EGIE3

B3 LISTED NM

EGIEY

OTC MARKET

Parent Company and Consolidated Interim Financial Statements

Quarters ended

06.30.2026 and 06.30.2025

Conjunto Eólico Serra do Assuruá

ENGIE Brasil Energia S.A.
CNPJ: 02.474.103/0001-19
NIRE: 42 3 0002438-4

R. Paschoal Apóstolo Pitsica, 5064
Agronômica – Florianópolis – SC
CEP 88025-255

IBOVESPA B3
ISE B3
IEE B3

S&P Global
Engie Brasil Energia S.A.
Electric Utilities
Top 5%
Corporate Sustainability Assessment (CSA) 2025 Score
88/100

Glossary

ACR: Regulated Contracting Environment
ADR: American Depositary Receipts
AFCI: Advance for Future Capital Increase
AGO: Annual Shareholders' Meeting
ANA: National Water and Basic Sanitation Agency
Aneel: National Electric Energy Agency
ANP: National Petroleum, Natural Gas and Biofuel Agency
RPS: Redeemable Preferred Shares
AVJ: Adjustment to Fair Value
AVM: Adjustment to Market Value
B3: *Brasil, Bolsa, Balcão*
BASA: *Banco da Amazônia*
BD: Defined Benefit
BNB: *Banco do Nordeste do Brasil*
BNDES: *Banco Nacional de Desenvolvimento Econômico e Social*
CAPEX: Capital Expenditure
CBPS: Brazilian Sustainability Pronouncements Committee
CCEE: Electricity Trading Chamber
CDI: Interbank Deposit Certificate
COFINS: Contribution to Finance Social Security
CPC: Accounting Pronouncements Committee
CSLL: Social Contribution on Net Income
CVM: Brazilian Securities and Exchange Commission
DI: Interbank Deposit
Ebitda: Earnings Before Interest, Taxes, Depreciation and Amortization
EOL: Wind
ESG: Environmental, Social and Governance
FGTS: Brazilian Unemployment Fund
GC: Confidentiality Bonus
CFH: Cash Flow Hedge
IAS: International Accounting Standards
IASB: International Accounting Standards Board
ICMS: State Tax on the Circulation of Goods, and Transportation and Communication Services
IFRS: International Financial Reporting Standards
IGP-M: General Market Price Index
IPCA: Consumer Price Index - Comprehensive
IR: Income Tax
IRPJ: Corporate Income Tax
ISSQN: Tax on Services of Any Nature
IoE: Interest on Equity
KM: Kilometer
KV: Kilovolt
MAE: Wholesale Energy Market
MW: Megawatt
NDF: Non-Deliverable Forward
O&M: Operation and Maintenance
ONS: National Electricity System Operator
OCI: Other Comprehensive Income
SHPP: Small Hydroelectric Power Plant
PDBI: Property Damage and Business Interruptions
R&D: Research and Development
PIS: Social Integration Program
PREVIG: Complementary Pension Plan Company
RAP: Allowed Annual Revenue
RBO: Return of Grant Bonus
RTP: Periodic Tariff Review
SPA: Share Purchase Agreement
SPE: Special Purpose Entity
TJLP: Long-Term Interest Rate
UBP: Use of Public Assets
HPP: Hydroelectric Power Plant
V.M.: Inflation Adjustment

ENGIE BRASIL ENERGIA S.A.
STATEMENTS OF FINANCIAL POSITION AS AT JUNE 30, 2026 AND DECEMBER 31, 2025
(In thousands of reais)

ASSETS					
		Parent Company		Consolidated	
	Note	06.30.2026	12.31.2025	06.30.2026	12.31.2025
CURRENT ASSETS					
Cash and cash equivalents	3	3,396,101	829,384	6,448,868	3,358,552
Trade accounts receivable	4	662,176	691,679	1,309,777	1,322,661
Income tax and social contribution credit assets		268,377	405,417	409,812	517,755
Dividends receivable		1,025,735	1,109,479	12	12
Derivative financial instruments - trading	13	-	-	81,814	87,914
Restricted deposits	5	13,405	31,053	36,769	46,723
Concession financial assets	6	-	-	429,415	414,211
Contract asset	7	-	-	787,180	783,178
Other current assets	8	179,020	216,995	349,534	375,519
		5,544,814	**3,284,007**	**9,853,181**	**6,906,525**
Non-current assets held for sale		4,577	4,577	4,577	4,577
		5,549,391	**3,288,584**	**9,857,758**	**6,911,102**
NON-CURRENT ASSETS					
Long-term assets					
Derivative financial instruments - hedge	13	14,709	44,323	15,868	44,323
Derivative financial instruments - trading	13	-	-	62,274	28,497
Restricted deposits	5	4,383	13,173	507,239	486,458
Judicial deposits	17	67,196	64,315	98,542	92,677
Concession financial assets	6	-	-	3,245,878	3,160,294
Contract asset	7	-	-	9,411,131	8,710,991
Other non-current assets	8	751,708	541,933	993,424	785,804
		837,996	**663,744**	**14,334,356**	**13,309,044**
Investments	9	**26,823,159**	**26,087,657**	**1,362,912**	**1,155,320**
Property, plant and equipment	10	**4,134,469**	**4,287,743**	**28,219,135**	**28,567,889**
Intangible assets	11	**2,073,189**	**2,148,227**	**5,231,730**	**5,369,554**
		33,868,813	**33,187,371**	**49,148,133**	**48,401,807**
TOTAL ASSETS		**39,418,204**	**36,475,955**	**59,005,891**	**55,312,909**

The notes are an integral part of the Parent Company and Consolidated Interim Financial Statements.

ENGIE BRASIL ENERGIA S.A.
STATEMENTS OF FINANCIAL POSITION AS AT JUNE 30, 2026 AND DECEMBER 31, 2025
(In thousands of reais)

LIABILITIES AND EQUITY

		Parent Company		Consolidated	
	Note	06.30.2026	12.31.2025	06.30.2026	12.31.2025
CURRENT LIABILITIES					
Trade payables	12	477,996	328,995	1,062,914	965,883
Dividends and interest on equity to be paid		8,474	121,521	8,474	121,521
Debt instruments	14	2,373,526	2,392,069	3,609,096	2,964,832
Concessions payable (UBP)	15	2,329,156	831,614	2,333,615	835,932
Tax and regulatory liabilities		687,494	115,516	898,209	369,449
Labor liabilities		127,904	157,975	131,900	161,375
Derivative financial instruments - trading	13	-	-	77,577	87,336
Provisions	17	5,531	5,531	5,839	5,838
Retirement benefit liabilities	16	41,128	39,746	41,128	39,746
Other current liabilities	19	322,845	128,378	870,766	606,226
		6,374,054	**4,121,345**	**9,039,518**	**6,158,138**
NON-CURRENT LIABILITIES					
Debt instruments	14	15,741,867	13,561,600	28,168,219	26,183,772
Derivative financial instruments - trading	13	-	-	56,960	26,674
Concessions payable (UBP)	15	607,556	4,310,827	654,626	4,356,835
Provisions	17	121,351	114,513	808,534	702,793
Retirement benefit liabilities	16	204,197	215,828	204,197	215,828
Deferred income tax and social contribution	18	1,096,146	1,098,080	2,945,213	2,762,822
Other non-current liabilities	19	260,223	296,034	1,034,307	991,554
		18,031,340	**19,596,882**	**33,872,056**	**35,240,278**
TOTAL LIABILITIES		**24,405,394**	**23,718,227**	**42,911,574**	**41,398,416**
SHAREHOLDERS' EQUITY					
Share capital	20	6,863,707	6,863,707	6,863,707	6,863,707
Capital reserves	20	(156,743)	(176,543)	(156,743)	(176,543)
Profit reserves		5,689,792	5,682,218	5,689,792	5,682,218
Additional dividends proposed		-	525,890	-	525,890
Valuation adjustments	20	(53,597)	(137,544)	(53,597)	(137,544)
Retained earnings		2,669,651	-	2,669,651	-
		15,012,810	**12,757,728**	**15,012,810**	**12,757,728**
Non-controlling shareholders	20	-	-	1,081,507	1,156,765
TOTAL EQUITY		**15,012,810**	**12,757,728**	**16,094,317**	**13,914,493**
TOTAL LIABILITIES AND EQUITY		**39,418,204**	**36,475,955**	**59,005,891**	**55,312,909**

The notes are an integral part of the Parent Company and Consolidated Interim Financial Statements.

ENGIE BRASIL ENERGIA S.A.
INCOME STATEMENTS FOR THE THREE AND SIX MONTH PERIODS ENDED JUNE 30, 2026 AND 2025
(In thousands of reais, unless otherwise indicated)

		Parent Company				Consolidated			
		2nd quarter		For the six months ended June 30		2nd quarter		For the six months ended June 30	
	Note	2026	2025	2026	2025	2026	2025	2026	2025
NET OPERATING REVENUE	21	1,837,482	1,509,603	4,353,104	3,048,195	3,511,433	3,086,121	6,920,090	6,099,190
OPERATING COSTS	22	(1,270,671)	(1,001,415)	(2,837,350)	(1,953,141)	(1,791,352)	(1,657,946)	(3,366,505)	(3,030,267)
GROSS PROFIT		566,811	508,188	1,515,754	1,095,054	1,720,081	1,428,175	3,553,585	3,068,923
Operating revenues (expenses)									
Selling expenses	22	(14,409)	(15,340)	(23,972)	(27,023)	(26,124)	(21,486)	(39,395)	(36,406)
General and administrative expenses	22	(104,300)	(112,450)	(189,949)	(195,524)	(113,994)	(118,028)	(204,595)	(202,804)
Other operating revenues (expenses), net		(1,305)	4,538	2,318	25,755	50,853	52,776	53,250	67,221
		(120,014)	(123,252)	(211,603)	(196,792)	(89,265)	(86,738)	(190,740)	(171,989)
Result of equity interests									
Share in net income of equity method entities	9	667,506	716,755	1,266,012	1,465,622	130,018	199,032	263,436	365,811
Amortization of capital gains	9	(10,454)	(516)	(20,908)	(1,031)	-	-	-	-
		657,052	716,239	1,245,104	1,464,591	130,018	199,032	263,436	365,811
INCOME BEFORE FINANCIAL RESULT AND TAXES		1,103,849	1,101,175	2,549,255	2,362,853	1,760,834	1,540,469	3,626,281	3,262,745
Financial result									
Renegotiation of UBP	15 and 23	1,921,495	-	1,921,495	-	1,921,495	-	1,921,495	-
Financial revenues	23	208,143	90,979	287,505	153,170	318,505	212,703	503,721	355,987
Financial expenses	23	(649,865)	(641,657)	(1,203,699)	(993,880)	(1,107,116)	(881,072)	(1,962,296)	(1,435,012)
Concession expenses payable (UBP)	15 and 23	(84,700)	(135,809)	(241,048)	(345,803)	(87,188)	(138,106)	(244,488)	(350,845)
		1,395,073	(686,487)	764,253	(1,186,513)	1,045,696	(806,475)	218,432	(1,429,870)
INCOME BEFORE INCOME TAXES		2,498,922	414,688	3,313,508	1,176,340	2,806,530	733,994	3,844,713	1,832,875
Income tax and social contribution									
Current	18	(562,108)	16,417	(653,954)	(9,092)	(672,364)	(139,016)	(915,994)	(292,966)
Deferred	18	(26,808)	85,176	1,934	117,736	(172,259)	(27,522)	(174,754)	(146,104)
		(588,916)	101,593	(652,020)	108,644	(844,623)	(166,538)	(1,090,748)	(439,070)

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Continued

		Parent Company				Consolidated			
		2nd quarter		For the six months ended June 30		2nd quarter		For the six months ended June 30	
	Note	2026	2025	2026	2025	2026	2025	2026	2025
NET INCOME FOR THE PERIOD		**1,910,006**	**516,281**	**2,661,488**	**1,284,984**	**1,961,907**	**567,456**	**2,753,965**	**1,393,805**
NET INCOME ATTRIBUTABLE TO:									
Shareholders of ENGIE Brasil Energia		1,910,006	516,281	2,661,488	1,284,984	1,910,006	516,281	2,661,488	1,284,984
Non-controlling shareholders		-	-	-	-	51,901	51,175	92,477	108,821
		1,910,006	**516,281**	**2,661,488**	**1,284,984**	**1,961,907**	**567,456**	**2,753,965**	**1,393,805**
BASIC AND DILUTED EARNINGS PER SHARE – IN REAIS		**1.67207**	**0.45197**	**2.32994**	**1.12491**	**1.67207**	**0.45197**	**2.32994**	**1.12491**

The notes are an integral part of the Parent Company and Consolidated Interim Financial Statements.

ENGIE BRASIL ENERGIA S.A.
STATEMENTS OF COMPREHENSIVE INCOME FOR THE THREE AND SIX MONTH PERIODS ENDED JUNE 30, 2026 AND 2025
(In thousands of reais)

		Parent Company				Consolidated			
		2nd quarter		For the six months ended June 30		2nd quarter		For the six months ended June 30	
	Note	2026	2025	2026	2025	2026	2025	2026	2025
NET INCOME FOR THE PERIOD		1,910,006	516,281	2,661,488	1,284,984	1,961,907	567,456	2,753,965	1,393,805
Other comprehensive results that in the future:									
- Are or may be reclassified subsequently to income/(loss)									
Cash flow hedges									
Unrealized gains (losses) originated in the period	13	-	-	-	-	889	(9,280)	(222)	(55,974)
Share of OCI of investments accounted for using the equity method		889	(9,280)	(222)	(55,974)	-	-	-	-
Unrealized gains arising from a joint venture in the period, net of tax	9	26,806	67,538	99,906	157,502	26,806	67,538	99,906	157,502
		27,695	**58,258**	**99,684**	**101,528**	**27,695**	**58,258**	**99,684**	**101,528**
COMPREHENSIVE INCOME FOR THE PERIOD		**1,937,701**	**574,539**	**2,761,172**	**1,386,512**	**1,989,602**	**625,714**	**2,853,649**	**1,495,333**
COMPREHENSIVE INCOME ATTRIBUTED TO:									
Shareholders of ENGIE Brasil Energia		1,937,701	574,539	2,761,172	1,386,512	1,937,701	574,539	2,761,172	1,386,512
Non-controlling shareholders		-	-	-	-	51,901	51,175	92,477	108,821
		1,937,701	**574,539**	**2,761,172**	**1,386,512**	**1,989,602**	**625,714**	**2,853,649**	**1,495,333**

The notes are an integral part of the Parent Company and Consolidated Interim Financial Statements.

ENGIE BRASIL ENERGIA S.A.
STATEMENTS OF CHANGES IN EQUITY FOR THE PERIODS ENDED JUNE 30, 2026 AND 2025
(In thousands of reais)

				Profit reserves					Equity valuation adjustments				
	Note	Share capital	Capital reserve	Legal reserve	Tax incentive reserve	Retained earnings reserve	Additional dividends proposed	Retained earnings	Deemed cost	Other comprehensive income (loss)	Shareholders' equity of the Company's shareholders	Interest of non-controlling shareholders	Consolidated shareholders' equity
Balance as at 12.31.2024		4,902,648	(176,543)	980,530	283,024	5,122,519	348,033	-	214,157	(407,667)	11,266,701	1,013,697	12,280,398
Non-controlling shareholders' interest in acquired subsidiaries		-	-	-	-	-	-	-	-	-	-	(1,655)	(1,655)
Additional dividends		-	-	-	-	-	(348,033)	-	-	-	(348,033)	(17,038)	(365,071)
Net income for the period		-	-	-	-	-	-	1,284,984	-	-	1,284,984	108,821	1,393,805
Share of OCI of investments accounted for using the equity method	13	-	-	-	-	-	-	-	-	(55,974)	(55,974)	-	(55,974)
Unrealized gains arising from a joint venture in the period	9	-	-	-	-	-	-	-	-	157,502	157,502	-	157,502
Unclaimed dividends and IoE		-	-	-	-	-	-	4,290	-	-	4,290	-	4,290
Realization of the deemed cost		-	-	-	-	-	-	18,335	(18,335)	-	-	-	-
Balance as at 06.30.2025		4,902,648	(176,543)	980,530	283,024	5,122,519	-	1,307,609	195,822	(306,139)	12,309,470	1,103,825	13,413,295
Balance as at 12.31.2025		6,863,707	(176,543)	1,109,672	284,484	4,288,062	525,890	-	177,216	(314,760)	12,757,728	1,156,765	13,914,493
Related party transactions - Acquisition of subsidiary	20	-	19,800	-	-	-	-	-	-	-	19,800	-	19,800
Capital contribution from minority shareholders		-	-	-	-	-	-	-	-	-	-	863	863
Additional dividends		-	-	-	-	-	(525,890)	-	-	-	(525,890)	(168,598)	(694,488)
Net income for the period		-	-	-	-	-	-	2,661,488	-	-	2,661,488	92,477	2,753,965
Share of OCI of investments accounted for using the equity method	13	-	-	-	-	-	-	-	-	(222)	(222)	-	(222)
Unrealized gains arising from a joint venture in the period	9	-	-	-	-	-	-	-	-	99,906	99,906	-	99,906
Realization of the deemed cost		-	-	-	-	-	-	15,737	(15,737)	-	-	-	-
Tax incentive reserve		-	-	-	7,574	-	-	(7,574)	-	-	-	-	-
Balance as at 06.30.2026		6,863,707	(156,743)	1,109,672	292,058	4,288,062	-	2,669,651	161,479	(215,076)	15,012,810	1,081,507	16,094,317

The notes are an integral part of the Parent Company and Consolidated Interim Financial Statements.

ENGIE BRASIL ENERGIA S.A.
STATEMENTS OF CASH FLOWS (INDIRECT METHOD)
FOR THE PERIODS ENDED JUNE 30, 2026 AND 2025
(In thousands of reais)

	Note	Parent Company		Consolidated	
		2026	2025	2026	2025
Cash flow from operating activities					
Income before income tax		3,313,508	1,176,340	3,844,713	1,832,875
Reconciliation of income with cash generated from operations:					
Share in net income of equity method entities	9	(1,245,104)	(1,464,591)	(263,436)	(365,811)
Depreciation and amortization	10/11	249,530	213,633	802,284	652,294
Interest and inflation adjustment	23	1,163,228	866,631	1,866,154	1,256,330
Inflation adjustment of tax credits to be recovered	23	(92,563)	-	(92,563)	-
Concession expenses payable (UBP)	23	241,048	345,803	244,488	350,845
Sale of subsidiary		-	(9,569)	-	(9,569)
Fair value adjustment of debt instruments	13/14	96	104,736	96	104,736
Financial gain from the renegotiation of UBP	15	(2,010,973)	-	(2,010,973)	-
Remuneration of concession financial asset	6	-	-	(297,774)	(271,201)
Contract asset remuneration	7	-	-	(711,206)	(564,293)
Transmission infrastructure construction revenues	7	-	-	(445,586)	(810,477)
Losses due to inefficiency in construction	7	-	-	95,284	44,554
Unrealized (gains) losses on trading transactions, net	13	-	-	(7,150)	2,709
Others		(4,310)	46,053	(35,398)	18,087
Adjusted income before taxes		**1,614,460**	**1,279,036**	**2,988,933**	**2,241,079**
(Increase) reduction in assets					
Trade accounts receivable		28,573	17,934	14,414	134,632
Income tax and social contribution credit assets		146,410	(12,248)	115,298	(17,313)
Restricted and judicial deposits		26,903	(882)	21,804	(15,663)
Concession financial assets	6	-	-	196,986	186,636
Contract assets	7	-	-	408,097	320,509
Other assets		(81,909)	39,171	(108,269)	92,503
(Reduction) increase in liabilities					
Trade payables		128,884	39,653	6,851	(94,654)
Tax and regulatory liabilities		46,787	(26,478)	55,642	(38,352)
Labor liabilities		(30,071)	(28,687)	(29,477)	(27,571)
Retirement benefit liabilities		(24,379)	(23,403)	(24,379)	(23,403)
Other liabilities		11,486	10,645	70,947	888
Cash generated by operations		**1,867,144**	**1,294,741**	**3,716,847**	**2,759,291**
Interest payments on debt, net of hedge	13/14	(596,013)	(332,050)	(855,036)	(705,462)
Payment of income tax and social contribution		(85,901)	(25,357)	(333,756)	(423,641)
Net cash generated by operating activities		**1,185,230**	**937,334**	**2,528,055**	**1,630,188**

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	Note	Parent Company		Consolidated	
		2026	2025	2026	2025
Investment activities					
Dividends and IoE received, net of income tax		1,107,262	1,366,402	155,750	360,687
Capital increase in subsidiaries	9	(459,432)	(1,710,112)	-	-
Capital reduction in joint ventures	9	65,000	234,313	-	234,313
Price adjustment on acquisition of subsidiaries	9	-	-	-	16,320
Receipt for the sale of subsidiaries, net of selling costs		-	4,313	-	4,313
Investment in property, plant and equipment and intangible assets	10/11	(23,904)	(62,503)	(88,866)	(1,167,741)
Payment of liabilities linked to the acquisition of assets	19	-	-	(1,810)	(489)
Payment of concession installments (UBP)	15	(435,804)	(412,493)	(438,041)	(416,848)
Others		3,492	4,855	3,398	4,855
Net cash used in investment activities		**256,614**	**(575,225)**	**(369,569)**	**(964,590)**
Financing activities					
Proceeds from debt instruments	14	2,325,838	2,253,261	2,396,705	2,765,119
Payment of debt instruments, net of hedge	13/14	(547,180)	-	(602,362)	(468,489)
Payment of dividends and income tax on interest on equity		(653,846)	(1,175,714)	(858,444)	(1,203,092)
Deposits linked to debt service		61	701	(4,932)	(57,481)
Capital contribution from minority shareholders, net of issuance costs		-	-	863	-
Net cash from financing activities		**1,124,873**	**1,078,248**	**931,830**	**1,036,057**
Increase in cash and cash equivalents		**2,566,717**	**1,440,357**	**3,090,316**	**1,701,655**
Reconciliation of cash and cash equivalents					
Initial balance	3	829,384	1,659,976	3,358,552	3,958,758
Final balance	3	3,396,101	3,100,333	6,448,868	5,660,413
Increase in cash and cash equivalents		**2,566,717**	**1,440,357**	**3,090,316**	**1,701,655**

Additional information on transactions that do not affect cash and cash equivalents is presented in Note 28 – Additional cash flow information.

The notes are an integral part of the Parent Company and Consolidated Interim Financial Statements.

ENGIE BRASIL ENERGIA S.A.
STATEMENTS OF ADDED VALUE FOR THE PERIODS ENDED JUNE 30, 2026 AND 2025
(In thousands of reais)

	Parent Company		Consolidated	
	2026	2025	2026	2025
GENERATION OF ADDED VALUE				
Gross operating revenue	4,835,414	3,378,730	6,059,394	4,908,378
Contract asset remuneration	-	-	711,206	564,293
Concession financial asset remuneration	-	-	297,774	271,201
Generation construction revenue	-	-	199,290	717,930
Transmission infrastructure construction revenues	-	-	445,586	810,477
Unrealized gains on trading transactions	-	-	7,150	-
Other operating revenues, net	2,318	25,755	53,250	67,221
	4,837,732	**3,404,485**	**7,773,650**	**7,339,500**
(-) Inputs				
Energy purchases	(1,962,847)	(1,161,838)	(731,328)	(457,070)
Electric grid and connection charges	(235,698)	(214,384)	(433,584)	(383,763)
Third-party materials and services	(112,880)	(119,022)	(326,996)	(331,363)
Short-term energy market transactions	(242,806)	(117,312)	(363,148)	(165,961)
Insurance	(37,882)	(25,704)	(99,915)	(71,705)
Transmission infrastructure construction costs	-	-	(503,619)	(787,359)
Power plant construction costs	-	-	(177,414)	(441,940)
Others	(30,884)	(36,629)	(60,393)	(65,932)
	(2,622,997)	**(1,674,889)**	**(2,696,397)**	**(2,705,093)**
GROSS ADDED VALUE	**2,214,735**	**1,729,596**	**5,077,253**	**4,634,407**
Depreciation and amortization	(249,530)	(213,633)	(802,284)	(652,294)
NET ADDED VALUE GENERATED	**1,965,205**	**1,515,963**	**4,274,969**	**3,982,113**
ADDED VALUE RECEIVED IN TRANSFER				
Financial revenues	287,505	153,170	503,721	355,987
Renegotiation of UBP	1,921,495	-	1,921,495	-
Share in net income of equity method entities	1,245,104	1,464,591	263,436	365,811
ADDED VALUE TO DISTRIBUTE	**5,419,309**	**3,133,724**	**6,963,621**	**4,703,911**

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Continued

DISTRIBUTION OF ADDED VALUE

	Parent Company				Consolidated			
	2026	**%**	**2025**	**%**	**2026**	**%**	**2025**	**%**
Remuneration:								
Of work								
Remuneration and charges	130,939	2.4	128,757	4.1	170,014	2.4	148,120	3.1
Benefits	40,226	0.7	33,870	1.1	53,327	0.8	39,301	0.8
Profit sharing	18,735	0.3	17,124	0.5	24,318	0.3	20,034	0.4
FGTS	8,624	0.2	7,830	0.2	11,337	0.2	9,128	0.2
	198,524	**3.6**	**187,581**	**5.9**	**258,996**	**3.7**	**216,583**	**4.5**
Of the government								
Federal taxes	977,578	18.0	221,263	7.1	1,541,537	22.1	895,877	19.0
State taxes	12,960	0.2	12,474	0.4	13,624	0.2	13,655	0.3
Municipal taxes	3,199	0.1	2,150	0.1	3,712	0.1	2,202	-
Sectoral charges	119,775	2.2	85,342	2.7	162,303	2.3	115,379	2.5
Concession expenses payable (UBP)	241,048	4.5	345,803	10.7	244,488	3.5	350,845	7.6
	1,354,560	**25.0**	**667,032**	**21.0**	**1,965,664**	**28.2**	**1,377,958**	**29.4**
Of third-party capital								
Interest and inflation adjustments	1,194,824	22.0	988,776	31.6	1,889,844	27.1	1,376,695	29.3
Interest and V.M. capitalized	-	-	-	-	21,876	0.3	275,990	5.9
Rents	1,210	-	512	-	1,916	-	7,195	0.2
Other financial expenses	8,703	0.2	4,839	0.2	71,360	1.0	55,685	1.2
	1,204,737	**22.2**	**994,127**	**31.8**	**1,984,996**	**28.4**	**1,715,565**	**36.6**
Of own capital								
Tax incentive reserve	7,574	0.1	-	-	7,574	0.1	-	-
Realization of the deemed cost	(15,737)	(0.3)	(18,335)	(0.5)	(15,737)	(0.2)	(18,335)	(0.4)
Unclaimed dividends and IoE	-	-	(4,290)	(0.1)	-	-	(4,290)	(0.1)
Non-controlling shareholders	-	-	-	-	92,477	1.3	108,821	2.3
Net income for the period	2,669,651	49.4	1,307,609	**41.9**	2,669,651	38.5	1,307,609	27.7
	2,661,488	**49.2**	**1,284,984**	**41.3**	**2,753,965**	**39.7**	**1,393,805**	**29.5**
	5,419,309	**100.0**	**3,133,724**	**100.0**	**6,963,621**	**100.0**	**4,703,911**	**100.0**

The notes are an integral part of the Parent Company and Consolidated Interim Financial Statements.

