

(Convenience Translation into English from the
Original Previously Issued in Portuguese)

Transmissora Aliança de Energia Elétrica S.A.

Report on Review of Interim
Financial Information for the
Nine-month Period Ended
September 30, 2023

Deloitte Touche Tohmatsu Auditores Independentes Ltda.

Contents

Company Information

Capital Breakdown	1
-------------------	---

Individual Financial Statements

Balance Sheet – Assets	2
------------------------	---

Balance Sheet - Liabilities	3
-----------------------------	---

Statement of Income	5
---------------------	---

Statement of Comprehensive Income	7
-----------------------------------	---

Statement of Cash Flows (Indirect Method)	8
---	---

Statement of Changes in Equity

Statement of Changes in Equity - 01/01/2023 to 09/30/2023	10
---	----

Statement of Changes in Equity - 01/01/2022 to 09/30/2022	11
---	----

Statement of Value Added	12
--------------------------	----

Consolidated Financial Statements

Balance Sheet – Assets	13
------------------------	----

Balance Sheet - Liabilities	14
-----------------------------	----

Statement of Income	16
---------------------	----

Statement of Comprehensive Income	18
-----------------------------------	----

Statement of Cash Flows (Indirect Method)	19
---	----

Statement of Changes in Equity

Statement of Changes in Equity - 01/01/2023 to 09/30/2023	21
---	----

Statement of Changes in Equity - 01/01/2022 to 09/30/2022	22
---	----

Statement of Value Added	23
--------------------------	----

Comments on Performance	24
-------------------------	----

Notes to Interim Financial Information	31
--	----

Audit Review Report and Statements of the Executive Board

Report on Review of Interim Financial Information	91
---	----

Statement of the Executive Board over Interim Financial Information	93
---	----

Statement of the Executive Board over Independent Auditors Review Report	94
--	----

Company Information / Capital Breakdown

Number of Shares (Thousand)	Current Quarter 09/30/2023
Do Capital Integralizado	
Of Paid-in Capital	590,714
Common	442,783
Preferred	1,033,497
Total	
Treasury	0
Common	0
Preferred	0

Individual Financial Statements / Balance Sheet – Assets**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Current Quarter 09/30/2023	Previous Year 12/31/2022
1	Total assets	16,879,353	15,020,922
1.01	Current assets	2,886,205	2,212,441
1.01.01	Cash and cash equivalents	1,271,249	759,628
1.01.01.01	Cash and banks	1,057	578
1.01.01.02	Short-term investments	1,270,192	759,050
1.01.03	Trade receivables	239,497	131,587
1.01.03.01	Trade receivables	239,497	131,587
1.01.03.01.01	Receivables from concessionaires and assignees	239,497	131,587
1.01.06	Recoverable taxes	252,703	224,266
1.01.06.01	Current recoverable taxes	252,703	224,266
1.01.08	Other current assets	1,122,756	1,096,960
1.01.08.03	Other	1,122,756	1,096,960
1.01.08.03.03	Dividends receivable	260,101	227,643
1.01.08.03.04	Other receivables and other assets	66,176	41,258
1.01.08.03.05	Concession contract asset	796,479	828,059
1.02	Noncurrent assets	13,993,148	12,808,481
1.02.01	Long-term assets	4,253,172	4,621,650
1.02.01.04	Trade receivables	32,866	27,181
1.02.01.04.01	Receivables from concessionaires and assignees	32,866	27,181
1.02.01.10	Other noncurrent assets	4,220,306	4,594,469
1.02.01.10.03	Securities	6,055	5,508
1.02.01.10.05	Other receivables	22,997	24,754
1.02.01.10.06	Escrow deposits	45,669	41,405
1.02.01.10.07	Derivative financial instruments	0	1,149
1.02.01.10.10	Concession contract asset	4,145,585	4,521,653
1.02.02	Investments	9,363,073	7,848,205
1.02.02.01	Ownership interests	9,363,073	7,848,205
1.02.02.01.01	Ownership interests in associates	1,918,183	2,125,272
1.02.02.01.02	Ownership interests in subsidiaries	5,848,180	4,236,896
1.02.02.01.03	Ownership interests in joint ventures	1,596,710	1,486,037
1.02.03	Property, plant and equipment	225,652	201,706
1.02.03.01	Property, plant and equipment in operation	223,141	197,522
1.02.03.02	Lease right of use	2,511	4,184
1.02.04	Intangible assets	151,251	136,920
1.02.04.01	Intangible assets	151,251	136,920

Individual Financial Statements / Balance Sheet – Liabilities

(In thousands of Brazilian reais – R\$)

Account Code	Account Description	Current Quarter 09/30/2023	Previous Year 12/31/2022
2	Total liabilities	16,879,353	15,020,922
2.01	Current liabilities	1,304,104	856,204
2.01.02	Trade payables	33,951	72,161
2.01.02.01	Domestic suppliers	33,951	72,161
2.01.02.01.01	Domestic suppliers	33,951	72,161
2.01.03	Taxes payable	15,616	18,027
2.01.03.01	Federal taxes payable	13,286	15,064
2.01.03.01.01	Income tax and social contribution payable	13,286	15,064
2.01.03.02	State taxes payable	-343	583
2.01.03.03	Municipal taxes payable	2,673	2,380
2.01.04	Borrowings and financing	1,133,614	616,370
2.01.04.01	Borrowings and financing	248	6,446
2.01.04.01.01	In local currency	49	1,960
2.01.04.01.02	In foreign currency	199	4,486
2.01.04.02	Debentures	1,131,691	607,452
2.01.04.03	Finance lease	1,675	2,472
2.01.05	Other payables	120,923	149,646
2.01.05.02	Other	120,923	149,646
2.01.05.02.01	Dividends and interest on capital payable	71	26,105
2.01.05.02.04	Regulatory charges	48,020	52,800
2.01.05.02.05	Other payables	72,832	70,741
2.02	Noncurrent liabilities	8,922,923	7,594,242
2.02.01	Borrowings and financing	7,836,078	6,475,436
2.02.01.01	Borrowings and financing	354,912	372,293
2.02.01.01.01	In local currency	0	36
2.02.01.01.02	In foreign currency	354,912	372,257
2.02.01.02	Debentures	7,479,728	6,100,129
2.02.01.03	Finance lease	1,438	3,014
2.02.02	Other payables	126,833	53,624
2.02.02.02	Other	126,833	53,624
2.02.02.02.03	Other payables	34,323	7,387
2.02.02.02.04	Derivative financial instruments	92,510	46,237
2.02.03	Deferred taxes	918,842	1,029,888
2.02.03.01	Deferred income tax and social contribution	918,842	1,029,888
2.02.03.01.01	Deferred income tax and social contribution	678,967	769,022
2.02.03.01.02	Deferred PIS and COFINS	239,875	260,866
2.02.04	Provisions	41,170	35,294
2.02.04.01	Provisions for tax, social security, labor and civil risks	41,137	35,261
2.02.04.01.01	Provisions for tax risks	14,231	17,033
2.02.04.01.02	Provisions for social security and labor risks	10,665	9,739
2.02.04.01.04	Provisions for civil risks	16,241	8,489
2.02.04.02	Other provisions	33	33
2.02.04.02.04	Provision for asset retirement	33	33
2.03	Equity	6,652,326	6,570,476
2.03.01	Realized capital	3,042,035	3,042,035
2.03.01.01	Subscribed and paid-in capital	3,067,535	3,067,535

Individual Financial Statements / Balance Sheet – Liabilities**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Current Quarter 09/30/2023	Previous Year 12/31/2022
2.03.01.02	(-) Share issuance costs	-25,500	-25,500
2.03.02	Capital reserves	598,736	598,736
2.03.04	Earnings reserves	2,459,295	2,919,295
2.03.04.01	Legal reserve	433,057	433,057
2.03.04.06	Special reserve for undistributed dividends	1,698,616	1,698,616
2.03.04.07	Tax incentive reserve	327,622	327,622
2.03.04.08	Additional dividends proposed	0	460,000
2.03.05	Retained earnings/accumulated losses	886,140	0
2.03.06	Valuation adjustments to equity	-313,440	0
2.03.06.01	Interim dividends and interest on capital	-313,440	0
2.03.08	Other comprehensive income	-20,440	10,410

Individual Financial Statements / Statement of Income

(In thousands of Brazilian reais – R\$)

Account Code	Account Description	Current Quarter 07/01/2023 to 09/30/2023	Accumulated for the Current Year 01/01/2023 to 09/30/2023	Same Quarter of the Previous Year 07/01/2022 to 09/30/2022	Accumulated for the Previous Year 01/01/2022 to 09/30/2022
3.01	Revenue from sales and/or services	255,239	884,656	365,889	1,401,257
3.01.01	Revenue from infrastructure, inflation adjustment operation and maintenance and other, net	115,948	450,904	210,759	944,517
3.01.02	Compensation for concession contract asset	139,291	433,752	155,130	456,740
3.02	Cost of sales and/or services	-63,242	-132,923	-41,789	-106,145
3.02.01	Personnel	-13,416	-40,411	-16,453	-42,794
3.02.02	Material	-39,326	-59,549	-14,274	-27,949
3.02.03	Outside services	-8,270	-26,034	-7,652	-25,256
3.02.04	Depreciation and amortization	-1,228	-4,627	-2,233	-6,645
3.02.05	Other operating costs	-1,002	-2,302	-1,177	-3,501
3.03	Gross profit (loss)	191,997	751,733	324,100	1,295,112
3.04	Operating expenses/income	192,458	713,121	71,924	771,980
3.04.02	General and administrative expenses	-45,814	-128,715	-41,176	-116,643
3.04.02.01	Personnel and management	-32,564	-91,442	-30,680	-82,649
3.04.02.02	Outside services	-10,705	-29,586	-7,431	-22,210
3.04.02.03	Depreciation and amortization	-2,545	-7,687	-3,065	-11,784
3.04.05	Other operating expenses	19,851	25,134	-2,130	-11,577
3.04.06	Share of profit (loss) of subsidiaries	218,421	816,702	115,230	900,200
3.04.06.01	Share of profit (loss) of subsidiaries	218,421	816,702	115,230	900,200
3.05	Profit (loss) before finance income (costs) and taxes	384,455	1,464,854	396,024	2,067,092
3.06	Finance income (costs)	-183,794	-653,340	-89,102	-498,028
3.06.01	Finance income	24,076	71,496	44,867	102,634
3.06.02	Finance costs	-207,870	-724,836	-133,969	-600,662
3.07	Profit (loss) before income taxes	200,661	811,514	306,922	1,569,064
3.08	Income tax and social contribution	78,281	74,626	-4,468	-142,665
3.08.01	Current	8,735	464	4,229	-4,423
3.08.02	Deferred	69,546	74,162	-8,697	-138,242
3.09	Profit from continuing operations	278,942	886,140	302,454	1,426,399
3.11	Profit/loss for the period	278,942	886,140	302,454	1,426,399

Individual Financial Statements / Statement of Income**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Current Quarter 07/01/2023 to 09/30/2023	Accumulated for the Current Year 01/01/2023 to 09/30/2023	Same Quarter of the Previous Year 07/01/2022 to 09/30/2022	Accumulated for the Previous Year 01/01/2022 to 09/30/2022
3.99	Earnings per share (R\$/share)				
3.99.01	Basic earnings per share				
3.99.01.01	Common	0.2699	0.85742	0.29265	1.38017
3.99.01.02	Preferred	0.2699	0.85742	0.29265	1.38017
3.99.02	Diluted earnings per share				
3.99.02.01	Common	0.2699	0.85742	0.29265	1.38017
3.99.02.02	Preferred	0.2699	0.85742	0.29265	1.38017

Individual Financial Statements / Statement of Comprehensive Income**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Current Quarter 07/01/2023 to 09/30/2023	Accumulated for the Current Year 01/01/2023 to 09/30/2023	Same Quarter of the Previous Year 07/01/2022 to 09/30/2022	Accumulated for the Previous Year 01/01/2022 to 09/30/2022
4.01	Profit for the period	278,942	886,140	302,454	1,426,399
4.02	Other comprehensive income	-2,478	-30,850	1,047	-210
4.02.01	Fair value adjustment to derivative financial instruments	-2,478	-30,850	1,047	-210
4.03	Comprehensive income for the period	276,464	855,290	303,501	1,426,189

Individual Financial Statements / Statement of Cash Flows (Indirect Method)**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Accumulated - Current Year	Accumulated – Prior Year
		01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
6.01	Net cash from operating activities	1,475,970	1,396,171
6.01.01	Cash generated by operations	432,102	419,366
6.01.01.01	Profit for the period	886,140	1,426,399
6.01.01.02	Share of profit (loss) of subsidiaries	-816,702	-900,200
6.01.01.03	Depreciation and amortization	10,433	11,948
6.01.01.04	Interest, exchange rate changes, net and fair value adjustment to borrowings and financing	-357	-42,810
6.01.01.05	Interest, inflation adjustment and fair value adjustment to debentures	688,208	551,539
6.01.01.06	Current income tax and social contribution	-464	4,423
6.01.01.07	Deferred income tax and social contribution	-74,162	138,242
6.01.01.08	(Reversal of) provision for tax, social security, labor and civil risks	-3,718	9,624
6.01.01.09	Deferred taxes	-20,991	3,132
6.01.01.10	Inflation adjustment expenses on contingencies	10,825	3,176
6.01.01.11	Interest on lease liabilities	252	718
6.01.01.12	Revenue from infrastructure implementation	-24,634	-6,776
6.01.01.13	Loss on derivative financial instruments	11,018	74,966
6.01.01.14	(Reversal of) allowance for variable portion	-25,869	934
6.01.01.15	Income from short-term investments	-547	-432
6.01.01.16	Infrastructure implementation cost	20,001	2,751
6.01.01.17	Compensation for concession contract asset	-433,752	-456,740
6.01.01.18	Inflation adjustment to concession contract asset	208,715	-401,625
6.01.01.19	Depreciation of right of use	1,881	6,481
6.01.01.20	Revenue from inflation adjustment to escrow deposits	-4,175	-6,384
6.01.02	Changes in assets and liabilities	1,043,868	976,805
6.01.02.01	Decrease in receivables from concessionaires and assignees and concession contract asset	569,594	649,891
6.01.02.02	Income tax and social contribution paid	-35,402	-48,207
6.01.02.03	(Decrease) increase in taxes and social contribution assets, net of liabilities	5,018	-43,339
6.01.02.04	Dividends received from joint ventures and associates	287,681	262,491
6.01.02.05	(Increase) decrease in other receivables	-23,249	19,289
6.01.02.06	(Decrease) in trade payables	-58,211	-19,249
6.01.02.07	(Decrease) increase in regulatory fees	-4,780	6,760
6.01.02.08	Increase (decrease) in other payables	27,791	-2,782
6.01.02.09	Dividends received from subsidiaries	275,426	151,951
6.02	Net cash from investing activities	-1,344,113	-374,594
6.02.03	Capital increase in subsidiaries	-1,293,731	-208,801
6.02.04	Net additions to property, plant and equipment and intangible assets	-50,382	-72,293
6.02.05	Capital increase in joint ventures	0	-93,500
6.03	Net cash from financing activities	379,764	-23,253
6.03.01	Payment of borrowings and financing - principal	-1,944	-515,557
6.03.02	Payment of borrowings and financing - interest	-21,278	-7,140
6.03.03	Payment of debentures - principal	-176,531	-450,000
6.03.04	Payment of debentures - interest	-400,352	-229,008
6.03.05	(Payment) receipt of derivative financial instruments	-10,338	132,663

Individual Financial Statements / Statement of Cash Flows (Indirect Method)**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Accumulated - Current Year	Accumulated – Prior Year
		01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
6.03.06	Borrowings and financing	0	362,600
6.03.07	Debentures	1,792,513	1,999,500
6.03.08	Payment of lease liability	-2,832	-9,296
6.03.09	Payment of dividends and interest on capital	-799,474	-1,307,015
6.05	Increase (decrease) in cash and cash equivalents	511,621	998,324
6.05.01	Opening balance of cash and cash equivalents	759,628	179,771
6.05.02	Closing balance of cash and cash equivalents	1,271,249	1,178,095

Individual Financial Statements / Statement of Changes in Equity - 01/01/2023 to 09/30/2023**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Capital Paid-in	Capital Options granted and Treasury shares	reserves,	Earnings reserves	Retained Earnings or Accumulated Losses	Other Comprehensive Income	Equity
5.01	Opening balances	3,042,035		598,736	2,459,295	460,000	10,410	6,570,476
5.03	Adjusted opening balances	3,042,035		598,736	2,459,295	460,000	10,410	6,570,476
5.04	Capital transactions with shareholders	0		0	0	-773,440	0	-773,440
5.04.08	Approved additional dividends	0		0	0	-460,000	0	-460,000
5.04.09	Interim dividends paid	0		0	0	-97,192	0	-97,192
5.04.10	Interest on capital paid	0		0	0	-216,248	0	-216,248
5.05	Total comprehensive income	0		0	0	886,140	-30,850	855,290
5.05.01	Profit for the period	0		0	0	886,140	0	886,140
5.05.02	Other comprehensive income	0		0	0	0	-30,850	-30,850
5.05.02.01	Adjustments to derivative financial instruments	0		0	0	0	-30,850	-30,850
5.07	Closing balances	3,042,035		598,736	2,459,295	572,700	-20,440	6,652,326

Individual Financial Statements / Statement of Changes in Equity - 01/01/2022 to 09/30/2022**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Capital Paid-in	Capital Options granted and Treasury shares	reserves,	Earnings reserves	Retained Earnings or Accumulated Losses	Other Comprehensive Income	Equity
5.01	Opening balances	3,042,035		598,736	3,021,522	0	22,463	6,684,756
5.03	Adjusted opening balances	3,042,035		598,736	3,021,522	0	22,463	6,684,756
5.04	Capital transactions with shareholders	0		0	-653,282	-506,733	0	-1,160,015
5.04.08	Approved additional dividends	0		0	-653,282	0	0	-653,282
5.04.09	Interim dividends paid	0		0	0	-308,799	0	-308,799
5.04.10	Interest on capital paid	0		0	0	-197,934	0	-197,934
5.05	Total comprehensive income	0		0	0	1,426,399	-210	1,426,189
5.05.01	Profit for the period	0		0	0	1,426,399	0	1,426,399
5.05.02	Other comprehensive income	0		0	0	0	-210	-210
5.05.02.01	Adjustments to financial instruments	0		0	0	0	-210	-210
5.07	Closing balances	3,042,035		598,736	2,368,240	919,666	22,253	6,950,930

Individual Financial Statements / Statement of Value Added**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Accumulated - Current Year	Accumulated – Prior Year
		01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
7.01	Revenue	994,916	1,523,589
7.01.01	Sales of goods, products and services	994,916	1,523,589
7.02	Inputs purchased from third parties	-90,855	-89,720
7.02.02	Materials, power, outside services and other	-115,169	-75,415
7.02.04	Other	24,314	-14,305
7.03	Gross value added	904,061	1,433,869
7.04	Retentions	-12,315	-18,429
7.04.01	Depreciation, amortization and depletion	-12,315	-18,429
7.05	Wealth created	891,746	1,415,440
7.06	Wealth received in transfer	888,198	1,002,834
7.06.01	Share of profit (loss) of subsidiaries	816,702	900,200
7.06.02	Finance income	71,496	102,634
7.07	Total wealth for distribution	1,779,944	2,418,274
7.08	Wealth distributed	1,779,944	2,418,274
7.08.01	Personnel	108,309	104,180
7.08.01.01	Salaries and wages	56,512	57,744
7.08.01.02	Benefits	45,340	39,738
7.08.01.03	Severance Pay Fund (FGTS)	6,457	6,698
7.08.02	Taxes, fees and contributions	60,659	287,033
7.08.02.01	Federal	59,220	286,275
7.08.02.02	State	118	108
7.08.02.03	Municipal	1,321	650
7.08.03	Lenders and lessors	724,836	600,662
7.08.03.01	Interest	687,851	508,729
7.08.03.03	Other	36,985	91,933
7.08.03.03.01	Derivative financial instruments	11,018	74,966
7.08.03.03.02	Other	25,715	16,249
7.08.03.03.03	Leases	252	718
7.08.04	Shareholders	886,140	1,426,399
7.08.04.01	Interest on capital	216,248	197,934
7.08.04.02	Dividends	97,192	308,799
7.08.04.03	Retained earnings / loss for the period	572,700	919,666

Consolidated Financial Statements / Balance Sheet – Assets**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Current Quarter 09/30/2023	Previous Year 12/31/2022
1	Total assets	19,422,890	17,309,081
1.01	Current assets	4,217,841	3,089,668
1.01.01	Cash and cash equivalents	1,674,800	1,083,174
1.01.01.01	Cash and banks	1,703	1,035
1.01.01.02	Short-term investments	1,673,097	1,082,139
1.01.03	Trade receivables	364,385	202,942
1.01.03.01	Trade receivables	364,385	202,942
1.01.03.01.01	Receivables from concessionaires and assignees	364,385	202,942
1.01.06	Recoverable taxes	285,154	244,886
1.01.06.01	Current recoverable taxes	285,154	244,886
1.01.08	Other current assets	1,893,502	1,558,666
1.01.08.03	Other	1,893,502	1,558,666
1.01.08.03.03	Dividends receivable	230,348	128,081
1.01.08.03.04	Other receivables and other assets	201,943	57,376
1.01.08.03.05	Concession contract asset	1,461,211	1,373,209
1.02	Noncurrent assets	15,205,049	14,219,413
1.02.01	Long-term assets	11,311,528	10,267,452
1.02.01.04	Trade receivables	44,772	32,606
1.02.01.04.01	Receivables from concessionaires and assignees	44,772	32,606
1.02.01.10	Other noncurrent assets	11,266,756	10,234,846
1.02.01.10.03	Securities	11,211	10,297
1.02.01.10.05	Other receivables	30,547	47,833
1.02.01.10.06	Escrow deposits	114,539	56,301
1.02.01.10.07	Derivative financial instruments	0	1,149
1.02.01.10.09	Deferred taxes and social contributions	11,143	0
1.02.01.10.10	Concession contract asset	11,099,316	10,119,266
1.02.02	Investments	3,514,893	3,611,309
1.02.02.01	Ownership interests	3,514,893	3,611,309
1.02.03	Property, plant and equipment	227,357	203,712
1.02.03.01	Property, plant and equipment in operation	224,751	198,924
1.02.03.02	Lease right of use	2,606	4,788
1.02.04	Intangible assets	151,271	136,940
1.02.04.01	Intangible assets	151,271	136,940

Consolidated Financial Statements / Balance Sheet – Liabilities**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Current Quarter 09/30/2023	Previous Year 12/31/2022
2	Total liabilities	19,422,890	17,309,081
2.01	Current liabilities	1,554,339	1,021,517
2.01.02	Trade payables	158,594	133,728
2.01.02.01	Domestic suppliers	158,594	133,728
2.01.02.01.01	Domestic suppliers	158,594	133,728
2.01.03	Taxes payable	55,374	38,967
2.01.03.01	Federal taxes payable	49,300	33,482
2.01.03.01.01	Income tax and social contribution payable	49,300	33,482
2.01.03.02	State taxes payable	1,993	1,754
2.01.03.03	Municipal taxes payable	4,081	3,731
2.01.04	Borrowings and financing	1,166,246	637,921
2.01.04.01	Borrowings and financing	5,636	11,970
2.01.04.01.01	In local currency	5,636	11,970
2.01.04.02	Debentures	1,158,854	622,764
2.01.04.03	Finance lease	1,756	3,187
2.01.05	Other payables	174,125	210,901
2.01.05.02	Other	174,125	210,901
2.01.05.02.01	Dividends and interest on capital payable	71	26,105
2.01.05.02.04	Regulatory charges	58,025	62,068
2.01.05.02.05	Derivative financial instruments	1,298	0
2.01.05.02.07	Other payables	114,731	122,728
2.02	Noncurrent liabilities	11,216,225	9,717,088
2.02.01	Borrowings and financing	8,901,494	7,518,267
2.02.01.01	Borrowings and financing	400,439	420,289
2.02.01.01.01	In local currency	45,527	48,032
2.02.01.01.02	In foreign currency	354,912	372,257
2.02.01.02	Debentures	8,499,588	7,094,889
2.02.01.03	Finance lease	1,467	3,089
2.02.02	Other payables	158,441	87,437
2.02.02.02	Other	158,441	87,437
2.02.02.02.03	Other payables	63,533	41,200
2.02.02.02.04	Derivative financial instruments	94,908	46,237
2.02.03	Deferred taxes	2,032,845	2,051,922
2.02.03.01	Deferred income tax and social contribution	2,032,845	2,051,922
2.02.03.01.01	Deferred income tax and social contribution	1,362,407	1,385,697
2.02.03.01.02	Deferred PIS and COFINS	670,438	666,225
2.02.04	Provisions	123,445	59,462
2.02.04.01	Provisions for tax, social security, labor and civil risks	123,412	59,429
2.02.04.01.01	Provisions for tax risks	17,134	19,929
2.02.04.01.02	Provisions for social security and labor risks	10,749	9,759
2.02.04.01.04	Provisions for civil risks	95,529	29,741
2.02.04.02	Other provisions	33	33
2.02.04.02.04	Provision for asset retirement	33	33
2.03	Consolidated equity	6,652,326	6,570,476
2.03.01	Realized capital	3,042,035	3,042,035
2.03.01.01	Subscribed and paid-in capital	3,067,535	3,067,535

Consolidated Financial Statements / Balance Sheet – Liabilities**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Current Quarter 09/30/2023	Previous Year 12/31/2022
2.03.01.02	Capital reserves	-25,500	-25,500
2.03.02	Earnings reserves	598,736	598,736
2.03.04	Legal reserve	2,459,295	2,919,295
2.03.04.01	Special reserve for undistributed dividends	433,057	433,057
2.03.04.06	Tax incentive reserve	1,698,616	1,698,616
2.03.04.07	Additional dividends proposed	327,622	327,622
2.03.04.08	Dividendo Adicional Proposto	0	460,000
2.03.05	Retained earnings/accumulated losses	886,140	0
2.03.06	Valuation adjustments to equity	-313,440	0
2.03.06.01	Interim dividends and interest on capital	-313,440	0
2.03.08	Other comprehensive income	-20,440	10,410

Consolidated Financial Statements / Statement of Income

(In thousands of Brazilian reais – R\$)

Account Code	Account Description	Current Quarter 07/01/2023 to 09/30/2023	Accumulated for the Current Year 01/01/2023 to 09/30/2023	Same Quarter of the Previous Year 07/01/2022 to 09/30/2022	Accumulated for the Previous Year 01/01/2022 to 09/30/2022
3.01	Revenue from sales and/or services	686,466	2,057,983	463,793	2,107,159
3.01.01	Revenue from infrastructure, inflation adjustment operation and maintenance and other, net	397,582	1,212,947	194,356	1,319,643
3.01.02	Compensation for concession contract asset	288,884	845,036	269,437	787,516
3.02	Cost of sales and/or services	-255,406	-602,045	-137,843	-301,353
3.02.01	Personnel	-26,104	-74,229	-24,280	-65,544
3.02.02	Material	-199,814	-446,454	-97,423	-185,012
3.02.03	Outside services	-32,516	-60,182	-11,659	-37,627
3.02.04	Depreciation and amortization	-1,217	-5,095	-2,712	-7,935
3.02.05	Other operating costs	4,245	-16,085	-1,769	-5,235
3.03	Gross profit (loss)	431,060	1,455,938	325,950	1,805,806
3.04	Operating expenses/income	-10,779	164,786	70,849	411,417
3.04.02	General and administrative expenses	-52,526	-145,335	-44,982	-129,033
3.04.02.01	Personnel and management	-37,841	-104,506	-33,025	-90,240
3.04.02.02	Outside services	-12,133	-33,130	-8,889	-27,001
3.04.02.03	Depreciation and amortization	-2,552	-7,699	-3,068	-11,792
3.04.05	Other operating expenses	17,079	16,589	-2,352	-14,469
3.04.06	Share of profit (loss) of subsidiaries	24,668	293,532	118,183	554,919
3.04.06.01	Share of profit (loss) of subsidiaries	24,668	293,532	118,183	554,919
3.05	Profit (loss) before finance income (costs) and taxes	420,281	1,620,724	396,799	2,217,223
3.06	Finance income (costs)	-182,545	-707,516	-85,759	-574,515
3.06.01	Finance income	37,977	108,429	54,640	124,595
3.06.02	Finance costs	-220,522	-815,945	-140,399	-699,110
3.07	Profit (loss) before income taxes	237,736	913,208	311,040	1,642,708
3.08	Income tax and social contribution	41,206	-27,068	-8,586	-216,309
3.08.01	Current	-10,132	-45,608	-5,125	-23,398
3.08.02	Deferred	51,338	18,540	-3,461	-192,911
3.09	Profit from continuing operations	278,942	886,140	302,454	1,426,399
3.11	Consolidated profit/loss for the period	278,942	886,140	302,454	1,426,399

Consolidated Financial Statements / Statement of Income**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Current Quarter 07/01/2023 to 09/30/2023	Accumulated for the Current Year 01/01/2023 to 09/30/2023	Same Quarter of the Previous Year 07/01/2022 to 09/30/2022	Accumulated for the Previous Year 01/01/2022 to 09/30/2022
3.11.01	Attributable to owners of the Company	0	0	302.454	1.426.399
3.99	Earnings per share (R\$/share)				
3.99.01	Basic earnings per share				
3.99.01.01	Common	0.2699	0.85742	0.29265	1.38017
3.99.01.02	Preferred	0.2699	0.85742	0.29265	1.38017
3.99.02	Diluted earnings per share				
3.99.02.01	Common	0.2699	0.85742	0.29265	1.38017
3.99.02.02	Preferred	0.2699	0.85742	0.29265	1.38017

Consolidated Financial Statements / Statement of Comprehensive Income**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Current Quarter 07/01/2023 to 09/30/2023	Accumulated for the Current Year 01/01/2023 to 09/30/2023	Same Quarter of the Previous Year 07/01/2022 to 09/30/2022	Accumulated for the Previous Year 01/01/2022 to 09/30/2022
4.01	Consolidated profit for the period	278,942	886,140	302,454	1,426,399
4.02	Other comprehensive income	-2,478	-30,850	1,047	-210
4.02.01	Fair value adjustment to derivative financial instruments	-2,478	-30,850	1,047	-210
4.03	Consolidated comprehensive income for the period	276,464	855,290	303,501	1,426,189
4.03.01	Attributable to owners of the Company	276,464	855,290	303,501	1,426,189

Consolidated Financial Statements / Statement of Cash Flows (Indirect Method)

(In thousands of Brazilian reais – R\$)

