

(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 Six-month Period Ended  
June 30, 2023

Deloitte Touche Tohmatsu Auditores Independentes Ltda.

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**Company Information / Capital Breakdown**

<b>Number of Shares (Thousand)</b>	<b>Current Quarter 06/30/2023</b>
<b>Of Paid-in Capital</b>	
<b>Common</b>	590,714
<b>Preferred</b>	442,783
<b>Total</b>	1,033,497
<b>Treasury</b>	
<b>Common</b>	0
<b>Preferred</b>	0
<b>Total</b>	0

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

Account Code	Account Description	Current Quarter 06/30/2023	Previous Year 12/31/2022
1	Total assets	16,380,164	15,020,922
1.01	Current assets	2,518,099	2,212,441
1.01.01	Cash and cash equivalents	940,123	759,628
1.01.01.01	Cash and banks	1,252	578
1.01.01.02	Short-term investments	938,871	759,050
1.01.03	Trade receivables	213,228	131,587
1.01.03.01	Trade receivables	213,228	131,587
1.01.03.01.01	Receivables from concessionaires and assignees	213,228	131,587
1.01.06	Recoverable taxes	249,178	224,266
1.01.06.01	Current recoverable taxes	249,178	224,266
1.01.08	Other current assets	1,115,570	1,096,960
1.01.08.03	Other	1,115,570	1,096,960
1.01.08.03.03	Dividends receivable	251,991	227,643
1.01.08.03.04	Other receivables and other assets	62,105	41,258
1.01.08.03.05	Concession contract asset	801,474	828,059
1.02	Noncurrent assets	13,862,065	12,808,481
1.02.01	Long-term assets	4,404,770	4,621,650
1.02.01.04	Trade receivables	27,274	27,181
1.02.01.04.01	Receivables from concessionaires and assignees	27,274	27,181
1.02.01.10	Other noncurrent assets	4,377,496	4,594,469
1.02.01.10.03	Securities	5,866	5,508
1.02.01.10.05	Other receivables	25,308	24,754
1.02.01.10.06	Escrow deposits	45,066	41,405
1.02.01.10.07	Derivative financial instruments	0	1,149
1.02.01.10.10	Concession contract asset	4,301,256	4,521,653
1.02.02	Investments	9,089,340	7,848,205
1.02.02.01	Ownership interests	9,089,340	7,848,205
1.02.02.01.01	Ownership interests in associates	2,017,355	2,125,272
1.02.02.01.02	Ownership interests in subsidiaries	5,463,372	4,236,896
1.02.02.01.03	Ownership interests in joint ventures	1,608,613	1,486,037
1.02.03	Property, plant and equipment	222,104	201,706
1.02.03.01	Property, plant and equipment in operation	219,255	197,522
1.02.03.02	Lease right of use	2,849	4,184
1.02.04	Intangible assets	145,851	136,920
1.02.04.01	Intangible assets	145,851	136,920

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

Account Code	Account Description	Current Quarter 06/30/2023	Previous Year 12/31/2022
2	Total liabilities	16,380,164	15,020,922
2.01	Current liabilities	982,396	856,204
2.01.02	Trade payables	35,117	72,161
2.01.02.01	Domestic suppliers	35,117	72,161
2.01.02.01.01	Domestic suppliers	35,117	72,161
2.01.03	Taxes payable	15,051	18,027
2.01.03.01	Federal taxes payable	12,427	15,064
2.01.03.01.01	Income tax and social contribution payable	12,427	15,064
2.01.03.02	State taxes payable	-16	583
2.01.03.03	Municipal taxes payable	2,640	2,380
2.01.04	Borrowings and financing	793,814	616,370
2.01.04.01	Borrowings and financing	5,758	6,446
2.01.04.01.01	In local currency	54	1,960
2.01.04.01.02	In foreign currency	5,704	4,486
2.01.04.02	Debentures	788,008	607,452
2.01.04.03	Finance lease	48	2,472
2.01.05	Other payables	138,414	149,646
2.01.05.02	Other	138,414	149,646
2.01.05.02.01	Dividends and interest on capital payable	26,108	26,105
2.01.05.02.04	Regulatory charges	56,327	52,800
2.01.05.02.05	Other payables	55,979	70,741
2.02	Noncurrent liabilities	8,708,467	7,594,242
2.02.01	Borrowings and financing	7,530,896	6,475,436
2.02.01.01	Borrowings and financing	338,919	372,293
2.02.01.01.01	In local currency	9	36
2.02.01.01.02	In foreign currency	338,910	372,257
2.02.01.02	Debentures	7,188,577	6,100,129
2.02.01.03	Finance lease	3,400	3,014
2.02.02	Other payables	144,100	53,624
2.02.02.02	Other	144,100	53,624
2.02.02.02.03	Other payables	24,796	7,387
2.02.02.02.04	Derivative financial instruments	119,304	46,237
2.02.03	Deferred taxes	999,123	1,029,888
2.02.03.01	Deferred income tax and social contribution	999,123	1,029,888
2.02.03.01.01	Deferred income tax and social contribution	749,789	769,022
2.02.03.01.02	Deferred PIS and COFINS	249,334	260,866
2.02.04	Provisions	34,348	35,294
2.02.04.01	Provisions for tax, social security, labor and civil risks	34,315	35,261
2.02.04.01.01	Provisions for tax risks	14,177	17,033
2.02.04.01.02	Provisions for social security and labor risks	10,668	9,739
2.02.04.01.04	Provisions for civil risks	9,470	8,489
2.02.04.02	Other provisions	33	33
2.02.04.02.04	Provision for asset retirement	33	33
2.03	Equity	6,689,301	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 06/30/2023	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	607,198	0
2.03.08	Other comprehensive income	-17,963	10,410

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

Account Code	Account Description	Current Quarter 04/01/2023 to 06/30/2023	Accumulated for the Current Year 01/01/2023 to 06/30/2023	Same Quarter of the Previous Year 04/01/2022 to 06/30/2022	Accumulated for the Previous Year 01/01/2022 to 06/30/2022
3.01	Revenue from sales and/or services	243,072	629,417	521,439	1,035,368
3.01.01	Revenue from infrastructure, inflation adjustment operation and maintenance and other, net	96,896	334,957	368,205	733,758
3.01.02	Compensation for concession contract asset	146,176	294,460	153,234	301,610
3.02	Cost of sales and/or services	-42,684	-69,679	-38,520	-64,357
3.02.01	Personnel	-14,325	-26,994	-13,369	-26,341
3.02.02	Material	-12,268	-20,223	-9,383	-13,675
3.02.03	Outside services	-13,677	-17,764	-12,440	-17,605
3.02.04	Depreciation and amortization	-1,213	-3,399	-2,196	-4,412
3.02.05	Other operating costs	-1,201	-1,299	-1,132	-2,324
3.03	Gross profit (loss)	200,388	559,738	482,919	971,011
3.04	Operating expenses/income	215,891	520,663	359,239	700,057
3.04.02	General and administrative expenses	-45,050	-82,901	-40,623	-75,467
3.04.02.01	Personnel and management	-31,571	-58,877	-26,102	-51,969
3.04.02.02	Outside services	-10,926	-18,881	-10,082	-14,779
3.04.02.03	Depreciation and amortization	-2,553	-5,143	-4,439	-8,719
3.04.05	Other operating expenses	5,470	5,282	-8,704	-9,446
3.04.06	Share of profit (loss) of subsidiaries	255,471	598,282	408,566	784,970
3.04.06.01	Share of profit (loss) of subsidiaries	255,471	598,282	408,566	784,970
3.05	Profit (loss) before finance income (costs) and taxes	416,279	1,080,401	842,158	1,671,068
3.06	Finance income (costs)	-214,162	-469,546	-215,225	-408,926
3.06.01	Finance income	25,235	47,420	39,156	57,767
3.06.02	Finance costs	-239,397	-516,966	-254,381	-466,693
3.07	Profit (loss) before income taxes	202,117	610,855	626,933	1,262,142
3.08	Income tax and social contribution	18,309	-3,657	-62,911	-138,197
3.08.01	Current	-8,735	-8,272	-4,077	-8,652
3.08.02	Deferred	27,044	4,615	-58,834	-129,545
3.09	Profit from continuing operations	220,426	607,198	564,022	1,123,945
3.11	Profit/loss for the period	220,426	607,198	564,022	1,123,945

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

Account Code	Account Description	Current Quarter 04/01/2023 to 06/30/2023	Accumulated for the Current Year 01/01/2023 to 06/30/2023	Same Quarter of the Previous Year 04/01/2022 to 06/30/2022	Accumulated for the Previous Year 01/01/2022 to 06/30/2022
3.99	Earnings per share (R\$/share)				
3.99.01	Basic earnings per share				
3.99.01.01	Common	0.21328	0.58752	0.54574	1.08752
3.99.01.02	Preferred	0.21328	0.58752	0.54574	1.08752
3.99.02	Diluted earnings per share				
3.99.02.01	Common	0.21328	0.58752	0.54574	1.08752
3.99.02.02	Preferred	0.21328	0.58752	0.54574	1.08752

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

Account Code	Account Description	Current Quarter 04/01/2023 to 06/30/2023	Accumulated for the Current Year 01/01/2023 to 06/30/2023	Same Quarter of the Previous Year 04/01/2022 to 06/30/2022	Accumulated for the Previous Year 01/01/2022 to 06/30/2022
4.01	Profit for the period	220,426	607,198	564,022	1,123,945
4.02	Other comprehensive income	-22,280	-28,373	-1,382	-1,257
4.02.01	Fair value adjustment to derivative financial instruments	-22,280	-28,373	-1,382	-1,257
4.03	Comprehensive income for the period	198,146	578,825	562,640	1,122,688

**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 06/30/2023	01/01/2022 to 06/30/2022
6.01	Net cash from operating activities	980,963	944,745
6.01.01	Cash generated by operations	281,766	268,975
6.01.01.01	Profit for the period	607,198	1,123,945
6.01.01.02	Share of profit (loss) of subsidiaries	-598,282	-784,970
6.01.01.03	Depreciation and amortization	6,999	8,026
6.01.01.04	Interest, exchange rate changes, net and fair value adjustment to borrowings and financing	-22,419	-43,600
6.01.01.05	Interest, inflation adjustment and fair value adjustment to debentures	496,047	439,001
6.01.01.06	Current income tax and social contribution	8,272	8,652
6.01.01.07	Deferred income tax and social contribution	-4,615	129,545
6.01.01.08	(Reversal of) provision for tax, social security, labor and civil risks	-6,747	8,658
6.01.01.09	Deferred taxes	-11,533	7,954
6.01.01.10	Depreciation of right of use	1,543	5,105
6.01.01.11	Interest on lease liabilities	180	570
6.01.01.12	Revenue from infrastructure implementation	-5,842	-4,541
6.01.01.13	Derivative financial instruments	28,193	63,604
6.01.01.14	Allowance for variable portion	-30,103	930
6.01.01.15	Income from short-term investments	-358	-263
6.01.01.16	Infrastructure implementation cost	1,829	1,836
6.01.01.17	Compensation for concession contract asset	-294,460	-301,610
6.01.01.18	Inflation adjustment to concession contract asset	102,506	-394,641
6.01.01.19	Revenue from inflation adjustment to escrow deposits	-3,674	-3,664
6.01.01.20	Expense on inflation adjustment to contingencies	7,032	4,438
6.01.02	Changes in assets and liabilities	699,197	675,770
6.01.02.01	Decrease in receivables from concessionaires and assignees and concession contract asset	393,149	431,140
6.01.02.02	Income tax and social contribution paid	-21,191	-26,047
6.01.02.03	(Increase) in taxes and social contribution assets, net of liabilities	-14,968	-17,109
6.01.02.04	Dividends received from joint ventures and associates	229,855	212,035
6.01.02.05	(Increase) decrease in other receivables	-21,388	19,811
6.01.02.06	(Decrease) in trade payables	-38,873	-19,172
6.01.02.07	Increase in regulatory fees	3,527	3,575
6.01.02.08	Increase (decrease) in other payables	1,411	-13,166
6.01.02.09	Dividends received from subsidiaries	167,675	84,703
6.02	Net cash from investing activities	-1,102,396	-172,869
6.02.03	Capital increase in subsidiaries	-1,064,731	-70,000
6.02.04	Net additions to property, plant and equipment and intangible assets	-37,665	-25,869
6.02.05	Capital increase in joint ventures	0	-77,000
6.03	Caixa Líquido Atividades de Financiamento	301,928	604,614
6.03.01	Payment of borrowings and financing - principal	-1,931	-3,245
6.03.02	Payment of borrowings and financing - interest	-9,712	-1,903
6.03.03	Payment of debentures - principal	-1,171	-450,000
6.03.04	Payment of debentures - interest	-220,915	-127,873

**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 06/30/2023	01/01/2022 to 06/30/2022
6.03.05	Payment of derivative financial instruments	3,035	-3,913
6.03.07	Issuance of debentures, net of transaction costs	995,043	1,999,529
6.03.08	Payment of lease liability	-2,424	-7,696
6.03.09	Payment of dividends and interest on capital	-459,997	-800,285
6.05	Increase (decrease) in cash and cash equivalents	180,495	1,376,490
6.05.01	Opening balance of cash and cash equivalents	759,628	179,771
6.05.02	Closing balance of cash and cash equivalents	940,123	1,556,261

## Individual Financial Statements / Statement of Changes in Equity - 01/01/2023 to 06/36/2023 (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
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	-460,000	0	-460,000
5.04.08	Approved additional dividends	0	0	0	-460,000	0	-460,000
5.05	Total comprehensive income	0	0	0	607,198	0	607,198
5.05.01	Profit for the period	0	0	0	607,198	0	607,198
5.06	Internal changes in equity	0	0	0	0	-28,373	-28,373
5.06.04	Valuation adjustment to derivative financial instruments	0	0	0	0	-28,373	-28,373
5.07	Closing balances	3,042,035	598,736	2,459,295	607,198	-17,963	6,689,301

**Individual Financial Statements / Statement of Changes in Equity - 01/01/2022 to 06/36/2022 (In thousands of****Brazilian reais – R\$)**

<b>Account Code</b>	<b>Account Description</b>	<b>Capital Paid-in</b>	<b>Capital reserves, Options granted and Treasury shares</b>	<b>Earnings reserves</b>	<b>Retained Earnings or Accumulated Losses</b>	<b>Other Comprehensive Income</b>	<b>Equity</b>
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	0	0	-653,282
5.04.06	Dividends	0	0	-653,282	0	0	-653,282
5.05	Total comprehensive income	0	0	0	1,123,945	-1,257	1,122,688
5.05.01	Profit for the period	0	0	0	1,123,945	0	1,123,945
5.05.02	Other comprehensive income	0	0	0	0	-1,257	-1,257
5.05.02.01	Adjustments to financial instruments	0	0	0	0	-1,257	-1,257
5.07	Closing balances	3,042,035	598,736	2,368,240	1,123,945	21,206	7,154,162

**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 06/30/2023	01/01/2022 to 06/30/2022
7.01	Revenue	703,795	1,119,498
7.01.02	Other revenue	703,795	1,119,498
7.02	Inputs purchased from third parties	-51,536	-57,156
7.02.02	Materials, power, outside services and other	-56,868	-46,059
7.02.04	Other	5,332	-11,097
7.03	Gross value added	652,259	1,062,342
7.04	Retentions	-8,542	-13,130
7.04.01	Depreciation, amortization and depletion	-8,542	-13,130
7.05	Wealth created	643,717	1,049,212
7.06	Wealth received in transfer	645,702	842,737
7.06.01	Share of profit (loss) of subsidiaries	598,282	784,970
7.06.02	Finance income	47,420	57,767
7.07	Total wealth for distribution	1,289,419	1,891,949
7.08	Wealth distributed	1,289,419	1,891,949
7.08.01	Personnel	70,518	64,759
7.08.01.01	Salaries and wages	36,677	35,157
7.08.01.02	Benefits	29,547	25,063
7.08.01.03	Severance Pay Fund (FGTS)	4,294	4,539
7.08.02	Taxes, fees and contributions	94,737	236,552
7.08.02.01	Federal	93,484	235,926
7.08.02.02	State	71	94
7.08.02.03	Municipal	1,182	532
7.08.03	Lenders and lessors	516,966	466,693
7.08.03.01	Interest	473,628	395,401
7.08.03.03	Other	43,338	71,292
7.08.03.03.01	Derivative financial instruments	28,193	63,604
7.08.03.03.02	Leases	180	570
7.08.03.03.03	Other	14,965	7,118
7.08.04	Shareholders	607,198	1,123,945
7.08.04.03	Retained earnings / loss for the period	607,198	1,123,945

## Consolidated Financial Statements / Balance Sheet –

### Assets (In thousands of Brazilian reais – R\$)

Account Code	Account Description	Current Quarter 06/30/2023	Previous Year 12/31/2022
1	Total assets	18,812,340	17,309,081
1.01	Current assets	3,598,345	3,089,668
1.01.01	Cash and cash equivalents	1,323,640	1,083,174
1.01.01.01	Cash and banks	2,267	1,035
1.01.01.02	Short-term investments	1,321,373	1,082,139
1.01.03	Trade receivables	334,517	202,942
1.01.03.01	Trade receivables	334,517	202,942
1.01.03.01.01	Receivables from concessionaires and assignees	334,517	202,942
1.01.06	Recoverable taxes	277,229	244,886
1.01.06.01	Current recoverable taxes	277,229	244,886
1.01.08	Other current assets	1,662,959	1,558,666
1.01.08.03	Other	1,662,959	1,558,666
1.01.08.03.03	Dividends receivable	152,429	128,081
1.01.08.03.04	Other receivables and other assets	68,860	57,376
1.01.08.03.05	Concession contract asset	1,441,670	1,373,209
1.02	Noncurrent assets	15,213,995	14,219,413
1.02.01	Long-term assets	11,218,457	10,267,452
1.02.01.04	Trade receivables	32,736	32,606
1.02.01.04.01	Receivables from concessionaires and assignees	32,736	32,606
1.02.01.10	Other noncurrent assets	11,185,721	10,234,846
1.02.01.10.03	Securities	10,896	10,297
1.02.01.10.05	Other receivables	54,969	47,833
1.02.01.10.06	Escrow deposits	60,915	56,301
1.02.01.10.07	Derivative financial instruments	0	1,149
1.02.01.10.09	Deferred taxes and social contributions	11,717	0
1.02.01.10.10	Concession contract asset	11,047,224	10,119,266
1.02.02	Investments	3,625,968	3,611,309
1.02.02.01	Ownership interests	3,625,968	3,611,309
1.02.03	Property, plant and equipment	223,699	203,712
1.02.03.01	Property, plant and equipment in operation	220,738	198,924
1.02.03.02	Lease right of use	2,961	4,788
1.02.04	Intangible assets	145,871	136,940
1.02.04.01	Intangible assets	145,871	136,940