Economic-Financial Performance

| Results by segment – 2Q26 X 2Q25 | R$ million

	Electric energy				
	Generation[1]	Transmission	Trading	Gas transportation	Consolidated
2Q26					
Net operating revenue	2,707	689	115	-	3,511
Operational costs	(1,348)	(334)	(109)	-	(1,791)
Gross income	**1,359**	**355**	**6**	**-**	**1,720**
Selling, general and administrative expenses	(133)	(2)	(6)	-	(141)
Other operating expenses, net	(1)	52	-	-	51
Equity income	-	-	-	130	130
Income (loss) before financial results and taxes	**1,225**	**405**	**-**	**130**	**1,760**
2Q25					
Net operating revenue	2,280	740	66	-	3,086
Operational costs	(1,110)	(482)	(66)	-	(1,658)
Gross income (loss)	**1,170**	**258**	**-**	**-**	**1,428**
Selling, general and administrative expenses	(131)	(6)	(2)	-	(139)
Other operating revenues, net	8	40	-	-	48
Disposal of subsidiary	5	-	-	-	5
Equity income	-	-	-	199	199
Income (loss) before financial results and taxes	**1,052**	**292**	**(2)**	**199**	**1,541**
Change					
Net operating revenue	427	(51)	49	-	425
Operational costs	(238)	148	(43)	-	(133)
Gross income	**189**	**97**	**6**	**-**	**292**
Selling, general and administrative expenses	(2)	4	(4)	-	(2)
Other operating expenses, net	(9)	12	-	-	3
Disposal of subsidiary	(5)	-	-	-	(5)
Equity income	-	-	-	(69)	(69)
Income (loss) before financial results and taxes	**173**	**113**	**2**	**(69)**	**219**

[1] Generation and sale of electric energy from the Company's portfolio ("Generation").

The Company's financial result is not allocated by segment since Management administers the cash flow on a consolidated and corporate basis.

Net Operating Revenue

| Operating revenue by segment – 2Q26 X 2Q25 | R$ million

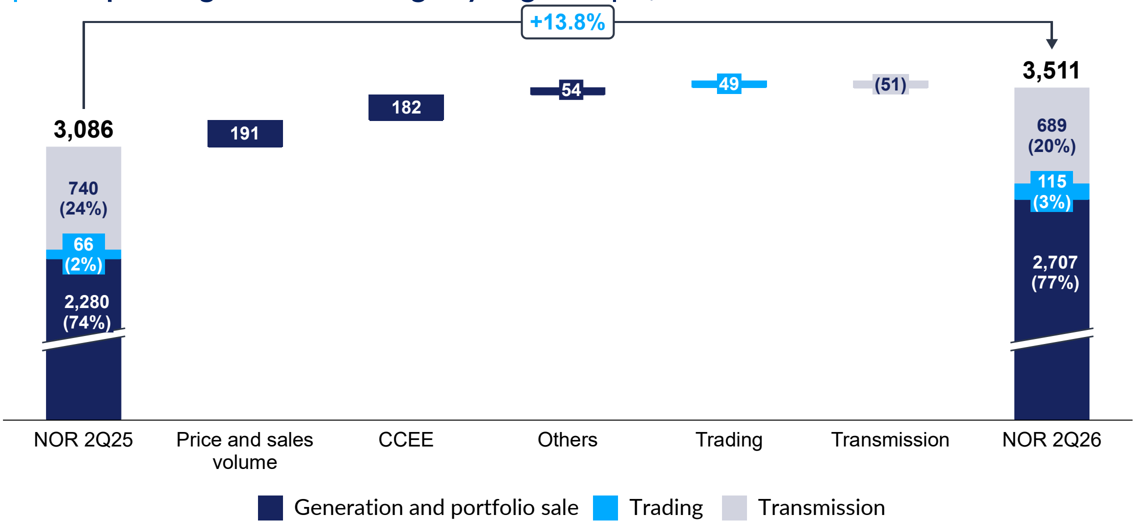
	Electric Energy			
	Generation	Transmission	Trading	Consolidated
2Q26				
Free contracting environment[1]	1,120	-	-	1,120
Regulated contracting environment[2]	1,087	-	-	1,087
Remuneration of concession assets	164	399	-	563
Transactions in the short-term energy market	271	-	-	271
Construction revenue	-	239	-	239
Energy trading operations	-	-	110	110
Service rendered revenue	42	51	-	93
Indemnifications	5	-	-	5
Unrealized gains on trading operations	-	-	5	5
Other revenues	18	-	-	18
Net operating revenue	**2,707**	**689**	**115**	**3,511**
2Q25				
Free contracting environment	994	-	-	994
Regulated contracting environment	1,022	-	-	1,022
Remuneration of concession assets	122	255	-	377
Transactions in the short-term energy market	89	-	-	89
Construction revenue	-	455	-	455
Energy trading operations	-	-	66	66
Service rendered revenue	38	30	-	68
Indemnifications	1	-	-	1
Other revenues	14	-	-	14
Net operating revenue	**2,280**	**740**	**66**	**3,086**
Change				
Free contracting environment	126	-	-	126
Regulated contracting environment	65	-	-	65
Remuneration of concession assets	42	144	-	186
Transactions in the short-term energy market	182	-	-	182
Construction revenue	-	(216)	-	(216)
Energy trading operations	-	-	44	44
Service rendered revenue	4	21	-	25
Indemnifications	4	-	-	4
Unrealized gains on trading operations	-	-	5	5
Other revenues	4	-	-	4
Net operating revenue	**427**	**(51)**	**49**	**425**

[1] Distribution companies.
[2] Free consumers and trading companies.

In 2Q26, net operating revenue increased 13.8% (R$ 425 million) when compared with 2Q25, growing from R$ 3,086 million to R$ 3,511 million.

This variation largely reflects the following effects: (i) growth of R$ 427 million (18.7%) in net operating revenue from the energy generation and sales portfolio; (ii) the increase of R$ 49 million (74.2%) in the trading segment; and attenuated by (iii) a reduction of R$ 51 million (6.9%) from the transmission business. More details on the trading and transmission segments are described under specific headings.

| Net Operating Revenue Change by Segment | R$ million



Comments on Variation in Net Operating Revenue

Generation and Sales of Energy from the Portfolio

Net Average Selling Price and Sales Volume

The net average selling price of energy, net of charges on revenues and trading operations, was **R$ 208.28/MWh in 2Q26. This amount was 4.0% lower** than 2Q25 when the average price stood at R$ 217.01/MWh.

During both 2025 and 2026, conditions were characterized by reimbursements for shortfalls in wind and solar generated energy deliveries below contractual commitments agreed with distributors in the regulated market. Ignoring the impact of the reimbursements in the quarters under review, the net average selling price of energy fell from R$ 225.14/MWh in 2T25 to **R$ 214.19/MWh in 2Q26, a reduction of 4.9%.**

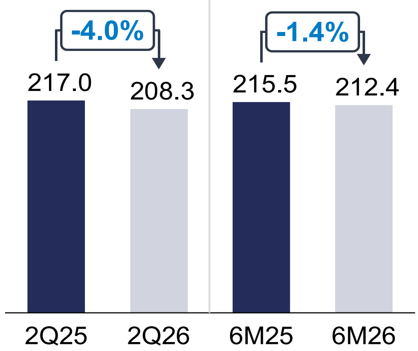
The reduction of the price between the periods under analysis largely reflected (i) the agreements inherited from the Santo Antônio do Jari and Cachoeira Caldeirão hydropower plants following their acquisition; (ii) the expiry of a significant distribution agreement at higher-than-average prices; partially mitigated by (iii) monetary restatement of current long-term agreements.

Energy volume sold under agreements, net of trading operations, increased from 9,290 GWh (4,254 average MW) in 2Q25 to **10,597 GWh (4,852 average MW) in 2Q26**, growth of 1,307 GWh (598 average MW), or 14.1%, between the periods under review.

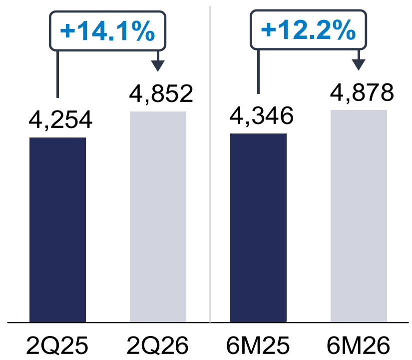
The increase in energy volume sold during the quarter was largely due to additional sales volume to the distributors, a reflection of the acquisition of the Santo Antônio do Jari and Cachoeira Caldeirão plants. There was also an increase in sales through the intermediary of the free market environment, given the growth in proprietary installed capacity between the periods under review, a reflection of the finalization of the startup process to commercial operations at the Serra do Assuruá Wind Complex in the second half of 2025 as well as the entry into full commercial operations of the Assú Sol Photovoltaic Complex in the first half of 2026.

The variation in sales volumes and average selling prices in combination resulted in an increase of R$ 191 million in the Company's net operating revenue in the quarter.

| Net Average Selling Price[1] | R$/MWh



| Sales Volume[2] | avg MW



[1] Net of sale taxes and trading operations.
[2] Net of trading operations.

Energy Transactions

Free Contracting Environment:

Sales revenue to free customers and trading companies increased R$ 126 million (12.7%) year-on-year from R$ 994 million in 2Q25 to **R$ 1,120 million in 2Q26**. The variation is the result of the increase of 866 GWh (396 average MW) in energy sales volume (R$ 144 million) and a decrease of 1.9% in the net average selling price (R$ 18 million).

The variation in energy sales volume is mainly due to the entry into operations of the Serra do Assuruá Wind Complex and the Assú Sol Photovoltaic Complex, with a consequent increase in available energy in the Company's portfolio. Conversely, the reduction in the net average selling price is largely a reflection of the sale of long -term agreements during a period of lower prices, in turn due to the hydrological scenario and increased offerings of renewables in the market as a whole; albeit attenuated by (ii) the monetary restatement of current long-term agreements.

Regulated Contracting Environment:

Revenues from sales to distributors reached R$ 1,087 million in 2Q26, R$ 65 million (6.4%) higher than the R$ 1,022 million reported in 2Q25. The positive variation was due to a combination of the following effects: (i) R$ 123 million, the result of growth of 441 GWh (202 average MW) in sales volume; and (ii) attenuated in the amount of R$ 58 million by a 5.7% decrease in net average selling price.

The year-on-year increase in sales volume is mainly a reflection of energy commercialized by the Santo Antônio do Jari and Cachoeira Caldeirão hydropower plants acquired in 3Q25, and by the seasonal weighting of the sales. The reduction in the net average selling price between compared quarters was largely driven, (i) by the incorporation of the agreements following the acquisition of Santo Antônio do Jari and Cachoeira Caldeirão; but attenuated (ii) by monetary restatement of sales prices over the period between the two compared quarters.

Excluding the impact of the reimbursements mentioned above, net average selling prices to the distributors declined 7.3% between the quarters under analysis.

Concession Assets Remuneration

The financial assets of concessions represent the present value of future cash flows from the portion of energy sold to the Regulated Contracting Environment (ACR) from the Jaguara and Miranda hydropower plants and equivalent to 70% of the physical guarantee of both plants. These assets are remunerated at the annual internal rate of return and restated according to the variation in the Amplified Consumer Price Index (IPCA).

Concession asset remuneration increased from R$ 122 million in 2Q25 to **R$ 164 million in 2Q26, an increase of R$ 42 million (34.4%)**. This variation was largely due to the increase in the IPCA inflation index between the compared periods.

Transactions in the Short-term Energy Market

In 2Q26, revenue recorded from the short-term market was **R$ 271 million** when compared with R$ 89 million in 2Q25, **a growth of R$ 182 million** between quarters in review. Further information regarding these transactions and variation can be found under the heading "Details of short-term operations".

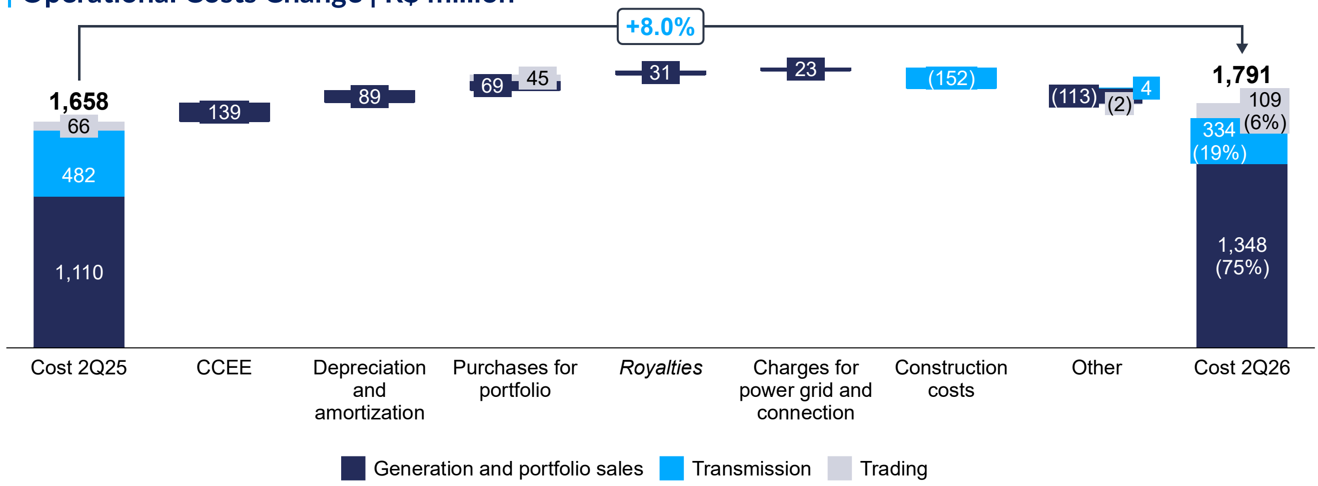
Operational Costs

Costs by segment – 2Q26 x 2Q25 | R$ million

	Electric Energy			
	Generation	Transmission	Trading	Consolidated
2Q26				
Depreciation and amortization	404	4	-	408
Electric power purchases	274	-	109	383
Construction costs	-	310	-	310
Transactions in the short-term market	256	-	-	256
Charges for the use of power grid and connection	217	-	-	217
Materials and third-party services	117	10	-	127
Personnel	82	8	-	90
Insurance	49	-	-	49
Royalties	48	-	-	48
Other operational costs, net	(99)	2	-	(97)
Operational costs	**1,348**	**334**	**109**	**1,791**
2Q25				
Depreciation and amortization	315	4	-	319
Electric power purchases	205	-	64	269
Construction costs	-	462	-	462
Transactions in the short-term market	117	-	-	117
Charges for the use of power grid and connection	194	-	-	194
Materials and third-party services	133	11	-	144
Personnel	66	5	-	71
Insurance	36	1	-	37
Royalties	17	-	-	17
Unrealized losses on trading operations	-	-	2	2
Other operational costs, net	27	(1)	-	26
Operational costs	**1,110**	**482**	**66**	**1,658**
Change				
Depreciation and amortization	89	-	-	89
Electric power purchases	69	-	45	114
Construction costs	-	(152)	-	(152)
Transactions in the short-term market	139	-	-	139
Charges for the use of power grid and connection	23	-	-	23
Materials and third-party services	(16)	(1)	-	(17)
Personnel	16	3	-	19
Insurance	13	(1)	-	12
Royalties	31	-	-	31
Unrealized losses on trading operations	-	-	(2)	(2)
Other operational costs, net	(126)	3	-	(123)
Operational costs	**238**	**(148)**	**43**	**133**

Operational costs reported an increase of R$ 133 million (8.0%) between the compared quarters, rising from R$ 1,658 million in 2Q25 to **R$ 1,791 million in 2Q26**. This variation was a reflection by and large of the following: combination of factors: (i) an increase of R$ 238 million (21.4%) in the costs of the energy generation and sales from the portfolio segment; (ii) an increase of R$ 43 million (65.2%) in the costs of energy trading operations; and (iii) a decrease of R$ 148 million (30.7%) in transmission segment costs.

Operational Costs Change | R$ million



The change in the energy generation and sales from the portfolio segment is essentially due to the movement of the main components as follows:

Comments on Variations in Operational Costs

Generation and Energy Sales from the Portfolio Segment

- **Depreciation and amortization:** a year-on-year increase of R$ 89 million (28.3%). The variation stems at large from (i) the startup in commercial operations at the Serra do Assuruá Wind and the Assú Sol Photovoltaic complexes, concluded over the course of 2025 and 2026, respectively; and (ii) additional depreciation of the recently acquired assets Santo Antônio do Jari and Cachoeira Caldeirão.

- **Energy purchases:** between 2Q25 and 2Q26, there was an increase of R$ 69 million (33.7%) in energy purchases, substantially driven by the increase of 3.4% in the net average purchasing price of energy (R$ 62 million) and a growth of 50 GWh (23 average MW) in energy volume purchased (R$ 7 million). Growth in volumes was due to increased purchases for management of the Company's portfolio. The variation in average purchasing price reflects the rise in month-end closing prices due to a higher average PLD between the compared quarters, and monetary restatement of long-term agreements.

- **Transactions in the short-term energy market:** cost overheads with these transactions were R$ 139 million (118.8%) greater between the quarters under analysis. Further explanations on these operations and with respect to the variation is to be found under the heading "Details of short-term operations".

- **Charges for the use of the electric grid and connections:** an increase of R$ 23 million (11.9%) between the quarters analyzed, resulting mainly from (i) the entry into full commercial operations of the Serra do Assuruá Wind Complex and the Assú Sol Photovoltaic Complex; (ii) the acquisition of the Santo Antônio do Jari and Cachoeira Caldeirão subsidiaries; and (iii) the annual adjustment of transmission and distribution tariffs.

- **Financial compensation for the use of water resources (royalties):** a rise of R$ 31 million (182.4%) due to (i) greater generation from the hydropower plants during 2Q26, when compared to 2Q25; (ii) the acquisition of the Santo Antônio do Jari and Cachoeira Caldeirão subsidiaries; and (iii) the annual readjustment in royalties.

- **Other operational costs, net:** reduction of R$ 126 million between analyzed quarters, due principally to the booking of R$ 125 million in 2Q26 of PIS and Cofins tax credits used against depreciation charges on fixed assets, rights to which were guaranteed by a final and binding court decision. A total of R$ 218 million was booked, R$ 125 million of principal and R$ 93 million of monetary restatement at the basic Selic interest rate.

Other costs related to this segment revealed no significant variations between the quarters under analysis.

Operational Result from the Energy Transmission Segment

The Company has primary responsibility for the construction and installation of infrastructure pertaining to the Gralha Azul, Novo Estado, Gavião Real, Asa Branca and Graúna transmission systems and is exposed to the risks and benefits of these constructions. Consequently, based on prevailing accounting practices, the Company books revenue over the course of the implementation of the transmission infrastructure for an amount corresponding to the construction costs plus a gross margin on the construction services provided. Expenditures incurred in the construction are recognized in the cost of the transmission infrastructure. The Annual Allowed Revenue (RAP) is received once the transmission system goes into commercial operations. Thus, only resources generated from operational activities are received from then onwards. The Gralha Azul and Novo Estado transmission systems went into full commercial operations on February 19 and 27, 2023, respectively. On July 8, 2024, the Company finalized the implementation of the Gavião Real Transmissora de Energia project with its complete energization as incorporated in the Delivery and Acceptance Certificate (TLD) issued by the National System Operator (ONS) on July 12, 2024. On July 18, 2025, the Company took over the operation of the brownfield stretch of the Graúna Transmission System, corresponding to approximately 5% of the project's total RAP. Additionally, on November 26, 2025, the Company received authorization from the ONS to begin commercial operations on the Morro do Chapéu II – Poções III stretch pertaining to the Asa Branca Transmission System and representing 33% of the project's RAP.

Gross result from the energy transmission segment reported a positive R$ 355 million in 2Q26, an increase of R$ 97 million (37.6%) in relation to the same quarter of 2025 when the result was R$ 258 million. The variation is largely due to (i) a growth of R$ 144 million (56.5%) in the remuneration of concession assets, in turn and more particularly due to the higher nominal balance and the increase in inflation over the period between comparable quarters; (ii) the increase of R$ 22 million in O&M revenue; partially offset (ii) by the negative effect of R$ 64 million (25.1%) in the variation of the net result of construction revenues and costs (a reduction of R$ 216 million and R$ 152 million, respectively), a reflection by and large of the stage which work has reached on the Asa Branca Transmission System.

RAP value, net of PIS and Cofins, received in 2Q26 was R$ 255 million, (R$ 190 million in 2Q25), being R$ 204 million (R$ 160 million in 2Q25) corresponding to the amortization of the contractual asset, booked as a contra entry to the contractual asset itself, and R$ 51 million (R$ 30 million in 2Q25) with respect to O&M services rendered.

Below is the composition of the regulatory transmission Ebitda:

(in R$ million)	2Q26	2Q25	Change
RAP, net of PIS and Cofins	255	190	65
Operational costs	(20)	(16)	(4)
Selling, general and administrative expenses	(2)	(6)	4
Other operational revenues, net	1	1	-
Regulatory transmission Ebitda	**234**	**169**	**65**

Operational Result of the Energy Trading Segment

The Company operates in the physical energy trading market to leverage results from energy price variations within pre-set limits of risk. Energy trading operations are transacted in an active market and for accounting purposes are defined as financial instruments according to their fair value. This is principally due to the absence of any commitment to match purchase and sale operations, flexibility being permitted to manage the contracts and obtain results through price variations in the market.

The gross result between quarters recorded a positive variation of R$ 6 million, a reflection of the increase of R$ 7 million following the marking-to-market of forward supply transactions between periods – namely the difference between contractual and market prices, however attenuated by the negative impact of R$ 1 million in energy trading operations.

Details of Short-Term Operations

Short-term operations are classified as energy purchase or sale operations, the principal objective being the management of the Company's exposure on the CCEE. Consequently, the price of these operations is characterized by the linkage with the Price for Settlement of Differences (PLD). This item also includes the transactions conducted through the CCEE, given their volatile and seasonal nature, therefore, short-term, of the results originating from accounting movement in the CCEE. Additionally, the long and short positions are settled at the PLD, thus, similar to the short-term operations described above.

In relation to the transactions conducted through the CCEE, the various monthly credit or debit entries to the account of a Board agent are summarized in a single billing as a receivable or a payable. This therefore requires an entry to either an income or an expense item. In this context, it is worth pointing out that due to adjustments in the Company's portfolio management strategy, changes have been taking place in the profile of the mentioned billings. Such fluctuations complicate the direct comparison of the elements comprising each billing for the periods being analyzed - the reason for including this specific topic. The strategy allows us to analyze the fluctuations of the principal elements involved in spite of allocation being either to an income or expenses account according to the credit or debit nature of the billing to which they relate.

Generically, these elements are revenues or expenses arising, for example, (i) from the application of the Energy Reallocation Mechanism (MRE); (ii) from the Generation Scaling Factor (GSF), triggered when generation of plants, part of the MRE, is smaller or greater (Secondary Energy) than the allocated energy; (iii) from the so-called "submarket risk"; (iv) dispatch driven by the Risk Aversion Curve (CAR); (v) the application of System Service Charges (ESS), resulting in dispatch which diverges from the thermal plants order of merit; and (vi) naturally, exposure (a short or long position in the monthly accounting) and settled at the PLD.

| Net Result of Short-term Operations | R$ million

	Generation
2Q26	
Net operating revenue	271
Operational costs	(256)
Net result	**15**
2Q25	
Net operating revenue	89
Operational costs	(117)
Net result	**(28)**
Change	
Net operating revenue	182
Operational costs	(139)
Net result	**43**

In 2Q26 and 2Q25, **net results** (the difference between revenues and costs — less taxes) from short-term transactions — in particular those conducted through the intermediary of the CCEE — **were positive at R$ 15 million** and negative at R$ 28 million, respectively. The amount represents an **increase of R$ 43 million between compared periods,** originating from the result of transactions in the energy generation and sales from the portfolio segment.

These variations were primarily a consequence of the combination of the following factors: (i) the positive impact of an increase in the MRE (Energy Reallocation Mechanism) Adjustment Factor (GSF) in the light of the allocation of physical guarantee and generation from the participating plants (the average of the GSF increased from 95.5% in 2Q25 to 99.0% in 2Q26); (ii) an increase in free energy due to the strategy of allocating energy on a seasonally weighted basis during the periods; but attenuated (iii) by the effects of the negative variation in month-end closing operations, rebookings and adjustments between the quarters under analysis; and (iv) despite the increase in hydropower generation from the plants participating in the MRE, the Company generated below its seasonally allocated energy volume, this reflecting in a reduced share of the MRE and thus producing a negative effect through increased TEO (Energy Optimization Tariffs) payments.

Average PLD in R$/MWh	2Q26	2Q25	Change
South	230.67	224.16	2.9%
Southeast/Center-West	206.42	216.49	(4.7%)
Northeast	163.46	154.39	5.9%

In December 2025, Aneel established maximum and minimum PLD limits for 2026 at R$ 785.27/MWh and R$ 57.31/MWh, respectively. The following table shows average PLD values for the submarkets in which the Company operates, in MWh.

Disposal of subsidiary

The Company recognized R$ 5 million in 2Q25, related to expected proceeds under the agreement for the sale of its subsidiary Pampa Sul, which was completed in 2023.

Equity Income – Gas Transportation

The Company holds a 17.5% direct corporate stake in TAG. TAG's equity income result for the quarters under analysis is composed of the following items:

	2Q26		2Q25	
Income statement (in R$ million)	**100%**	**Company's share**	**100%**	**Company's share**
Net operational revenue	2,080	364	2,365	414
Costs of services provided	(610)	(107)	(593)	(104)
Gross income	**1,470**	**257**	**1,772**	**310**
General and administrative expenses	(34)	(6)	(42)	(7)
Income before financial result and taxes	**1,436**	**251**	**1,730**	**303**
Financial result	(504)	(88)	(328)	(58)
Income before taxes	**932**	**163**	**1,402**	**245**
Income tax and social contribution	(189)	(33)	(265)	(46)
TAG's net income	**743**	**130**	**1,137**	**199**

The reconciliation of TAG's Ebitda is shown in the following table:

	2Q26		2Q25	
Ebitda (in R$ million)	**100%**	**Company's share**	**100%**	**Company's share**
Income before financial result and taxes	**1,436**	**251**	**1,730**	**303**
Depreciation and amortization	180	32	187	33
Amortization of *mais valia*	150	26	150	26
Ebitda[1]	**1,766**	**309**	**2,067**	**362**
Ebitda Margin	**84.9%**		**87.4%**	

[1] In accordance with the guidelines established in CVM Resolution No. 156 (RCVM 156) and Circular Letter CVM/SNC/SEP No. 01/2023, of June 23, 2022 and February 13, 2022, respectively.

Between 2Q25 and 2Q26, the equity income result fell by R$ 69 million (34.7%) from R$ 199 million to R$ 130 million, respectively, due to lower net income at TAG.

In relation to the reduced results at TAG, the variation was in large part the consequence of (i) the decline in revenue from the Malha Nordeste (Northeast Network) due to a pending decision as to maximum permitted revenue (to be recalculated once the ratification of the tariff review is complete); (ii) a negative effect from the net financial result: (ii.i) due to the gain from debt renegotiations booked in 2Q25; but mitigated (ii.ii) by the decline in interest on debt; and (iii) reduced Income Tax and Social Contribution, the result of lower pre-tax profits.

