

---

## REVIEW OF THE COMPANY'S PERFORMANCE IN THE QUARTER

---

Comments on the performance are expressed in thousands of Reais, unless otherwise noted.

### **Analysis of results**

#### **CPFL Energia (Parent Company)**

In this quarter, the decrease in net profit was R\$ 137,938, when compared to the same period of the previous year (R\$ 1,050,949, in 2024 and R\$ 1,188,887, in 2023), mainly due to the decrease in results from equity interests R\$ 152,455, partially offset by the decrease in income tax and social contribution expenses of R\$ 13,712.

## COMMENTS ON THE CONSOLIDATED PERFORMANCE

Company: CPFL Energia S.A.

	Consolidated					
	2nd Quarter			1st Semester		
	2024	2023	Variation	2024	2023	Variation
<b>Gross operating revenue</b>	<b>14,211,856</b>	<b>13,646,275</b>	<b>4.1%</b>	<b>29,198,748</b>	<b>27,056,752</b>	<b>7.9%</b>
Electricity sales to final consumers (*)	8,383,560	7,814,789	7.3%	17,867,239	16,163,650	10.5%
Electricity sales to wholesaler's (*)	1,179,025	1,262,805	-6.6%	2,348,474	2,552,818	-8.0%
Concession's infrastructure construction revenue	1,235,580	1,146,774	7.7%	2,258,601	2,071,777	9.0%
Other operating revenues (*)	2,972,475	2,956,469	0.5%	6,082,595	5,833,950	4.3%
Sector financial assets and liabilities	441,216	465,438	-5.2%	641,840	434,557	47.7%
Deductions from operating revenue	(4,549,921)	(4,257,358)	6.9%	(9,371,039)	(7,828,595)	19.7%
<b>Net operating revenue</b>	<b>9,661,935</b>	<b>9,388,917</b>	<b>2.9%</b>	<b>19,827,710</b>	<b>19,228,157</b>	<b>3.1%</b>
<b>Cost of electricity energy services</b>	<b>(4,392,338)</b>	<b>(4,176,941)</b>	<b>5.2%</b>	<b>(8,721,242)</b>	<b>(8,553,156)</b>	<b>2.0%</b>
Electricity purchased for resale	(3,020,022)	(3,006,835)	0.4%	(6,009,602)	(6,144,274)	-2.2%
Electricity network usage charges	(1,372,315)	(1,170,106)	17.3%	(2,711,640)	(2,408,882)	12.6%
<b>Operating costs and expenses</b>	<b>(3,087,605)</b>	<b>(2,797,603)</b>	<b>10.4%</b>	<b>(5,716,709)</b>	<b>(5,349,505)</b>	<b>6.9%</b>
Personnel	(562,952)	(531,778)	5.9%	(1,089,930)	(1,022,960)	6.5%
Private pension entity	(39,239)	(48,728)	-19.5%	(73,403)	(92,659)	-20.8%
Materials	(141,802)	(113,447)	25.0%	(261,334)	(238,269)	9.7%
Third-party services	(278,584)	(247,871)	12.4%	(499,316)	(463,533)	7.7%
Depreciation/amortization	(488,466)	(475,835)	2.7%	(970,296)	(935,135)	3.8%
Amortization of concession intangibles	(82,041)	(80,164)	2.3%	(166,163)	(160,410)	3.6%
Concession infrastructure construction cost	(1,148,709)	(1,090,781)	5.3%	(2,121,260)	(2,005,002)	5.8%
Other expenses	(345,812)	(209,000)	65.5%	(535,006)	(431,538)	24.0%
<b>Income from electric energy service</b>	<b>2,181,993</b>	<b>2,414,373</b>	<b>-9.6%</b>	<b>5,389,758</b>	<b>5,325,495</b>	<b>1.2%</b>
<b>Financial result</b>	<b>(715,999)</b>	<b>(685,329)</b>	<b>4.5%</b>	<b>(1,531,931)</b>	<b>(1,236,424)</b>	<b>23.9%</b>
Financial income	378,121	490,196	-22.9%	794,719	1,019,636	-22.1%
Financial expenses	(1,094,120)	(1,175,526)	-6.9%	(2,326,650)	(2,256,059)	3.1%
Equity interest in subsidiaries, associates and joint ventures	84,464	83,544	1.1%	176,005	163,058	7.9%
<b>Result before taxes</b>	<b>1,550,458</b>	<b>1,812,588</b>	<b>-14.5%</b>	<b>4,033,832</b>	<b>4,252,129</b>	<b>-5.1%</b>
Social contribution	(119,629)	(150,851)	-20.7%	(316,531)	(362,055)	-12.6%
income tax	(330,522)	(414,783)	-20.3%	(861,892)	(992,445)	-13.2%
<b>Net income for the period</b>	<b>1,100,307</b>	<b>1,246,954</b>	<b>-11.8%</b>	<b>2,855,409</b>	<b>2,897,629</b>	<b>-1.5%</b>
Net income attributed to controlling shareholders	1,050,949	1,188,887	-11.6%	2,726,325	2,782,907	-2.0%
Net income attributed to non-controlling shareholders	49,358	58,067	-15.0%	129,084	114,722	12.5%
<b>EBITDA</b>	<b>2,836,984</b>	<b>3,054,060</b>	<b>-7.1%</b>	<b>6,702,387</b>	<b>6,584,389</b>	<b>1.8%</b>