## Consolidated Financial Statements / Balance Sheet –

### Liabilities (In thousands of Brazilian reais – R\$)

Account Code	Account Description	Current Quarter 06/30/2023	Previous Year 12/31/2022
2	Total liabilities	18,812,340	17,309,081
2.01	Current liabilities	1,189,144	1,021,517
2.01.02	Trade payables	127,853	133,728
2.01.02.01	Domestic suppliers	127,853	133,728
2.01.02.01.01	Domestic suppliers	127,853	133,728
2.01.03	Taxes payable	45,375	38,967
2.01.03.01	Federal taxes payable	39,660	33,482
2.01.03.01.01	Income tax and social contribution payable	39,660	33,482
2.01.03.02	State taxes payable	946	1,754
2.01.03.03	Municipal taxes payable	4,769	3,731
2.01.04	Borrowings and financing	816,981	637,921
2.01.04.01	Borrowings and financing	11,152	11,970
2.01.04.01.01	In local currency	11,152	11,970
2.01.04.02	Debentures	805,674	622,764
2.01.04.03	Finance lease	155	3,187
2.01.05	Other payables	198,935	210,901
2.01.05.02	Other	198,935	210,901
2.01.05.02.01	Dividends and interest on capital payable	26,108	26,105
2.01.05.02.04	Regulatory charges	65,567	62,068
2.01.05.02.05	Other payables	107,260	122,728
2.02	Noncurrent liabilities	10,933,895	9,717,088
2.02.01	Borrowings and financing	8,609,145	7,518,267
2.02.01.01	Borrowings and financing	385,281	420,289
2.02.01.01.01	In local currency	46,371	48,032
2.02.01.01.02	In foreign currency	338,910	372,257
2.02.01.02	Debentures	8,220,392	7,094,889
2.02.01.03	Finance lease	3,472	3,089
2.02.02	Other payables	171,967	87,437
2.02.02.02	Other	171,967	87,437
2.02.02.02.03	Other payables	52,663	41,200
2.02.02.02.04	Derivative financial instruments	119,304	46,237
2.02.03	Deferred taxes	2,087,838	2,051,922
2.02.03.01	Deferred income tax and social contribution	2,087,838	2,051,922
2.02.03.01.01	Deferred income tax and social contribution	1,415,596	1,385,697
2.02.03.01.02	Deferred PIS and COFINS	672,242	666,225
2.02.04	Provisions	64,945	59,462
2.02.04.01	Provisions for tax, social security, labor and civil risks	64,912	59,429
2.02.04.01.01	Provisions for tax risks	17,078	19,929
2.02.04.01.02	Provisions for social security and labor risks	10,752	9,759
2.02.04.01.04	Provisions for civil risks	37,082	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	6,689,301	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
2.03.01.02	(-) Share issuance costs	-25,500	-25,500

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

Account Code	Account Description	Current Quarter 06/30/2023	Previous Year 12/31/2022
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	607,198	0
2.03.08	Other comprehensive income	-17,963	10,410

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

Account Code	Account Description	Current Quarter 04/01/2023 to 06/30/2023	Accumulated for the Current Year 01/01/2023 to 06/30/2023	Same Quarter of the Previous Year 04/01/2022 to 06/30/2022	Accumulated for the Previous Year 01/01/2022 to 06/30/2022
3.01	Revenue from sales and/or services	678,504	1,371,518	847,721	1,643,368
3.01.01	Revenue from infrastructure, inflation adjustment operation and maintenance and other, net	389,818	815,366	583,720	1,125,289
3.01.02	Compensation for concession contract asset	288,686	556,152	264,001	518,079
3.02	Cost of sales and/or services	-240,191	-346,637	-93,797	-163,509
3.02.01	Personnel	-25,862	-48,124	-20,846	-41,264
3.02.02	Material	-172,750	-246,640	-51,320	-87,589
3.02.03	Outside services	-20,659	-27,666	-17,156	-25,968
3.02.04	Depreciation and amortization	-1,233	-3,877	-2,649	-5,222
3.02.05	Other operating costs	-19,687	-20,330	-1,826	-3,466
3.03	Gross profit (loss)	438,313	1,024,881	753,924	1,479,859
3.04	Operating expenses/income	32,407	175,563	171,208	340,564
3.04.02	General and administrative expenses	-50,765	-92,808	-44,650	-84,050
3.04.02.01	Personnel and management	-35,873	-66,665	-28,387	-57,214
3.04.02.02	Outside services	-12,337	-20,996	-11,822	-18,112
3.04.02.03	Depreciation and amortization	-2,555	-5,147	-4,441	-8,724
3.04.05	Other operating expenses	1,719	-491	-10,220	-12,122
3.04.06	Share of profit (loss) of subsidiaries	81,453	268,862	226,078	436,736
3.04.06.01	Share of profit (loss) of subsidiaries	81,453	268,862	226,078	436,736
3.05	Profit (loss) before finance income (costs) and taxes	470,720	1,200,444	925,132	1,820,423
3.06	Finance income (costs)	-243,267	-524,972	-260,577	-488,756
3.06.01	Finance income	36,669	70,452	46,908	69,955
3.06.02	Finance costs	-279,936	-595,424	-307,485	-558,711
3.07	Profit (loss) before income taxes	227,453	675,472	664,555	1,331,667
3.08	Income tax and social contribution	-7,127	-68,274	-100,533	-207,722
3.08.01	Current	-25,406	-35,476	-8,256	-18,272
3.08.02	Deferred	18,279	-32,798	-92,277	-189,450
3.09	Profit from continuing operations	220,326	607,198	564,022	1,123,945
3.11	Consolidated profit/loss for the period	220,326	607,198	564,022	1,123,945

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

Account Code	Account Description	Current Quarter 04/01/2023 to 06/30/2023	Accumulated for the Current Year 01/01/2023 to 06/30/2023	Same Quarter of the Previous Year 04/01/2022 to 06/30/2022	Accumulated for the Previous Year 01/01/2022 to 06/30/2022
3.11.01	Attributable to owners of the Company	220,426	607,198	564,022	1,123,945
3.99	Earnings per share (R\$/share)				
3.99.01	Basic earnings per share				
3.99.01.01	Common	0.21328	0.58752	0.54574	1.08752
3.99.01.02	Preferred	0.21328	0.58752	0,54574	1.08752
3.99.02	Diluted earnings per share				
3.99.02.01	Common	0.21328	0.58752	0.54574	1.08752
3.99.02.02	Preferred	0.21328	0.58752	0.54574	1.08752

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

Account Code	Account Description	Current Quarter 04/01/2023 to 06/30/2023	Accumulated for the Current Year 01/01/2023 to 06/30/2023	Same Quarter of the Previous Year 04/01/2022 to 06/30/2022	Accumulated for the Previous Year 01/01/2022 to 06/30/2022
4.01	Consolidated profit for the period	220,426	607,198	564,022	1,123,945
4.02	Other comprehensive income	-22,280	-28,373	-1,382	-1,257
4.02.01	Fair value adjustment to derivative financial instruments	-22,280	-28,373	-1,382	-1,257
4.03	Consolidated comprehensive income for the period	198,146	578,825	562,640	1,122,688
4.03.01	Attributable to owners of the Company	198,146	578,825	562,640	1,122,688

**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 06/30/2023	01/01/2022 to 06/30/2022
6.01	Net cash from operating activities	12,331	1,015,706
6.01.01	Cash generated by operations	245,406	268,926
6.01.01.01	Profit for the period	607,198	1,123,945
6.01.01.02	Share of profit (loss) of subsidiaries	-268,862	-436,736
6.01.01.03	Depreciation and amortization	7,007	8,030
6.01.01.04	Interest, exchange rate changes, net and fair value adjustment to borrowings and financing	-19,740	-39,472
6.01.01.05	Interest, inflation adjustment and fair value adjustment to debentures	566,438	519,212
6.01.01.06	Current income tax and social contribution	35,476	18,272
6.01.01.07	Deferred income tax and social contribution	32,798	189,450
6.01.01.08	(Reversal of) provision for tax, social security, labor and civil risks	-1,630	10,344
6.01.01.09	Deferred taxes	6,017	25,673
6.01.01.10	Depreciation of right of use	2,017	5,916
6.01.01.11	Interest on lease liabilities	193	624
6.01.01.12	Revenue from infrastructure implementation	-260,108	-96,003
6.01.01.13	Derivative financial instruments	28,193	63,604
6.01.01.14	Allowance for (reversal of) variable portion	-29,799	1,663
6.01.01.15	Income from short-term investments	-592	-526
6.01.01.16	Infrastructure implementation cost	198,530	70,213
6.01.01.17	Compensation for concession contract asset	-556,152	-518,079
6.01.01.18	Inflation adjustment to concession contract asset	-107,577	-679,539
6.01.01.19	Revenue from inflation adjustment to escrow deposits	-4,117	-5,250
6.01.01.20	Expense on inflation adjustment to contingencies	10,116	7,585
6.01.02	Changes in assets and liabilities	-233,075	746,780
6.01.02.01	(Increase) decrease in receivables from concessionaires and assignees and concession contract asset	-208,473	693,615
6.01.02.02	Income tax and social contribution paid	-42,773	-38,673
6.01.02.03	(Increase) in taxes and social contribution assets, net of liabilities	-18,639	-25,705
6.01.02.04	Dividends received from joint ventures and associates	229,855	212,035
6.01.02.05	(Increase) decrease in other receivables	-19,115	18,000
6.01.02.06	(Decrease) in trade payables	-217,726	-103,683
6.01.02.07	Increase in regulatory fees	3,499	3,955
6.01.02.08	Increase (decrease) in other payables	40,297	-12,764
6.02	Net cash from investing activities	-37,759	-102,859
6.02.01	(Increase (decrease) in securities	-7	60
6.02.04	Additions to property, plant and equipment and intangible assets	-37,752	-25,919
6.02.05	Capital increase in joint ventures	0	-77,000
6.03	Net cash from financing activities	265,894	545,354
6.03.01	Payment of borrowings and financing - principal	-3,702	-6,240
6.03.02	Payment of borrowings and financing - interest	-12,384	-6,152
6.03.03	Payment of debentures - principal	-7,322	-464,725
6.03.04	Payment of debentures - interest	-245,746	-164,282
6.03.05	Payment of derivative financial instruments	3,035	-3,913

**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 06/30/2023	01/01/2022 to 06/30/2022
6.03.07	Issuance of debentures, net of transaction costs	995,043	1,999,529
6.03.08	Payment of lease liability	-3,033	-8,578
6.03.09	Payment of dividends and interest on capital	-459,997	-800,285
6.05	Increase (decrease) in cash and cash equivalents	240,466	1,458,201
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	1,323,640	1,843,025

## Consolidated Financial Statements / Statement of Changes in Equity - 01/01/2023 to 06/30/2023 (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	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	-460,000	0	-460,000	0	-460,000
5.04.08	Approved additional dividends	0	0		0	-460,000	0	-460,000	0	-460,000
5.05	Total comprehensive income	0	0		0	607,198	0	607,198	0	607,198
5.05.01	Profit for the period	0	0		0	607,198	0	607,198	0	607,198
5.06	Internal changes n equity	0	0		0	0	-28,373	-28,373	0	-28,373
5.06.04	Valuation adjustment to derivative financial instruments	0	0		0	0	-28,373	-28,373	0	-28,373
5.07	Closing balances	3,042,035	598,736		2,459,295	607,198	-17,963	6,689,301	0	6,689,301

## Consolidated Financial Statements / Statement of Changes in Equity - 01/01/2022 to 06/30/2022 (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	0	0	-653,282	0	-653,282
5.04.06	Dividends	0	0	-653,282	0	0	-653,282	0	-653,282
5.05	Total comprehensive income	0	0	0	1,123,945	-1,257	1,122,688	0	1,122,688
5.05.01	Profit for the period	0	0	0	1,123,945	0	1,123,945	0	1,123,945
5.05.02	Other comprehensive income	0	0	0	0	-1,257	-1,257	0	-1,257
5.05.02.01	Adjustments to financial instruments	0	0	0	0	-1,257	-1,257	0	-1,257
5.07	Closing balances	3,042,035	598,736	2,368,240	1,123,945	21,206	7,154,162	0	7,154,162

**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 06/30/2023	01/01/2022 to 06/30/2022
7.01	Revenue	1,501,065	1,775,607
7.01.02	Other revenue	1,501,065	1,775,607
7.02	Inputs purchased from third parties	-314,425	-146,284
7.02.02	Materials, power, outside services and other	-295,302	-131,669
7.02.04	Other	-19,123	-14,615
7.03	Gross value added	1,186,640	1,629,323
7.04	Retentions	-9,024	-13,946
7.04.01	Depreciation, amortization and depletion	-9,024	-13,946
7.05	Wealth created	1,177,616	1,615,377
7.06	Wealth received in transfer	339,314	506,691
7.06.01	Share of profit (loss) of subsidiaries	268,862	436,736
7.06.02	Finance income	70,452	69,955
7.07	Total wealth for distribution	1,516,930	2,122,068
7.08	Wealth distributed	1,516,930	2,122,068
7.08.01	Personnel	97,126	83,250
7.08.01.01	Salaries and wages	58,432	49,812
7.08.01.02	Benefits	33,763	28,347
7.08.01.03	Severance Pay Fund (FGTS)	4,931	5,091
7.08.02	Taxes, fees and contributions	217,182	356,162
7.08.02.01	Federal	215,738	355,353
7.08.02.02	State	81	193
7.08.02.03	Municipal	1,363	616
7.08.03	Lenders and lessors	595,424	558,711
7.08.03.01	Interest	546,698	479,740
7.08.03.03	Other	48,726	78,971
7.08.03.03.01	Derivative financial instruments	28,193	63,604
7.08.03.03.02	Other	193	624
7.08.03.03.03	Leases	20,340	14,743
7.08.04	Shareholders	607,198	1,123,945
7.08.04.03	Retained earnings / loss for the period	607,198	1,123,945

## **COMMENTS ON PERFORMANCE AS AT JUNE 30, 2023**

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

### **Main developments up to June 30, 2023 and events after the reporting period**

01/16/2023 – Subsidiary Janaúba paid to debentureholders of the 1<sup>st</sup> 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 11<sup>th</sup> issue of debentures of the 1<sup>st</sup> and 2<sup>nd</sup> 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 – 13<sup>th</sup> 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 12<sup>th</sup> issue of the 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> 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 TLPs were issued retroactive to May 2, 2023.

05/15/2023 – The Company paid to debentureholders of the 6<sup>th</sup> issue of the 1<sup>st</sup> and 2<sup>nd</sup> 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 10<sup>th</sup> issue of debentures of the 1<sup>st</sup> and 2<sup>nd</sup> series 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 2<sup>nd</sup> issue of debentures the amount of R\$19,177 relating to interest.

06/15/2023 – The Company paid to debentureholders of the 8<sup>th</sup> 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 1<sup>st</sup> 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 5<sup>th</sup> issue of debentures the amount of R\$41,145 relating to interest.

07/17/2023 – The Company paid to debentureholders of the 11<sup>th</sup> issue of debentures of the 1<sup>st</sup> and 2<sup>nd</sup> series 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.

## CONSOLIDATED ECONOMIC AND FINANCIAL PERFORMANCE IN THE 2<sup>nd</sup> QUARTER OF 2023

### 1. Profit for the period

In the 2Q23, Taesa posted consolidated profit of R\$220,426, a 60.9% decrease compared to the 2Q22.

#### 1.1 Net Operating Revenue (NOR)

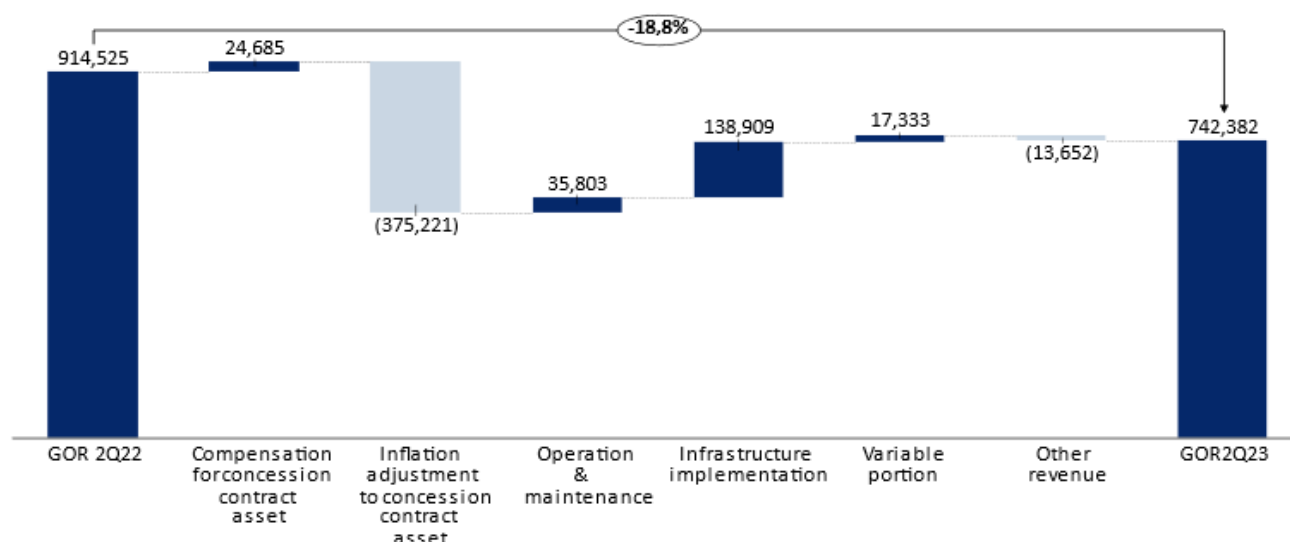
NOR is comprised of gross operating revenue and deductions on gross revenue.

	2Q23	2Q22	Variation	% variation
NOR	678,604	847,721	(169,117)	-19.9%

##### 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.

	2Q23	2Q22	Variation	% variation
Compensation for concession contract asset	288,686	264,001	24,685	9.4%
Inflation adjustment to concession contract asset	(28,844)	346,377	(375,221)	-108.3%
Operation & maintenance	275,713	239,910	35,803	14.9%
Infrastructure implementation	185,007	46,098	138,909	301.3%
Variable portion	12,438	(4,895)	17,333	-354.1%
Other revenue	9,382	23,034	(13,652)	-59.3%
	742,382	914,525	(172,143)	-18.8%



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 9.4% growth in the 2Q23 is basically due to (i) the beginning of operation of concession Sant'Ana (partial) in March and November 2022, respectively, and (ii) the portion of the project Saíra that is in operation.

Inflation adjustment to concession contract asset: The 108.3% decrease in the 2Q23 refers basically to the decrease of the IGP-M (-2.73% in 2Q23 and 3.71% in 2Q22) and of the IPCA (1.56% in 2Q23 and 3.18% in 2Q22) recorded between the comparative periods.

Operation & maintenance: The 14.9% growth in the 2Q23 refers basically to (i) the RAP adjustment for the 2022-2023 cycle of 10.7% for contracts indexed to the IGP-M and 11.7% of those indexed to the IPCA, pursuant to Approving Resolution 3.067/22, (ii) beginning of (partial) operations of concession Sant'Ana, and (iii) the portion of the project Saíra that is in operation.

Infrastructure implementation: The 301.3% increase in the 2Q23 refers basically to the investments (CAPEX) in projects Sant'Ana, Ananaí, Pitiguari, Tangará and Saíra, and the enhancements in concessions ATE II and Novatrans (capacitor bank).

Variable portion: The 354.1% decrease in the 2Q23 considerably refers to the reversal of the provision for rectification and reimbursement of a severe weather event in concession ATE. The variation was also impacted by lower provisions in concessions Lagoa Nova and Miracema, and the provision in concession Janaúba due to equipment shutdown.

Other revenue: The 59.3% decrease refers basically to higher revenues recorded deriving from 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 2Q22.

### 1.1.2 Deductions on GOR

	2Q23	2Q22	Variation	% variation
Current PIS and COFINS	(38,556)	(34,189)	(4,367)	12.8%
Deferred PIS and COFINS	(550)	(12,275)	11,725	-95.5%
Service tax (ISS)	(116)	(110)	(6)	5.5%
State VAT (ICMS)	(14)	(20)	6	-30.0%
RGR, P&D, TFSEE, PROINFA and CDE	(24,542)	(20,210)	(4,332)	21.04%
	<b>(63,778)</b>	<b>(66,804)</b>	<b>3,026</b>	<b>-4.5%</b>

The deductions on GOR are comprised of taxes, fees and sector charges. The deductions on GOR posted a decrease by 4.5% when compared to the 2Q23, which was caused by deferred PIS and COFINS basically impacted by the decrease in revenue from inflation adjustment, which was affected by inflation rates. The variation was also impacted by the increase in current PIS and COFINS and sector charges that followed the increase in regulatory revenue deriving from the inflation adjustment of the 2022-2023 cycle, the startup of activities of Sant'Ana (partial) and operation and maintenance of Saíra.