Account Code	Account Description	Accumulated - Current Year	Accumulated – Prior Year
		01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
6.01	Net cash from operating activities	311,708	1,451,457
6.01.01	Cash generated by operations	385,573	419,564
6.01.01.01	Profit for the period	886,140	1,426,399
6.01.01.02	Share of profit (loss) of subsidiaries	-293,532	-554,919
6.01.01.03	Depreciation and amortization	10,473	11,957
6.01.01.04	Interest, exchange rate changes, net and fair value adjustment to borrowings and financing	2,801	-38,286
6.01.01.05	Interest, inflation adjustment and fair value adjustment to debentures	768,003	636,351
6.01.01.06	Current income tax and social contribution	45,608	23,398
6.01.01.07	Deferred income tax and social contribution	-18,540	192,911
6.01.01.08	Provision for tax, social security, labor and civil risks	3,005	11,320
6.01.01.09	Deferred taxes	4,213	13,195
6.01.01.10	Expenses on inflation adjustment to contingencies	16,586	6,225
6.01.01.11	Interest on lease liabilities	268	801
6.01.01.12	Revenue from infrastructure implementation	-491,325	-147,544
6.01.01.13	Loss on derivative financial instruments	14,714	74,966
6.01.01.14	(Reversal of) allowance for variable portion	-22,394	1,425
6.01.01.15	Income from short-term investments	-933	-845
6.01.01.16	Infrastructure implementation cost	364,713	148,297
6.01.01.17	Compensation for concession contract asset	-845,036	-787,516
6.01.01.18	Inflation adjustment to concession contract asset	-51,324	-598,259
6.01.01.19	Depreciation of right of use	2,321	7,770
6.01.01.20	Revenue from inflation adjustment to escrow deposits	-10,188	-8,082
6.01.02	Changes in assets and liabilities	-73,865	1,031,893
6.01.02.01	Decrease in receivables from concessionaires and assignees and concession contract asset	127,906	1,059,235
6.01.02.02	Income tax and social contribution paid	-68,154	-65,640
6.01.02.03	(Increase) in taxes and social contribution assets, net of liabilities	-1,316	-54,047
6.01.02.04	Dividends received from joint ventures and associates	287,681	262,491
6.01.02.05	(Increase) decrease in other receivables	-127,515	15,102
6.01.02.06	(Decrease) in trade payables	-353,039	-192,974
6.01.02.07	(Decrease) increase in regulatory fees	-4,043	7,939
6.01.02.08	Increase (decrease) in other payables	64,615	-213
6.02	Net cash from investing activities	-50,610	-165,082
6.02.01	Decrease in securities	19	790
6.02.04	Additions to property, plant and equipment and intangible assets	-50,629	-72,372
6.02.06	Capital increase in joint ventures	0	-93,500
6.03	Net cash from financing activities	330,528	-106,739
6.03.01	Payment of borrowings and financing - principal	-4,601	-520,049
6.03.02	Payment of borrowings and financing - interest	-24,384	-12,279
6.03.03	Payment of debentures - principal	-189,006	-480,230
6.03.04	Payment of debentures - interest	-430,721	-271,260
6.03.05	Payment (receipt) of derivative financial instruments	-10,338	132,663

Consolidated Financial Statements / Statement of Cash Flows (Indirect Method)**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Accumulated - Current Year	Accumulated – Prior Year
		01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
6.03.06	Borrowings and financing (reversal of costs)	0	362,600
6.03.07	Debentures	1,792,513	1,999,500
6.03.08	Payment of lease liability	-3,461	-10,669
6.03.09	Payment of dividends and interest on capital	-799,474	-1,307,015
6.05	Increase (decrease) in cash and cash equivalents	591,626	1,179,636
6.05.01	Opening balance of cash and cash equivalents	1,083,174	384,824
6.05.02	Closing balance of cash and cash equivalents	1,674,800	1,564,460

Consolidated Financial Statements / Statement of Changes in Equity - 01/01/2023 to 09/30/2023**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Capital Paid-in	Capital reserves, Options granted and Treasury shares	Earnings reserves	Retained Earnings or Accumulated Losses	Other Comprehensive Income	Equity	Noncontrolling interests	Consolidated equity
5.01	Opening balances	3,042,035	598,736	2,459,295	460,000	10,410	6,570,476	0	6,570,476
5.03	Adjusted opening balances	3,042,035	598,736	2,459,295	460,000	10,410	6,570,476	0	6,570,476
5.04	Capital transactions with shareholders	0	0	0	-773,440	0	-773,440	0	-773,440
5.04.08	Approved additional dividends	0	0	0	-460,000	0	-460,000	0	-460,000
5.04.09	Interim dividends paid	0	0	0	-97,192	0	-97,192	0	-97,192
5.04.10	Interest on capital paid	0	0	0	-216,248	0	-216,248	0	-216,248
5.05	Total comprehensive income	0	0	0	886,140	-30,850	855,290	0	855,290
5.05.01	Profit for the period	0	0	0	886,140	0	886,140	0	886,140
5.05.02	Other comprehensive income	0	0	0	0	-30,850	-30,850	0	-30,850
5.05.02.01	Adjustments to derivative financial instruments	0	0	0	0	-30,850	-30,850	0	-30,850
5.07	Closing balances	3,042,035	598,736	2,459,295	572,700	-20,440	6,652,326	0	6,652,326

Consolidated Financial Statements / Statement of Changes in Equity – 01/01/2022 to 09/30/2022**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Capital Paid-in	Capital reserves, Options granted and Treasury shares	Earnings reserves	Retained Earnings or Accumulated Losses	Other Comprehensive Income	Equity	Noncontrolling interests	Consolidated equity
5.01	Opening balances	3,042,035	598,736	3,021,522	0	22,463	6,684,756	0	6,684,756
5.03	Adjusted opening balances	3,042,035	598,736	3,021,522	0	22,463	6,684,756	0	6,684,756
5.04	Capital transactions with shareholders	0	0	-653,282	-506,733	0	-1,160,015	0	-1,160,015
5.04.08	Approved additional dividends	0	0	-653,282	0	0	-653,282	0	-653,282
5.04.09	Interim dividends paid	0	0	0	-308,799	0	-308,799	0	-308,799
5.04.11	Interest on capital paid	0	0	0	-197,934	0	-197,934	0	-197,934
5.05	Total comprehensive income	0	0	0	1,426,399	-210	1,426,189	0	1,426,189
5.05.01	Profit for the period	0	0	0	1,426,399	0	1,426,399	0	1,426,399
5.05.02	Other comprehensive income	0	0	0	0	-210	-210	0	-210
5.05.02.01	Adjustments to derivative financial instruments	0	0	0	0	-210	-210	0	-210
5.07	Closing balances	3,042,035	598,736	2,368,240	919,666	22,253	6,950,930	0	6,950,930

Consolidated Financial Statements / Statement of Value Added**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Accumulated - Current Year	Accumulated – Prior Year
		01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
7.01	Revenue	2,250,871	2,286,001
7.01.01	Sale of goods, products and services	2,250,871	2,286,001
7.02	Inputs purchased from third parties	-537,297	-268,221
7.02.02	Materials, power, outside services and other	-539,766	-249,640
7.02.04	Other	2,469	-18,581
7.03	Gross value added	1,713,574	2,017,780
7.04	Retentions	-12,794	-19,727
7.04.01	Depreciation, amortization and depletion	-12,794	-19,727
7.05	Wealth created	1,700,780	1,998,053
7.06	Wealth received in transfer	401,961	679,514
7.06.01	Share of profit (loss) of subsidiaries	293,532	554,919
7.06.02	Finance income	108,429	124,595
7.07	Total wealth for distribution	2,102,741	2,677,567
7.08	Wealth distributed	2,102,741	2,677,567
7.08.01	Personnel	151,107	131,973
7.08.01.01	Salaries and wages	91,029	79,756
7.08.01.02	Benefits	52,565	44,715
7.08.01.03	Severance Pay Fund (FGTS)	7,513	7,502
7.08.02	Taxes, fees and contributions	249,549	420,085
7.08.02.01	Federal	247,746	419,134
7.08.02.02	State	282	216
7.08.02.03	Municipal	1,521	735
7.08.03	Lenders and lessors	815,945	699,110
7.08.03.01	Interest	770,804	598,065
7.08.03.03	Other	45,141	101,045
7.08.03.03.01	Derivative financial instruments	14,714	74,966
7.08.03.03.02	Other	30,159	25,278
7.08.03.03.03	Leases	268	801
7.08.04	Shareholders	886,140	1,426,399
7.08.04.01	Interest on capital	216,248	197,934
7.08.04.02	Dividends	97,192	308,799
7.08.04.03	Retained earnings / loss for the period	572,700	919,666

COMMENTS ON PERFORMANCE AS AT SEPTEMBER 30, 2023

(Amounts in thousands of Brazilian reais - R\$, unless otherwise stated)

Main developments up to September 30, 2023 and events after the reporting period

01/16/2023 – Subsidiary Janaúba paid to debentureholders of the 1st issue of debentures the amount of R\$11,805, of which R\$5,654 as interest and R\$6,151 as principal.

01/16/2023 – The Company paid to debentureholders of the 11th issue of debentures of the 1st and 2nd series the amount of R\$58,761 relating to interest.

01/23/2023 – The Company paid dividends related to 2022 totaling R\$460,000.

02/07/2023 – Decrease of capital of subsidiary ATE III from R\$303,500 to R\$200,231.

02/17/2023 – 13th issue of the Company's debentures, which raised the amount of R\$1,000,000.

03/13/2023 – Associate ESTE obtained from the ONS the Instrument of Final Release (TLD) authorizing the final startup of activities of the transmission facilities retroactive to March 3, 2023.

03/30/2023 – Signature of the concession contracts of lots 3 and 5 (subsidiaries Tangará and Saíra, respectively) relating to ANEEL Transmission Auction 02/2022. As part of the investment amount of lot 5, the Company paid the indemnification of R\$870,624 to the previous concessionaire, and started to carry out the entire operation and maintenance of the project.

04/17/2023 – The Company paid to debentureholders of the 12th issue of the 1st, 2nd and 3rd series debentures the amount of R\$36,166 relating to interest.

04/27/2023 – The Company's AGM ratified the proposal for allocation of profit for 2022.

05/03/2023 – The Company's Board of Directors elected Mr. Rinaldo Pecchio Jr. as Chief Financial and Investor Relations Officer.

05/09/2023 – The National Electric System Operator (ONS) issued the Instruments of Release (TLs) for transmission lines TL Livramento 3 – Santa Maria 3 and substation Santa Maria of subsidiary Sant'Ana. The TLs were issued retroactive to May 2, 2023.

05/15/2023 – The Company paid to debentureholders of the 6th issue of the 1st and 2nd series debentures the amount of R\$67,077, of which R\$66,407 as interest and R\$670 as principal.

05/15/2023 – The Company paid to debentureholders of the 10th issue of the 1st and 2nd series debentures the amount of R\$50,284 relating to interest.

05/24/2023 – The National Electric System Operator (ONS) issued the Instruments of Release for the Synchronous Compensator of substation Livramento 3 of subsidiary Sant'Ana. The TL was issued retroactive to May 18, 2023.

06/15/2023 – Subsidiary Janaúba paid to debentureholders of the 2nd issue of debentures the amount of R\$19,177 relating to interest.

06/15/2023 – The Company paid to debentureholders of the 8th issue of debentures the amount of R\$9,798, of which R\$9,297 as interest and R\$501 as principal.

07/17/2023 – Subsidiary Janaúba paid to debentureholders of the 1st issue of debentures the amount of R\$11,864 , of which R\$5,539 as interest and R\$6,325 as principal.

07/17/2023 – The Company paid to debentureholders of the 5th issue of debentures the amount of R\$41,145 relating to interest.

07/17/2023 – The Company paid to debentureholders of the 11th issue of the 1st and 2nd series debentures the amount of R\$57,530 relating to interest.

07/28/2023 – Executive Declaratory Act No. 169, of July 27, 2023, which approves the Saíra to the Special Incentive Regime for the Infrastructure Development (REIDI), in relation to the project approved by MME Ordinance 2,295/2023, was published in the Federal Official Gazette.

08/17/2023 – The Company paid to debentureholders of the 13th issue of debentures the amount of R\$65,357 relating to interest.

08/24/2023 – Inauguration of the System Operation Center (COS).

08/29/2023 – The Company paid dividends in the amount of R\$313,440, of which R\$97,192 as interim dividends and R\$216,248 as interest on capital.

08/29/2023 - The Company paid dividends in the amount of R\$26,048 as remaining minimum mandatory dividends for 2022.

09/15/2023 – 14th issue of the Company's debentures, which raised the amount of R\$800,000.

09/15/2023 – The Company paid to debentureholders of the 4th issue of the 1st series debentures the amount of R\$190,763, of which R\$15,404 as interest and R\$175,359 as principal.

10/16/2023 – The Company paid to debentureholders of the 3rd issue of the 3rd series debentures the amount of R\$366,624, of which R\$33,684 as interest and R\$332,940 as principal.

10/16/2023 – The Company paid to debentureholders of the 12th issue of the 1st, 2nd and 3rd series debentures the amount of R\$36,664 relating to interest.

CONSOLIDATED ECONOMIC AND FINANCIAL PERFORMANCE IN THE 3rd QUARTER OF 2023

1. Profit for the period

In the 3Q23, Taesa posted consolidated profit of R\$278,942, a 7.8% decrease compared to the 3Q22.

1.1 Net Operating Revenue (NOR)

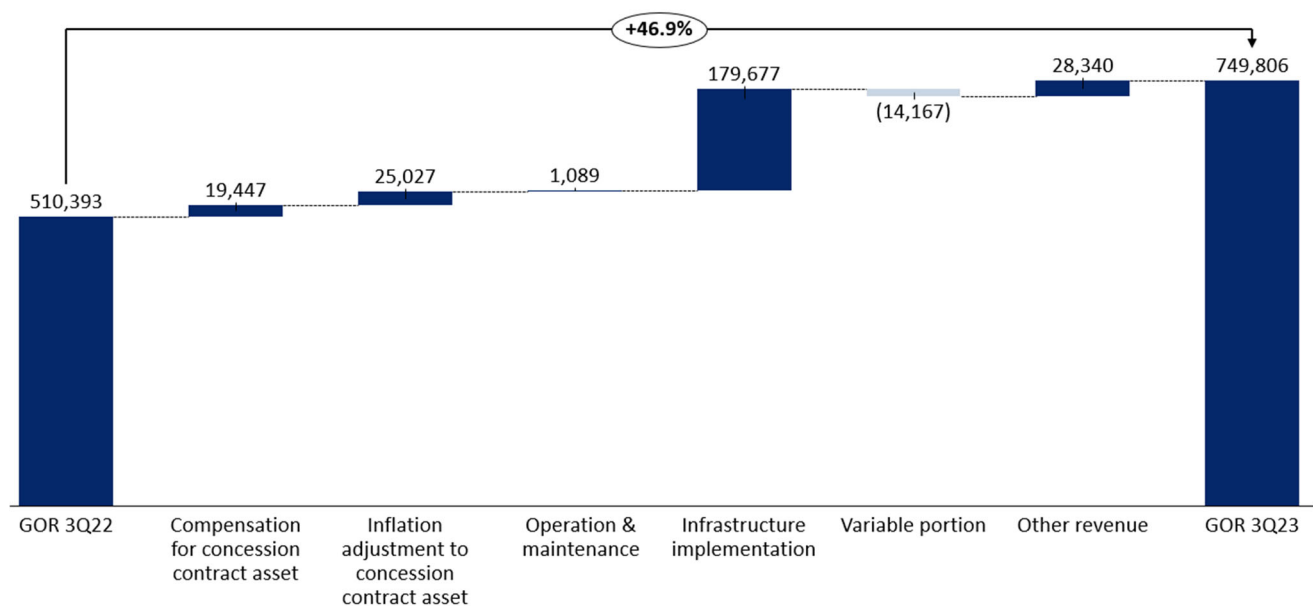
NOR is comprised of gross operating revenue and deductions on gross revenue.

	3Q23	3Q22	Variation	% variation
NOR	686,466	463,793	222,673	48.0%

1.1.1 Gross Operating Revenue (GOR)

GOR is comprised of the revenue from compensation for concession contract asset, inflation adjustment to concession contract asset, operation & maintenance (O&M) revenue, infrastructure implementation revenue, variable portion and other revenue.

	3Q23	3Q22	Variation	% variation
Compensation for concession contract asset	288,884	269,437	19,447	7.2%
Inflation adjustment to concession contract asset	(56,253)	(81,280)	25,027	-30.8%
Operation & maintenance	267,069	265,980	1,089	0.4%
Infrastructure implementation	231,217	51,540	179,677	348.6%
Variable portion	(16,792)	(2,625)	(14,167)	539.7%
Other revenue	35,681	7,341	28,340	386.1%
	749,806	510,393	239,413	46.9%



Compensation for concession contract asset: Calculated by the multiplication of the project rate on the balance of the concession contract asset after the start-up of operation of the assets. The 7.2% growth in the 3Q23 is basically due to (i) the beginning of operation of another two sections in concession Sant'Ana, and (ii) the portion of the project Saíra that is in operation.

Inflation adjustment to concession contract asset: The 30.8% variation in the 3Q23 refers basically to (i) increase in the IPCA recorded between the periods compared (0.27% in 3Q23 and -0.37% in 3Q22), (ii) portion of the project Saíra that is in operation, and (iii) startup of activities of two sections of Sant'Ana. These impacts were partially offset by the IGP-M variation between the periods compared (-2.77% in 3Q23 and 0.10% in 3Q22).

Operation & maintenance: The 0.4% growth in the 3Q23 refers basically to (i) the portion of the project Saíra that is in operation, (ii) startup of activities of the two last sections of concession Sant'Ana, and (iii) the RAP adjustment for the 2023-2024 cycle of -4.47% for contracts indexed to the IGP-M and 3.94% of those indexed to the IPCA, pursuant to Approving Resolution 3.216/23.

Infrastructure implementation: The 348.6% increase in the 3Q23 refers basically to the higher investments in projects Ananaí, Pitiguari, Tangará, new Sant'Ana sections and the enhancements in Novatrans (capacitor bank).

Variable portion: The 539.7% increase in the 3Q23 refers basically to (i) denial of the appeal filed as it refers to a case beyond the Company's control, related to the drop of cables of Phase B of TL 440 kV Assis-Sumaré, occurred in 2021 at the ETEO, (ii) the provisions for substitution of the defective capacitor cells of SE Serra da Mesa and capacitors of substation Gurupi at Novatrans, and (ii) delay in the commissioning and protection tests of the new substation of Maçambará - Sant'Ana.

Other revenue: The increase in the 3Q23 refers basically to the Supplementary Credit Notices (AVC) relating to the Transmission System Use Charges (EUST) arising from the termination of the Transmission System Use Agreements (CUST) recorded in the 3Q23.

1.1.2 Deductions on GOR

	3Q23	3Q22	Variation	% variation
Current PIS and COFINS	(37,756)	(34,401)	(3,355)	9.8%
Deferred PIS and COFINS	1,804	12,479	(10,675)	-85.5%
Service tax (ISS)	(117)	(117)	-	0.0%
State VAT (ICMS)	(116)	-	(116)	100.0%
RGR, P&D, TFSEE, PROINFA and CDE	(27,155)	(24,561)	(2,594)	10.6%
	(63,340)	(46,600)	(16,740)	35.9%

The deductions on GOR are comprised of taxes, fees and sector charges. The deductions on GOR posted an increase by 35.9% when compared to the 3Q23, which was caused by deferred PIS and COFINS basically impacted by the variations in corporate revenue. The variation also included the increase in current PIS and COFINS and sector charges that followed the increase in the revenue deriving from the inflation adjustment of the 2023-2024 cycle, the startup of activities of Sant'Ana (partial) and operation and maintenance of Saíra.

1.2 Operating costs and expenses

	3Q23	3Q22	Variation	% variation
Personnel	(63,945)	(57,305)	(6,640)	11.6%
Material	(199,814)	(97,423)	(102,391)	105.1%
- Infrastructure implementation	(166,183)	(78,084)	(88,099)	112.8%
- O&M	(23,061)	(17,626)	(5,435)	30.8%
- Sundry	(10,570)	(1,713)	(8,857)	517.0%
Outside services	(44,649)	(20,548)	(24,101)	117.3%
Other income, costs and expenses	21,324	(4,121)	25,445	-617.4%
Subtotal	(287,084)	(179,397)	(107,687)	60.0%
Depreciation and amortization	(3,769)	(5,780)	2,011	-34.8%
Costs and expenses	(290,853)	(185,177)	(105,676)	57.1%

Personnel: The 11.6% growth in the 3Q23 refers basically to (i) the employee salary adjustment pursuant to the collective bargaining agreement, and (ii) the operation and maintenance of concession Saíra beginning the 2Q23, and (iii) startup of activities of new sections of concession Sant'Ana.

Material: The 105.1% growth in the 3Q23 refers mainly to (i) the investments in projects Ananaí, Saíra, Tangará, Pitiguari and enhancements in concessions TSN and Novatrans; and (ii) costs of materials of São Pedro and São João, relating to pending matters negotiated in the purchase and sale agreement, which were offset by receipts, through secured account on the acquisition of these companies, in the Parent.

Outside services: The 117.3% growth in the 3Q23 refers basically to (i) costs of services in SJT and SPT, relating to pending matters negotiated in the purchase and sale agreement, which were offset by receipts, through secured account on the acquisition of these companies, in the Parent, and (ii) higher expenses on technical consulting and cleaning, upkeep and surveillance service costs in the Parent.

Other income, costs and expenses: The 617.4% decrease in the 3Q23 refers basically to the receipt of indemnities relating to the acquisition of concessions SPT and SJT, which impact is offset by (i) the net effect of the provisions for onerous contract in Sant'Ana and Saíra, and (ii) the provisions for civil risks in concessions NVT, ATE II and Mariana.

Depreciation and amortization: The 34.8% decrease in the 3Q23 refers basically to (i) the termination of the vehicle lease contract, and (ii) suspension of depreciation and amortization of software due to the end of the useful life.

1.3 Share of profit (loss) of subsidiaries

	3Q23	3Q22	Variation	% variation
ETAU	2,026	4,670	(2,644)	-56.6%
AIMORÉS	10,566	(873)	11,439	-1310.3%
PARAGUAÇU	14,908	41,294	(26,386)	-63.9%
IVAÍ	(17,473)	24,084	(41,557)	-172.6%
TBE GROUP	14,641	49,008	(34,367)	-70.1%
Total	24,668	118,183	(93,515)	-79.1%

Share of profits (loss) of subsidiaries: The 79.1% decrease in the 3Q23 refers basically to (i) the impact on the revenue from inflation adjustment due to deflation of IGP-M in ETAU and TBE Group, (ii) the decrease in the infrastructure implementation margin as a result of the startup of activities of Aimorés and Paraguaçu, in May and July 2022, respectively, (iii) the negative impact of the Periodic Tariff Review in Ivaí, and (iv) the increase in Ivaí's finance costs due to the increase in the IPCA recorded in the 3Q23. These effects were offset (i) by the post-operation revenue of concessions Paraguaçu and Ivaí (partially in operation in November 2022), and (ii) inflation effect of the IPCA on the concession assets adjusted by this index.

1.4 Finance income (costs)

	3Q23	3Q22	Variation	% variation
Interest on short-term investments	37,977	54,640	(16,663)	-30.5%
Finance income	37,977	54,640	(16,663)	-30.5%
Interest incurred	(204,421)	(165,197)	(39,224)	23.7%
Foreign exchange differences	(3,696)	-	(3,696)	100.0%
Inflation adjustments	(2,511)	46,692	(49,203)	-105.4%
Fair value adjustments	-	(11,183)	11,183	-100.0%
Subtotal finance costs	(210,628)	(129,688)	(80,940)	62.4%
Other finance costs - net of finance income	(9,819)	(10,535)	716	-6.8%
Finance costs – leases	(75)	(176)	101	-57.4%
Finance costs	(220,522)	(140,399)	(80,123)	57.1%
Finance income (costs)	(182,545)	(85,759)	(96,786)	112.9%

Finance income: The 30.5% decrease in the 3Q23 mainly refers to the lower volume of cash invested in the 3Q23 arising from payment of interest (i) of the 5th and 11th issue of debentures in the amount of R\$98,675, (ii) of the 13th issue of debentures in the amount of R\$65,357, (iii) of interest and repayments of the 4th issue of debentures in the amount of R\$190,763, and (iv) of earnings in the amount of R\$339,488, of which R\$123,240 as dividends and R\$216,248 as interest on capital.

Interest incurred: The 23.7% growth in the 3Q23 refers basically to a higher volume of the gross debt after the 13th issue of debentures in the amount of R\$1,000,000, directly impacting interest incurred.

Exchange differences: The variation in the period is due to the operations through Non-Deliverable Forward (NDF) by subsidiary Saíra, to mitigate the foreign exchange exposure caused by disbursements in foreign currency for acquisition of equipment abroad.

Inflation adjustments: The 105.4% decrease in the 3Q23 refers basically to the variation of the IPCA (0.61% in 3Q23 and -1.32% in 3Q22) between the periods compared.

Fair value adjustment: The variation refers basically to the early settlement of debt 4.131 and the financial instrument linked to this debt in the 3Q22.

Other finance income (costs): The 6.8% decrease in the 3Q23 refers basically to the increase in inflation adjustment to escrow deposits. This effect was partially offset by an increase in expenses on the adjustment to the provisions for risks.

Lease: The 57.4% decrease in the 3Q23 mainly refers to the termination of lease contracts for vehicles in the 2022, affecting interest between periods.

1.5 Income tax and social contribution

	3Q23	3Q22	Variation	% variation
Current income tax (IRPJ) and social contribution (CSLL)	(10,132)	(5,125)	(5,007)	97.7%
Deferred IRPJ and CSLL	51,338	(3,461)	54,799	-1,583.3%
	41,206	(8,586)	49,792	-579.9%

Reconciliation of effective IRPJ and CSLL rate – taxable income	3Q23	3Q22
Profit before taxes	237,736	311,040
IRPJ and CSLL expenses calculated at the rate of 34%	(80,831)	(105,754)
Share of profit (loss) of subsidiaries	8,388	40,182
Tax incentive - IRPJ - SUDAM/SUDENE	8,681	(9,819)
Tax incentive - IRPJ - Audio-visual sponsorships	(157)	65
Interest on capital paid	73,524	67,298
Consolidated companies – deemed income	32,024	(4,252)
Other	(423)	3,694
IRPJ and CSLL expense	41,206	(8,586)
Effective rate	-17%	3%

Income tax and social contribution: The 579.9% decrease in the 3Q23 refers mainly to (i) the decrease in profit before taxes, as a result of the drop in the macroeconomic indices, which impacted the decrease of the expense on deferred taxes, (ii) higher utilization of tax incentives in the 3Q23, (iii) increase in the interest on capital paid, and (iv) increase in profit before taxes of the companies subject to deemed income regime. The variation was also partially affected by the project Saíra, which was not contemplated in the 3Q22, and the increase in current taxes due to the inflation adjustment of the change in tax regime of Miracema to taxable income.

1.6 Relationship with Independent Auditor

Deloitte Touche Tohmatsu Auditores Independentes Ltda. provides independent audit services in connection with the financial statements of the Company and its subsidiaries since April 2022. The Company has engaged Deloitte to provide independent audit services over a period of three consecutive years, adjusted based on the IPCA. The amount relating to the independent audit services for 2023 was R\$1,829.

TAESA's policies when engaging independent auditors to provide non-audit services are intended to ensure the lack of conflict of interests, loss of independence or objectivity and rely on principles that preserve the auditor's independence.

CVM - B3

The Company is subject to arbitration at the Market Arbitration Chamber as set forth in the arbitration clause included in its bylaws.

Balance sheet as at September 30, 2023 and December 31, 2022
(In thousands of Brazilian reais - R\$)

		Consolidated		Parent	
	Note	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Assets					
<i>Current assets</i>					
Cash and cash equivalents	4	1,674,800	1,083,174	1,271,249	759,628
Receivables from concessionaires and assignees	6	364,385	202,942	239,497	131,587
Concession contract asset	7	1,461,211	1,373,209	796,479	828,059
Current taxes and social contributions	8	285,154	244,886	252,703	224,266
Dividends receivable	12	230,348	128,081	260,101	227,643
Other receivables and other assets		201,943	57,376	66,176	41,258
Total current assets		4,217,841	3,089,668	2,886,205	2,212,441
<i>Noncurrent assets</i>					
Securities	5	11,211	10,297	6,055	5,508
Receivables from concessionaires and assignees	6	44,772	32,606	32,866	27,181
Concession contract asset	7	11,099,316	10,119,266	4,145,585	4,521,653
Deferred taxes and contributions	9	11,143	-	-	-
Other receivables		30,547	47,833	22,997	24,754
Escrow deposits		114,539	56,301	45,669	41,405
Derivative financial instruments	18	-	1,149	-	1,149
Investments	11	3,514,893	3,611,309	9,363,073	7,848,205
Right of use		2,606	4,788	2,511	4,184
Property, plant and equipment		224,751	198,924	223,141	197,522
Intangible assets		151,271	136,940	151,251	136,920
Total noncurrent assets		15,205,049	14,219,413	13,993,148	12,808,481
Total assets		19,422,890	17,309,081	16,879,353	15,020,922

The accompanying notes are an integral part of this interim financial information.

(continued)

Balance sheet as at September 30, 2023 and December 31, 2022
(In thousands of Brazilian reais - R\$)

		Consolidated		Parent	
	Note	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Liabilities					
<i>Current liabilities</i>					
Trade payables		158,594	133,728	33,951	72,161
Borrowings and financing	13	5,636	11,970	248	6,446
Debentures	13	1,158,854	622,764	1,131,691	607,452
Derivative financial instruments	18	1,298	-	-	-
Lease liability		1,756	3,187	1,675	2,472
Current taxes and social contributions	8	55,374	38,967	15,616	18,027
Regulatory charges		58,025	62,068	48,020	52,800
Dividends and interest on capital payable	12	71	26,105	71	26,105
Other payables		114,731	122,728	72,832	70,741
Total current liabilities		1,554,339	1,021,517	1,304,104	856,204
<i>Noncurrent liabilities</i>					
Borrowings and financing	13	400,439	420,289	354,912	372,293
Debentures	13	8,499,588	7,094,889	7,479,728	6,100,129
Derivative financial instruments	18	94,908	46,237	92,510	46,237
Lease liability		1,467	3,089	1,438	3,014
Deferred taxes and social contributions	9	1,362,407	1,385,697	678,967	769,022
Deferred taxes	10	670,438	666,225	239,875	260,866
Provision for labor, tax, and civil risks	14	123,412	59,429	41,137	35,261
Provision for asset retirement		33	33	33	33
Other payables		63,533	41,200	34,323	7,387
Total noncurrent liabilities		11,216,225	9,717,088	8,922,923	7,594,242
Total liabilities		12,770,564	10,738,605	10,227,027	8,450,446
<i>Equity</i>					
Capital		3,067,535	3,067,535	3,067,535	3,067,535
Share issuance costs		(25,500)	(25,500)	(25,500)	(25,500)
Capital reserve		598,736	598,736	598,736	598,736
Earnings reserve		2,459,295	2,459,295	2,459,295	2,459,295
Additional dividends proposed		-	460,000	-	460,000
Other comprehensive income		(20,440)	10,410	(20,440)	10,410
Interim dividends and interests on capital		(313,440)	-	(313,440)	-
Profit for the period		886,140	-	886,140	-
Total equity	15	6,652,326	6,570,476	6,652,326	6,570,476
Total liabilities and equity		19,422,890	17,309,081	16,879,353	15,020,922

The accompanying notes are an integral part of this interim financial information.