### Reconciliation of Net Income and EBITDA

<b>Net income</b>	<b>1,100,307</b>	<b>1,246,954</b>	<b>2,855,409</b>	<b>2,897,629</b>
Depreciation and amortization	570,507	555,998	1,136,459	1,095,545
Amortization of asset value	20	145	164	290
Financial result	715,999	685,329	1,531,931	1,236,424
Social contribution	119,629	150,851	316,531	362,055
Income tax	330,522	414,783	861,892	992,445
<b>EBITDA</b>	<b>2,836,984</b>	<b>3,054,060</b>	<b>6,702,387</b>	<b>6,584,388</b>

(\*) For the purpose of presenting the performance comment, the reclassification of revenue from network availability to captive consumers was not carried out - TUSD

## Gross operating revenue

Gross operating revenue in the 2nd quarter of 2024, was R\$ 14,211,856, representing an increase of 4.1% (R\$ 565,580), when compared to the same period of the previous year.

The main factors of this variation were:

- Increase of 7.3% (R\$ 568,771) in the supply of electricity, due to the increase of: (i) 3.5%, in average tariffs (R\$ 285,645) and (ii) 3.6%, in the volume of energy sold (R\$ 283,127);
- Increase of 7.7% (R\$ 88,806) in revenue from construction of concession infrastructure;
- Increase of 0.5% (R\$ 16,006) in other operating revenues, mainly due to increases in: (i) low-income subsidies R\$ 104,300 and (ii) TUSD free consumers R\$ 61,702; partially offset by the reduction in (iii) restatement of the financial assets of the concession R\$ 133,237;
- Decrease of 6.6% (R\$ 83,781) in the supply of electricity, mainly due to a decrease in the volume sold, of 24.6% (R\$ 310,223); partially offset by the increase in average tariffs, of 23.8% (R\$ 226,443), due to the change in the mix of contracts; and

- Decrease of 5.2% (R\$ 24,223) in sector financial assets and liabilities, due to the higher constitution of liabilities in the 2nd quarter of 2024 (R\$ 304,348); partially offset by the increase in realization of assets in the 2nd quarter of 2024 (R\$ 280,125).

#### ➤ Volume of energy sold

In the 2nd quarter of 2024, the volume of energy billed to captive consumers in the period, including other licensees, increased by +4.6%, when compared to the same quarter of the previous year.

Residential class consumption represents 56.2% of the total captive market supplied by the distributor and showed an increase of +11.2% in the 2nd quarter of 2024, when compared to the same period of the previous year. This performance reflects the effect of higher temperatures and mass of income, when compared to the same period of the previous year, offsetting the negative effects of distributed generation.