## 1.2 Operating costs and expenses

	2Q23	2Q22	Variation	% variation
Personnel	(61,735)	(49,233)	(12,502)	25.4%
Material	(172,750)	(51,320)	(121,430)	236.6%
- Infrastructure implementation	(140,504)	(37,797)	(102,707)	271.7%
- O&M	(30,547)	(11,776)	(18,771)	159.4%
- Sundry	(1,699)	(1,747)	48	-2.7%
Outside services	(32,996)	(28,978)	(4,018)	13.9%
Other	(17,968)	(12,046)	(5,922)	49.2%
<b>Subtotal</b>	<b>(285,449)</b>	<b>(141,577)</b>	<b>(143,872)</b>	<b>101.6%</b>
Depreciation and amortization	(3,788)	(7,090)	3,302	-46.6%
<b>Costs and expenses</b>	<b>(289,237)</b>	<b>(148,667)</b>	<b>(140,570)</b>	<b>94.6%</b>

Personnel: The 25.4% growth in the 2Q23 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 SAN phases.

**Material:** The 236.6% growth in the 2Q23 refers mainly to the investments in projects Sant'Ana, Ananaí, Saíra, Pitiguari and Tangará.

**Outside services:** The 13.9% growth in the 2Q23 refers basically to (i) the hiring of technical and administrative consulting service, (ii) provision of cleaning and upkeep services in Taesa, Saíra and Sant'Ana, and (iii) surveillance services in Sant'Ana and Saíra. These impacts were partially offset by the drop in maintenance and IT system services.

**Other:** The 49.2% growth in the 2Q23 refers basically to (i) the provisions for onerous contract in Sant'Ana and Saíra, (ii) the provisions for civil risks, (iii) the provision of meal transportation and supply services for the employees of concession Saíra (Garabi converter), and (iv) the adjustment to the insurance for operational risks for prior months. These impacts were partially offset by (i) the reversal of tax contingencies, and (ii) the decrease in provisions for labor risks.

**Depreciation and amortization:** The 46.6% decrease in the 2Q23 refers basically to (i) the termination of the lease contract for the administrative office which resulted in lower right of use and (ii) suspension of depreciation and amortization of equipment and software due to the end of the useful life.

### 1.3 Share of profit (loss) of subsidiaries

	2Q23	2Q22	Variation	% variation
ETAU	2,145	5,937	(3,792)	-63.9%
AIMORÉS	13,772	51,760	(37,988)	-73.4%
PARAGUAÇU	22,108	13,504	8,604	63.7%
IVAÍ	22,860	12,949	9,911	76.5%
GRUPO TBE	20,568	141,928	(121,360)	-85.5%
<b>Total</b>	<b>81,453</b>	<b>226,078</b>	<b>(144,625)</b>	<b>-64.0%</b>

**Share of profits (loss) of subsidiaries:** The 64.0% decrease in the 2Q23 refers basically to (i) the decrease in the revenue from inflation adjustment due to deflation of IGP-M and lower IPCA, (ii) the decrease in the infrastructure implementation margin as a result of the startup of activities of Aimorés, in May 2022. These effects were partially offset (i) by the post-operation revenue of concessions Paraguaçu and Ivaí, and (ii) lower finance costs of Ivaí and TBE Group due to lower IPCA in the 2Q23.

### 1.4 Finance income (costs)

	2Q23	2Q22	Variation	% variation
Interest on short-term investments	36,669	46,908	(10,239)	-21.8%
<b>Finance income</b>	<b>36,669</b>	<b>46,908</b>	<b>(10,239)</b>	<b>-21.8%</b>
Interest incurred	(188,090)	(160,393)	(27,697)	17.3%
Inflation adjustments	(82,793)	(131,882)	49,089	-37.2%
<b>Subtotal finance costs</b>	<b>(270,883)</b>	<b>(292,275)</b>	<b>21,392</b>	<b>-7.3%</b>
Other finance costs - net of finance income	(8,971)	(14,908)	5,937	-39.8%
Finance costs - leases	(82)	(302)	220	-72.8%
<b>Finance costs</b>	<b>(9,053)</b>	<b>(15,210)</b>	<b>6,157</b>	<b>-40.5%</b>
<b>Finance income (costs)</b>	<b>(243,267)</b>	<b>(260,577)</b>	<b>17,310</b>	<b>-6.6%</b>

**Finance income:** The 21.8% decrease in the 2Q23 mainly refers to the lower volume of cash invested in the 2Q23 arising from payment of interest (i) of the 2<sup>nd</sup> issue of debentures of subsidiary Janaúba of R\$19 MM, (ii) of the 10<sup>th</sup> issue of debentures of R\$50 MM, (iii) of the 12<sup>th</sup> issue of debentures of R\$36 MM, (iv) of interest and repayments of the 6<sup>th</sup> issue of debentures of R\$67 MM, and (v) of interest and repayments of the 8<sup>th</sup> issue of debentures of R\$10 MM.

**Interest incurred:** The 17.3% growth in the 2Q23 refers basically to (i) the increase in gross debt after the 11<sup>th</sup>, 12<sup>th</sup> and 13<sup>th</sup> issue of debentures, (ii) the CDI increase between the compared periods (3.09% in the 2Q23 and 2.86% in the 2Q22).

**Inflation adjustments:** The 37.2% decrease in the 2Q23 refers basically to the decrease of the IPCA (0.76% in 2Q23 and 2.22% in 2Q22) recorded between the comparative periods.

**Other finance income (costs):** The 39.8% decrease in the 2Q23 refers basically to (i) the payment of fine to the SEFAZ of Mato Grosso, arising from the credit for reimbursement of expenses incurred by TSN in the performance of the adaptation works in substation Minaçu and credit adjustment due to PER/DCOMP – Offset Statement recorded in the 2Q22, but not recurring in the 2Q23, (ii) the higher revenue from inflation adjustment to the escrow deposits and decrease of expenses on lawsuit adjustment and (iii) decrease in PIS and COFINS levied on short-term investments as a result of the lower volume of cash invested.

**Lease:** The 72.8% decrease in the 2Q23 mainly refers to the termination of lease contracts for vehicles and the administrative office in the 2q22, affecting interest between periods.

## 1.5 Income tax and social contribution

	2Q23	2Q22	Variation	% variation
Current income tax (IRPJ) and social contribution (CSLL)	(25,406)	(8,256)	(17,150)	207.7%
Deferred IRPJ and CSLL	18,279	(92,277)	110,556	-119.8%
	<b>(7,127)</b>	<b>(100,533)</b>	<b>93,406</b>	<b>-92.9%</b>

Reconciliation of effective IRPJ and CSLL rate – taxable income	2Q23	2Q22
Profit before taxes	227,553	664,555
IRPJ and CSLL expenses calculated at the rate of 34%	(77,367)	(225,949)
Share of profit (loss) of subsidiaries	27,695	76,867
Tax incentive - IRPJ - SUDAM/SUDENE	5,166	15,464
Tax incentive - IRPJ – Audio-visual sponsorships	157	252
Consolidated companies – deemed income	37,612	34,022
Other	(390)	(1,189)
<b>IRPJ and CSLL expense</b>	<b>(7,127)</b>	<b>(100,533)</b>
<b>Effective rate</b>	<b>3%</b>	<b>15%</b>

**Income tax and social contribution:** The 92.9% decrease in the 2Q23 refers mainly to the decrease in Taesa's gross revenue, due to the drop in macroeconomic indices that impacted the decrease of deferred taxes. The variation was also partially affected by the increase in current taxes due to the inflation adjustment of the 2022-2023 cycle of the RAPs and 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 is 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.

(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 June 30, 2023, which comprises the balance sheet as at June 30, 2023, and the related statements of income and of comprehensive income for the three- and six-month periods then ended, and the statements of changes in equity and of cash flows for the six-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 was 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.

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## Other matters

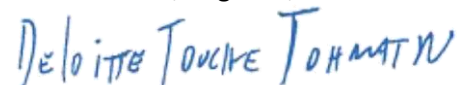
### *Statements of value added*

The interim financial information referred to above includes the individual and consolidated statements of value added (DVA) for the six-month period ended June 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 are 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.

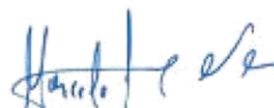
Based on our review, nothing has come to our attention that causes us to believe that these statements of value added were not prepared, in all material respects, in accordance with the criteria defined in such technical pronouncement and consistently with the individual and consolidated interim financial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

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

Rio de Janeiro, August 2, 2023



DELOITTE TOUCHE TOHMATSU  
Auditores Independentes Ltda.



Marcelo Salvador  
Engagement Partner

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

		Consolidated		Parent	
	Note	06/30/2023	12/31/2022	06/30/2023	12/31/2022
<b>Assets</b>					
<i>Current assets</i>					
Cash and cash equivalents	4	1,323,640	1,083,174	940,123	759,628
Receivables from concessionaires and assignees	6	334,517	202,942	213,228	131,587
Concession contract asset	7	1,441,670	1,373,209	801,474	828,059
Current taxes and social contributions	8	277,229	244,886	249,178	224,266
Dividends receivable	12	152,429	128,081	251,991	227,643
Other receivables and other assets		68,860	57,376	62,105	41,258
<b>Total current assets</b>		<b>3,598,345</b>	<b>3,089,668</b>	<b>2,518,099</b>	<b>2,212,441</b>
<i>Noncurrent assets</i>					
Securities	5	10,896	10,297	5,866	5,508
Receivables from concessionaires and assignees	6	32,736	32,606	27,274	27,181
Concession contract asset	7	11,047,224	10,119,266	4,301,256	4,521,653
Deferred taxes and contributions	9	11,717	-	-	-
Other receivables		54,969	47,833	25,308	24,754
Escrow deposits		60,915	56,301	45,066	41,405
Derivative financial instruments	18	-	1,149	-	1,149
Investments	11	3,625,968	3,611,309	9,089,340	7,848,205
Right of use		2,961	4,788	2,849	4,184
Property, plant and equipment		220,738	198,924	219,255	197,522
Intangible assets		145,871	136,940	145,851	136,920
<b>Total noncurrent assets</b>		<b>15,213,995</b>	<b>14,219,413</b>	<b>13,862,065</b>	<b>12,808,481</b>
<b>Total assets</b>		<b>18,812,340</b>	<b>17,309,081</b>	<b>16,380,164</b>	<b>15,020,922</b>

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

(continued)

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

	Note	Consolidated		Parent	
		06/30/2023	12/31/2022	06/30/2023	12/31/2022
<b>Liabilities</b>					
<i>Current liabilities</i>					
Trade payables		127,853	133,728	35,117	72,161
Borrowings and financing	13	11,152	11,970	5,758	6,446
Debentures	13	805,674	622,764	788,008	607,452
Lease liability		155	3,187	48	2,472
Current taxes and social contributions	8	45,375	38,967	15,051	18,027
Regulatory charges		65,567	62,068	56,327	52,800
Dividends and interest on capital payable	12	26,108	26,105	26,108	26,105
Other payables		107,260	122,728	55,979	70,741
<b>Total current liabilities</b>		<b>1,189,144</b>	<b>1,021,517</b>	<b>982,396</b>	<b>856,204</b>
<i>Noncurrent liabilities</i>					
Borrowings and financing	13	385,281	420,289	338,919	372,293
Debentures	13	8,220,392	7,094,889	7,188,577	6,100,129
Derivative financial instruments	18	119,304	46,237	119,304	46,237
Lease liability		3,472	3,089	3,400	3,014
Deferred taxes and social contributions	9	1,415,596	1,385,697	749,789	769,022
Deferred taxes	10	672,242	666,225	249,334	260,866
Provision for labor, tax, and civil risks	14	64,912	59,429	34,315	35,261
Provision for asset retirement		33	33	33	33
Other payables		52,663	41,200	24,796	7,387
<b>Total noncurrent liabilities</b>		<b>10,933,895</b>	<b>9,717,088</b>	<b>8,708,467</b>	<b>7,594,242</b>
<b>Total liabilities</b>		<b>12,123,039</b>	<b>10,738,605</b>	<b>9,690,863</b>	<b>8,450,446</b>
<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		(17,963)	10,410	(17,963)	10,410
Profit for the period		607,198	-	607,198	-
<b>Total equity</b>	15	<b>6,689,301</b>	<b>6,570,476</b>	<b>6,689,301</b>	<b>6,570,476</b>
<b>Total liabilities and equity</b>		<b>18,812,340</b>	<b>17,309,081</b>	<b>16,380,164</b>	<b>15,020,922</b>

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

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

Note	Consolidated				Parent			
	04/01/2023	04/01/2022	01/01/2023	01/01/2022	04/01/2023	04/01/2022	01/01/2023	01/01/2022
	to	to	to	to	to	to	to	to
	06/30/2023	06/30/2022	06/30/2023	06/30/2022	06/30/2023	06/30/2022	06/30/2023	06/30/2022
Revenue from infrastructure implementation, inflation adjustment to concession contract asset, operation and maintenance and other, net	389,918	583,720	815,366	1,125,289	96,896	368,205	334,957	733,758
Compensation for concession contract asset	288,686	264,001	556,152	518,079	146,176	153,234	294,460	301,610
<b>Net operating revenue</b>	<b>678,604</b>	<b>847,721</b>	<b>1,371,518</b>	<b>1,643,368</b>	<b>243,072</b>	<b>521,439</b>	<b>629,417</b>	<b>1,035,368</b>
<i>Operating costs</i>								
Personnel	(25,862)	(20,846)	(48,124)	(41,264)	(14,325)	(13,369)	(26,994)	(26,341)
Material	(172,750)	(51,320)	(246,640)	(87,589)	(12,268)	(9,383)	(20,223)	(13,675)
Outside services	(20,659)	(17,156)	(27,666)	(25,968)	(13,677)	(12,440)	(17,764)	(17,605)
Depreciation and amortization	(1,233)	(2,649)	(3,877)	(5,222)	(1,213)	(2,196)	(3,399)	(4,412)
Other operating costs	(19,687)	(1,826)	(20,330)	(3,466)	(1,201)	(1,132)	(1,299)	(2,324)
	(240,191)	(93,797)	(346,637)	(163,509)	(42,684)	(38,520)	(69,679)	(64,357)
<b>Gross profit</b>	<b>438,413</b>	<b>753,924</b>	<b>1,024,881</b>	<b>1,479,859</b>	<b>200,388</b>	<b>482,919</b>	<b>559,738</b>	<b>971,011</b>
<i>General and administrative expenses</i>								
Personnel and management	(35,873)	(28,387)	(66,665)	(57,214)	(31,571)	(26,102)	(58,877)	(51,969)
Outside services	(12,337)	(11,822)	(20,996)	(18,112)	(10,926)	(10,082)	(18,881)	(14,779)
Depreciation and amortization	(2,555)	(4,441)	(5,147)	(8,724)	(2,553)	(4,439)	(5,143)	(8,719)
Other operating expenses	1,719	(10,220)	(491)	(12,122)	5,470	(8,704)	5,282	(9,446)
	(49,046)	(54,870)	(93,299)	(96,172)	(39,580)	(49,327)	(77,619)	(84,913)
<b>Profit before finance income (costs), net, share of profit (loss) of subsidiaries and taxes and contributions</b>	<b>389,367</b>	<b>699,054</b>	<b>931,582</b>	<b>1,383,687</b>	<b>160,808</b>	<b>433,592</b>	<b>482,119</b>	<b>886,098</b>
Share of profit (loss) of subsidiaries	81,453	226,078	268,862	436,736	255,471	408,566	598,282	784,970
Finance income	36,669	46,908	70,452	69,955	25,235	39,156	47,420	57,767
Finance costs	(279,936)	(307,485)	(595,424)	(558,711)	(239,397)	(254,381)	(516,966)	(466,693)
<b>Finance income (costs), net</b>	<b>(243,267)</b>	<b>(260,577)</b>	<b>(524,972)</b>	<b>(488,756)</b>	<b>(214,162)</b>	<b>(215,225)</b>	<b>(469,546)</b>	<b>(408,926)</b>
<b>Profit before taxes and contributions</b>	<b>227,553</b>	<b>664,555</b>	<b>675,472</b>	<b>1,331,667</b>	<b>202,117</b>	<b>626,933</b>	<b>610,855</b>	<b>1,262,142</b>
Current income tax and social contribution	(25,406)	(8,256)	(35,476)	(18,272)	(8,735)	(4,077)	(8,272)	(8,652)
Deferred income tax and social contribution	18,279	(92,277)	(32,798)	(189,450)	27,044	(58,834)	4,615	(129,545)
<b>Income tax and social contribution</b>	<b>(7,127)</b>	<b>(100,533)</b>	<b>(68,274)</b>	<b>(207,722)</b>	<b>18,309</b>	<b>(62,911)</b>	<b>(3,657)</b>	<b>(138,197)</b>
<b>Profit for the period</b>	<b>220,426</b>	<b>564,022</b>	<b>607,198</b>	<b>1,123,945</b>	<b>220,426</b>	<b>564,022</b>	<b>607,198</b>	<b>1,123,945</b>
<b>Earnings per share</b>								
Common share - basic and diluted (in R\$)	0.21328	0.54574	0.58752	1.08752	0.21328	0.54574	0.58752	1.08752
Preferred share - basic and diluted (in R\$)	0.21328	0.54574	0.58752	1.08752	0.21328	0.54574	0.58752	1.08752

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

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

Note	Consolidated				Parent			
	04/01/2023	04/01/2022	01/01/2023	01/01/2022	04/01/2023	04/01/2022	01/01/2023	01/01/2022
	to 06/30/2023	to 06/30/2022	to 06/30/2023	to 06/30/2022	to 06/30/2023	to 06/30/2022	to 06/30/2023	to 06/30/2022
<b>Profit for the period</b>	<b>220,426</b>	<b>564,022</b>	<b>607,198</b>	<b>1,123,945</b>	<b>220,426</b>	<b>564,022</b>	<b>607,198</b>	<b>1,123,945</b>
Valuation adjustments to equity of derivative financial instruments	(22,280)	(1,382)	(28,373)	(1,257)	(22,280)	(1,382)	(28,373)	(1,257)
<b>Total comprehensive income for the period</b>	<b>198,146</b>	<b>562,640</b>	<b>578,825</b>	<b>1,122,688</b>	<b>198,146</b>	<b>562,640</b>	<b>578,825</b>	<b>1,122,688</b>

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

**Statement of changes in equity (parent and consolidated)  
for the periods ended June 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				
<b>Balances as at December 31, 2021</b>		<b>3,067,535</b>	<b>(25,500)</b>	<b>598,736</b>	<b>433,057</b>	<b>330,799</b>	<b>1,604,384</b>	<b>653,282</b>	-	<b>22,463</b>	<b>6,684,756</b>
Additional dividends approved		-	-	-	-	-	-	(653,282)	-	-	(653,282)
Valuation adjustments to equity of derivative financial instruments	18	-	-	-	-	-	-	-	-	(1,257)	(1,257)
Profit for the period		-	-	-	-	-	-	-	1,123,945	-	1,123,945
<b>Balances as at June 30, 2022</b>		<b>3,067,535</b>	<b>(25,500)</b>	<b>598,736</b>	<b>433,057</b>	<b>330,799</b>	<b>1,604,384</b>	-	<b>1,123,945</b>	<b>21,206</b>	<b>7,154,162</b>
<b>Balances as at December 31, 2022</b>		<b>3,067,535</b>	<b>(25,500)</b>	<b>598,736</b>	<b>433,057</b>	<b>327,622</b>	<b>1,698,616</b>	<b>460,000</b>	-	<b>10,410</b>	<b>6,570,476</b>
Additional dividends approved		-	-	-	-	-	-	(460,000)	-	-	(460,000)
Valuation adjustments to equity of derivative financial instruments	18	-	-	-	-	-	-	-	-	(28,373)	(28,373)
Profit for the period		-	-	-	-	-	-	-	607,198	-	607,198
<b>Balances as at June 30, 2023</b>	15	<b>3,067,535</b>	<b>(25,500)</b>	<b>598,736</b>	<b>433,057</b>	<b>327,622</b>	<b>1,698,616</b>	-	<b>607,198</b>	<b>(17,963)</b>	<b>6,689,301</b>