Balance Sheet

TAG's principal asset and liability groups as of June 30, 2026 and December 31, 2025 were as follows:

Balance Sheet	06/30/2026	12/31/2025
ASSETS		
Current assets	**2,447**	**2,530**
Cash and cash equivalents	973	655
Accounts receivable from clients	1,323	1,706
Other current assets	151	169
Non-current assets	**27,779**	**28,269**
Restricted deposits	459	460
Other non-current assets	157	162
Property, plant and equipment	24,409	24,892
Intangible	2,754	2,755
Total	**30,226**	**30,799**
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current liabilities	**2,518**	**2,888**
Debt instruments	1,447	2,004
Derivative financial instruments - hedge	24	73
Other current liabilities	1,047	811
Non-current liabilities	**20,454**	**21,844**
Debt instruments	13,423	14,936
Derivative financial instruments - hedge	76	210
Deferred income taxes and social contribution	6,228	5,933
Other non-current liabilities	727	765
Shareholders' equity	**7,254**	**6,067**
Total	**30,226**	**30,799**

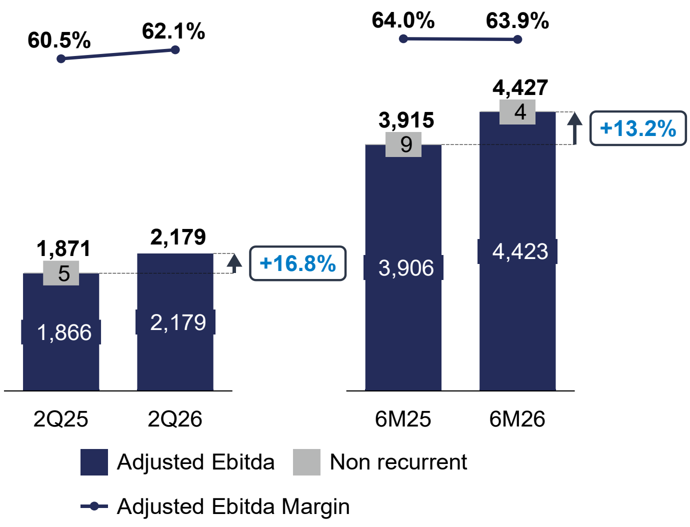
Ebitda and Ebitda Margin

| Ebitda by segment – 2Q26 x 2Q25 | R$ million

	Electric Energy				
	Generation	Transmission	Trading	Gas Transportation	Consolidated
2Q26					
Income (loss) before financial results and taxes	1,225	405	-	130	1,760
Depreciation and amortization	415	4	-	-	419
Ebitda[1]	**1,640**	**409**	**-**	**130**	**2,179**
Adjusted Ebitda	**1,640**	**409**	**-**	**130**	**2,179**
Adjusted Ebitda margin	**60.6%**	**59.4%**	**-**	**-**	**62.1%**
2Q25					
Income (loss) before financial results and taxes	1,052	292	(2)	199	1,541
Depreciation and amortization	326	4	-	-	330
Ebitda	**1,378**	**296**	**(2)**	**199**	**1,871**
Disposal of subsidiary	(5)	-	-	-	(5)
Adjusted Ebitda	**1,373**	**296**	**(2)**	**199**	**1,866**
Adjusted Ebitda margin	**60.2%**	**40.0%**	**3.0%**	**-**	**60.5%**
Change					
Income (loss) before financial results and taxes	173	113	2	(69)	219
Depreciation and amortization	89	-	-	-	89
Ebitda	**262**	**113**	**2**	**(69)**	**308**
Disposal of subsidiary	5	-	-	-	5
Adjusted Ebitda	**267**	**113**	**2**	**(69)**	**313**
Adjusted Ebitda margin	**0.4 p.p.**	**19.4 p.p.**	**(3.0 p.p.)**	**-**	**1.6 p.p.**

[1] In accordance with the guidelines established in CVM Resolution No. 156 (RCVM 156) and Circular Letter CVM/SNC/SEP No. 01/2023, of June 23, 2022 and February 13, 2022, respectively.

| Adjusted[1] Ebitda | R$ million



[1] Adjusted Ebitda: net income + income tax and social contribution + financial results + depreciation and amortization + impairment + non recurrent effects.

Between 2Q26 and 2Q25, **adjusted Ebitda increased** R$ 313 million (16.8%) from R$ 1,866 million in 2Q25 to **R$ 2,179 million in 2Q26**. The variation was the result of the **positive effects** of (i) R$ 267 million (19.4%) in the energy generation and sales from the Company's portfolio segment; (ii) an increase of R$ 113 million (38.2%) from the results of the energy transmission segment; and (iii) a R$ 2 million positive variation in the trading segment. These effects were offset by the **negative effect** of R$ 69 million (34.7%) from the lower result from the stake in a jointly held subsidiary – TAG.

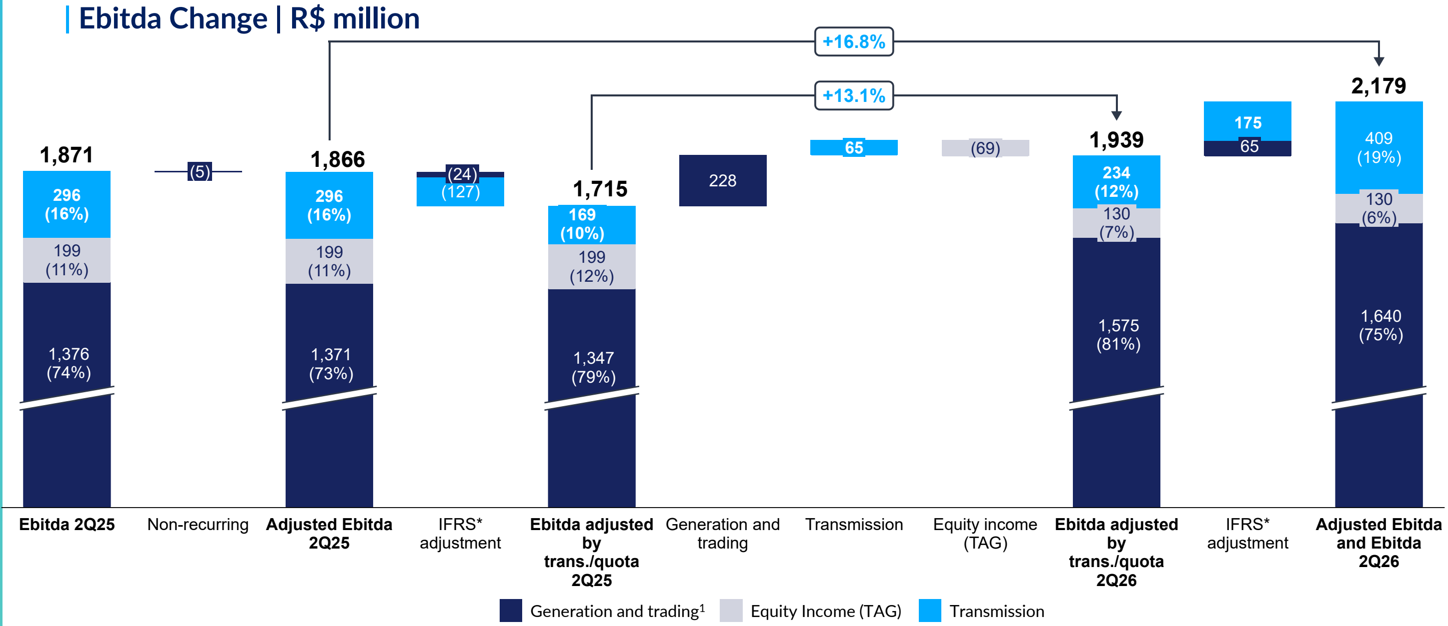
Key variations in adjusted Ebitda were in the energy generation and sale segment as indicated in item (i) above, **positive effects** of which were: (i) R$ 191 million from the combination of the variations in the volume of energy sold and the net average selling price; (ii) R$ 125 million of PIS and Cofins tax credits used against depreciation charges on fixed assets; (iii) R$ 43 million derived from the positive impact of transactions executed in the short-term market; and (iv) an increase of R$ 42 million in the remuneration of financial concession assets. These affects were attenuated by the following variations with **negative effects**: (v) an increase of R$ 69 million in energy purchases; (vi) an increase of R$ 31 million in royalty payments; (vii) an increase of R$ 23 million in charges for the use of the electricity energy network and connection; (viii) the negative impact of R$ 10 million one off revenues recorded in the preceding year, namely R$ 5 million with respect to the Ibitiúva Bioenergética shareholder agreement and R$ 5 million in receivables with respect to the divestment agreement of the Pampa Sul subsidiary; and (ix) R$ 1 million relative to other operational costs and administrative expenses.

Additionally, in 2Q26, adjusted Ebitda was favorably impacted by the transmission segment, the effects of which were a combination of the following factors: (i) a growth of R$ 144 million accruing from the increase in the remuneration of concession assets; (ii) an increase of R$ 17 million in the O&M margin (O&M RAP, net of costs); (iii) an increase of R$ 12 million with the registration of the expected revision of the investment structure undertaken and the capital remuneration rate; (iv) a decrease of R$ 4 million in sales, general and administrative expenses as well as other operational revenues and expenses; and attenuated by (v) a reduction of R$ 64 million in the variation of the net financial result of construction revenues and costs.

To enable the reconciliation of net income with Ebitda as well as the impacts of regulatory adjustments in transmission quota holders, we present the following table:

(in R$ million)	2Q26	2Q25	Chg. (%)	6M26	6M25	Var. (%)
Recurrent net income	1,962	567	246.0	2,754	1,394	97.6
Non-recurring effect, net of income tax and social contribution:						
(-) Financial gain from the UBP renegotiation	(1,268)	-	100.0	(1,268)	-	100.0
(+) Disposal of subsidiary	-	(3)	(100.0)	(3)	(7)	(57.1)
Adjusted net income	**694**	**564**	**23.0**	**1,483**	**1,387**	**6.9**
(+) Adjusted income tax and social contribution	191	166	15.1	436	436	-
(+) Adjusted net financial result	875	806	8.6	1,702	1,430	19.1
(+) Depreciation and amortization	419	330	27.0	802	653	22.8
Adjusted Ebitda	**2,179**	**1,866**	**16.8**	**4,423**	**3,906**	**13.2**
Statutory transmission Ebitda (IFRS)	(409)	(296)	38.2	(731)	(644)	13.5
Regulatory transmission Ebitda (RAP)	234	169	38.5	434	340	27.6
Statutory quota holders Ebitda (IFRS)	(246)	(190)	29.5	(470)	(420)	11.9
Regulatory quota holders Ebitda	181	166	9.0	371	341	8.8
Ebitda adjusted by transmission and quota effects	**1,939**	**1,715**	**13.1**	**4,027**	**3,523**	**14.3**

| Ebitda Change | R$ million



* IFRS: International Financial Reporting Standards.

[1] Considering the result from generation and trading segments.

Financial Result

(in R$ million)	2Q26	2Q25	Chg. (R$)	6M26	6M25	Var. (R$)
Financial gain from the UBP[1] renegotiation	1,921	-	1,921	1,921	-	1,921
Income from financial investments	205	182	23	352	297	55
Other financial income	114	31	83	152	59	93
Total financial income	**2,240**	**213**	**2,027**	**2,425**	**356**	**2,069**
Debt:						
Interest	(587)	(383)	(204)	(1,135)	(671)	(464)
Monetary restatement	(460)	(284)	(176)	(726)	(575)	(151)
Other financial expenses, net	(60)	(214)	154	(101)	(190)	89
Total financial expenses	**(1,107)**	**(881)**	**(226)**	**(1,962)**	**(1,436)**	**(526)**
Concessions payable (Use of Public Asset):						
Monetary restatement	(170)	(16)	(154)	(211)	(107)	(104)
Present value restatement	83	(122)	205	(33)	(243)	210
Total concession payable expenses (Use of Public Asset)	**(87)**	**(138)**	**51**	**(244)**	**(350)**	**106**
Financial result	**1,046**	**(806)**	**1,852**	**219**	**(1,430)**	**1,649**
Non-recurring effect						
Financial gain from the UBP renegotiation	(1,921)	-	(1,921)	(1,921)	-	(1,921)
Adjusted financial result	**(875)**	**(806)**	**(69)**	**(1,702)**	**(1,430)**	**(272)**

[1]Net of PIS and Cofins

Financial income: in 2Q26, financial income reached R$ 2,240 million, R$ 2,027 million or 951.6% more than the R$ 213 million posted for this item in 2Q25, largely the result of the booking of the non-recurring effect from the financial gain under the Use of Public Assets - Concession Payable (UBP) renegotiations worth R$ 1,921 million and the increase of R$ 23 million in income from financial investments. Growth was mainly driven by the increase in the average balances of financial investments in the periods under review and by the growth in CDI. The variation in other financial income stemmed largely from the booking of monetary restatement of tax credits recoverable, the result of legal rulings.

Financial expenses: financial expenses in 2Q26 were R$ 1,107 million, R$ 226 million or 25.7% above the same item in 2Q25 at R$ 881 million. The main changes were the result of an increase of R$ 380 million in debt between the quarters analyzed, the result of (i) a R$ 204 million increase of interest on debt following the Company's 15th and 16th debenture issues in July 2025 and February 2026 respectively; and (ii) an increase of R$ 176 million relative to monetary restatement due to the increase in IPCA between periods.

In addition to the increased interest on debt reported, worthy of note with respect to financial expenses was a reduction of R$ 134 million in the capitalization of fixed assets when compared to 2Q25, reflecting the startup in operations of the Serra do Assuruá Wind and the Assú Sol Photovoltaic complexes, there being no capitalization of interest in 2Q26.

Concession expenses payable (Use of Public Assets): concession expenses payable fell by R$ 51 million (37.0%), posting R$ 87 million in 2Q26 as opposed to R$ 138 million in 2Q25 by virtue, mainly, (i) of the reduction of R$ 205 million of the calculation of present value of the UBP in the light of the renegotiation of the outstanding balance; mitigated by the (ii) increase of R$ 154 million of monetary restatement due substantially to the increase in IPCA and IGPM.

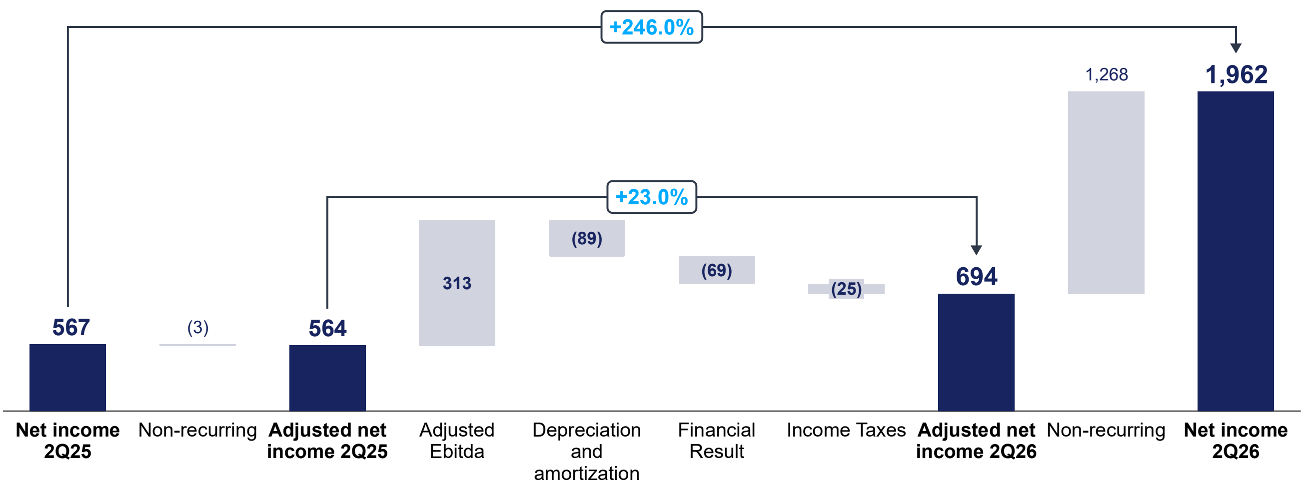
Income Tax and Social Contribution

Value of **IR (Income Tax) and CSLL (Social Contribution) in 2Q26 was R$ 844 million**, a negative variation of R$ 676 million (15.1%) when compared to the same quarter of 2025 at R$ 168 million. The variation was largely driven by the non-recurring effect of the booking of the financial gain from the renegotiation of the UBP totaling R$ 1,921 million and the increase in the pre-tax net adjusted profit. Excluding non-recurring effects due to the booking of the financial gain following the renegotiation of the UBP and the disposal of a subsidiary, expenses with IR and CSLL increased year-on-year by R$ 25 million (15.1%).

Net Income

Adjusted Net Income for 2Q26 was R$ 694 million, R$ 130 million or 23.0% above the R$ 564 million recorded in the same quarter in the previous year. The variation is a consequence of the following factors: (i) an increase of: R$ 313 million in the adjusted Ebitda; attenuated by the (ii) negative effect of R$ 69 million of the net adjusted financial result; (iii) the increase of R$ 89 million in depreciation and amortization; and (iv) the increase of R$ 25 million in income tax and social contribution. Taking into account the non-recurring effects of the renegotiation of UBP, net profit increased R$ 1,395 million compared to the R$ 567 million for 2Q25.

| Net Income Change | R$ million



ENGIE BRASIL ENERGIA S.A.
NOTES TO THE PARENT COMPANY AND CONSOLIDATED INTERIM FINANCIAL STATEMENTS AS AT AND FOR THE THREE AND SIX MONTH PERIODS ENDED JUNE 30, 2026
(In thousands of reais or other currencies, unless otherwise indicated)

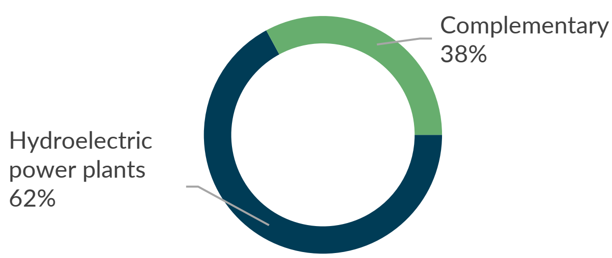
NOTE 1. OPERATIONS

ENGIE Brasil Energia S.A. (the “Company” or “ENGIE Brasil Energia” or “ENGIE”) is a concessionaire for the use of public assets as an independent producer and a publicly-traded corporation headquartered in the city of Florianópolis, State of Santa Catarina, Brazil. ENGIE is an infrastructure investment platform engaged in the activities of centralized generation, commercialization, trading and transmission of electricity. These activities are regulated by Aneel. The Company, through TAG (joint venture), also operates in the gas transportation segment, which is regulated by ANP. For more information, see Note 25 – Information by Segment.

The Company’s shares are listed on the Novo Mercado of B3 S.A. – Brasil, Bolsa, Balcão (B3) under the ticker “EGIE3.” Furthermore, ENGIE Brasil Energia trades Level I ADRs in the United States over-the-counter market under the ticker “EGIEY,” at a ratio of one ADR for each common share.

The Company’s controlling interest is held by ENGIE Brasil Participações Ltda. (“ENGIE Participações”), a company incorporated in Brazil and controlled by International Power S.A., headquartered in Belgium. The latter, in turn, is controlled by International Power Ltd., a company headquartered in the United Kingdom, which is part of the ENGIE business group, headquartered in France.

ENGIE Brasil Energia is responsible for approximately 5.8% of the country’s installed generation capacity. On June 30, 2026, the Company’s installed capacity, including its participation in power generation consortia, was on average 11,265.9 MW. The physical guarantee for selling purposes was 5,356.6 average MW, of which 358.6 average MW relate to the 70% portion of the physical guarantee of the Jaguara and Miranda Hydroelectric Power Plants, which were allocated to the ACR, in the Physical Guarantee Quota System. The Company’s consolidated installed capacity is distributed as follows.



On June 30, 2026, the Company’s consolidated generation fleet in operation comprised **145 power plants:**

13	88	1	41	2
Hydroelectric power plants (HPPs)	Wind power plants	Biomass plant	Solar Photovoltaic power plants	Small hydroelectric power plants (SHPPs)

a) Concessions and authorizations

As of June 30, 2026, the Company held the following concessions and authorizations:

a.1) Generation concessions

Concessions	Holder of the concession	Contractual agreement model	Installed capacity (MW)	Physical guarantee (average MW)	Start of concession - EBE	Expiration of concession[2]	Annual adjustment index	Contract termination obligations	Reference notes
HPP Salto Santiago	ENGIE	Privatization	1,420	702	09.1998	11.2030	Settled	Return of concession or renewal for consideration	10 and 11
HPP Salto Osório	ENGIE	Privatization	1,104	487	09.1998	04.2031	Settled	Return of concession or renewal for consideration	10 and 11
HPP Passo Fundo	ENGIE	Privatization	226	108	09.1998	04.2031	Settled	Return of concession or renewal for consideration	10 and 11
HPP Itá	ENGIE / Itasa	Privatization	1,450[1]	705[1]	10.1995	12.2032	Settled	Return of concession or renewal for consideration	10 and 11
HPP Machadinho	ENGIE	Privatization	1,140[1]	520[1]	07.1997	10.2035	Settled	Return of concession or renewal for consideration	10 and 11
HPP Cana Brava	ENGIE	UBP for Electric Power Generation	450	248	08.1998	12.2035	IGP-M until Sep 2021 and IPCA from Oct 2021	Return of concession or renewal for consideration	10, 11 and 15
HPP Ponte de Pedra	ENGIE	UBP for Electric Power Generation	176	128	10.1999	08.2037	IGP-M	Return of concession or renewal for consideration	10, 11 and 15
HPP São Salvador	ENGIE	UBP for Electric Power Generation	243	141	04.2002	05.2042	IGP-M until Jun 2007 and IPCA from Jul 2007	Return of concession or renewal for consideration	10, 11 and 15
HPP Santo Antônio do Jari	Companhia Energética do Jari S.A.	UBP for Electric Power Generation	393	211	08.2025	10.2045	IGP-M	Return of the concession and subsequent re-bidding	10, 11 and 15
HPP Estreito	ENGIE	UBP for Electric Power Generation	1,087[1]	610[1]	12.2002	02.2047	IGP-M until Oct 2011 and IPCA from Nov 2011	Return of concession or renewal for consideration	10, 11 and 15
HPP Jaguara[3]	Jaguara	Quota Regime	424	324	12.2017	06.2048	IPCA	Return of the concession and subsequent re-bidding	6, 10 and 11
HPP Miranda	Miranda	Quota Regime	408	188	12.2017	06.2048	IPCA	Return of the concession and subsequent re-bidding	6, 10 and 11
HPP Cachoeira Caldeirão	Empresa de Energia Cachoeira Caldeirão S.A.	UBP for Electric Power Generation	219	123	08.2025	08.2048	IPCA	Return of the concession and subsequent re-bidding	10, 11 and 15

(1) Total values, including amounts relating to other companies in the consortium.
(2) Considers the extension periods provided for in Laws N° 13.360/2016, N° 14.052/2020 and N° 14.182/2021, and ratifying resolution N° 16.467/2025.
(3) The Company won the Capacity Reserve Auction N° 02/2026 (Hydropower Capacity 2030), committing to sell 195.78 MW of power for a 15-year period, starting on August 1, 2030. The project provides for the addition of 232 MW of installed capacity. For further information, see item "b.4" of this note.

a.2) Transmission concessions

Concessions[1]	Holder of the concession	Contractual agreement model	Length (km)	Substations	Start of concession	Expiration of concession	Contract termination obligations	Reference notes
Gralha Azul	ETP	RAP discount	1,000 km	5	03.2018	03.2048	Return of the concession and subsequent re-bidding	7
Novo Estado	ETP	RAP discount	1,800 km	1	03.2018	03.2048	Return of the concession and subsequent re-bidding	7 and 11
Gavião Real	ETP	RAP discount	1 km	Expansion in third-party substation	09.2022	09.2052	Return of the concession and subsequent re-bidding	7
Asa Branca	ETP	RAP discount	1,006 km	-	09.2023	09.2053	Return of the concession and subsequent re-bidding	7
Graúna	ETP	RAP discount	943 km	4	12.2024	12.2054	Return of the concession and subsequent re-bidding	7
Colibri Sul	ETP	RAP discount	136 km	-	06.2026	06.2056	Return of the concession and subsequent re-bidding	-
Colibri A	ETP	RAP discount	-	Expansion in third-party substation and synchronous condenser implementation	06.2026	06.2056	Return of the concession and subsequent re-bidding	-
Colibri B	ETP	RAP discount	-	Expansion in third-party substation and synchronous condenser implementation	06.2026	06.2056	Return of the concession and subsequent re-bidding	-
Colibri C	ETP	RAP discount	-	Expansion in third-party substation and synchronous condenser implementation	06.2026	06.2056	Return of the concession and subsequent re-bidding	-
Colibri D	ETP	RAP discount	-	Expansion in third-party substation and synchronous condenser implementation	06.2026	06.2056	Return of the concession and subsequent re-bidding	-

(1) All concession agreements are indexed by the IPCA index.

a.3) Interest of ENGIE and subsidiaries in consortia

Consortia	Installed capacity (MW)	Physical guarantee (average MW)	Reference note
HPP Itá	1,127	529	9
HPP Machadinho	415	143	9
HPP Estreito	436	244	9

For the Machadinho Consortium, during the concession extension period resulting from the renegotiation of hydrological risk, as explained in Note 11 – Intangible Assets, the Company holds 91.19% of the plant's physical guaranteed generation.

a.4) Authorizations

Authorizations	Holder of the authorization	Length (km)	Compression stations	Start of authorization	Expiration of authorization	Reference note
Gas pipelines						
Transportadora Associada de Gás (TAG)	Transportadora Associada de Gás (TAG)	4,600 km	11[1]	06.2019	Indefinite term	9

(1) TAG has 11 of its own compression stations.

TAG operates its current gas pipelines under the authorization regime, whose expiration date from 2039 to 2041 was ratified by Law 14.134/2021 (the "New Gas Law"). The New Gas Law no longer stipulates a specific term for the validity of authorizations, and the events of revocation provided for in such law are applicable. In addition, the assets and facilities intended for gas transportation activities are no longer linked to the respective authorization, and there is no longer any obligation to return them to the Federal Government or to decommission them after expiration, revocation or termination of the authorization.

