	-	729	329	-	-	196,413	188,211
Provision for contingency (reversal)	(765)	34,199	-	-	-	-	-	-	(765)	34,199
Reversal of provision with related party (note 27)	-	-	-	-	-	-	(57,835)	-	(57,835)	-
Expected credit losses (reversal)	-	-	574	1,390	-	-	-	-	574	1,390
Expected credit losses with other credits (2)	-	-	-	-	-	-	15,773	-	15,773	-
Put option – SAAG	-	-	-	-	-	-	-	57,801	-	57,801
Impairment (3)	-	-	-	-	-	-	11,293	-	11,293	-
Other costs and expenses	5,114	5,691	-	-	32,991	9,457	4,743	8,403	42,848	23,551
	524,498	512,309	574	1,390	139,371	92,551	46,011	176,006	710,454	782,256

- (1) Net of PIS/Pasep and Cofins levied on the amortization of the right of use, in the amount of R\$104 for consolidated and R\$102 for parent company for the period from January to September of 2024 (R\$95 and R\$92 for the period from January to September 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\$5,145 referring to outstanding debts with customer, due to disagreement in values. Arbitration procedure FGV 04/2024 was initiated by customer.

	Consolidated								Total Jul to Sep/2024	Total Jul to Sep/2023
	Operating costs		Expected credit losses of accounts receivable		General and administrative expenses		Other expenses (reversal)			
	Jul to Sep/2024	Jul to Sep/2023	Jul to Sep/2024	Jul to Sep/2023	Jul to Sep/2024	Jul to Sep/2023	Jul to Sep/2024	Jul to Sep/2023		
Personnel	59,171	62,936	-	-	18,703	13,991	-	-	77,874	76,927
Employee profit shares	7,003	-	-	-	2,024	-	-	10,023	9,027	10,023
Post-employment obligation	719	-	-	-	245	-	24,251	35,704	25,215	35,704
Materials	6,444	5,914	-	-	612	429	-	-	7,056	6,343
Outsourced services	51,882	46,489	-	-	11,129	13,434	-	-	63,011	59,923
Depreciation and amortization (1)	83,531	80,709	-	-	256	121	-	-	83,787	80,830
Provision for contingency	6,969	12,381	-	-	-	-	-	-	6,969	12,381
Reversal of provision with related party (note 27)	-	-	-	-	-	-	(57,835)	-	(57,835)	-
Expected credit losses (reversal)	-	-	2,000	772	-	-	-	-	2,000	772
Impairment (reversal)	-	-	-	-	-	-	1,508	(45,791)	1,508	(45,791)
Other costs and expenses	3,962	3,876	-	-	23,705	3,415	5,485	8,322	33,152	15,613
	219,681	212,305	2,000	772	56,674	31,390	(26,591)	8,258	251,764	252,725

(1) Net of PIS/Pasep and Cofins levied on the amortization of the right of use, in the amount of R\$35 for consolidated and R\$33 for parent company in the third quarter of 2024 (R\$31 and R\$30 in the third quarter of 2023 for consolidated and parent company, respectively).

	Parent Company								Total Jul to Sep/2024	Total Jul to Sep/2023
	Operating costs		Expected credit losses of accounts receivable		General and administrative expenses		Other expenses (reversal)			
	Jul to Sep/2024	Jul to Sep/2023	Jul to Sep/2024	Jul to Sep/2023	Jul to Sep/2024	Jul to Sep/2023	Jul to Sep/2024	Jul to Sep/2023		
Personnel	55,891	59,639	-	-	18,703	13,991	-	-	74,594	73,630
Employee profit shares	6,945	-	-	-	2,024	-	-	10,181	8,969	10,181
Post-employment obligation	719	-	-	-	245	-	24,251	35,704	25,215	35,704
Materials	4,366	3,755	-	-	612	429	-	-	4,978	4,184
Outsourced services	35,894	34,509	-	-	11,129	13,434	-	-	47,023	47,943
Depreciation and amortization (1)	65,295	63,520	-	-	256	120	-	-	65,551	63,640
Provision for contingency	6,845	12,627	-	-	-	-	-	-	6,845	12,627
Reversal of provision with related party (note 27)	-	-	-	-	-	-	(57,835)	-	(57,835)	-
Expected credit losses	-	-	2,000	980	-	-	-	-	2,000	980
Impairment (reversal)	-	-	-	-	-	-	(52)	(45,791)	(52)	(45,791)
Other costs and expenses	1,884	2,102	-	-	23,706	3,415	,5,267	5,373	,30,857	10,890
	177,839	176,152	2,000	980	56,675	31,389	(28,369)	5,467	208,145	213,988