Statement of income
for the periods ended September 30, 2023 and 2022
(In thousands of Brazilian reais - R\$, except earnings per share)

Note	Consolidated				Parent			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
Revenue from infrastructure implementation, inflation adjustment to concession contract asset, operation and maintenance and other, net	397,582	194,356	1,212,947	1,319,643	115,948	210,759	450,904	944,517
Compensation for concession contract asset	288,884	269,437	845,036	787,516	139,291	155,130	433,752	456,740
Net operating revenue	686,466	463,793	2,057,983	2,107,159	255,239	365,889	884,656	1,401,257
<i>Operating costs</i>								
Personnel	(26,104)	(24,280)	(74,229)	(65,544)	(13,416)	(16,453)	(40,411)	(42,794)
Material	(199,814)	(97,423)	(446,454)	(185,012)	(39,326)	(14,274)	(59,549)	(27,949)
Outside services	(32,516)	(11,659)	(60,182)	(37,627)	(8,270)	(7,652)	(26,034)	(25,256)
Depreciation and amortization	(1,217)	(2,712)	(5,095)	(7,935)	(1,228)	(2,233)	(4,627)	(6,645)
Other operating costs	4,245	(1,769)	(16,085)	(5,235)	(1,002)	(1,177)	(2,302)	(3,501)
	(255,406)	(137,843)	(602,045)	(301,353)	(63,242)	(41,789)	(132,923)	(106,145)
Gross profit	431,060	325,950	1,455,938	1,805,806	191,997	324,100	751,733	1,295,112
<i>General and administrative expenses</i>								
Personnel and management	(37,841)	(33,025)	(104,506)	(90,240)	(32,564)	(30,680)	(91,442)	(82,649)
Outside services	(12,133)	(8,889)	(33,130)	(27,001)	(10,705)	(7,431)	(29,586)	(22,210)
Depreciation and amortization	(2,552)	(3,068)	(7,699)	(11,792)	(2,545)	(3,065)	(7,687)	(11,784)
Other operating expenses	17,079	(2,352)	16,589	(14,469)	19,851	(2,130)	25,134	(11,577)
	(35,447)	(47,334)	(128,746)	(143,502)	(25,963)	(43,306)	(103,581)	(128,220)
Profit before finance income (costs), net, share of profit (loss) of subsidiaries and taxes and contributions	395,613	278,616	1,327,192	1,662,304	166,034	280,794	648,152	1,166,892
Share of profit (loss) of subsidiaries	24,668	118,183	293,532	554,919	218,421	115,230	816,702	900,200
Finance income	37,977	54,640	108,429	124,595	24,076	44,867	71,496	102,634
Finance costs	(220,522)	(140,399)	(815,945)	(699,110)	(207,870)	(133,969)	(724,836)	(600,662)
Finance income (costs), net	(182,545)	(85,759)	(707,516)	(574,515)	(183,794)	(89,102)	(653,340)	(498,028)
Profit before taxes and contributions	237,736	311,040	913,208	1,642,708	200,661	306,922	811,514	1,569,064
Current income tax and social contribution	(10,132)	(5,125)	(45,608)	(23,398)	8,735	4,229	464	(4,423)
Deferred income tax and social contribution	51,338	(3,461)	18,540	(192,911)	69,546	(8,697)	74,162	(138,242)
Income tax and social contribution	41,206	(8,586)	(27,068)	(216,309)	78,281	(4,468)	74,626	(142,665)
Profit for the period	278,942	302,454	886,140	1,426,399	278,942	302,454	886,140	1,426,399
Earnings per share								
Common share - basic and diluted (in R\$)	0.26990	0.29265	0.85742	1.38017	0.26990	0.29265	0.85742	1.38017
Preferred share - basic and diluted (in R\$)	0.26990	0.29265	0.85742	1.38017	0.26990	0.29265	0.85742	1.38017

The accompanying notes are an integral part of this interim financial information.

**Statement of comprehensive income
for the periods ended September 30, 2023 and 2022
(In thousands of Brazilian reais - R\$)**

Note	Consolidated				Parent			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 a 09/30/2023	01/01/2022 a 09/30/2022	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 a 09/30/2023	01/01/2022 a 09/30/2022
Profit for the period	278,942	302,454	886,140	1,426,399	278,942	302,454	886,140	1,426,399
Valuation adjustments to equity of derivative financial instruments	(2,478)	1,047	(30,850)	(210)	(2,478)	1,047	(30,850)	(210)
Total comprehensive income for the period	276,464	303,501	855,290	1,426,189	276,464	303,501	855,290	1,426,189

The accompanying notes are an integral part of this interim financial information.

**Statement of changes in equity (parent and consolidated)
for the periods ended September 30, 2023 and 2022
(In thousands of Brazilian reais - R\$)**

	Note	Capital			Earnings reserve			Additional dividends proposed	Retained earnings	Valuation adjustments to equity	Total
		Capital	Share issuance costs	Capital reserve, capital transactions	Legal	Tax incentive	Special reserve				
Balances as at December 31, 2021		3,067,535	(25,500)	598,736	433,057	330,799	1,604,384	653,282	-	22,463	6,684,756
Additional dividends approved		-	-	-	-	-	-	(653,282)	-	-	(653,282)
Interim dividends paid		-	-	-	-	-	-	-	(308,799)	-	(308,799)
Interest on capital paid		-	-	-	-	-	-	-	(197,934)	-	(197,934)
Profit for the period		-	-	-	-	-	-	-	1,426,399	-	1,426,399
Valuation adjustments to equity of derivative financial instruments	18	-	-	-	-	-	-	-	-	(210)	(210)
Balances as at September 30, 2022		3,067,535	(25,500)	598,736	433,057	330,799	1,604,384	-	919,666	22,253	6,950,930
Balances as at December 31, 2022		3,067,535	(25,500)	598,736	433,057	327,622	1,698,616	460,000	-	10,410	6,570,476
Additional dividends approved		-	-	-	-	-	-	(460,000)	-	-	(460,000)
Interim dividends paid		-	-	-	-	-	-	-	(97,192)	-	(97,192)
Interest on capital paid		-	-	-	-	-	-	-	(216,248)	-	(216,248)
Profit for the period		-	-	-	-	-	-	-	886,140	-	886,140
Valuation adjustments to equity of derivative financial instruments		-	-	-	-	-	-	-	-	(30,850)	(30,850)
Balances as at September 30, 2023	15	3,067,535	(25,500)	598,736	433,057	327,622	1,698,616	-	572,700	(20,440)	6,652,326

The accompanying notes are an integral part of this interim financial information.

**Statement of cash flows
for the periods ended September 30, 2023 and 2022
(In thousands of Brazilian reais - R\$)**

	Note	Consolidated		Parent	
		09/30/2023	09/30/2022	09/30/2023	09/30/2022
Cash flows from operating activities					
Profit for the period		886,140	1,426,399	886,140	1,426,399
Adjustments to:					
Share of profit (loss) of subsidiaries	11	(293,532)	(554,919)	(816,702)	(900,200)
Depreciation and amortization		10,473	11,957	10,433	11,948
Depreciation of right of use		2,321	7,770	1,881	6,481
Provision for (reversal of) tax, labor and civil risks, net	14	3,005	11,320	(3,718)	9,624
Interest, exchange rate changes and adjustment to fair value on borrowings and financing	13 and 22	2,801	(38,286)	(357)	(42,810)
Interest and inflation adjustment on debentures	13 and 22	768,003	636,351	688,208	551,539
Losses on derivative financial instruments	18 and 22	14,714	74,966	11,018	74,966
Interest on lease liabilities		268	801	252	718
Current income tax and social contribution	16	45,608	23,398	(464)	4,423
Deferred income tax and social contribution	16	(18,540)	192,911	(74,162)	138,242
Deferred taxes	20	4,213	13,195	(20,991)	3,132
Infrastructure implementation cost	20 and 21	364,713	148,297	20,001	2,751
Compensation for concession contract asset	7 and 20	(845,036)	(787,516)	(433,752)	(456,740)
Inflation adjustment to concession contract asset	7 and 20	(51,324)	(598,259)	208,715	(401,625)
Revenue from infrastructure implementation	7 and 20	(491,325)	(147,544)	(24,634)	(6,776)
Income from short-term investments		(933)	(845)	(547)	(432)
Revenue from inflation adjustment to escrow deposits		(10,188)	(8,082)	(4,175)	(6,384)
Expense on inflation adjustment to contingencies	14	16,586	6,225	10,825	3,176
(Reversal of) provision for variable portion	6	(22,394)	1,425	(25,869)	934
		385,573	419,564	432,102	419,366
Changes in assets and liabilities:					
Decrease in receivables from concessionaires and assignees and concession contract asset		127,906	1,059,235	569,594	649,891
(Increase) decrease in taxes and social contribution assets, net of liabilities		(1,316)	(54,047)	5,018	(43,339)
(Increase) decrease in other receivables		(127,515)	15,102	(23,249)	19,289
(Decrease) in trade payables		(353,039)	(192,974)	(58,211)	(19,249)
(Decrease) increase in regulatory fees		(4,043)	7,939	(4,780)	6,760
Increase (decrease) in other payables		64,615	(213)	27,791	(2,782)
Dividends received from subsidiaries	12	-	-	275,426	151,951
Dividends received from joint ventures and associates	12	287,681	262,491	287,681	262,491
		(5,711)	1,097,533	1,079,270	1,025,012
Cash generated by operating activities		379,862	1,517,097	1,511,372	1,444,378
Income tax and social contribution paid		(68,154)	(65,640)	(35,402)	(48,207)
Cash generated by operating activities		311,708	1,451,457	1,475,970	1,396,171
Cash flows from investing activities					
Decrease in securities	19	-	790	-	-
Additions to property, plant and equipment and intangible assets		(50,629)	(72,372)	(50,382)	(72,293)
Capital increase in subsidiaries	11	-	-	(1,293,731)	(208,801)
Capital increase in joint ventures		-	(93,500)	-	(93,500)
Net cash (used in) investing activities		(50,610)	(165,082)	(1,344,113)	(374,594)
Cash flows from financing activities					
Raising of borrowings and financing		-	362,600	-	362,600
Payment of borrowings and financing - principal	13	(4,601)	(520,049)	(1,944)	(515,557)
Payment of borrowings and financing - interest	13	(24,384)	(12,279)	(21,278)	(7,140)
Issuance of debentures, net of transaction costs	13	1,792,513	1,999,500	1,792,513	1,999,500
Payment of debentures - principal	13	(189,006)	(480,230)	(176,531)	(450,000)
Payment of debentures - interest	13	(430,721)	(271,260)	(400,352)	(229,008)
Payment of lease liability		(3,461)	(10,669)	(2,832)	(9,296)
Payment of dividends and interest on capital	12	(799,474)	(1,307,015)	(799,474)	(1,307,015)
(Payment) receipt of derivative financial instruments	18	(10,338)	132,663	(10,338)	132,663
Net cash generated by (used in) financing activities		330,528	(106,739)	379,764	(23,253)
Increase in cash and cash equivalents		591,626	1,179,636	511,621	998,324
Opening balance of cash and cash equivalents	4	1,083,174	384,824	759,628	179,771
Closing balance of cash and cash equivalents	4	1,674,800	1,564,460	1,271,249	1,178,095
Increase in cash and cash equivalents		591,626	1,179,636	511,621	998,324

The accompanying notes are an integral part of this interim financial information.

**Statement of value added
for the periods ended September 30, 2023 and 2022
(In thousands of Brazilian reais - R\$)**

		Consolidated		Parent	
	Note	09/30/2023	09/30/2022	09/30/2023	09/30/2022
Revenues					
Compensation for concession contract asset	7 and 20	845,036	787,516	433,752	456,740
Inflation adjustment to concession contract asset	7 and 20	51,324	598,259	(208,715)	401,625
Operation & maintenance	20	809,989	745,743	698,229	662,453
Infrastructure implementation	20	491,325	147,544	24,634	6,776
Variable portion	20	661	(30,291)	8,760	(29,817)
Other revenue	20	52,536	37,230	38,256	25,812
		<u>2,250,871</u>	<u>2,286,001</u>	<u>994,916</u>	<u>1,523,589</u>
Inputs purchased from third parties					
(include taxes - ICMS, IPI, PIS, and COFINS)					
Materials, power, outside services and other	21	(539,766)	(249,640)	(115,169)	(75,415)
General, administrative and other expenses		2,469	(18,581)	24,314	(14,305)
		<u>(537,297)</u>	<u>(268,221)</u>	<u>(90,855)</u>	<u>(89,720)</u>
		<u>1,713,574</u>	<u>2,017,780</u>	<u>904,061</u>	<u>1,433,869</u>
Gross value added					
Depreciation and amortization		(12,794)	(19,727)	(12,315)	(18,429)
Wealth created by the Company					
		<u>1,700,780</u>	<u>1,998,053</u>	<u>891,746</u>	<u>1,415,440</u>
Wealth received in transfer					
Share of profit (loss) of subsidiaries	11	293,532	554,919	816,702	900,200
Finance income	22	108,429	124,595	71,496	102,634
		<u>401,961</u>	<u>679,514</u>	<u>888,198</u>	<u>1,002,834</u>
Total wealth for distribution					
		<u>2,102,741</u>	<u>2,677,567</u>	<u>1,779,944</u>	<u>2,418,274</u>
Wealth distributed					
Personnel					
Salaries and wages	21	91,029	79,756	56,512	57,744
Benefits	21	52,565	44,715	45,340	39,738
Severance pay fund (FGTS)		7,513	7,502	6,457	6,698
		<u>151,107</u>	<u>131,973</u>	<u>108,309</u>	<u>104,180</u>
Taxes, fees and contributions					
Federal (including ANEEL's regulatory charges)		247,746	419,134	59,220	286,275
State		282	216	118	108
Municipal		1,521	735	1,321	650
		<u>249,549</u>	<u>420,085</u>	<u>60,659</u>	<u>287,033</u>
Lenders and lessors					
Debt charges, inflation adjustment and exchange rate changes, net	22	770,804	598,065	687,851	508,729
Derivative financial instruments	22	14,714	74,966	11,018	74,966
Leases	22	268	801	252	718
Other	22	30,159	25,278	25,715	16,249
		<u>815,945</u>	<u>699,110</u>	<u>724,836</u>	<u>600,662</u>
Shareholders					
Profit for distribution		572,700	919,666	572,700	919,666
Interim dividends declared		97,192	308,799	97,192	308,799
Interest on capital declared		216,248	197,934	216,248	197,934
		<u>886,140</u>	<u>1,426,399</u>	<u>886,140</u>	<u>1,426,399</u>
Total wealth distributed					
		<u>2,102,741</u>	<u>2,677,567</u>	<u>1,779,944</u>	<u>2,418,274</u>

The accompanying notes are an integral part of this interim financial information.

**NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)**

1. GENERAL INFORMATION

Transmissora Aliança de Energia Elétrica S.A. ("Taesa" or "Company") is a publicly-held company domiciled in Brazil and headquartered at Av. das Américas, 2,480, bloco 6, sala 201, Barra da Tijuca, City of Rio de Janeiro, State of Rio de Janeiro, engaged in the following:

- Operating and exploiting the power transmission public utility concession for implementation, operation and maintenance of the transmission lines comprising the Basic Grid of the National Interconnected System (SIN);
- Performing other activities concerning the power transmission industry, such as: (a) planning studies and activities and construction of project-related facilities; (b) chemical analysis of materials and equipment; (c) basic and detailed engineering services, search and procurement process, performance of construction work, commissioning, operation and maintenance of systems; (d) lease, loan or onerous assignment of equipment, infrastructure and facilities; and (e) technical support;
- Performing any other activities that enable the better use and appreciation of the aggregate grids, structures, resources and capabilities;
- Operating both in Brazil and abroad, individually or in partnership with other entities, participating in auctions and performing any other related, similar, complementary activity or that is somehow useful for the achievement of the corporate purpose;
- Holding interest in other companies, either Brazilian or foreign, operating in the power transmission sector, as a partner or shareholder; and
- Implementing a project associated with the public utility concession that it is exploiting, in particular the provision of telecommunication and data transmission services, operation and maintenance of facilities owned by other concessionaires, in addition to supplementary services related to engineering, trials and research activities.

Controlling shareholders – Companhia Energética de Minas Gerais - CEMIG and ISA Investimentos e Participações do Brasil S.A. hold the Company's shared control, under a shareholders' agreement.

Subsidiaries, joint ventures and associates

Subsidiaries: ATE III, SGT, MAR, MIR, JAN, SAN, BRAS, SJT, SPT, LNT, ANT, PTG, SIT and TNG.
Joint ventures: ETAU, Aimorés, Paraguaçu and Ivaí.

Associates: (a) with direct interest: EATE, ECTE, ENTE and ETEP; (b) with indirect interest: STC, ESDE, Lumitrans, ETSE and ESTE; and (c) with direct and indirect interest: EBTE, ERTE, EDTE, Transleste, Transirapé and Transudeste. The associates are collectively referred to as "TBE Group".

The subsidiaries, joint ventures and associates (herein referred to as "Taesa Group" or "Group", when referred to together with the Company) are privately-held companies, whose shares are not traded on stock exchanges, domiciled in Brazil and headquartered in the following States: Rio de Janeiro (ATE III, SGT, MAR, MIR, JAN, ETAU, BRAS, SAN, SJT, SPT, LNT, ANT, PTG, SIT and TNG), Santa Catarina (Lumitrans, STC and ECTE), São Paulo (Aimorés, Paraguaçu, Ivaí, ERTE, EBTE, ETEP, ETSE, EATE, ENTE, ESDE and ESTE), Minas Gerais (Transleste, Transudeste and Transirapé) and Bahia (EDTE).

All companies in which the Company holds equity interests are engaged in the operation and use of electric power transmission concessions to implement, operate and maintain basic SIN network facilities for a 30-year period.

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

Taesa Group's concessions with direct or indirect interest								
Concession	Acquisition (*) Establishment (**)	Start End	Equity interest	Location	Periodic tariff revision		Km (a) (unaudited)	SE (b)
	Concession contract				Term (years)	Next		
Taesa								
Transmissora Sudeste Nordeste S.A. ("TSN")	06/06/2006 (*) 097/2000	12/20/2000 12/20/2030	100%	BA and GO	5 (c)	2024	1,139	8
Novatrans Energia S.A. ("NVT")	06/06/2006 (*) 095/2000	12/20/2000 12/20/2030	100%	DF, GO, MA and TO	5 (c)	2024	1,278	6
Munirah Transmissora de Energia S.A. ("MUN")	06/06/2006 (*) 006/2004	02/18/2004 02/18/2034	100%	BA	5 (c)	2024	106	2
Goiânia Transmissora de Energia S.A. ("GTE")	11/30/2007 (*) 001/2002	01/21/2002 01/21/2032	100%	PB and PE	5 (c)	2024	52	3
Paraíso-Açu Transmissora de Energia S.A. ("PAT")	11/30/2007 (*) 087/2002	12/11/2002 12/11/2032	100%	RN	5 (c)	2024	146	4
Empresa de Transmissão de Energia do Oeste Ltda. ("ETEO")	05/30/2008 (*) 040/2000	05/12/2000 05/12/2030	100%	SP	5 (c)	2024	505	3
Sul Transmissora de Energia S.A. ("STE") (d)	11/30/2011 (*) 081/2002	12/19/2002 12/19/2032	100%	RJ	5 (c)	2024	392	4
ATE Transmissora de Energia S.A. ("ATE")	11/30/2011 (*) 003/2004	02/18/2004 02/18/2034	100%	PR and SP	5 (c)	2024	370	3
ATE II Transmissora de Energia S.A. ("ATE II")	11/30/2011 (*) 011/2005	03/15/2005 03/15/2035	100%	BA, PI and TO	5 (c)	2024	942	4
Nordeste Transmissora de Energia S.A. ("NTE")	11/30/2011 (*) 002/2002	01/21/2002 01/21/2032	100%	PB, PE and AL	5 (c)	2024	383	4
Subsidiaries								
ATE III Transmissora de Energia S.A. ("ATE III")	11/30/2011 (*) 001/2006	04/27/2006 04/27/2036	100%	PA and TO	5 (c)	2024	454	4
São Gotardo Transmissora de Energia S.A. ("SGT")	06/12/2012 (**) 024/2012	08/27/2012 08/27/2042	100%	MG	5	2028	n/a	1
Mariana Transmissora de Energia Elétrica S.A. ("MAR") (e)	12/18/2013 (**) 011/2014	05/02/2014 10/02/2046	100%	MG	5	2024	82	2
Miracema Transmissora de Energia Elétrica S.A ("MIR")	04/26/2016 (**) 017/2016	06/27/2016 06/27/2046	100%	TO	5	2026	90	3
Janaúba Transmissora de Energia Elétrica S.A. ("JAN")	11/09/2016 (**) 015/2017	02/10/2017 02/10/2047	100%	MG and BA	5	2027	545	3
Sant'Ana Transmissora de Energia Elétrica S.A ("SAN") (f)	01/11/2019 (**) 012/2019	03/22/2019 03/22/2049	100%	RS	5	2024	606	6
Brasnorte Transmissora de Energia S.A. ("BRAS")	12/07/2007 (**) 003/2008	03/17/2008 03/17/2038	100%	MT	5	2028	402	4
São João Transmissora de Energia S.A. ("SJT")	02/14/2020 (*) 008/2013	08/01/2013 08/01/2043	100%	PI	5	2024	413	2
São Pedro Transmissora de Energia S.A. ("SPT")	02/14/2020 (*) 015/2013	10/09/2013 10/09/2043	100%	BA and PI	5	2024	494	6
Lagoa Nova Transmissora de Energia Elétrica S.A. ("LNT")	03/13/2020 (*) 030/2017	08/11/2017 08/11/2047	100%	RN	5	2028	28	2
Ananai Transmissora de Energia Elétrica S.A. ("ANT") (g)	05/12/2021 (**) 001/2022	03/31/2022 03/31/2052	100%	SP and PR	5	2027	363	4
Pitiguari Transmissora de Energia Elétrica S.A. ("PTG") (h)	02/21/2022 (**) 015/2022	09/30/2022 09/30/2052	100%	SC	5	2027	93	3
Tangará Transmissora de Energia Elétrica S.A. ("TNG") (i)	05/12/2021 (**) 03/2023	03/30/2023 03/30/2053	100%	MA and PR	5	2028	279	4
Saíra Transmissora de Energia Elétrica S.A. ("SIT") (i)	02/21/2022 (**) 05/2023	03/30/2023 03/30/2053	100%	SC and RS	5	2028	743	4
Joint ventures								
Empresa de Transmissão do Alto Uruguai S.A. ("ETAU")	12/28/2007 (*) 082/2002	12/18/2002 12/18/2032	75.62%	RS and SC	5 (c)	2024	188	4
Interligação Elétrica Aimorés S.A. ("Aimorés") (j)	11/18/2016 (**) 004/2017	02/10/2017 02/10/2047	50%	MG	5	2027	208	2
Interligação Elétrica Paraguaçu S.A. ("Paraguaçu") (k)	11/18/2016 (**) 003/2017	02/10/2017 02/10/2047	50%	MG and BA	5	2027	338	2
Interligação Elétrica Ivaí S.A. ("Ivaí") (l)	05/17/2017 (**) 022/2017	08/11/2017 08/11/2047	50%	PR	5	2028	600	5
Associates								
Empresa Amazonense de Transmissão de Energia S.A. ("EATE")	05/31/2013 (*) 042/2001	06/12/2001 06/12/2031	49.98%	PA and MA	5 (c)	2024	927	5
Empresa Paraense de Transmissão de Energia S.A. ("ETEP")	05/31/2013 (*) 043/2001	06/12/2001 06/12/2031	49.98%	PA	5 (c)	2024	328	2
Empresa Catarinense Transmissão de Energia S.A. ("ECTE")	05/31/2013 (*) 088/2000	11/01/2000 11/01/2030	19.09%	SC	5 (c)	2024	253	2
Empresa Norte de Transmissão de Energia S.A. ("ENTE")	05/31/2013 (*) 085/2002	12/11/2002 12/11/2032	49.99%	PA and MA	5 (c)	2024	459	3
Empresa Regional de Transmissão de Energia S.A. ("ERTE")	05/31/2013 (*) 083/2002	12/11/2002 12/11/2032	49.99%	PA	5 (c)	2024	155	3
	05/31/2013 (*)	04/27/2006	39.99%	SC	5 (c)	2024	230	4

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

Taesa Group's concessions with direct or indirect interest								
Concession	Acquisition (*) Establishment (**)	Start End	Equity interest	Location	Periodic tariff revision		Km (a) (unaudited)	SE (b)
	Concession contract				Term (years)	Next		
Sistema de Transmissão Catarinense S.A. ("STC")	006/2006	04/27/2036						
Lumitrans Companhia Transmissora de Energia Elétrica S.A. ("Lumitrans")	05/31/2013 (*) 007/2004	02/18/2004 02/18/2034	39.99%	SC	5 (c)	2024	40	2
EBTE Empresa Brasileira de Transmissão de Energia S.A. ("EBTE")	05/31/2013 (*) 011/2008	10/16/2008 10/16/2038	74.49%	MT	5	2024	782	7
ESDE Empresa Santos Dumont de Energia S.A. ("ESDE")	05/31/2013 (*) 025/2009	11/19/2009 11/19/2039	49.98%	MG	5	2025	n/a	1
ETSE Empresa de Transmissão Serrana S.A. ("ETSE")	05/31/2013 (*) 006/2012	05/10/2012 05/10/2042	19.09%	SC	5	2027	n/a	2
Empresa Sudeste de Transmissão de Energia S.A. ("ESTE") (m)	11/11/2016 (*) 19/2017	02/10/2017 02/10/2047	49.98%	MG and ES	5	2027	237	2
Empresa Diamantina de Transmissão de Energia S.A. ("EDTE")	03/26/2018 (*) 015/2016	12/01/2016 12/01/2046	49.99%	BA	5	2027	165	3
Companhia Transleste de Transmissão S.A. ("Transleste")	10/17/2013 (*) 009/2004	02/18/2004 02/18/2034	54.00%	MG	5 (c)	2024	139	2
Companhia Transudeste de Transmissão S.A. ("Transudeste")	10/17/2013 (*) 005/2005	03/04/2005 03/04/2035	54.00%	MG	5 (c)	2024	140	2
Companhia Transirapé de Transmissão S.A. ("Transirapé")	10/17/2013 (*) 012/2005	03/15/2005 03/15/2035	54.00%	MG	5 (c)	2024	61	2
Grand total							15,155	109

(a) Kilometers ("km") arising from the auction to the concessions under construction and arising from the Transmission Service provision Agreement (CPST) entered into with the National Electric System Operator (ONS) for the concession already in operation.

(b) The total amount relating to the substations does not correspond to the sum of the substations in the table, as repeated substations were not considered.

(c) The tariff revision refers only to revenue arising from authorization processes (enhancements and improvements).

(d) Adjustments and modifications in the 4-km section, relating to the line sectioning, under SAN Concession Contract, which is owned by the STE.

(e) Pursuant to the 2nd Addendum to the Concession Contract 011/2014, signed on February 2, 2022, the end of MAR concession was extended by 883 days.

(f) Project SAN has partially started to operate, as detailed in note 24.

(g) Project Ananai - On December 17, 2022, Taesa won lot 1 of transmission auction 002/2021-ANEEL, as detailed in note 24.

(h) Project Pitiguari - On June 30, 2022, Taesa won lot 10 of transmission auction 001/2022-ANEEL, as detailed in note 24.

(i) Projects Tangará and Saira - On December 16, 2022, Taesa won lots 3 and 5 of transmission auction 002/2022-ANEEL, as detailed in note 24.

(j) On May 6, 2022, the project Aimorés started to operate.

(k) On July 27, 2022, the project Paraguaçu started to operate.

(l) Project Ivai has partially started to operate, as detailed in note 24.

(m) ONS authorized concession ESTE to receive revenue as from February 9, 2022, as detailed in note 24.

2. BASIS OF PREPARATION

2.1. Statement of compliance

The Parent's individual interim financial information, identified as Parent, and the consolidated interim financial information, identified as Consolidated, has been prepared in accordance with technical pronouncement NBC TG 21 (R3) and international standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB). The presentation of this information has been prepared in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM), applicable to the preparation of Interim Financial Information Form (ITR). The Company elected to present this individual and consolidated interim financial information in a single set, side by side.

The consolidated interim financial information include the interim financial information of Taesa and its subsidiaries, as detailed in notes 1 and 11. Control is obtained when the Company has power over the investee, is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee.

The companies in which the Company holds joint control or has significant influence are accounted for under the equity method.

**NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)**

The individual and consolidated interim financial information was approved by the Company's Executive Board, Supervisory Board and Board of Directors on November 8, 2023.

2.2. Basis of measurement

The individual and consolidated interim financial information has been prepared based on the historical cost, except for certain financial instruments measured at fair value, when prescribed in the standards, as detailed in note 18.

2.3. Functional and presentation currency

The individual and consolidated interim financial information is presented in Brazilian reais (R\$), the Company's functional currency, and has been rounded to the nearest thousand, unless otherwise stated.

2.4. Use of estimates and judgments

In preparing the individual and consolidated interim financial information the use of estimates and judgments is consistent with those used in preparing the financial statements for the year ended December 31, 2022. Accordingly, this interim financial information should be read together with the information disclosed in the financial statements for the year ended December 31, 2022.

2.5. Segment reporting

Taesa Group operates only in electric power transmission segment and perform the basic grid availability activity based on the agreement entered into with ONS, called as Transmission System Use Agreement (CUST).

2.6. Seasonality

Taesa Group is not subject to seasonality in its operations.

3. SIGNIFICANT ACCOUNTING POLICIES

In preparing the interim financial information, the significant accounting policies adopted are consistent with those used in preparing the financial statements for the year ended December 31, 2022, filed with the CVM on March 15, 2023. Accordingly, this interim financial information should be read together with the information disclosed in the financial statements for the year ended December 31, 2022.

3.1. New and revised standards and interpretations

The information relating to new accounting pronouncements issued by the Accounting Pronouncements Committee (CPC) and the International Accounting Standards Board (IASB) did not introduce significant changes in relation to those disclosed in note 3.19 to the financial statements for the year ended December 31, 2022.

There are no other IFRS standards or IFRIC interpretations that are not yet effective and that could have a material impact on the Company's individual and consolidated interim financial information.

**NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)**

4. CASH AND CASH EQUIVALENTS

	Consolidated		Parent	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Cash and banks	1,703	1,035	1,057	578
Short-term investments	1,673,097	1,082,139	1,270,192	759,050
	1,674,800	1,083,174	1,271,249	759,628

Annual accumulated yield rate of short-term investments	Consolidated		Parent	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
CDB and repurchase transactions	101.41% of the CDI	101.38% of the CDI	101.51% of the CDI	101.43% of the CDI

Cash and cash equivalents include cash, banks and short-term investments. These are highly liquid transactions, without restriction of use, readily convertible into a known amount of cash and are subject to an insignificant risk of change in value.

5. SECURITIES

Investment fund and restricted deposits	Consolidated		Parent	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
BNB Fund – FI reserve account (a)	5,156	4,789	-	-
Reserve account (b)	6,055	5,508	6,055	5,508
Noncurrent assets	11,211	10,297	6,055	5,508

(a) BNB Fund – reserve account FI – Non-exclusive fund, managed and administered by Banco BNB, which invests in securities issued by the National Treasury with fixed-income characteristics and the purpose of trying to monitor the fluctuations in interest rates, exposed to credit risk. Fund established to meet the restrictive covenants of the financing agreement with BNB.

(b) Reserve account – Deposits held at Banco do Nordeste arising from tax benefit. The reinvestment is a product operated by said bank targeted at companies operating in the industrial, agro-industrial, infrastructure and tourism sectors, located in Sudene's operating area (Northeast region, north of Espírito Santo and north of Minas Gerais).

Average yield	Consolidated		Parent	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
BNB Fund – FI reserve account	94.85% of the CDI	92.41% of the CDI	-	-
Reserve account	95.50% of the CDI	95.50% of the CDI	95.50% of the CDI	95.50% of the CDI

Average yield	Consolidated		Parent	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
BNB Fund - FI reserve account and reserve account	94.64% of the CDI	94.16% of the CDI	95.50% of the CDI	95.50% of the CDI

6. RECEIVABLES FROM CONCESSIONAIRES AND ASSIGNEES

	Consolidated		Parent	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Concessionaires and assignees	423,523	272,308	279,641	191,915
Variable portion (i)	(14,366)	(36,760)	(7,278)	(33,147)
	409,157	235,548	272,363	158,768
Current	364,385	202,942	239,497	131,587
Noncurrent (ii)	44,772	32,606	32,866	27,181

(i) Variable portion outstanding or under discussion (provision) with the National Electric Energy Agency (ANEEL), arising from automatic and scheduled disconnections, occurred in the nine-month period ended September 30, 2023 and in 2022 which, due to the discount limit, established by ANEEL's regulation, will be deducted from the next collections. (ii) The balance refers to the users that challenged the collection of the amounts determined by the ONS at administrative and judicial levels, in the Credit Notices (AVC) supplementary to the CUST rescission. The Company monitors the progress of the administrative proceedings with ONS and ANEEL, also waiting for the decision on the legal proceedings.