Authorizations	Holder of the authorization	Installed capacity (MW)	Physical guarantee (average MW)	Start of authorization	Expiration of authorization	Contract termination obligations	Reference Notes
Cogeneration Plants							
Ferrari	Ferrari Termoelétrica	72	26	07.2007	06.2042[2]	Partner transfer[2]	10 and 11
Small Hydroelectric Power Plants (SHPPs)							
SHPP Rondonópolis	Tupan	27	14	12.2002	12.2037	Return of asset	10 and 11
SHPP Engenheiro José Gelazio da Rocha	Hidropower	24	12	12.2002	12.2037	Return of asset	10 and 11
Wind Power Plants (WPPs)							
Trairí Wind Power Complex	Complex's SPEs	213	97	09.2011 and 01.2015[1]	09.2041 and 01.2045[1]	Decommissioning	10 and 11
WPP Umburanas 1-3,5-6,9-11, 13, 15-16,18	Umburanas WPPs	233	141	08.2014	08.2049	Decommissioning	10 and 11
WPP Umburanas 8	Umburanas WPPs	25	15	10.2014	10.2049	Decommissioning	10 and 11
WPP Campo Largo III, IV, VI and VII	CLWP WPPs	119	60	07.2015	07.2050	Decommissioning	10 and 11
WPP Umburanas 17	Umburanas WPPs	22	13	07.2015	07.2050	Decommissioning	10 and 11
WPP Campo Largo V and XXI	CLWP WPPs	59	29	08.2015	08.2050	Decommissioning	10 and 11
WPP Umburanas 19, 21, 23 and 25	Umburanas WPPs	80	44	08.2015	08.2050	Decommissioning	10 and 11
WPP Campo Largo I, II, XV, XVI and XVIII	CLWP WPPs	148	77	05.2017	05.2052	Decommissioning	10 and 11
WPP Campo Largo VIII-XIV, XVII, XIX, XX, XXII	CLWP WPPs	361	192	12.2019	12.2054	Decommissioning	10 and 11
WPP Santo Agostinho 1-6,13,14,17,18,21 and 25-27	{0> Complex's SPEs	434	224	05.2021	05.2056	Decommissioning	10 and 11
WPP Serra do Assuruá 1-24	Complex's SPEs	846	410	11.2021	11.2056	Decommissioning	10 and 11
WPP Tubarão R&D	ENGIE Brasil Energia	2	0.3	05.2015	Not applicable[3]	Not applicable[4]	10 and 11
WPP Tubarão 2 R&D	ENGIE Brasil Energia	4	-	02.2021	Not applicable[3]	Not applicable[4]	10 and 11

(1) Trairí Wind Power Complex is made up of two holding companies concentrating SPEs with different operation start and end dates.
(2) The assets will be transferred to the subsidiary shareholders at the end of the consortium, together with the authorization, by means of an assignment without consideration, and the consortia will be terminated. The deadline for transferring the assets to the partners, including the authorization, is 02.2033, without possibility of extension.
(3) For power plants with power equal to or below 5 MW, the applicable legal instrument is registration.
(4) Power plant located in the municipality of Tubarão, in southern State of Santa Catarina, designed and implemented under the Company's R&D Program.

Authorizations	Holder of the authorization	Installed capacity (MW)	Physical guarantee (average MW)	Start of authorization	Expiration of authorization	Contract termination obligations	Reference notes
Photovoltaic Power Plants							
São Pedro Complex	Complex's SPEs	54	16	03.2016	03.2051	Decommissioning	10 and 11
Paracatu Photovoltaic Complex	Complex's SPEs	132	34	04.2016, 05.2016 and 06.2016[1]	04.2051, 05.2051 and 06.2056[1]	Decommissioning	10 and 11
Assú V Photovoltaic Plant	Assú V	34	9	06.2016	06.2051	Decommissioning	10 and 11
Floresta Photovoltaic Complex	Complex's SPEs	86	25	06.2016	06.2051	Decommissioning	10 and 11
Juazeiro Complex	Complex's SPEs	120	35	06.2016	06.2051	Decommissioning	10 and 11
Sol do Futuro Complex	Complex's SPEs	81	16	06.2016	06.2051	Decommissioning	10 and 11
Sertão Solar (Barreiras) Complex	Complex's SPEs	95	26	07.2018	07.2053	Decommissioning	10 and 11
Lar do Sol Complex	Complex's SPEs	198	53[2]	04.2019	04.2054	Decommissioning	10 and 11
Assu Sol Photovoltaic Complex	Complex's SPEs	752	229	02.2022	02.2057	Decommissioning	10 and 11
Nova Aurora	ENGIE Brasil Energia	3	0.2	04.2014	Not applicable[3]	Not applicable[4]	10 and 11

(1) The Paracatu Photovoltaic Complex consists of 4 SPEs with different start and end dates of operation.
(2) The plants belonging to the Lar do Sol Complex do not have a declared physical guarantee, therefore their commercial capacities are based on predicted generation.
(3) For power plants with power equal to or below 5 MW, the applicable legal instrument is registration.
(4) Power plant located in the municipality of Tubarão, in southern State of Santa Catarina, designed and implemented under the Company's R&D Program.

a.5) Contractual obligations conditioning the concessions

The Company, as a concessionaire, has obligations towards the Granting Authority (the Federal Government) and Aneel (the regulatory agency). Except for the particularities of each plant, the general obligations for all concessions include liability for any harmful consequences due to the operation of the plants, as well as for actions by companies subcontracted for one or more construction, assembly, operation and maintenance services, especially those resulting from expansions and improvements.

The concessionaire must permanently maintain, through an adequate operating and conservation structure, the equipment and facilities of the concessions working order, as well as their inventory of replacement materials, and keep its own or third-party technical team, legally qualified and trained and in a number compatible with the operating performance, in order to ensure the continuity, regularity, efficiency and safety of the operation of the concessions. The concessionaire must also comply with all obligations of a tax, labor and social security nature and the liabilities arising from the legislation and regulatory standards established by the Granting Authority and Aneel.

The concessionaire is responsible for making the necessary investments to ensure the quality and up-to-date production and transmission of electricity, including modern techniques, equipment, facilities and their conservation, as well as improvements and expansions. Developing, maintaining and performing periodic inspections, monitoring, emergency actions and safety assessment programs for concession structures are obligations, as well as keeping the analysis and interpretation of this data up to date, which must be made available for Aneel's inspection.

Furthermore, document management, special protection of documents and files, organizing and keeping up-to-date records and inventories of assets linked to the concession, and publishing annual financial and regulatory statements, are obligations related to concessions. Contracting and maintaining insurance policies during the term of the concession to ensure adequate coverage of equipment essential to the continuity of the provision of services, with the concessionaire being responsible for defining the assets and facilities to be insured.

The concessionaire must comply with environmental and water resource laws, and install, operate and maintain hydrometric installations and observations in accordance with Aneel and ANA Joint Resolution. It must respect the limits of maximum and minimum restriction flows, flow variation rates, maximum and minimum operating levels and operating level variation rates, observing the reservoir operating conditions defined by ANA, in conjunction with the ONS. The concessionaire is responsible for managing the reservoirs of hydroelectric power plants and their respective protection areas.

As for contracts, the concessionaire is responsible for entering into contracts for use and connection to the transmission and distribution systems, and paying the respective charges, reporting annually to Aneel on the management of the generation concession through a report including the technical and operating performance of the facilities under its responsibility, as well as maintaining constant communication with Aneel on corporate changes and transactions with related parties.

a.6) Unavailability of assets

The assets and facilities used in the generation, transmission and sale of electricity are linked to these services and cannot be removed, sold, transferred or given as collateral without prior and express authorization by the Aneel, Regulatory Agency. Aneel regulates the unlinking of assets from the concessions of the Public Electricity Service, granting prior authorization for the unlinking of assets that are no longer useful to the concession when intended for sale, determining that the proceeds from the sale be deposited in a restricted bank account for investment in the concession.

b) Main corporate and operational events

The main corporate and operational events that occurred in the six-month period ended June 30, 2026 were as follows:

- Company Ratings
- Start of commercial operations of Assú Sol Photovoltaic Complex
- Issue of debentures
- Capacity reserve auction N° 02/2026
- Transmission auction N° 01/2026
- Modernization of the regulatory framework of Brazil's electricity sector
- Renegotiation of UBP
- Public offer of shares and transfer of the equity interest held in Jirau to ENGIE Brasil Energia

b.1) Company Ratings

See below the ratings assigned to ENGIE Brasil Energia by Fitch Ratings in 2026:

Rating	Classification	Date
Long-term domestic rating	'AAA(bra)' with stable outlook	04.10.2026
Long-term domestic rating – issue of senior debentures	'AAA(bra)' with stable outlook	04.10.2026
Long-term international rating in foreign currency	'BB+' with stable outlook	04.10.2026
Long-term international rating in local currency	'BBB-' with stable outlook	04.10.2026
16th issue of debentures	'AAA(bra)' with stable outlook	02.26.2026

b.2) Start of commercial operations of Assú Sol Photovoltaic Complex

On January 8, 2025, the Company was authorized by Aneel to start the commercial operations of the first plant of Assú Sol Photovoltaic Complex, with installed capacity of 40.5 MW. In February 2026, the authorization for the last plant of the development was issued, and the entry into operation of the 16 plants that make up the Assú Sol Photovoltaic Complex, located in Assú (RN), was completed. Thus, the complex started to operate integrally, adding an installed capacity of 752 MW to the Company's portfolio.

b.3) Issue of debentures

On February 26, 2026, the Company issued green debentures, in line with its Green Finance Framework, supported by the relevant Second Party Opinion. The 16th issue totaled R$2 billion in simple non-convertible debentures, distributed in a single series. The Company issued debentures to generate working capital to finance the implementation of its business plan. Settlement took place on March 13, 2026. Simultaneously, protection transactions (swaps) were contracted with the objective of protecting future cash flows. For more information, see Note 14 – Debt instruments.

b.4) Capacity reserve auction N° 02/2026

On March 18, 2026, through its direct subsidiary Companhia Energética Jaguara, the Company won the Capacity Reserve Auction in the form of Power N° 02/2026, with the product "2030 Hydroelectric Power," in relation to Jaguara HPP. In this context, it assumed the commitment to sell 195.78 MW (increase of 232 MW in installed capacity) of power for a period of 15 years, with deliveries starting on August 1, 2030. The contract guarantees annual fixed revenues of R$270.4 million (base-date September/2025), annually adjusted by the IPCA.

b.5) Transmission auction N° 01/2026

On March 27, 2026, the Company, through its direct subsidiary ENGIE Transmissão de Energia de Participações S.A., participated in the Transmission Auction N° 01/2026 organized by the National Electric Energy Agency (Aneel), winning Lot 2 and Sub-lots 3A, 3B, 3C and 3D.

Lot 2, located in the states of Paraná and Santa Catarina, includes the commitment to build a 230kV transmission line of approximately 143km of length. The RAP presented by the Company amounted to R$18.1 million, with a discount of 46.89% in relation to the maximum revenue determined by Aneel.

Sub-lots 3A, 3B, 3C and 3D include the implementation of five synchronous condensers in the states of Ceará and Rio Grande do Norte, where the Company holds generation assets. Sub-lot 3D includes the installation of the Açu III substation, connected to the Assú V Photovoltaic Power Plant of the Company. The RAPs presented by the Company amounted to R$104.6 million, which corresponds to an average discount of 54.52% in relation to the maximum total revenue determined by Aneel.

The concessions have a term of 30 years from the date of execution of the concession agreements, with commercial operations expected to start by December 2029.

b.6) Modernization of the regulatory framework for the electricity sector

For the six-month period ended June 30, 2026, the Company's Management is closely monitoring the evolution of the topics relating to Law N° 15.269/2025, and assessing the potential operational, regulatory, economic and financial impacts regarding the implementation of the new legislation, given the significance of the amounts associated with the types of generation cuts not included in the compensation mechanism. The Company's decision on whether to adhere to the Curtailment compensation mechanism proposed will depend on any supplementary regulations that may be enacted, their effectiveness terms, and how they will be implemented within the scope of the electricity sector.

b.7) Renegotiation of UBP

In April 2026, the Company adhered to the renegotiation agreement on installments due to the obligations on the Use of Public Assets (UBP) regarding the Cana Brava (UHCB) and Ponte de Pedra (UHPP) hydroelectric power plants, pursuant to Law N° 15.235/2025 and in compliance with the calculation methodology established by Aneel. The renegotiation, which was formalized in the amendment signed in June 2026, provides for the early settlement of future obligations through the payment of a lump-sum calculated based on the present value of the outstanding installments, resulting in the extinguishment of the original obligation and recognition of financial gains arising from the discount granted by the regulatory agency. Total gross financial revenues arising from the financial discount received and before taxes amounted to R$2,010,973 (considering both assets). To learn more, see Note 15 – Concessions payable (UBP).

b.8) Public offer of shares and transfer of the equity interest in Jirau to ENGIE Brasil Energia

In the first half of 2026, the Company advanced in the transaction for transfer of its 40% equity interest in Jirau Energia S.A. (Jirau), previously held by its parent company ENGIE Brasil Participações Ltda. In June 10, 2026, the Board of Directors approved the public offer of shares intended to make the transaction feasible. Subsequently, on July 2, 2026, the Special Shareholders' Meeting approved the equity interest assessment report and the value of the investment for capital payment purposes and, on July 7, 2026, the request for registration of the public offer was filed with CVM. The transaction was completed in July 2026. The capital increase was approved and validated by the Board of Directors on July 14, 2026, and the equity interest in Jirau was transferred to the Company on July 17, 2026. For additional information, please refer to Note 29 – Subsequent events.

NOTE 2. PRESENTATION OF PARENT COMPANY AND CONSOLIDATED INTERIM FINANCIAL STATEMENTS

The Parent Company and Consolidated Interim Financial Statements of the parent company were prepared in accordance with Accounting Pronouncement CPC 21 (R1) – Interim Financial Statements, and the consolidated Interim Financial Statements are simultaneously presented in accordance with the international accounting standard IAS 34 – Interim Financial Reporting and CPC 21 (R1).

Brazilian accounting standards are convergent with the International Financial Reporting Standards (IFRS), except for entries in the statement of financial position of the parent company regarding (i) jointly controlled operations, which, according to Brazilian accounting standards, are recognized under the equity method, while the IFRS Accounting Standards and its rules applicable to jointly controlled transactions establish that assets, liabilities and results be recognized in proportion to their share in the investment; and (ii) the capitalization of interest on third-party capital raised by the parent company whose qualifying asset is in a subsidiary, which, in the financial statements of the parent company, impacts the investment according to Brazilian accounting standards, while there is no provision for this accounting in the individual financial statements under the IFRS Accounting Standards.

The Interim Financial Statements were also prepared in accordance with the rules of the Brazilian Securities and Exchange Commission (CVM), using the amortized historical cost as the base value, except for the fair value measurement of certain financial instruments, when so required. There is no difference between the equity and the results of the parent company and the consolidated figures shown in the individual and consolidated Interim Financial Statements, respectively. There is also no difference between basic and diluted net earnings per share, since there were no dilutive instruments issued in the reported periods.

In preparing the Interim Financial Statements, the Company's Management relies on estimates to record certain transactions that affect its assets, liabilities, revenues and expenses. The content and amounts shown in certain notes included in the financial statements for the year ended December 31, 2025, which did not require significant updates, were not repeated in the notes selected for the Interim Financial Statements as at June 30, 2026. These Interim Financial Statements, therefore, must be read together with the financial statements for December 31, 2025.

The accounting practices and calculation methods adopted to prepare the Interim Financial Statements for June 30, 2026, as well as the main judgments and uncertainties in the estimates used in applying the accounting practices, were the same as those used in preparing the financial statements for the year ended December 31, 2025.

The Company does not experience significant seasonality in its operations, and its performance throughout the period is consistent, without material fluctuations driven by seasonal factors.

a) Standards and changes applicable to the Company as from January 1, 2026

As from January 1, 2026, the following pronouncements are in force:

Review and impacted standards	IASB correlation	Approval date (Brazil)	Applicable from	Accounting impacts
IFRS 9 and IFRS 7 The IASB issued an amendment to IFRS 9 and IFRS 7 with specific changes to the standard to cover nature-related electricity contracts (wind and solar sources), and with changes in the classification and measurement of financial instruments.	n/a[1]	n/a[1]	01.01.2026	No significant impacts.
Technical Pronouncements CBPS N° 01 and CBPS N° 02 The new pronouncements address requirements and guidelines related to corporate sustainability, aligning to the international standards established in IFRS S1 and IFRS S2. These standards aim to promote greater transparency and standardization in the disclosure of environmental, social and governance (ESG) information, as well as climate-related financial impacts.	IFRS S1 and IFRS S2	09.12.2024	01.01.2026[2]	The Company is assessing the adoption and disclosure of the report for the coming years.
Annual Improvements to the IFRS Accounting Standards – Volume 11 The Annual Improvements to the IFRS Accounting Standards – Volume 11, promote changes to the following standards: IFRS 1 - Initial Adoption of International Accounting Standards, IFRS 7 - Financial Instruments: Disclosure, IFRS 9 - Financial Instruments, IFRS 10 - Consolidated Statements and IAS 7 Cash Flow Statements.	n/a[1]	n/a[1]	01.01.2026	No significant impacts.

(1) Changes with no direct correspondence in Brazilian standards.
(2) As per CVM Resolution N° 244/2026, adoption became voluntary as from 01.01.2026.

The adoption of these changes to the standards did not result in material impacts on the individual and consolidated Interim Financial Statements for the period ended June 30, 2026.

b) Approval ofParent Company and Consolidated Interim Financial Statements

The Interim Financial Statements presented herein were approved at the meeting of the Board of Directors held on August 5, 2026.

NOTE 3. CASH AND CASH EQUIVALENTS

	Parent Company		Consolidated	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
Cash and demand bank deposits	**14,985**	**17,954**	**266,953**	**189,122**
Financial investments				
Exclusive Investment Fund				
Repurchase transactions collateralized exclusively by federal government securities	2,979,688	751,928	5,007,995	2,221,280
Repurchase transactions collateralized exclusively by private and federal government securities	151,235	-	548,395	412,034
	3,130,923	**751,928**	**5,556,390**	**2,633,314**
Other marketable securities	250,193	59,502	625,525	536,116
	3,381,116	**811,430**	**6,181,915**	**3,169,430**
	3,396,101	**829,384**	**6,448,868**	**3,358,552**

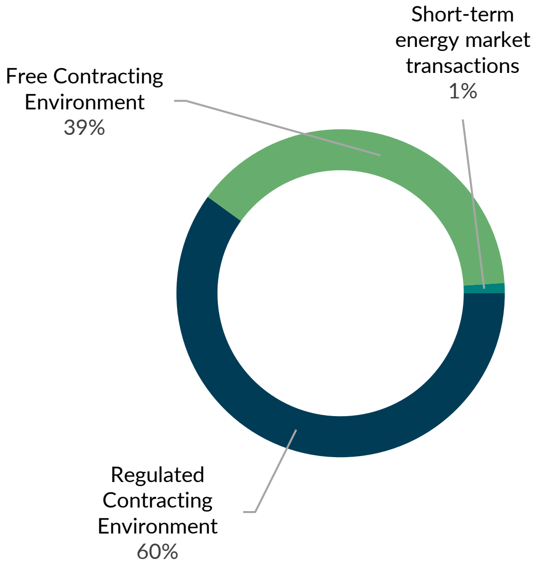
NOTE 4. TRADE ACCOUNTS RECEIVABLE

	Parent Company		Consolidated	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
Regulated Contracting Environment[1]	398,778	416,853	589,309	604,126
Free Contracting Environment[2]	263,398	214,816	495,337	487,113
Electric grid and connection charges - Transmission companies	-	-	153,735	115,783
Short-term energy market transactions	6,197	66,207	42,079	76,103
Trading transactions	-	-	27,780	37,999
Others	-	-	24,364	24,364
Provision for expected credit losses	(6,197)	(6,197)	(22,827)	(22,827)
Current assets	**662,176**	**691,679**	**1,309,777**	**1,322,661**
Free Contracting Environment[2]	-	-	5,211	5,244
Regulated Contracting Environment[1]	740	748	2,590	2,597
Non-current assets[3]	**740**	**748**	**7,801**	**7,841**
	662,916	**692,427**	**1,317,578**	**1,330,502**

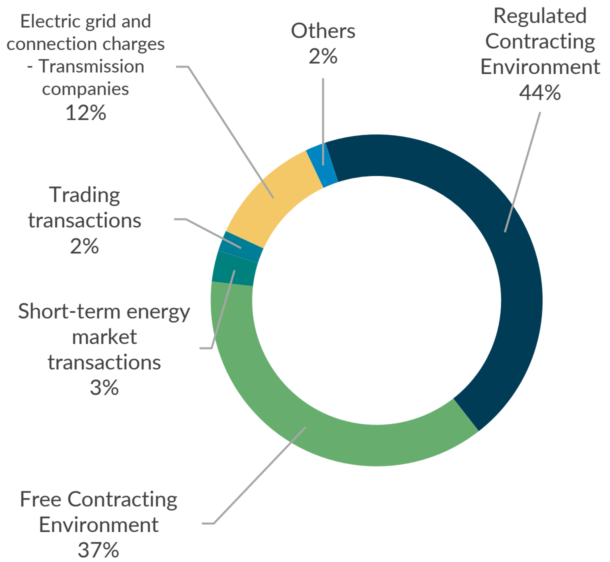
(1) Electricity distributors.
(2) Free consumers and electricity traders.
(3) Amounts relating to long-term trade accounts receivable are presented as part of "Other non-current assets" line item. See Note 8 - Other assets.

The following charts present the breakdown (in percentage terms) of balances of short-term trade accounts receivable, excluding the effects of the provision:

Parent Company [1]



Consolidated[2]



(1) Amounts relating to provision for expected credit loss represent 1% of the total value of the parent company and 2% of the consolidated value.

The breakdown of overdue receivables presented in current assets is as follows:

	Parent Company		Consolidated	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
Overdue up to 30 days	9	232	13,477	2,441
Overdue for more than 30 days				
With estimated losses recognized	6,197	6,197	22,827	22,827
Others	-	-	55,922	39,612
	6,206	**6,429**	**92,226**	**64,880**

NOTE 5. RESTRICTED DEPOSITS

	Parent Company		Consolidated	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
Funds on deposit related to financing arrangements	-	-	14,087	7,638
Deposits for reinvestment	5,229	5,229	12,502	11,364
CCEE exposure guarantees	8,176	25,824	10,180	27,721
Current assets	**13,405**	**31,053**	**36,769**	**46,723**
Funds on deposit related to financing arrangements	4,383	4,113	478,355	449,725
Others	-	9,060	28,884	36,733
Non-current assets	**4,383**	**13,173**	**507,239**	**486,458**
	17,788	**44,226**	**544,008**	**533,181**

NOTE 6. CONCESSION FINANCIAL ASSET

a) Breakdown

	Consolidated					
	06.30.2026			12.31.2025		
	Current	Non-current	Total	Current	Non-current	Total
Transmission companies[1]						
Novo Estado	-	3,874	3,874	-	2,644	2,644
Quota-holder power plants[2]						
HPP Jaguara	266,413	2,011,361	2,277,774	256,978	1,959,028	2,216,006
HPP Miranda	163,002	1,230,643	1,393,645	157,233	1,198,622	1,355,855
	429,415	**3,242,004**	**3,671,419**	**414,211**	**3,157,650**	**3,571,861**
	429,415	**3,245,878**	**3,675,293**	**414,211**	**3,160,294**	**3,574,505**

(1) The amount refers to the additional RAP estimated regarding remuneration of small reinforcements and improvements approved by the granting authority, which are being recognized as the performance obligations are met (building, operating and maintaining). These projects have not yet been subject to RTP, a process expected to take place in 2028.
(2) For further information, see item "b" and item "c" below.

b) Changes in the concession financial asset of quota-holder power plants

	Consolidated		
	HPP Jaguara	HPP Miranda	Total
Balance as at 12.31.2025	**2,216,006**	**1,355,855**	**3,571,861**
Proceeds	(122,974)	(75,242)	(198,216)
Interest	71,655	43,840	115,495
Inflation adjustment	113,087	69,192	182,279
Balance as at 06.30.2026	**2,277,774**	**1,393,645**	**3,671,419**

c) Realization profile of the concession financial asset of quota-holder power plants presented in non-current assets

	Consolidated		
	HPP Jaguara	HPP Miranda	Total
July to December 2027	113,042	69,163	182,205
2028	209,747	128,331	338,078
2029	189,742	116,092	305,834
2030	171,649	105,022	276,671
2031	155,282	95,008	250,290
2032 to 2036	580,420	297,594	878,014
2037 to 2048	591,479	419,433	1,010,912
	2,011,361	**1,230,643**	**3,242,004**

NOTE 7. CONTRACT ASSET

a) Breakdown

	Consolidated					
	06.30.2026			12.31.2025		
	Current	Non-current	Total	Current	Non-current	Total
Novo Estado	387,214	4,244,471	4,631,685	387,519	4,106,347	4,493,866
Gralha Azul	296,099	2,674,469	2,970,568	292,716	2,557,155	2,849,871
Asa Branca	82,931	1,981,753	2,064,684	82,950	1,729,115	1,812,065
Graúna	13,693	420,563	434,256	12,747	231,484	244,231
Gavião Real	7,243	89,875	97,118	7,246	86,890	94,136
	787,180	**9,411,131**	**10,198,311**	**783,178**	**8,710,991**	**9,494,169**

b) Changes in the contract asset

	Consolidated					
	Novo Estado	Gralha Azul	Asa Branca	Graúna	Gavião Real	Total
Balance as at 12.31.2025	**4,493,866**	**2,849,871**	**1,812,065**	**244,231**	**94,136**	**9,494,169**
Revenue from construction of transmission infrastructure	-	26,059	254,387	165,140	-	445,586
(Losses) Gains from (inefficiency) efficiency in construction	98	(3,610)	(87,947)	(3,825)	-	(95,284)
Interest	110,579	93,977	49,486	7,382	2,646	264,070
Inflation adjustment	217,978	151,074	62,227	12,128	3,729	447,136
Update of the flow based on estimated future changes to RAP	10,878	6,651	17,239	15,605	358	50,731
RAP construction receipts	(201,714)	(153,454)	(42,773)	(6,405)	(3,751)	(408,097)
Balance as at 06.30.2026	**4,631,685**	**2,970,568**	**2,064,684**	**434,256**	**97,118**	**10,198,311**

“Update of the flow based on estimated future changes to RAP” is mainly grounded on the expected review of the structure of investments made, and the capital remuneration rate, resulting in changes to the value of future RAPs. Due to this review, the balance of the contractual asset was adjusted to consider new financial flow estimates. As a result, a gain of R$50,731 was calculated in the Company’s consolidated figures.

c) (Losses) Gains from (inefficiency) efficiency in construction

In the current period, the Company recognized net losses of R$95,284 due to inefficiency in implementing the transmission infrastructure (against net losses of R$44,554 in the same period in 2025). The recognized loss was substantially caused by the increase in CAPEX expected for implementation and postponement of the start of commercial operations at the Asa Branca Transmission System.

d) Realization profile of contract assets presented in non-current assets

	Consolidated					
	Novo Estado	Gralha Azul	Asa Branca	Graúna	Gavião Real	Total
July to December 2027	1,206	62,763	22,565	2,235	1,723	90,492
2028	100,700	127,995	75,721	15,412	3,551	323,379
2029	203,253	130,465	76,846	15,412	3,656	429,632
2030	207,519	130,465	77,972	15,612	3,656	435,224
2031	207,519	141,146	77,972	15,812	3,656	446,105
2032 to 2036	1,027,623	644,242	383,955	78,481	17,920	2,152,221
2037 to 2054	2,496,651	1,437,393	1,266,722	277,599	55,713	5,534,078
	4,244,471	**2,674,469**	**1,981,753**	**420,563**	**89,875**	**9,411,131**

NOTE 8. OTHER ASSETS

	Parent Company		Consolidated	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
Accounts receivable related to sale of subsidiary	473,830	462,625	473,830	462,625
Tax credits to be recovered	218,149	289	264,457	44,051
Deferred income tax and social contribution[1]	-	-	106,245	98,608
Inventories	27,727	26,674	87,103	81,120
Ongoing disposals and services	51,395	41,410	72,364	50,295
Expenses paid in advance	49,759	83,215	55,209	138,764
Risk premium to be appropriated - renegotiation of hydrological risk	41,081	46,828	47,388	54,282
Non-current income tax and social contribution credit assets	-	9,370	42,338	49,694
Indemnities	-	-	33,806	45,727
Insurance indemnities	15,808	-	20,091	9,353
Advances to suppliers	11,313	12,087	17,860	12,087
Advances to employees	13,237	11,313	13,937	11,651
Non-current trade accounts receivable[2]	740	748	7,801	7,841
ICMS refund on electricity sales[3]	5,959	6,056	5,959	6,056
Other amounts receivable	21,730	58,313	94,570	89,169
	930,728	**758,928**	**1,342,958**	**1,161,323**
Financial position classification				
Current assets	179,020	216,995	349,534	375,519
Non-current assets	751,708	541,933	993,424	785,804
	930,728	**758,928**	**1,342,958**	**1,161,323**

(1) For further information, see Note 18.a – Current and deferred income tax and social contribution.
(2) For further information, see Note 4 – Trade accounts receivable.
(3) For further information, see Note 17 – Provisions.

a) Accounts receivable related to sale of subsidiary

The increase is due to interest and inflation adjustments arising from the sale of our subsidiary Pampa Sul. The receipt of the amount recorded in non-current assets is expected for 2027, which is the deadline established in the SPA.

b) Tax credits to be recovered

In June 2026, the Company recorded PIS and Cofins tax credits arising from the use of credits on depreciation charges relating to property, plant and equipment. This right was guaranteed by a final and unappealable judicial decision. The use of these credits resulted in the calculation of amounts overpaid in previous years, for which refunds were requested to the Federal Revenue Service. On June 30, 2026, the total recorded was R$217,860, of which R$125,297 corresponded to the principal, and R$92,563 to inflation adjustment according to the Selic rate.