(1) Net of PIS/Pasep and Cofins levied on the amortization of the right of use, in the amount of R\$35 for consolidated and R\$33 for parent company in the thirs quarter of 2024 (R\$31 and R\$30 in the third quarter of 2023 for consolidated and parent company, respectively).

c.1) Outsourced services

	Consolidated		Parent Company	
	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Communication	3,201	2,807	2,579	2,374
Maintenance and conservation of electrical facilities and equipment	67,927	53,821	33,616	21,934
Building conservation and cleaning	21,153	19,263	18,761	16,364
Contracted labor	2,987	2,416	4,011	3,613
Freight and airfares	1,196	1,006	1,196	1,006
Accommodation and meals	4,319	3,928	4,319	3,919
Security services	5,965	5,661	3,916	3,260
Consultancy	2,919	7,014	2,809	6,938
External audit	781	858	278	322
Information technology	23,007	23,162	21,542	21,096
Energy	1,069	1,336	730	857
Environment services	13,057	14,543	6,826	8,437
Cleaning of power line pathways	12,016	9,022	11,872	8,957
Reprography services	621	1,171	388	638
Legal services and procedural costs	3,801	2,436	3,776	2,394
Other	17,763	28,432	15,733	23,257
	181,782	176,876	132,352	125,366

	Consolidated		Parent Company	
	Jul to Sep/2024	Jul to Sep/2023	Jul to Sep/2024	Jul to Sep/2023
Communication	1,129	841	976	674
Maintenance and conservation of electrical facilities and equipment	26,420	16,919	14,840	9,405
Building conservation and cleaning	7,157	6,503	6,300	5,795
Contracted labor	390	844	1,414	1,722
Freight and airfares	257	374	257	375
Accommodation and meals	1,532	1,432	1,532	1,431
Security services	2,008	1,839	1,341	1,221
Consultancy	723	1,949	723	1,949
External audit	207	63	206	63
Information technology	5,673	6,642	5,246	6,077
Energy	395	486	249	352
Environment services	4,215	4,622	2,093	2,998
Cleaning of power line pathways	5,240	3,929	5,096	3,876
Reprography services	302	719	106	357
Legal services and procedural costs	460	536	435	515
Other	6,903	12,225	6,209	11,133
	63,011	59,923	47,023	47,943

c.2) Other costs and expenses

	Consolidated		Parent Company	
	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Leasing and rentals	4,462	3,572	1,701	1,616
Advertising	1,362	882	1,362	881
Subsidies and donations	25,244	1,037	25,244	69
Taxes (IPTU, IPVA and other)	1,944	3,181	1,204	1,723
CCEE annual charge	1,992	2,129	1,806	1,892
Insurance	3,413	8,655	2,093	7,750
Net loss (gain) on deactivation and disposal of assets	4,461	2,614	4,458	2,605
Forluz – Administrative running cost	6,560	6,461	6,559	6,459
Other (reversals)	1,020	3,671	(1,579)	556
	50,458	32,202	42,848	23,551

	Consolidated		Parent Company	
	Jul to Sep/2024	Jul to Sep/2023	Jul to Sep/2024	Jul to Sep/2023
Leasing and rentals	1,293	925	117	294
Advertising	631	418	631	418
Subsidies and donations	20,541	291	20,541	-
Taxes (IPTU, IPVA and others)	642	1,018	181	593
CCEE annual charge	643	644	590	599
Insurance	1,329	2,962	886	2,534
Net loss (gain) on deactivation and disposal of assets	2,154	2,367	2,151	2,367
Forluz – Administrative running cost	2,176	2,207	2,176	2,206
Other (reversals)	3,743	4,781	3,584	1,879
	33,152	15,613	30,857	10,890