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

Variation in the variable portion	12/31/2022	Addition (*)	Reversal (*)	09/30/2023
Consolidated	(36,760)	(21,146)	43,540	(14,366)
Parent	(33,147)	(13,095)	38,964	(7,278)

(*) Provisioned amount of the variable portion in the period, net of the amounts discounted, pursuant to the AVC.

Balance of trade receivables by maturity	Balances falling due	Past due up to 90 days	Past due for more than 90 days	09/30/2023	12/31/2022
Consolidated	268,486	50,934	104,103	423,523	272,308
Parent	166,038	36,767	76,836	279,641	191,915

The Company does not recognize an allowance for doubtful debts, as in case of failure to pay, the Company, as the transmission agent, can request to the ONS the centralized activation of the bank guarantee of the user related to the guaranteed agreement or letter of bank guarantee.

• Main characteristics of concession contracts – Included in the financial statements for the year ended December 31, 2022. There was no change for this interim financial information.

• RAP calculation framework - The power transmission line concessions are compensated based on the availability of transmission facilities, comprising the Basic Grid, the Basic Border Grid and the Other Transmission Facilities (DIT), and are not subject to the transmitted power load but rather to the amount approved by ANEEL when the concession contract is granted. The compensation for the DITs, not comprising the Basic Grid, is paid through a tariff set by ANEEL.

The table below show the amounts of the RAPs, including those of projects under construction. The amounts for concessions TNG and SIT are not provided for in Approving Resolution 3.216/2023 and were estimated according to the methodology set out in the concession contracts.

Concession	2023-2024 Cycle Resolution 3.216 of 07/04/2023			2022-2023 Cycle Resolution 3.067 of 07/12/2022			2021-2022 Cycle Resolution 2.959 of 10/05/2021 (i)		
	Period: from 07/01/2023 to 06/30/2024			Period: from 07/01/2022 to 06/30/2023			Period: from 07/01/2021 to 06/30/2022		
	RAP	PA	Total	RAP	PA	Total	RAP	PA	Total
TSN (vi)	484,062	(485)	483,577	506,697	(5,618)	501,079	457,100	(4,399)	452,701
GTE	8,519	(185)	8,334	8,918	(268)	8,650	8,054	(268)	7,786
MUN	31,609	(486)	31,123	33,087	(1,032)	32,055	29,883	(1,091)	28,792
PAT	26,371	1,467	27,838	26,748	(679)	26,069	23,851	(650)	23,201
ETEO	152,742	(3,218)	149,524	159,885	(4,997)	154,888	144,400	(4,837)	139,563
NVT (ii) and (iii)	511,481	(11,548)	499,933	535,401	(16,732)	518,669	483,263	(16,925)	466,338
STE	73,623	(1,307)	72,316	77,165	(1,775)	75,390	69,531	(1,770)	67,761
NTE	133,625	(2,288)	131,337	139,874	(3,545)	136,329	126,085	(4,032)	122,053
ATE	129,218	(3,910)	125,308	135,261	(3,473)	131,788	122,078	(4,703)	117,375
ATE II	202,320	(5,546)	196,774	211,782	(10,559)	201,223	273,639	(15,172)	258,467
ATE III (ii)	86,182	(3,958)	82,224	144,196	(4,898)	139,298	138,241	(4,523)	133,718
SGT	6,924	(2)	6,922	6,662	(4)	6,658	5,963	(338)	5,625
BRAS (ii) and (iii)	35,611	(749)	34,862	34,262	(1,014)	33,248	30,788	321	31,109
MAR	20,618	(695)	19,923	19,837	(711)	19,126	17,754	(444)	17,310
MIR (ii) and (iii)	86,547	(1,749)	84,798	83,270	(2,987)	80,283	74,527	(1,822)	72,705
SPT (ii)	67,277	(2,271)	65,006	64,729	(1,684)	63,045	52,887	108	52,995
SJT (ii)	62,538	(1,401)	61,137	60,170	(882)	59,288	53,853	(5,189)	48,664
LNT	16,130	(624)	15,506	15,519	(574)	14,945	13,890	(350)	13,540
JAN (iv)	242,968	(8,152)	234,816	233,767	(6,678)	227,089	213,631	-	213,631
SAN (v) and (vi)	77,899	(2,579)	75,320	74,446	(327)	74,119	67,080	-	67,080
ANT (vii)	150,851	-	150,851	145,139	-	145,139	-	-	-
TNG (vii)	94,980	-	94,980	91,380	-	91,380	-	-	-
PTG (vii)	20,610	-	20,610	18,787	-	18,787	-	-	-
SIT (viii)	158,223	20,135	178,358	152,232	-	152,232	-	-	-
	2,880,928	(29,551)	2,851,377	2,979,214	(68,437)	2,910,777	2,406,498	(66,084)	2,340,414

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

(i) Approving Resolution 2.959 of October 05, 2021 changed Approving Resolution 2.895 of July 13, 2021. (ii) The RAP amounts of 2020-2021 cycle of concessions ATE III, MIR, BRA, NVT, SJT and SPT were adjusted according to Ordinance 1.698/2021, which judged the administrative appeals filed by the concessionaire against Approving Resolutions 2.725/2020 and 2.724/2020 and differences will be received in the 2021-2022 cycle. (iii) The RAP amounts of 2020-2021 cycle of concessions BRA, MIR and NVT cycle were adjusted according to ANEEL Ordinance 3.219/2020 which rectified appendices I, II, III, IV, V and VI of Approving Resolution 2.725/2020. (iv) JAN started to operate on September 1, 2021 (v) SAN started to partially operate, as detailed in note 24 (vi) Approving Resolution 3.067, of July 12, 2022, was changed by Ordinance 848, of March 2023, which judged the administrative appeals filed by the transmission companies. Consequently, the RAPs for the 2022/2023 cycle of concessions TSN and SAN were reviewed pursuant to said ordinance. (vii) Projects under construction, as detailed in note 24. (viii) Project in operation, with a project for renovation in progress, as detailed in note 24.

7. CONCESSION CONTRACT ASSET

Variation in concession contract asset								
Concession	12/31/2022	Addition	Onerous contract	Acquisition	Return	Inflation adjustments	Receipts and other	09/30/2023
TSN	802,010	1,510	-	-	58,404	(26,124)	(90,578)	745,222
MUN	62,501	304	-	-	4,534	(2,049)	(5,702)	59,588
GTE	31,034	-	-	-	2,402	(1,272)	(3,858)	28,306
PAT	130,332	8	-	-	7,261	(4,965)	(12,726)	119,910
ETEO	441,299	-	-	-	31,755	(17,710)	(61,427)	393,917
NVT	1,636,172	20,939	-	-	168,134	(65,122)	(245,702)	1,514,421
NTE	410,827	6	-	-	42,159	(16,530)	(57,125)	379,337
STE	343,230	3	-	-	24,940	(14,055)	(38,785)	315,333
ATE	637,164	-	-	-	42,755	(26,138)	(64,520)	589,261
ATE II	855,143	1,864	-	-	51,408	(34,750)	(76,896)	796,769
Total Parent	5,349,712	24,634	-	-	433,752	(208,715)	(657,319)	4,942,064
Current	828,059							796,479
Noncurrent	4,521,653							4,145,585
MAR	255,689	-	-	-	11,007	9,243	(14,233)	261,706
ATE III	466,345	2	-	-	22,517	19,688	(65,650)	442,902
SGT	72,630	-	-	-	2,861	2,678	(4,399)	73,770
MIR	679,090	-	-	-	46,372	27,413	(52,214)	700,661
JAN	2,253,255	-	-	-	160,564	84,057	(177,111)	2,320,765
BRAS	228,589	-	-	-	18,660	8,162	(22,340)	233,071
SAN ¹	612,874	131,820	(26,414)	-	35,808	21,273	(38,924)	736,437
SJT	656,280	-	-	-	30,198	23,638	(40,528)	669,588
SPT	619,722	7	-	-	30,529	22,109	(39,197)	633,170
LNT	139,043	-	-	-	9,399	7,709	(10,533)	145,618
ANT	153,415	255,805	-	-	-	-	-	409,220
PTG	5,831	19,348	-	-	-	-	-	25,179
SIT ^{2 3}	-	25,149	(648)	870,624	43,369	34,069	(40,747)	931,816
TNG ²	-	34,560	-	-	-	-	-	34,560
Total consolidated	11,492,475	491,325	(27,062)	870,624	845,036	51,324	(1,163,195)	12,560,527
Current	1,373,209							1,461,211
Noncurrent	10,119,266							11,099,316

¹ During SAN's project implementation, new needs for implementation will be identified, which will be subsequently discussed with the regulatory body. ² Lots won in the auction held in December 2022, as detailed in note 24. ³Part of the assets of concession Saira are in operation and part refers to renovation. The onerous portion is concentrated in the renovation, but the concession, analyzed as a whole, does not represent an onerous contract.

Variation in concession contract asset							
Concession	12/31/2021	Addition (write-off ¹)	Onerous contract	Return	Inflation adjustments	Receipts and other	12/31/2022
TSN	822,776	(25,008)	-	81,332	39,417	(116,507)	802,010
MUN	58,048	2,890	-	6,230	2,678	(7,345)	62,501
GTE	30,879	-	-	3,392	1,731	(4,968)	31,034
PAT	131,559	(98)	-	10,210	5,119	(16,458)	130,332
ETEO	449,143	-	-	45,847	25,425	(79,116)	441,299
NVT	1,638,588	(14,427)	-	236,065	92,236	(316,290)	1,636,172
NTE	403,351	(67)	-	58,675	22,327	(73,459)	410,827
STE	340,136	(695)	-	34,908	18,760	(49,879)	343,230
ATE	626,427	31	-	59,564	34,203	(83,061)	637,164
ATE II	875,512	118	-	72,192	47,685	(140,364)	855,143
Total Parent	5,376,419	(37,256)	-	608,415	289,581	(887,447)	5,349,712
Current	804,492						828,059
Noncurrent	4,571,927						4,521,653
MAR	219,797	-	-	16,187	38,538	(18,833)	255,689
ATE III	519,944	(20)	-	33,134	21,434	(108,147)	466,345
SGT	70,374	-	-	3,747	3,994	(5,485)	72,630
MIR	620,316	-	-	51,190	71,629	(64,045)	679,090

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

Variation in concession contract asset							
Concession	12/31/2021	Addition (write-off ¹)	Onerous contract	Return	Inflation adjustments	Receipts and other	12/31/2022
JAN	2,189,033	-	-	209,555	77,771	(223,104)	2,253,255
BRAS	234,084	-	-	25,836	(1,666)	(29,665)	228,589
SAN ²	518,901	94,919	(2,067)	9,163	2,011	(10,053)	612,874
SJT	642,596	-	-	39,411	24,811	(50,538)	656,280
SPT	594,265	2,352	-	39,045	32,034	(47,974)	619,722
LNT	134,689	-	-	12,197	5,320	(13,163)	139,043
ANT	-	153,415	-	-	-	-	153,415
PTG	-	5,831	-	-	-	-	5,831
Total consolidated	11,120,418	219,241	(2,067)	1,047,880	565,457	(1,458,454)	11,492,475
Current	1,320,728						1,373,209
Noncurrent	9,799,690						10,119,266

¹Refer to the write-off of enhancements that will not receive RAP, as construction works were reclassified by the ONS to minor improvement. ²During SAN's project implementation, new needs for implementation will be identified, which will be subsequently discussed with the regulatory body.

The main additions are related to the acquisition, enhancements and new constructions of substations and transmission lines:

Concession	Description	Legislative Act	Annual Permitted Revenue (RAP)	Estimated infrastructure implementation cost (Capex ANEEL)	Estimated completion	REIDI ¹
<u>Acquisition and new constructions</u>						
<u>TNG</u> Encruzo Novo – Santa Luzia III Açailândia – Dom Eliseu II Sectioning of the TL 500 kV – TL Açailândia – Miranda II at Substation SE Santa Luzia III Substation 500/230/69 kV – Açailândia Substation 500/230/138 kV – Santa Luzia III Substation 230/69 kV – Dom Eliseu II Substation Encruzo Novo – synchronous compensator, Shunt Capacitor Bank and Barra Reactor Bank	Supply to the regions of Açailândia, Buriticupu, Vitorino Freire (MA), Dom Eliseu (PA) and the Northern region of the state of Maranhão.	ANEEL Concession Contract 003/2023	R\$91,380 ²	R\$1,117,077	March 2028	RFB ADE 192/2023 ⁴
<u>SII</u> Facilities of Garabi I and II – Refurbishment of the Command, Control and Teleprotection System of the Converters Operation of Facilities Garabi I and II and Transmission Lines	Continuity and provision of public transmission service for the remaining useful life of the international interconnection with Argentina	ANEEL Concession Contract 005/2023	R\$158,230 ²	R\$1,175,720 ³	March 2028	RFB ADE 169/2023 ⁴
<u>PTG</u> Abdon Batista – Barra Grande Abdon Batista – Videira	Implementation of transmission lines, construction of associated substations	ANEEL Concession Contract 015/2022	R\$20,610	R\$243,153	March 2027	RFB ADE 10/2023 ⁴
<u>ANT</u> Ponta Grossa – Assis Bateias – Curitiba Leste	Implementation of transmission lines, construction of associated substations	ANEEL Concession Contract 001/2022	R\$150,851	R\$1,750,054	March 2027	RFB ADE 102/2022 ⁴
<u>SAN</u> Livramento 3 – Alegrete 2 Livramento 3 – Cerro Chato Livramento 3 – Santa Maria 3 Livramento 3 – Maçambará 3 Sectioning Maçambará – Santo Ângelo C1/C2 Substation Livramento 3 and synchronous compensator Substation Maçambará 3	Implementation of transmission lines, construction of associated substations.	ANEEL Concession Contract 012/2019	R\$77,899	R\$610,364	Partially in operation. Completion during 2023 ⁵	RFB ADE 89/2019 ⁴
<u>Enhancements</u>						

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

Concession	Description	Legislative Act	Annual Permitted Revenue (RAP)	Estimated infrastructure implementation cost (Capex ANEEL)	Estimated completion	REIDI ¹
<u>TSN</u> Bom Jesus da Lapa II	Enhancement of the 3 rd ATR of Bom Jesus da Lapa II	REA 12.267/2022	R\$10,598	R\$70,761	January 2025	RFB ADE 143/2022 ⁴
<u>NVT</u> Substation Imperatriz and Substation Colinas	Replacement of the Capacitor Bank at the substation Imperatriz and replacement of the Capacitor Bank at the substation Colinas	ANEEL Authorization Resolution 12.823/2022	R\$28,163	R\$189,298	May 2025	RFB ADE 59/2023 ⁴
<u>NVT</u> SE Colinas	Replacement of the Capacitor Bank at the substation Colinas	ANEEL Authorization Resolution 12.850/2022	R\$10,880	R\$73,265	April 2025	RFB ADE 60/2023 ⁴
<u>SPT</u> Sectioning of TL 230 kV – Rio Grande II – Barreiras II at Substation Barreiras	Installation of sectioning and modules at substation Barreiras	ANEEL Authorization Resolution 14.524/2023	R\$5,574	R\$40,889	November 2025	-
<u>ATE</u> Substation Assis	Installation of Auto-transformer bank	ANEEL Authorization Resolution 14.819/2023	R\$11,803	R\$80,860	February 2026	-

¹ Special Incentive Regime for the Development of Infrastructure. ²The RAP was adjusted according to the methodology set forth in the concession contract. ³Included the indemnification paid to the former concessionaire and the investment in renovation. ⁴Executive Declaratory Act from the Brazilian Federal Revenue Service. ⁵The project was partially completed (transmission functions in operation in March and November 2022 and in May, August and September 2023), starting to receive approximately 94% of the total RAP. The project completion date was July 2023. Up to the date hereof, the project was not completed. It is expected to be completed during 2023 (see note 24).

8. CURRENT TAXES AND SOCIAL CONTRIBUTIONS

	Consolidated		Parent	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Prepaid / offsetable income tax (IRPJ) and social contribution (CSLL) / Withholding income tax (IRRF) on short-term investments	273,714	229,012	246,009	213,387
Taxes on revenue (PIS and COFINS) for offset	691	660	507	507
Withholding taxes and contributions	4,256	8,721	2,777	6,962
Other	6,493	6,493	3,410	3,410
Current assets	285,154	244,886	252,703	224,266
Current income tax (IRPJ) and social contribution (CSLL)	28,335	11,313	-	-
Taxes on revenue (PIS/COFINS)	14,129	11,772	7,690	7,262
Social security contribution (INSS) and Severance Pay Fund (FGTS)	1,976	5,700	2,069	4,458
Service tax (ISS)	4,081	3,731	2,673	2,380
Withholding income tax (IRRF)	4,332	3,901	3,111	3,020
Other	2,521	2,550	73	907
Current liabilities	55,374	38,967	15,616	18,027

9. DEFERRED TAXES AND SOCIAL CONTRIBUTION

The tax credits levied on tax loss carryforwards and other amounts recognized as temporary differences, which will be offset in the calculation of the future tax burden, were recognized based on the history of earnings and expected generation of taxable income over the next years. The tax credits relating to the economic use of the goodwill on merger were recorded under CVM Instructions CVM 319/99 and 349/01, replaced by CVM Resolution 78/22 and as approved by ANEEL, the amounts are amortized based on the curve between expected future earnings and the concession terms of the Company and its subsidiaries.

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

Consolidated	09/30/2023			12/31/2022		
	Assets	Liabilities	Net effect on assets (liabilities)	Assets	Liabilities	Net effect on assets (liabilities)
SIT	11,143	-	11,143	-	-	-
Noncurrent assets	11,143	-	11,143	-	-	-
TAESA (Parent)	348,812	(1,027,779)	(678,967)	361,965	(1,130,987)	(769,022)
JAN	64,250	(444,643)	(380,393)	68,396	(405,060)	(336,664)
ATE III	4,248	(63,001)	(58,753)	4,094	(61,967)	(57,873)
BRAS	-	(19,925)	(19,925)	-	(19,787)	(19,787)
SGT	-	(2,272)	(2,272)	-	(2,237)	(2,237)
SAN	-	(22,682)	(22,682)	-	(18,877)	(18,877)
MIR	178	(132,480)	(132,302)	-	(124,876)	(124,876)
MAR	-	(8,060)	(8,060)	-	(7,875)	(7,875)
SPT	-	(19,502)	(19,502)	-	(19,087)	(19,087)
SJT	-	(20,623)	(20,623)	-	(20,213)	(20,213)
LNT	-	(4,485)	(4,485)	-	(4,281)	(4,281)
ANT	-	(12,604)	(12,604)	-	(4,725)	(4,725)
PTG	-	(776)	(776)	-	(180)	(180)
TNG	-	(1,063)	(1,063)	-	-	-
Noncurrent liabilities	417,488	(1,779,895)	(1,362,407)	434,455	(1,820,152)	(1,385,697)
	428,631	(1,779,895)	(1,351,264)	434,455	(1,820,152)	(1,385,697)

	Consolidated		Parent	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Merged tax credit – goodwill (i)	235,769	251,034	235,769	251,034
Temporary differences (ii)	86,680	96,541	58,269	79,429
Tax loss carryforwards	106,182	86,880	54,774	31,502
Noncurrent assets	428,631	434,455	348,812	361,965
Temporary differences (ii)	(1,779,895)	(1,820,152)	(1,027,779)	(1,130,987)
Noncurrent liabilities	(1,779,895)	(1,820,152)	(1,027,779)	(1,130,987)
Net balance	(1,351,264)	(1,385,697)	(678,967)	(769,022)

(i) Deriving from the merger of the spun-off portion of Transmissora Atlântico de Energia S.A. in 2009 and the merger of Transmissora Alterosa de Energia S.A. in 2010.

(ii) The temporary differences contemplate the balances of the companies electing for the taxable income and are as follows:

	Tax basis 09/30/2023	IRPJ and CSLL	
		09/30/2023	12/31/2022
Consolidated			
Advanced apportionment and adjustment portion	93,891	31,924	21,505
Accrued profit sharing	16,579	5,637	8,441
Accrued trade payables	44,195	15,026	25,093
Provision for variable portion	10,131	3,444	12,271
Provision for labor, tax, and civil risks	50,037	17,012	14,830
Derivative financial instruments	1,210	411	6,418
Adjustment to fair value – debt	15,404	5,237	7,084
Exchange rate changes - cash basis	(9,275)	(3,154)	899
Technical pronouncement CPC 47 - Revenue from Contracts with Customers	32,774	11,143	-
Total assets		86,680	96,541
Technical pronouncement CPC 08 (R1) - Transaction Cost and Premiums on Issuance of Securities	(72,015)	(24,485)	(24,539)
Cash flow hedge	30,970	10,530	(5,363)
Technical pronouncement CPC 47 - Revenue from Contracts with Customers	(5,193,942)	(1,765,940)	(1,790,250)
Total liabilities		(1,779,895)	(1,820,152)

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

	Tax basis	IRPJ and CSLL	
	09/30/2023	09/30/2023	12/31/2022
Parent			
Advanced apportionment and adjustment portion	80,133	27,245	17,935
Accrued profit sharing	15,860	5,392	8,114
Accrued trade payables	19,635	6,676	15,720
Provision for variable portion	7,278	2,475	11,270
Provision for labor, tax, and civil risks	41,138	13,987	11,989
Derivative financial instruments	1,210	411	6,418
Adjustment to fair value – debt	15,404	5,237	7,084
Exchange rate changes - cash basis	(9,275)	(3,154)	899
Total assets		58,269	79,429
Technical pronouncement CPC 08 (R1) - Transaction Cost and Premiums on Issuance of Securities	(67,923)	(23,094)	(23,148)
Cash flow hedge	30,970	10,530	(5,363)
Technical pronouncement CPC 47 - Revenue from Contracts with Customers	(2,985,925)	(1,015,215)	(1,102,476)
Total liabilities		(1,027,779)	(1,130,987)

The Company's expectation for realization of deferred assets is as follows:

	Merged tax credit – goodwill	Temporary differences		Tax loss carryforwards		Total	
	Parent and Consolidated	Consolidated	Parent	Consolidated	Parent	Consolidated	Parent
2023	6,495	40,102	27,436	13,298	8,503	59,895	42,434
2024	23,315	27,270	23,677	23,038	16,065	73,623	63,057
2025	24,913	5,671	4,662	37,127	30,206	67,711	59,781
2026 – 2028	84,776	13,637	2,494	27,756	-	126,169	87,270
2029 – 2031	71,504	-	-	4,963	-	76,467	71,504
2032 – 2034	16,344	-	-	-	-	16,344	16,344
2035 – 2037	7,275	-	-	-	-	7,275	7,275
2038	1,147	-	-	-	-	1,147	1,147
Total	235,769	86,680	58,269	106,182	54,774	428,631	348,812

Estimates are periodically reviewed so that any changes in the projected recovery of these credits can be recorded and disclosed on a timely basis. Under article 510 of the Income Tax Regulation (RIR/99), tax loss carryforwards are offsetable against future earnings, up to the limit of 30% of taxable income.

10. DEFERRED TAXES

	Consolidated		Parent	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Deferred taxes on revenue (PIS and COFINS) - liabilities (i)	670,438	666,225	239,875	260,866

(i) Amount related to the temporary difference (cash basis) on the Company's and its subsidiaries' revenue, in applying CPC 47, which will be amortized up to the end of the concession.

**NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023**
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

11. INVESTMENTS (IN SUBSIDIARIES, JOINT VENTURES AND ASSOCIATES)

Direct investments	Total number of shares	Direct interest	Consolidated		Parent	
			09/30/2023	12/31/2022	09/30/2023	12/31/2022
Subsidiaries						
ATE III	200,230,661	100.00%	-	-	399,073	484,172
SGT	10,457,000	100.00%	-	-	73,748	68,591
MAR	174,500,000	100.00%	-	-	237,589	230,969
MIR	277,940,000	100.00%	-	-	530,083	516,813
JAN	225,145,100	100.00%	-	-	771,744	751,583
SAN	661,301,000	100.00%	-	-	672,948	549,889
BRAS	191,052,000	100.00%	-	-	195,573	190,435
SJT	434,523,157	100.00%	-	-	636,162	617,386
SPT	537,235,007	100.00%	-	-	607,751	590,113
LNT	41,116,290	100.00%	-	-	96,967	85,262
ANT	444,001,000	100.00%	-	-	544,690	142,249
PTG	23,700,000	100.00%	-	-	27,053	9,434
TNG	51,001,000	100.00%	-	-	59,483	-
SIT	920,001,000	100.00%	-	-	995,316	-
			-	-	5,848,180	4,236,896
Joint ventures						
ETAU	34,895,364	75.62%	146,979	139,151	146,979	139,151
Aimorés	395,400,000	50.00%	360,370	364,023	360,370	364,023
Paraguaçu	620,000,000	50.00%	580,470	551,304	580,470	551,304
Ivaí	235,000,000	50.00%	508,891	431,559	508,891	431,559
			1,596,710	1,486,037	1,596,710	1,486,037
Direct associates (*)						
EATE	180,000,010	49.98%	743,961	909,786	743,961	909,786
EBTE	263,058,339	49.00%	182,316	170,927	182,316	170,927
ECTE	42,095,000	19.09%	78,343	74,912	78,343	74,912
ENTE	100,840,000	49.99%	455,455	491,554	455,455	491,554
ETEP	45,000,010	49.98%	136,526	138,250	136,526	138,250
ERTE	84,133,970	21.95%	51,448	56,696	51,448	56,696
EDTE	1,218,126	24.95%	58,675	57,185	58,675	57,185
Transudeste	30,000,000	49.00%	61,568	65,987	61,568	65,987
Transleste	49,569,000	49.00%	87,059	93,471	87,059	93,471
Transirapé	22,340,490	49.00%	62,832	66,504	62,832	66,504
			1,918,183	2,125,272	1,918,183	2,125,272
Total investment			3,514,893	3,611,309	9,363,073	7,848,205

(*) As at September 30, 2023, through its direct associates, the Company held indirect interests in the following associates: (i) STC – 39.99%; (ii) ESDE – 49.98%; (iii) Lumitrans – 39.99%; (iv) ETSE – 19.09%; (v) EBTE – 25.49%; (vi) ERTE – 28.04%; (vii) ESTE – 49.98%; (viii) EDTE – 25.04%; and (ix) Transudeste, Transleste and Transirapé – 5%.

Variations in investments	12/31/2022	Capital increase/ decrease	Dividends	Share of profit (loss) of subsidiaries	09/30/2023
Subsidiaries					
ATE III (*)	484,172	(103,269)	(34,573)	52,743	399,073
SGT	68,591	-	-	5,157	73,748
MAR	230,969	-	(2,000)	8,620	237,589
MIR	516,813	-	(38,386)	51,656	530,083
JAN	751,583	-	(89,313)	109,474	771,744
SAN	549,889	73,000	-	50,059	672,948
BRAS	190,435	-	(5,691)	10,829	195,573
SJT	617,386	-	(10,200)	28,976	636,162
SPT	590,113	-	(25,454)	43,092	607,751
LNT	85,262	-	-	11,705	96,967
ANT	142,249	338,000	-	64,441	544,690
PTG	9,434	15,000	-	2,619	27,053
TNG	-	51,000	-	8,483	59,483
SIT	-	920,000	-	75,316	995,316
	4,236,896	1,293,731	(205,617)	523,170	5,848,180
Joint ventures					
ETAU	139,151	-	(3,430)	11,258	146,979
Aimorés	364,023	-	(40,812)	37,159	360,370
Paraguaçu	551,304	-	(26,917)	56,083	580,470
Ivaí	431,559	-	-	77,332	508,891
	1,486,037	-	(71,159)	181,832	1,596,710
Direct associates					
EATE	909,786	-	(220,395)	54,570	743,961
EBTE	170,927	-	(490)	11,879	182,316
ECTE	74,912	-	-	3,431	78,343
ENTE	491,554	-	(57,643)	21,544	455,455
ETEP	138,250	-	(6,251)	4,527	136,526
ERTE	56,696	-	(3,175)	(2,073)	51,448
EDTE	57,185	-	(8,161)	9,651	58,675
Transudeste	65,987	-	(5,762)	1,343	61,568
Transleste	93,471	-	(9,433)	3,021	87,059
Transirapé	66,504	-	(7,479)	3,807	62,832
	2,125,272	-	(318,789)	111,700	1,918,183
	7,848,205	1,293,731	(595,565)	816,702	9,363,073

(*) On February 7, 2023, the EGM of subsidiary ATE III decided on the capital decrease by R\$103,269, as authorized by ANEEL, pursuant to Ordinance 284 of February 1, 2023.

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

Variations in investments	12/31/2021	Capital increase	Dividends	Share of profit (loss) of subsidiaries	12/31/2022
Subsidiaries					
ATE III	452,695	-	(45,457)	76,934	484,172
SGT (a)	27,491	-	34,029	7,071	68,591
MAR	196,497	-	(13,752)	48,224	230,969
MIR	565,000	-	(30,862)	(17,325)	516,813
JAN (b)	390,972	32,000	215,570	113,041	751,583
SAN (b)	514,938	98,000	6,387	(69,436)	549,889
BRAS	185,652	-	(19,110)	23,893	190,435
SJT	604,027	-	(48,586)	61,945	617,386
SPT	565,040	-	(43,347)	68,420	590,113
LNT (a)	70,231	-	4,960	10,071	85,262
ANT	-	106,000	-	36,249	142,249
PTG	-	8,700	-	734	9,434
	3,572,543	244,700	59,832	359,821	4,236,896
Joint ventures					
ETAU	128,271	-	(14,603)	25,483	139,151
Aimorés	302,195	10,500	(15,987)	67,315	364,023
Paraguaçu	455,433	33,000	(19,583)	82,454	551,304
Ivaí	321,267	90,000	-	20,292	431,559
	1,207,166	133,500	(50,173)	195,544	1,486,037
Direct associates					
EATE	974,661	-	(249,247)	184,372	909,786
EBTE	176,000	-	(17,080)	12,007	170,927
ECTE	75,392	-	(18,974)	18,494	74,912
ENTE	520,025	-	(106,598)	78,127	491,554
ETEP	148,702	-	(34,886)	24,434	138,250
ERTE	57,662	-	(4,397)	3,431	56,696
EDTE	60,456	-	(14,668)	11,397	57,185
Transudeste	65,066	-	(7,223)	8,144	65,987
Transleste	86,681	-	(7,899)	14,689	93,471
Transirapé	64,867	-	(12,611)	14,248	66,504
	2,229,512	-	(473,583)	369,343	2,125,272
	7,009,221	378,200	(463,924)	924,708	7,848,205

(a) Reversal of dividends approved at the AGM held on May 11, 2022 of the subsidiary. (b) Reversal of dividends approved at the AGM held on April 29, 2022 of the subsidiary.

The variations in dividends receivable are shown in note 12 – Related parties.

The reporting date of such investees' financial statements is December 31 of each year.

Summarized interim financial information

The summarized interim information shown based on the individual interim information of joint ventures and associates is shown below.