Commercial class consumption represents 17.3% of the total captive market supplied by the distributor and showed an increase of +0.8% in the 2nd quarter of 2024, when compared to the same period of the previous year. This performance reflects the effect of higher temperatures and better CAGED (General Register of Employed and Unemployed Persons), when compared to the same period of the previous year, offsetting the negative effects of distributed generation and migration of captive customers to the free market.

Industrial class consumption represents 7.4% of the total captive market supplied by the distributor and showed a decrease of -17.2% in the 2nd quarter of 2024, when compared to the same period of the previous year. This performance reflects the increase in migrations of captive customers to the free market.

The other classes of consumption (rural, public power, public lighting, public service and licensees) participated with 19.2% of the total captive market supplied by the distributor. The consumption of these classes increased of +0.9% in the 2nd quarter of 2024, due to the results in the rural classes (increase of +7.5%), low rainfall in relation to the same period in 2023, and public power (increase of +14.4%), reflecting the higher temperatures for the period, when compared to 2023.

Regarding the volume of energy sold and transported in the concession area, which impacts both the billed supply (captive market) and the TUSD charge (free market), there was an increase of +6.3% when compared to the same period of the previous year. The variance by class was: residential (+11.2%), commercial (+11.0%), industrial (+1.5%) and other classes (+3.2%).

#### ➤ Rates

In the 2nd quarter of 2024, the energy supply tariffs charged by the distribution subsidiaries are as follows:

Distributor	Month	2024		2023	
		RTA / RTP	Effect perceived by consumers (a)	RTA / RTP	Effect perceived by consumers (a)
CPFL Paulista	April	3.91%	1.46%	3.36%	4.89%
CPFL Piratininga	October	(b)	(b)	-0.73%	-4.37%
RGE	June	(c)	(c)	1.67%	1.10%
CPFL Santa Cruz	March	7.02%	5.63%	5.65%	9.02%

(a) Represents the average effect perceived by the consumer, as a result of the elimination from the tariff base of financial components that had been added in the prior tariff adjustment.

(b) The respective readjustments for 2024 have not yet occurred.

- (c) On June 18, 2024, ANEEL published Ratifying Resolution ("REH") No. 3,335, extending the validity of the Energy Tariffs (TE) and the Tariffs for the Use of the Distribution System (TUSD) of the subsidiary RGE, for the period from June 19 to August 18, 2024.

### Deductions from operating revenue

Deductions from operating revenue, in the 2nd quarter of 2024, were R\$ 4,549,921, an increase of 6.9% (R\$ 292,563), when compared to the same quarter of 2023, which was primarily due to:

- Increase of 10% (R\$ 159,116) in ICMS on the sale of energy and services;
- Increase of 5.8% (R\$ 85,493) in the Energy Development Account – CDE; and
- Increase of 5% (R\$ 47,348) in PIS/COFINS/ISS on the sale of energy and services.

### Cost of electric energy

The cost of electric energy in this quarter totaled R\$ 4,392,338, representing an increase of 5.2% (R\$ 215,397) when compared to the same period of the previous year, mainly justified by:

- Increase of 17.3% (R\$ 202,209) in the charges for the use of the transmission and distribution system, mainly due to increases in: (i) charges for the basic network (R\$ 176,345) and (ii) charges for transportation of Itaipu (R\$ 32,050); and
- Increase of 0.4% (R\$ 13,188) in electricity purchased for resale, justified by the increase of: (i) 8.6% (R\$ 239,440) in the average price; partially offset by the reduction of 7.5% (R\$ 226,253) in the volume of energy purchased.