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.

d) Other revenue

	Consolidated		Parent Company	
	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Gain on disposal of investment (note 29)	1,616,911	30,487	1,616,911	30,487
Gains arising from the sale of assets (note 29)	42,989	-	24,682	-
Periodic Tariff Review, net (1)	1,520,631	-	1,520,631	-
	3,180,531	30,487	3,162,224	30,487

	Consolidated		Parent Company	
	Jul to Sep/2024	Jul to Sep/2023	Jul to Sep/2024	Jul to Sep/2023
Gain on disposal of investment (note 29)	1,616,911	-	1,616,911	-
Periodic Tariff Review, net (1)	1,520,631	-	1,520,631	-
	3,137,542	-	3,137,542	-

(1) This amount is net of PIS/Pasep and Cofins taxes. The total added to Contractual Assets was R\$1,675,627. For more details see Note 12.

26. FINANCE INCOME AND EXPENSES

	Consolidated		Parent Company	
	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
FINANCE INCOME				
Income from cash investments	131,696	144,379	104,548	79,950
Arrears fees on sale of energy	3,786	10,159	2,439	8,511
Monetary updating	19,112	83,489	18,853	82,688
Monetary updating on escrow deposits	7,265	8,518	7,054	8,359
FX variation from loans (note 19)	-	158,859	-	158,859
Gains from derivative financial instruments (note 28)	125,335	-	125,335	-
Other finance income	17,147	23,602	15,015	22,014
PIS/Pasep and Cofins taxes on financial revenues	(7,005)	(10,459)	(6,667)	(9,259)
	297,336	418,547	266,577	351,122
FINANCE EXPENSE				
Costs of loans and debentures (note 19)	(250,825)	(406,850)	(250,825)	(406,850)
Amortization of transaction cost (note 19)	(1,649)	(4,056)	(1,649)	(4,056)
Monetary updating – Forluz	(715)	(3,890)	(715)	(3,890)
Inflation adjustment - Loans and debentures (note 19)	(11,064)	(11,012)	(11,064)	(11,012)
Monetary updating	(8,740)	(2,908)	(3,613)	(795)
Premium on repurchase of debt securities (note 19)	(231,258)	-	(231,258)	-
Losses on financial instruments (note 28)	-	(60,307)	-	(60,307)
Leasing - Monetary variation (note 16)	(4,204)	(5,208)	(4,020)	(4,979)
Other finance expenses	(11,617)	(11,002)	(11,272)	(7,641)
	(520,072)	(505,233)	(514,416)	(499,530)
NET FINANCE EXPENSES	(222,736)	(86,686)	(247,839)	(148,408)

	Consolidated		Parent Company	
	Jul to Sep/2024	Jul to Sep/2023	Jul to Sep/2024	Jul to Sep/2023
FINANCE INCOME				
Income from cash investments	67,141	44,224	54,831	24,406
Arrears fees on sale of energy	1,158	779	768	747
Monetary updating	2,312	32,098	2,117	31,786
Monetary updating on escrow deposits	2,292	3,094	2,212	3,028
FX variation from loans	42,227	-	42,227	-
Gains from derivative financial instruments	13,285	102,428	13,285	102,428
Other finance income	4,449	261	3,115	1,006
PIS/Pasep and Cofins taxes on financial revenues	(3,102)	(3,104)	(2,931)	(2,845)
	129,762	179,780	115,624	160,556
FINANCE EXPENSE				
Costs of loans and debentures	(83,966)	(136,253)	(83,966)	(136,253)
Amortization of transaction cost	(552)	(993)	(552)	(993)
Monetary updating – Forluz	-	(624)	-	(624)
Inflation adjustment - Loans and debentures	(2,431)	(2,487)	(2,431)	(2,487)
Monetary updating	(3,408)	(1,440)	(1,421)	(266)
Premium on repurchase of debt securities	-	(142,451)	-	(142,451)
Leasing - Monetary variation	(1,145)	(1,886)	(1,095)	(1,806)
Other finance expenses	(1,884)	(913)	(1,800)	(181)
	(93,386)	(287,047)	(91,265)	(285,061)
NET FINANCE EXPENSES	36,376	(107,267)	24,359	(124,505)