Balance sheet	09/30/2023			12/31/2022		
	Joint ventures	Associates	Total	Joint ventures	Associates	Total
Cash and cash equivalents	258,792	329,063	587,855	270,103	164,191	434,294
Concession contract asset (i)	565,032	726,408	1,291,440	242,261	744,756	987,017
Other current assets	92,543	190,309	282,852	362,193	212,180	574,373
Current assets	916,367	1,245,780	2,162,147	874,557	1,121,127	1,995,684
Concession contract asset (i)	6,275,949	4,331,850	10,607,799	5,813,922	4,628,530	10,442,452
Other noncurrent assets	314,882	1,667,813	1,982,695	24,044	1,615,060	1,639,104
Noncurrent assets	6,590,831	5,999,663	12,590,494	5,837,966	6,243,590	12,081,556
Borrowings, financing and debentures (ii)	120,174	569,889	690,063	91,811	144,655	236,466
Lease	124	4,522	4,646	233	5,217	5,450
Other current liabilities	369,658	671,000	1,040,658	230,498	422,906	653,404
Current liabilities	489,956	1,245,411	1,735,367	322,542	572,778	895,320
Borrowings, financing and debentures (ii)	2,206,188	1,185,486	3,391,674	2,170,480	1,643,756	3,814,236
Lease	573	18,776	19,349	944	21,213	22,157
Other noncurrent liabilities	1,771,586	1,354,515	3,126,101	1,404,241	1,400,440	2,804,681
Noncurrent liabilities	3,978,347	2,558,777	6,537,124	3,575,665	3,065,409	6,641,074
Individual equity	3,038,895	3,441,255	6,480,150	2,814,316	3,726,530	6,540,846
Individual equity – Taesa's equity interest	1,555,235	1,512,087	3,067,322	1,438,109	1,663,470	3,101,579
Fair value allocated to the concession contract asset, net of taxes and other	41,475	406,096	447,571	47,928	461,802	509,730
Taesa's total investment	1,596,710	1,918,183	3,514,893	1,486,037	2,125,272	3,611,309

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

Statement of income	09/30/2023			09/30/2022		
	Joint ventures	Associates	Total	Joint ventures	Associates	Total
Net operating revenue	930,046	429,129	1,359,175	1,181,836	882,415	2,064,251
Costs and expenses	(281,394)	(69,806)	(351,200)	(441,370)	(90,715)	(532,085)
Finance income	30,739	20,073	50,812	16,290	18,832	35,122
Finance costs	(174,251)	(183,137)	(357,388)	(186,313)	(166,949)	(353,262)
Finance income (costs)	(143,512)	(163,064)	(306,576)	(170,023)	(148,117)	(318,140)
Share of profit (loss) of subsidiaries	-	179,035	179,035	-	320,248	320,248
Current and deferred IRPJ and CSLL	(140,567)	2,650	(137,917)	(193,538)	(117,612)	(311,150)
Profit for the period	364,573	377,944	742,517	376,905	846,219	1,223,124
Profit for the period - Taesa's equity interest	188,287	167,397	355,684	195,239	375,192	570,431
Recognition of fair value allocated to the concession contract asset, net of taxes and other	(6,455)	(55,697)	(62,152)	(689)	(14,823)	(15,512)
Share of profit (loss) of subsidiaries - Taesa	181,832	111,700	293,532	194,550	360,369	554,919

(i) Infrastructure implementation in progress

Concession	Description	ANEEL Resolution	RAP	Estimated infrastructure implementation cost (Capex ANEEL)	Estimated completion	REIDI ¹
New construction						
<u>Ivaí</u>	Implementation of transmission lines and substations and expansion of associated substations.	Concession contract 022/2017	R\$375,853	R\$1,936,474	Partially in operation. Completion during 2023 ²	MME Ordinance 355/2017. RFB ADE 10/2018
Guaíra - Sarandi - CD, C1 e C2; LT Foz do Iguaçu - Guaíra - CD, C1 e C2; Londrina - Sarandi, CD, C1 and C2; Sarandi - Paranavaí Norte, CD; Guaíra; SE Sarandi; substation Paranavaí Norte						

¹ Special Incentive Regime for the Development of Infrastructure. ² Partial startup in 2022 and 2023, pursuant to note 24.

(ii) Borrowings, financing and debentures

Concession	Lender	Final maturity	Collaterals	Finance charges	09/30/2023	12/31/2022
IVAÍ	Itaú	Dec-43	(e)	IPC-A + 4.9982%	2,326,362	2,259,998
ETAU	BNDES Giro	Aug-23	(c)	TLP + 2.78%	-	2,293
Joint ventures					2,326,362	2,262,291
EATE	Bradesco	Jun-23	(a)	112% of CDI	-	9,286
EATE	Bradesco	Jul-24	(a)	108.6% of CDI	277,622	287,341
EATE	Itaú	Apr-26	(a)	CDI + 1.9%	214,124	206,461
EATE	Itaú	May-27	(a)	CDI + 1.8%	116,120	111,888
ECTE	Bradesco	Jul-24	(a)	108.6% of CDI	51,392	53,175
ECTE	Santander	Jul-25	(a)	CDI + 2.9%	61,162	68,226
ECTE	Itaú	Apr-26	(a)	CDI + 1.9%	53,495	51,568
ECTE	Itaú	May-27	(a)	CDI + 1.8%	63,303	60,988
EDTE	Santander	Dec-28	(d)	IPCA + 5.29%	409,568	393,142
ENTE	Bradesco	Jul-24	(a)	108.6% of CDI	51,390	53,171
ENTE	Santander	Jul-25	(a)	CDI + 2.9%	90,075	102,981
ENTE	Itaú	May-27	(a)	CDI + 1.8%	31,614	30,450
ETEP	Bradesco	Jun-23	(a)	112% of CDI	-	5,519
ETEP	Santander	Jul-25	(a)	CDI + 2.9%	81,067	92,681
ETEP	Itaú	Apr-26	(a)	CDI + 1.9%	53,496	51,568
ETEP	Itaú	May-27	(a)	CDI + 1.8%	36,896	35,540
EBTE	Bradesco	Jun-23	(a)	112% of CDI	-	11,020
EBTE	Itaú	Apr-26	(a)	CDI + 1.9%	53,496	51,568
EBTE	Itaú	May-27	(a)	CDI + 1.8%	47,459	45,719
TRANSLESTE	BDMG	Feb-25	(f)	9.50%	3,504	5,361
TRANSLESTE	BNB	Mar-25	(f)	9.50%	1,077	1,648
TRANSIRAPÉ	Itaú	Apr-26	(a)	CDI + 1.9%	53,499	51,572
TRANSIRAPÉ	BDMG	Apr-26	(b)	TJLP + 6.5%	1,507	1,929
TRANSIRAPÉ	BDMG	Jan-24	(b)	3.50%	795	2,585
TRANSIRAPÉ	BDMG	Oct-29	(b)	TJLP + 3.5%	2,714	3,024
Direct and indirect associates					1,755,375	1,788,411
					4,081,737	4,050,702

(a) No collaterals; (b) Pledge of shares of the companies held by EATE and Transminas Holding S.A., creation of a reserve account and earmarking of the Company's revenue; (c) Letter of Guarantee issued by Taesa, on behalf of Banco Santander, formalized in a separate instrument, at the limit of 52.6%, of the amount of R\$125, proportional to its equity interest; (d) Proportional pledge of Alupar of 50.01% and of Taesa of 49.99% of the total amount; (e) Proportional pledge of CTEEP of 50.00% and of Taesa of 50.00% of the total amount; (f) Pledge of shares by Transminas Holding SA, pledge of rights arising from the concession agreement and creation of a liquidity fund for the interest on the falling due installments in the six-month period plus charges.

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

The borrowings and financing agreements and debentures contain restrictive annual financial and nonfinancial covenants triggering accelerated maturity (usually included in borrowing and financing agreements, such as, for example, merger, spin-off and consolidation, change in the controlling group, among others), including the required compliance with certain financial ratios while the related agreements are effective.

Security	Description of the covenant	Ratio required	Required compliance
1 st issue of debentures - Ivaí	Operating cash flow/Debt service	Equal to or higher than 1.30	Annual
2 nd issue of debentures - EDTE	Activity cash generation/Debt service	Equal to or lower than 3.75	Annual
1 st issue of debentures - ESTE	Activity cash generation/Debt service	Equal to or lower than 4.50	Annual
8 th , 9 th and 10 th issues of debentures - EATE	Total debt less cash and cash equivalents limited to R\$1,911	N/A	Semiannual
5 th , 6 th and 7 th issues of debentures - ECTE	Total debt less cash and cash equivalents limited to R\$332	N/A	Semiannual
4 th and 5 th issues of debentures - ENTE	Total debt less cash and cash equivalents limited to R\$825	N/A	Semiannual
4 th and 5 th issues of debentures - ETEP	Total debt less cash and cash equivalents limited to R\$280	N/A	Semiannual
2 nd and 3 rd issues of debentures - EBTE	Total debt less cash and cash equivalents limited to R\$221	N/A	Semiannual
3 rd issue of debentures - Transirapé	Total debt less cash and cash equivalents limited to R\$161	N/A	Semiannual
Agreement 193.292 - Transirapé	Capital ratio and debt service coverage ratio	CR above 25% and DSCR above 1.20x	Annual

As at September 30, 2023, all restrictive covenants established in the borrowing and financing agreements in force were complied with by Taesa Group's joint ventures and associates.

(iii) Provisions for labor, tax and civil risks and contingent liabilities

	Provision for risks		Contingent liabilities	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Paraguaçu	2,627	2,626	21,550	1,938
Aimorés	1,775	1,732	10,713	231
ETAU	121	257	112	111
Joint ventures	4,523	4,615	32,375	2,280
EATE	226	234	5,620	5,100
EBTE	7,311	-	295	553
ENTE	600	600	216	196
Transleste	40	40	-	-
Transudeste	40	40	-	-
Transirapé	40	40	-	-
Direct associates	8,257	954	6,131	5,849
	12,780	5,569	38,506	8,129

(iv) Annual Permitted Revenue

Concession	2023-2024 Cycle Resolution 3.216 of 07/04/2023 Period: from 07/01/2023 to 06/30/2024			2022-2023 Cycle Resolution 3.067 of 07/12/2022 Period: from 07/01/2022 to 06/30/2023			2021-2022 Cycle Resolution 2.959 of 10/05/2021 (i) Period: from 07/01/2021 to 06/30/2022		
	RAP	PA	Total	RAP	PA	Total	RAP	PA	Total
ETAU (ii)	54,649	2,463	57,112	57,205	1,838	59,043	51,665	2,274	53,939
Aimorés (iii)	99,388	(3,492)	95,896	95,624	(123)	95,501	-	-	-
Paraguaçu (iv)	148,340	(14,815)	133,525	142,723	-	142,723	-	-	-
Ivaí (viii)	375,853	(13,242)	362,611	361,620	-	361,620	-	-	-
ENTE	195,118	(3,995)	191,123	204,243	(6,387)	197,856	184,456	(5,262)	179,194
EATE (v)	379,022	(7,483)	371,539	396,748	(11,503)	385,245	358,143	(11,526)	346,617
EBTE (vii)	63,000	(604)	62,396	59,063	(3,313)	55,750	54,250	(1,229)	53,021
ECTE	82,385	(1,645)	80,740	86,238	(2,628)	83,610	77,886	(2,587)	75,299
ETEP	85,221	(1,501)	83,720	89,207	(2,267)	86,940	80,563	(2,620)	77,943
ERTE	44,425	(17,471)	26,954	46,503	(18,685)	27,818	41,999	(17,292)	24,707
STC	36,318	(929)	35,389	43,268	(1,605)	41,663	52,396	(1,265)	51,131
Lumitrans	23,094	(663)	22,431	30,338	(1,521)	28,817	43,634	(1,487)	42,147
ESTE (vi)	140,527	(3,756)	136,771	17,520	(312)	17,208	15,680	(220)	15,460

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

Concession	2023-2024 Cycle Resolution 3.216 of 07/04/2023 Period: from 07/01/2023 to 06/30/2024			2022-2023 Cycle Resolution 3.067 of 07/12/2022 Period: from 07/01/2022 to 06/30/2023			2021-2022 Cycle Resolution 2.959 of 10/05/2021 (i) Period: from 07/01/2021 to 06/30/2022		
	RAP	PA	Total	RAP	PA	Total	RAP	PA	Total
ESDE	18,209	(465)	17,744	32,982	201	33,183	25,408	(214)	25,194
ETSE (vii)	34,491	222	34,713	135,205	(1,110)	134,095	-	-	-
EDTE (v)	86,938	(2,895)	84,043	83,645	(2,534)	81,111	76,120	(2,579)	73,541
Transirapé (vii)	42,670	2,003	44,673	44,665	1,564	46,229	54,365	(3,090)	51,275
Transleste	35,351	(878)	34,473	37,004	(1,280)	35,724	33,421	(1,626)	31,795
Transudeste	21,911	(444)	21,467	22,936	(1,167)	21,769	34,154	(1,387)	32,767
TOTAL	1,966,910	(69,590)	1,897,320	1,986,737	(50,832)	1,935,905	1,184,140	(50,110)	1,134,030

(i) Approving Resolution 2.959 of October 05, 2021 changed Approving Resolution 2.895 of July 13, 2021. (ii) The RAP amount of 2020-2021 cycle of concession ETAU was adjusted according to Ordinance 1.698/2021, which judged the administrative appeal filed by the concessionaire against Approving Resolutions 2.725/2020 and 2.724/2020 and differences will be received in the 2021-2022 cycle. (iii) Concession Aimorés started to operate on May 6, 2022. (iv) Concession Paraguaçu started to operate on July 27, 2022. (v) The RAP amounts of concessions EATE and EDTE for the 2020-2021 cycle were adjusted according to ANEEL Ordinance 3.219/2020 which rectified appendices I, II, III, IV, V and VI of Approving Resolution 2.725/2020. (vi) ONS authorized concession ESTE to receive revenue as from February 9, 2022. (vii) Approving Resolution 3.067, of July 12, 2022, was changed by Ordinance 848, of March 2023, which judged the administrative appeals filed by the transmission companies. As a result, the PAs of concessions EBTE, ETSE and TRANSIRAPÉ were adjusted. (viii) Project Ivaí has partially started to operate, as detailed in note 24.

12. RELATED PARTIES

I – Other receivables – OCR, Other payables – OCP and Receivables from concessionaires and assignees – CRCP:

a) Assets and revenues

R E F	Main information on agreements and transactions with related parties				
	Accounting classification, nature of the agreement and counterparty	Original amount	Effective period	Interest rate/ Inflation adjustment	Main rescission or termination conditions, and other relevant information
Transactions between Taesa and joint ventures					
1	OCR x Other revenue – O&M – ETAU (RS)	R\$19 monthly amount	12/23/2021 to 12/23/2026	Annual adjustment by IPCA.	Noncompliance with any contractual clause, court-ordered reorganization, bankruptcy, court-ordered liquidation.
2	OCR x Other revenue – O&M – ETAU (SC)	R\$14 monthly amount	12/01/2021 to 12/01/2026	Annual adjustment by IPCA.	Noncompliance with any contractual clause, court-ordered reorganization, bankruptcy, court-ordered liquidation.
3	OCR x Other revenue - Infrastructure and HR Sharing - ETAU	N/A	12/01/2021 to 12/01/2026	Annual adjustment by IGP-M.	The amounts are defined based on apportionment and allocation criteria which are based on the contracting party's property, plant and equipment. If the apportionment amount exceeds the annual amount of R\$2,386, the contracting party may require the review. Previously agreed by ANEEL through Ordinance 2.320 of August 02, 2021.
4	OCR x available funds – Expense reimbursement - ETAU	Not applicable.	Not applicable.	Not applicable.	Not applicable.
5	OCR x Other revenue – Infrastructure and HR Sharing – Aimorés	N/A	02/10/2022 to 02/10/2027	Annual adjustment by IPCA.	The amounts are defined based on apportionment and allocation criteria which are based on the contracting party's property, plant and equipment. In case of considerable variations in the allocation criteria, the contracting party can request the review through formalization by way of an addendum. Previously agreed by ANEEL through Ordinance 2.320 of August 02, 2021.
6	OCR x Other revenue – O&M – Aimorés	R\$24 monthly amount	02/16/2022 to 02/16/2027	Annual adjustment by IPCA.	Noncompliance with any contractual clause, court-ordered reorganization, bankruptcy, court-ordered liquidation.
7	OCR x available funds – Expense reimbursement - Aimorés	Not applicable.	Not applicable.	Not applicable.	Not applicable.

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

R E F	Main information on agreements and transactions with related parties				
	Accounting classification, nature of the agreement and counterparty	Original amount	Effective period	Interest rate/ Inflation adjustment	Main rescission or termination conditions, and other relevant information
	The amounts are defined based on apportionment and allocation criteria which are based on the contracting party's property, plant and equipment. In case of considerable variations in the allocation criteria, the contracting party can request the review through formalization by way of an addendum.				
8	OCR x Other revenue – Infrastructure and HR Sharing – Paraguaçu	N/A	02/10/2022 to 02/10/2027	Annual adjustment by IPCA.	Previously agreed by ANEEL through Ordinance 2.320 of August 02, 2021.
9	OCR x Other revenue – O&M – Paraguaçu	R\$24 monthly amount	02/16/2022 to 02/16/2027	Annual adjustment by IPCA.	Noncompliance with any contractual clause, court-ordered reorganization, bankruptcy, court-ordered liquidation.
10	OCR x available funds – Expense reimbursement – Paraguaçu	Not applicable.	Not applicable.	Not applicable.	Not applicable.
Transactions between Taesa and its associates					
11	OCR x available funds – Infrastructure sharing agreement (CCI) – EDTE	Total amount: R\$229	12/27/2018 until the concession end.	Fine of 2% p.m. / late payment interest of 12% p.a. / Annual inflation adjustment by the IPCA.	Not applicable.
Transactions between Taesa Group and the Parent					
12	CRCP x Other revenue – Transmission system connection agreement (CCT) – CEMIG D x SGT	R\$57 monthly amount	03/18/2014 until the end of concession	Late payment interest of 12% p.a. and fine of 2% / annual inflation adjustment by IPCA, according to the RAP adjustment.	By any of the parties, filing for bankruptcy, judicial liquidation or any amendment to the bylaws of the parties that impairs the ability to perform contractual obligations, force majeure or act of God.
13	CRCP x revenue – Electric power transmission service agreement ("CPST") – Taesa and subsidiaries x CEMIG	The amounts are defined by ONS at each AVC issuance	Until the end of concession.	Annual adjustment by the IPCA or IGP-M, according to the RAP adjustment.	Not applicable.

There is no default in the outstanding balances requiring the recognition of an allowance for doubtful debts.

R E F	Agreements and other transactions	Consolidated					
		Assets		Revenue			
		09/30/2023	12/31/2022	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
	Transactions with joint ventures						
1	O&M services - Taesa x ETAU (RS)	21	21	63	63	189	84
2	O&M services - Taesa x ETAU (SC)	16	16	47	47	141	141
3	Infrastructure and HR sharing - Taesa x ETAU	419	160	629	552	1,920	1,272
4	Expense reimbursement - Taesa x ETAU	6	-	-	-	-	-
5	Infrastructure and HR sharing - Taesa x Aímorés	324	121	486	404	1,472	673
6	O&M services - Taesa x Aímorés	27	27	81	81	244	310
7	Expense reimbursement - Taesa x Aímorés	5	-	-	-	-	-
8	Infrastructure and HR sharing - Taesa x Paraguaçu	557	198	836	-	2,518	-
9	O&M services - Taesa x Paraguaçu	27	27	82	243	246	243
10	Expense reimbursement - Taesa x Paraguaçu	18	25	-	-	-	-
	Transactions with associates						
11	CCI - Taesa x EDTE	8	7	23	22	70	66
	Transactions between subsidiaries and associates						
12	CCT - SGT X CEMIG D	104	99	311	298	912	830
13	CPST - BRAS X CEMIG	160	154	460	463	1,223	1,376
13	CPST - ATE III X CEMIG	444	696	1,345	2,139	5,660	6,425
13	CPST - SGT X CEMIG	487	469	1,462	1,406	4,273	3,743
13	CPST - MAR X CEMIG	101	91	306	276	863	786
13	CPST - MIR X CEMIG	394	330	1,193	1,005	3,337	2,940
13	CPST - JAN X CEMIG	1,648	1,454	3,826	3,472	10,806	10,297
13	CPST - SAN X CEMIG	437	223	1,006	246	2,378	506
13	CPST - SJT X CEMIG	310	281	940	855	2,665	2,312
13	CPST - SPT X CEMIG	270	249	831	756	2,358	2,224
13	CPST - LNT X CEMIG	50	46	154	141	435	402
13	CPST - SIT X CEMIG	927	-	2,091	-	2,091	-
	Transactions with the parent						
13	CPST - TAESA X CEMIG	8,191	8,065	25,049	24,676	74,615	71,888
		14.951	12.759	41.221	37.145	118.416	106.518

**NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023**
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

R E F	Main information on agreements and transactions with related parties				
	Accounting classification, nature of the agreement and counterparty	Original amount	Effective period	Interest rate/ Inflation adjustment	Main rescission or termination conditions, and other relevant information
Transactions between Taesa and associates					
1	OCP x available funds – Expense reimbursement – ETAU (*)	Not applicable.	Not applicable.	Not applicable.	Not applicable.
2	OCP x Services provided – Ativas Data Center	R\$47 monthly amount.	09/29/2020 to 09/29/2023	Interest of 1% p.m. and fine of 2%/annual inflation adjustment by IPCA.	Each of the parties will be entitled to rescind the agreement upon delivery of notice in writing to the other party within 90 days in advance, upon the occurrence of any events such as filing for bankruptcy, partial or full transfer of assets or properties and if one of the parties infringes any provision of the agreement. CEMIG publicly informed that it has completed, on 12/28/2022, the disposal of its total equity interest in the capital of Ativas Data Center S.A. ("Ativas").
3	OCP x Personnel cost and expense – private pension – Forluz	Investment according to employees' option.	03/19/2012 – indefinite end.	Not applicable.	Management fee of 1% on total monthly contributions. For 2022 the management fee was 0.30%. The effective period of the costing is counted from April 1, 2022
4	OCP x Services provided – CCI – Taesa (ETEO) – CTEEP	Total contract value: R\$2 monthly amount	07/20/2001 up to the end of any of the parties' concession	Interest of 12% p.a. / Fine of 2% Annual adjustment by IGP-M.	Can only be terminated in the event of end of concession of any of the parties, or by way of court order. On 08/20/2021, an addendum was entered into to discontinue the collection by CTEEP.
5	OCP x Services provided – CCI – TAESA (ATE) – CTEEP	Total contract value: R\$10 monthly amount	07/22/2004 up to the end of any of the parties' concession	Interest of 12% p.a. / Fine of 2% Adjustment by IGP-M.	Can only be terminated in the event of end of concession of any of the parties, or by way of court order. On 08/20/2021, an addendum was entered into to discontinue the collection by CTEEP.
6	OCP x Services provided – Telecommunications – TAESA – INTERNEXA	Total contract value: R\$3 monthly amount	08/30/2020 to 08/30/2021	Interest of 1% p.m. and fine of 2% / annual inflation adjustment by IGP-M.	The agreement was terminated.
Transactions between Taesa's subsidiaries and associates					
7	OCP x Services provided – CCI – SGT x CEMIG GT	R\$3 monthly amount	Beginning 02/17/2014 until end of concession.	Late payment interest of 1% p.m. and fine of 2%/ annual inflation adjustment by IPCA.	Can only be terminated in the event of end of concession of any of the parties, or by way of court order.
8	OCP x O&M – SGT x CEMIG GT	R\$49 monthly amount	07/10/2019 to 07/10/2024	Late payment interest of 1% p.m. and fine of 2%/ annual inflation adjustment by IPCA.	Can be early and unilaterally terminated, on sole discretion, due to the noncompliance with any clause or condition, for a period agreed upon among the parties, cancelation of concession relating to the transmission facilities; and upon contracting party's decision 18 months after the execution of the CPSOM.
9	OCP x Services provided – CCI – MAR x CEMIG GT	R\$205 single installment and R\$50 monthly amount	11/12/2015 up to the end of any of the parties' concession	Annual adjustment by IPCA.	None.
10	OCP x Services provided – O&M – MAR x CEMIG GT	R\$48 monthly amount	03/03/2020 to 03/02/2025	Annual adjustment by IPCA.	The agreement can be terminated at any time, unilaterally, upon notice in writing within at least 180 days in advance; as a result of the noncompliance with the conditions agreed; and in the event of act of God or force majeure.

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

R E F	Main information on agreements and transactions with related parties				
	Accounting classification, nature of the agreement and counterparty	Original amount	Effective period	Interest rate/ Inflation adjustment	Main rescission or termination conditions, and other relevant information
11	OCP x Services provided - CCI - ANT X CTEEP	R\$8 monthly amount as from the beginning of operation	11/01/2022 up to the end of any of the parties' concession	Fine of 2% p.m. + late payment interest of 12% p.a. / Annual inflation adjustment by the IPCA.	Can only be terminated in the event of end of concession of any of the parties, by way of court order or upon mutual agreement among the parties.

Transactions between Taesa and its Parent

12	OCP X Investment - acquisition Transmineiras - Additional amount - CEMIG	Single installment of R\$11,786	Upon obtaining of favorable decision for Transmineiras in the lawsuits.	Accumulated variance of 100% CDI beginning 01/01/2017 until the business day prior to the payment.	Pursuant to the corporate restructuring instrument, CEMIG can receive the maximum amount of R\$11,786. Adjusted amount of R\$19,352.
----	--	---------------------------------	---	--	--

R E F	Agreements and other transactions	Consolidated					
		Liabilities		Cost/expense			
		09/30/2023	12/31/2022	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
	Transactions between Taesa and joint ventures						
1	Expense reimbursement - Taesa x ETAU	-	2	-	-	-	-
	Transactions between Taesa and associates						
2	Data Center - Taesa x Ativas	-	53	-	158	-	370
3	Private pension - Taesa x Forluz - expense	-	-	772	707	2,193	1,931
3	Private pension - Taesa x Forluz - cost	-	-	286	275	830	784
6	Taesa x INTERNEXA - Telecommunications	-	-	-	-	-	31
	Transactions between subsidiaries and associates						
7	CCI - SGT x CEMIG GT	-	5	15	14	44	42
8	O&M - SGT x CEMIG GT	-	-	128	185	498	517
9	CCI - MARIANA x CEMIG GT	19	19	58	58	174	182
10	O&M - MARIANA x CEMIG GT	-	-	196	189	573	479
	Transactions between Taesa and its Parent						
12	Acquisition Transmineiras - Additional amount TAESA X CEMIG	19,352	12,883	6,470	-	6,470	-
		19,371	12,962	7,925	1,586	10,782	4,336

II- Dividends and interest on capital payable

Dividends receivable	12/31/2022	Addition (a)	Receipt	09/30/2023
<i>Joint ventures and associates</i>				
ETAU	326	3,430	(3,756)	-
AIMORÉS	15,987	40,812	(56,799)	-
PARAGUAÇU	19,583	26,917	(46,500)	-
EATE	49,817	220,395	(93,967)	176,245
EBTE	4,110	490	(4,110)	490
ECTE	5,105	-	(5,105)	-
ENTE	16,620	57,643	(48,989)	25,274
ERTE	1,215	3,175	(1,866)	2,524
ETEP	4,145	6,251	(7,122)	3,274
EDTE	2,194	8,161	(6,237)	4,118
TRANSLESTE	3,601	9,433	(6,370)	6,664
TRANSIRAPÉ	3,300	7,479	(2,940)	7,839
TRANSUDESTE	2,078	5,762	(3,920)	3,920
Consolidated	128,081	389,948	(287,681)	230,348
<i>Subsidiaries</i>				
ATE III	-	34,573	(34,573)	-
BRAS	19,111	5,691	(10,692)	14,110
SGT	1,678	-	(1,678)	-
MAR	11,453	2,000	(7,000)	6,453
MIR	-	38,386	(38,386)	-
JAN	25,787	89,313	(115,100)	-
SJT	22,790	10,200	(26,200)	6,790
SPT	16,343	25,454	(41,797)	-
LNT	2,400	-	-	2,400
Parent	227,643	595,565	(563,107)	260,101

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

Dividends receivable	12/31/2021	Addition (reversal) (a)	Receipt	12/31/2022
<i>Joint ventures and associates</i>				
ETAU	206	14,603	(14,483)	326
AIMORÉS	-	15,987	-	15,987
PARAGUAÇU	-	19,583	-	19,583
EATE	-	249,247	(199,430)	49,817
EBTE	-	17,080	(12,970)	4,110
ECTE	-	18,974	(13,869)	5,105
ENTE	2	106,598	(89,980)	16,620
ERTE	-	4,397	(3,182)	1,215
ETEP	-	34,886	(30,741)	4,145
EDTE	-	14,668	(12,474)	2,194
TRANSLESTE	-	7,899	(4,298)	3,601
TRANSIRAPÉ	-	12,611	(9,311)	3,300
TRANSUDESTE	-	7,223	(5,145)	2,078
Consolidated	208	523,756	(395,883)	128,081
<i>Subsidiaries</i>				
ATE III	-	45,457	(45,457)	-
BRAS	2,147	19,110	(2,146)	19,111
SGT (b)	37,421	(34,029)	(1,714)	1,678
MAR	11,400	13,752	(13,699)	11,453
MIR	21,161	30,862	(52,023)	-
JAN (c)	357,375	(215,570)	(116,018)	25,787
SAN (c)	6,387	(6,387)	-	-
SJT	3,086	48,586	(28,882)	22,790
SPT	-	43,347	(27,004)	16,343
LNT (b)	7,360	(4,960)	-	2,400
Parent	446,545	463,924	(682,826)	227,643

(a) Refers to mandatory, additional, proposed, approved and interim dividends. (b) Reversal of dividends approved at the AGM held on May 11, 2022 of the subsidiary. (c) Reversal of dividends approved at the AGM held on April 29, 2022 of the subsidiary.

Dividends and interest on capital payable	12/31/2022			Addition (a)		Payment		09/30/2023		
	Dividends	Interest on capital	Total	Dividends	Interest on capital	Dividends	Interest on capital	Dividends	Interest on capital	Total
Consolidated and Parent										
ISA	3,876	-	3,876	82,905	32,176	(86,781)	(32,176)	-	-	-
Cemig	5,646	-	5,646	120,775	46,873	(126,421)	(46,873)	-	-	-
Noncontrolling interests	16,565	18	16,583	353,512	137,199	(370,028)	(137,195)	49	22	71
	26,087	18	26,105	557,192	216,248	(583,230)	(216,244)	49	22	71

Dividends and interest on capital payable	12/31/2021			Addition (a)		Payment		12/31/2022		
	Dividends	Interest on capital	Total	Dividends	Interest on capital	Dividends	Interest on capital	Dividends	Interest on capital	Total
Consolidated and Parent										
ISA	21,874	-	21,874	170,618	60,224	(188,616)	(60,224)	3,876	-	3,876
Cemig	31,866	-	31,866	248,551	87,732	(274,771)	(87,732)	5,646	-	5,646
Noncontrolling interests<	93,293	15	93,308	727,519	256,797	(804,247)	(256,794)	16,565	18	16,583
	147,033	15	147,048	1,146,688	404,753	(1,267,634)	(404,750)	26,087	18	26,105

(a) Refers to mandatory, additional, proposed, approved, interim dividends and interest on capital. Interest on capital payable is stated gross of withholding income tax.

Approval of dividends and interest on capital	Accrual year	Approval date	Approving body	Payment date	Approved amount	Amount per common share	Amount per preferred share
Interim dividends	2023	08/02/2023	Board of Directors	08/29/2023	97,192	0.09404	0.09404
Interim dividends	2022	01/05/2023	Board of Directors	01/23/2023	460,000	0.44509	0.44509
					557,192		
Interest on capital	2023	08/02/2023	Board of Directors	08/29/2023	216,248	0.20924	0.20924
					216,248		
Remaining mandatory dividends	2022	04/27/2023	AGM	08/29/2023	26,048	0.02520	0.02520
					26,048		
Intermediate dividends	2022	11/09/2022	Board of Directors	12/05/2022	113,400	0.10972	0.10972
Interim dividends	2022	11/09/2022	Board of Directors	12/05/2022	45,159	0.04370	0.04370
Interim dividends	2022	08/10/2022	Board of Directors	08/26/2022	308,799	0.29879	0.29879
Additional dividends proposed	2021	04/28/2022	AGM	05/31/2022	653,282	0.63211	0.63211

**NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)**

Approval of dividends and interest on capital	Accrual year	Approval date	Approving body	Payment date	Approved amount	Amount per common share	Amount per preferred share
					1,120,640		
Interest on capital	2022	09/11/2022	Board of Directors	05/12/2022	206,819	0.20012	0.20012
Interest on capital	2022	10/08/2022	Board of Directors	26/08/2022	197,934	0.19152	0.19152
					404,753		
Remaining mandatory dividends	2021	04/28/2022	AGM	05/31/2022	147,011	0.14225	0.14225
					147,011		

Interim dividends and interest on capital paid were attributed to mandatory minimum dividends set forth in Article 202 of the Brazilian Corporate Law.