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

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

	Note	Consolidated		Parent	
		06/30/2023	06/30/2022	06/30/2023	06/30/2022
<b>Cash flows from operating activities</b>					
Profit for the period		607,198	1,123,945	607,198	1,123,945
Adjustments to:					
Share of profit (loss) of subsidiaries	11	(268,862)	(436,736)	(598,282)	(784,970)
Depreciation and amortization		7,007	8,030	6,999	8,026
Depreciation of right of use		2,017	5,916	1,543	5,105
Provision for tax, labor and civil risks, net	14	(1,630)	10,344	(6,747)	8,658
Interest, exchange rate changes and adjustment to fair value on borrowings and financing	13 and 22	(19,740)	(39,472)	(22,419)	(43,600)
Interest and inflation adjustment on debentures	13 and 22	566,438	519,212	496,047	439,001
Losses on derivative financial instruments	18 and 22	28,193	63,604	28,193	63,604
Interest on lease liabilities		193	624	180	570
Current income tax and social contribution	16	35,476	18,272	8,272	8,652
Deferred income tax and social contribution	16	32,798	189,450	(4,615)	129,545
Deferred taxes	20	6,017	25,673	(11,533)	7,954
Infrastructure implementation cost	20 and 21	198,530	70,213	1,829	1,836
Compensation for concession contract asset	7 and 20	(556,152)	(518,079)	(294,460)	(301,610)
Inflation adjustment to concession contract asset	7 and 20	(107,577)	(679,539)	102,506	(394,641)
Revenue from infrastructure implementation	7 and 20	(260,108)	(96,003)	(5,842)	(4,541)
Income from short-term investments		(592)	(526)	(358)	(263)
Revenue from inflation adjustment to escrow deposits		(4,117)	(5,250)	(3,674)	(3,664)
Expense on inflation adjustment to contingencies	14	10,116	7,585	7,032	4,438
(Reversal of) provision for variable portion	6	(29,799)	1,663	(30,103)	930
		245,406	268,926	281,766	268,975
Changes in assets and liabilities:					
(Increase) decrease in receivables from concessionaires and assignees and concession contract asset		(208,473)	693,615	393,149	431,140
(Increase) in taxes and social contribution assets, net of liabilities		(18,639)	(25,705)	(14,968)	(17,109)
(Increase) decrease in other receivables		(19,115)	18,000	(21,388)	19,811
(Decrease) in trade payables		(217,726)	(103,683)	(38,873)	(19,172)
Increase in regulatory charges		3,499	3,955	3,527	3,575
Increase (decrease) in other payables		40,297	(12,764)	1,411	(13,166)
Dividends received from subsidiaries	12	-	-	167,675	84,703
Dividends received from joint ventures and associates	12	229,855	212,035	229,855	212,035
		(190,302)	785,453	720,388	701,817
<b>Cash generated by operating activities</b>		<b>55,104</b>	<b>1,054,379</b>	<b>1,002,154</b>	<b>970,792</b>
Income tax and social contribution paid		(42,773)	(38,673)	(21,191)	(26,047)
<b>Cash generated by operating activities</b>		<b>12,331</b>	<b>1,015,706</b>	<b>980,963</b>	<b>944,745</b>
<b>Cash flows from investing activities</b>					
(Increase) decrease in securities		(7)	60	-	-
Additions to property, plant and equipment and intangible assets		(37,752)	(25,919)	(37,665)	(25,869)
Capital increase in subsidiaries	11	-	-	(1,064,731)	(70,000)
Capital increase in joint ventures		-	(77,000)	-	(77,000)
<b>Net cash (used in) investing activities</b>		<b>(37,759)</b>	<b>(102,859)</b>	<b>(1,102,396)</b>	<b>(172,869)</b>
<b>Cash flows from financing activities</b>					
Payment of borrowings and financing - principal	13	(3,702)	(6,240)	(1,931)	(3,245)
Payment of borrowings and financing - interest	13	(12,384)	(6,152)	(9,712)	(1,903)
Issuance of debentures, net of transaction costs	13	995,043	1,999,529	995,043	1,999,529
Payment of debentures - principal	13	(7,322)	(464,725)	(1,171)	(450,000)
Payment of debentures - interest	13	(245,746)	(164,282)	(220,915)	(127,873)
Payment of lease liability		(3,033)	(8,578)	(2,424)	(7,696)
Payment of dividends and interest on capital	12	(459,997)	(800,285)	(459,997)	(800,285)
Receipt (payment) of derivative financial instruments	18	3,035	(3,913)	3,035	(3,913)
<b>Net cash generated by financing activities</b>		<b>265,894</b>	<b>545,354</b>	<b>301,928</b>	<b>604,614</b>
<b>Increase in cash and cash equivalents</b>		<b>240,466</b>	<b>1,458,201</b>	<b>180,495</b>	<b>1,376,490</b>
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	1,323,640	1,843,025	940,123	1,556,261
<b>Increase in cash and cash equivalents</b>		<b>240,466</b>	<b>1,458,201</b>	<b>180,495</b>	<b>1,376,490</b>

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

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

		Consolidated		Parent	
	Note	06/30/2023	06/30/2022	06/30/2023	06/30/2022
<b>Revenues</b>					
Compensation for concession contract asset	7 and 20	556,152	518,079	294,460	301,610
Inflation adjustment to concession contract asset	7 and 20	107,577	679,539	(102,506)	394,641
Operation & maintenance	20	542,920	479,763	472,368	426,264
Infrastructure implementation	20	260,108	96,003	5,842	4,541
Variable portion	20	17,453	(27,666)	21,437	(27,408)
Other revenue	20	16,855	29,889	12,194	19,850
		<u>1,501,065</u>	<u>1,775,607</u>	<u>703,795</u>	<u>1,119,498</u>
<b>Inputs purchased from third parties</b>					
(include taxes - ICMS, IPI, PIS, and COFINS)					
Materials, power, outside services and other	21	(295,302)	(131,669)	(56,868)	(46,059)
General, administrative and other expenses		<u>(19,123)</u>	<u>(14,615)</u>	<u>5,332</u>	<u>(11,097)</u>
		<u>(314,425)</u>	<u>(146,284)</u>	<u>(51,536)</u>	<u>(57,156)</u>
<b>Gross value added</b>		<b>1,186,640</b>	<b>1,629,323</b>	<b>652,259</b>	<b>1,062,342</b>
Depreciation and amortization		<u>(9,024)</u>	<u>(13,946)</u>	<u>(8,542)</u>	<u>(13,130)</u>
<b>Wealth created by the Company</b>		<b>1,177,616</b>	<b>1,615,377</b>	<b>643,717</b>	<b>1,049,212</b>
<b>Wealth received in transfer</b>					
Share of profit (loss) of subsidiaries	11	268,862	436,736	598,282	784,970
Finance income	22	<u>70,452</u>	<u>69,955</u>	<u>47,420</u>	<u>57,767</u>
		<u>339,314</u>	<u>506,691</u>	<u>645,702</u>	<u>842,737</u>
<b>Total wealth for distribution</b>		<b>1,516,930</b>	<b>2,122,068</b>	<b>1,289,419</b>	<b>1,891,949</b>
<b>Wealth distributed</b>					
<b>Personnel</b>					
Salaries and wages	21	58,432	49,812	36,677	35,157
Benefits	21	33,763	28,347	29,547	25,063
Severance pay fund (FGTS)		<u>4,931</u>	<u>5,091</u>	<u>4,294</u>	<u>4,539</u>
		<u>97,126</u>	<u>83,250</u>	<u>70,518</u>	<u>64,759</u>
<b>Taxes, fees and contributions</b>					
Federal (including ANEEL's regulatory charges)		215,738	355,353	93,484	235,926
State		81	193	71	94
Municipal		<u>1,363</u>	<u>616</u>	<u>1,182</u>	<u>532</u>
		<u>217,182</u>	<u>356,162</u>	<u>94,737</u>	<u>236,552</u>
<b>Lenders and lessors</b>					
Debt charges, inflation adjustment and exchange rate changes, net	22	546,698	479,740	473,628	395,401
Derivative financial instruments	22	28,193	63,604	28,193	63,604
Leases	22	193	624	180	570
Other	22	<u>20,340</u>	<u>14,743</u>	<u>14,965</u>	<u>7,118</u>
		<u>595,424</u>	<u>558,711</u>	<u>516,966</u>	<u>466,693</u>
<b>Shareholders</b>					
Profit for the period		607,198	1,123,945	607,198	1,123,945
<b>Total wealth distributed</b>		<b>1,516,930</b>	<b>2,122,068</b>	<b>1,289,419</b>	<b>1,891,949</b>

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

**NOTES TO THE INTERIM FINANCIAL INFORMATION**  
**AS AT JUNE 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 JUNE 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	2023	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	2023	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	2023	28	2
Ananaí 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

**NOTES TO THE INTERIM FINANCIAL INFORMATION**  
**AS AT JUNE 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			
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	2023	600	5	
<b>Associates</b>									
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	
Sistema de Transmissão Catarinense S.A. ("STC")	05/31/2013 (*) 006/2006	04/27/2006 04/27/2036	39.99%	SC	5 (c)	2024	230	4	
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%	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%	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%	MG	5 (c)	2024	61	2	
<b>Grand total</b>							<b>15,155</b>	<b>109</b>	

(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 2<sup>nd</sup> 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 Ivaí 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.

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## **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.

The individual and consolidated interim financial information was approved by the Company's Executive Board, Supervisory Board and Board of Directors on August 2, 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.

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### 3. SIGNIFICANT ACCOUNTING POLICIES

#### 3.1. Basis of consolidation and investments in subsidiaries

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.

#### 3.2. 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.

### 4. CASH AND CASH EQUIVALENTS

	Consolidated		Parent	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Cash and banks	2,267	1,035	1,252	578
Short-term investments	1,321,373	1,082,139	938,871	759,050
	<b>1,323,640</b>	<b>1,083,174</b>	<b>940,123</b>	<b>759,628</b>

Annual accumulated yield rate of short-term investments	Consolidated		Parent	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
CDB and repurchase transactions	101.25% of the CDI	101.38% of the CDI	101.36% 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	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
BNB Fund – FI reserve account (a)	5,030	4,789	-	-
Reserve account (b)	5,866	5,508	5,866	5,508
<b>Noncurrent assets</b>	<b>10,896</b>	<b>10,297</b>	<b>5,866</b>	<b>5,508</b>

(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).

Yield	Consolidated		Parent	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
BNB Fund – FI reserve account	93.54% 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

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Average yield	Consolidated		Parent	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
BNB Fund - FI reserve account and reserve account	94.61% 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	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Concessionaires and assignees	374,214	272,308	243,546	191,915
Variable portion (i)	(6,961)	(36,760)	(3,044)	(33,147)
	<b>367,253</b>	<b>235,548</b>	<b>240,502</b>	<b>158,768</b>
<b>Current</b>	<b>334,517</b>	<b>202,942</b>	<b>213,228</b>	<b>131,587</b>
<b>Noncurrent (ii)</b>	<b>32,736</b>	<b>32,606</b>	<b>27,274</b>	<b>27,181</b>

(i) Variable portion outstanding or under discussion (provision) with the National Electric Energy Agency (ANEEL), arising from automatic and scheduled disconnections, occurred in the six-month period ended June 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. The Company monitors the progress of the administrative proceedings with ONS and ANEEL, also waiting for the decision on the legal proceedings.

Variation in the variable portion	12/31/2022	Addition (*)	Reversal (*)	06/30/2023
Consolidated	(36,760)	(8,356)	38,155	(6,961)
Parent	(33,147)	(4,431)	34,534	(3,044)

(\*) 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	06/30/2023	12/31/2022
Consolidated	266,375	37,914	69,925	<b>374,214</b>	<b>272,308</b>
Parent	166,056	27,054	50,436	<b>243,546</b>	<b>191,915</b>

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 guarantee 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 for the projects already in operation, except for the projects for concessions SAN (partial), ANT, TGN, PTG and SIT (partial). The amounts for concessions TNG and SIT are not provided for in Approving Resolution 3.216/2023 and were calculated according to the methodology set out in the concession contracts.

Concession	2023-2024 Cycle			2022-2023 Cycle			2021-2022 Cycle		
	Resolution 3.216 of 07/04/2023			Resolution 3.067 of 07/12/2022			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

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Concession	2023-2024 Cycle			2022-2023 Cycle			2021-2022 Cycle		
	Resolution 3.216 of 07/04/2023			Resolution 3.067 of 07/12/2022			Resolution 2.959 of 10/05/2021		
	Period: from 07/01/2023 to 06/30/2024			Period: from 07/01/2022 to 06/30/2023			(i) Period: from 07/01/2021 to 06/30/2022		
	RAP	PA	Total	RAP	PA	Total	RAP	PA	Total
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	-	-	-
TGN (vii)	94,980	-	94,980	91,380	-	91,380	-	-	-
PTG (vii)	20,610	-	20,610	18,787	-	18,787	-	-	-
SIT (viii)	158,230	20,135	178,365	152,232	-	152,232	-	-	-
	<b>2,880,935</b>	<b>(29,551)</b>	<b>2,851,384</b>	<b>2,979,214</b>	<b>(68,437)</b>	<b>2,910,777</b>	<b>2,406,498</b>	<b>(66,084)</b>	<b>2,340,414</b>

(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 Company against Approving Resolutions 2.725/2020 and 2.724/2020 and differences were received in the 2021-2022 cycle. (iii) The RAP amounts of 2020-2021 cycle of concessions BRA, MIR and NVT were adjusted according to 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, as detailed in note 24. 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. (vi) 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

Concession	Variation in concession contract asset							06/30/2023
	12/31/2022	Addition (a)	Onerous contract	Acquisition	Return	Inflation adjustments	Receipts and other	
TSN	802,010	453	-	-	39,538	(13,571)	(61,237)	767,193
MUN	62,501	201	-	-	3,068	(988)	(3,859)	60,923
GTE	31,034	-	-	-	1,633	(618)	(2,611)	29,438
PAT	130,332	8	-	-	4,931	(2,383)	(8,614)	124,274
ETEO	441,299	-	-	-	21,667	(8,731)	(41,571)	412,664
NVT	1,636,172	4,071	-	-	114,230	(32,318)	(166,277)	1,555,878
NTE	410,827	4	-	-	28,608	(8,131)	(38,659)	392,649
STE	343,230	2	-	-	16,937	(6,779)	(26,247)	327,143
ATE	637,164	-	-	-	29,006	(12,497)	(43,664)	610,009
ATE II	855,143	1,103	-	-	34,842	(16,490)	(52,039)	822,559
<b>Total Parent</b>	<b>5,349,712</b>	<b>5,842</b>	<b>-</b>	<b>-</b>	<b>294,460</b>	<b>(102,506)</b>	<b>(444,778)</b>	<b>5,102,730</b>
Current	<b>828,059</b>							<b>801,474</b>
Noncurrent	<b>4,521,653</b>							<b>4,301,256</b>
MAR	255,689	-	-	-	7,309	8,606	(9,366)	262,238
ATE III	466,345	2	-	-	15,156	13,000	(54,413)	440,090
SGT	72,630	-	-	-	1,902	2,495	(2,895)	74,132
MIR	679,090	-	-	-	30,744	23,669	(34,324)	699,179
JAN	2,253,255	-	-	-	106,503	78,312	(116,545)	2,321,525
BRAS	228,589	-	-	-	12,398	7,617	(14,701)	233,903
SAN <sup>1</sup>	612,874	124,829	(18,331)	-	19,705	15,522	(21,125)	733,474
SJT	656,280	-	-	-	20,060	22,019	(26,669)	671,690
SPT	619,722	-	-	-	20,278	20,596	(25,793)	634,803
LNT	139,043	-	-	-	6,210	4,811	(6,890)	143,174
ANT	153,415	88,045	-	-	-	-	-	241,460
PTG	5,831	10,062	-	-	-	-	-	15,893
SIT <sup>2 3</sup>	-	26,521	(2,203)	870,624	21,427	13,436	(20,009)	909,796
TNG <sup>2</sup>	-	4,807	-	-	-	-	-	4,807
<b>Total consolidated</b>	<b>11,492,475</b>	<b>260,108</b>	<b>(20,534)</b>	<b>870,624</b>	<b>556,152</b>	<b>107,577</b>	<b>(777,508)</b>	<b>12,488,894</b>
<b>Current</b>	<b>1,373,209</b>							<b>1,441,670</b>
<b>Noncurrent</b>	<b>10,119,266</b>							<b>11,047,224</b>

<sup>1</sup>During SAN's project implementation, new needs for implementation will be identified, which will be subsequently discussed with the regulatory body. <sup>2</sup>Lots won in the auction held in December 2022, as detailed in note 24. <sup>3</sup>Part of the assets of concession Saíra 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.

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Variation in concession contract asset							
Concession	12/31/2021	Addition (a) (write-off) <sup>1</sup>	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
<b>Total Parent</b>	<b>5,376,419</b>	<b>(37,256)</b>	<b>-</b>	<b>608,415</b>	<b>289,581</b>	<b>(887,447)</b>	<b>5,349,712</b>
Current	<b>804,492</b>						<b>828,059</b>
Noncurrent	<b>4,571,927</b>						<b>4,521,653</b>
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
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 <sup>2</sup>	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
<b>Total consolidated</b>	<b>11,120,418</b>	<b>219,241</b>	<b>(2,067)</b>	<b>1,047,880</b>	<b>565,457</b>	<b>(1,458,454)</b>	<b>11,492,475</b>
<b>Current</b>	<b>1,320,728</b>						<b>1,373,209</b>
<b>Noncurrent</b>	<b>9,799,690</b>						<b>10,119,266</b>

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

(a) The main additions are related to the 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 <sup>1</sup>
New constructions						
TNG						
Encruzo Novo – Santa Luzia III Açailândia – Dom Eliseu II Secc. da LT 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 <sup>2</sup>	R\$1,117,077	March 2028	-
SIT						
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 <sup>2</sup>	R\$1,175,720 <sup>3</sup>	March 2028	RFB ADE 169/20234
PTG						
Abdon Batista – Barra Grande Abdon Batista – Videira	Implementation of transmission lines and expansion of associated substations	ANEEL Concession Contract 015/2022	R\$20,610	R\$243,153	March 2027	RFB ADE 10/20234

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Concession	Description	Legislative Act	Annual Permitted Revenue (RAP)	Estimated infrastructure implementation cost (Capex ANEEL)	Estimated completion	REIDI <sup>1</sup>
<u>ANT</u> Ponta Grossa – Assis Bateias – Curitiba Leste	Implementation of transmission lines and expansion of associated substations	ANEEL Concession Contract 001/2022	R\$150,851	R\$1,750,054	March 2027	RFB ADE 102/20224
<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 <sup>5</sup>	RFB ADE 89/20194
<b>Enhancements</b>						
<u>TSN</u> Bom Jesus da Lapa II	Enhancement of the 3 <sup>rd</sup> ATR of Bom Jesus da Lapa II	REA 12.267/2022	R\$10,598	R\$70,761	January 2025	RFB ADE 143/20224
<u>NVT</u> SE Imperatriz and SE 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
<u>NVT</u> Substation 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 60/20234
<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	-

<sup>1</sup> Special Incentive Regime for the Development of Infrastructure. <sup>2</sup>The RAP was adjusted according to the methodology set forth in the concession contract. <sup>3</sup>The investment amount included the indemnification paid to the former concessionaire. <sup>4</sup>Executive Declaratory Act from the Brazilian Federal Revenue Service. <sup>5</sup>The project was partially completed (transmission functions in operation on March 28, 2022, November 30, 2022 and May 2023), starting to receive approximately 91% 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	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Prepaid / offsetable income tax (IRPJ) and social contribution (CSLL) / Withholding income tax (IRRF) on short-term investments	266,162	229,012	242,761	213,387
Taxes on revenue (PIS and COFINS) for offset	660	660	507	507
Withholding taxes and contributions	3,915	8,721	2,501	6,962
Other	6,492	6,493	3,409	3,410
<b>Current assets</b>	<b>277,229</b>	<b>244,886</b>	<b>249,178</b>	<b>224,266</b>
Current income tax (IRPJ) and social contribution (CSLL)	19,180	11,313	-	-
Taxes on revenue (PIS/COFINS)	14,368	11,772	8,260	7,262
Social security contribution (INSS) and Severance Pay Fund (FGTS)	3,671	5,700	2,342	4,458
Service tax (ISS)	4,769	3,731	2,640	2,380
Withholding income tax (IRRF)	1,863	3,901	1,491	3,020
Other	1,524	2,550	318	907
<b>Current liabilities</b>	<b>45,375</b>	<b>38,967</b>	<b>15,051</b>	<b>18,027</b>

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**9. DEFERRED TAXES AND SOCIAL CONTRIBUTIONS**

The tax credits levied on tax loss carryforwards and other amounts recognized as temporary differences, which will be utilized to reduce 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.