NOTE 9. INVESTMENTS

a) Breakdown

	Parent Company		Consolidated	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
Equity interests				
Book value of the investment[1]	25,958,220	25,201,810	1,269,407	1,061,815
Fair value in the acquisition of investments	771,434	792,342	-	-
Goodwill due to expected future profitability	93,505	93,505	93,505	93,505
	26,823,159	**26,087,657**	**1,362,912**	**1,155,320**

(1) Measured using the equity method.

b) Changes in investments measured using the equity method

	Parent Company							
	Balance as at 12.31.2025	Capital Increase and AFCI	Capital reduction	Equity method	Dividends	OCI[1]	Capital reserves[2]	Balance as at 06.30.2026
Subsidiaries								
ECP[3]	**15,523,825**	34,334	-	360,757	(362,009)	-	19,800	**15,576,707**
ETP[4]	**3,724,584**	325,505	-	291,142	(312,814)	(222)	-	**4,028,195**
Jaguara[5]	**1,943,590**	-	-	172,138	-	-	-	**2,115,728**
Miranda[6]	**1,178,559**	1,190	-	105,992	-	-	-	**1,285,741**
Jari[7]	**1,096,664**	-	-	83,377	(193,887)	-	-	**986,154**
Cachoeira Caldeirão[8]	**352,370**	-	-	(13,123)	-	-	-	**339,247**
EBC[9]	**80,037**	-	(65,000)	(9,347)	-	-	-	**5,690**
Others	**62,470**	98,403	-	(969)	-	-	-	**159,904**
Joint operation								
Itasa[10]	**177,896**	-	-	12,609	942	-	-	**191,447**
Joint venture								
TAG[11]	**1,061,815**	-	-	263,436	(155,750)	99,906	-	**1,269,407**
	25,201,810	**459,432**	**(65,000)**	**1,266,012**	**(1,023,518)**	**99,684**	**19,800**	**25,958,220**

(1) Equity method on other comprehensive income (cash flow hedge). For further information, see Note 13 –Management of risks and financial instruments.
(2) For further information, see Note 20 – Shareholders' Equity.
(3) ENGIE Brasil Energias Complementares Participações.
(4) ENGIE Transmissão de Energia Participações.
(5) Companhia Energética Jaguara.
(6) Companhia Energética Miranda.
(7) Companhia Energética do Jari. For further information, see item "d.1" of this note.
(8) Empresa de Energia Cachoeira Caldeirão. For further information, see item "d.1" of this note.
(9) ENGIE Brasil Energia Comercializadora.
(10) Itá Energética is a joint operation and is recognized using the equity method in the parent company's financial statements. In the consolidated financial statements, the assets, liabilities, revenues, and expenses of such joint operation are recognized proportionately to the Company's interest in the arrangement. In 2Q26, there was a partial reversal of Itasa's dividends, after the review of the amount due to ENGIE Brasil Energia.
(11) Transportadora Associada de Gás is a jointly controlled (joint venture) subsidiary and is therefore accounted for using the equity method.

b.1) Information on the main subsidiaries

The main information on subsidiaries is presented below:

	06.30.2026					2nd quarter of 2026		Six months ended 06.30.2026	
	Equity interest (%)	Assets	Liabilities	Adjusted shareholders' equity[1]	Share capital	Net revenue	Adjusted net income (loss)[1]	Net revenue	Adjusted net income (loss)[1]
ECP	99.99	24,904,520	9,150,855	16,658,214	14,830,713	1,027,479	190,129	1,992,715	453,234
ETP	99.99	10,962,759	6,943,587	4,028,195	3,684,819	689,477	154,845	1,230,872	291,142
Jaguara	99.99	3,005,119	889,391	2,115,728	882,644	174,607	91,302	326,496	172,138
Miranda	99.99	1,807,428	521,687	1,285,741	599,468	108,535	55,424	207,230	105,992
Jari	100	1,448,664	462,510	986,154	650,824	97,847	44,464	204,810	83,377
Cachoeira Caldeirão	100	1,090,360	751,113	339,247	728,600	50,327	(923)	107,213	(13,123)
EBC	99.99	621,005	615,315	5,690	15,038	1,178,207	18,716	2,306,880	(9,347)
Joint operation									
Itasa	48.75	422,554	29,842	392,712	350,136	71,044	18,394	120,961	25,866
Joint venture									
TAG	17.50	30,226,351	22,972,596	7,253,755	2,255,637	2,079,704	742,955	4,153,585	1,505,346

(1) For further information, see item "b.1.2" of this note.

b.1.1) Non-controlling shareholders

Below is a reconciliation of non-controlling interest in ECP's shareholders' equity and the result for the period:

		Non-controlling shareholders					
		Shareholders' equity		Net income (loss)			
	Non-controlling %	06.30.2026	12.31.2025	2nd quarter of 2026	2nd quarter of 2025	Six months ended 06.30.2026	Six months ended 06.30.2025
Maracanã	12.34%	1,045,949	1,120,357	53,005	52,369	94,090	110,499
Lar do Sol	10.00%	35,558	36,408	(1,104)	(1,373)	(1,613)	(2,032)
Ibitiúva[1]	5.00%	-	-	-	179	-	354
Total		**1,081,507**	**1,156,765**	**51,901**	**51,175**	**92,477**	**108,821**

(1) On October 1, 2025, the transaction involving the transfer of 95% of the shares in biomass co-generation power plant Ibitiúva Bioenergética to Tereos was completed, and it is no
longer part of the Company's portfolio as from this date. The transaction has not generated material financial impacts on the Company's financial statements.

b.1.2) Capitalized amounts

In the "Information on the main subsidiaries" table, the amounts under "Adjusted shareholders' equity" and "Adjusted net income (loss)" include the items described below.

b.1.2.1) Loans, financing and debentures

ENGIE Brasil Energia raised funds through loans and debentures for the construction of the Campo Largo, Umburanas – Phase I, Campo Largo II, Serra do Assuruá, and Santo Agostinho – Phase I Wind Complexes, the Assú Sol Photovoltaic Complex, and the Assú V Photovoltaic Power Plant, investments that are part of ECP. Interest on these debts is capitalized during the construction period of the Plants in the consolidated financial statements, and recognized by the equity method in the financial statements of the parent company. After the start of commercial operations, the capitalized amounts are amortized in the period corresponding to the amortization of property, plant and equipment.

The effects of these items on the parent company are presented in the table below:

	Capitalized cost of debt, net of amortization					
	Shareholders' equity		Net Income			
	06.30.2026	12.31.2025	2nd quarter of 2026[1]	2nd quarter of 2025	Six months ended 06.30.2026	Six months ended 06.30.2025
ECP	904,549	903,991	(7,151)	82,718	558	169,367

(1) The negative net effect of R$7,151 in 2Q26 substantially arises from the amortization of debt costs capitalized in previous periods.

b.1.2.2) Redeemable preferred shares

In 2020, ETP issued redeemable preferred shares, the funding costs of which was paid by its parent company, ENGIE Brasil Energia, in the amount of R$15,250. This cost was capitalized in the consolidated financial statements and recognized in equity income in the parent company's financial statements and will be amortized on a straight-line basis until the shares are redeemed. On June 30, 2026, the total capitalized amount was R$9,023 (R$9,564 in December 31, 2025). The amortization amount recognized in the 2nd quarter of 2026 and 2025 was R$270.

c) Information on subsidiaries

c.1) ENGIE Brasil Energias Complementares Participações Ltda. (“ECP”)

The Company maintains, through its subsidiary ECP, an option to purchase all preferred shares of Maracanã Geração de Energia e Participações S.A. (“Maracanã”), acquired by the minority shareholder in 2024, which may be exercised between the third and twelfth year from the signing of the agreement. This option is measured based on unobservable data, since the purchase price is calculated by the value of the investment updated by the variation of the DI rate + 0.30% p.a., less the earnings received by the minority shareholder. As of June 30, 2026, the estimated value of the option did not have a financial advantage and, for this reason, the value of this option has not been accounted for.

d) Acquisition of subsidiaries

d.1) Companhia Energética do Jari and Empresa de Energia Cachoeira Caldeirão

As at June 30, 2026, the Company continued to assess the fair value of the assets and liabilities acquired in accordance with business combination norms. Thus, the initial balances may change in the event that new information may arise.

NOTE 10. PROPERTY, PLANT AND EQUIPMENT

PROPERTY, PLANT AND EQUIPMENT	Average depreciation rate – Parent company	Average depreciation rate – Consolidated		Average depreciation rate – Parent company	Average depreciation rate – Consolidated
Machinery and equipment	3.4%	3.7%	Furniture and fixtures	6.3%	6.3%
Reservoirs, dams and pipelines	2.6%	2.6%	Vehicles	14.3%	14.2%
Buildings and improvements	2.8%	3.1%	Special obligations	4.6%	4.6%
Right-of-use leases	6.7%	3.5%			

a) Breakdown

	Parent Company					
	06.30.2026			12.31.2025		
	Cost	Accumulated depreciation	Net value	Cost	Accumulated depreciation	Net value
In service						
Machinery and equipment	5,472,558	(3,583,143)	1,889,415	5,417,321	(3,476,242)	1,941,079
Reservoirs, dams and pipelines	6,732,221	(4,867,547)	1,864,674	6,764,206	(4,828,139)	1,936,067
Buildings and improvements	1,329,891	(1,043,117)	286,774	1,335,286	(1,036,226)	299,060
Right-of-use leases	101,591	(43,123)	58,468	101,418	(41,007)	60,411
Furniture and fixtures	10,224	(6,494)	3,730	10,027	(6,280)	3,747
Vehicles	2,066	(1,830)	236	2,069	(1,786)	283
Special obligations	(42,470)	18,163	(24,307)	(42,470)	17,254	(25,216)
	13,606,081	**(9,527,091)**	**4,078,990**	**13,587,857**	**(9,372,426)**	**4,215,431**
In progress						
Machinery and equipment	44,850	-	44,850	53,548	-	53,548
Buildings and improvements	338	-	338	3,197	-	3,197
Reservoirs, dams and pipelines	7,672	-	7,672	11,805	-	11,805
Advances to suppliers	181	-	181	1,195	-	1,195
Acquisitions to be prorated	2,438	-	2,438	2,567	-	2,567
	55,479	**-**	**55,479**	**72,312**	**-**	**72,312**
	13,661,560	**(9,527,091)**	**4,134,469**	**13,660,169**	**(9,372,426)**	**4,287,743**

	Consolidated					
	06.30.2026			12.31.2025		
	Cost	Accumulated depreciation	Net value	Cost	Accumulated depreciation	Net value
In service						
Machinery and equipment	30,715,148	(7,612,799)	23,102,349	26,195,946	(7,075,589)	19,120,357
Reservoirs, dams and pipelines	7,841,257	(5,293,442)	2,547,815	7,856,343	(5,236,173)	2,620,170
Buildings and improvements	2,918,406	(1,471,360)	1,447,046	2,550,476	(1,438,786)	1,111,690
Right-of-use leases	592,678	(92,601)	500,077	469,026	(83,167)	385,859
Furniture and fixtures	16,853	(7,866)	8,987	14,840	(7,469)	7,371
Vehicles	9,978	(6,541)	3,437	9,978	(6,116)	3,862
Special obligations	(42,470)	18,163	(24,307)	(42,470)	17,254	(25,216)
	42,051,850	**(14,466,446)**	**27,585,404**	**37,054,139**	**(13,830,046)**	**23,224,093**
In progress						
Machinery and equipment	342,345	-	342,345	3,406,592	-	3,406,592
Buildings and improvements	11,987	-	11,987	339,620	-	339,620
Reservoirs, dams and pipelines	10,429	-	10,429	11,805	-	11,805
Advances to suppliers	18,687	-	18,687	20,585	-	20,585
Acquisitions to be prorated	250,283	-	250,283	1,565,194	-	1,565,194
	633,731	**-**	**633,731**	**5,343,796**	**-**	**5,343,796**
	42,685,581	**(14,466,446)**	**28,219,135**	**42,397,935**	**(13,830,046)**	**28,567,889**

b) Changes in property, plant and equipment

	Parent Company							
	Machinery and equipment	Reservoirs, dams and pipelines	Buildings and improvements	Right-of-use leases	Others	Property, plant and equipment in progress	Special obligations	Total
Balance as at 12.31.2025	**1,941,079**	**1,936,067**	**299,060**	**60,411**	**4,030**	**72,312**	**(25,216)**	**4,287,743**
Additions[1]	-	-	-	-	-	11,256	-	11,256
Remeasurement	-	-	-	174	-	-	-	174
Transfers	20,152	4,867	2,838	-	232	(28,089)	-	-
Write-offs	(777)	(56)	(7)	-	(3)	-	-	(843)
Depreciation	(71,039)	(76,204)	(15,117)	(2,117)	(293)	-	909	(163,861)
Balance as at 06.30.2026	**1,889,415**	**1,864,674**	**286,774**	**58,468**	**3,966**	**55,479**	**(24,307)**	**4,134,469**

(1) Additions mainly refer to: (i) R$3,285, regarding the modernization of HPP Ponte de Pedra; (ii) R$1,939, regarding the maintenance of the digital system for oversight and control of HPP Cana Brava; (iii) R$1,570, regarding the reforestation project and reserve equipment of HPP Salto Santiago; and (iv) R$1,133, regarding the acquisition of Nobreak.

	Consolidated							
	Machinery and equipment	Reservoirs, dams and pipelines	Buildings and improvements	Right-of-use leases	Others	Property, plant and equipment in progress	Special obligations	Total
Balance as at 12.31.2025	**19,120,357**	**2,620,170**	**1,111,690**	**385,859**	**11,233**	**5,343,796**	**(25,216)**	**28,567,889**
Additions[1]	-	-	-	105,047	-	101,095	-	206,142
Inflow - Decommissioning provision	-	-	-	-	-	58,017	-	58,017
Reversal of provision	-	-	-	-	-	(3,742)	-	(3,742)
Remeasurement	-	-	-	18,606	-	-	-	18,606
Interest, V.M. and depreciation capitalized	-	-	-	-	-	21,876	-	21,876
Transfers	4,487,262	21,764	376,199	-	2,086	(4,887,311)	-	-
Write-offs	(2,748)	(55)	(7)	-	(6)	-	-	(2,816)
Depreciation	(502,522)	(94,064)	(40,836)	(9,435)	(889)	-	909	(646,837)
Balance as at 06.30.2026	**23,102,349**	**2,547,815**	**1,447,046**	**500,077**	**12,424**	**633,731**	**(24,307)**	**28,219,135**

(1) Additions mainly refer to: (i) R$105,047, regarding the beginning of effectiveness of lease agreements for the Assú Sol Photovoltaic Complex; (ii) R$29,492, regarding the implementation of Assú Sol Photovoltaic Complex; (iii) R$17,773, regarding the modernization of HPP Jaguara; (iv) R$11,998, regarding the operational maintenance of wind generators for the Santo Agostinho Wind Power Complex; (v) R$7,140 regarding the installation of the harmonic filter in Campo Largo I and II Wind Power Complexes; (vi) R$6,990, regarding the expansion of Paracatu Photovoltaic Complex; and (vii) R$6,903, regarding the acquisition of capacitor banks for Sertão Solar Barreiras Photovoltaic Complex.

NOTE 11. INTANGIBLE ASSETS

INTANGIBLE ASSETS PARENT COMPANY

Right to extend the concession	until 2048
Right-of-use assets	until 2036

INTANGIBLE ASSETS CONSOLIDATED

Right to extend the concession	until 2048
Project rights – SPP in operation	until 2057
Grant bonus – Quota-holder Power Plants	until 2048
Project rights – Novo Estado	until 2048
Project rights – WPP in operation	until 2056
Right-of-use assets	until 2048
Project rights – ENGIE Brasil Solar I	until 2053

a) Breakdown

	Parent Company					
	06.30.2026			12.31.2025		
	Cost	Accumulated amortization	Net value	Cost	Accumulated amortization	Net value
Right to extend the concession[1]	2,616,886	(707,812)	1,909,074	2,616,886	(638,808)	1,978,078
Right-of-use assets	387,568	(223,453)	164,115	376,937	(206,788)	170,149
	3,004,454	**(931,265)**	**2,073,189**	**2,993,823**	**(845,596)**	**2,148,227**

(1) Concession extension rights from consortia will be amortized over the extension period to reflect the consumption pattern of future economic benefits.

	Consolidated					
	06.30.2026			12.31.2025		
	Cost	Accumulated amortization	Net value	Cost	Accumulated amortization	Net value
Right to extend the concession[1]	2,651,477	(714,691)	1,936,786	2,651,477	(645,019)	2,006,458
Grant bonus - Quota-holder Power Plants						
Jaguara	620,327	(178,781)	441,546	620,327	(168,467)	451,860
Miranda	411,223	(118,516)	292,707	411,223	(111,679)	299,544
	1,031,550	**(297,297)**	**734,253**	**1,031,550**	**(280,146)**	**751,404**
Project Rights - in operation						
Wind Power Plants in operation	426,532	(38,279)	388,253	392,658	(31,524)	361,134
Solar Power Plants in operation	57,248	(6,671)	50,577	35,829	(5,949)	29,880
Novo Estado transmission system	236,021	(31,391)	204,630	236,021	(26,682)	209,339
	719,801	**(76,341)**	**643,460**	**664,508**	**(64,155)**	**600,353**
Project Rights - under development						
Wind Power Plants under construction/development	44,156	-	44,156	78,030	-	78,030
Solar Power Plants under construction/development	18,368	-	18,368	39,787	-	39,787
	62,524	**-**	**62,524**	**117,817**	**-**	**117,817**
	782,325	**(76,341)**	**705,984**	**782,325**	**(64,155)**	**718,170**
Right-of-use assets	2,539,992	(685,285)	1,854,707	2,522,369	(628,847)	1,893,522
	7,005,344	**(1,773,614)**	**5,231,730**	**6,987,721**	**(1,618,167)**	**5,369,554**

(1) Concession extension rights from consortia will be amortized over the extension period to reflect the consumption pattern of future economic benefits.

b) Change in intangible assets

	Parent Company		
	Right to extend the concession	Right-of-use assets	Total
Balance as at 12.31.2025	**1,978,078**	**170,149**	**2,148,227**
Additions	-	10,631	10,631
Amortization	(69,004)	(16,665)	(85,669)
Balance as at 06.30.2026	**1,909,074**	**164,115**	**2,073,189**

	Consolidated				
	Right to extend the concession	Grant bonus	Project rights	Right-of-use assets	Total
Balance as at 12.31.2025	**2,006,458**	**751,404**	**718,170**	**1,893,522**	**5,369,554**
Additions	-	-	-	17,623	17,623
Amortization	(69,672)	(17,151)	(12,186)	(56,438)	(155,447)
Balance as at 06.30.2026	**1,936,786**	**734,253**	**705,984**	**1,854,707**	**5,231,730**

NOTE 12. TRADE PAYABLES

	Parent Company		Consolidated	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
Suppliers of property, plant and equipment and intangible assets	17,607	11,208	374,518	335,409
Short-term energy market transactions	109,390	-	193,217	83,104
Suppliers of materials and services	78,749	81,260	184,444	243,204
Electricity purchased for resale	222,164	187,044	117,151	112,062
Electricity grid and connection charges	39,780	39,609	82,184	88,585
Leases payable	10,306	9,874	67,777	49,492
Trading transactions	-	-	43,623	54,027
Current suppliers	**477,996**	**328,995**	**1,062,914**	**965,883**
Leases payable	67,252	68,584	486,194	380,960
Suppliers of property, plant and equipment and intangible assets	-	8,416	1,816	11,073
Suppliers of materials and services	-	9,059	-	9,059
Non-current suppliers[1]	**67,252**	**86,059**	**488,010**	**401,092**
	545,248	**415,054**	**1,550,924**	**1,366,975**

(1) Amounts relating to suppliers in the long term are presented as part of line item "Other non-current liabilities." See Note 19 – Other liabilities.

The Company's average payment term is approximately 28 days, and there is no interest on the balances, except for estimates of future disbursements of property, plant and equipment, presented under the line items "Suppliers of property, plant and equipment and intangible assets," whose expected payment is reflected in the segregation between current and non-current.

NOTE 13. MANAGEMENT OF RISKS AND FINANCIAL INSTRUMENTS

In order to conduct the assessment and monitoring of business risks more efficiently, the Company maintains the Risk Management Forum, which is responsible for: (i) analyzing and proposing contributions to the Risk and Opportunity Matrix; (ii) contributing to the identification of other business risks and opportunities; and (iii) approving the proposal for changes to the Risk and Opportunity Matrix to be forwarded for approval by the Executive Board.

In the six-month period ended as of June 30, 2026, there were no changes in the risks to which the Company and its subsidiaries are exposed, or in the management and measurement thereof, if compared to those presented in Note 13 – Management of Risks and Financial Instruments to the financial statements as of December 31, 2025.

a) Hedge accounting transactions

Derivative financial instruments of hedge transactions are as follows:

	Parent Company		Consolidated	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
Derivative financial instruments - hedge				
Non-current assets				
Fair value hedge – loans and debentures	14,709	44,323	14,709	44,323
Cash flow hedge - liabilities	-	-	1,159	-
Long positions	**14,709**	**44,323**	**15,868**	**44,323**
Current liabilities				
Fair value hedge – loans and debentures	(228,342)	(49,176)	(228,342)	(49,176)
Cash flow hedge - liabilities	-	-	(158)	-
	(228.342)	**(49,176)**	**(228,500)**	**(49,176)**
Non-current liabilities				
Fair value hedge – loans and debentures	(160,723)	(175,992)	(160,723)	(175,992)
Cash flow hedge - liabilities	-	-	(1,223)	-
	(160,723)	**(175,992)**	**(161,946)**	**(175,992)**
Short positions	**(389,065)**	**(225,168)**	**(390,446)**	**(225,168)**
Net positions	**(374,356)**	**(180,845)**	**(374,578)**	**(180,845)**
Fair value hedge – loans and debentures	(374,356)	(180,845)	(374,356)	(180,845)
Cash flow hedge - liabilities	-	-	(222)	-
Net positions	**(374,356)**	**(180,845)**	**(374,578)**	**(180,845)**

a.1) Hedge transactions on loans and debentures

On June 30, 2026, the Company did not have any important financial commitment in foreign currency whose exchange rate variation was not fully protected by a hedge transaction.

The table below shows the net change in hedge transactions regarding loans and debentures:

	Parent Company and Consolidated
Loans and debenture total liabilities as at 12.31.2025	**(180,845)**
Interest and inflation adjustments	(51,680)
Exchange rate variation	(33,510)
Adjustment to fair value through income	(222,464)
Amortization of interest	114,143
Loans and debenture total liabilities as at 06.30.2026	**(374,356)**

a.2) Cash flow hedge transactions on liabilities

As at June 30, 2026, the Company had NDFs contracted with the purpose of protecting all future commodities and foreign currency payments arising from the commitments established in the construction contracts regarding the Colibri Project (Transmission Auction N° 01/2026). The NDFs were contracted on March 27, 2026, and the notional value on June 30, 2026 was US$2,831 (R$16,853), CNH 129,603 (R$116,007) and 550 tons in the London Metal Exchange. The NDFs were contracted with the following banks: Itaú, Safra and ABC, with maturities from October 2026 to October 2028.

On June 30, 2026, unrealized losses on said NDFs amounted to a net short position of R$222. The contra-entry is recorded directly in shareholders' equity, in item "Other comprehensive income."

a.3) Unrealized losses on cash flow hedge transactions

Unrealized losses on cash flow hedge transactions for the period that are presented in the "Comprehensive income statement" are as follows:

	Consolidated	
	06.30.2026	06.30.2025
Cash flow hedge - liabilities	(222)	(55,974)
Unrealized losses on CFH transactions	**(222)**	**(55,974)**

b) Sensitivity analysis for exposure to interest rate and/or floating index risks

The Company presents a sensitivity analysis of financial instruments that are exposed to risks of interest rate variations and/or floating indices. The likely base scenario for June 30, 2027 was defined using these assumptions available on the market (Source: Central Bank of Brazil's Focus Report):

	Last 12 months accumulated	Likely Scenario	Sensitivity		
Risk of variation in interest rates and indices	**06.30.2026**	**06.30.2027**	**Likely**	**Δ + 25% (1)**	**Management**
TJLP	9.1%	9.1%	0.0 p.p.	2.3 p.p.	-0.5 p.p.
CDI	14.2%	11.9%	-2.3 p.p.	3.0 p.p.	0.4 p.p.
IPCA	4.6%	4.1%	-0.5 p.p.	1.0 p.p.	0.1 p.p.
IGP-M	3.2%	4.2%	1.0 p.p.	1.1 p.p.	1.3 p.p.

(1) A sensitivity of 25% is calculated on the likely scenario for 2027, considering a pessimistic outlook (reduction in assets and increase in liabilities).