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):

Transactions in energy

ENTITIES	ASSETS		LIABILITIES		REVENUE		EXPENSE	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Transactions in energy								
Companhia Energética de Minas Gerais	-	-	-	-	-	-	(10,614)	(16,902)
Aliança Geração (1)	-	-	-	10,306	-	-	(62,690)	(73,058)
Paracambi	-	-	2,192	2,211	-	-	(22,532)	(20,886)
Hidrelétrica Pipoca	-	-	4,353	3,286	-	-	(32,438)	(37,173)
Cemig Distribuição	10,674	8,862	192	8	44,352	38,993	(1,363)	(1,438)

(1) This company was a Related Party of the Company until August 13, 2024, when the process of its sale to Vale S.A. was completed. For more details see Note 29.

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).

Charges

ENTITIES	ASSETS		LIABILITIES		REVENUE		EXPENSE	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Charges								
Connection charges								
Cemig Distribuição	15,507	13,483	1,368	-	91,655	80,579	(21,808)	(23,000)
Transmission charges								
Cemig Distribuição	32,192	19,789	3,150	1,819	228,370	200,774	-	-
Aliança Geração	-	-	-	-	680	685	-	-
Norte Energia	4,352	2,668	-	-	24,521	21,773	-	-
Taesá	-	-	1,299	1,356	-	-	(11,636)	(12,189)

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.

Cooperation Working Agreement

ENTITIES	ASSETS		LIABILITIES		REVENUE		EXPENSE	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Cemig Distribuição	1,853	203	-	-	1,853	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.

Loan with related parties

ENTITIES	ASSETS		LIABILITIES		REVENUE		EXPENSE	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Cemig Distribuição	-	-	-	-	1,416	-	-	-

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

Provision of services

ENTITIES	ASSETS		LIABILITIES		REVENUE		EXPENSE	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Provision of services								
Aliança Geração	-	539	-	-	5,267	4,402	-	-
Cachoeirão	-	-	-	-	236	-	-	-
Guanhães	-	-	-	-	1,739	-	-	-
Paracambi	-	-	-	-	505	-	-	-
Taesa	414	435	-	-	1,178	1,135	-	-

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

Legal proceedings

ENTITIES	ASSETS		LIABILITIES		REVENUE		EXPENSE	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Legal proceedings								
Aliança Geração	-	-	-	57,835	-	-	-	(2,264)

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.

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, which resulted in the provision being reversed in August 2024.

Interest on Equity, and dividends

ENTITIES	ASSETS		LIABILITIES		REVENUE		EXPENSE	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Interest on Equity, and dividends								
Companhia Energética de Minas Gerais	-	-	151,017	1,550,152	-	-	-	-
Hidrelétrica Pipoca	38	-	-	-	-	-	-	-

The table above indicates the Company's liability position with the Holding company in relation to Interest on Equity, and Dividends, and in relation to the asset balance of dividends receivable from the investees presented under *Other* in the *Dividends receivable* table.

In relation to the liability position, the Executive Board, on authorization by the Board of Directors, approved declaration of Interest on Equity and dividends, totaling R\$707,430. Note 23 gives details on the composition and movement of Interest on Equity and dividends.

FIC Pampulha

ENTITIES	ASSETS		LIABILITIES		REVENUE		EXPENSE	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
FIC Pampulha								
Current								
Cash and cash equivalents	549,978	261,859	-	-	-	-	-	-
Marketable securities	1,295,979	574,822	-	-	47,025	41,520	-	-
Non-current								
Marketable securities	73,242	-	-	-	-	-	-	-

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.

Leasing

ENTITIES	ASSETS		LIABILITIES		REVENUE		EXPENSE	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Current								
Leasing	-	-	3,731	5,657	-	-	(4,195)	(5,352)
Non-current								
Leasing	38,366	39,823	41,615	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.