Consolidated	06/30/2023			12/31/2022		
	Assets	Liabilities	Net effect on assets (liabilities)	Assets	Liabilities	Net effect on assets (liabilities)
SIT	11,717	-	11,717	-	-	-
<b>Noncurrent assets</b>	<b>11,717</b>	<b>-</b>	<b>11,717</b>	<b>-</b>	<b>-</b>	<b>-</b>
TAESA (Parent)	321,720	(1,071,509)	(749,789)	361,965	(1,130,987)	(769,022)
JAN	68,309	(438,727)	(370,418)	68,396	(405,060)	(336,664)
ATE III	4,195	(60,653)	(56,458)	4,094	(61,967)	(57,873)
BRAS	-	(19,951)	(19,951)	-	(19,787)	(19,787)
SGT	-	(2,284)	(2,284)	-	(2,237)	(2,237)
SAN	-	(22,591)	(22,591)	-	(18,877)	(18,877)
MIR	178	(133,479)	(133,301)	-	(124,876)	(124,876)
MAR	-	(8,077)	(8,077)	-	(7,875)	(7,875)
SPT	-	(19,552)	(19,552)	-	(19,087)	(19,087)
SJT	-	(20,689)	(20,689)	-	(20,213)	(20,213)
LNT	-	(4,410)	(4,410)	-	(4,281)	(4,281)
ANT	-	(7,437)	(7,437)	-	(4,725)	(4,725)
PTG	-	(490)	(490)	-	(180)	(180)
TNG	-	(149)	(149)	-	-	-
<b>Noncurrent liabilities</b>	<b>394,402</b>	<b>(1,809,998)</b>	<b>(1,415,596)</b>	<b>434,455</b>	<b>(1,820,152)</b>	<b>(1,385,697)</b>
	<b>406,119</b>	<b>(1,809,998)</b>	<b>(1,403,879)</b>	<b>434,455</b>	<b>(1,820,152)</b>	<b>(1,385,697)</b>

	Consolidated		Parent	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Merged tax credit – goodwill (i)	240,857	251,034	240,857	251,034
Temporary differences (ii)	82,972	96,541	53,176	79,429
Tax loss carryforwards	82,290	86,880	27,687	31,502
<b>Noncurrent assets</b>	<b>406,119</b>	<b>434,455</b>	<b>321,720</b>	<b>361,965</b>
Temporary differences (ii)	(1,809,998)	(1,820,152)	(1,071,509)	(1,130,987)
<b>Noncurrent liabilities</b>	<b>(1,809,998)</b>	<b>(1,820,152)</b>	<b>(1,071,509)</b>	<b>(1,130,987)</b>
<b>Net balance</b>	<b>(1,403,879)</b>	<b>(1,385,697)</b>	<b>(749,789)</b>	<b>(769,022)</b>

(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 06/30/2023	IRPJ and CSLL	
		06/30/2023	12/31/2022
Consolidated			
Advanced apportionment and adjustment portion	84,154	28,612	21,505
Accrued profit sharing	9,107	3,096	8,441
Accrued trade payables	45,399	15,436	25,093
Provision for variable portion	5,973	2,031	12,271
Provision for labor, tax, and civil risks	43,056	14,639	14,830
Derivative financial instruments	31,758	10,798	6,418
Adjustment to fair value – debt	12,639	4,297	7,084
Exchange rate changes - cash basis	(22,512)	(7,654)	899
Technical pronouncement CPC 47 - Revenue from Contracts with Customers	34,464	11,717	-
<b>Total assets</b>		<b>82,972</b>	<b>96,541</b>

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	Tax basis 06/30/2023	IRPJ and CSLL	
		06/30/2023	12/31/2022
Technical pronouncement CPC 08 (R1) - Transaction Cost and Premiums on Issuance of Securities	(72,068)	(24,505)	(24,539)
Cash flow hedge	27,217	9,254	(5,363)
Technical pronouncement CPC 47 - Revenue from Contracts with Customers	(5,278,671)	(1,794,747)	(1,790,250)
<b>Total liabilities</b>		<b>(1,809,998)</b>	<b>(1,820,152)</b>
<b>Parent</b>			
Advanced apportionment and adjustment portion	70,457	23,955	17,935
Accrued profit sharing	8,512	2,894	8,114
Accrued trade payables	18,189	6,184	15,720
Provision for variable portion	3,043	1,035	11,270
Provision for labor, tax, and civil risks	34,315	11,667	11,989
Derivative financial instruments	31,758	10,798	6,418
Adjustment to fair value – debt	12,639	4,297	7,084
Exchange rate changes - cash basis	(22,512)	(7,654)	899
<b>Total assets</b>		<b>53,176</b>	<b>79,429</b>
Technical pronouncement CPC 08 (R1) - Transaction Cost and Premiums on Issuance of Securities	(67,976)	(23,113)	(23,148)
Cash flow hedge	27,217	9,254	(5,363)
Technical pronouncement CPC 47 - Revenue from Contracts with Customers	(5,034,597)	(1,057,650)	(1,102,476)
<b>Total liabilities</b>		<b>(1,071,509)</b>	<b>(1,130,987)</b>

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	11,584	36,652	23,086	13,298	8,504	61,534	43,174
2024	23,315	22,282	18,761	23,038	16,065	68,635	58,141
2025	24,913	4,880	3,889	10,039	3,118	39,832	31,920
2026 - 2028	84,776	19,158	7,440	27,756	-	131,690	92,216
2029 - 2031	71,505	-	-	8,159	-	79,664	71,505
2032 - 2034	16,344	-	-	-	-	16,344	16,344
2035 - 2037	7,275	-	-	-	-	7,275	7,275
2038	1,145	-	-	-	-	1,145	1,145
<b>Total</b>	<b>240,857</b>	<b>82,972</b>	<b>53,176</b>	<b>82,290</b>	<b>27,687</b>	<b>406,119</b>	<b>321,720</b>

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	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Deferred taxes on revenue (PIS and COFINS) - liabilities (i)	672,242	666,225	249,334	260,866

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

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

Direct investments	Total number of shares	Direct interest	Consolidated		Parent	
			06/30/2023	12/31/2022	06/30/2023	12/31/2022
Subsidiaries						
ATE III	200,230,661	100.00%	-	-	393,290	484,172
SGT	10,457,000	100.00%	-	-	72,626	68,591
MAR	174,500,000	100.00%	-	-	234,804	230,969
MIR	277,940,000	100.00%	-	-	523,748	516,813
JAN	225,145,100	100.00%	-	-	747,957	751,583
SAN	611,301,000	100.00%	-	-	659,046	549,889
BRAS	191,052,000	100.00%	-	-	192,236	190,435
SJT	434,523,157	100.00%	-	-	645,340	617,386
SPT	537,235,007	100.00%	-	-	603,960	590,113
LNT	41,116,290	100.00%	-	-	92,399	85,262
ANT	182,001,000	100.00%	-	-	298,728	142,249
PTG	14,700,000	100.00%	-	-	25,883	9,434
TNG	6,001,000	100.00%	-	-	47,836	-
SIT	885,001,000	100.00%	-	-	925,519	-
			-	-	5,463,372	4,236,896
Joint ventures						
ETAU	34,895,364	75.62%	144,953	139,151	144,953	139,151
Aimorés	395,400,000	50.00%	356,317	364,023	356,317	364,023
Paraguaçu	620,000,000	50.00%	580,979	551,304	580,979	551,304
Ivaí	235,000,000	50.00%	526,364	431,559	526,364	431,559
			1,608,613	1,486,037	1,608,613	1,486,037
Direct associates(*)						
EATE	180,000,010	49.98%	827,912	909,786	827,912	909,786
EBTE	263,058,339	49.00%	180,430	170,927	180,430	170,927
ECTE	42,095,000	19.09%	78,105	74,912	78,105	74,912
ENTE	100,840,000	49.99%	461,062	491,554	461,062	491,554
ETEP	45,000,010	49.98%	140,310	138,250	140,310	138,250
ERTE	84,133,970	21.95%	53,008	56,696	53,008	56,696
EDTE	1,218,126	24.95%	58,452	57,185	58,452	57,185
Transudeste	30,000,000	49.00%	63,658	65,987	63,658	65,987
Transleste	49,569,000	49.00%	90,587	93,471	90,587	93,471
Transirapé	22,340,490	49.00%	63,831	66,504	63,831	66,504
			2,017,355	2,125,272	2,017,355	2,125,272
Total do investment			3.625.968	3.611.309	9.089.340	7.848.205

(\*) As at June 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	06/30/2023
<b>Subsidiaries</b>					
ATE III (*)	484,172	(103,269)	(22,986)	35,373	393,290
SGT	68,591	-	-	4,035	72,626
MAR	230,969	-	(2,000)	5,835	234,804
MIR	516,813	-	(30,000)	36,935	523,748
JAN	751,583	-	(74,000)	70,374	747,957
SAN	549,889	59,000	-	50,157	659,046
BRAS	190,435	-	(5,692)	7,493	192,236
SJT	617,386	-	(10,200)	38,154	645,340
SPT	590,113	-	(22,797)	36,644	603,960
LNT	85,262	-	-	7,137	92,399
ANT	142,249	136,000	-	20,479	298,728
PTG	9,434	15,000	-	1,449	25,883
TNG	-	46,000	-	1,836	47,836
SIT	-	912,000	-	13,519	925,519
	<b>4,236,896</b>	<b>1,064,731</b>	<b>(167,675)</b>	<b>329,420</b>	<b>5,463,372</b>
<b>Joint ventures</b>					
ETAU	139,151	-	(3,430)	9,232	144,953
Aimorés	364,023	-	(34,299)	26,593	356,317
Paraguaçu	551,304	-	(11,500)	41,175	580,979
Ivaí	431,559	-	-	94,805	526,364
	<b>1,486,037</b>	<b>-</b>	<b>(49,229)</b>	<b>171,805</b>	<b>1,608,613</b>
<b>Direct associates</b>					
EATE	909,786	-	(128,321)	46,447	827,912
EBTE	170,927	-	-	9,503	180,430
ECTE	74,912	-	-	3,193	78,105
ENTE	491,554	-	(49,855)	19,363	461,062
ETEP	138,250	-	(2,977)	5,037	140,310
ERTE	56,696	-	(2,753)	(935)	53,008
EDTE	57,185	-	(5,572)	6,839	58,452
Transudeste	65,987	-	(3,802)	1,473	63,658
Transleste	93,471	-	(5,807)	2,923	90,587
Transirapé	66,504	-	(5,887)	3,214	63,831
	<b>2,125,272</b>	<b>-</b>	<b>(204,974)</b>	<b>97,057</b>	<b>2,017,355</b>
	<b>7,848,205</b>	<b>1,064,731</b>	<b>(421,878)</b>	<b>598,282</b>	<b>9,089,340</b>

(\*) 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.

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Variations in investments	12/31/2021	Capital increase	Dividends	Share of profit (loss) of subsidiaries	12/31/2022
<b>Subsidiaries</b>					
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
	<b>3,572,543</b>	<b>244,700</b>	<b>59,832</b>	<b>359,821</b>	<b>4,236,896</b>
<b>Joint ventures</b>					
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
	<b>1,207,166</b>	<b>133,500</b>	<b>(50,173)</b>	<b>195,544</b>	<b>1,486,037</b>
<b>Direct associates</b>					
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
	<b>2,229,512</b>	<b>-</b>	<b>(473,583)</b>	<b>369,343</b>	<b>2,125,272</b>
	<b>7,009,221</b>	<b>378,200</b>	<b>(463,924)</b>	<b>924,708</b>	<b>7,848,205</b>

(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	06/30/2023			12/31/2022		
	Joint ventures	Associates	Total	Joint ventures	Associates	Total
Cash and cash equivalents	220,203	153,591	373,794	270,103	164,191	434,294
Concession contract asset (i)	542,211	725,274	1,267,485	242,261	744,756	987,017
Other current assets	87,338	174,629	261,967	362,193	212,180	574,373
<b>Current assets</b>	<b>849,752</b>	<b>1,053,494</b>	<b>1,903,246</b>	<b>874,557</b>	<b>1,121,127</b>	<b>1,995,684</b>
Concession contract asset (i)	6,414,928	4,482,584	10,897,512	5,813,922	4,628,530	10,442,452
Other noncurrent assets	319,636	1,670,509	1,990,145	24,044	1,615,060	1,639,104
<b>Noncurrent assets</b>	<b>6,734,564</b>	<b>6,153,093</b>	<b>12,887,657</b>	<b>5,837,966</b>	<b>6,243,590</b>	<b>12,081,556</b>
Borrowings, financing and debentures (ii)	90,511	179,108	269,619	91,811	144,655	236,466
Lease	130	4,726	4,856	233	5,217	5,450
Other current liabilities	435,505	426,898	862,403	230,498	422,906	653,404
<b>Current liabilities</b>	<b>526,146</b>	<b>610,732</b>	<b>1,136,878</b>	<b>322,542</b>	<b>572,778</b>	<b>895,320</b>
Borrowings, financing and debentures (ii)	2,198,582	1,582,678	3,781,260	2,170,480	1,643,756	3,814,236
Lease	604	19,272	19,876	944	21,213	22,157
Other noncurrent liabilities	1,798,110	1,393,210	3,191,320	1,404,241	1,400,440	2,804,681
<b>Noncurrent liabilities</b>	<b>3,997,296</b>	<b>2,995,160</b>	<b>6,992,456</b>	<b>3,575,665</b>	<b>3,065,409</b>	<b>6,641,074</b>
<b>Individual equity</b>	<b>3,060,874</b>	<b>3,600,695</b>	<b>6,661,569</b>	<b>2,814,316</b>	<b>3,726,530</b>	<b>6,540,846</b>
<b>Individual equity – Taesa's equity interest</b>	<b>1,564,717</b>	<b>1,592,800</b>	<b>3,157,517</b>	<b>1,438,109</b>	<b>1,663,470</b>	<b>3,101,579</b>
Fair value allocated to the concession contract asset, net of taxes and other	43,896	424,555	468,451	47,928	461,802	509,730
<b>Taesa's total investment</b>	<b>1,608,613</b>	<b>2,017,355</b>	<b>3,625,968</b>	<b>1,486,037</b>	<b>2,125,272</b>	<b>3,611,309</b>

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Statement of income	06/30/2023			06/30/2022		
	Joint ventures	Associates	Total	Joint ventures	Associates	Total
Net operating revenue	870,549	335,556	1,206,105	870,694	678,424	1,549,118
Costs and expenses	(268,617)	(43,547)	(312,164)	(342,282)	(41,105)	(383,387)
Finance income	19,000	12,810	31,810	10,815	11,823	22,638
Finance costs	(135,967)	(125,681)	(261,648)	(175,258)	(115,301)	(290,559)
<b>Finance income (costs)</b>	<b>(116,967)</b>	<b>(112,871)</b>	<b>(229,838)</b>	<b>(164,443)</b>	<b>(103,478)</b>	<b>(267,921)</b>
Share of profit (loss) of subsidiaries	-	135,534	135,534	-	269,485	269,485
Current and deferred IRPJ and CSLL	(142,275)	(11,579)	(153,854)	(123,623)	(108,746)	(232,369)
<b>Profit for the period</b>	<b>342,690</b>	<b>303,093</b>	<b>645,783</b>	<b>240,346</b>	<b>694,580</b>	<b>934,926</b>
<b>Profit for the period - Taesa's equity interest</b>	<b>175,838</b>	<b>134,300</b>	<b>310,138</b>	<b>125,024</b>	<b>309,135</b>	<b>434,159</b>
Recognition of fair value allocated to the concession contract asset, net of taxes and other	(4,033)	(37,243)	(41,276)	351	2,226	2,577
<b>Share of profit (loss) of subsidiaries - Taesa</b>	<b>171,805</b>	<b>97,057</b>	<b>268,862</b>	<b>125,375</b>	<b>311,361</b>	<b>436,736</b>

(i) Infrastructure implementation in progress

Concession	Description	ANEEL Resolution	RAP	Estimated infrastructure implementation cost (Capex ANEEL)	Estimated completion	REIDI <sup>1</sup>
<b>New construction</b>						
Ivaí	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 <sup>2</sup>	MME Ordinance 355/2017. RFB ADE 10/2018
Guaíra - Sarandi - CD, C1 and C2; LT Foz do Iguaçu - Guaíra - CD, C1 and C2; Londrina - Sarandi, CD, C1 e C2; Sarandi - Paranavaí Norte, CD; Guaíra; substation Sarandi; substation Paranavaí Norte						

<sup>1</sup> Special Incentive Regime for the Development of Infrastructure. <sup>2</sup> Partial startup in 2022, pursuant to note 24.

(ii) Borrowings, financing and debentures

Concession	Lender	Final maturity	Collaterals	Finance charges	06/30/2023	12/31/2022
IVAÍ	Itaú	Dec-43	(e)	IPC-A + 4.9982%	2,288,520	2,259,998
ETAU	BNDES Giro	Aug-23	(c)	TLP + 2.78%	573	2,293
<b>Joint ventures</b>					<b>2,289,093</b>	<b>2,262,291</b>
EATE	Bradesco	Jun-23	(a)	112% of CDI	-	9,286
EATE	Bradesco	Jul-24	(a)	108.6% of CDI	287,018	287,341
EATE	Itaú	Apr-26	(a)	CDI + 1.9%	206,409	206,461
EATE	Itaú	May-27	(a)	CDI + 1.8%	111,943	111,888
ECTE	Bradesco	Jul-24	(a)	108.6% of CDI	53,126	53,175
ECTE	Santander	Jul-25	(a)	CDI + 2.9%	62,202	68,226
ECTE	Itaú	Apr-26	(a)	CDI + 1.9%	51,563	51,568
ECTE	Itaú	May-27	(a)	CDI + 1.8%	61,023	60,988
EDTE	Santander	Dec-28	(d)	IPCA + 5.29%	401,905	393,142
ENTE	Bradesco	Jul-24	(a)	108.6% of CDI	53,123	53,171
ENTE	Santander	Jul-25	(a)	CDI + 2.9%	103,023	102,981
ENTE	Itaú	May-27	(a)	CDI + 1.8%	30,472	30,450
ETEP	Bradesco	Jun-23	(a)	112% of CDI	-	5,519
ETEP	Santander	Jul-25	(a)	CDI + 2.9%	92,720	92,681
ETEP	Itaú	Apr-26	(a)	CDI + 1.9%	51,563	51,568
ETEP	Itaú	May-27	(a)	CDI + 1.8%	35,564	35,540
EBTE	Bradesco	Jun-23	(a)	112% of CDI	-	11,020
EBTE	Itaú	Apr-26	(a)	CDI + 1.9%	51,563	51,568
EBTE	Itaú	May-27	(a)	CDI + 1.8%	45,748	45,719
TRANSLESTE	BDMG	Feb-25	(c)	9.50%	4,123	5,361
TRANSLESTE	BNB	Mar-25	(c)	9.50%	1,271	1,648
TRANSIRAPÉ	Itaú	Apr-26	(a)	CDI + 1.9%	51,567	51,572
TRANSIRAPÉ	BDMG	Apr-26	(b)	TJLP + 6.5%	1,649	1,929
TRANSIRAPÉ	BDMG	Jan-24	(b)	3.50%	1,392	2,585
TRANSIRAPÉ	BDMG	Oct-29	(b)	TJLP + 3.5%	2,819	3,024
<b>Direct and indirect associates</b>					<b>1,761,786</b>	<b>1,788,411</b>
					<b>4,050,879</b>	<b>4,050,702</b>

(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.