### Operating Costs and Expenses

Excluding the cost of building the concession infrastructure, operating costs and expenses in this quarter were R\$ 1,938,896, an increase of 13.6% (R\$ 232,074) when compared to the same period last year. This variation is mainly due to:

- **Other expenses:** increase of 65.5% (R\$ 136,813), mainly due to (i) losses resulting from disposal and deactivation of R\$ 55,059, of which R\$ 49,004 related to climate impacts in Rio Grande do Sul, (ii) PCLD of R\$ 45,565 and (iii) legal, judicial and indemnity expenses of R\$ 14,572;
- **Personnel:** an increase of 5.9% (R\$ 31,174), basically due to adjustments in collective bargaining agreements;
- **Services from third parties:** increase of 12.4% (R\$ 30,713), mainly due to the climate impacts in Rio Grande do Sul (R\$ 42,008);
- **Materials:** increase of 25% (R\$ 28,354), mainly due to an increase related to the replacement, conservation and maintenance of lines, networks, buildings, machinery, equipment and tools and to the climate impacts in Rio Grande do Sul;
- **Depreciation and amortization:** an increase of 2.7% (R\$ 12,631), mainly due to the additions to the asset base in the period, mainly by the Distributors; and
- **Private pension entity:** decrease of 19.5% (R\$ 9,489), basically due to the recording of the impacts of the actuarial report of the Group's companies.

### Financial result

The net financial result in this quarter showed net expenses of R\$ 715,999, when compared to R\$ 685,329 in the same period of 2023, representing an increase of 4.5% (R\$ 30,670). This variation is basically due to:

- Decrease in financial income of 22.9% (R\$ 112,075), mainly due to decreases in (i) income from financial investments R\$ 58,197, (ii) restatement of tax credits and judicial deposits R\$

26,190, (iii) monetary and exchange rate adjustments R\$ 12,900 and (iv) discount on the acquisition of ICMS credit R\$ 9,810; and

- Decrease in financial expenses of 6.9% (R\$ 81,406), mainly due to the decrease of: (i) monetary and exchange rate adjustments, net of derivatives R\$ 103,598, (ii) updating of the exclusion of ICMS from the PIS/COFINS base of R\$ 78,411 and (iii) restatement of loan with parent company SGBP R\$ 18,999; partially offset by the increase in (iv) debt charges of R\$ 109,693.

### Equity Equivalence

The increase of 1.1% (R\$ 920) in the consolidated equity income refers to the result of equity interests in joint ventures, as follows:

	2nd Quarter 2024	2nd Quarter 2023
Epasa	21,785	19,608
Baesa	2,121	871
Chapecoense	60,034	63,176
CPFL Transmissão investments	544	34
Amortization of fair value adjustment of asset	(20)	(145)
<b>Total</b>	<b>84,464</b>	<b>83,544</b>

### Social Contribution and Income Tax

Income tax expenses in the 2nd quarter of 2024 were R\$ 450,151 and showed a decrease of 20.4% (R\$ 115,483), when compared to that recorded in the same quarter of 2023.

### Net Profit and EBITDA

As a result of the factors set forth above, net profit for this quarter was R\$ 1,100,307, 11.8% (R\$ 146,647) lower, when compared to the same period of 2023.

EBITDA (Net income excluding the effects of depreciation, amortization, financial result, social contribution and income tax) for the 2nd quarter of 2024 was R\$ 2,836,984, 7.1% (R\$ 217,077) lower, when compared to the same period of 2023.

---

**COMMENTS ON THE PERFORMANCE OF SUBSIDIARIES/AFFILIATES**

---

**Subsidiary/Affiliate: Companhia Paulista de Força e Luz - CPFL**

The subsidiary Companhia Paulista de Força e Luz - CPFL is a publicly-held company, and its performance commentary is contained in its Quarterly Information - ITR, dated June 30, 2024, filed with the CVM - Brazilian Securities and Exchange Commission.

**Subsidiary/Affiliate: CPFL Geração de Energia S.A.**

The subsidiary CPFL Geração de Energia S.A. is a publicly-held company, and its individual and consolidated performance commentary is contained in its Quarterly Information – ITR, dated June 30, 2024, filed with the CVM – Brazilian Securities and Exchange Commission.

**Subsidiary/Affiliate: CPFL Transmissão S.A.**

The subsidiary CPFL Transmissão S.A. is a publicly-held company, and its individual and consolidated performance commentary is contained in its Quarterly Information - ITR, dated June 30, 2024, filed with the CVM – Brazilian Securities and Exchange Commission.