Post-employment benefit

ENTITIES	ASSETS		LIABILITIES		REVENUE		EXPENSE	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023	Jan to Sep/2024	Jan to Sep/2023	Jan to Sep/2024	Jan to Sep/2023
Post-employment benefit								
FORLUZ								
Current								
Post-employment obligations (1)	-	-	9,390	28,954	-	-	(32,174)	(43,482)
Supplementary pension contributions - Defined contribution plan (2)	-	-	-	-	-	-	(15,540)	(15,280)
Administrative running costs (3)	-	-	-	-	-	-	(6,559)	(6,459)
Non-current								
Post-employment obligations (1)	-	-	449,378	442,909	-	-	-	-
Cemig Saúde								
Current								
Health Plan and Dental Plan (4)	-	-	45,668	48,874	-	-	(43,472)	(62,466)
Non-current								
Health Plan and Dental Plan (4)	-	-	617,124	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 2031;
- (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.

Dividends receivables

	Consolidated		Parent Company	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023
Cemig Geração Sul S.A.	-	-	9,719	9,719
Cemig Geração Leste S.A.	-	-	19,647	-
Empresa de Serviços de Comercialização de Energia Elétrica S.A.	-	-	11,498	1,627
Cemig Trading S.A.	-	-	5,320	2,459
Central Eólica Volta do Rio S.A.	-	-	17,652	-
Centroeste	-	-	5,946	-
UFV Três Marias	-	-	389	-
Outras	38	-	38	-
	38	-	70,209	13,805

The table above indicates the Company's asset position in relation to its balances of dividends receivable. The subsidiaries representing the amounts presented under 'Others' are listed in the table under 'Interest on Equity, and Dividends'.

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 September 30, 2024 and September 30, 2023 are shown in the table below:

	Jan to Sep/2024	Jan to Sep/2023
Remuneration	3,899	3,424
Profit shares	841	473
Private pension	442	346
Health and dental plans	24	20
Life insurance	4	4
Total (1)	5,210	4,267

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	Sep. 30, 2024		Dec. 31, 2023	
		Book value	Fair value (1)	Book value	Fair value (1)
Financial assets					
Amortized cost					
Marketable securities		356.939	356.939	742	742
Customers and traders concession holders (transmission service)		646.974	646.974	792,155	792,155
Restricted cash		29.185	29.185	17,500	17,500
Concession grant fee - Generation concessions		3.061.925	3.061.925	3,031,033	3,031,033
		4.095.023	4.095.023	3,841,430	3,841,430
Fair value through income or loss					
Cash equivalents – Investments	1	2.125.834	2.125.834	359,651	359,651
Marketable securities					
Bank certificates of deposit (CDBs)	2	100.627	100.627	54,880	54,880
Financial notes (LF's) – Banks	2	253.821	253.821	354,305	354,305
Treasury financial notes (LFT's)	1	655.304	655.304	159,759	159,759
Debentures	2	2.731	2.731	5,878	5,878
		3.138.317	3.138.317	934,473	934,473
Derivative financial instruments	2	499.910	499.910	368,051	368,051
Indemnifiable receivable – Generation	3	847.303	847.303	784,055	784,055
		1.347.213	1.347.213	1,152,106	1,152,106
		8.580.553	8.580.553	5,928,009	5,928,009
Financial Liabilities					
Amortized cost					
Loans and debentures (2)		(3.200.809)	(3.222.407)	(2,868,093)	(2,868,093)
Debt with pension fund (Forluz)		-	-	(20,433)	(20,433)
Deficit of pension fund (Forluz)		(113.194)	(107.202)	(117,879)	(117,879)
Concessions payable		(26.673)	(26.673)	(27,602)	(27,602)
Suppliers		(391.219)	(391.219)	(474,756)	(474,756)
Leasing (adjusted for remeasurements)		(75.195)	(75.195)	(83,215)	(83,215)
		(3.807.090)	(3.822.696)	(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 September 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 negative item of R\$6,524, and cash outflow 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) for the period from January to September of 2024	Realized gain (loss) for the period from January to September 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 September 30, 2024, in the amount of R\$125,335 (negative adjustment of R\$60,307 on September 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 September 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 Sep. 30, 2024	Fair value in Sep. 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	211,876	207,005	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	300,199	292,905	254,239	206,586
					US\$381,110	512,075	499,910	445,115	368,051
Current Assets						-	499,910		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 September 30, 2024 was R\$499,910 (R\$368,051 on December 31, 2023), which would be a reference if the Company carried out the settlement of derivatives on September 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\$512,075 on September 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\$3,812. The fair value of the financial instrument was estimated in R\$503,722, with a positive amount of R\$512,326 refers to the option (call spread) and a negative amount of R\$8,604 refers to the swap.