III - Compensation to the Board of Directors, Executive Board, and Supervisory Board – classified in profit or loss – personnel expenses

Proportion of total compensation	09/30/2023		09/30/2022	
	Fixed	Variable	Fixed	Variable
Board of Directors	100%	-	100%	-
Supervisory Board	100%	-	100%	-
Statutory Executive Board (*)	72%	28%	58%	42%

(*) Fixed compensation breakdown: Management fees, charges, direct and indirect benefits (private pension, healthcare plan, dental care plan, life insurance and meal/food ticket), post-employment benefits (healthcare plan and dental care plan). Variable compensation breakdown: profit sharing, suspension of employment contract and indemnities.

Amounts recognized in profit or loss	Board of Directors		Statutory Executive Board		Supervisory Board	
	09/30/2023	09/30/2022	09/30/2023	09/30/2022	09/30/2023	09/30/2022
Average of members compensated during the period (*)	10.56	11.22	5	5	4.89	4.89
Fixed compensation (**)	2,184	2,155	6,791	6,269	584	567
Payroll or management fees	1,938	1,882	5,074	4,636	487	472
Direct and indirect benefits	-	-	702	706	-	-
Charges	246	273	1,015	927	97	95
Variable compensation	-	-	2,589	4,512	-	-
Profit sharing	-	-	2,589	4,512	-	-
Total compensation	2,184	2,155	9,380	10,781	584	567

(*) Includes active members and alternates, and the alternate fiscal board members receive when replacing the active members. The average of compensated members was calculated on a monthly basis, excluding those members who relinquished compensation. (**) The cost of fixed compensation includes management fees and 20% of employer's INSS.

	Board of Directors		Statutory Executive Board		Supervisory Board	
	09/30/2023	09/30/2022	09/30/2023	09/30/2022	09/30/2023	09/30/2022
Number of active members	13	13	5	5	5	5
Number of alternates	-	-	-	-	5	5
Highest individual compensation for the period (monthly)	25	23	296	362	14	13
Lowest individual compensation for the period (monthly)	19	18	175	202	11	13
Average individual compensation for the period (monthly) (*)	24	23	208	240	13	13

(*) The amount was calculated based on the average of compensated members.

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

13. BORROWINGS, FINANCING AND DEBENTURES

13.1. Borrowings and financing

Lender	Concession	Borrowings				Annual finance charges	09/30/2023				12/31/2022				
		Execution date	Type	Contracted amount received	Final maturity		Unrecognized costs	Principal	Interest	Total	Unrecognized costs	Principal	Interest	Total	
Foreign currency-US\$ ⁽¹⁾															
Citibank - Sep/22	Taesa	09/22/2022	Law 4.131/62	362,600	09/26/2025	Sofr + 0.44% p.a.	-	354,912	199	355,111	-	372,257	4,486	376,743	
Local currency-R\$ ⁽²⁾															
BNDES FINAME	TSN	06/13/2013	CCB - tranche A	30,458	06/15/2023	Fixed rate of 3.5% p.a.	-	-	-	-	-	1,904	2	1,906	
BNDES FINAME	Pate-sa	10/14/2014	CCB - tranche A	430	08/15/2024	Fixed rate of 6% p.a.	-	49	-	49	-	90	-	90	
Parent							-	354,961	199	355,160	-	374,251	4,488	378,739	
Current										248				6,446	
Noncurrent										354,912				372,293	
BNB - FNE	LNT	04/27/2018	CCB-FNE	62,749	05/15/2038	Constitutional funds' rate (TFC) p.m. pro-rata basis	(4,235)	53,045	2,105	50,915	(4,453)	55,701	2,272	53,520	
Consolidated							(4,235)	408,006	2,304	406,075	(4,453)	429,952	6,760	432,259	
Current										5,636				11,970	
Noncurrent										400,439				420,289	

¹ Borrowing measured at fair value. ² Borrowings measured at amortized cost.

Variations in borrowings and financing	Consolidated		Parent	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Opening balance	432,259	629,745	378,739	569,721
(+) New borrowing	-	362,600	-	362,600
(+) Interest and exchange rate changes	8,232	(26,794)	5,074	(31,879)
(-) Adjustment to fair value	(5,431)	2,617	(5,431)	2,617
(-) Repayment of principal	(4,601)	(523,146)	(1,944)	(517,157)
(-) Interest paid	(24,384)	(12,763)	(21,278)	(7,163)
Closing balance	406,075	432,259	355,160	378,739

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

Current installments by index -consolidated							
Index	Current	Noncurrent				Subtotal	Total
		2024	2025	2026	After 2026		
Fixed rate	49	-	-	-	-	-	49
Sofr + Dollar	199	-	354,912	-	-	354,912	355,111
IPCA	5,678	908	3,631	3,632	41,301	49,472	55,150
(-) Unamortized cost	(290)	(263)	(263)	(263)	(3,156)	(3,945)	(4,235)
	5,636	645	358,280	3,369	38,145	400,439	406,075

Settlement and new borrowing with Citibank - On September 22, 2022, the Company settled in advance the Credit Agreement, signed on April 7, 2014, and amended on May 11, 2018, April 7, 2017 and March 29, 2016, with Citibank, N.A., subject to 3-month Libor interest rate + 0.34% p.a., with maturity on May 10, 2023. On the same date, the Company entered into a new Credit Agreement with maturity on September 26, 2025, subject to Sofr interest rate + 0.44% and a new foreign exchange swap with Citibank, as follows:

Citibank - Loan 4.131	Citibank Debt - 09/22/2022	Citibank's foreign exchange swap 09/22/2022
Amount	USD70,000	R\$362,000 ²
Maturity	09/26/2025	09/26/2025
Debt Cost	(Sofr + Spread: 0.44% p.a.)	Company's long-position: (Sofr + Spread: 0.44% p.a.) * 1,17647 ¹ Citibank's short-position: CDI + 0.65% p.a.
Interest	Semiannual	Semiannual
Repayment ³	Bullet	Bullet

¹ Factor 1.17647 represents the "gross up" of the income tax due on the payment of amortization and interest.

² Amounts translated into Brazilian real (R\$) based on the Initial Parity of the Transaction R\$/US\$: 5.18.

³ Bullet Amortization Regime - regime where the total balance of principal is amortized on the borrowing maturity date.

With this settlement and new borrowing, the Company extended the average term of its debt while maintaining the equivalent cost of 106% p.a. of the CDI, including the CDI rate + 0.65% p.a.

The borrowings and financing agreements and debentures contain annual restrictive financial and nonfinancial covenants triggering accelerated maturity (usually included in borrowing and financing agreements, such as, for example, merger, spin-off and consolidation, change in the controlling group, among others) while the related agreements are effective. As at September 30, 2023, all restrictive covenants had been complied.

The information on derivative financial instruments (swap transactions) contracted to hedge the service associated with the debt with Citibank, as well as the Company's exposure to interest rate risks, is disclosed in note 18.

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

13.2. Debentures

Issues	Quantity	Payment events	Return	Issue Maturity	09/30/2023				12/31/2022			
					Unrecognized costs	Principal	Interest	Total	Unrecognized costs	Principal	Interest	Total
Local currency-R\$												
Itaú BBA – 3rd issue 3rd series (*) – Taesa	702,000	Interest on every October 15 and repayment in two annual installments, the first maturity on 10/15/2021.	IPCA + 5.10%	10/15/2012 10/15/2024	(212)	665,215	32,272	697,275	(371)	640,776	6,610	647,015
Itaú BBA/BB/Santander – 4th issue 1st series – Taesa	255,000	Interest on every September 15 and repayment in two annual installments, the first maturity on 09/15/2023.	IPCA + 4.41%	09/15/2017 09/15/2024	(228)	175,581	331	175,684	(674)	338,402	4,315	342,043
BB/Safra/Bradesco -5th issue – Single series – Taesa	525,772	Interest on every July 15 and repayment in two annual installments, the first maturity on 07/15/2024.	IPCA + 5.9526%	07/15/2018 07/15/2025	(2,152)	697,359	8,694	703,901	(3.981)	672,019	18,286	686,324
Santander-ABC-BB – 6th issue 1st series – Taesa	850,000	Interest on every November 15 and May 15 and single repayment on 05/15/2026.	108% of CDI (**)	05/15/2019 05/15/2026	(7,784)	850,000	45,657	887,873	(8.356)	850,000	15,047	856,691
Santander/ABC/BB – 6th issue 2nd series – Taesa	210,000	Interest on every November 15 and May 15 and semiannual repayment, the first maturity on 05/15/2023.	IPCA + 5.50%	05/15/2019 05/15/2044	(7,784)	269,232	5,665	267,113	(8.355)	259,999	1,829	253,473
BTG/Santander/XP Investimentos – 7th issue Single series – Taesa	508,960	Interest on every March 15 and September 15 and semiannual repayment, the first maturity on 09/15/2025.	IPCA + 4.50%	09/15/2019 09/15/2044	(23,451)	651,177	122,385	750,111	(24.977)	627,471	93,849	696,343
Santander – 8th issue Single series – Taesa	300,000	Interest on every June 15 and December 15 and semiannual repayment, the first maturity on 12/15/2022.	IPCA +4.7742	12/18/2019 12/15/2044	(15,233)	401,779	5,691	392,237	(16.325)	387,515	861	372,051
Santander – 10th issue 1st series – Taesa	650,000	Interest on every November 15 and May 15 and single repayment on 05/15/2028.	CDI + 1.70%	05/15/2021 05/15/2028	(4,081)	650,000	36,707	682,626	(4.435)	650,000	12,064	657,629

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

Issues	Quantity	Payment events	Return	Issue Maturity	09/30/2023				12/31/2022			
					Unrecognized costs	Principal	Interest	Total	Unrecognized costs	Principal	Interest	Total
Santander – 10th issue 2nd series – Taesa	100,000	Interest on every November 15 and May 15 and repayment on the 13th, 14th and 15th years, the first maturity on 05/15/2034.	IPCA + 4.7605%	05/15/2021 05/15/2036	(4,081)	117,470	2,144	115,533	(4.435)	113,158	691	109,414
Santander-Itaú-BTG-Bradesco-BB – 11th issue 1st series – Taesa	150,000	Interest on every July 15 and January 15 and repayment on the 2nd and 3rd years, the first maturity on 01/15/2024.	CDI + 1.18%	01/15/2022 01/15/2025	(725)	150,000	4,348	153,623	(1.022)	150,000	9,923	158,901
Santander-Itaú-BTG-Bradesco-BB – 11th issue 2nd series – Taesa	650,000	Interest on every July 15 and January 15 and repayment on the 3rd, 4th and 5th years, the first maturity on 01/15/2025.	CDI + 1.36%	01/15/2022 01/15/2027	(725)	650,000	19,090	668,365	(1.022)	650,000	43,566	692,544
Santander-Itaú-XP-BB 12th issue 1st series - Taesa	630,783	Interest on every October 15 and April 15 and repayment on 04/15/2029.	IPCA + 5.60%	04/15/2022 01/15/2029	(13,873)	662,698	16,685	665,510	(14.947)	638,572	7,222	630,847
Santander-Itaú-XP-BB 12th issue 2nd series - Taesa	300,410	Interest on every October 15 and April 15 and repayment on the 8th, 9th and 10th years, the first maturity on 04/15/2030.	IPCA + 5.75%	04/15/2022 01/15/2032	(13,872)	315,610	8,156	309,894	(14.947)	304,119	3,529	292,701
Santander-Itaú-XP-BB 12th issue 3rd series - Taesa	318,807	Interest on every October 15 and April 15 and repayment on the 13th, 14th and 15th years, the first maturity on 04/15/2030.	IPCA + 5.85%	04/15/2022 01/15/2037	(13,873)	334,938	8,804	329,869	(14.947)	322,743	3,809	311,605
Santander-Itaú-XP - BB 13th issuance of	1,000,000	Interest on every August 17 and February 17 and bullet on 02/17/2025.	CDI + 1.50%	02/17/2023 02/17/2025	(3,486)	1,000,000	16,509	1,013,023	-	-	-	-
Santander-Itaú-XP-Safra 14th issue 1st series - Taesa	327,835	Interest on every March 15 and September 15 and repayment on 09/15/2033.	IPCA + 5.8741%	09/15/2023 09/15/2033	(838)	328,212	149	327,523	-	-	-	-
Santander-Itaú-XP-Safra 14th issue 2nd series - Taesa	86,261	Interest on every March 15 and September 15 and repayment on 09/15/2035.	IPCA + 6.0653%	09/15/2023 09/15/2035	(838)	86,360	40	85,562	-	-	-	-
Santander-Itaú-XP-Safra 14th issue 3rd series - Taesa	385,904	Interest on every March 15 and September 15 and repayment on the 13th, 14th and 15th years, the first maturity on 09/15/2036.	IPCA + 6.2709%	09/15/2023 09/15/2038	(838)	386,348	187	385,697	-	-	-	-
Parent					(114,074)	8,391,979	333,514	8,611,419	(118,794)	6,604,774	221,601	6,707,581

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

Issues	Quantity	Payment events	Return	Issue Maturity	09/30/2023				12/31/2022			
					Unrecognized costs	Principal	Interest	Total	Unrecognized costs	Principal	Interest	Total
Current								1,131,691				607,452
Noncurrent								7,479,728				6,100,129
Local currency-R\$												
BTG-Santander-XP – 1st issue 1st series – JAN	224,000	Interest and repayment on every January 15 and July 15 with interest beginning 12/15/2022.	IPCA + 4.5%	01/15/2019 07/15/2033	(6,861)	247,845	2,349	243,333	(7,942)	251,089	5,183	248,330
Itaú - BTG – 2nd issue single series – JAN	575,000	Interest and repayment on every June 15 and December 15 with interest payment beginning 12/15/22 and repayment beginning 12/15/25.	IPCA + 4.8295%	12/15/2019 12/15/2044	(28,461)	820,398	11,753	803,690	(30,316)	790,282	1,776	761,742
Consolidated					(149,396)	9,460,222	347,616	9,658,442	(157,052)	7,646,145	228,560	7,717,653
Current								1,158,854				622,764
Noncurrent								8,499,588				7,094,888

(*) Instruments traded on the secondary market, which fair values were measured based on quotations and are shown in note 18.

(**) The derivatives contracted as hedging instruments in the amount of R\$400,000 relating to the 1st series of the 6th issue of debentures, were swap that swap the risk of 108% of the CDI (debentures interest rate) for the IPCA plus fixed rates.

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

Changes in debentures	Consolidated		Parent	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Opening balance	7,717,653	6,159,351	6,707,581	5,167,673
(+) New issues	1,800,000	2,050,000	1,800,000	2,050,000
(+) Interest and inflation incurred	752,858	834,782	675,998	729,130
(-) Principal payment	(189,006)	(797,242)	(176,531)	(767,011)
(-) Interest payment	(430,721)	(496,430)	(400,352)	(435,363)
(-) Transaction costs (new issues)	(7,487)	(50,504)	(7,487)	(50,504)
(+) Amortization of issue costs	15,145	17,696	12,210	13,656
Closing balance	9,658,442	7,717,653	8,611,419	6,707,581

Current installments by index	Current	Noncurrent					Total
		2024	2025	2026	After 2026	Subtotal	
CDI	197,311	75,000	1,216,666	1,066,666	466,667	2,824,999	3,022,310
IPCA	978,997	456,171	384,972	56,461	4,908,927	5,806,531	6,785,528
(-) Unamortized issue costs	(17,454)	(3,981)	(17,423)	(13,496)	(97,042)	(131,942)	(149,396)
	1,158,854	527,190	1,584,215	1,109,631	5,278,552	8,499,588	9,658,442

Debentures are simple, non-convertible.

The agreements for the 3rd, 4th, 5th, 6th, 7th, 8th, 11th, 12th, 13th and 14th issues of Taesa's debentures and for the 1st issue of Janaúba's debentures have annual restrictive non-financial covenants on accelerated maturity (usually included in borrowing and financing agreements, such as, for example, merger, spin-off and consolidation, change in the controlling group, among others). The 2nd issue of Janaúba's debentures have the following annual restrictive financial and non-financial covenants on accelerated maturity:

Security	Description of the covenant	Ratio required	Required compliance
2nd issue - JAN	Activity cash generation/Debt service ¹	Equal to or higher than 1.2	Annual

¹Calculated based on information included in the audited Regulatory Financial Statements.

The 2nd series of the 6th and 8th issues of Taesa's debentures have the following restrictive non-financial covenants and on accelerated maturity:

Creation on behalf of the debentureholders at Banco Santander of a "Debenture payment account" where a minimum balance must be maintained, corresponding to at least the amount of the next installment of the adjusted par value plus the amount of the next compensation installment.

As at September 30, 2023, all restrictive covenants had been complied.

The information on derivative financial instruments (swap transactions) contracted to hedge the service associated with the 1st series of the 6th issue of debentures, as well as the Company's exposure to interest rate risks, is disclosed in note 18.

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

14. PROVISION FOR LABOR, TAX AND CIVIL RISKS

The Company and its subsidiaries are parties to legal and administrative proceedings before various courts and governmental bodies, arising in the normal course of business and involving tax, civil, labor and other matters.

Management, based on the opinion of its outside legal advisors and analysis of ongoing lawsuits, recognized a provision for labor, tax and civil risks in amounts considered sufficient to cover estimated losses on ongoing lawsuits.

Legal and administrative proceedings provisioned as at September 30, 2023 are backed by escrow deposits in the adjusted amount of R\$13,952 in the Parent (R\$10,994 as at December 31, 2022) and R\$82,789 in consolidated (R\$25,877 as at December 31, 2022). The balances refer to civil, labor and tax proceedings involving discussions on administrative right of way, outsourcing, tax executions and objections relating to offsets of federal taxes and contributions (IRPJ, CSLL, PIS, COFINS, IRRF and CSRF) not approved by the RFB, respectively.

Variations in provisions	12/31/2022	Additions	Reversals (a)	Inflation adjustments	Write-off	Rights of way (b)	09/30/2023
Labor	9,739	479	(70)	688	(171)	-	10,665
Tax	17,033	21	(7,205)	4,382	-	-	14,231
Civil	8,489	3,057	-	5,756	(1,062)	1	16,241
Parent	35,261	3,557	(7,275)	10,826	(1,233)	1	41,137
Labor	9,759	531	(70)	700	(171)	-	10,749
Tax	19,929	22	(7,205)	4,388	-	-	17,134
Civil	29,741	9,737	(10)	11,397	(3,152)	47,816	95,529
Consolidated	59,429	10,290	(7,285)	16,485	(3,323)	47,816	123,412

Variations in provisions	12/31/2021	Additions	Reversals (a)	Inflation adjustments	Write-off	Rights of way (b)	12/31/2022
Labor	2,227	7,535	(1)	730	(752)	-	9,739
Tax	13,957	743	(60)	2,393	-	-	17,033
Civil	11,675	2,886	(133)	373	(6,315)	3	8,489
Other	1,484	-	(1,484)	-	-	-	-
Parent	29,343	11,164	(1,678)	3,496	(7,067)	3	35,261
Labor	2,228	7,569	(1)	732	(769)	-	9,759
Tax	16,566	950	(81)	2,494	-	-	19,929
Civil	28,848	4,770	(299)	3,383	(7,239)	278	29,741
Other	1,484	-	(1,484)	-	-	-	-
Consolidated	49,126	13,289	(1,865)	6,609	(8,008)	278	59,429

(a) Reversals occurred basically as a result of the settlement of various labor, tax and civil proceedings, without the need to make any payment. Therefore, the amounts were reversed on the Company's and its subsidiaries' behalf. (b) Refers to provisions for civil risks relating to exclusion area for passage of transmission grids.

Contingent liabilities

	09/30/2023				12/31/2022			
	Labor	Tax	Civil	Total	Labor	Tax	Civil	Total
Taesa	11,223	1,202,442	237,143	1,450,808	10,540	1,113,784	198,814	1,323,138
ATE III	-	18,330	-	18,330	-	17,020	-	17,020
BRAS	1,466	7,835	-	9,301	-	12,958	-	12,958
MAR	260	178	134	572	250	88	131	469
JAN	763	3,805	1,437	6,005	714	3,546	364	4,624
SAN	260	-	44	304	227	-	53	280
SPT	86	608	2,693	3,387	94	567	2,489	3,150
SGT	-	11	-	11	-	16	-	16
SJT	-	1,002	1,068	2,070	54	935	1,020	2,009
	14,058	1,234,211	242,519	1,490,788	11,879	1,148,914	202,871	1,363,664

**NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)**

The main lawsuits classified as possible loss refer to tax risks through tax executions and objections, and civil risks through annulment actions and arbitration proceedings. These are:

Taesa-TSN - Alleged irregular offsets of federal taxes and contributions, namely PIS, COFINS, IRPJ and CSLL, in the adjusted amount of R\$41,112 as at September 30, 2023 (R\$41,624 as at December , 2022).

Taesa-NVT - Objections related to alleged irregular offsets of federal taxes and contributions, namely COFINS and IRPJ, in the adjusted total amount of R\$7,005 as at September 30, 2023 (R\$6,867 as at December 31, 2022).

Taesa-ETEO - Lawsuit relating to the deductibility of amortization expenses on the goodwill paid by Lovina Participações S.A. ("Lovina") for the acquisition of ETEO, relating to the tax assessment notice issued in 2014, concerning calendar years 2009 and 2010, in the adjusted amount of R\$124,537 as at September 30, 2023 (R\$113,506 as at December 31, 2022). The lawsuit is pending judgment of the Voluntary Appeal filed against the unfavorable decision handed down by the Brazilian Federal Revenue Service Judgment Office in Ribeirão Preto.

Taesa-NTE - Objections related to alleged irregular offsets of federal taxes and contributions, namely PIS, COFINS and IRPJ, in the adjusted total amount of R\$8,567 as at September 30, 2023 (R\$7,696 as at December 31, 2022).

Taesa-ATE - Alleged irregular offsets of federal taxes and contributions, namely IRPJ, in the adjusted amount of R\$8,670 as at September 30, 2023 (R\$8,514 as at December 31, 2022), originated prior to the acquisition of UNISA Group companies by Taesa.

Taesa-STE - Objections related to alleged irregular offsets of federal taxes and contributions, namely PIS, COFINS, IRPJ, CSLL, CSRF and IRRF, in the adjusted amount of R\$9,102 as at September 30, 2023 (R\$7,735 as at December 31, 2022), relating to lawsuits originated prior to the acquisition of UNISA Group companies by Taesa.

Taesa-ATE II - Objections related to alleged irregular offsets of federal taxes and contributions, namely IRPJ, in the adjusted amount of R\$1,967 as at September 30, 2023 (R\$3,208 as at December 31, 2022), of which R\$1,554 relating to lawsuits originated prior to the acquisition of UNISA Group companies by Taesa.

ATE III - Tax lawsuits originated prior to the acquisition of UNISA Group companies by Taesa and tax executions for ICMS payment, in the adjusted amount of R\$18,259 as at September 30, 2023 (R\$16,352 as at December 31, 2022).

BRAS - Tax execution relating to the discussion with respect to the ICMS payment in the State of Mato Grosso, in the adjusted amount of R\$3,656 as at September 30, 2023 (R\$2,180 as at December 31, 2022).

**NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)**

Other relevant matters:

Goodwill Atlântico/Alterosa - Taesa received a letter from the RFB requesting clarifications and documentation about the exclusions recorded in code 152 (goodwill), declared in e-lalur and e-lacs of 2014/2015; 2016 and 2017/2018. The Company presented the information requested by the Tax Auditor. Taesa was summoned in the Instruments of Beginning of Tax Proceeding, relating to IRPJ and CSLL not paid in the calculation period from January 2014 to December 2015, in 2016, and for 2017/2018 in view of the deduction from the tax basis of the amounts relating to the goodwill arising on the acquisition of TERNA by CEMIG and FIP. The Company received the Instruments of Closing relating to the ongoing tax proceedings, which resulted in the drafting of the tax assessment notices in the adjusted amount of R\$179,557 as at September 30, 2023 (R\$165,477 as at December 31, 2022) for calendar years 2014/2015 and in the adjusted amount of R\$109,508 as at September 30, 2023 (R\$102,999 as at December 31, 2022) for calendar year 2016 and R\$162,191 as at September 30, 2023 (R\$151,981 as at December 31, 2022) for calendar years 2017 and 2018. The Company filed an objection against the tax assessment notices for calendar years 2014/2015 and 2016, which was denied by the Brazilian Federal Revenue Service Office. The Company filed a Voluntary Appeal against the decisions. The Company filed an objection against the tax assessment notice for calendar years 2017/2018. The Company was notified about the unfavorable decision handed down by the Brazilian Federal Revenue Service on June 19, 2023. As at September 30, 2023, the Company is preparing a Voluntary Appeal for filing against the decision on denial of the Objection.

PIS/COFINS calendar year 2015 - On November 11, 2019, the Company was informed about the Tax Assessment Notice issued in the adjusted amount of R\$217,960 as at September 30, 2023 (R\$200,592 as at December 31, 2022), arising from the closing of tax proceeding 07.1.85.00-2019-00012, filed to analyze the legal compliance of the calculation of taxes on revenue (PIS/Pasep and COFINS), in the period from January 1 to December 31, 2015. The reason for the assessment derives from an alleged error in the definition of the tax regime adopted by the Company where, according to the Instrument of Closing, all Company's concessions should have been taxed under the non-cumulative regime regarding PIS and COFINS. On December 11, 2019, the Company filed an objection against the tax assessment notice. In light of the lower court decision which maintained the assessment, a Voluntary Appeal was filed. As at September 30, 2023, the Company awaited for the judgment.

PIS/COFINS calendar year 2016 - On November 13, 2019, the Company was informed about the Tax Assessment Notice issued in the adjusted amount of R\$176,426 as at September 30, 2023 (R\$163,832 as at December 31, 2022), arising from the closing of tax proceeding 07.1.85.00-2019-00078-7, filed to analyze the legal compliance of the calculation of taxes on revenue (PIS/Pasep and COFINS), in the period from January 1 to December 31, 2016. The reason for the assessment derives from an alleged error in the definition of the tax regime adopted by the Company. As set forth in the Instrument of Closing, all Company's concessions should have been taxed under the non-cumulative regime regarding PIS and COFINS. On December 11, 2019, the Company filed an objection against the tax assessment notice. In light of the lower court decision which maintained the assessment, a Voluntary Appeal was filed. As at September 30, 2023, the Company awaited for the judgment.

**NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)**

CMT Arbitration – The dispute involves the Requests for Arbitration filed with the Arbitration and Mediation Center of the Chamber of Commerce Brazil-Canada (“CAM-CCBC”) registered under No. 71/2017/SEC6 and No. 72/2017/SEC6, by the Minas Transmissão Consortium and other consortium members, alleging that there was “tacit acceptance” of the MOU and subsequent arbitration clause included therein for the contracting of their services relating to Lots 17 and 4 of ANEEL Auction 13/2015. As at September 30, 2023, the amounts are R\$131,000 and R\$45,000, respectively. Recently, a partial award was handed down in proceeding No. 71/2017/SEC6 acknowledging the authority of the arbitration court, which was subject to an Annulment Action. As at September 30, 2023, the Annulment Action was judged groundless and is awaiting for the judgment of Appeal at the court.

15. EQUITY

a) Capital - As at September 30, 2023 and December 31, 2022, the Company’s subscribed and paid-in capital amounted to R\$3,067,535, represented by 590,714,069 common shares and 442,782,652 preferred shares, all registered, book-entry and without par value.

For purposes of capital payment, share issuance costs were incurred in the amount of R\$25,500.

Under its bylaws, the Company is authorized to increase capital, based on a Board of Directors’ resolution, regardless of any amendment to the bylaws, up to the limit of R\$5,000,000, with or without the issuance of common or preferred shares, and the Board of Directors is responsible for setting the issuance terms, including price, deadline, and payment method.

Each common share entitles its holder the right to one vote at the General Meetings, which resolutions are made as set forth in the applicable law and in these Bylaws.

Preferred shares have the following preferences and advantages: (i) priority in capital refund, without premium; (ii) right to participate in profit distributed under conditions equal to each common share; and (iii) right to be included in a public offering as a result of the Company’s transfer of control, at the same price and under the same conditions per common share of the controlling group.

Preferred shares confer upon their holders the right to vote the following matters at the General Shareholders’ Meeting: (i) Company’s transformation, consolidation, merger or spin-off; (ii) approval of the agreements between the Company and the controlling shareholder, directly or through third parties, as well as other companies in which the controlling shareholder is interested, whenever, as set forth in legal provisions or under the Bylaws, they are required to be approved at the General Meeting; (iii) appraisal of assets for the Company’s capital increase; (iv) selection of a specialized company to determine the Company’s market value; and (v) amendment to or revocation of the Bylaws provisions that change or modify any of the requirements set forth in item 4.1 of the level 2 differentiated corporate governance practices, provided that this voting right prevails over the effective period of the Agreement for the Adoption of Differentiated Corporate Governance Practices – Level 2.

**NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)**

Shareholding structure as at September 30, 2023 and December 31, 2022									
	Common shares		Preferred shares		Total		Controlling group		
	Quantity	%	Quantity	%	Quantity	%	Quantity	%	
CEMIG (*)	218,370,005	37	5,646,184	1	224,016,189	22	215,546,907	58	
ISA	153,775,790	26	-	-	153,775,790	15	153,775,790	42	
Free Float	218,568,274	37	437,136,468	99	655,704,742	63	-	-	
	590,714,069	100	442,782,652	100	1,033,496,721	100	369,322,697	100	

(*) There are 6 common shares and 2,823,092 units not comprising the controlling group. The Unit (TAE11) is a share deposit certificate comprised of three shares; one common (TAE3) and two preferred shares (TAE4).

b) Legal reserve - Calculated as 5% of profit for the year before any other allocation, as set forth in article 193 of Law 6.404/76, limited to 20% of capital. The purpose of the legal reserve is to ensure the integrity of capital and can only be utilized to increase capital or offset losses. The Company may not recognize this legal reserve when its balance, plus the amount of the capital reserves, exceeds 30% of the capital, as prescribed in §1 of said law.

c) Tax incentive reserve - Income tax incentives on the proceeds from the exploration of electric power transmission public service concessions in the States of Pernambuco, Paraíba, Rio Grande do Norte, Piauí, Bahia, Maranhão, Tocantins, Goiás, and the Federal District, granted by SUDAM and SUDENE. The tax benefit was null as at September 30, 2023 and in 2022, as the Company recognized tax loss. Also, the Company recognized a reversal in the amount of R\$3,177 in 2022, relating to prior years. Grants are recorded in a separate caption in the income statement and submitted to the Shareholders' Meeting for approval of their allocation, considering the restrictions set forth in the respective granting reports and the prevailing tax law.

d) Special goodwill reserve - As set forth in CVM Instruction 319, of December 3, 1999, article 6, replaced by CVM Resolution 78/2022, the goodwill reserve, in the amount of R\$412,223, was recognized in December 2009 as a balancing item to the net assets of Transmissora do Atlântico de Energia Elétrica S.A. in connection with its merger into the Company. As at December 31, 2010, the amount of R\$182,284 was added to the existing balance related to the merger of Transmissora Alterosa de Energia S.A., totaling R\$594,507. The annual percentage rate of utilization of the tax benefit was defined by the goodwill amortization curve study, based on projected profit of each concession. The tax benefit utilized by the Company up to September 30, 2023 amounted to R\$358,738 (R\$343,472 up to December 31, 2022).

e) Special reserve - Pursuant to article 197 of Law 6.404/76, the reserve was established based on the portion of profit arising from the construction margins of the projects in progress, as such revenue will be converted into cash after the start-up of the projects and during the concession term.

f) Other comprehensive income - The changes in the fair value of financial instruments designated as cash flow hedge are recognized in line item "Other comprehensive income". As at September 30, 2023, the Company recognized loss in the amount of R\$46,742 (R\$30,850, net of taxes) and as at September 30, 2022, it recognized a gain in the amount of R\$318 (R\$210, net of taxes).

**NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)**

g) Shareholders' compensation – The Bylaws provides for the payment of annual minimum mandatory dividends of 50%, calculated on profit for the year as set forth in Law 6404/76. The Company may, at Management's discretion, pay interest on capital, whose net amount will be considered as minimum mandatory dividend, as set forth in article 9 of Law 9249/95. Interest on capital is calculated based on the balance of equity, limited to the fluctuation, on a pro rata basis, of the Long-term Interest Rate (TJLP). The effective payment or credit of interest on capital is contingent on the existence of profit (profit for the year after deducting social contribution and before deducting the provision for income tax), calculated before deducting interest on capital, or retained earnings and earnings reserve in amount equal to or above the amount of twice the interest to be paid or credited. Interest shall be subject to withholding income tax at the rate of 15%, levied on the date of payment or credit to the beneficiary.

The Company's common and preferred shares confer the right to participate in the profits of each year under equal conditions, it also being ensured to holders of each preferred share priority in the refund of capital, without premium, in case of the Company's liquidation and, in case of transfer of its control, both by means of a single transaction or a series of successive transactions, the right to sell shares under the same terms and conditions granted to the selling controlling shareholder (tag-along with 100% of the price).

Allocation of profit for the year	12/31/2022 (*)
Profit for the year	1,449,215
Tax incentive reserve	3,177
Adjusted profit for the year	1,452,392
Mandatory minimum dividends - 50% (R\$0.70266 per common and preferred share in 2022 and R\$1.06336 per common and preferred share in 2021 - in R\$)	726,196
Interim dividends paid (R\$0.34249 per common and preferred share in 2022 and R\$0.69914 per common and preferred share in 2021 - in R\$)	(353,959)
Interest on capital paid (R\$0.39163 per common and preferred share in 2022 and R\$0.25836 per common and preferred share in 2021 - in R\$)	(404,753)
	(758,712)
Effective withholding income tax on interest on capital	58,564
Interim dividends and interest on capital attributed to minimum mandatory dividends	(700,148)
Minimum mandatory dividends (R\$0.02520 per common and preferred share in 2022 and R\$0.14225 per common and preferred share in 2021)	(26,048)
Proposed additional dividends (R\$0.44509 per common and preferred share in 2022 and R\$0.63211 per common and preferred share in 2021 - in R\$)	(460,000)
Special reserve	(207,632)
Summarized allocations:	
Reserves	(204,455)
Dividends and interest on capital paid (R\$1.20442 per common and preferred share in 2022 and R\$1.73186 per common and preferred share in 2021 - in R\$)	(1,244,760)
	(1,449,215)

(*) Ratified by the AGM of April 27, 2023.

16. INCOME TAX AND SOCIAL CONTRIBUTION CREDIT (EXPENSE)

	Consolidated			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
Current income tax (IRPJ) and social contribution (CSLL)	(10,132)	(5,125)	(45,608)	(23,398)
Deferred IRPJ and CSLL	51,338	(3,461)	18,540	(192,911)
	41,206	(8,586)	(27,068)	(216,309)

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

Reconciliation of effective IRPJ and CSLL rate – taxable income	Consolidated			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
Profit before taxes	237,736	311,040	913,208	1,642,708
IRPJ and CSLL expenses calculated at the rate of 34%	(80,831)	(105,754)	(310,491)	(558,521)
Share of profit (loss) of subsidiaries	8,388	40,182	99,801	188,672
Tax incentive - IRPJ - SUDAM/SUDENE	8,681	(9,819)	16,897	22,890
Tax incentive - IRPJ - Audio-visual sponsorships	(157)	65	-	563
Interest on capital paid	73,524	67,298	73,524	67,298
Consolidated companies – deemed income	32,024	(4,252)	92,648	62,872
Other	(423)	3,694	553	(83)
IRPJ and CSLL expense	41,206	(8,586)	(27,068)	(216,309)
Effective rate (*)	-17%	3%	3%	13%

	Parent			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
Current income tax (IRPJ) and social contribution (CSLL)	8,736	4,229	464	(4,423)
Deferred IRPJ and CSLL	69,545	(8,697)	74,162	(138,242)
	78,281	(4,468)	74,626	(142,665)

Reconciliation of effective IRPJ and CSLL rate – taxable income	Parent			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
Profit before taxes	200,661	306,922	811,514	1,569,064
IRPJ and CSLL expenses calculated at the rate of 34%	(68,224)	(104,353)	(275,915)	(533,482)
Share of profit (loss) of subsidiaries	74,263	39,179	277,679	306,068
Tax incentive - IRPJ - SUDAM/SUDENE	-	(11,512)	(1,352)	12,011
Tax incentive - IRPJ - Audio-visual sponsorships	(157)	65	-	563
Interest on capital paid	73,524	67,298	73,524	67,298
Other	(1,125)	4,855	690	4,877
IRPJ and CSLL expense	78,281	(4,468)	74,626	(142,665)
Effective rate (*)	-39%	1%	-9%	9%

Tax benefit - SUDAM/SUDENE

The Company and its subsidiaries ATE III, BRAS and JAN are entitled to tax benefits conferred upon by the Amazon Development Superintendence (SUDAM) and/or the Northeast Development Superintendence (SUDENE), which correspond to a 75% decrease in income tax on the operation of transmission concessions. These benefits have the following obligations: (a) prohibition of distribution to shareholders of the unpaid tax amount as a result of such benefit; (b) recognition of tax incentive reserve using the amount resulting from such benefit, which can only be used to absorb losses or increase capital; and (c) application of the benefit in activities directly related to the production in the benefited region.

Concession	Authorizing Body	Incentive-Granting Report	Location	Term
Parent				
TSN	SUDENE	274/2022	BA	12/31/2031
NVT	SUDAM	207/2014	TO and MA	12/31/2023 (*)
GTE	SUDENE	353/2022	PB and PE	12/31/2031
MUN	SUDENE	218/2022	BA	12/31/2031
ATE II	SUDENE	251/2022	PI, MA and BA	12/31/2031
	SUDAM	-	TO	(*)
PAT	SUDENE	327/2022	RN	12/31/2031
Subsidiaries				
ATE III	SUDAM	222/2018	PA and TO	12/31/2027 (*)
BRAS	SUDAM	239/2018	MT	12/31/2027 (**)
MIR	SUDAM	-	TO	(*)
JAN	SUDENE	046/2022	MG	12/31/2031

(*) Currently, the project filed is being analyzed for approval and/or renewal of the report before SUDAM. (**) Currently, the project for request of renewal before SUDAM is being prepared.

**NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)**

Considering all companies merged into Taesa over the past years, the total tax benefit in the Company as at September 30, 2023 is approximately 56.26% on the operating profit from benefited areas.

The Company and its subsidiaries did not fail to comply with the conditions relating to their tax benefits.

17. INSURANCE COVERAGE

Taesa and its subsidiaries adopt the policy of taking insurance for assets subject to risks to cover probable losses, according to the nature of their activities and have insurance coverage against fire and sundry risks for concession-related tangible assets, except for the project transmission lines. This fact is because the coverage in the insurance policies is not compatible with the effective risks of the transmission lines and the premiums charged by insurance and reinsurance companies in the market are extremely high. The Company and its subsidiaries maintain insurance for their buildings, including contents, machinery and equipment, electronic equipment, and telecommunications equipment, warehouses and inventories and have civil liability insurance for Director and Officer (D&O) and fleet.

Insurance type	Insurance company	Validity	Maximum indemnity limit R\$	DM - Value at risk (*)	Full indemnity	Premium
General civil liability	Fator	09/20/23 to 09/19/24	20,000	-	-	72
Operational risk	Mapfre	12/02/22 to 06/01/24	-	1,289,162	-	4,533
	Tokio Marine	07/31/23 to 07/30/24	-	80,921	-	168
Vehicles (**)	Tokio Marine	03/06/23 to 03/05/24	-	-	100% FIPE Table	441
D&O civil liability	EZZE	09/19/23 to 09/18/24	60,000	-	-	74

(*) The coverage amounts for property damages to third parties, bodily injuries to third parties, personal accidents and pain and suffering vary according to the insured item. (**) The insurance policy contemplates all operational vehicles and part of the administrative vehicles.

Performance bond

Subsidiaries TNG, SIT, PGT, ANT and SAN took performance bond for the losses arising from its failure to perform the obligations under the concession contracts, exclusively with respect to the construction of the facilities described in such contracts.

Concession	Auction	Insurance company	Validity	Insured amount
SAN	004/2018	Fator Seguradora S.A.	03/02/2019 to 12/17/2023	30,518
ANT	002/2021	Junto Seguros S.A.	01/05/2022 to 07/01/2027	87,503
PTG	001/2022	Junto Seguros S.A.	09/05/2022 to 07/28/2027	12,158
TNG	002/2022	Junto Seguros S.A.	02/24/2023 to 06/30/2028	55,854
SIT	002/2022	Junto Seguros S.A.	02/24/2023 to 06/30/2028	14,691

The Company's insurance is taken according to the respective effective risk management and insurance policies and given their nature; they are not part of the independent auditor's scope.

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

18. FINANCIAL INSTRUMENTS

18.1. Risk management framework

The risk management of the Company and its subsidiaries aims at identifying and analyzing the risks considered as significant by Management, including market risks (including currency, interest rate and other operational risks), credit and liquidity risk. The Company and its subsidiaries do not contract or trade financial instruments, including derivative financial instruments for speculative purposes.

The Company has a Corporate Risk Management Standard, approved by the Executive Board and published on May 19, 2022, which purpose is to establish principles, guidelines and responsibilities to be observed during the corporate risk management process, so as to enable the proper identification, assessment, treatment, monitoring and communication of risks.

18.2. Capital risk management

The Company and its subsidiaries manage their capital to ensure that they can continue as going concern, while maximizing the return to all stakeholders by optimizing the balance of debt and equity. Capital structure is comprised of net debt, that is, borrowings and financing, derivative financial instruments, debentures and lease liability, less cash and cash equivalents and securities and equity.

18.3. Categories of financial instruments

	Consolidated		Parent	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Financial assets				
Fair value through profit or loss:				
- Securities	11,211	10,297	6,055	5,508
- Cash equivalents - short-term investments	1,673,097	1,082,139	1,270,192	759,050
Amortized cost:				
- Cash and banks	1,703	1,035	1,057	578
- Receivables from concessionaires and assignees	409,157	235,548	272,363	158,768
- Advanced apportionment and adjustment portion	794	901	-	-
	2,095,962	1,329,920	1,549,667	923,904
Financial liabilities				
Fair value through profit or loss:				
- Borrowings and financing	355,111	376,743	355,111	376,743
- Derivative financial instruments	11,728	(1,149)	8,032	(1,149)
Fair value through other comprehensive income:				
- Derivative financial instruments	84,478	46,237	84,478	46,237
Other financial liabilities at amortized cost:				
- Trade payables	158,594	133,728	33,951	72,161
- Borrowings and financing	50,964	55,516	49	1,996
- Debentures	9,658,442	7,717,652	8,611,419	6,707,581
- Lease liability	3,223	6,277	3,113	5,486
- Advanced apportionment and adjustment portion	56,346	19,855	31,210	3,825
	10,378,886	8,354,859	9,127,363	7,212,880

**NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)**

18.4. Market risk

18.4.1. Exchange rate risk management

The Company is exposed to the currency risk in borrowings indexed to a currency other than the Company's functional currency, i.e., the Brazilian real (R\$).

As at September 30, 2023, 3.49% (R\$355,111) of the Company's total debt (borrowings and financing, debentures, financial instruments and lease liability) was indexed to the exchange rate. To mitigate such risk, the Company has entered into derivative financial instruments (swap) to hedge all future payments of principal and interest against fluctuations of the US dollar and interest rate (Sofr). The Company intends to settle both instruments on the same dates.

18.4.2. Interest rate risk management

The Company's and its subsidiaries' revenues are adjusted based on inflation rates on a monthly basis. In case of deflation, the concessionaires' revenues will be reduced. In the event of sudden inflation increase, the concessionaires could not have their revenues adjusted on timely basis and, therefore, their profit or loss could also be impacted.

To mitigate the risk of insufficient borrowings at costs and reimbursement terms considered appropriate, the Company permanently monitors the payment schedule of its obligations and its cash generation. There were no significant changes in the Company's exposure to market risks or in the way it manages and measures such risks.

The Company and its subsidiaries are exposed to fluctuations of floating interest rates on borrowings and financing, debentures and short-term investments. Such risk is managed by the monitoring of changes in interest rates and maintenance of an appropriate mix between assets and liabilities denominated in floating interest rates. Also, the Company contracts different interest rate swaps, in which the Company agrees to swap, in specific intervals, the difference the amounts of the variable interest rates (CDI) calculated based on the amount of the notional principal agreed among upon the parties. These swaps intend to hedge the hedged debenture obligations. As at September 30, 2023, after considering the effects of the interest rate swaps, approximately 68.88% of the debentures issued by the Group were subject to inflation + fixed rate.

The Company's debt is broken down by index in note 13.1 – Borrowings and financing and note 13.2 – Debentures.

18.5. Hedge accounting activities and derivative financial instruments

Derivatives not designated as hedging instrument

Foreign currency-denominated borrowing

The Company takes borrowings in foreign currency and enters into swap agreements to manage its exposures. These forward currency agreements are not designated as cash flow hedges, fair value hedges or net investment hedges, and are entered into for periods consistent with the transaction exposures to the currency.

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

	Citibank's foreign exchange swap Sep/22	Citibank's foreign exchange swap – renegotiation – May/18
Notional amount as at 09/30/2023		-
Notional amount as at 12/31/2022	US\$70,000	-
Company's right to receive (short position)	(SOFR + Spread: 0.44%) - ⁽¹⁾ 1.17647	(3-month Libor + Spread: 0.34%) - ⁽¹⁾ 1.17647
Company's obligation to pay (long position)	CDI + 0.65% p.a.	106.0% of CDI
Maturity on	09/26/2025	05/10/2023
Short position as at 09/30/2023	355,111	-
Long position as at 09/30/2023	(363,143)	-
Swap short position (long position) as at 09/30/2023 ⁽²⁾	(8,032)	-
Swap short position (long position) as at 12/31/2022 ⁽²⁾	1,149	-
Amount receivable (payable) as at 09/30/2023	(8,032)	-
Amount receivable (payable) as at 12/31/2022	1,149	-
Fair value as at 09/30/2023	(8,032)	-
Fair value as at 12/31/2022	1,149	-
Gains (losses) 07/01/2023 to 09/30/2023	9,374	-
Gains (losses) 07/01/2022 to 09/30/2022	(158)	(86,489)
Gains (losses) 01/01/2023 to 09/30/2023	(37,865)	-
Gains (losses) 01/01/2022 to 09/30/2022	(158)	(22,761)

(1) Factor 1.17647 represents the "gross up" of the income tax due on the payment of amortization and interest.

(2) Unrealized gain, recorded in the Parent's balance sheet and in the Consolidated, arising from swaps.

Transactions are recorded at the clearance and custody chamber. There is no margin deposited as collateral and the transaction has no initial cost.

Acquisition of equipment abroad

For cash hedge purpose, subsidiary Saíra contracted Non-Deliverable Forwards (NDF), to mitigate the foreign exchange exposure originated by disbursements made in foreign currency with its suppliers, in the amount of R\$269,606, maturing between 2023 and 2026.

Derivatives designated as hedging instruments – cash flow hedges

Debentures

The Company designated as hedging instrument for a cash flow hedge framework derivative in the amount of R\$400,000 relating to part of the issue of its debentures.

The derivatives contracted were swaps that swap the risk of 108% of the CDI (debentures interest rate) for the IPCA plus fixed rates.

The effect of the cash flow hedge on the income statement and other comprehensive income is as follows:

Hedge classification	Hedged item	Hedging instrument	Notional amount	Liability index	Maturity	Gain (loss) Other comprehensive income
						09/30/2023
			50,000	IPCA + 3.94%	05/15/2026	5,751
			50,000	IPCA + 3.91%	05/15/2026	5,772
			100,000	IPCA + 4.00%	05/15/2026	11,507
			50,000	IPCA + 3.53%	05/15/2026	6,281
			50,000	IPCA + 3.66%	05/15/2026	5,921
			100,000	IPCA + 3.99%	05/15/2026	11,510
Parent and Consolidated						46,742

**NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)**

Variations in derivative financial instruments

The effects of the financial instruments on the income statement are as follows:

Variations in derivative financial instruments	12/31/2022	Interest, inflation adjustments and exchange rate changes	Fair value adjustment (profit or loss)	Fair value adjustment (OCI)	(Payments) receipts	09/30/2023
SWAP agreement (Citibank 4131) - Sep/22 ¹	(1,149)	32,434	5,431	-	(28,684)	8,032
SWAP agreement (Santander) ²	15,960	(10,069)	-	17,431	6,882	30,204
SWAP agreement (BR Partners) ²	18,426	(9,861)	-	17,279	6,802	32,646
SWAP agreement (Itaú) ²	5,970	(3,315)	-	5,751	2,277	10,683
SWAP LP agreement (ABC Brasil) ²	5,881	(3,602)	-	6,281	2,385	10,945
Parent	45,088	5,587	5,431	46,742	(10,338)	92,510
NDF Saira agreement	-	3,696	-	-	-	3,696
Consolidated	45,088	9,283	5,431	46,742	(10,338)	96,206

Variations in derivative financial instruments	12/31/2021	Interest, inflation adjustments and exchange rate changes	Fair value adjustment (profit or loss)	Fair value adjustment (OCI)	(Payments) receipts	12/31/2022
SWAP agreement (Citibank 4131) - Sep/22 ¹	-	5,870	(7,019)	-	-	(1,149)
SWAP agreement (Citibank 4131) - May/18 ¹	(207,267)	70,905	15,584	-	120,778	-
SWAP agreement (Santander) ²	11,297	(13,609)	-	6,805	11,467	15,960
SWAP agreement (BR Partners) ²	13,869	(13,286)	-	6,534	11,309	18,426
SWAP agreement (Itaú) ²	4,482	(4,471)	-	2,170	3,789	5,970
SWAP LP agreement (ABC Brasil) ²	4,031	(4,904)	-	2,752	4,002	5,881
Parent and Consolidated	(173,588)	40,505	8,565	18,261	151,345	45,088

¹ Derivative financial instrument and borrowing measured at fair value. ² Financial instrument measured at fair value and debenture at amortized cost.

18.6. Sensitivity analysis on financial instruments and derivatives

The Company and its subsidiaries conducted sensitivity analysis tests as required by the accounting practices, prepared based on the net exposure to the variable rates of the financial assets and financial liabilities, derivative and non-derivative, significant and outstanding at the end of the reporting period, assuming that the amount of assets and liabilities below was outstanding during the entire period, adjusted based on the estimated rates for a probable scenario of the risk behavior that, if occurred, may give rise to adverse results.

The rates used to calculate the probable scenarios are referenced by an independent external source, and these scenarios are used as a basis to define the two additional scenarios with stresses of 25% and 50% in the risk variable considered (scenarios A and B, respectively) in the net exposure, when applicable, as shown below:

	Scenario Probable	Scenario A (25% stress)	Scenario B (50% stress)	Realized up to 09/30/2023 on annual basis
CDI (i)	11.75%	14.69%	17.63%	13.52%
IPCA (i)	4.63%	5.79%	6.95%	4.69%
Sofr (ii)	5.31%	6.64%	7.97%	5.32%
PTAX	5.00000	6.25000	7.50000	5.0076
Sek	44.46%	55.58%	66.69%	0.46%

(i) According to data disclosed by the Central Bank of Brazil (BACEN) (Focus Report – Aggregate Median), on October 27, 2023. (ii) According to rates disclosed at the Bloomberg's website on October 27, 2023.

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

Sensitivity analyses of the net exposure of financial instruments to the increases of interest and/or exchange rates	Balance as at 09/30/2023	Effect on profit before taxes – January to September 2023 – increase (decrease)		
		Probable	Scenario A	Scenario B
Non-hedged				
<i>Consolidated</i>				
<i>Financial assets</i>				
<i>Cash equivalents and securities</i>				
- CDI	1,684,308	(21,579)	14,187	49,721
<i>Financial liabilities</i>				
<i>Financing and debentures</i>				
- CDI	3,022,310	38,765	(25,413)	(89,174)
- IPCA	6,840,678	3,212	(55,102)	(113,255)
		20,398	(66,328)	(152,708)
Non-hedged				
<i>Parent</i>				
<i>Financial assets</i>				
<i>Cash equivalents and securities</i>				
- CDI	1,276,247	(16,351)	10,750	37,675
<i>Financial liabilities</i>				
<i>Financing and debentures</i>				
- CDI	3,022,310	38,765	(25,413)	(89,174)
- IPCA	5,703,184	2,678	(45,940)	(94,422)
		25,092	(60,603)	(145,921)
Hedged				
<i>Parent and Consolidated</i>				
<i>Financial liabilities (hedged debt)</i>				
<i>Borrowings and financing</i>				
- Sofr	355,111	36	(4,679)	(9,393)
- Dólar	355,111	539	(88,104)	(176,747)
<i>Derivatives</i>				
Short position - Sofr	(355,111)	(36)	4,679	9,393
Short position - Dollar	(355,111)	(539)	88,104	176,747
Long position- CDI	363,143	4,658	(3,053)	(10,715)
Net effect		4,658	(3,053)	(10,715)
<i>Financial liabilities</i>				
<i>Debentures</i>				
- CDI	421,485	5,406	(3,544)	(12,436)
- IPCA	505,963	238	(4,076)	(8,377)
<i>Derivatives</i>				
Short position - CDI	(421,485)	(5,406)	3,544	12,436
Long position- IPCA	(505,963)	(238)	4,076	8,377
Net effect		-	-	-
Total net effect Parent		4,658	(3,053)	(10,715)
<i>Consolidated</i>				
<i>Derivatives</i>				
NDF – Currency Sek	3,696	-	(36)	(72)
Total net effect Consolidated		4,658	(3,089)	(10,787)

18.7. Credit risk management

The credit risk refers to the risk of a counterparty not performing its contractual obligations, which would result in financial losses for the Company. This risk basically arises from investments held with banks and financial institutions.

The credit risk in funds and derivative financial instruments is limited because the counterparties are represented by banks and financial institutions with satisfactory risk ratings, which represents a high probability that no counterparty will fail to perform its obligations.

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

With respect to the credit risk arising from transactions with customers and the concession contract asset, Management understands that it is not necessary to account for an allowance for losses or credit analyses in relation to its customers, since the CUST entered into among ONS and the grid users ensures the receipt of the amounts due by users to the transmission companies for the services provided. Also, the CUST establishes protection mechanisms for the payment of charges by the users, through the execution of the Guarantee Establishment Agreement (CCG) or the Letter of Bank Guarantee (CFB). The CUST allows managing the collection and payment of the transmission use charges and of the guaranteed system execution, where the ONS acts in the name of the transmission concessionaires. The main advantages of these types of protection mechanisms include: (i) widespread risks, since all users must make payments to all transmission companies; (ii) financial guarantees are provided individually by the users; and (iii) payment negotiations are made directly between transmission companies and users. In case of failure to pay, the Company, as the transmission agent, may request ONS to enforce the user's bank guarantee in connection with the CCG or the CFB.

18.8. Liquidity risk management

The Company and its subsidiaries manage the liquidity risk by maintaining adequate reserves, bank credit lines and credit facilities to raise new borrowings, based on the monitoring of cash flows and maturity profiles.

The table below: (a) shows in details the remaining contractual maturity of the non-derivative financial liabilities (and the Company's and its subsidiaries' contractual repayment terms), notably related to borrowings and financing, debentures and derivative instruments, as the other non-derivative financial liabilities, such as trade payables and other financial liabilities, mature within less than 12 months, as shown in the balance sheet; (b) has been prepared according to undiscounted cash flows of financial liabilities based on the closest date in which the Company and its subsidiaries must settle their relevant obligations; and (c) includes the interest and principal cash flows.

Borrowings, financing, debentures and derivative financial instruments	Up to 1 month	1 to 3 months	3 months to 1 year	1 to 5 years	Over 5 years	Total
Floating	403,450	101,998	775,215	7,820,277	14,080,947	23,181,887
Fixed	5	9	37	-	-	51
Derivative financial instruments	-	28,359	71,612	1,040,528	-	1,140,499
Consolidated	403,455	130,366	846,864	8,860,805	14,080,947	24,322,437
Floating	402,913	81,314	721,101	7,210,022	11,490,318	19,905,668
Fixed	5	9	37	-	-	51
Derivative financial instruments	-	3,545	3,138	79,691	-	86,374
Parent	402,918	84,868	724,276	7,289,713	11,490,318	19,992,093

18.9. Operational risk management

It is the risk of incurring direct or indirect losses due to a series of reasons associated to the Company's business processes, personnel, technology, and infrastructure, as well as external factors, except credit, market and liquidity risks, such as those arising from legal and regulatory requirements, and generally accepted corporate behavior standards. The main operational risks to which the Company and its subsidiaries are exposed are:

**NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)**

Regulatory risks – Extensive legislation and governmental regulation issued by the following bodies: Ministry of Mines and Energy (MME), ANEEL, ONS, Ministry of Environment and Brazilian Securities and Exchange Commission (CVM). If the Company infringes any provisions of the applicable law or regulation, such infringement may result in the imposition of penalties by the competent authorities.

Insurance risk – Insurance taken against operational risk and civil liability for its substations. Although the Company adopts insurance taking criteria for operational risk and civil liability in order to implement the best practices adopted by other recognized companies operating in the sector, damages to the transmission lines against losses arising from fire, lightning, explosion, short circuit and power interruption, are not covered, which could give rise to significant additional costs and investments.

Discontinued service risk - In case of discontinued services, the Company and its subsidiaries will reduce their revenues due to some penalties applied depending on the type, level and period of discontinued services, as determined by the regulatory agency. In case of discontinued services for a long period, the related effects can be relevant.

Infrastructure construction and development risk - Should the Company and its subsidiaries expand their businesses through the construction of new transmission facilities, they might be exposed to the risks inherent in the construction activity, works delays and potential environmental damages that could give rise to unexpected costs and/or penalties. In case of any delay or environmental damage within the scope of the infrastructure construction and development, these events may adversely affect the Company's and its subsidiaries' operating performance or delay its expansion programs, in which event the Company's and its subsidiaries' financial performance could be adversely impacted.

As the Company and its subsidiaries may rely on third parties to obtain the equipment used in their facilities, they are subject to price increases and failure by these suppliers, such as the delays in the delivery of equipment or delivery of damaged equipment. These failures may adversely affect activities and profit or loss.

In addition, in view of the technical specifications of the equipment used in their facilities, only a few suppliers and, in some cases only one supplier, are available.

If any supplier discontinues production or suspends the sale of any of the equipment acquired, such equipment may not be acquired from other suppliers. In this case, the provision of power transmission services may be affected, and the Company and its subsidiaries may be required to make unexpected investments to develop or finance the development of new technology to replace such unavailable equipment, which may adversely affect their financial condition and results of operations.

Technical risk – Any event of act of God or force majeure may cause economic and financial effects higher than those estimated in the original project. In these cases, the costs necessary for the recovery of facilities to operating conditions must be borne by the Company and its subsidiaries. If these risks materialize, the Company's financial and operating performance may be adversely impacted.

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

Litigation risk – The Company and its subsidiaries are parties to various legal and administrative proceedings, which are monitored by their legal counsel. The Company periodically analyzes the information released by its legal counsel to conclude on the likelihood of favorable outcome on the lawsuits, thus avoiding financial losses and damages to its reputation and seeking cost efficiency.

Senior Management is responsible for developing and implementing controls to mitigate operational risks: (i) requirements for appropriate segregation of duties, including independent authorization of transactions; (ii) requirements for transaction reconciliation and monitoring; (iii) compliance with regulatory and legal requirements; (iv) control and procedure documentation; (v) requirements for periodic assessment of operational risks faced and adjustment of controls and procedures to address the identified risks; (vi) operating loss and proposed corrective actions reporting requirements; (vii) development of contingency plans; (viii) professional training and development; (ix) ethical and business standards; and (x) risk mitigation, including insurance, where effective.

18.10. Fair value hierarchy of derivative and non-derivative financial instruments

The different levels were as follows: (a) Level 1 - prices quoted (unadjusted) in active markets for identical assets and liabilities; (b) Level 2 – inputs, other than quoted prices, included in Level 1, which are directly (prices) or indirectly (derived from prices) observable for an asset or liability; and (c) Level 3 - assumptions, for an asset or liability that are not based on observable market data (unobservable inputs). There was no level change for these financial instruments in the period ended September 30, 2023.

18.10.1. Financial instruments measured at fair value through profit or loss

	Note	Consolidated		Parent		Fair value hierarchy
		09/30/2023	12/31/2022	09/30/2023	12/31/2022	
Securities	5	11,211	10,297	6,055	5,508	Level 2
Cash equivalents - short-term investments	4	1,673,097	1,082,139	1,270,192	759,050	Level 2
Financial assets		1,684,308	1,092,436	1,276,247	764,558	
Borrowings and financing	13.1	355,111	376,743	355,111	376,743	Level 2
Derivative financial instruments	18.5	11,728	(1,149)	8,032	(1,149)	Level 2
Financial liabilities		366,839	375,594	363,143	375,594	

18.10.2. Financial instruments not measured at fair value through profit or loss (however, fair value disclosures are required)

Except as detailed in the table below, Management understands that the carrying amounts of other financial assets and financial liabilities not measured at fair value, recognized in this interim financial information, approximate their fair values.

	Note	09/30/2023		12/31/2022		Fair value hierarchy
		carrying amount	Fair value	carrying amount	Fair value	
Consolidated						
Debentures – financial liabilities	13.2	9,658,442	9,527,287	7,717,653	7,514,929	Level 2
Parent						
Debentures – financial liabilities	13.2	8,611,419	8,429,528	6,707,581	6,676,647	Level 2

**NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)**

Debentures: Management considers that the carrying amounts of the debentures, classified as "other financial liabilities at amortized cost", approximate their fair values, except when these debentures have a Unit Price (UP) in the secondary market close to the reporting period, which fair values were measured based on quotations.

As for other financial assets and financial liabilities not measured at fair value, Management considers that the carrying amounts approximate their fair values, as: (i) they have average receipt/payment term below 60 days; (ii) they are concentrated on fixed-income securities, yielding interest at the CDI rate; and (iii) there are no similar instruments, with comparable maturities and interest rates.

19. EARNINGS PER SHARE

	Parent			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
Profit for the period	278,942	302,454	886,140	1,426,399
Profit for the period proportional to the common shares (1)	159,434	172,873	506,490	815,285
Weighted average number of common shares (2) (*)	590,714	590,714	590,714	590,714
Profit for the period proportionally to the preferred shares (3)	119,508	129,581	379,650	611,114
Weighted average number of preferred shares (4) (*)	442,783	442,783	442,783	442,783
Basic and diluted earnings per common share - R\$ = (1) and (2) (**)	0.26990	0.29265	0.85742	1.38017
Basic and diluted earnings per preferred share - R\$ = (3) and (4) (**)	0.26990	0.29265	0.85742	1.38017

(*) Number in lots of 1,000 shares. (**) The Company does not have dilutive instruments.