The likely sensitivity was calculated based on the variation between the indices in the last 12 months, observed as at June 30, 2026, and those forecasted in the likely scenario for the next 12 months ending June 30, 2027, demonstrating the possible additional 12-month impacts. The variations that may impact the consolidated results, and, consequently, shareholders' equity in the next 12 months, compared to the last 12 months, if such scenarios materialize in the Company's consolidated results. The other sensitivities presented were determined based on (i) the 25% variation; and (ii) Management's estimates on the projected scenario, which correspond to Management's assessment of a reasonably possible change in interest rates and/or floating indices for the next months, which are as follows:

	Balance as at	Sensitivity		
	06.30.2026	**Likely**	**Δ + 25%(1)**	**Management**
Risk of increase (liabilities)				
Loans and financing				
IPCA	12,864,699	54,898	(113,113)	(10,173)
Dollar – with swap for CDI	533,602	360	(527)	(24)
TJLP	1,688,121	(116)	(26,406)	5,322
Debentures				
IPCA	4,788,509	45,938	(94,713)	(8,556)
CDI	1,015,026	20,216	(28,624)	(3,362)
IPCA - with swap for CDI	5,233,836	114,436	(162,331)	(18,955)
PRE – with swap for CDI	4,636,735	97,174	(137,689)	(16,131)
Redeemable Preferred Shares				
CDI	488,867	9,773	(13,837)	(1,625)
Concessions payable (UBP)				
IPCA	2,340,581	79,697	(17,757)	(684)
IGP-M	647,660	(45,342)	(10,247)	(50,931)
Risk of reduction (assets)				
Concession financial asset				
IPCA	3,675,293	(18,980)	(70,339)	22,328

(1) A sensitivity of 25% is calculated on the likely scenario for 2027, considering a pessimistic outlook (reduction in assets and increase in liabilities).

c) Risk related to energy prices in trading transactions

The equity balances relating to outstanding trading transactions are presented below:

	Consolidated					
	06.30.2026			12.31.2025		
	Assets	Liabilities	Net Gain	Assets	Liabilities	Net Gain
Financial position classification						
Current	81,814	(77,577)	4,237	87,914	(87,336)	578
Non-current	62,274	(56,960)	5,314	28,497	(26,674)	1,823
	144,088	**(134,537)**	**9,551**	**116,411**	**(114,010)**	**2,401**

The change in balances relating to outstanding trading transactions is as follows:

	Consolidated
Balance as at 12.31.2025	**2,401**
Unrealized gain recognized for the period	7,150
Balance as at 06.30.2026	**9,551**

c.1) Sensitivity analysis on trading transactions

The main risk factor that impacts the pricing of trading transactions is the exposure to energy market prices. In the decision-making process related to trading activities, the Company's Management uses sensitivity analyses considering the percentiles of the historical volatility of energy prices for the product. Percentiles are measures that divide the sample, in ascending order of data, into 100 parts, each with an approximately equal percentage of data, considering, in this case, the historical volatility in prices of each energy product. Therefore, the 25th percentile (P25) and the 75th percentile (P75) determine the 25% and 75% lowest prices observed, respectively. The sensitivity analyses considering this methodology are presented below:

	Consolidated		
	06.30.2026	P25 Scenario	P75 Scenario
Derivative financial instruments - trading	9,551	9,689	9,118

The variation in the discount rate does not significantly impact the fair value determined, given the short duration of the outstanding trading portfolio, which is why no sensitivity analysis was presented.

d) Capital management risk

	Parent Company		Consolidated	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
Debt instruments	18,115,393	15,953,669	31,777,315	29,148,604
Hedge effects	374,356	180,845	374,356	180,845
(-) Deposits linked to debt service	(4,383)	(4,113)	(492,442)	(457,363)
(-) Cash and cash equivalents	(3,396,101)	(829,384)	(6,448,868)	(3,358,552)
Net debt	**15,089,265**	**15,301,017**	**25,210,361**	**25,513,534**
Shareholders' equity	**15,012,810**	**12,757,728**	**16,094,317**	**13,914,493**
Total debt/Shareholders' equity	**1.0**	**1.2**	**1.6**	**1.8**

ENGIE Brasil Energia and its subsidiaries hold debts that stipulate maximum debt limits for the Company, calculated based on Ebitda and gross debt, with the greatest restriction stipulated in the contracts being 4.5 times the ratio between gross debt and Ebitda.

e) Liquidity risk

The table below presents the expected settlement profile of the Company's main financial liabilities recorded as at June 30, 2026. The amounts were determined based on the expected undiscounted cash flows, considering the estimated principal amortization and future interest payments, when applicable. For debts with post-fixed interest rates, the amount was based on the interest rate curve at the end of the period.

	Parent Company					
	Up to 1 year	From 2 to 3 years	From 4 to 5 years	More than 5 years	Contractual cash flow	Accounting
Trade payables	477,996	13,963	18,618	90,761	601,338	545,248
Concessions payable (UBP)	2,334,348	200,597	208,514	630,942	3,374,401	2,936,712
Post-fixed interest rates:						
Loans and financing[1]	872,945	586,247	558,502	3,032,315	5,050,009	3,123,169
Debentures[1]	2,925,703	5,484,625	6,244,061	10,847,541	25,501,930	14,992,224
	6,610,992	**6,285,432**	**7,029,695**	**14,601,559**	**34,527,678**	**21,597,353**

	Consolidated					
	Up to 1 year	From 2 to 3 years	From 4 to 5 years	More than 5 years	Contractual cash flow	Accounting
Trade payables	1,062,914	98,635	129,464	1,367,570	2,658,583	1,550,924
Concessions payable (UBP)	2,338,972	209,941	217,858	702,456	3,469,227	2,988,241
Post-fixed interest rates:						
Loans and financing[1]	2,207,643	3,193,625	3,045,342	13,688,757	22,135,367	15,614,342
Debentures[1]	3,377,815	5,604,944	6,338,412	10,941,518	26,262,689	15,674,106
Redeemable preferred shares	83,754	178,557	210,442	445,647	918,400	488,867
	9,071,098	**9,285,702**	**9,941,518**	**27,145,948**	**55,444,266**	**36,316,480**

(1) Net of hedge effects.

f) Category of financial instruments

	Hierarchy	Parent Company 06.30.2026	Parent Company 12.31.2025	Consolidated 06.30.2026	Consolidated 12.31.2025
Financial assets					
Fair value through income					
Exclusive investment fund and other marketable securities	Level 1	3,381,116	811,430	6,181,915	3,169,430
Derivative financial instruments – fair value hedge	Level 2	14,709	44,323	14,709	44,323
Derivative financial instruments - trading	Level 2	-	-	144,088	116,411
Amortized cost					
Cash and demand bank deposits	N.A.	14,985	17,954	266,953	189,122
Trade accounts receivable	N.A.	662,916	692,427	1,317,578	1,330,502
Restricted deposits	N.A.	17,788	44,226	544,008	533,181
Concession financial asset	N.A.	-	-	3,675,293	3,574,505
Fair value through other comprehensive income					
Derivative financial instruments – cash flow hedge	Level 2	-	-	1,159	-
		4,091,514	**1,610,360**	**12,145,703**	**8,957,474**
Financial liabilities					
Fair value through income					
Loans in foreign currency	Level 2	533,602	555,814	533,602	555,814
Debentures	Level 2	9,870,571	7,756,606	9,870,571	7,756,606
Derivative financial instruments – fair value hedge	Level 2	389,065	225,168	389,065	225,168
Derivative financial instruments - trading	Level 2	-	-	134,537	114,010
Amortized cost					
Trade payables	N.A.	545,248	415,054	1,550,924	1,366,975
Loans in local currency	N.A.	2,589,567	2,145,952	15,080,740	14,617,238
Redeemable preferred shares	N.A.	-	-	488,867	489,248
Debentures	N.A.	5,121,653	5,495,297	5,803,535	5,729,698
Concessions payable (UBP)	N.A.	2,936,712	5,142,441	2,988,241	5,192,767
Liabilities linked to the acquisition of assets[1]	N.A.	31,990	30,086	37,773	57,346
Refund to distributors[1]	N.A.	-	-	578,037	477,792
Fair value through other comprehensive income					
Derivative financial instruments – cash flow hedge	Level 2	-	-	1,381	-
		22,018,408	**21,766,418**	**37,457,273**	**36,582,662**

(1) Presented as part of line items "Other current liabilities" and "Other non-current liabilities."

g) Fair value of financial instruments

In transactions involving financial instruments, significant differences were only identified between the amounts presented in the statement of financial position and the respective fair value, in the financial instruments presented below. These differences occur mainly because these instruments have long settlement terms and different costs in relation to the interest rates currently prevailing for similar contracts. In determining fair value, future cash flows were used, discounted at rates deemed appropriate for similar transactions.

	Parent Company			
	06.30.2026		12.31.2025	
	Book value	Fair value	Book value	Fair value
Loans and financing in local currency	2,589,567	2,627,560	2,145,952	2,180,816
Loans in foreign currency	533,602	533,600	555,814	555,812
Debentures	14,992,224	14,891,044	13,251,903	12,759,499
Concessions payable (UBP)[1]	2,936,712	2,898,731	5,142,441	4,769,349
	21,052,105	**20,950,935**	**21,096,110**	**20,265,476**

(1) In July 2026, the obligation relating to the renegotiation of UBP was financially settled, in the amount of R$2,230,671, regarding the hydroelectric power plants of Cana Brava (UHCB) and Ponte de Pedra (UHPP). For further information, see Note 29 – Subsequent events.

	Consolidated			
	06.30.2026		12.31.2025	
	Book value	Fair value	Book value	Fair value
Assets				
Concession financial asset	3,675,293	3,452,779	3,574,505	3,348,586
	3,675,293	**3,452,779**	**3,574,505**	**3,348,586**
Liabilities				
Loans and financing in local currency	15,080,740	15,236,587	14,617,238	14,771,316
Loans in foreign currency	533,602	533,600	555,814	555,812
Redeemable preferred shares	488,867	503,361	489,248	504,613
Debentures	15,674,106	15,546,013	13,486,304	13,590,782
Concessions payable (UBP)[1]	2,988,241	2,937,035	5,192,767	4,866,634
	34,765,556	**34,756,596**	**34,341,371**	**34,289,157**

(1) In July 2026, the obligation relating to the renegotiation of UBP was financially settled, in the amount of R$2,230,671, regarding the hydroelectric power plants of Cana Brava (UHCB) and Ponte de Pedra (UHPP). For further information, see Note 29 – Subsequent events.

NOTE 14. DEBT INSTRUMENTS

Debt instruments comprise loans and financing, debentures, and redeemable preferred shares.

	Parent Company		Consolidated	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
Loans and financing	3,123,169	2,701,766	15,614,342	15,173,052
Debentures	14,992,224	13,251,903	15,674,106	13,486,304
Redeemable preferred shares	-	-	488,867	489,248
	18,115,393	**15,953,669**	**31,777,315**	**29,148,604**
Current liabilities	2,373,526	2,392,069	3,609,096	2,964,832
Non-current liabilities	15,741,867	13,561,600	28,168,219	26,183,772
Debt instruments	**18,115,393**	**15,953,669**	**31,777,315**	**29,148,604**

a) Breakdown

	Parent Company					
	06.30.2026			12.31.2025		
	Current	Non-current	Total	Current	Non-current	Total
Local currency						
Measured at amortized cost						
Loans and financing						
BNDES	118,295	2,463,205	2,581,500	93,662	2,043,713	2,137,375
Interest	8,067	-	8,067	8,577	-	8,577
	126,362	**2,463,205**	**2,589,567**	**102,239**	**2,043,713**	**2,145,952**
Debentures						
ENGIE – 6th issue	191,702	-	191,702	184,771	-	184,771
ENGIE – 7th issue	116,409	232,818	349,227	114,421	222,608	337,029
ENGIE – 9th issue	699,611	942,750	1,642,361	674,926	910,208	1,585,134
ENGIE – 10th issue	231	459,316	459,547	218	443,012	443,230
ENGIE – 11th issue	-	2,594,774	2,594,774	-	2,549,935	2,549,935
ENGIE – 12th issue	-	1,436,474	1,436,474	499,743	1,444,441	1,944,184
ENGIE – 13th issue	-	1,400,294	1,400,294	-	1,424,563	1,424,563
ENGIE – 14th issue	-	2,011,513	2,011,513	-	2,025,957	2,025,957
ENGIE – 15th issue	-	2,124,328	2,124,328	-	2,154,666	2,154,666
ENGIE – 16th issue	-	1,944,207	1,944,207	-	-	-
Interest	705,609	132,188	837,797	259,937	342,497	602,434
	1,713,562	**13,278,662**	**14,992,224**	**1,734,016**	**11,517,887**	**13,251,903**
	1,839,924	**15,741,867**	**17,581,791**	**1,836,255**	**13,561,600**	**15,397,855**
Foreign currency - hedged						
Measured at fair value						
Loans and financing						
Scotiabank	528,939	-	528,939	550,764	-	550,764
Interest	4,663	-	4,663	5,050	-	5,050
	533,602	**-**	**533,602**	**555,814**	**-**	**555,814**
Debt instruments	**2,373,526**	**15,741,867**	**18,115,393**	**2,392,069**	**13,561,600**	**15,953,669**

The balances of debt instruments in the parent company, net of hedge effects, are presented below, according to the following breakdown:

	Parent Company					
	06.30.2026			12.31.2025		
	Current	Non-current	Total	Current	Non-current	Total
Debt instruments	**2,373,526**	**15,741,867**	**18,115,393**	**2,392,069**	**13,561,600**	**15,953,669**
Effects of fair value hedge (swap)						
Non-current position	-	(14,709)	(14,709)	-	(44,323)	(44,323)
Current position[1]	228,342	160,723	389,065	49,176	175,992	225,168
Debt instruments net of hedge effects	**2,601,868**	**15,887,881**	**18,489,749**	**2,441,245**	**13,693,269**	**16,134,514**

(1) The short term hedge position is presented as part of line items “Other current liabilities” and “Other non-current liabilities.”

	Consolidated					
	06.30.2026			12.31.2025		
	Current	Non-current	Total	Current	Non-current	Total
Local currency						
Measured at amortized cost						
Loans and financing						
BNDES	805,123	12,116,496	12,921,619	758,186	11,673,856	12,432,042
BASA	49,721	1,296,641	1,346,362	46,487	1,322,050	1,368,537
BNB	26,010	744,537	770,547	18,811	758,010	776,821
Interest	42,212	-	42,212	39,838	-	39,838
	923,066	**14,157,674**	**15,080,740**	**863,322**	**13,753,916**	**14,617,238**
Debentures						
ENGIE – 6th issue	191,702	-	191,702	184,771	-	184,771
ENGIE – 7th issue	116,409	232,818	349,227	114,421	222,608	337,029
ENGIE – 9th issue	699,611	942,750	1,642,361	674,926	910,208	1,585,134
ENGIE – 10th issue	231	459,316	459,547	218	443,012	443,230
ENGIE – 11th issue	-	2,594,774	2,594,774	-	2,549,935	2,549,935
ENGIE – 12th issue	-	1,436,474	1,436,474	-	1,444,441	1,444,441
ENGIE – 13th issue	-	1,400,294	1,400,294	-	1,424,563	1,424,563
ENGIE – 14th issue	-	2,011,513	2,011,513	-	2,025,957	2,025,957
ENGIE – 15th issue	-	2,124,328	2,124,328	-	2,154,666	2,154,666
ENGIE – 16th issue	-	1,944,207	1,944,207	-	-	-
Jaguara – 1st issue	213,776	-	213,776	200,775	98,029	298,804
Miranda – 1st Issue	149,040	-	149,040	138,759	68,369	207,128
São Pedro II – 1st issue	10,640	91,629	102,269	9,980	93,735	103,715
São Pedro IV – 1st issue	9,125	78,590	87,715	8,560	80,398	88,958
Cachoeira – 2nd issue	32,909	94,419	127,328	35,070	105,063	140,133
Interest	707,363	132,188	839,551	155,343	342,497	497,840
	2,130,806	**13,543,300**	**15,674,106**	**1,522,823**	**11,963,481**	**13,486,304**
Redeemable preferred shares	**21,622**	**467,245**	**488,867**	**22,873**	**466,375**	**489,248**
	3,075,494	**28,168,219**	**31,243,713**	**2,409,018**	**26,183,772**	**28,592,790**
Foreign currency - hedged						
Measured at fair value						
Loans and financing						
Scotiabank	528,939	-	528,939	550,764	-	550,764
Interest	4,663	-	4,663	5,050	-	5,050
	533,602	**-**	**533,602**	**555,814**	**-**	**555,814**
Debt instruments	**3,609,096**	**28,168,219**	**31,777,315**	**2,964,832**	**26,183,772**	**29,148,604**

The balances of debt instruments, net of hedge effects, are presented below, according to the following breakdown:

	Consolidated					
	06.30.2026			12.31.2025		
	Current	Non-current	Total	Current	Non-current	Total
Debt instruments	**3,609,096**	**28,168,219**	**31,777,315**	**2,964,832**	**26,183,772**	**29,148,604**
Effects of fair value hedge (swap)						
Non-current position	-	(14,709)	(14,709)	-	(44,323)	(44,323)
Current position[1]	228,342	160,723	389,065	49,176	175,992	225,168
Debt instruments net of hedge effects	**3,837,438**	**28,314,233**	**32,151,671**	**3,014,008**	**26,315,441**	**29,329,449**

(1) The short term hedge position is presented as part of line items "Other current liabilities" and "Other non-current liabilities."

b) Changes in debt

	Parent Company			Consolidated			
	Loans and financing	Debentures	Total	Loans and financing	Debentures	RPS	Total
Balance as at 12.31.2025	**2,701,766**	**13,251,903**	**15,953,669**	**15,173,052**	**13,486,304**	**489,248**	**29,148,604**
Additions	400,977	1,924,861	**2,325,838**	471,844	1,924,861	-	**2,396,705**
Interest	84,930	667,391	**752,321**	392,728	654,478	36,414	**1,083,620**
Inflation adjustments	74,317	294,176	**368,493**	402,463	323,180	-	**725,643**
Capitalized interest and V.M.	-	-	**-**	21,876	-	-	**21,876**
Exchange rate variation	(33,510)	-	**(33,510)**	(33,510)	-	-	**(33,510)**
Adjustment to fair value	11,558	(233,926)	**(222,368)**	11,558	(233,926)	-	**(222,368)**
Amortization of principal	(47,180)	(500,000)	**(547,180)**	(413,406)	(188,956)	-	**(602,362)**
Amortization of interest	(69,689)	(412,181)	**(481,870)**	(412,263)	(291,835)	(36,795)	**(740,893)**
Balance as at 06.30.2026	**3,123,169**	**14,992,224**	**18,115,393**	**15,614,342**	**15,674,106**	**488,867**	**31,777,315**

b.1) Main transactions carried out in 2026

b.1.1) Debentures in local currency

b.1.1.1) Issue of new debentures

On March 13, 2026, the settlement of the 16th issue of simple, non-convertible, unsecured debentures by the Parent Company, in a Single Series, took place under the terms of CVM Resolution N° 160/2022, in the total amount of R$2,000,000 (R$1,924,861, net of issue costs). To hedge all future cash flows of the issue, the Company contracted 4 swap transactions with Banco XP, Banco Santander, Bank of America and Banco Itaú, in the amounts of R$700,000, R$375,000, R$700,000 and R$225,000 respectively. The proceeds from this issue of debentures will be used in conducting the Company’s investment plan and providing working capital. The debentures of this issue were classified as "Green Debentures," in line with the Green Finance Framework, and backed by the relevant Second Party Opinion.

			Payment conditions			
Debenture	Amount	Quantity	Yield (p.a.)	Maturity	Principal	Interest
16th Issue – Series 1	2,000,000	2,000,000	IPCA + 6.2474% with swaps for CDI – 1.57% (weighted rate)	02.2038	3 annual installments starting from 02.2036	Annual from 02.2028

b.1.2) Financing in local currency

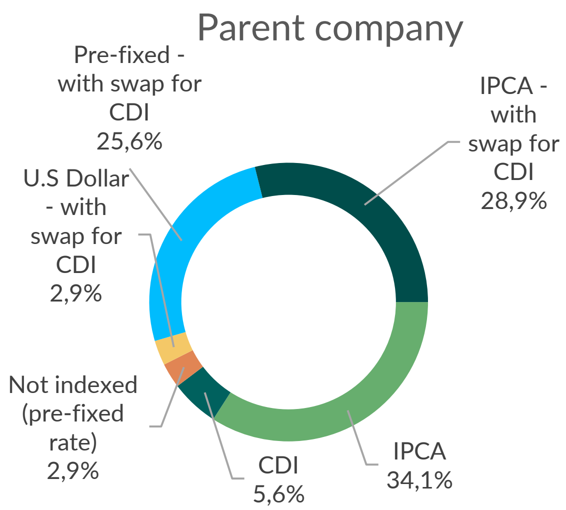
b.1.2.1) Release of financing

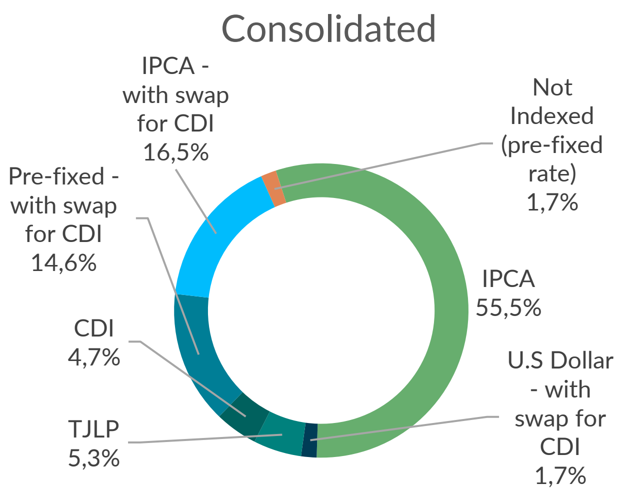
See below financing amounts released in the six-month period ended June 30, 2026:

	Purpose of funds	Year of signature of the agreement	Date of release	Release	Funding Costs	Amount released, net of funding costs
Parent Company						
BNDES - Assuruá	Construction of Serra do Assuruá Wind Power Complex	2022	01.2026	5,000	(169)	4,831
BNDES - Assú Sol	Construction of Assú Sol Photovoltaic Complex	2024	02.2026 and 04.2026	400,000	(3,854)	396,146
		Total parent company		**405,000**	**(4,023)**	**400,977**
Subsidiaries						
Santo Agostinho						
BNDES	Construction of Santo Agostinho Wind Power Complex	2021	06.2026	73,419	(2,552)	70,867
		Total subsidiaries		**73,419**	**(2,552)**	**70,867**
		Total consolidated		**478,419**	**(6,575)**	**471,844**

c) Breakdown of debt instruments, by index and currency

	Parent Company		Consolidated	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
Loans and financing				
Local currency				
TJLP	-	-	1,688,121	1,753,045
IPCA	2,061,647	1,918,163	12,864,699	12,636,404
Non-indexed (pre-fixed rate)	527,920	227,789	527,920	227,789
Foreign currency - hedged				
Dollar – with swap for CDI	533,602	555,814	533,602	555,814
	3,123,169	**2,701,766**	**15,614,342**	**15,173,052**
Debentures				
IPCA	4,106,627	3,874,532	4,788,509	4,715,466
CDI	1,015,026	1,620,765	1,015,026	1,014,232
IPCA – with swap for CDI	5,233,836	3,173,758	5,233,836	3,173,758
PRE – with swap for CDI	4,636,735	4,582,848	4,636,735	4,582,848
	14,992,224	**13,251,903**	**15,674,106**	**13,486,304**
Redeemable Preferred Shares				
CDI	-	-	488,867	489,248
	18,115,393	**15,953,669**	**31,777,315**	**29,148,604**





d) Maturity of debt instruments presented in non-current liabilities

	Parent Company				
	Loans and financing	Debentures	Debt instruments	Hedge effects	Debt instruments, net of hedge
July to December 2027	59,814	899,773	**959,587**	-	**959,587**
2028	121,060	1,228,174	**1,349,234**	88,167	**1,437,401**
2029	123,120	1,169,323	**1,292,443**	35,617	**1,328,060**
2030	125,377	1,453,013	**1,578,390**	75,445	**1,653,835**
2031	127,849	1,420,249	**1,548,098**	(25,386)	**1,522,712**
2032 to 2036	685,412	5,355,235	**6,040,647**	(15,635)	**6,025,012**
2037 to 2041	706,694	1,493,659	**2,200,353**	(12,194)	**2,188,159**
2042 to 2046	497,326	259,236	**756,562**	-	**756,562**
2047 to 2048	16,553	-	**16,553**	-	**16,553**
Total	**2,463,205**	**13,278,662**	**15,741,867**	**146,014**	**15,887,881**

	Consolidated					
	Loans and financing	Debentures	RPS	Debt instruments	Hedge effects	Debt instruments, net of hedge
July to December 2027	451,868	923,424	11,631	**1,386,923**	-	**1,386,923**
2028	917,908	1,276,269	28,262	**2,222,439**	88,167	**2,310,606**
2029	933,155	1,218,226	40,762	**2,192,143**	35,617	**2,227,760**
2030	947,209	1,499,410	50,762	**2,497,381**	75,445	**2,572,826**
2031	928,632	1,442,979	80,762	**2,452,373**	(25,386)	**2,426,987**
2032 to 2036	4,645,494	5,430,098	255,066	**10,330,658**	(15,635)	**10,315,023**
2037 to 2041	3,574,638	1,493,659	-	**5,068,297**	(12,194)	**5,056,103**
2042 to 2046	1,740,247	259,235	-	**1,999,482**	-	**1,999,482**
2047 to 2048	18,523	-	-	**18,523**	-	**18,523**
Total	**14,157,674**	**13,543,300**	**467,245**	**28,168,219**	**146,014**	**28,314,233**

e) Covenants

There were no changes in financial and non-financial covenants compared to those presented in Note 14 – Debt Instruments to the financial statements as at December 31, 2025. The financial covenants provided for in loan and financing agreements have not generated default by the Company and its subsidiaries. Covenants are determined annually, as established in these contracts, except for the parent company's contracts, which are determined quarterly.

NOTE 15. CONCESSIONS PAYABLE (UBP)

a) Breakdown

	Parent Company		Consolidated	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
Cana Brava Hydroelectric Power Plant	1,618,503	3,042,031	1,618,503	3,042,031
São Salvador Hydroelectric Power Plant	641,063	635,665	641,063	635,665
Ponte de Pedra Hydroelectric Power Plant	612,168	1,400,554	612,168	1,400,554
Estreito Hydroelectric Power Plant	64,978	64,191	64,978	64,191
Jari Hydroelectric Power Plant	-	-	35,492	34,681
Cachoeira Caldeirão Hydroelectric Power Plant	-	-	16,037	15,645
	2,936,712	**5,142,441**	**2,988,241**	**5,192,767**
Financial position classification				
Current liabilities	2,329,156	831,614	2,333,615	835,932
Non-current liabilities	607,556	4,310,827	654,626	4,356,835
	2,936,712	**5,142,441**	**2,988,241**	**5,192,767**

b) Change in concessions payable

	Parent Company	Consolidated
Balance as at 12.31.2025	**5,142,441**	**5,192,767**
Renegotiation of UBP	(2,010,973)	(2,010,973)
Present value update	32,853	33,043
Inflation adjustments	208,195	211,445
Amortization	(435,804)	(438,041)
Balance as at 06.30.2026	**2,936,712**	**2,988,241**

b.1) Renegotiation of UBP

UBP liabilities correspond to the financial obligation due by hydroelectric power generation concessionaires for the exploration of public assets intended for power generation, as provided for in the regulations applicable to the electricity sector. In April 2026, the Company's Board of Directors approved the adhesion to the renegotiation agreement on UBP installments due regarding the Cana Brava (UHCB) and Ponte de Pedra (UHPP) hydroelectric power plants, pursuant to Law N° 15.235/2025. The renegotiation provides for the early settlement of future obligations through the payment of a lump-sum calculated based on the present value of the outstanding installments, in accordance with the methodology established by Aneel.

In June 2026, after signing the amendment that formalized the renegotiation, which provided for the settlement of the obligation before the regulatory agency and extinguishment of the original obligation, the Company recognized the renegotiated installment of UBP liabilities, and recorded the corresponding financial gains arising from the discount granted by the regulatory agency. As a result, the outstanding consolidated obligation was reduced from R$5,192,767 on December 31, 2025, to R$2,988,241 on June 30, 2026.

Gross financial revenue from renegotiation of the UBP corresponds to Cana Brava (UHCB) and Ponte de Pedra (UHPP) hydroelectric power plants, in the amounts of R$1,281,976 and R$728,997 respectively, totaling R$2,010,973 before taxes (R$1,921,495 net of PIS and Cofins). The financial settlement of the outstanding obligation arising from the renegotiation was carried out in July 2026, when the relevant cash disbursement regarding the renegotiated balance was made. For further information, see Note 29 – Subsequent events.