Based on the base scenario observed on September 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 September 30, 2024	Dec. 31, 2024	
		'Probable' scenario Dólar R\$5.30	'Adverse' scenario Dólar R\$6.00
Swap, asset	1,462,489	1,486,641	1,498,890
Swap, liability	(1,464,012)	(1,495,245)	(1,496,088)
Option/ Call spread (1)	501,433	512,326	512,326
Derivative hedge instrument	499,910	503,722	515,218

(1) A value of R\$5.00/USD was used for the projection of the Option / Call Spread, since this is the ceiling value of the hedge.

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			
	Sep. 30, 2024		Dec. 31, 2023	
	Foreign currency	R\$	Foreign currency	R\$
US dollar				
Loans (Note 19)	(394,221)	(2,148,504)	(383,558)	(1,856,920)
Net (liabilities) exposed		(2,148,504)		(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	Sep. 30, 2024	Dec. 31, 2024	
	Book value	‘Probable’ scenario Dollar 5.30	‘Adverse’ scenario Dollar 6.00
US dollar			
Loans (Note 19)	(2,148,504)	(2,089,371)	(2,365,326)
Net liabilities exposed	(2,148,504)	(2,089,371)	(2,365,326)
Net effect of exchange rate variation		59,133	(216,822)

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	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023
Assets				
Cash equivalents (Note 5) - CDI rate	2,125,834	359,651	2,029,128	296,623
Securities (Note 6) - CDI and Selic rates	1,369,422	575,564	1,133,433	454,710
Indemnities receivable - Generation (Note 11.1)- CDI and Selic rates	847,303	784,055	847,303	784,055
Restricted cash – CDI	29,185	17,500	26,075	15,413
	4,371,744	1,736,770	4,035,939	1,550,801
Liabilities				
Loans and debentures - CDI (Note 19)	(723,804)	(703,092)	(723,804)	(703,092)
	(723,804)	(703,092)	(723,804)	(703,092)
Net assets exposed	3,647,940	1,033,678	3,312,135	847,709

Sensitivity analysis

The Company and its subsidiaries estimate that, in a probable scenario, on September 30, 2025, the Selic rate will be 11.75%. 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	Sep. 30, 2024	Sep. 30, 2025	
	Book value	'Probable' scenario SELIC 11.75%	'Adverse' scenario SELIC 10.00%
Assets			
Cash equivalents - Cash investments (Note 5)	2,125,834	2,375,619	2,338,417
Marketable securities (Note 5)	1,369,422	1,530,329	1,506,364
Indemnities receivable - Generation (Note 11.1)	847,303	946,861	932,033
Restricted cash	29,185	32,614	32,104
	4,371,744	4,885,423	4,808,918
Liabilities			
Loans and debentures - CDI (Note 19)	(723,804)	(808,851)	(796,184)
	(723,804)	(808,851)	(796,184)
Net assets	3,647,940	4,076,572	4,012,734
Net effect of variation in interest rates		428,632	364,794

Inflation risk

The Company and its subsidiaries are exposed to the risk of a reduction in inflation rates on September 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	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023
Assets				
Generation - Concession grant fee - IPCA (Note 11)	3,061,925	3,031,033	2,306,623	2,253,919
Liabilities				
Loans and debentures - IPCA (Note 19)	(333,399)	(315,950)	(333,399)	(315,950)
Debt agreed with pension fund (Forluz) - (Note 21)	-	(20,433)	-	(20,433)
Solution for Forluz pension fund deficit (Note 21)	(113,194)	(117,879)	(113,194)	(117,879)
Leasing liabilities (Note 16)	(75,195)	(83,215)	(72,195)	(78,786)
	(521,788)	(537,477)	(518,788)	(533,048)
Net assets (liabilities) exposed	2,540,137	2,493,556	1,787,835	1,720,871