**Subsidiary/Affiliate: CPFL Energias Renováveis S.A.**

The subsidiary CPFL Energias Renováveis S.A. is a publicly-held company, and its consolidated performance commentary is contained in its Quarterly Information – ITR, dated June 30, 2024, filed with the CVM – Brazilian Securities and Exchange Commission.

**Subsidiary/Affiliate: Companhia Piratininga de Força e Luz**

The subsidiary Companhia Piratininga de Força e Luz is a publicly-held company, and its performance commentary is contained in its Quarterly Information - ITR, dated June 30, 2024, filed with the CVM - Brazilian Securities and Exchange Commission.

**Subsidiary/Affiliate: RGE Sul Distribuidora de Energia S.A.**

The subsidiary RGE Sul Distribuidora de Energia S.A. is a publicly-held company, and its performance commentary is contained in its Quarterly Information – ITR, dated June 30, 2024, filed with the CVM – Brazilian Securities and Exchange Commission.

**Subsidiary: CPFL Comercialização Brasil S.A.**

	Consolidated					
	2nd Quarter			1st Semester		
	2024	2023	Variation	2024	2023	Variation
<b>Gross operating revenue</b>	<b>1,148,992</b>	<b>1,092,028</b>	<b>5.2%</b>	<b>2,143,941</b>	<b>2,126,017</b>	<b>0.8%</b>
Electricity sales to final consumers	269,540	323,692	-16.7%	525,379	644,381	-18.5%
Electricity sales to wholesaler's	329,156	281,131	17.1%	619,979	574,004	8.0%
Concession's infrastructure construction revenue	216,556	158,448	36.7%	334,684	239,334	39.8%
Other operating revenues	333,740	328,757	1.5%	663,899	668,297	-0.7%
Deductions from operating revenue	(157,517)	(162,167)	-2.9%	(314,457)	(323,813)	-2.9%
<b>Net operating revenue</b>	<b>991,476</b>	<b>929,861</b>	<b>6.6%</b>	<b>1,829,484</b>	<b>1,802,204</b>	<b>1.5%</b>
<b>Cost of electricity energy services</b>	<b>(494,404)</b>	<b>(484,097)</b>	<b>2.1%</b>	<b>(897,898)</b>	<b>(989,663)</b>	<b>-9.3%</b>
Electricity purchased for resale	(493,840)	(483,303)	2.2%	(896,409)	(988,129)	-9.3%
Electricity network usage charges	(565)	(793)	-28.8%	(1,489)	(1,533)	-2.9%
<b>Operating costs and expenses</b>	<b>(281,249)</b>	<b>(229,938)</b>	<b>22.3%</b>	<b>(469,020)</b>	<b>(419,282)</b>	<b>11.9%</b>
Personnel	(46,612)	(41,923)	11.2%	(87,733)	(85,029)	3.2%
Private pension entity	(17,936)	(17,802)	0.8%	(35,873)	(31,295)	14.6%
Materials	(7,368)	(1,407)	423.6%	(4,505)	(2,322)	94.0%
Third-party services	(31,361)	(22,648)	38.5%	(55,438)	(43,707)	26.8%
Depreciation/amortization	(4,599)	(6,948)	-33.8%	(9,875)	(14,468)	-31.7%
Amortization of concession intangibles	(5,593)	(8,473)	-34.0%	(13,106)	(16,947)	-22.7%
Concession infrastructure construction cost	(151,947)	(102,910)	47.7%	(233,756)	(173,395)	34.8%
Other expenses	(15,834)	(27,827)	-43.1%	(28,734)	(52,119)	-44.9%
<b>Income from electric energy service</b>	<b>215,822</b>	<b>215,826</b>	<b>0.0%</b>	<b>462,567</b>	<b>393,260</b>	<b>17.6%</b>
<b>Financial result</b>	<b>(89,074)</b>	<b>(67,985)</b>	<b>31.0%</b>	<b>(177,218)</b>	<b>(141,547)</b>	<b>25.2%</b>
Financial income	30,196	36,437	-17.1%	61,808	62,451	-1.0%
Financial expenses	(119,270)	(104,422)	14.2%	(239,026)	(203,998)	17.2%
Equity interest in subsidiaries, associates and joint ventures	18,262	30,554	-40.2%	64,912	74,328	-12.7%
<b>Result before taxes</b>	<b>145,010</b>	<b>178,395</b>	<b>-18.7%</b>	<b>350,261</b>	<b>326,041</b>	<b>7.4%</b>
Social contribution	(9,574)	(13,311)	-28.1%	(21,399)	(25,751)	-16.9%
Income tax	(26,520)	(36,701)	-27.7%	(58,848)	(70,921)	-17.0%
<b>Net income for the period</b>	<b>108,916</b>	<b>128,383</b>	<b>-15.2%</b>	<b>270,015</b>	<b>229,368</b>	<b>17.7%</b>
Net income attributed to controlling shareholders	108,781	128,205	-15.2%	270,287	228,836	18.1%
Net income attributed to non-controlling shareholders	135	178	-24.4%	(273)	532	-151.2%
<b>EBITDA</b>	<b>244,992</b>	<b>262,678</b>	<b>-6.7%</b>	<b>551,870</b>	<b>500,724</b>	<b>10.2%</b>
Reconciliation of Net Income and EBITDA						
<b>Net income</b>	<b>108,916</b>	<b>128,383</b>		<b>270,015</b>	<b>229,368</b>	
Depreciation and amortization	10,191	15,422		22,981	31,415	
Amortization of asset value	716	877		1,410	1,722	
Financial result	89,074	67,985		177,218	141,547	
Social contribution	9,574	13,311		21,399	25,751	
Income tax	26,520	36,701		58,848	70,921	
<b>EBITDA</b>	<b>244,992</b>	<b>262,678</b>	<b>-6.7%</b>	<b>551,870</b>	<b>500,724</b>	