UBP obligations regarding the other power plants (not renegotiated) were maintained under the original conditions, since their early settlement would not bring important economic benefits to the Company.

c) Maturity of concessions payable presented in non-current liabilities

	Parent Company	Consolidated
July to December 2027	46,099	48,241
2028	85,849	89,924
2029	78,042	81,852
2030	70,922	74,485
2031	64,474	67,805
2032 to 2036	244,444	258,128
2037 to 2048	17,726	34,191
Concessions payable	**607,556**	**654,626**

NOTE 16. RETIREMENT BENEFIT LIABILITIES

a) Breakdown

	Parent Company and Consolidated					
	06.30.2026			12.31.2025		
	Current	Non-current	Total	Current	Non-current	Total
Contracted liabilities	37,081	193,267	230,348	34,924	204,978	239,902
Current contribution and service costs	46	-	46	46	-	46
Uncontracted deficit	4,001	10,930	14,931	4,776	10,850	15,626
Recorded actuarial liability	**41,128**	**204,197**	**245,325**	**39,746**	**215,828**	**255,574**

The retirement benefit liabilities recognized in the balance sheet are partially covered by liabilities contracted and/or recognized through a debt acknowledgment instrument and an agreement signed between the Company and the PREVIG.

The expected settlement of the contracted amounts presented in non-current liabilities is as follows:

	Parent Company and Consolidated
	PREVIG
July to December 2027	18,860
2028	40,035
2029	39,363
2030	21,421
2031	18,749
2032 to 2035	54,839
	193,267

b) Change in retirement benefit liabilities

	PREVIG BD-2 Plan	GC	Total
Liabilities recorded as at 12.31.2025	**253,023**	**2,551**	**255,574**
Current contribution and service costs	-	95	95
Payments of contracted liabilities	(24,222)	(157)	(24,379)
Net interest on net actuarial liabilities	13,893	142	14,035
Liabilities recorded as at 06.30.2026	**242,694**	**2,631**	**245,325**

NOTE 17. PROVISIONS

a) Breakdown of provisions

The breakdown of contingencies of probable future disbursement risks and provisions for decommissioning of generation assets is as follows:

	Parent Company		Consolidated	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
Civil				
Expropriations and administrative easements	25,800	24,313	62,495	53,280
Environmental	31,034	28,277	31,034	28,277
Retirement benefits	4,604	4,270	4,604	4,270
Various actions	11,678	11,259	74,522	57,714
	73,116	**68,119**	**172,655**	**143,541**
Tax				
ICMS on electricity sales	5,959	6,056	5,959	6,056
Various actions	14,415	13,794	70,606	70,756
	20,374	**19,850**	**76,565**	**76,812**
Labor	**33,392**	**32,075**	**33,854**	**32,410**
Decommissioning of generation assets	-	-	**531,299**	**455,868**
	126,882	**120,044**	**814,373**	**708,631**
Financial position classification				
Current liabilities	5,531	5,531	5,839	5,838
Non-current liabilities	121,351	114,513	808,534	702,793
	126,882	**120,044**	**814,373**	**708,631**

b) Possible and remote risks

b.1) Possible risks

	Parent Company		Consolidated	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
Tax	**1,981,956**	**1,904,232**	**2,083,134**	**1,941,545**
PIS/Cofins on fuel reimbursements	983,300	947,253	983,300	947,253
Contingencies linked to subsidiary sold	761,792	727,682	761,792	727,682
Untimely PIS/Cofins credits	103,971	100,136	103,971	100,136
Spontaneous confession	14,019	13,945	14,019	13,945
Others	118,874	115,216	220,052	152,529
Civil	**68,170**	**60,458**	**86,024**	**74,285**
Labor	**189,830**	**180,845**	**189,832**	**180,933**
	2,239,956	**2,145,535**	**2,358,990**	**2,196,763**

In the six-month period ended June 30, 2026, there were no significant updates in the main cases with possible risk, which are presented in Note 17 - Provisions and Judicial Deposits to the financial statements as at December 31, 2025.

b.2) Remote risks

	Parent Company		Consolidated	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
Tax	346,334	336,906	427,358	448,534
Civil	289,515	270,651	1,734,012	1,245,490
Labor	161,688	148,763	180,173	165,652
	797,537	**756,320**	**2,341,543**	**1,859,676**

NOTE 18. CURRENT AND DEFERRED INCOME TAX AND SOCIAL CONTRIBUTION

a) Deferred income tax and social contribution

a.1) Breakdown

	Parent Company				
	06.30.2026				12.31.2025
Description	**Calculation base**	**IR**	**CSLL**	**Total**	**Total**
Liabilities:					
Renegotiation of hydrological risk	1,909,074	428,665	171,817	600,482	644,353
Accelerated depreciation	1,350,258	337,565	121,523	459,088	441,318
AVJ and AVM on debentures	328,233	82,058	29,541	111,599	32,065
Deemed cost of property, plant and equipment (fair value)	255,471	63,868	22,992	86,860	95,362
Unrealized sale on MAE (currently CCEE)	100,308	25,077	9,028	34,105	34,105
Capitalized financial charges	46,720	11,680	4,205	15,885	16,280
Right on ICMS refund on electricity sales	5,959	1,490	536	2,026	2,059
Unrealized gains on hedge transactions	1,213	303	109	412	3,798
Others	226,821	56,705	20,414	77,119	78,165
		1,007,411	**380,165**	**1,387,576**	**1,347,505**
Assets:					
Unrealized losses on hedge transactions	374,090	93,523	33,668	127,191	60,852
Estimated losses on doubtful debts	145,439	36,360	13,090	49,450	49,450
Civil, tax and labor provisions	109,865	27,466	9,888	37,354	34,994
Provision for impairment of assets	48,894	12,224	4,400	16,624	16,624
Retirement benefit liabilities	14,897	3,724	1,341	5,065	5,301
Right on ICMS refund on electricity sales	5,959	1,490	536	2,026	2,059
Fair value adjustment in business combinations	-	-	-	-	28,582
Others	158,003	39,501	14,219	53,720	51,563
		214,288	**77,142**	**291,430**	**249,425**
Net amount		**793,123**	**303,023**	**1,096,146**	**1,098,080**

Description	Consolidated				
	06.30.2026				12.31.2025
	Calculation base	IR	CSLL	Total	Total
Liabilities:					
Remuneration of concession financial assets	4,037,027	1,008,873	363,332	1,372,205	1,271,138
Transmission infrastructure construction revenues/cost	2,628,562	657,141	236,571	893,712	764,841
Renegotiation of hydrological risk	1,936,786	435,495	174,311	609,806	653,898
Appropriation of financial charges	1,410,141	352,535	126,913	479,448	479,834
Accelerated depreciation	1,350,258	337,565	121,523	459,088	441,318
Intangible asset on the bonus paid for grant	720,355	180,089	64,832	244,921	230,791
AVJ and AVM on debentures	328,233	82,058	29,541	111,599	32,065
Deemed cost of property, plant and equipment (fair value)	255,471	63,868	22,992	86,860	95,362
Fair value of acquired project rights	204,632	51,158	18,417	69,575	71,175
Unrealized sale on MAE (currently CCEE)	100,308	25,077	9,028	34,105	34,105
Unrealized gains on hedge transactions	10,761	2,690	968	3,658	4,614
Right on ICMS refund on electricity sales	5,959	1,490	536	2,026	2,059
Others	284,394	70,376	25,594	95,970	97,456
		3,268,415	**1,194,558**	**4,462,973**	**4,178,656**
Assets:					
RBO	2,814,827	703,707	253,334	957,041	889,648
Tax loss and negative CSLL base	768,752	182,381	69,188	251,569	254,196
Unrealized losses on hedge transactions	374,090	93,523	33,668	127,191	60,852
Civil, tax and labor provisions	190,670	47,668	17,160	64,828	56,114
Estimated losses on doubtful debts	162,069	40,517	14,586	55,103	55,103
Cost of managing plant infrastructure	118,766	29,692	10,689	40,381	41,272
Provision for impairment of assets	48,894	12,224	4,400	16,624	16,624
Retirement benefit liabilities	14,897	3,724	1,341	5,065	5,301
Right on ICMS refund on electricity sales	5,959	1,490	536	2,026	2,059
Fair value adjustment in business combinations	-	-	-	-	28,582
Others	306,403	76,601	27,576	104,177	104,691
		1,191,527	**432,478**	**1,624,005**	**1,514,442**
Net amount		**2,076,888**	**762,080**	**2,838,968**	**2,664,214**
Financial position classification					
Liabilities		2,152,261	792,952	2,945,213	2,762,822
Assets[1]		(75,373)	(30,872)	(106,245)	(98,608)
Total		**2,076,888**	**762,080**	**2,838,968**	**2,664,214**

(1) Amount shown as part of the heading “Other non-current assets.”

a.2) Change in deferred income tax and social contribution, net

	Parent Company	Consolidated
Balance as at 12.31.2025	**1,098,080**	**2,664,214**
Deferred taxes on income	(1,934)	174,754
Balance as at 06.30.2026	**1,096,146**	**2,838,968**

a.3) Expected realization and enforceability

	Parent Company		Consolidated	
	Assets	Liabilities	Assets	Liabilities
July to December 2026	93,945	38,529	149,083	152,615
2027	27,978	80,145	148,106	300,124
2028	71,734	91,586	164,843	253,883
2029	33,510	112,407	118,656	274,740
2030	30,006	147,215	109,240	308,839
2031 to 2033	3,396	398,515	185,351	820,844
2034 to 2036	6,739	259,106	257,468	677,359
2037 to 2039	2,210	95,354	135,361	845,083
After 2040	21,912	164,719	355,897	829,486
	291,430	**1,387,576**	**1,624,005**	**4,462,973**

b) Reconciliation of taxes in income

	Parent Company							
	2nd quarter				For the six months ended June 30			
	2026		2025		2026		2025	
	IR	CSLL	IR	CSLL	IR	CSLL	IR	CSLL
Income before taxes	**2,498,922**	**2,498,922**	**414,688**	**414,688**	**3,313,508**	**3,313,508**	**1,176,340**	**1,176,340**
Nominal tax rate	25%	9%	25%	9%	25%	9%	25%	9%
Expenses at nominal rates	**(624,730)**	**(224,903)**	**(103,672)**	**(37,322)**	**(828,377)**	**(298,216)**	**(294,085)**	**(105,871)**
Permanent differences								
Share in net income of equity method entities	166,876	60,075	179,189	64,508	316,503	113,941	366,406	131,906
Selic rate applied to the recovery of undue tax payments	26,681	9,605	-	-	26,681	9,605	-	-
Tax incentives[1]	405	-	131	-	7,804	-	281	-
Others	(1,087)	(1,838)	(1,079)	(162)	852	(813)	7,161	2,846
	(431,855)	**(157,061)**	**74,569**	**27,024**	**(476,537)**	**(175,483)**	**79,763**	**28,881**
Breakdown of taxes in income								
Current	(412,094)	(150,014)	11,988	4,429	(477,862)	(176,092)	(6,711)	(2,381)
Deferred	(19,761)	(7,047)	62,581	22,595	1,325	609	86,474	31,262
	(431,855)	**(157,061)**	**74,569**	**27,024**	**(476,537)**	**(175,483)**	**79,763**	**28,881**
Effective tax rate[2]	**17.3%**	**6.3%**	**-18.0%**	**-6.5%**	**14.4%**	**5.3%**	**-6.8%**	**-2.5%**

(1) The tax incentive in the form of income tax reduction for projects built in incentivized regions is recognized as a reduction in income tax expense, and transferred from item "Retained earnings" to "Tax incentive reserve" in shareholders' equity.
(2) The variation in the effective tax rate is substantially due to the realization, in 2025, of deferred taxes regarding the disposal of a regulatory asset of the HPP Machadinho Consortium and the increase in IRPJ and CSLL expenses in 2026, due to a higher taxable income for the period, mainly impacted by financial gains from UBP renegotiation (to learn more, see Note 15 - Concessions payable (UBP)).

	Consolidated							
	2nd quarter				For the six months ended June 30			
	2026		2025		2026		2025	
	IR	CSLL	IR	CSLL	IR	CSLL	IR	CSLL
Income before taxes	**2,806,530**	**2,806,530**	**733,994**	**733,994**	**3,844,713**	**3,844,713**	**1,832,875**	**1,832,875**
Nominal tax rate	25%	9%	25%	9%	25%	9%	25%	9%
Expenses at nominal rates	**(701,632)**	**(252,588)**	**(183,499)**	**(66,060)**	**(961,178)**	**(346,024)**	**(458,219)**	**(164,959)**
Permanent differences								
Share in net income of equity method entities	32,504	11,701	49,758	17,913	65,859	23,709	91,453	32,923
Tax incentives[1]	9,833	-	15,955	-	24,215	-	36,854	-
Variation between real and presumed profit bases	7,319	2,230	36,395	11,690	22,072	6,685	45,232	13,463
Selic rate applied to the recovery of undue tax payments	26,681	9,605	-	-	26,681	9,605	-	-
Others	10,982	(1,258)	(34,221)	(14,469)	34,442	3,186	(26,830)	(8,987)
	(614,313)	**(230,310)**	**(115,612)**	**(50,926)**	**(787,909)**	**(302,839)**	**(311,510)**	**(127,560)**
Breakdown of taxes in income								
Current	(484,433)	(187,931)	(94,960)	(44,056)	(659,323)	(256,671)	(200,248)	(92,718)
Deferred	(129,880)	(42,379)	(20,652)	(6,870)	(128,586)	(46,168)	(111,262)	(34,842)
	(614,313)	**(230,310)**	**(115,612)**	**(50,926)**	**(787,909)**	**(302,839)**	**(311,510)**	**(127,560)**
Effective tax rate[2]	**21.9%**	**8.2%**	**15.8%**	**6.9%**	**20.5%**	**7.9%**	**17.0%**	**7.0%**

(1) The tax incentive in the form of income tax reduction for projects built in incentivized regions is recognized as a reduction in income tax expense, and transferred from item "Retained earnings" to "Tax incentive reserve" in shareholders' equity.
(2) The variation in the effective tax rate is due to a higher taxable income for the period, mainly impacted by financial gains from UBP renegotiation (to learn more, see Note 15 - Concessions payable (UBP)).

NOTE 19. OTHER LIABILITIES

	Parent Company		Consolidated	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
Reimbursements to distributors - Wind and Photovoltaic Power Plants	-	-	578,037	477,792
Trade payables[1]	67,252	86,059	488,010	401,092
Derivative financial instruments - hedge[2]	389,065	225,168	390,446	225,168
Customer advances	-	-	212,026	248,407
Liabilities with R&D program	27,219	20,667	49,783	39,962
Linked liabilities	31,990	30,086	37,773	57,346
Unclaimed dividends and interest on equity	30,214	32,830	30,214	32,830
Other accounts payable	37,328	29,602	118,784	115,183
	583,068	**424,412**	**1,905,073**	**1,597,780**
Financial position classification				
Current liabilities	322,845	128,378	870,766	606,226
Non-current liabilities	260,223	296,034	1,034,307	991,554
	583,068	**424,412**	**1,905,073**	**1,597,780**

(1) For further information, see Note 12 – Trade payables.
(2) For further information, see Note 13 – Risk Management and financial instruments.

a) Reimbursements to distributors - Wind and Photovoltaic Power Plants

The Company has liabilities relating to the reimbursement mechanism provided for in the electricity agreements entered in the ACR of the Power Plants belonging to Trairí, Campo Largo and Umburanas Wind Power Complexes – Phase I, Assú V and Paracatu, Floresta and ENGIE Energia Solar I Photovoltaic Complexes. These agreements provide for payment by distributors of fixed revenues, regardless of the generation verified each month, and subsequent reimbursement by the Company. On June 30, 2026, the variations result from the recognition of new reimbursement amounts to distributors, which were reduced by the realization of reimbursement balances from previous years.

b) Liabilities linked to the acquisition of assets

Through its subsidiaries, the Company recorded the following amounts:

	Consolidated	
	06.30.2026	12.31.2025
Linked to the acquisition of subsidiaries		
Solairedirect[1]	-	19,800
Santo Antônio do Jari HPP	31,990	30,086
	31,990	**49,886**
Linked to the acquisition of project development rights		
Serra do Assuruá Wind Power Complex	2,509	2,509
Santo Agostinho Wind Power Complex	3,274	3,66
Assú Sol Photovoltaic Complex	-	1,785
	5,783	**7,460**
	37,773	**57,346**

(1) For further information, see Note 20 – Shareholders' Equity.

NOTE 20. SHAREHOLDER'S EQUITY

a) Authorized share capital

The Company is authorized to increase its share capital to R$25 billion by the resolution of the Board of Directors, regardless of any amendment to its bylaws. According to B3 Novo Mercado listing regulations, the Company should not issue preferred shares or founder shares.

The Company does not have treasury shares and it has not carried out any transactions involving the purchase and sale of its shares in the periods ended June 30, 2026 and December 31, 2025.

b) Subscribed and paid-in capital

On June 30, 2026 and December 31, 2025, the Company's fully subscribed and paid-in share capital was R$6,863,707, represented by 1,142,298,836 common, registered shares with no par value.

The equity value of shares in Reais on June 30, 2026 was R$13.10 (R$11.17 per share on December 31, 2025).

On June 30, 2026 and December 31, 2025, the Company's ownership structure was as follows:

Shareholders	Tranche of common shares	Equity interest
ENGIE Brasil Participações Ltda.	784,897,107	68.71%
Banco Clássico S.A.	112,594,523	9.86%
Other shareholders	244,807,206	21.43%
	1,142,298,836	**100.00%**

On June 30, 2026, the Board of Directors, the Executive Board and the Fiscal Council held 66,601 shares in the Company (88,232 on 31.12.2025).

c) Capital reserves

On March 16,2022, after fulfilling the conditions precedent provided for in the agreement, the transaction for acquisition of 100% shares in ENGIE Solar and Solairedirect, which previously owned the Paracatu and Floresta Photovoltaic Complexes, was completed. The acquisition was carried out between companies belonging to the ENGIE Group and, since the transaction involved two joint ventures, the difference between the amount of the consideration transferred and the book value of the transferred assets and liabilities, or R$176,543, was recorded in capital reserves. In March 2026, as a result of the agreement entered into between the parties, the Company recorded the write-off of contractual obligations in the amount of R$19,800 in line item "other liabilities."

d) Asset valuation adjustments

d.1) Deemed cost

As provided for in the accounting standards, the Company recorded the adjustment to the fair value of property, plant and equipment on the date of initial adoption of the CPCs, on January 1, 2009. The corresponding entry of this adjustment, net of deferred income tax and social contribution, was recorded under the caption "Equity valuation adjustment" in shareholders' equity. The realization of this reserve is recorded against "Retained earnings," to the extent that the depreciation or write-off of the fair value adjustment of property, plant and equipment is recognized in the Company's income statement.

d.2) Other comprehensive income

This account includes changes in fair values, net of deferred income tax and social contribution, of the following transactions: (i) effects of change in equity interest arising from the merger of Aliança by TAG joint venture; and (ii) cash flow hedges on future commitments in foreign currency entered into by the parent company, ENGIE Transmissão de Energia Participações S.A.

NOTE 21. NET OPERATING REVENUE

The table below presents the reconciliation between gross operating revenue and net operating revenue reported in the income statements.

	Parent Company			
	2nd quarter		For the six months ended June 30	
	2026	2025	2026	2025
Gross operating revenue				
Regulated Contracting Environment[1]	988,615	782,290	2,060,164	1,570,596
Free Contracting Environment[2]	1,031,674	845,666	2,705,259	1,734,606
Short-term energy market transactions	489	24,855	23,610	27,351
Other revenues	22,472	20,852	46,381	46,177
	2,043,250	**1,673,663**	**4,835,414**	**3,378,730**
Deductions from operating revenue				
PIS and Cofins	(188,367)	(148,295)	(446,070)	(300,034)
Research and development	(9,961)	(8,677)	(22,261)	(16,953)
ICMS	(6,368)	(6,075)	(11,794)	(11,566)
ISSQN	(1,072)	(1,013)	(2,185)	(1,982)
	(205,768)	**(164,060)**	**(482,310)**	**(330,535)**
Net operating revenue	**1,837,482**	**1,509,603**	**4,353,104**	**3,048,195**

(1) Electricity distributors.
(2) Free consumers and electricity traders.

	Consolidated			
	2nd quarter		For the six months ended June 30	
	2026	2025	2026	2025
Gross operating revenue				
Regulated Contracting Environment[1]	1,218,534	1,120,407	2,553,482	2,316,339
Free Contracting Environment[2]	1,240,187	1,100,878	2,455,656	2,164,184
Short-term energy market transactions	295,294	97,303	558,669	122,095
Trading transactions	121,142	72,612	252,312	124,324
Services provided	104,985	77,276	176,656	150,403
Indemnities	4,570	866	17,770	866
Other revenues	18,345	16,442	44,849	30,167
	3,003,057	**2,485,784**	**6,059,394**	**4,908,378**
Deductions from operating revenue				
PIS and Cofins	(276,760)	(210,675)	(555,079)	(416,630)
Research and development	(14,666)	(12,565)	(31,810)	(24,954)
ICMS	(6,368)	(6,076)	(11,794)	(11,567)
ISSQN	(1,172)	(1,039)	(2,337)	(2,008)
	(298,966)	**(230,355)**	**(601,020)**	**(455,159)**
Others				
Contract asset remuneration	399,318	254,721	711,206	564,293
Transmission infrastructure construction revenues	239,010	455,372	445,586	810,477
Concession financial asset remuneration	164,046	120,599	297,774	271,201
Unrealized gains on trading transactions	4,968	-	7,150	-
	807,342	**830,692**	**1,461,716**	**1,645,971**
Net operating revenue	**3,511,433**	**3,086,121**	**6,920,090**	**6,099,190**

(1) Electricity distributors.
(2) Free consumers and electricity traders.

NOTE 22. DETAILS OF OPERATING EXPENSES BY NATURE

a) Operating costs

	Parent Company			
	2nd quarter		For the six months ended June 30	
	2026	2025	2026	2025
Energy purchases[1]	807,308	584,768	1,962,847	1,161,838
Short-term energy market transactions[1]	200,044	90,644	242,806	117,312
Electric grid and connection charges	118,042	107,370	235,698	214,384
Depreciation and amortization	119,074	96,224	230,040	192,167
Personnel	58,781	53,720	111,335	104,289
Royalties	37,426	13,579	86,624	58,849
Third-party materials and services	22,828	29,839	55,983	57,004
Insurance	18,195	13,055	37,242	25,343
Others[2]	(111,027)	12,216	(125,225)	21,955
	1,270,671	**1,001,415**	**2,837,350**	**1,953,141**
Breakdown of operating costs				
Operating costs	1,272,937	992,094	2,846,363	1,935,982
Costs of services provided[2]	(2,266)	9,321	(9,013)	17,159
	1,270,671	**1,001,415**	**2,837,350**	**1,953,141**

	Consolidated			
	2nd quarter		For the six months ended June 30	
	2026	2025	2026	2025
Depreciation and amortization	407,914	319,019	782,487	630,670
Energy purchases[1]	383,072	272,212	731,328	457,070
Transmission infrastructure construction cost	309,759	461,941	503,619	787,359
Electric grid and connection charges	217,082	193,476	433,584	383,763
Short-term energy market transactions[1]	255,812	116,547	363,148	165,961
Third-party materials and services	126,769	144,058	258,788	262,761
Personnel	90,041	70,701	173,035	134,075
Royalties	48,328	17,137	106,218	69,913
Insurance	49,481	36,965	99,162	71,334
Others[2]	(96,906)	25,890	(84,864)	67,361
	1,791,352	**1,657,946**	**3,366,505**	**3,030,267**
Breakdown of operating costs				
Operating costs	1,793,528	1,648,600	3,374,764	3,013,071
Costs of services provided[2]	(2,176)	9,346	(8,259)	17,196
	1,791,352	**1,657,946**	**3,366,505**	**3,030,267**

(1) For further information, see item "a.1" below.
(2) The negative amount refers to the recovery of tax expenses. For further information, see Note 8 – "Other assets."

a.1) Energy purchases

	Parent Company			
	2nd quarter		For the six months ended June 30	
	2026	2025	2026	2025
Energy purchases				
Energy purchases for portfolio management	807,308	584,768	1,962,847	1,161,838
	807,308	**584,768**	**1,962,847**	**1,161,838**
Short-term energy market transactions				
Purchases in the short-term market	200,044	90,644	242,806	117,312
	200,044	**90,644**	**242,806**	**117,312**

	Consolidated			
	2nd quarter		For the six months ended June 30	
	2026	2025	2026	2025
Energy purchases				
Energy purchases for portfolio management	273,991	270,303	503,580	408,876
Trading transactions	109,081	-	227,748	45,485
Unrealized losses on trading transactions	-	1,909	-	2,709
	383,072	**272,212**	**731,328**	**457,070**
Short-term energy market transactions				
Purchases in the short-term market	255,812	116,547	363,148	165,961
	255,812	**116,547**	**363,148**	**165,961**

b) Selling, general and administrative expenses

	Parent Company			
	2nd quarter		For the six months ended June 30	
	2026	2025	2026	2025
Personnel and management	62,613	62,012	115,414	112,066
Third-party materials and services	34,470	37,141	56,897	62,018
Depreciation and amortization	9,862	11,286	19,490	21,466
Advertising and publicity	5,255	5,972	7,305	10,987
Contributions and donations	1,930	1,019	4,428	3,043
Insurance	299	297	640	361
Others	4,280	10,063	9,747	12,606
	118,709	**127,790**	**213,921**	**222,547**
Classification in the income statement				
Selling expenses	14,409	15,340	23,972	27,023
General and administrative expenses	104,300	112,450	189,949	195,524
	118,709	**127,790**	**213,921**	**222,547**

	Consolidated			
	2nd quarter		For the six months ended June 30	
	2026	2025	2026	2025
Personnel and management	69,449	64,745	124,782	116,123
Third-party materials and services	42,802	42,368	68,208	68,602
Depreciation and amortization	10,050	11,350	19,797	21,624
Contributions and donations	3,050	3,154	7,580	6,697
Advertising and publicity	5,255	5,972	7,305	10,987
Insurance	410	298	753	371
Others	9,102	11,627	15,565	14,806
	140,118	**139,514**	**243,990**	**239,210**
Classification in the income statement				
Selling expenses	26,124	21,486	39,395	36,406
General and administrative expenses	113,994	118,028	204,595	202,804
	140,118	**139,514**	**243,990**	**239,210**

NOTE 23. FINANCIAL RESULT

	Parent Company			
	2nd quarter		For the six months ended June 30	
	2026	2025	2026	2025
Financial revenues				
Income from marketable securities	98,995	77,645	142,317	120,721
Inflation adjustment of tax credits to be recovered[1]	92,563	-	92,563	-
Income from restricted deposits	315	1,267	1,273	2,320
Interest and inflation adjustment on:				
Credits and accounts receivable	8,852	5,061	22,788	6,303
Sale of subsidiary	5,375	4,249	10,684	9,306
Judicial deposits	1,178	1,606	2,136	2,702
Other financial revenues	865	1,151	15,744	11,818
	208,143	**90,979**	**287,505**	**153,170**
Financial gain from the renegotiation of UBP[2]	**1,921,495**	**-**	**1,921,495**	**-**
Total financial revenues	**2,129,638**	**90,979**	**2,209,000**	**153,170**
Financial expenses				
Interest and inflation adjustment on:				
Debt instruments	624,901	407,531	1,120,814	790,071
Fair value hedge on debt instruments	7,860	46,538	51,680	68,431
Retirement benefit liabilities	7,017	15,597	14,035	17,994
Provisions	4,574	(1,217)	8,178	7,517
Others	3,654	1,722	5,402	3,249
Exchange rate variation on:				
Debt instruments	(4,348)	(42,896)	(33,510)	(110,605)
Hedge on debt instruments	4,348	42,896	33,510	110,605
Adjustment to fair value	48	169,291	96	104,736
Other financial expenses	1,811	2,195	3,494	1,882
	649,865	**641,657**	**1,203,699**	**993,880**
Concession expenses payable (UBP)	**84,700**	**135,809**	**241,048**	**345,803**
Total financial expenses	**734,565**	**777,466**	**1,444,747**	**1,339,683**
Financial revenues (expenses), net	**1,395,073**	**(686,487)**	**764,253**	**(1,186,513)**

(1) For further information, see Note 8 – "Other assets."
(2) To learn more, see Note 15 – Concessions payable (UBP).