Sensitivity analysis

The Company and its subsidiaries estimate that, in a probable scenario, on September 30, 2025, the IPCA rate will be 4.04%. 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	Sep. 30, 2024	Sep. 30, 2025	
	Book Value	'Probable' scenario IPCA 4.04%	'Adverse' scenario IPCA 3.40%
Assets			
Generation - Concession Grant Fee - IPCA (Note 11)	3,061,925	3,185,627	3,166,030
Liabilities			
Loans and debentures - IPCA (Note 19)	(333,399)	(346,868)	(344,735)
Solution for Forluz pension fund deficit (Note 21)	(113,194)	(117,767)	(117,043)
Leasing liabilities (Note 16)	(75,195)	(78,233)	(77,752)
	(521,788)	(542,868)	(539,530)
Net assets exposed	2,540,137	2,642,759	2,626,500
Net effect of variation in inflation		102,622	86,363

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	-	-	2,000,828	159,741	-	51,709	700,000	229,254	393,280	14,598	3,549,410
Onerous concessions	344	-	679	-	3,009	-	13,240	-	15,218	-	32,490
Solution for deficit of pension fund (Forluz)	1,035	552	2,095	1,095	9,907	4,774	66,269	18,842	51,244	4,065	159,878
	1,379	552	2,003,602	160,836	12,916	56,483	779,509	248,096	459,742	18,663	3,741,778
Fixed rate											
Suppliers	344,221	-	45,213	-	1,785	-	-	-	-	-	391,219
	345,600	552	2,048,815	160,836	14,701	56,483	779,509	248,096	459,742	18,663	4,132,997

(*) 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	-	-	2,000,828	159,741	-	51,709	700,000	229,254	393,280	14,598	3,549,410
Onerous concessions	344	-	679	-	3,009	-	13,240	-	15,218	-	32,490
Solution for deficit of pension fund (Forluz)	1,035	552	2,095	1,095	9,907	4,774	66,269	18,842	51,244	4,065	159,878
	1,379	552	2,003,602	160,836	12,916	56,483	779,509	248,096	459,742	18,663	3,741,778
Fixed rate											
Suppliers	310,398	-	35,624	-	1,785	-	-	-	-	-	347,807
	311,777	552	2,039,226	160,836	14,701	56,483	779,509	248,096	459,742	18,663	4,089,585

(*) 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	
	Sep. 30, 2024	Dec. 31, 2023	Sep. 30, 2024	Dec. 31, 2023
Total liabilities	8,542,586	8,417,967	8,341,160	8,229,336
Cash and cash equivalents (Note 5)	(2,135,269)	(361,954)	(2,029,555)	(297,060)
Marketable securities (Note 6)	(1,296,180)	(575,564)	(1,072,815)	(454,710)
Net liabilities	5,111,137	7,480,449	5,238,790	7,477,566
Total equity	12,517,694	10,046,646	12,517,694	10,046,646
Net liabilities / equity	0.41	0.74	0.42	0.74

29. DISPOSAL OF ASSETS

a) 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.

b) 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 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).

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

After the conditions precedent set in the share purchase agreement had been met (such as the approval of the transaction by Cade and Aneel), the transaction was completed on August 13, 2024, with transfer of the shares previously held by Cemig GT to Vale, and payment by Vale of R\$2,736,817 – the value of the transaction: R\$2,700,000 on the base date of June 30, 2023, updated by the CDI rate as from the base date, less dividends paid by Aliança to Cemig GT in the period (a total of R\$298,778, in historic values).

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.