20. NET OPERATING REVENUE

Breakdown of net operating revenue	Consolidated			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
Compensation for concession contract asset	288,884	269,437	845,036	787,516
Inflation adjustment to concession contract asset (d)	(56,253)	(81,280)	51,324	598,259
Operation & maintenance	267,069	265,980	809,989	745,743
Infrastructure implementation (a)	231,217	51,540	491,325	147,544
Variable portion (b)	(16,792)	(2,625)	661	(30,291)
Other revenue	35,681	7,341	52,536	37,230
Gross operating revenue	749,806	510,393	2,250,871	2,286,001
Current PIS and COFINS	(37,756)	(34,401)	(112,379)	(101,942)
Deferred PIS and COFINS	1,804	12,479	(4,213)	(13,195)
Service tax (ISS)	(117)	(117)	(349)	(326)
State VAT (ICMS)	(116)	-	(134)	(21)
Sector charges (c)	(27,155)	(24,561)	(75,813)	(63,358)
Revenue deductions	(63,340)	(46,600)	(192,888)	(178,842)
Net operating revenue	686,466	463,793	2,057,983	2,107,159

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

Breakdown of net operating revenue	Parent			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
Compensation for concession contract asset	139,291	155,130	433,752	456,740
Inflation adjustment to concession contract asset (d)	(106,209)	6,984	(208,715)	401,625
Operation & maintenance	225,861	236,188	698,229	662,453
Infrastructure implementation (a)	18,792	2,236	24,634	6,776
Variable portion (b)	(12,677)	(2,409)	8,760	(29,817)
Other revenue	26,062	5,962	38,256	25,812
Gross operating revenue	291,120	404,091	994,916	1,523,589
Current PIS and COFINS	(22,470)	(22,169)	(67,492)	(65,262)
Deferred PIS and COFINS	9,458	4,822	20,991	(3,132)
Service tax (ISS)	(117)	(117)	(349)	(326)
State VAT (ICMS)	(17)	-	(35)	(21)
Sector charges (c)	(22,735)	(20,738)	(63,375)	(53,591)
Revenue deductions	(35,881)	(38,202)	(110,260)	(122,332)
Net operating revenue	255,239	365,889	884,656	1,401,257

(a) Includes revenue from the lots won in the auction of December 2022, as detailed in note 24. (b) Portion to be deducted from the transmission company's revenue for failing to provide appropriate public transmission services. The variable portion can be classified as Unscheduled when the system becomes unavailable due to accident and as Scheduled when there is maintenance in equipment part of the transmission line. (c) Sector charges defined by ANEEL and set forth in the law, used in R&D incentives, establishment of RGR of public services, inspection fee, Energy Development Account and Alternative Power Sources Incentive Program. (d) The inflation adjustment loss refers basically to accumulated IGP-M in 2023, according to ANEEL's methodology (deflation of 2.77% for the third quarter and 4.86% for the nine-month period).

Average performance obligation margins	Consolidated			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
Infrastructure implementation				
- Revenue	231,217	51,540	491,325	147,544
- Costs	(166,183)	(78,084)	(364,713)	(148,297)
Margin (R\$)	65,034	(26,544)	126,612	(753)
Perceived margin (%) (*)	28.13%	-51.50%	25.77%	-0.51%

Operation & Maintenance – O&M				
- Revenue	267,069	265,980	809,989	745,743
- Costs	(89,223)	(59,759)	(237,332)	(153,056)
Margin (R\$)	177,846	206,221	572,657	592,687
Perceived margin (%) (**)	66.59%	77.53%	70.70%	79.48%

Average performance obligation margins	Parent			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
Infrastructure implementation				
- Revenue	18,792	2,236	24,634	6,776
- Costs	(18,172)	(915)	(20,001)	(2,751)
Margin (R\$)	620	1,321	4,633	4,025
Perceived margin (%) (*)	3.30%	59.08%	18.81%	59.40%

Operation & Maintenance – O&M				
- Revenue	225,861	236,188	698,229	662,453
- Costs	(45,070)	(40,874)	(112,922)	(103,394)
Margin (R\$)	180,791	195,314	585,307	559,059
Perceived margin (%) (**)	80.05%	82.69%	83.83%	84.39%

(*) The variations refer basically to investments in concessions Ananai, Sant'Ana, Saíra, Pitiguari and Tangará and in enhancements of concessions ATE II and Novatrans. (**) The variation refers basically to the implementation of Sant'Ana project, startup of activities of Saíra (1st phase) and adjustment to the RAPs.

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

Reconciliation between gross revenue and the revenue recorded for IRPJ and CSLL taxable purposes	Consolidated			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
Gross operating revenue	749,806	510,393	2,250,871	2,286,001
(+/-) Effects of corporate adjustments and taxes on cash basis	87,727	69,582	111,564	(480,876)
Taxable gross operating revenue	837,533	579,975	2,362,435	1,805,125

Reconciliation between gross revenue and the revenue recorded for IRPJ and CSLL taxable purposes	Parent			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
Gross operating revenue	291,120	404,091	994,916	1,523,589
(+/-) Effects of corporate adjustments and taxes on cash basis	114,637	33,036	263,854	(319,764)
Taxable gross operating revenue	405,757	437,127	1,258,770	1,203,825

21. NATURE OF COSTS AND EXPENSES

	Consolidated			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
- Salaries and wages	(32,597)	(29,944)	(91,029)	(79,756)
- Benefits	(18,802)	(16,368)	(52,565)	(44,715)
- FGTS and INSS	(12,546)	(10,993)	(35,141)	(31,313)
Personnel	(63,945)	(57,305)	(178,735)	(155,784)
- Infrastructure cost	(166,183)	(78,084)	(364,713)	(148,297)
- O&M	(23,061)	(17,626)	(67,373)	(32,569)
- Other	(10,570)	(1,713)	(14,368)	(4,146)
Materials	(199,814)	(97,423)	(446,454)	(185,012)
Outside services	(44,649)	(20,548)	(93,312)	(64,628)
Depreciation and amortization	(3,769)	(5,780)	(12,794)	(19,727)
- (Provision for) reversal of civil, labor and tax risks	(4,475)	(1,004)	(2,819)	(11,162)
- Indemnities	24,376	-	26,601	1,335
- Other	1,423	(3,117)	(23,278)	(9,877)
Other income, costs and expenses	21,324	(4,121)	504	(19,704)
Total costs and expenses	(290,853)	(185,177)	(730,791)	(444,855)

	Parent			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
- Salaries and wages	(19,835)	(22,587)	(56,512)	(57,744)
- Benefits	(15,793)	(14,675)	(45,340)	(39,738)
- FGTS and INSS	(10,352)	(9,871)	(30,001)	(27,961)
Personnel	(45,980)	(47,133)	(131,853)	(125,443)
- Infrastructure cost	(18,172)	(915)	(20,001)	(2,751)
- O&M	(19,635)	(12,010)	(34,648)	(22,035)
- Other	(1,519)	(1,349)	(4,900)	(3,163)
Materials	(39,326)	(14,274)	(59,549)	(27,949)
Outside services	(18,975)	(15,083)	(55,620)	(47,466)
Depreciation and amortization	(3,773)	(5,298)	(12,314)	(18,429)
- (Provision for) reversal of civil, labor and tax risks	(3,117)	(970)	3,634	(9,355)
- Indemnities	24,370	-	26,595	1,331
- Other	(2,404)	(2,337)	(7,397)	(7,054)
Other income, costs and expenses	18,849	(3,307)	22,832	(15,078)
Total costs and expenses	(89,205)	(85,095)	(236,504)	(234,365)

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

The income statement uses a classification of costs and expenses based on their function, which nature of the main amounts is as follows:

Costs and expenses on outside services: Expenses on operation & maintenance, sharing of facilities, surveillance, cleaning and upkeep, software, transportation, property maintenance, electric power and audit.

Costs on materials: Expenses on construction, operation & maintenance of the transmission lines and substations.

Other operating income, costs and expenses: Indemnities relating to the acquisitions of SPT and SJT, provision for civil risks, fuel, expenses on rents, insurance, expenses on taxes and contributions, consumables.

22. FINANCE INCOME (COSTS)

	Consolidated			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
Interest on short-term investments	37,977	54,640	108,429	124,595
Finance income	37,977	54,640	108,429	124,595
Borrowings and financing				
- Interest incurred	(6,539)	(4,279)	(20,146)	(11,368)
- Exchange rate changes	(13,237)	(10,198)	11,914	30,915
- Fair value adjustment	(2,765)	13,290	5,431	18,739
	(22,541)	(1,187)	(2,801)	38,286
Debentures				
- Interest incurred	(199,055)	(163,831)	(564,923)	(448,458)
- Inflation adjustments	(2,511)	46,692	(203,080)	(187,893)
	(201,566)	(117,139)	(768,003)	(636,351)
Derivative financial instruments				
- Interest incurred	1,173	2,913	6,327	(14,129)
- Exchange rate changes	9,541	10,198	(15,610)	(30,915)
- Fair value adjustment	2,765	(24,473)	(5,431)	(29,922)
	13,479	(11,362)	(14,714)	(74,966)
Total finance costs linked to debts	(210,628)	(129,688)	(785,518)	(673,031)
Lease	(75)	(176)	(268)	(801)
Other finance income (costs), net	(9,819)	(10,535)	(30,159)	(25,278)
Finance costs	(220,522)	(140,399)	(815,945)	(699,110)
Finance income (expenses), net	(182,545)	(85,759)	(707,516)	(574,515)

Finance costs linked to debts – per type	Consolidated			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
Interest incurred	(204,421)	(165,197)	(578,742)	(473,955)
Inflation adjustments	(2,511)	46,692	(203,080)	(187,893)
Exchange rate changes	(3,696)	-	(3,696)	-
Fair value adjustment	-	(11,183)	-	(11,183)
	(210,628)	(129,688)	(785,518)	(673,031)

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

	Parent			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
Interest on short-term investments	24,076	44,867	71,496	102,634
Finance income	24,076	44,867	71,496	102,634
Borrowings and financing				
- Interest incurred	(6,060)	(3,882)	(16,988)	(6,844)
- Exchange rate changes	(13,237)	(10,198)	11,914	30,915
- Fair value adjustment	(2,765)	13,290	5,431	18,739
	(22,062)	(790)	357	42,810
Debentures				
- Interest incurred	(185,197)	(150,354)	(524,474)	(405,458)
- Inflation adjustments	(6,964)	37,817	(163,734)	(146,081)
	(192,161)	(112,537)	(688,208)	(551,539)
Derivative financial instruments				
- Interest incurred	1,173	2,913	6,327	(14,129)
- Exchange rate changes	13,237	10,198	(11,914)	(30,915)
- Fair value adjustment	2,765	(24,473)	(5,431)	(29,922)
	17,175	(11,362)	(11,018)	(74,966)
Total finance costs linked to debts	(197,048)	(124,689)	(698,869)	(583,695)
Lease	(72)	(148)	(252)	(718)
Other finance income (costs), net	(10,750)	(9,132)	(25,715)	(16,249)
Finance costs	(207,870)	(133,969)	(724,836)	(600,662)
Finance income (expenses), net	(183,794)	(89,102)	(653,340)	(498,028)

Finance costs linked to debts – per type	Parent			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
Interest incurred	(190,084)	(151,323)	(535,135)	(426,431)
Inflation adjustments	(6,964)	37,817	(163,734)	(146,081)
Fair value adjustment	-	(11,183)	-	(11,183)
	(197,048)	(124,689)	(698,869)	(583,695)

23. PENSION PLAN - DEFINED CONTRIBUTION

The Taesaprev Plan was created at Forluz, a closed-end supplementary private pension entity, of which the Company and its subsidiaries ATE III, MIR, JAN, BRAS, SAN, SJT, SPT, LNT and ANT became the sponsors. The approvals at PREVIC were published at the Official Gazette on March 27, 2012 (Taesa, ATE III, MIR and JAN) and August 02, 2021 (BRAS SAN, SJT, SPT and LNT) and August 30, 2022 (ANT). As at September 30, 2023, 66.86% of the Company's and its subsidiaries' workforce were beneficiaries of the Taesaprev Plan (71.16% as at December 31, 2022).

The Company's sole obligation is to make contributions as determined by the private pension plan's rules, which are settled up to the month subsequent to the recognition of these expenses. The plan assets are recorded separately from the other Company's other assets, under Forluz's control. The main sponsor of Forluz is CEMIG (sponsor-founder), one of the Company's controlling shareholders.

The Company may, at any time, according to the law, request the withdrawal of the sponsorship, which will depend on the governmental authority's approval, and will be subject to the prevailing law. In case of a hypothetical withdrawal of the plan sponsor, the sponsor's commitment is fully covered by the plan assets. The amounts of liabilities, costs and expenses are shown in note 12.

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)

24. OTHER INFORMATION

Operation & maintenance	Concessions
Carried out using own funds	Taesa (TSN, MUN, GTE, PAT, NVT, ETEO, STE, ATE, ATE II, NTE), ECTE, STC, LUMITRANS, EBTE, ESTE, ETSE, EDTE, ENTE e SIT - O&M total / ETAU, Aimorés, ATE III, BRAS, JAN, LNT, MIR, SGT, SPT, SAN e Paraguaçu - maintenance / ETEP - only the maintenance of the transmission line, ERTE - maintenance of the TL and substation Castanhal and operation of the entire concession / EATE - maintenance of TLs and substation Açailândia / ESDE, Transirapé and Transudeste (substation Juiz de Fora 1 and TL).
Carried out by Taesa	ETAU, Aimorés, ATE III, BRAS, JAN, LNT, MIR, SGT, SPT, SAN and Paraguaçu - operation, maintenance management, and emergency and special maintenance.
Carried out by Eletronorte	EATE (operation of the entire concession and maintenance of substations, except substation Açailândia), ETEP (maintenance of substations Tucuruí and Vila do Conde and operation of entire concession) and ERTE (maintenance of Vila do Conde and Santa Maria).
Carried out by CGT Eletrosul	SAN (Substation Cerro Chato, Substation Livramento 2 and TL)
Carried out by CEMIG GT	SGT, MAR.
Carried out by Furnas	Transudeste (substation Itutinga)
Carried out by ISA Cteep	Ivaí.

Environmental aspects

The obligations for execution of environmental compensation projects are in progress, based on the schedules established in the respective instruments, when applicable. The environmental compensations provisioned by the Company and its subsidiaries are recorded in line item "Other payables".

The National Environmental Policy establishes that the regular operation of the effective or potentially pollutant activities or those that would somehow cause environmental damages is subject to the previous environmental license.

Licenses issued to the Company and its operating subsidiaries						
Company	Section	Operating license #	Issuance date	Maturity	Issuing body	
Taesa (NVT)	Samambaia/DF -Imperatriz/MA	384/2004	09/06/2011	09/06/2021	IBAMA	(a)
Taesa (TSN)	Serra da Mesa/GO - Sapeaçu/BA	287/2002	08/27/2018	08/27/2028	IBAMA	-
Taesa (MUN)	Camaçari II - Sapeaçu	2005-002212/TEC/LO-0044	07/24/2005	07/24/2010	IMA	(b)
Taesa (GTE)	Goianinha - Mussurú SE Norfil	339/2003 742/2019	06/26/2015 04/01/2019	06/26/2025 03/30/2024	IBAMA	- -
Taesa (PAT)	Paraíso-Açu	2018-130625/TEC/RLO-1289	06/05/2020	06/05/2026	IDEMA	(d)
Taesa (ETEO)	Taquaraçu - Sumaré	00026/2008	06/13/2008	06/13/2014	CETESB	(c)
Taesa (NTE)	Angelim - Campina Grande	349/2003	12/23/2015	12/23/2025	IBAMA	-
Taesa (ATE)	Xingó - Angelim	350/2003	12/23/2015	12/23/2025	IBAMA	-
Taesa (STE)	Londrina - Araraquara	492/2005	02/29/2012	03/01/2022	IBAMA	(a)
Taesa (ATE II)	Uruguaiana - Santa Rosa	00714/2022	03/08/2022	03/08/2027	FEPAM	-
ATE III	Colinas - Sobradinho	579/2006	02/01/2016	02/01/2026	IBAMA	-
MIR	Itacaiunas - Colinas	753/2008	06/17/2008	06/17/2012	IBAMA	(a)
MAR	Marabá - Carajás	13722/2022	09/26/2022	09/25/2027	SEMAS/PA	-
	SE Palmas	3359/2019	07/11/2019	07/11/2024		-
	SE Miracema	3523/2019	07/16/2019	07/16/2024		-
	Lajeado - Palmas	4149/2019	08/07/2019	08/07/2029	NATURATINS	-
	SE Lajeado	4174/2019	08/08/2019	08/08/2024		-
	Miracema - Lajeado	5297/2019	09/02/2019	09/02/2029		-
	Itabirito II - Vespasiano II	160/2018	01/24/2019	12/21/2028	COPAM	-

**NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)**

Licenses issued to the Company and its operating subsidiaries						
Company	Section	Operating license #	Issuance date	Maturity	Issuing body	
SPT	LT 230 SE Barreira II, SE Rio Grande II- Barreiras/São Desidério	10707/2017	11/06/2015	11/06/2020	INEMA	(b)
	LT 230 SE Gilbués, SE Bom Jesus, SE Eliseu Martins – PI	382/2016	06/16/2016	06/16/2020	SEMAR-PI	(f)
SJT	LT 500 SE Gilbués II - SE São João do Piauí	381/2016	06/16/2016	06/16/2020	SEMAR-PI	(f)
LNT	LT Currais Novos II - Lagoa Nova II	111138/2017	12/08/2017	12/08/2023	IDEMA	(e)
	SE Currais Novos II	129600/2018	12/28/2018	12/28/2024		-
BRA	Brasnorte – Nova Mutum	324072/2021	04/14/2021	04/13/2026	SEMAT/MT	-
BRA	Juba – Jauru	312086/2015	10/07/2021	10/06/2026	SEMAT/MT	-
SIT	Garabi - Itá I and II	1293/2015	04/06/2015	04/06/2025	IBAMA	-
JAN	LT 500 KV Bom Jesus da Lapa 2 - Janaúba 3 - Pirapora 2	1623/2021	08/31/2021	08/31/2031	IBAMA	-

(a) Renewal requested to IBAMA and effective until its response (CONAMA Resolution 237/97);

(b) The Environmental Institute (IMA) of the Bahia State (Decree 11.235/08) exempts transmission or distribution lines from renewing the operating license;

(c) Renewal requested to CETESB and effective until its response;

(d) The former license 2014-072326 TEC/LS 0062 related to the Section Paraíso-Açu Lagoa Nova II, which was effective up to 08/19/2020 was unified in the recent license renewal of Paraíso-Açu;

(e) Renewal requested to INEMA/RN. Effective until the body's response;

(f) Renewal requested to SEMAR/PI and effective until its response (CONAMA Resolution 237/97).

Licenses issued to subsidiaries and joint ventures under construction						
Company	Section	Previous License No.	Operating license #	Issuance date	Maturity	Issuing body
ANT	TL 525kV Bateias - Curitiba Leste	302297/23	-	08/07/2023	08/07/2028	SEDEST
	TL 500 kV Ponta Grossa - Assis	684/2023	-	09/18/2023	09/18/2028	IBAMA
PTG	TL 230 KV Abdon Batista - Videira C1 AND C2 - CD; LT 230 KV Abdon Batista - Barra Grande C3 – CS	3820/2023	-	08/31/2023	08/31/2028	IMA
SAN	TL 230kV Livramento 3 / Santa Maria 3	-	01291/2023	04/28/2023	04/28/2028	FEPAM
	TL 230kV Livramento 3 / Alegrete 2	-	2187/2022	07/12/2022	01/12/2027	FEPAM (a)
	Substation Maçambará 3	-	0335/2022	09/28/2022	09/29/2027	FEPAM
	Substation Livramento 3	-	954/2022	02/07/2022	02/07/2027	FEPAM
Ivaí	TL 230 KV Sarandi – Paranavaí Norte CD	-	36938/2022	05/27/2022	05/27/2027	IAT
	Substation 230/138kV - Paranavaí Norte	-	36845/2021	12/01/2021	12/01/2026	IAT
	Substation Sarandi 230kV/525kV	-	36805/21	10/04/2021	10/04/2026	IAT
	Substation Londrina 525Kv	-	36844/2021	12/01/2021	12/01/2026	IAT
	Substation Guaira 525Kv/230kV	-	36822/2021	10/28/2021	10/28/2026	IAT
	Substation Foz do Iguaçu 525kV	-	23636/2021	10/27/2021	10/27/2026	IAT
	TL 525kV Guaira – Sarandi – CD	-	37003/2022	10/04/2022	10/04/2027	IAT
	TL 525KV Foz do Iguaçu – Guaira	-	36975/2022	08/12/2022	08/12/2027	IAT
	TL 525Kv Sarandi – Londrina	-	36953/2022	06/29/2022	06/29/2027	IAT

(a) Rectification of the license number made by the body;

Project Ananaí – On December 17, 2021, the Company won Lot 01 in Auction 002/2021, concerning 363 Km of 500 Kv transmission lines, in the states of São Paulo and Paraná. The new project called Ananaí Transmissora de Energia Elétrica S.A. ("ANT"), will have a RAP of R\$150,851, CAPEX ANEEL of R\$1,750,054, concession period of 30 years and ANEEL construction period of 60 months, both counted from the execution date of the concession contract on March 31, 2022.

Project Pitiguari – On June 30, 2022, the Company won Lot 10 of Transmission Auction 001/2022-ANEEL, comprised of 92.7 Km of transmission lines with 230 Kv, in the state of Santa Catarina. The new project called Pitiguari Transmissora de Energia Elétrica S.A. ("PTG") will have a RAP of R\$20,610, ANEEL CAPEX of R\$243,153. The concession period is 30 years and ANEEL construction period is 54 months, both counted from the execution date of the concession contract scheduled for September 30, 2022.

**NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)**

Project Tangará – On December 16, 2022, the Company won Lot 3 of Transmission Auction 002/2022-ANEEL, comprised of 279 Km of transmission lines with 230 and 500 Kv, in the states of Maranhão and Pará. The new project called Tangará Transmissora de Energia Elétrica S.A. ("TNG"), will have a RAP of R\$94,980, CAPEX ANEEL of R\$1,117,077, concession period of 30 years and ANEEL construction period of 60 months, both counted from the execution date of the concession contract on March 30, 2023. In April and May 2023, Tangará started the environmental licensing process by filing the requests for Previous Environmental License (LP) and Joint Environmental License (LAU) with the State Department of Environmental and Natural Resources of Maranhão (SEMA-MA) and the request for Previous Environmental License with the Environmental Licensing Center of Ibama in the State of Maranhão (NLA/MA). Currently, the processes are being analyzed by the environmental agencies.

Project Saíra – On December 16, 2022, the Company won lot 5 of the Transmission Auction 002/2022-ANEEL, which consists of continuing with the provision of the existing public transmission service and modernization of the control and tele-protection systems of converters Garabi I and Garabi II, in the states of Santa Catarina and Rio Grande do Sul. The new project called Saíra Transmissora de Energia Elétrica S.A. ("SIT"), will have a CAPEX ANEEL of R\$1,175,720, concession period of 30 years and ANEEL construction period of 60 months, both counted from the execution date of the concession contract on March 30, 2023.

Since March 31, 2023 Saíra started to be entitled to a RAP of R\$114,305, relating to the part that is in operation, which accounts for 72.24% of the total RAP, which is R\$158,223 for the 2023/2024 cycle. The remaining 27.76% will be received after the completion of the renovation.

As part of the investment amount of lot 5, the Company paid the indemnification of R\$870,624 to the previous concessionaire, and started to carry out the entire operation and maintenance of lot 5. As the indemnification is linked to part of the project that is already under operation, the Company treated the transaction as an acquisition of concession contract asset, recording the disbursed amount in its assets.

Instrument of Final Release ("TLD") of ESTE - On March 13, 2023, associate Empresa Sudeste de Transmissão de Energia S.A. obtained from the National Electric System Operator ("ONS") the TLD authorizing the definitive startup of activities of the transmission facilities beginning March 3, 2023. The Company stresses that, pursuant to the notice to the market published on February 21, 2022, ESTE had already obtained from the ONS the Instrument of Release of Revenue ("TLR"), which authorized the receipt of revenue beginning February 9, 2022, due to the availability of the transmission facilities for the National Interconnected System ("SIN").

BlackRock's significant stake in Taesa – On May 02, 2023, the Company informed to the market the significant stake held in BlackRock, Inc, included in its shareholding structure. Up to this date, such significant stake is still held.

Sant'ana Project – In May 2023, ONS issued the Instruments of Release (TLs) for facilities TL Livramento 3 – Santa Maria 3, SE Santa Maria and synchronous compensator of substation Livramento 3. The TLs were issued retroactive to the respective dates of start-up of activities in May 2023 and added for the Company approximately 36% of the RAP of the project. Additionally, in August 2023 and September 2023, the ONS issued the Instruments of Release relating to the Sectioning of the TL 230kV – Maçambará – Santo Ângelo C2 at substation Maçambará 3, adding around 3% of the project's RAP.

**NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)**

The percentage of receipt of RAP before July 2023, ANEEL term, was 91%. Considering the startups in 2022 and 2023, Sant'Ana starts to be entitled to approximately 94% of its total RAP. Up to the date hereof, the project was not completed. It is expected to be completed during 2023.

Ivaí Project (partial startup) – The ONS issued Instruments of Release (TLs) for the transmission functions of TL 525 kV Foz do Iguaçu – Guaíra CD; substation Guaíra new yard; TL 525 kV Guaíra – Sarandi CD; TL 525 kV Sarandi – Londrina C1; substation Londrina; TL 230 kV Sarandi – Paranavaí Norte CD; substation Paranavaí Norte; TL 525 kV Sarandi - Londrina C2; substation Sarandi new yard; Transformer Banks 525 kV / 230 kV of substation Sarandi. Therefore, Ivaí is entitled to approximately 99.5% of the total RAP of the project. It is expected to be completed during 2023.

Inauguration of the System Operation Center (COS) – On August 24, 2023, the new System Operation Center was inaugurated at the Company's head office. The COS is ready to increase the operational capacity and support the Company's growth in the transmission sector, in addition to offering more reliability and operational security for the development of the energy sector in Brazil.

25. EVENTS AFTER THE REPORTING PERIOD

Payment of principal and interest of the 3rd series of the 3rd issue of debentures – On October 16, 2023, the Company paid to debentureholders the amount of R\$366,624, of which R\$332,940 relating to principal and R\$33,684 relating to interest.

Payment of interest of the 1st, 2nd and 3rd series of the 12th issue of debentures – On October 16, 2023, the Company paid to debentureholders the amount of R\$36,664, of which R\$18,182 for the 1st series, R\$8,888 for the 2nd series and R\$9,594 for the 3rd series.

**NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT SEPTEMBER 30, 2023
(Amounts in thousands of Brazilian reais (R\$), unless otherwise stated)**

Executive Board	
Officers	Title
André Augusto Telles Moreira	Chief Executive Officer
André Augusto Telles Moreira	Chief Legal and Regulatory Officer
Rinaldo Pecchio Junior	Chief Financial and Investor Relations Officer
Marco Antonio Resende Faria	Chief Technical Officer
Fábio Antunes Fernandes	Chief Business and Equity Interest Management Officer
Luis Alessandro Alves	Chief Implementation Officer

Board of Directors	
Active Members	
	Reynaldo Passanezi Filho (appointed by CEMIG)
	José Reinaldo Magalhães (appointed by CEMIG)
	Reinaldo Le Grazie (appointed by CEMIG)
	Jaime Leôncio Singer (appointed by CEMIG)
	Maurício Dall'Agnese (appointed by CEMIG)
	Ana Milena López Rocha (appointed by ISA)
	César Augusto Ramírez Rojas (appointed by ISA)
	Gabriel Jaime Melguizo Posada (appointed by ISA)
	Fernando Bunker Gentil (appointed by ISA)
	Vago (independent member)
	Mario Engler Pinto Junior (independent member)
	Celso Maia de Barros (independent member)
	Hermes Jorge Chipp (independent member)

Supervisory Board	
Active Members	Alternates
Felipe José Fonseca Attiê (appointed by CEMIG)	Eduardo José de Souza (appointed by CEMIG)
Frederico Papatella Padovani (appointed by CEMIG)	Luiz Felipe da Silva Veloso (appointed by CEMIG)
Manuel Domingues de Jesus e Pinho (appointed by ISA)	Luciana dos Santos Uchôa (appointed by ISA)
Murici dos Santos (noncontrolling preferred shareholders)	Ana Patrícia Alves Costa Pacheco (noncontrolling preferred shareholders)
Marcello Joaquim Pacheco (noncontrolling common shareholders)	Rosangela Torres (noncontrolling common shareholders)

Marcelo Meira Trunquim Fernandez
Accountant CRC RJ-087299/O-7
CPF nº 009.111.247-80

(Convenience Translation into English from the Original Previously Issued in Portuguese)

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To the Management and Shareholders of
Transmissora Aliança de Energia Elétrica S.A. - TAESA

Introduction

We have reviewed the accompanying individual and consolidated interim financial information of Transmissora Aliança de Energia Elétrica S.A. ("Company"), included in the Interim Financial Information Form (ITR) for the quarter ended September 30, 2023, which comprises the balance sheet as at September 30, 2023, and the related statements of income and of comprehensive income for the three- and nine-month periods then ended, and the statements of changes in equity and of cash flows for the nine-month period then ended, including the explanatory notes.

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

Scope of review

We conducted our review in accordance with Brazilian and international standards on review of interim financial information (NBC TR 2410 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 standards on auditing and, consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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 individual and consolidated interim financial information included in the ITR referred to above is not prepared, in all material respects, in accordance with technical pronouncement CPC 21 (R1) and international standard IAS 34 applicable to the preparation of ITR, and presented in accordance with the standards issued by the CVM.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our people deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society, and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte's approximately 457,000 people worldwide make an impact that matters at www.deloitte.com.

© 2023. For information, contact Deloitte Global.

Other matters

Statements of value added

The interim financial information referred to above includes the individual and consolidated statements of value added (DVA) for the nine-month period ended September 30, 2023, prepared under the responsibility of the Company's Executive Board and presented as supplemental information for international standard IAS 34 purposes. These statements were subject to review procedures performed together with the review of ITR to reach a conclusion on whether they were reconciled with the individual and consolidated interim financial information and accounting records, as applicable, and if their form and content are consistent with the criteria set forth by technical pronouncement CPC 09 - Statement of Value Added.

Based on our review, nothing has come to our attention that causes us to believe that these statements of value added are not prepared, in all material respects, in accordance with the criteria defined in such standard and consistently with the individual and consolidated interim financial information taken as a whole.

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

Rio de Janeiro, November 8, 2023


DELOITTE TOUCHE TOHMATSU
Auditores Independentes Ltda.


Marcelo Salvador
Engagement Partner

STATEMENT OF THE EXECUTIVE BOARD

The undersigned members of the Executive Board of Transmissora Aliança de Energia Elétrica S.A. (“Company”), in performing their legal and statutory duties, declare that they have reviewed, discussed and agree with the Company’s interim financial information for the 3rd quarter of 2023, quarter ended September 30, 2023, and related additional documents.

Rio de Janeiro, November 8, 2023.

André Augusto Telles Moreira
Chief Executive Officer and Legal and
Regulatory Officer

Rinaldo Pecchio Junior
Chief Financial and Investor Relations Officer

Marco Antonio Resende Faria
Chief Technical Officer

Fábio Antunes Fernandes
Chief Business and Equity Interest
Management Officer

Luis Alessandro Alves
Chief Implementation Officer

STATEMENT OF THE EXECUTIVE BOARD

The undersigned members of the Executive Board of Transmissora Aliança de Energia Elétrica S.A. (“Company”), in performing their legal and statutory duties, declare that they have reviewed, discussed and agree with the opinion of the Company’s independent auditors expressed in the report on review of interim financial information for the 3rd quarter of 2023, ended September 30, 2023, and related additional documents.

Rio de Janeiro, November 8, 2023.

André Augusto Telles Moreira
Chief Executive Officer and Legal and
Regulatory Officer

Rinaldo Pecchio Junior
Chief Financial and Investor Relations Officer

Marco Antonio Resende Faria
Chief Technical Officer

Fábio Antunes Fernandes
Chief Business and Equity Interest
Management Officer

Luis Alessandro Alves
Chief Implementation Officer