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The borrowings and financing agreements 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 by the	Required compliance
2 <sup>nd</sup> issue – EDTE	Activity cash generation/Debt service	Equal to or lower than 3.75	Annual
1 <sup>st</sup> issue – ESTE	Activity cash generation/Debt service	Equal to or lower than 4.50	Annual
1 <sup>st</sup> issue of debenture – Ivaí	Operating cash flow/Debt service	Equal to or higher than 1.30	Annual

As at June 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	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Paraguaçu	2,885	2,626	20,812	1,938
Aimorés	1,842	1,732	10,599	231
ETAU	111	257	111	111
<b>Joint ventures</b>	<b>4,838</b>	<b>4,615</b>	<b>31,522</b>	<b>2,280</b>
EATE	234	234	5,439	5,100
EBTE	7,955	-	664	553
ECTE	-	-	132	-
EDTE	33	-	-	-
ENTE	600	600	209	196
Transleste	40	40	-	-
Transudeste	40	40	-	-
Transirapé	40	40	-	-
<b>Direct associates</b>	<b>8,942</b>	<b>954</b>	<b>6,443</b>	<b>5,849</b>
	<b>13,780</b>	<b>5,569</b>	<b>37,965</b>	<b>8,129</b>

(iv) Annual Permitted Revenue

Concession	2023-2024 Cycle			2022-2023 Cycle			2021-2022 Cycle		
	Resolution 3.216 of 07/04/2023			Resolution 3.067 of 07/12/2022			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
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
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
<b>TOTAL</b>	<b>1,966,910</b>	<b>(69,590)</b>	<b>1,897,320</b>	<b>1,986,737</b>	<b>(50,832)</b>	<b>1,935,905</b>	<b>1,184,140</b>	<b>(50,110)</b>	<b>1,134,030</b>

(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.

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## 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
<b>Transactions between Taesa and joint ventures</b>					
1	OCR x Other revenue – O&M – ETAU (RS)	R\$19 monthly amount	11/25/2021 to 09/19/16	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 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.
5	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.
6	OCR x Other revenue – Infrastructure and HR Sharing – Paraguaçu	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.
7	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.
8	OCR x available funds – Expense reimbursement - Paraguaçu	Not applicable.	Not applicable.	Not applicable.	Not applicable.
<b>Transactions between Taesa and its associates</b>					
9	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.
<b>Transactions between Taesa Group and the Parent</b>					
10	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.

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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	CRCP x revenue – Electric power transmission service agreement ("CPST") – Taesa Group x CEMIG	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 are no allowances for doubtful debts related to the amount of existing balances.

R E F	Agreements and other transactions	Consolidated					
		Assets		Revenue			
		06/30/2023	12/31/2022	04/01/2023 to 06/30/2023	04/01/2022 to 06/30/2022	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
	<b>Transactions with joint ventures</b>						
1	O&M services - Taesa x ETAU (RS)	21	21	63	21	126	21
2	O&M services - Taesa x ETAU (SC)	16	16	47	47	94	94
3	Infrastructure and HR sharing - Taesa x ETAU	210	160	639	456	1,292	720
4	Infrastructure and HR sharing - Taesa x Aimorés	162	121	333	269	823	269
5	O&M services - Taesa x Aimorés	27	27	81	229	162	229
6	Infrastructure and HR sharing - Taesa x Paraguaçu	279	198	850	-	1,682	-
7	O&M services - Taesa x Paraguaçu	27	27	82	-	164	-
8	Expense reimbursement - Taesa x Paraguaçu	-	25	-	-	-	-
	<b>Transactions with associates</b>						
9	CCI - Taesa x EDTE	8	7	23	22	47	44
	<b>Transactions between subsidiaries and associates</b>						
10	CCT - SGT X CEMIG D	104	99	303	266	601	532
11	CPST - BRAS X CEMIG	146	154	324	303	763	762
11	CPST - ATE III X CEMIG	711	696	2,166	2,124	4,315	4,286
11	CPST - SGT X CEMIG	464	469	937	1,165	3,412	2,337
11	CPST - MAR X CEMIG	92	91	279	255	556	510
11	CPST - MIR X CEMIG	355	330	1,082	982	2,144	1,935
11	CPST - JAN X CEMIG	1,496	1,454	3,502	3,389	6,980	6,825
11	CPST - SAN X CEMIG	257	223	775	259	1,372	259
11	CPST - SJT X CEMIG	284	281	866	709	1,725	1,456
11	CPST - SPT X CEMIG	248	249	768	804	1,528	1,462
11	CPST - LNT X CEMIG	47	46	140	130	281	261
	<b>Transactions with the parent</b>						
11	CPST - TAESA X CEMIG	7,854	8,065	25,320	15,701	49,567	39,342
		<b>12.808</b>	<b>12.759</b>	<b>38.580</b>	<b>27.131</b>	<b>77.634</b>	<b>61.344</b>

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
<b>Transactions between Taesa and associates</b>					
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 will be counted as 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.

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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
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.
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\$12,883	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\$12,883.
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R E F	Agreements and other transactions	Consolidated					
		Liabilities		Cost/expense			
		06/30/2023	12/31/2022	04/01/2023 to 06/30/2023	04/01/2022 to 06/30/2022	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
	<b>Transactions between Taesa and joint ventures</b>						
1	Expense reimbursement - Taesa x ETAU	-	2	-	-	-	-
	<b>Transactions between Taesa and associates</b>						
2	Data Center - Taesa x Ativas	-	53	-	104	-	212
3	Private pension - Taesa x Forluz - expense	-	-	710	627	1,420	1,225
3	Private pension - Taesa x Forluz - cost	-	-	273	256	544	509
6	Taesa x INTERNEXA - Telecommunications	-	-	-	-	-	31
	<b>Transactions between subsidiaries and associates</b>						
7	CCI - SGT x CEMIG GT	5	5	15	14	29	27

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R E F		Consolidated					
		Agreements and other transactions	Liabilities		Cost/expense		
			06/30/2023	12/31/2022	04/01/2023 to 06/30/2023	04/01/2022 to 06/30/2022	01/01/2023 to 06/30/2023
8	O&M - SGT x CEMIG GT		53	-	185	165	371
9	CCI - MARIANA x CEMIG GT		19	19	58	54	116
10	O&M - MARIANA x CEMIG GT		-	-	189	169	377
	<b>Transactions between Taesa and its Parent</b>						
1	Acquisition Transmineiras – Addition amount TAESA X CEMIG		12,883	12,883	-	-	-
2			<b>12,960</b>	<b>12,962</b>	<b>1,430</b>	<b>1,389</b>	<b>2,857</b>
							<b>2,750</b>

**II– Dividends and interest on capital payable**

Dividends receivable	12/31/2022	Addition (a)	Receipt	06/30/2023
<i>Joint ventures and associates</i>				
ETAU	326	3,430	(3,430)	326
AIMORÉS	15,987	22,799	(22,799)	15,987
PARAGUAÇU	19,583	23,000	(23,000)	19,583
EATE	49,817	128,321	(93,967)	84,171
EBTE	4,110	-	(4,110)	-
ECTE	5,105	-	(5,105)	-
ENTE	16,620	49,855	(48,989)	17,486
ERTE	1,215	2,753	(1,866)	2,102
ETEP	4,145	2,977	(7,122)	-
EDTE	2,194	5,572	(6,237)	1,529
TRANSESTE	3,601	5,807	(6,370)	3,038
TRANSIRAPÉ	3,300	5,887	(2,940)	6,247
TRANSUDESTE	2,078	3,802	(3,920)	1,960
<b>Consolidated</b>	<b>128,081</b>	<b>254,203</b>	<b>(229,855)</b>	<b>152,429</b>
<i>Subsidiaries</i>				
ATE III	-	22,986	(22,986)	-
BRAS	19,111	5,692	(5,692)	19,111
SGT	1,678	-	-	1,678
MAR	11,453	2,000	(2,000)	11,453
MIR	-	30,000	(30,000)	-
JAN	25,787	74,000	(74,000)	25,787
SAN	-	-	-	-
SJT	22,790	10,200	(10,200)	22,790
SPT	16,343	22,797	(22,797)	16,343
LNT	2,400	-	-	2,400
<b>Parent</b>	<b>227,643</b>	<b>421,878</b>	<b>(397,530)</b>	<b>251,991</b>

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
TRANSESTE	-	7,899	(4,298)	3,601
TRANSIRAPÉ	-	12,611	(9,311)	3,300
TRANSUDESTE	-	7,223	(5,145)	2,078
<b>Consolidated</b>	<b>208</b>	<b>523,756</b>	<b>(395,883)</b>	<b>128,081</b>
<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
<b>Parent</b>	<b>446,545</b>	<b>463,924</b>	<b>(682,826)</b>	<b>227,643</b>

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(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		06/30/2023		
	Dividends	Interest on capital	Total	Dividends		Dividends		Dividends	Interest on capital	Total
Consolidated and Parent										
ISA	3,876	-	3,876	68,444		(68,444)		3,876	-	3,876
Cemig	5,646	-	5,646	99,708		(99,708)		5,646	-	5,646
Noncontrolling interests	16,565	18	16,583	291,848		(291,845)		16,565	18	16,586
	<b>26,087</b>	<b>18</b>	<b>26,105</b>	<b>460,000</b>		<b>(459,997)</b>		<b>26,087</b>	<b>18</b>	<b>26,108</b>

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
	<b>147,033</b>	<b>15</b>	<b>147,048</b>	<b>1,146,688</b>	<b>404,753</b>	<b>(1,267,634)</b>	<b>(404,750)</b>	<b>26,087</b>	<b>18</b>	<b>26,105</b>

(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	2022	01/05/2023	Board of Directors	01/23/2023	460,000	0.44509	0.44509
					<b>460,000</b>		
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
					<b>1,120,640</b>		
Interest on capital	2022	11/09/2022	Board of Directors	12/05/2022	206,819	0.20012	0.20012
Interest on capital	2022	08/10/2022	Board of Directors	08/26/2022	197,934	0.19152	0.19152
					<b>404,753</b>		
Remaining mandatory dividends	2021	04/28/2022	AGM	05/31/2022	147,011	0.14225	0.14225
					<b>147,011</b>		

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	06/30/2023		06/30/2022	
	Fixed	Variable	Fixed	Variable
Board of Directors	100%	-	100%	-
Supervisory Board	100%	-	100%	-
Statutory Executive Board (*)	83%	17%	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	
	06/30/2023	06/30/2022	06/30/2023	06/30/2022	06/30/2023	06/30/2022
Average of members compensated during the period (*)	10,67	11,33	5	5	5	5
<b>Fixed compensation (**)</b>	<b>1,425</b>	<b>1,438</b>	<b>4,484</b>	<b>4,088</b>	<b>411</b>	<b>378</b>
Payroll or management fees	1,262	1,249	3,354	3,020	342	315
Direct and indirect benefits	-	-	459	464	-	-
Charges	163	189	671	604	69	63
Variable compensation	-	-	<b>930</b>	<b>2,941</b>	-	-
Profit sharing	-	-	930	2,941	-	-
<b>Total compensation</b>	<b>1,425</b>	<b>1,438</b>	<b>5,414</b>	<b>7,029</b>	<b>411</b>	<b>378</b>

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(\*) 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	
	06/30/2023	06/30/2022	06/30/2023	06/30/2022	06/30/2023	06/30/2022
Number of active members	13	13	5	5	5	5
Number of alternates	-	-	-	-	5	5
Highest individual compensation for the period (monthly)	24	22	250	358	14	13
Lowest individual compensation for the period (monthly)	18	16	152	199	14	13
Average individual compensation for the period (monthly) (*)	23	22	180	234	14	13

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

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**13. BORROWINGS, FINANCING AND DEBENTURES**

**13.1. Borrowings and financing**

Lender	Conce ssion	Borrowings				Annual finance charges	06/30/2023				12/31/2022			
		Execution date	Type	Contracted amount received	Final maturity		Unrecog nized costs	Principal	Interes t	Total	Unrecog nized costs	Principal	Interes t	Total
Foreign currency-US\$ <sup>(1)</sup>														
Citibank - Sep/22	Taesa	09/22/2022	Law 4.131/62	362,600	09/26/2025	Sofr + 0.44% p.a.	-	338,910	5,704	344,614	-	372,257	4,486	376,743
Local currency-R\$ <sup>(2)</sup>														
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.	-	63	-	63	-	90	-	90
Parent								338,973	5,704	344,677	-	374,251	4,488	378,739
Current							5,758				6,446			
Noncurrent										338,919				372,293
BNB - FNE	LNT	04/27/2018	CCB-FNE	62.749	05/15/2038	Constitution al funds' rate (TFC) p.m. pro- rata basis	(4,307)	53,929	2,134	51,756	(4,453)	55,701	2,272	53,520
Consolidated							(4,307)	392,902	7,838	396,433	(4,453)	429,952	6,760	432,259
Current							11,152				11,970			
Noncurrent										385,281				420,289

<sup>1</sup> Borrowing measured at fair value. <sup>2</sup> Borrowings measured at amortized cost.

Variations in borrowings and financing	Consolidated		Parent	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Opening balance	432,259	629,745	378,739	569,721
(+) New borrowing	-	362,600	-	362,600
(+) Interest and exchange rate changes	(11,544)	(26,794)	(14,223)	(31,879)
(-) Adjustment to fair value	(8,196)	2,617	(8,196)	2,617
(-) Repayment of principal	(3,702)	(523,146)	(1,931)	(517,157)
(-) Interest paid	(12,384)	(12,763)	(9,712)	(7,163)
Closing balance	<b>396,433</b>	<b>432,259</b>	<b>344,677</b>	<b>378,739</b>

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Index	Current	Current installments by index -consolidated					Total
		2024	2025	2026	After 2026	Subtotal	
Fixed rate	54	8	-	-	-	8	62
Sofr + Dollar	5,704	-	338,910	-	-	338,910	344,614
IPCA	5,685	1,815	3,631	3,631	41,302	50,379	56,064
(-) Unamortized cost	(291)	(268)	(268)	(268)	(3,212)	(4,016)	(4,307)
	<b>11,152</b>	<b>1,555</b>	<b>342,273</b>	<b>3,363</b>	<b>38,090</b>	<b>385,281</b>	<b>396,433</b>

**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 <sup>2</sup>
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 <sup>1</sup> Citibank's short-position: CDI + 0.65% p.a.
Interest	Semiannual	Semiannual
Repayment <sup>3</sup>	Bullet	Bullet

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

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

<sup>3</sup> 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 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 June 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.

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### 13.2. Debentures

Issues	Quantity	Payment events	Return	Issue Maturity	06/30/2023				12/31/2022			
					Unrecogniz ed costs	Principal	Interest	Total	Unrecogni zed 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	(264)	662,066	23,405	685,207	(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	(350)	350,176	12,015	361,841	(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	(2,756)	695,400	39,368	732,012	(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	(7,973)	850,000	15,522	857,549	(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	(7,973)	270,918	1,906	264,851	(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	(23,958)	649,422	113,479	738,943	(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 +4.774 2	12/18/2019 12/15/2044	(15,593)	404,436	824	389,667	(16.325)	387,515	861	372,051
Santander – 10th issue 1 <sup>st</sup> 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	(4,199)	650,000	12,444	658,245	(4.435)	650,000	12,064	657,629
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,	IPCA + 4.7605 %	05/15/2021 05/15/2036	(4,199)	118,247	722	114,770	(4.435)	113,158	691	109,414

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Issues	Quantity	Payment events	Return	Issue Maturity	06/30/2023				12/31/2022			
					Unrecognized costs	Principal	Interest	Total	Unrecognized costs	Principal	Interest	Total
		the first maturity on 05/15/2034.										
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	(823)	150,000	9,696	<b>158,873</b>	(1,022)	150,000	9,923	<b>158,901</b>
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	(823)	650,000	42,567	<b>691,744</b>	(1,022)	650,000	43,566	<b>692,544</b>
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	(14,235)	660,913	7,328	<b>654,006</b>	(14,947)	638,572	7,222	<b>630,847</b>
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	(14,235)	314,759	3,582	<b>304,106</b>	(14,947)	304,119	3,529	<b>292,701</b>
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	(14,236)	334,036	3,866	<b>323,666</b>	(14,947)	322,743	3,809	<b>311,605</b>
Santander-Itaú-XP - BB 13th issuance of Taesa's debentures	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	(4,102)	1,000,000	45,207	<b>1,041,105</b>	-	-	-	-
<b>Parent</b>					<b>(115,719)</b>	<b>7,760,373</b>	<b>331,931</b>	<b>7,976,585</b>	<b>(118,794)</b>	<b>6,604,774</b>	<b>221,601</b>	<b>6,707,581</b>
<b>Current</b>								<b>788,008</b>				<b>607,452</b>
<b>Noncurrent</b>								<b>7,188,577</b>				<b>6,100,129</b>
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	(7,211)	253,486	5,051	<b>251,326</b>	(7,942)	251,089	5,183	<b>248,330</b>
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	(29,081)	825,535	1,701	<b>798,155</b>	(30,316)	790,282	1,776	<b>761,742</b>
<b>Consolidated</b>					<b>(152,011)</b>	<b>8,839,394</b>	<b>338,683</b>	<b>9,026,066</b>	<b>(157,052)</b>	<b>7,646,145</b>	<b>228,560</b>	<b>7,717,653</b>
<b>Current</b>								<b>805,674</b>				<b>622,764</b>
<b>Noncurrent</b>								<b>8,220,392</b>				<b>7,094,889</b>

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

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

Changes in debentures	Consolidated		Parent	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Opening balance	7,717,653	6,159,351	6,707,581	5,167,673
(+) New issues	1,000,000	2,050,000	1,000,000	2,050,000
(+) Interest and inflation incurred	556,442	834,782	488,018	729,130
(-) Principal payment	(7,322)	(797,242)	(1,171)	(767,011)
(-) Interest payment	(245,746)	(496,430)	(220,915)	(435,363)
(-) Transaction costs (new issues)	(4,957)	(50,504)	(4,957)	(50,504)
(+) Amortization of issue costs	9,996	17,696	8,029	13,656
Closing balance	9,026,066	7,717,653	7,976,585	6,707,581

Current installments by index	Current	Noncurrent					Total
		2024	2025	2026	After 2026	Subtotal	
CDI	200,433	75,000	1,216,666	1,066,666	466,669	2,825,001	3,025,434
IPCA	623,005	976,889	383,650	55,869	4,113,230	5,529,638	6,152,643
(-) Unamortized issue costs	(17,764)	(8,043)	(17,733)	(13,296)	(95,175)	(134,247)	(152,011)
	805,674	1,043,846	1,582,583	1,109,239	4,484,724	8,220,392	9,026,066

Debentures are simple, non-convertible.

The agreements for the 3rd, 4th, 5th, 6th, 7th, 8th, 11th, 12th and 13th 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 <sup>1</sup>	Equal to or higher than 1.2	Annual

<sup>1</sup>Calculated 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 June 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.