**Gross Operating Revenue**

Gross operating revenue for the 2nd quarter of 2024 was R\$ 1,148,992, increase of R\$ 56,964 (5.2%), when compared to the same quarter of 2023.

The main factors of this variation were:

- Increase of R\$ 58,107 (36.7%) related to revenue from construction of concession infrastructure, due to expansion and improvement works.

**Cost of Electric Energy**

The cost of electricity in the 2nd quarter of 2024 was R\$ 494,404, increase of R\$ 10,308 (2.1%), when compared to the same quarter of 2023, basically explained by the volume of energy purchased.

**Operating Costs and Expenses**

Operating cost and expenses for the 2nd quarter of 2024 was R\$ 281,249, increase of 22.3% (R\$ 51,311) over the same quarter in 2023.

- **Cost of construction of concession infrastructure:** Increase of 47.7% (R\$ 49,037), duly explained in the revenue, due to expansion and improvement works.
- **Personnel:** Increase of 11.2% (R\$ 4,689), mainly explained by the effects of salaries and overtime (R\$ 5,121), offset in part by the reduction in expenses with layoffs, (R\$ 192) and training (R\$ 30).

- **Materials:** Increase of R\$ 5,961 due to expenses with purchasing maintenance materials and inputs from CPFL Transmissão.
- **Third Party Services:** Increase of 38.5% (R\$ 8,713) explained by expenses with maintenance and conservation of buildings (R\$ 4,178) and maintenance of network lines and substations (R\$ 3,940).
- **Depreciation/Amortization:** Reduction of 33.8% (R\$ 2,349), justified by the recognition of depreciation and amortization expenses for the period.
- **Other:** Reduction of 43.1%, mainly represented by decrease in legal and judicial expenses (R\$ 14,432), partially offset by the increase in expenses related to losses on disposals (R\$ 1,441) and marketing expenses (R\$ 1,004).

### Financial Result

The financial result recorded in the 2nd quarter of 2024 was R\$ 89,074, representing an increase of 31.0% (R\$ 21,090), when compared to the same quarter of 2023.