As a result of conclusion of the transaction, the Company recognized the following accounting effects, in August 2024:

Corporate Capital Gain	
Selling price	2,736,817
(-) Expenses incurred in closing the transaction (1)	(1,341)
Value of assets held for sale on July 31, 2024	(1,118,565)
Corporate capital gain net of selling expenses (A)	1,616,911
Capital Gain according to tax legislation	
Selling price	2,736,817
Book value of the investment on July 31, 2024	(927,940)
(-) Expenses incurred in closing the transaction (1)	(1,341)
Capital gain net of selling expenses	1,807,536
IRPJ and CSLL (34%) (B)	(614,562)
Fair value of the investment on July 31, 2024 (2)	236,222
IRPJ and CSLL (34%) Deferred (C)	80,316
Net impact of the Income Statement (A - B + C) (3)	1,082,664

- (1) These expenses are for financial advisory services. Other expenses in the amount of R\$2,149 were accounted for before the closing of the transaction.
- (2) Gain referring to fair value of the investment in Aliança Geração, recognized in March 2015 when the generation assets were subscribed. This gain was being amortized based on the average concession term of the generation assets.
- (3) The effects of the sale are part of the *Holdings* operational segment.

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

30. ASSETS CLASSIFIED AS HELD FOR SALE

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 PCH/UHES, one of which is 1 PCH from Cemig GT and 3 UHES of its wholly owned subsidiaries, as follows:

Generation plant	Ledger	Installed capacity (MW) ¹	Physical guarantee (MWm) ¹	Term	Commercial Operation Status	Site
Cemig GT						
PCH Machado Mineiro	Authorization	1.7	1.1	May, 2027	In operation	Minas Gerais
Cemig Geração Leste						
UHE Sinceridade	Concession	1.4	0.4	March, 2047	In operation	Minas Gerais
Cemig Geração Sul						
UHE Marmelos	Concession	4	2.7	January, 2053	In operation	Minas Gerais
Cemig Geração Oeste						
UHE Martins	Concession	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.

On June 27, 2024, as specified in the public tender notice, the Company suspended the auction since no proposals were presented.

The Company reassessed the project, aiming to comply with the directives of its strategic planning: optimization of its asset portfolio, operational efficiency, and capital allocation.

On September 23, 2024, the Company republished the auction on the B3, for sale of four power plants: *Machado Mineiro*, *Sinceridade*, *Martins* and *Marmelos*. The minimum price for these assets, to be sold as a single lot, is R\$29.1 million, with the auction date set for December 5, 2024, as published in the auction announcement.

31. SUBSEQUENT EVENTS

A general meeting of stockholders of Baguari Energia S.A. on October 29, 2024: (i) changed the name of the company to UFV Boa Esperança S.A. and (ii) approved transfer of the assets of the *Advogado Eduardo Soares* photovoltaic plant from Cemig GT to UFV Boa Esperança S.A., through a subscription of assets valued at R\$401,891, as per an Accounting Valuation Opinion issued on October 16, 2024.

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

Bruno Philipe Silvestre Rocha
Accounting Manager
Accountant – CRC-MG-121.569/O-7



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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 September 30, 2024, which comprises the statement of financial position as of September 30, 2024, and the related statements of income and comprehensive income for the three and nine-months periods then ended, and the changes in shareholders' equity and cash flows for the nine-months period then ended, including the explanatory notes.

Management is responsible for the preparation of 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 nine-month period ended September 30, 2024, prepared



under the responsibility of the Company's management and presented as supplementary information for IAS 34 purposes. 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 November 13, 2024.

KPMG Auditores Independentes Ltda.

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

(Original in Portuguese signed by)

Thiago Rodrigues de Oliveira

Contador CRC 1SP259468/O-7

DECLARATION OF REVIEW OF INTERMEDIATE ACCOUNTING INFORMATION BY DIRECTORS

We declare for all due purposes that, on November 12, 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 September, 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 September, 2024. Furthermore, we declare that we have reviewed, discussed and agreed with the aforementioned Intermediate Accounting Information.

Belo Horizonte, November 12, 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 November 12, 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 September, 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 September 2024. Furthermore, we declare that we reviewed, discussed and agreed with the opinions expressed by the representatives of Independent Auditors.

Belo Horizonte, November 12, 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