#### 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.

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Legal and administrative proceedings provisioned as at June 30, 2023 are backed by escrow deposits in the adjusted amount of R\$13,940 in the Parent (R\$10,994 as at December 31, 2022) and R\$29,777 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	06/30/2023
Labor	9,739	479	(70)	691	(171)	10,668
Tax	17,033	21	(7,204)	4,327	-	14,177
Civil	8,489	27	-	2,015	(1,061)	9,470
<b>Parent</b>	<b>35,261</b>	<b>527</b>	<b>(7,274)</b>	<b>7,033</b>	<b>(1,232)</b>	<b>34,315</b>
Labor	9,759	531	(70)	703	(171)	10,752
Tax	19,929	22	(7,204)	4,331	-	17,078
Civil	29,741	5,101	(10)	4,982	(2,732)	37,082
<b>Consolidated</b>	<b>59,429</b>	<b>5,654</b>	<b>(7,284)</b>	<b>10,016</b>	<b>(2,903)</b>	<b>64,912</b>

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)	-	-	-	-
<b>Parent</b>	<b>29,343</b>	<b>11,164</b>	<b>(1,678)</b>	<b>3,496</b>	<b>(7,067)</b>	<b>3</b>	<b>35,261</b>
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)	-	-	-	-
<b>Consolidated</b>	<b>49,126</b>	<b>13,289</b>	<b>(1,865)</b>	<b>6,609</b>	<b>(8,008)</b>	<b>278</b>	<b>59,429</b>

(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

	06/30/2023				12/31/2022			
	Labor	Tax	Civil	Total	Labor	Tax	Civil	Total
Taesa	11,415	1,190,048	242,624	1,444,087	10,540	1,113,784	198,814	1,323,138
ATE III	-	18,167	-	18,167	-	17,020	-	17,020
BRAS	1,465	8,094	-	9,559	-	12,958	-	12,958
MAR	259	86	134	479	250	88	131	469
JAN	752	3,770	1,018	5,540	714	3,546	364	4,624
SAN	280	-	9,021	9,301	227	-	53	280
SPT	87	602	2,678	3,367	94	567	2,489	3,150
SGT	-	11	-	11	-	16	-	16
SJT	-	993	1,059	2,052	54	935	1,020	2,009
	<b>14,258</b>	<b>1,221,771</b>	<b>256,534</b>	<b>1,492,563</b>	<b>11,879</b>	<b>1,148,914</b>	<b>202,871</b>	<b>1,363,664</b>

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\$40,749 as at June 30, 2023 (R\$41,624 as at December 31, 2022).

**Taesa-NVT** - Objections related to alleged irregular offsets of federal taxes and contributions, namely PIS and COFINS, in the adjusted amount of R\$6,977 as at June 30, 2023 (R\$6,867 as at December 31, 2022).

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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\$123,801 as at June 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\$8,534 as at June 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\$8,638 as at June 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\$9,033 as at June 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-ATEII – Objections related to alleged irregular offsets of federal taxes and contributions, namely IRPJ, in the adjusted amount of R\$1,958 as at June 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\$18,097 as at June 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\$3,632 as at June 30, 2023 (R\$2,180 as at December 31, 2022).

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\$178,026 as at June 30, 2023 (R\$165,477 as at December 31, 2022) for calendar years 2014/2015 and in the adjusted amount of R\$108,554 as at June 30, 2023 (R\$102,999 as at December 31, 2022) for calendar year 2016 and R\$160,651 as at June 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 June 30, 2023, the Company is preparing a Voluntary Appeal for filing against the decision on denial of the Objection.

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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\$216,107 as at June 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 June 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\$174,921 as at June 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 June 30, 2023, the Company awaited for the judgment.

CMT - Taesa 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 June 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 June 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 June 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.

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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.

<b>Shareholding structure as at June 30, 2023 and December 31, 2022</b>								
	<b>Common shares</b>		<b>Preferred shares</b>		<b>Total</b>		<b>Controlling group</b>	
	<b>Quantity</b>	<b>%</b>	<b>Quantity</b>	<b>%</b>	<b>Quantity</b>	<b>%</b>	<b>Quantity</b>	<b>%</b>
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	-	-
	<b>590,714,069</b>	<b>100</b>	<b>442,782,652</b>	<b>100</b>	<b>1,033,496,721</b>	<b>100</b>	<b>369,322,697</b>	<b>100</b>

(\*) 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 June 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 June 30, 2023 amounted to R\$353,649 (R\$343,472 up to December 31, 2022).

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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 June 30, 2023, the Company recognized a loss in the amount of R\$42,988 (R\$28,373, net of taxes) and as at June 30, 2022, it recognized a gain in the amount of R\$1,904 (R\$1,257, net of taxes).

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 9.249/95 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).

<b>Allocation of profit for the year</b>	<b>12/31/2022 (*)</b>
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)
	<b>(1,449,215)</b>

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

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**16. INCOME TAX AND SOCIAL CONTRIBUTION CREDIT (EXPENSE)**

	Consolidated			
	04/01/2023 to 06/30/2023	04/01/2022 to 06/30/2022	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
Current income tax (IRPJ) and social contribution (CSLL)	(25,406)	(8,256)	(35,476)	(18,272)
Deferred IRPJ and CSLL	18,279	(92,277)	(32,798)	(189,450)
	<b>(7,127)</b>	<b>(100,533)</b>	<b>(68,274)</b>	<b>(207,722)</b>

Reconciliation of effective IRPJ and CSLL rate – taxable income	Consolidated			
	04/01/2023 to 06/30/2023	04/01/2022 to 06/30/2022	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
Profit before taxes	227,553	664,555	675,472	1,331,667
IRPJ and CSLL expenses calculated at the rate of 34%	(77,367)	(225,949)	(229,659)	(452,767)
Share of profit (loss) of subsidiaries	27,695	76,867	91,413	148,490
Tax incentive - IRPJ - SUDAM/SUDENE	5,166	15,464	8,216	32,710
Tax incentive - IRPJ - Audio-visual sponsorships	157	252	157	499
Consolidated companies – deemed income	37,612	34,022	60,624	67,124
Other	(390)	(1,189)	975	(3,778)
<b>IRPJ and CSLL expense</b>	<b>(7,127)</b>	<b>(100,533)</b>	<b>(68,274)</b>	<b>(207,722)</b>
<b>Effective rate</b>	<b>3%</b>	<b>15%</b>	<b>10%</b>	<b>16%</b>

	Parent			
	04/01/2023 to 06/30/2023	04/01/2022 to 06/30/2022	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
Current income tax (IRPJ) and social contribution (CSLL)	(8,735)	(4,077)	(8,272)	(8,652)
Deferred IRPJ and CSLL	27,044	(58,834)	4,615	(129,545)
	<b>18,309</b>	<b>(62,911)</b>	<b>(3,657)</b>	<b>(138,197)</b>

Reconciliation of effective IRPJ and CSLL rate – taxable income	Parent			
	01/04/2023 to 06/30/2023	01/04/2022 to 06/30/2022	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
Profit before taxes	202,117	626,933	610,855	1,262,142
IRPJ and CSLL expenses calculated at the rate of 34%	(68,720)	(213,157)	(207,691)	(429,128)
Share of profit (loss) of subsidiaries	86,861	138,912	203,416	266,889
Tax incentive - IRPJ - SUDAM/SUDENE	-	11,068	(1,352)	23,523
Tax incentive - IRPJ - Audio-visual sponsorships	157	252	157	499
Consolidated companies – deemed income	11	14	1,813	20
Other	<b>18,309</b>	<b>(62,911)</b>	<b>(3,657)</b>	<b>(138,197)</b>
<b>IRPJ and CSLL expense</b>	<b>-9%</b>	<b>10%</b>	<b>1%</b>	<b>11%</b>
<b>Effective rate</b>				

**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
<b>Parent</b>				
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	(*)

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Concession	Authorizing Body	Incentive-Granting Report	Location	Term
PAT	SUDENE	327/2022	RN	12/31/2031
<u>Subsidiaries</u>				
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.

Considering all companies merged into Taesa over the past years, the total tax benefit in the Company as at June 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	09/20/22 to 09/19/23	10,000	-	-	61
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
Vehicle – Fleet insurance	Tokio Marine	03/06/23 to 03/05/24	-	-	100% FIPE Table	441
D&O civil liability	EZZE	09/19/22 to 09/18/23	60,000	-	-	68

(\*) 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.

### 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

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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.

## **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.

### **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**

	<b>Consolidated</b>		<b>Parent</b>	
	<b>06/30/2023</b>	<b>12/31/2022</b>	<b>06/30/2023</b>	<b>12/31/2022</b>
<b>Financial assets</b>				
Fair value through profit or loss:				
- Securities	10,896	10,297	5,866	5,508
- Cash equivalents - short-term investments	1,321,373	1,082,139	938,871	759,050
Amortized cost:				
- Cash and banks	2,267	1,035	1,252	578
- Receivables from concessionaires and assignees	367,253	235,548	240,502	158,768
- Advanced apportionment and adjustment portion	794	901	-	-
	<b>1,702,583</b>	<b>1,329,920</b>	<b>1,186,491</b>	<b>923,904</b>
<b>Financial liabilities</b>				
Fair value through profit or loss:				
- Borrowings and financing	344,614	376,743	344,614	376,743
- Derivative financial instruments	30,779	(1,149)	30,779	(1,149)
Fair value through other comprehensive income:				
- Derivative financial instruments	88,525	46,237	88,525	46,237
Other financial liabilities at amortized cost:				
- Trade payables	127,853	133,728	35,117	72,161
- Borrowings and financing	51,819	55,516	63	1,996
- Debentures	9,026,066	7,717,652	7,976,585	6,707,581
- Lease liability	3,627	6,277	3,448	5,486
- Advanced apportionment and adjustment portion	45,458	19,855	21,534	3,825
	<b>9,718,741</b>	<b>8,354,859</b>	<b>8,500,665</b>	<b>7,212,880</b>

### **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\$).

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As at June 30, 2023, 3.61% (R\$344,614) 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 an 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 June 30, 2023, after considering the effects of the interest rate swaps, approximately 67.15% of the debentures issued by the Group were subject to inflation + fixed rate.

The Company's debt is broken down by index in note 14.1 – Borrowings and financing and note 13.2 – Debentures.

#### **18.5. Hedge accounting activities and derivative financial instruments**

##### Derivatives not designated as hedging instrument

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.

	<b>Citibank's foreign exchange swap Sep/22</b>	<b>Citibank's foreign exchange swap – renegotiation – May/18</b>
Notional amount as at 06/30/2023	US\$70,000	-
Notional amount as at 12/31/2022	US\$70,000	-
Company's right to receive (short position)	(SOFR + Spread: 0.44%) - <sup>(1)</sup> 1.17647	(3-month Libor + Spread: 0.34%) - <sup>(1)</sup> 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 06/30/2023	344,614	-
Long position as at 06/30/2023	(375,393)	-
Swap short position (long position) as at 06/30/2023 <sup>(2)</sup>	(30,779)	-
Swap short position (long position) as at 12/31/2022 <sup>(2)</sup>	1,149	-
Amount receivable (payable) as at 06/30/2023	(30,779)	-
Amount receivable (payable) as at 12/31/2022	1,149	-
Fair value as at 06/30/2023	(30,779)	-
Fair value as at 12/31/2022	1,149	-
Gains (losses) 04/01/2023 to 06/30/2023	(30,570)	-
Gains (losses) 04/01/2022 to 06/30/2022	-	(63,728)
Gains (losses) 01/01/2023 to 06/30/2023	(47,239)	-
Gains (losses) 01/01/2022 to 06/30/2022	-	36,483

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- (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.

Derivatives designated as hedging instruments – cash flow hedges

The Company designated as hedging instrument for a cash flow hedge framework derivatives 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
						06/30/2023
Cash flow hedge	Debenture indexed to 108% of the CDI	Swap	50.000	IPCA + 3.94%	05/15/2026	5,353
			50.000	IPCA + 3.91%	05/15/2026	5,368
			100.000	IPCA + 4.00%	05/15/2026	10,689
			50.000	IPCA + 3.53%	05/15/2026	5,403
			50.000	IPCA + 3.66%	05/15/2026	5,482
			100.000	IPCA + 3.99%	05/15/2026	10,693
Parent and Consolidated						42,988

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	06/30/2023
SWAP agreement (Citibank 4131) - Sep/22 <sup>1</sup>	(1,149)	39,043	8,196	-	(15,311)	30,779
SWAP agreement (Santander) <sup>2</sup>	15,960	(7,146)	-	16,175	6,882	31,871
SWAP agreement (BR Partners) <sup>2</sup>	18,426	(6,981)	-	16,057	6,801	34,303
SWAP agreement (Itaú) <sup>2</sup>	5,970	(2,349)	-	5,354	2,277	11,252
SWAP LP agreement (ABC Brasil) <sup>2</sup>	5,881	(2,570)	-	5,402	2,386	11,099
<b>Parent and Consolidated</b>	<b>45,088</b>	<b>19,997</b>	<b>8,196</b>	<b>42,988</b>	<b>3,035</b>	<b>119,304</b>

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 <sup>1</sup>	-	5,870	(7,019)	-	-	(1,149)
SWAP agreement (Citibank 4131) - May/18 <sup>1</sup>	(207,267)	70,905	15,584	-	120,778	-
SWAP agreement (Santander) <sup>2</sup>	11,297	(13,609)	-	6,805	11,467	15,960
SWAP agreement (BR Partners) <sup>2</sup>	13,869	(13,286)	-	6,534	11,309	18,426
SWAP agreement (Itaú) <sup>2</sup>	4,482	(4,471)	-	2,170	3,789	5,970
SWAP LP agreement (ABC Brasil) <sup>2</sup>	4,031	(4,904)	-	2,752	4,002	5,881
<b>Parent and Consolidated</b>	<b>(173,588)</b>	<b>40,505</b>	<b>8,565</b>	<b>18,261</b>	<b>151,345</b>	<b>45,088</b>

<sup>1</sup> Derivative financial instrument and borrowing measured at fair value. <sup>2</sup> 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.

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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:

	Probable scenario	Scenario A (25% stress)	Scenario B (50% stress)	Realized up to 06/30/2023 on annual basis
CDI (i)	12.00%	15.00%	18.00%	13.53%
IPCA (i)	4.90%	6.13%	7.35%	5.82%
Sofr (ii)	5.05%	6.31%	7.58%	5.06%
PTAX	4.97000	6.21250	7.45500	4.81920

(i) According to data disclosed by the Central Bank of Brazil (BACEN) (Focus Report – Aggregate Median), on July 21, 2023. (ii) According to rates disclosed at the Bloomberg's website on July 21, 2023.

Sensitivity analyses of the net exposure of financial instruments to the increases of interest and/or exchange rates	Balance as at 06/30/2023	Effect on profit before taxes – January to June 2023 – increase (decrease)		
		Probable	Scenario A	Scenario B
<b>Non-hedged</b>				
<i>Consolidated</i>				
<u>Financial assets</u>				
<i>Cash equivalents and securities</i>				
- CDI	1,332,269	(9,436)	9,006	27,205
<u>Financial liabilities</u>				
<i>Financing and debentures</i>				
- CDI	3,025,434	21,468	(20,412)	(61,741)
- IPCA	6,208,707	27,441	(8,977)	(45,183)
		<b>39,473</b>	<b>(20,383)</b>	<b>(79,719)</b>
<b>Non-hedged</b>				
<i>Parent</i>				
<u>Financial assets</u>				
<i>Cash equivalents and securities</i>				
- CDI	944,737	(6,692)	6,386	19,292
<u>Financial liabilities</u>				
<i>Financing and debentures</i>				
- CDI	3,025,434	21,468	(20,412)	(61,741)
- IPCA	5,066,869	22,395	(7,326)	(36,873)
		<b>37,171</b>	<b>(21,352)</b>	<b>(79,322)</b>
<b>Hedged</b>				
<i>Parent and Consolidated</i>				
<u>Financial liabilities (hedged debt)</u>				
<i>Borrowings and financing</i>				
- Sofr	344,614	34	(4,316)	(8,667)
- Dollar	344,614	(10,783)	(99,633)	(188,482)
<u>Derivatives</u>				
Short position - Sofr	(344,614)	(34)	4,316	8,667
Short position - Dollar	(344,614)	10,783	99,633	188,482
Long position- CDI	375,393	2,664	(2,533)	(7,661)
<b>Net effect</b>		<b>2,664</b>	<b>(2,533)</b>	<b>(7,661)</b>
<u>Financial liabilities</u>				
<i>Debentures</i>				
- CDI	407,304	2,890	(2,748)	(8,312)
- IPCA	495,829	2,191	(717)	(3,608)
<u>Derivatives</u>				
Short position - CDI	(407,304)	(2,890)	2,748	8,312
Long position- IPCA	(495,829)	(2,191)	717	3,608
<b>Net effect</b>		<b>-</b>	<b>-</b>	<b>-</b>

## 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.

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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.

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 guarantee 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.

<b>Borrowings, financing, debentures and derivative financial instruments</b>	<b>Up to 1 month</b>	<b>1 to 3 months</b>	<b>3 months to 1 year</b>	<b>1 to 5 years</b>	<b>Over 5 years</b>	<b>Total</b>
Floating	111,375	259,730	894,510	5,401,598	14,009,970	20,677,183
Fixed	5	9	41	9	-	64
Derivative financial instruments	-	-	106,903	1,109,081	-	1,215,984
<b>Consolidated</b>	<b>111,380</b>	<b>259,739</b>	<b>1,001,454</b>	<b>6,510,688</b>	<b>14,009,970</b>	<b>21,893,231</b>
Floating	98,899	258,290	853,873	5,036,976	10,996,788	17,244,826
Fixed	5	9	41	9	-	64
Derivative financial instruments	-	-	106,903	1,109,081	-	1,215,984
<b>Parent</b>	<b>98,904</b>	<b>258,299</b>	<b>960,817</b>	<b>6,146,066</b>	<b>10,996,788</b>	<b>18,460,874</b>

### **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:

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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.

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.

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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 June 30, 2023.

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

	Note	Consolidated		Parent		Fair value hierarchy
		06/30/2023	12/31/2022	06/30/2023	12/31/2022	
Securities	5	10,896	10,297	5,866	5,508	Level 2
Cash equivalents - short-term investments	4	1,321,373	1,082,139	938,871	759,050	Level 2
<b>Financial assets</b>		<b>1,332,269</b>	<b>1,092,436</b>	<b>944,737</b>	<b>764,558</b>	
Borrowings and financing	13.1	344,614	376,743	344,614	376,743	Level 2
Derivative financial instruments	18.5	30,779	(1,149)	30,779	(1,149)	Level 2
<b>Financial liabilities</b>		<b>375,393</b>	<b>375,594</b>	<b>375,393</b>	<b>375,594</b>	

**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	06/30/2023		12/31/2022		Fair value hierarchy
		Carrying amount	Fair value	Carrying amount	Fair value	
<b>Consolidated</b>						
Debentures - financial liabilities	13.2	9,026,066	8,892,335	7,717,653	7,514,929	Level 2
<b>Parent</b>						
Debentures - financial liabilities	13.2	7,976,585	7,361,703	6,707,581	6,676,647	Level 2

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 an 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.