	Consolidated			
	2nd quarter		For the six months ended June 30	
	2026	2025	2026	2025
Financial revenues				
Income from marketable securities	189,301	168,349	321,242	271,810
Inflation adjustment of tax credits to be recovered[1]	92,563	-	92,563	-
Income from restricted deposits	15,359	13,532	31,209	25,097
Interest and inflation adjustment on:				
Credits and accounts receivable	12,440	10,648	28,841	13,302
Sale of subsidiary	5,375	4,249	10,684	9,306
Judicial deposits	2,035	2,229	2,356	3,786
Other financial revenues	1,432	13,696	16,826	32,686
	318,505	**212,703**	**503,721**	**355,987**
Financial gain from the renegotiation of UBP[2]	**1,921,495**	**-**	**1,921,495**	**-**
Total financial revenues	**2,240,000**	**212,703**	**2,425,216**	**355,987**
Financial expenses				
Interest and inflation adjustment on:				
Debt instruments	1,038,588	620,283	1,809,263	1,176,886
Fair value hedge on debt instruments	7,860	46,538	51,680	68,431
Provisions	19,636	14,499	32,118	23,233
Retirement benefit liabilities	7,017	6,615	14,035	17,994
Others	20,862	8,170	32,148	21,277
Exchange rate variation on:				
Debt instruments	(4,348)	(42,896)	(33,510)	(110,605)
Hedge on debt instruments	4,348	42,896	33,510	110,605
Adjustment to fair value	48	169,291	96	104,736
Other financial expenses	13,105	15,676	22,956	22,455
	1,107,116	**881,072**	**1,962,296**	**1,435,012**
Concession expenses payable (UBP)	**87,188**	**138,106**	**244,488**	**350,845**
Total financial expenses	**1,194,304**	**1,019,178**	**2,206,784**	**1,785,857**
Financial revenues (expenses), net	**1,045,696**	**(806,475)**	**218,432**	**(1,429,870)**

(1) For further information, see Note 8 – "Other assets."
(2) To learn more, see Note 15 – Concessions payable (UBP).

NOTE 24. RELATED PARTIES AND MANAGEMENT COMPENSATION

The Company has transactions with related parties, the details of which are explained in Note 25 – Transactions with Related Parties to the financial statements as at December 31, 2025. The main transactions comprise:
- Purchase and sale of energy;
- Operation and maintenance;
- Administrative and financial services;
- Guarantees; and
- Suretyship.

There were no significant changes in transactions with related parties in the six-month period ended June 30, 2026.

a) Amounts recognized in balance sheets accounts

a.1) Parent Company

	ASSETS			LIABILITIES			
	Accounts receivable		IoE /	Supplier		IoE /	
	Energy	Services and other assets	dividends	Energy	Others	dividends	Debentures[1]
06.30.2026							
EBC	216,929	297	41,378	4	-	-	-
EBV	14,515	98	25,679	164,402	-	-	-
ECP and subsidiaries	26,963	7,261	24,551	-	-	-	-
ENGIE Trading	-	297	-	-	-	-	-
Jaguara	4,403	-	229,014	18,598	-	-	-
Cachoeira Caldeirão	3,513	118	-	-	-	-	-
Santo Antônio do Jari	-	295	35,961	-	-	-	-
ETP and subsidiaries	-	734	578,004	-	23	-	-
TAG	-	198	13	-	-	-	-
Miranda	1,964	-	91,135	10,436	-	-	-
Itasa	-	-	-	13,172	-	-	-
ENGIE Brasil Participações	-	219	-	-	7,820	-	-
Others	-	140	-	12,644	-	-	-
Total	**268,287**	**9,657**	**1,025,735**	**219,256**	**7,843**	**-**	**-**
12.31.2025	**214,348**	**40,536**	**1,109,479**	**185,730**	**9,377**	**80,312**	**606,533**

(1) Balance consisting of principal and charges. Transaction settled in June 2026.

a.2) Consolidated

	ASSETS	LIABILITIES
	Accounts receivable	Supplier
	Services and other assets	Others
06.30.2026		
ENGIE S.A	24	-
TAG	198	-
ENGIE Renouvelables SAS	-	39,652
ENGIE Brasil Participações	219	7,820
Jirau Energia	877	1,613
Geramamoré Participações	-	14,400
Tractebel Engineering	-	164
ENGIE Brasil Soluções Participações	1,033	-
Others	566	25
Total	**2,917**	**63,674**
12.31.2025	**1,707**	**29,154**

b) Amounts recognized in the income statement

b.1) Parent Company

	Revenues			Cost	Costs and Expenses	Financial expenses
	Energy sales	O&M Services	Administrative services	Energy purchase	Third-party Services	
2nd quarter of 2026						
EBC	751,890	-	148	59,442	-	-
ECV	74,226	-	50	592,806	-	-
ECP and subsidiaries	128,542	-	4,046	2	-	17,804
Jaguara	9,249	-	-	43,524	-	-
Miranda	4,218	-	-	24,430	-	-
Cachoeira Caldeirão	7,627	-	59	-	-	-
Santo Antônio do Jari	(3,694)	-	147	-	-	-
ENGIE Trading	138	-	148	629	-	-
Itasa	-	7,792	-	36,258	-	-
Others	-	245	1,109	39,199	-	-
Total	**972,196**	**8,037**	**5,707**	**796,290**	**-**	**17,804**
2nd quarter of 2025	**722,392**	**14,885**	**3,858**	**593,128**	**6,488**	**18,841**

	Revenues			Cost	Costs and Expenses	Financial expenses
	Energy sales	O&M Services	Administrative services	Energy purchase	Third-party Services	
For the six months ended June 30, 2026						
EBC	1,493,118	-	297	59,442	-	-
ECV	772,649	-	100	1,631,238	-	-
ECP and subsidiaries	233,166	-	8,075	12,054	-	39,333
Jaguara	11,837	-	-	82,969	-	-
Miranda	5,091	-	-	47,089	-	-
Cachoeira Caldeirão	27,349	-	118	-	-	-
Santo Antônio do Jari	18,887	-	295	-	-	-
ENGIE Trading	138	-	297	629	-	-
Itasa	-	15,778	-	72,118	-	-
Others	9,133	492	2,001	39,199	-	-
Total	**2,571,368**	**16,270**	**11,183**	**1,944,738**	**-**	**39,333**
For the six months ended June 30, 2025	**1,460,093**	**28,929**	**7,757**	**1,175,958**	**12,253**	**35,313**

Transactions with related parties mainly comprise: (i) purchase and sale of energy for portfolio management; (ii) plant operation and maintenance services; (iii) provision of administrative services; and (iv) guarantees granted to third parties.

b.2) Consolidated

	2nd quarter		For the six months ended June 30	
	Cost	Costs and Expenses	Cost	Costs and Expenses
	Energy purchase	Third-party Services	Energy purchase	Third-party Services
2026				
Jirau Energia	4,441	-	8,833	-
Geramamoré Participações	54,100	-	65,630	-
ENGIE S.A	-	3	-	131
ENGIE Renouvelables SAS	-	12,730	-	23,646
ENGIE Brasil Participações	-	4,070	-	7,820
Tractebel Engineering	-	741	-	1,439
ENGIE IT[1]	-	(19)	-	84
Total	**58,541**	**17,525**	**74,463**	**33,120**
2025	**4,212**	**14,217**	**8,652**	**20,212**

(1) In the 2nd quarter of 2026, the Company reversed third-party service provisions with ENGIE IT in amounts above those realized in the period.

c) Compensation of key members of Management and the Fiscal Council

The compensation for key Management personnel, which comprises the Executive Board, the Board of Directors and Statutory Audit Committee, and the Fiscal Council, was approved at the Annual Shareholders' Meetings held on April 24, 2026 and April 25, 2026 respectively. The amounts recorded were as follows:

	2nd quarter		For the six months ended June 30	
	2026	2025	2026	2025
Fixed compensation	5,277	6,127	9,193	10,332
Variable compensation[1]	(26)	804	2,045	3,577
Payroll charges	3,228	3,370	4,368	4,552
Others	862	779	1,408	1,224
	9,341	**11,080**	**17,014**	**19,685**

(1) In the 2nd quarter of 2026, the Company provisioned variable compensation in amounts below those realized in the period.

Management's compensation is not based on ENGIE Brasil Energia shares. Additionally, the Company's key Management personnel do not hold control over the entity's related parties, and do not carry out significant transactions in this area.

NOTE 25. INFORMATION BY SEGMENT

a) Income (loss) before financial results and taxes by segment

The information by segment for the periods ended June 30, 2026 and 2025 is presented on a consolidated basis in the tables below:

	2nd quarter of 2026				
	Electricity			Gas	
	Generation	Transmission	Trading	Transportation	Consolidated
NET OPERATING REVENUE	**2,706,738**	**689,477**	**115,218**	**-**	**3,511,433**
Operating costs	(1,347,656)	(334,615)	(109,081)	-	(1,791,352)
GROSS PROFIT	**1,359,082**	**354,862**	**6,137**	**-**	**1,720,081**
Operating revenues (expenses)					
Selling, general and administrative expenses	(132,637)	(1,619)	(5,862)	-	(140,118)
Other operating revenues (expenses), net	(950)	51,803	-	-	50,853
	(133,587)	**50,184**	**(5,862)**	**-**	**(89,265)**
Equity income result	**-**	**-**	**-**	**130,018**	**130,018**
INCOME BEFORE FINANCIAL RESULT AND TAXES	**1,225,495**	**405,046**	**275**	**130,018**	**1,760,834**

	2nd quarter of 2025				
	Electricity				
	Generation and sale	Transmission	Trading	Gas Transportation	Consolidated
NET OPERATING REVENUE	**2,280,328**	**739,758**	**66,035**	**-**	**3,086,121**
Operating costs	(1,109,956)	(481,643)	(66,347)	-	(1,657,946)
GROSS PROFIT (LOSS)	**1,170,372**	**258,115**	**(312)**	**-**	**1,428,175**
Operating revenues (expenses)				-	
Selling, general and administrative expenses	(131,960)	(5,489)	(2,065)	-	(139,514)
Other operating revenues, net	8,104	39,416	-	-	47,520
Sale of subsidiary	5,256	-	-	-	5,256
	(118,600)	**33,927**	**(2,065)**	**-**	**(86,738)**
Equity income result	-	-	-	199,032	**199,032**
INCOME (LOSS) BEFORE FINANCIAL RESULT AND TAXES	**1,051,772**	**292,042**	**(2,377)**	**199,032**	**1,540,469**

	For the six months ended 30 June 2026				
	Electricity				
	Generation and sale	Transmission	Trading	Gas Transportation	Consolidated
NET OPERATING REVENUE	**5,452,860**	**1,230,872**	**236,358**	**-**	**6,920,090**
Operating costs	(2,585,720)	(553,037)	(227,748)	-	(3,366,505)
GROSS PROFIT	**2,867,140**	**677,835**	**8,610**	**-**	**3,553,585**
Operating revenues (expenses)					
Selling, general and administrative expenses	(230,088)	(6,365)	(7,537)	-	(243,990)
Sale of subsidiary	3,919	-	-	-	3,919
Other operating revenues (expenses), net	(2,791)	52,122	-	-	49,331
	(228,960)	**45,757**	**(7,537)**	**-**	**(190,740)**
Equity income result	-	-	-	263,436	**263,436**
INCOME BEFORE FINANCIAL RESULT AND TAXES	**2,638,180**	**723,592**	**1,073**	**263,436**	**3,626,281**

	For the six months ended 30 June 2025				
	Electricity				
	Generation and sale	Transmission	Trading	Gas Transportation	Consolidated
NET OPERATING REVENUE	**4,555,718**	**1,430,499**	**112,973**	**-**	**6,099,190**
Operating costs	(2,093,981)	(823,655)	(112,631)	-	(3,030,267)
GROSS PROFIT	**2,461,737**	**606,844**	**342**	**-**	**3,068,923**
Operating revenues (expenses)				-	
Selling, general and administrative expenses	(226,580)	(8,933)	(3,697)	-	(239,210)
Sale of subsidiary	9,569	-	-	-	9,569
Other operating revenues, net	18,138	39,514	-	-	57,652
	(198,873)	**30,581**	**(3,697)**	**-**	**(171,989)**
Equity income result	-	-	-	365,811	365,811
INCOME (LOSS) BEFORE FINANCIAL RESULT AND TAXES	**2,262,864**	**637,425**	**(3,355)**	**365,811**	**3,262,745**

NOTE 26. INSURANCE

a) Operational risks and loss of profit

The Company is covered by the insurance policy for Property Damage and Loss of Profit – PDBI - under the corporate insurance program of its parent company, ENGIE. The PDBI policy is effective until May 31, 2027, and the risk coverage amounts to R$29,928,222 for the parent company, and R$69,574,608 in the consolidated statements, as follows:

	Parent Company		Consolidated	
	Property damage	Loss of Profit	Property damage	Loss of Profit
Hydroelectric power plants	22,375,572	7,430,783	30,609,653	8,680,211
Complementary plants (wind, solar and SHPP)	119,319	2,548	24,230,039	5,303,306
Transmission Systems	-	-	751,399	-
	22,494,891	**7,433,331**	**55,591,091**	**13,983,517**

The maximum combined limit of compensation for property damage and loss of profit is R$3,547,800, per event.

b) Engineering risks

The Company has an insurance policy for the Asa Branca Transmission System, whose limits for property damage amount to R$500,000. For the Graúna Transmission System, the Company has an “Early Works” insurance policy with a limit of R$6,000, aiming at covering the initial works being carried out.

c) Other coverage

The Company has insurance to cover risks in domestic and international transportation, civil liability of directors, officers and managers, political violence and terrorism, and cyber risks, which is extended to its subsidiaries, as well as group life insurance for its employees and officers.

NOTE 27. LONG-TERM COMMITMENTS

The Company has long-term agreements with information detailed in Note 28 – Long-term Commitments to the financial statements as at December 31, 2025.

The Company’s significant long-term commitments are as follows:

- Agreements on the use of the electrical grid;
- Agreements on the construction of new assets;
- Operation and maintenance agreements;
- Modernization and development agreements;
- Agreements for renegotiation of hydrological risk;
- Bilateral contracts for purchase and sale of electricity.

On May 11, 2026, through the Company’s indirect subsidiary Asa Branca, a mutual rescission was signed with the supplier of transmission lines regarding the Asa Branca Transmission System, in the original amount of R$469,082. This mutual rescission ends the activities and contractual relationship between the parties.

Additionally, on May 26, 2026, through its indirect subsidiaries Colibri A, Colibri B, Colibri C and Colibri D, the Company signed an agreement with the supplier of synchronous condensers, in the amount of R$605,489, intended to sub-lots 3A, 3B, 3C and 3D, which was won in Transmission Auction N° 01/2026, promoted by Aneel, with a maximum term for entry into operation by the second half of 2029.

Additionally, on June 3, 2026, through its direct subsidiary Jaguara Hydroelectric Power Plant, the Company approved a supply agreement with WEG, intended to expand Jaguara HPP, in the scope of the Capacity Reserve Auction (LRCAP 2026), with implementation of generation units 5 and 6, and common systems in the wells existing at the plant, which are expected to be completed by the first half of 2030.

Moreover, on June 3, 2026, through its indirect subsidiary Asa Branca, the Company signed an agreement with a supplier for implementation of transmission lines for the C and D sections of the Asa Branca Transmission System, in the amount of R$510,000.

Additionally, on June 9, 2026, through its indirect subsidiary Asa Branca, the Company and the supplier signed the amendment for construction of transmission lines intended for the Asa Branca Transmission System, changing the original value of the agreement from R$686,418 to R$737,398.

Except for the events above, there were no significant changes in long-term commitments in the six-month period ended June 30, 2026.

NOTE 28. ADDITIONAL CASH FLOW INFORMATION

The main additional cash flow transactions were as follows:

	Parent Company		Consolidated	
	2026	2025	2026	2025
Dividends allocated by subsidiaries and joint venture companies[1]	1,023,518	546,159	155,750	360,687
Periodical, additional, interim dividends and IoE	525,890	348,033	694,488	365,071
Unclaimed dividends and IoE[2]	-	4,290	-	4,290
ICMS on electricity sales	(97)	2,319	(97)	2,319
Income tax and social contribution credit assets	(30,205)	19,132	(61,229)	12,577
Suppliers of property, plant and equipment and intangible assets	(2,017)	2,615	29,852	(260,771)
Waiver of dividends from acquired subsidiaries	-	-	-	(48,971)
Transfer of control	-	(60,613)	-	-

(1) The Company classifies dividends and interest on equity received as cash flows from investment activities.
(2) Unclaimed dividends that returned to the Company's shareholders' equity.

NOTE 29. SUBSEQUENT EVENTS

a) Public Offer of Shares and transfer of equity interest in Jirau to ENGIE Brasil Energia

On July 14, 2026, the Board of Directors approved and validated the increase in the Company's share capital within the authorized capital limit provided for in section 8 of the Bylaws, in the amount of R$8,359,522, through the issue of 274,082,684 common, registered, book-entry shares with no par value, in the context of the primary public offer of shares, with a price per share of R$30.50. As a result of the transaction, the Company's share capital increased from R$6,863,707 to R$15,223,229, divided into 1,416,381,520 common, registered, book-entry shares with no par value. Out of 274,082,684 new shares, 188,327,869 shares were paid-in through a contribution to the Company's share capital of all shares issued by Jirau Energia S.A. (Jirau) held by ENGIE Brasil Participações Ltda. (EBP), corresponding to the amount of R$5,744,000, as approved by the Company's Special Shareholders' Meeting held on July 2, 2026, and the remaining shares were paid-in in domestic currency.

b) Transfer of equity interest in Jirau Hydroelectric Power Plant

The primary public offer of shares of ENGIE Brasil Energia was completed on July 14, 2026, covering the payment by EBP of all shares regarding its 40% stake in Jirau. As a result, the Company became the direct holder of said equity interest in Jirau. The transfer of equity interest became effective on July 17, 2026, which was the date of validation of the capital increase and payment of shares of the offer. Since the transaction was carried out between jointly controlled companies, and according to the accounting practice historically adopted, the value of the investment in Jirau recognized by the Company will be the value previously recorded by EBP. The difference between the previous value and the fair value of Jirau will be recorded in the Company's shareholders' equity. Jirau is the concessionaire responsible for operating the Jirau Hydroelectric Power Plant, located on the Madeira River, in the State of Rondônia, and one of the most important hydroelectric power generation assets in Brazil. With the transaction, ENGIE Brasil Energia now holds a 40% stake in Jirau, while the remaining 60% share capital continues to be distributed among Axia Energia, with 40%, and Mitsui & Co., with 20%. Considering that the Company does not hold individual control in Jirau, and that the entity is still shared with two other shareholders, the results of this investment will be recorded in the Company's financial statements through the equity method, reflecting its 40% share in the results of the investee.

c) Settlement of the obligation regarding the renegotiation of UBP

The financial settlement of the obligation regarding the renegotiation of UBP occurred in July 2026, in the amount of R$2,230,671, of which R$1,618,503 of the Cana Brava Hydroelectric Power Plant (UHCB) was settled on July 20, 2026, and R$612,168 of the Ponte de Pedra Hydroelectric Power Plant (UHPP) was settled on July 16, 2026. The settlement was carried out according to the contractual terms applicable, with impact on the Company's cash position, and no important additional effects on the financial statements in addition to those already reflected on the relevant obligations previously recognized.

d) Approval of the 17th issue of debentures

On July 3, 2026, the Company's Board of Directors approved the public offer of distribution of simple, unsecured debentures not convertible into shares, in two series, in the total amount of up to R$700,000, exclusively addressed to professional investors, pursuant to the applicable regulations issued by the Brazilian Securities and Exchange Commission (CVM). The funds raised in the issuance will be allocated to the recomposition of working capital and financing of the Company's business plan, as provided for in the relevant deed of issuance. The Management also informs that the request for registration of the offer was filed with the CVM, and the financial settlement took place on July 17, 2026.

e) Merger of Companhia Energética do Jari (CEJA)

On July 31, 2026, the Company's Special Shareholders' Meeting approved the merger of Companhia Energética do Jari (CEJA), which became effective on the same date. As a result of the transaction, CEJA was extinguished, being succeeded by the Company regarding all its rights and obligations, pursuant to Article 227 of Law N° 6.404/76. The transaction has not resulted in an increase in the Company's capital and, consequently, there was neither an issuance of new shares, nor any other relationship of substitution of shares, considering that the Company was the direct holder of 100% of shares in CEJA.

f) Periodic dividends

In the meeting held on August 5, 2026, the Company's Board of Directors approved the distribution of periodic dividends, based on the quarterly information as of June 30, 2026, in the amount of R$770,805, corresponding to R$0.54420747574 per share. The Company's shares will be traded ex-periodic dividends as from 08.21.2026, and the date of payment will be subsequently defined by the Executive Board and communicated through a Notice to Shareholders.

SPECIAL REVIEW REPORT BY THE INDEPENDENT AUDITORS

Independent Auditors' Report on review of the parent company and consolidated interim financial statements

To Management and Shareholders of

ENGIE Brasil Energia S.A.

Florianópolis – Santa Catarina

Introduction

We have reviewed the accompanying parent company and consolidated interim statements of financial position of ENGIE Brasil Energia S.A. ("Company") as of June 30, 2026, which comprises the balance sheet as of June 30, 2026, the statements of profit or loss and comprehensive income for the three and six-month period then ended, the statements of changes in equity and cash flows for the six-month period then ended, including notes to the interim financial information.

Management is responsible for the preparation of the parent company interim financial statements in accordance with CPC 21(R1) and the consolidated interim financial information in accordance with 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 this information in a manner consistent 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 these parent company and consolidated interim financial information based on our review.

Scope of review

We conducted our review in accordance with Brazilian and international review standards for interim information (NBC TR 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity and ISRE 2410 - *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*, respectively). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Brazilian and International 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 company interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying individual interim financial information referred to above is not prepared, in all material respects, in accordance with CPC 21(R1) applicable to the preparation of interim financial information and presented in accordance with the standards issued by the Brazilian Securities and Exchange Commission - CVM.

Conclusion on the consolidated interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying parent company and consolidated interim financial information referred to above is not prepared, in all material respects, in accordance with CPC 21(R1) and IAS 34 applicable to the preparation of interim financial information and presented in accordance with the standards issued by the Brazilian Securities and Exchange Commission - CVM.

Other matters

Statements of value added

The parent company and consolidated interim financial statements related to statements of added value (DVA) for the three and six-month period ended June 30, 2026, prepared under the responsibility of the Company's management, and presented as supplementary information for IAS 34 purposes. These statements have been subject to review procedures performed in conjunction with the review of the Company's parent company and consolidated interim financial statements to conclude whether they are reconciled to the interim financial information and accounting records, as applicable, and whether their form and content are in accordance with the criteria set by Technical Pronouncement CPC 09 - Statement of Value Added. Based on our review, we are not aware of any fact that leads us to believe that these statements of value added have not been prepared, in all material respects, according to the requirements of this Standard and in a manner consistent with the individual and consolidated interim financial information taken as a whole.

Corresponding figures

Corresponding amounts related to parent company and consolidated final position as of December 31, 2025 were previously audited by other independent auditors, who issued an unchanged report thereon dated February 25, 2026, and parent company and consolidated interim statements of profit or loss and comprehensive income for the three and six-month period ended June 30, 2025, and the changes in equity and cash flows for the period of the six-month period ended June 30, 2025 were previously reviewed by other independent auditors, who issued an unchanged report thereon dated August 7, 2025. The corresponding amounts for the parent company and consolidated statements of added value (DVA) for the three and six-month period ended June 30, 2025 were subject to the same review procedures by those independent auditors, and based on their review those auditors issued an opinion reporting that were not aware of any facts that would lead them to believe that the statement of value added had not been prepared, in all material respects, in accordance with the individual and consolidated interim financial information taken as a whole.

Joinville, August 5, 2026

KPMG Auditores Independentes Ltda.

CRC SC-000071/F-8

(Original report in Portuguese signed by)

Samuel Viero Ricken

Accountant - CRC SC-030412/O-1

STATEMENT BY THE COMPANY'S EXECUTIVE OFFICERS

The Company's Executive Officers declare that they have examined, discussed and reviewed the information contained in the Company's Financial Statements (individual and consolidated), and that they agree with the opinion of the Company's independent auditors, or "KPMG Auditores Independentes Ltda.," as referenced in the Independent Auditors' Special Review Report presented.

Eduardo Antonio Gori Sattamini
Chief Executive Officer

Pierre Auguste Gratien Leblanc
Chief Financial and Investor Relations Officer

Gabriel Mann dos Santos
Chief Regulation and Strategy Officer

Guilherme Slovinski Ferrari
Chief Renewable Energy and Storage Officer

Felipe de Queiroz Batista
Legal Counsel and Ethics Officer

Marcos Keller Amboni
Chief Energy Management and Commercialization Officer

Eduardo Vetere
Chief Human Resources Officer

Gustavo Henrique Labanca Novo
Chief Energy Transmission Officer

Thais Ferraz Soares
Chief Sustainability Officer

Florianópolis, August 5, 2026

BOARD OF DIRECTORS

Maurício Stolle Bähr
Chairman

Paulo Jorge Tavares Almirante
Vice President

Paulo Mauricio Mantuano de Lima
Director

Karin Koogan Breitman
Director

Julien Jean Machillot
Director

Sophie Brigitte Sylviane Angrand Quarré De Verneuil
Director

Carlos Alberto Vieira
Director

Manoel Eduardo Lima Lopes
Director

Gil de Methodio Maranhão Neto
Director

EXECUTIVE BOARD

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Chief Energy Management and Commercialization

Eduardo Vetere
Chief Human Resources Officer

Gustavo Henrique Labanca Novo
Chief Energy Transmission Officer

Thais Ferraz Soares
Chief Sustainability Officer

ACCOUNTING DEPARTMENT

Romary dos Anjos Silva

Accounting Department Manager

Accountant - CRC SC 036047/O-2

SUMMARY REPORT OF THE STATUTORY AUDIT COMMITTEE

The permanent members of the Audit Committee recommend the approval of the information included in the Company's Quarterly Information, and they agree with the review made by the Company's independent auditors, or “KPMG Auditores Independentes Ltda.,” as referenced in the Independent Auditors' Special Review Report presented.

Paulo Maurício Mantuano de Lima
Coordinator of the Audit Committee

Manoel Eduardo Lima Lopes
Member of the Audit Committee

Antônio Carlos Corrêa Benavides
Member of the Audit Committee

Florianópolis, August 5, 2026