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**19. EARNINGS PER SHARE**

	Parent			
	04/01/2023 to 06/30/2023	04/01/2022 to 06/30/2022	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
Profit for the period	220,426	564,022	607,198	1,123,945
Profit for the period proportional to the common shares (1)	125,989	322,377	347,055	642,411
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)	94,437	241,645	260,143	481,534
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) (**)	0.21328	0.54574	0.58752	1.08752
Basic and diluted earnings per preferred share - R\$ = (3) and (4) (**)	0.21328	0.54574	0.58752	1.08752

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

**20. NET OPERATING REVENUE**

Breakdown of net operating revenue	Consolidated			
	04/01/2023 to 06/30/2023	04/01/2022 to 06/30/2022	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
Compensation for concession contract asset	288,686	264,001	556,152	518,079
Inflation adjustment to concession contract asset	(28,844)	346,377	107,577	679,539
Operation & maintenance	275,713	239,910	542,920	479,763
Infrastructure implementation (a)	185,007	46,098	260,108	96,003
Variable portion (b)	12,438	(4,895)	17,453	(27,666)
Other revenue	9,382	23,034	16,855	29,889
<b>Gross operating revenue</b>	<b>742,382</b>	<b>914,525</b>	<b>1,501,065</b>	<b>1,775,607</b>
Current PIS and COFINS	(38,556)	(34,189)	(74,623)	(67,541)
Deferred PIS and COFINS	(550)	(12,275)	(6,017)	(25,673)
Service tax (ISS)	(116)	(110)	(232)	(208)
State VAT (ICMS)	(14)	(20)	(17)	(21)
Sector charges (c)	(24,542)	(20,210)	(48,658)	(38,796)
<b>Revenue deductions</b>	<b>(63,778)</b>	<b>(66,804)</b>	<b>(129,547)</b>	<b>(132,239)</b>
<b>Net operating revenue</b>	<b>678,604</b>	<b>847,721</b>	<b>1,371,518</b>	<b>1,643,368</b>

Breakdown of net operating revenue	Parent			
	04/01/2023 to 06/30/2023	04/01/2022 to 06/30/2022	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
Compensation for concession contract asset	146,176	153,234	294,460	301,610
Inflation adjustment to concession contract asset	(129,700)	183,207	(102,506)	394,641
Operation & maintenance	236,188	213,132	472,368	426,264
Infrastructure implementation (a)	5,212	2,580	5,842	4,541
Variable portion (b)	12,860	(5,012)	21,437	(27,408)
Other revenue	5,578	15,252	12,194	19,850
<b>Gross operating revenue</b>	<b>276,314</b>	<b>562,393</b>	<b>703,795</b>	<b>1,119,498</b>
Current PIS and COFINS	(23,026)	(21,812)	(45,021)	(43,094)
Deferred PIS and COFINS	10,284	(2,029)	11,533	(7,954)
Service tax (ISS)	(116)	(110)	(232)	(208)
State VAT (ICMS)	(14)	(20)	(17)	(21)
Sector charges (c)	(20,370)	(16,983)	(40,641)	(32,853)
<b>Revenue deductions</b>	<b>(33,242)</b>	<b>(40,954)</b>	<b>(74,378)</b>	<b>(84,130)</b>
<b>Net operating revenue</b>	<b>243,072</b>	<b>521,439</b>	<b>629,417</b>	<b>1,035,368</b>

(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 of -2.14% and IPCA of 3.59% in relation to the comparative period which determined IGP-M of 8.47% and IPCA of 5.55%.

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Average performance obligation margins	Consolidated			
	04/01/2023 to 06/30/2023	04/01/2022 to 06/30/2022	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
<b>Infrastructure implementation</b>				
- Revenue	185,007	46,098	260,108	96,003
- Costs	(140,504)	(37,797)	(198,530)	(70,213)
<b>Margin (R\$)</b>	<b>44,503</b>	<b>8,301</b>	<b>61,578</b>	<b>25,790</b>
<b>Perceived margin (%) (*)</b>	<b>24.05%</b>	<b>18.01%</b>	<b>23.67%</b>	<b>26.86%</b>
<b>Operation &amp; Maintenance – O&amp;M</b>				
- Revenue	275,713	239,910	542,920	479,763
- Costs	(99,687)	(56,000)	(148,107)	(93,296)
<b>Margin (R\$)</b>	<b>176,026</b>	<b>183,910</b>	<b>394,813</b>	<b>386,467</b>
<b>Perceived margin (%) (**)</b>	<b>63.84%</b>	<b>76.66%</b>	<b>72.72%</b>	<b>80.55%</b>

Average performance obligation margins	Parent			
	04/01/2023 to 06/30/2023	04/01/2022 to 06/30/2022	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
<b>Infrastructure implementation</b>				
- Revenue	5,212	2,580	5,842	4,541
- Costs	(1,471)	(1,178)	(1,829)	(1,836)
<b>Margin (R\$)</b>	<b>3,741</b>	<b>1,402</b>	<b>4,013</b>	<b>2,705</b>
<b>Perceived margin (%) (*)</b>	<b>71.78%</b>	<b>54.34%</b>	<b>68.69%</b>	<b>59.57%</b>
<b>Operation &amp; Maintenance – O&amp;M</b>				
- Revenue	236,188	213,132	472,368	426,264
- Costs	(41,213)	(37,342)	(67,850)	(62,521)
<b>Margin (R\$)</b>	<b>194,975</b>	<b>175,790</b>	<b>404,518</b>	<b>363,743</b>
<b>Perceived margin (%) (**)</b>	<b>82.55%</b>	<b>82.48%</b>	<b>85.64%</b>	<b>85.33%</b>

(\*) The variations refer basically to investments in concessions Ananaí, Sant'Ana, Saira and in enhancements of concessions ATE II and Novatrans partially offset by the write-off of enhancements which will not receive RAP. (\*\*) The variation basically refers to the start-up of projects and RAPs adjustment.

Reconciliation between gross revenue and the revenue recorded for IRPJ and CSLL taxable purposes	Consolidated			
	04/01/2023 to 06/30/2023	04/01/2022 to 06/30/2022	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
Gross operating revenue	742,382	914,525	1,501,065	1,775,607
(+/-) Effects of corporate adjustments and taxes on cash basis	103,788	(330,915)	23,837	(550,458)
<b>Taxable gross operating revenue</b>	<b>846,170</b>	<b>583,610</b>	<b>1,524,902</b>	<b>1,225,149</b>

Reconciliation between gross revenue and the revenue recorded for IRPJ and CSLL taxable purposes	Parent			
	04/01/2023 to 06/30/2023	04/01/2022 to 06/30/2022	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
Gross operating revenue	276,314	562,393	703,795	1,119,498
(+/-) Effects of corporate adjustments and taxes on cash basis	152,711	(163,833)	149,217	(352,800)
<b>Taxable gross operating revenue</b>	<b>429,025</b>	<b>398,560</b>	<b>853,012</b>	<b>766,698</b>

## 21. NATURE OF COSTS AND EXPENSES

	Consolidated			
	04/01/2023 to 06/30/2023	04/01/2023 to 06/30/2023	04/01/2023 to 06/30/2023	04/01/2023 to 06/30/2023
- Salaries and wages	(31,366)	(25,548)	(58,432)	(49,812)
- Benefits	(18,480)	(14,131)	(33,763)	(28,347)
- FGTS and INSS	(11,889)	(9,554)	(22,594)	(20,319)
<b>Personnel</b>	<b>(61,735)</b>	<b>(49,233)</b>	<b>(114,789)</b>	<b>(98,478)</b>
- Infrastructure cost	(140,504)	(37,797)	(198,530)	(70,213)
- O&M	(30,547)	(11,776)	(44,311)	(14,943)
- Other	(1,699)	(1,747)	(3,799)	(2,433)
<b>Materials</b>	<b>(172,750)</b>	<b>(51,320)</b>	<b>(246,640)</b>	<b>(87,589)</b>
<b>Outside services</b>	<b>(32,996)</b>	<b>(28,978)</b>	<b>(48,662)</b>	<b>(44,080)</b>
<b>Depreciation and amortization</b>	<b>(3,788)</b>	<b>(7,090)</b>	<b>(9,024)</b>	<b>(13,946)</b>

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	Consolidated			
	04/01/2023 to 06/30/2023	04/01/2023 to 06/30/2023	04/01/2023 to 06/30/2023	04/01/2023 to 06/30/2023
- (Provision for) reversal of civil, labor and tax risks	3,478	(9,235)	1,656	(10,158)
- Other	(21,446)	(2,811)	(22,477)	(5,430)
<b>Other operating costs</b>	<b>(17,968)</b>	<b>(12,046)</b>	<b>(20,821)</b>	<b>(15,588)</b>
<b>Total costs and expenses</b>	<b>(289,237)</b>	<b>(148,667)</b>	<b>(439,936)</b>	<b>(259,681)</b>

	Parent			
	04/01/2023 to 06/30/2023	04/01/2023 to 06/30/2023	04/01/2023 to 06/30/2023	04/01/2023 to 06/30/2023
- Salaries and wages	(19,693)	(18,521)	(36,677)	(35,157)
- Benefits	(16,091)	(12,459)	(29,547)	(25,063)
- FGTS and INSS	(10,112)	(8,491)	(19,647)	(18,090)
<b>Personnel</b>	<b>(45,896)</b>	<b>(39,471)</b>	<b>(85,871)</b>	<b>(78,310)</b>
- Infrastructure cost	(1,471)	(1,178)	(1,829)	(1,836)
- O&M	(9,351)	(6,910)	(15,013)	(10,025)
- Other	(1,446)	(1,295)	(3,381)	(1,814)
<b>Materials</b>	<b>(12,268)</b>	<b>(9,383)</b>	<b>(20,223)</b>	<b>(13,675)</b>
<b>Outside services</b>	<b>(24,603)</b>	<b>(22,522)</b>	<b>(36,645)</b>	<b>(32,384)</b>
<b>Depreciation and amortization</b>	<b>(3,766)</b>	<b>(6,635)</b>	<b>(8,542)</b>	<b>(13,131)</b>
- (Provision for) reversal of civil, labor and tax risks	6,782	(8,315)	6,750	(8,385)
- Other	(2,513)	(1,521)	(2,767)	(3,385)
<b>Other operating costs</b>	<b>4,269</b>	<b>(9,836)</b>	<b>3,983</b>	<b>(11,770)</b>
<b>Total costs and expenses</b>	<b>(82,264)</b>	<b>(87,847)</b>	<b>(147,298)</b>	<b>(149,270)</b>

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 costs and expenses: Provision for and reversal of provision for civil, labor and tax risks, expenses on rents, insurance, expenses on taxes and contributions, consumables.

## 22. FINANCE INCOME (COSTS)

	Consolidated			
	04/01/2023 to 06/30/2023	04/01/2023 to 06/30/2023	04/01/2023 to 06/30/2023	04/01/2023 to 06/30/2023
Interest on short-term investments	36,669	46,908	70,452	69,955
<b>Finance income</b>	<b>36,669</b>	<b>46,908</b>	<b>70,452</b>	<b>69,955</b>
Borrowings and financing				
- Interest incurred	(6,806)	(4,445)	(13,607)	(7,090)
- Exchange rate changes	18,690	(47,038)	25,151	41,113
- Fair value adjustment	5,327	1,785	8,196	5,449
	<b>17,211</b>	<b>(49,698)</b>	<b>19,740</b>	<b>39,472</b>
Debentures				
- Interest incurred	(194,217)	(151,780)	(365,869)	(284,627)
- Inflation adjustments	(82,793)	(131,882)	(200,569)	(234,585)
	<b>(277,010)</b>	<b>(283,662)</b>	<b>(566,438)</b>	<b>(519,212)</b>
Derivative financial instruments				
- Interest incurred	12,933	(4,168)	5,154	(17,042)
- Exchange rate changes	(18,690)	47,038	(25,151)	(41,113)
- Fair value adjustment	(5,327)	(1,785)	(8,196)	(5,449)
	<b>(11,084)</b>	<b>41,085</b>	<b>(28,193)</b>	<b>(63,604)</b>
<b>Total finance costs linked to debts</b>	<b>(270,883)</b>	<b>(292,275)</b>	<b>(574,891)</b>	<b>(543,344)</b>

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	Consolidated			
	04/01/2023 to 06/30/2023	04/01/2023 to 06/30/2023	04/01/2023 to 06/30/2023	04/01/2023 to 06/30/2023
Lease	(82)	(302)	(193)	(624)
Other finance income (costs), net	(8,971)	(14,908)	(20,340)	(14,743)
<b>Finance costs</b>	<b>(279,936)</b>	<b>(307,485)</b>	<b>(595,424)</b>	<b>(558,711)</b>
<b>Finance income (expenses), net</b>	<b>(243,267)</b>	<b>(260,577)</b>	<b>(524,972)</b>	<b>(488,756)</b>

Finance costs linked to debts – per type	Consolidated			
	04/01/2023 to 06/30/2023	04/01/2023 to 06/30/2023	04/01/2023 to 06/30/2023	04/01/2023 to 06/30/2023
Interest incurred	(188,090)	(160,393)	(374,322)	(308,759)
Inflation adjustments	(82,793)	(131,882)	(200,569)	(234,585)
	<b>(270,883)</b>	<b>(292,275)</b>	<b>(574,891)</b>	<b>(543,344)</b>

	Parent			
	04/01/2023 to 06/30/2023	04/01/2023 to 06/30/2023	04/01/2023 to 06/30/2023	04/01/2023 to 06/30/2023
Interest on short-term investments	25,235	39,156	47,420	57,767
<b>Finance income</b>	<b>25,235</b>	<b>39,156</b>	<b>47,420</b>	<b>57,767</b>
Borrowings and financing				
- Interest incurred	(5,472)	(2,051)	(10,928)	(2,962)
- Exchange rate changes	18,690	(47,038)	25,151	41,113
- Fair value adjustment	5,327	1,785	8,196	5,449
	<b>18,545</b>	<b>(47,304)</b>	<b>22,419</b>	<b>43,600</b>
Debentures				
- Interest incurred	(180,843)	(136,774)	(339,277)	(255,104)
- Inflation adjustments	(60,592)	(104,700)	(156,770)	(183,897)
	<b>(241,435)</b>	<b>(241,474)</b>	<b>(496,047)</b>	<b>(439,001)</b>
Derivative financial instruments				
- Interest incurred	12,933	(4,168)	5,154	(17,042)
- Exchange rate changes	(18,690)	47,038	(25,151)	(41,113)
- Fair value adjustment	(5,327)	(1,785)	(8,196)	(5,449)
	<b>(11,084)</b>	<b>41,085</b>	<b>(28,193)</b>	<b>(63,604)</b>
<b>Total finance costs linked to debts</b>	<b>(233,974)</b>	<b>(247,693)</b>	<b>(501,821)</b>	<b>(459,005)</b>
Lease	(79)	(267)	(180)	(570)
Other finance income (costs), net	(5,344)	(6,421)	(14,965)	(7,118)
<b>Finance costs</b>	<b>(239,397)</b>	<b>(254,381)</b>	<b>(516,966)</b>	<b>(466,693)</b>
<b>Finance income (expenses), net</b>	<b>(214,162)</b>	<b>(215,225)</b>	<b>(469,546)</b>	<b>(408,926)</b>

Finance costs linked to debts – per type	Parent			
	04/01/2023 to 06/30/2023	04/01/2023 to 06/30/2023	04/01/2023 to 06/30/2023	04/01/2023 to 06/30/2023
Interest incurred	(173,382)	(142,993)	(345,051)	(275,108)
Inflation adjustments	(60,592)	(104,700)	(156,770)	(183,897)
	<b>(233,974)</b>	<b>(247,693)</b>	<b>(501,821)</b>	<b>(459,005)</b>

### 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 June 30, 2023, 65.03% 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.

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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.

## 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 and SIT - O&M total / ETAU, Aimorés, ATE III, BRAS, JAN, LNT, MIR, SJT, SPT, SAN and 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, IEA, ATE III, BRAS, JAN, LNT, MIR, SJT, 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, Transleste.
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 (ATE)	Londrina - Araraquara	492/2005	02/29/2012	03/01/2022	IBAMA	(a)
Taesa (STE)	Uruguaiana - Santa Rosa	00714/2022	03/08/2022	03/08/2027	FEPAM	-
Taesa (ATE II)	Colinas - Sobradinho	579/2006	02/01/2016	02/01/2026	IBAMA	-
ATE III	Itacaiunas - Colinas	753/2008	06/17/2008	06/17/2012	IBAMA	(a)
	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		-
MIR	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		-
MAR	Itabirito II - Vespasiano II	160/2018	01/24/2019	12/21/2028	COPAM	-
	LT 230 SE Barreira II, SE Rio Grande II- Barreiras/São Desidério	10707/2017	11/06/2015	11/06/2020	INEMA	(b)
SPT	LT 230 SE Gilbués, SE Bom Jesus, SE Eliseu Martins - PI	382/2016	06/16/2016	06/16/2020	SEMAR-PI	(f)

**NOTES TO THE INTERIM FINANCIAL INFORMATION  
AS AT JUNE 30, 2023  
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Licenses issued to the Company and its operating subsidiaries						
Company	Section	Operating license	Issuance date	Maturity	Issuing body	
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) Simplified license;

(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	Installation license	Operating license	Issuance date	Maturity	Issuing body
SAN	TL 230kV Livramento 3 / Santa Maria 3	095/2020	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 (2023/2024 cycle), 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. The requests for previous environmental licenses with the Brazilian Institute of Environment and Natural Renewable Resources (IBAMA), were filed on July 19, 2022 and with Instituto Água e Terra do Paraná, on October 19, 2022. Both processes are at the final stage of preparation of opinion of issuance of previous licenses.

**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 (2023/2024 cycle), 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. On January 19, 2023, the request for Previous Environmental License was filed with the Environmental Institute of Santa Catarina (IMA/SC). After inspecting the project, IMA/SC issued technical information 2668/2023, on July 14, 2023, requesting supplementation of documents, which is being prepared for subsequent filing with the body.

**NOTES TO THE INTERIM FINANCIAL INFORMATION  
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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\$91,380 (2023/2024 cycle), 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 RAP of R\$158,230 (2023/2024 cycle), 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.

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. Therefore, Sant'Ana is entitled to approximately 91% of its total RAP, including the RAPs relating to the startups occurred in April 2022 and November 2022, before ANEEL's expected completion deadline of July 2023. Up to this date, the project was not completed yet. 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 97.8% of the total RAP of the project. It is expected to be completed during 2023.

**NOTES TO THE INTERIM FINANCIAL INFORMATION  
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**25. EVENTS AFTER THE REPORTING PERIOD**

Payments to debentureholders:

Company	Issue/Series	Payment date	Amortization	Interest	Total
Janaúba	1 <sup>st</sup> issue - single series	07/17/2023	6,325	5,539	11,864
Taesa	5 <sup>th</sup> issue - single series	07/17/2023	-	41,145	41,145
Taesa	11 <sup>th</sup> issue – 1 <sup>st</sup> and 2 <sup>nd</sup> series	07/17/2023	-	57,530	57,530

Saíra's eligibility to REIDI – 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 on July 28, 2023.

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

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

<b>Supervisory Board</b>	
<b>Active Members</b>	<b>Alternates</b>
Vacant (CEMIG)	Eduardo José de Souza (CEMIG)
Marília Carvalho de Melo (CEMIG)	Luiz Felipe da Silva Veloso (CEMIG)
Manuel Domingues de Jesus e Pinho (ISA)	Luciana dos Santos Uchôa (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**

## 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 Quarterly Information for the 2Q23 ended June 30, 2023, and related additional documents.

Rio de Janeiro, August 02, 2023.

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André Augusto Telles Moreira  
Chief Executive and Legal and  
Regulatory Officer

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Rinaldo Pecchio Junior  
Chief Financial Officer and Investor  
Relations

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Marco Antônio Resende Faria  
Chief Technical Officer

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Fábio Antunes Fernandes  
Chief Business and Equity Interest  
Management Officer

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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 issued in the special review of the Quarterly Information for the 2Q23, ended June 30, 2023, and related additional documents.

Rio de Janeiro, August 02, 2023.

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André Augusto Telles Moreira  
Chief Executive and Legal and  
Regulatory Officer

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Rinaldo Pecchio Junior  
Chief Financial Officer and Investor  
Relations

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Marco Antônio Resende Faria  
Chief Technical Officer

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Fábio Antunes Fernandes  
Chief Business and Equity Interest  
Management Officer

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Luis Alessandro Alves  
Chief Implementation Officer