**Financial Revenue:** Decrease of 17.1% (R\$ 6,241), basically explained by (i) monetary and exchange rate updates (R\$ 9,220), partially offset by PIS/COFINS on interest on equity (R\$ 2,248).

**Financial Expenses:** Increase of 14.2% (R\$ 14,848), mainly justified by (i) debt charges (R\$ 75,639), partially offset by (ii) monetary and exchange rate updates (R\$ 34,098) and (iii) derivatives (R\$ 30,690).

The **equity result** calculated in the 2nd quarter of 2024 was R\$ 18,262, a decrease of R\$ 12,292 (40.2%), mainly explained by the recognition of the equity interest of the investee RGE Sul.

### Net Profit for the Period and EBITDA

The result for the 2nd quarter of 2024 was a profit of R\$ 108,916, decrease of R\$ 19,467 (15.2%), when compared to the same quarter of 2023.

EBITDA (Net income before financial results, income tax and social contribution, depreciation, amortization) for the 2nd quarter of 2024 was R\$ 244,992, increase of 6.7%, when compared to the same quarter of 2023, which was R\$ 262,678 (information not reviewed by the Independent Auditors).



---

**GLOSSARY OF TERMS IN THE ELECTRICITY SECTOR**


---

**ACL:** Free Contracting Environment. Segment of the market comprising the purchase of electric power by deregulated agents (such as Free Consumers and electric power traders).

**ACR:** Regulated Contracting Environment. Segment of the market comprising the purchase by distributing companies, by means of bids and other mechanisms provided by Aneel.

**ANEEL:** National Electric Energy Agency.

**Annual General Meeting (AGM):** mandatory annual meeting of the Company's shareholders called by the Board of Directors, in order to: (a) acknowledge the management accounts; (b) analyze and vote on the Company's financial statements; (c) decide on the allocation of net profit; (d) distribution of dividends; and (e) elect the Board of Directors and the Fiscal Council.

**B3 – B3 S.A. - Brasil, Bolsa, Balcão:** São Paulo Stock Exchange.

**BNDES:** National Bank of Economic and Social Development.

**Installed Capacity:** Maximum amount of energy that can be delivered by a particular generating unit on a full continuous charge basis under specific conditions as designated by the manufacturer.

**CCEE:** Energy Trading Chamber.

**CDE:** Energy Development Account, instituted by Law No. 10,438 of April 26, 2002, and subsequent amendments thereto. A fund managed by CCEE to foster electricity development in general and its production from alternative energy sources in particular, as well as the universalization of energy services in Brazil. All concessionaires contribute to this fund.

**Company or CPFL Energia:** CPFL Energia S.A. or the group of companies comprising CPFL Energia and its subsidiaries.

**Consumer:** An individual or legal entity that requests power supply from a concessionaire, assuming the responsibility of paying the bills and complying with other obligations determined by ANEEL.

**Captive Consumer:** Consumer who can only buy energy from the utility that operates in the network to which it is connected.

**Final Consumer:** Consumer who uses electricity to meet their own needs.

**Free Consumer:** Consumers, with contracted demand equal or higher than 2 MW, who are supplied by generators or traders through bilateral contracts signed within the ACL (Free Contracting Environment). These consumers still have to pay the distributor where it is located for the use of the distribution system.

**Special Free Consumer:** Special category of free consumers, with contracted demand between 0.5 MW and 2 MW (or a set of high voltage units in the same submarket that together total demand greater than 0.5 MW), who are entitled to purchase energy in the free market only from incentivized sources (solar, wind, biomass or SPH).

**CVA:** Graphic account to which the variations between realized values and the values considered in the pass-through of costs to final consumers in revisions and tariff adjustments of distributors are attributed. The expenses considered in the CVA are: Purchase of energy, transport from Itaipu, Basic Network contract and sector charges.

**CVM:** Brazilian Securities and Exchange Commission.

**DEC / SAIDI:** System Average Interruption Duration Index, measured by the average duration of power interruptions in hours per consumer in a given period, normally a month or last 12 months. Equivalent Duration of Interruption per Consumer Unit. Indicates the number of hours on average that a consumer is without power during a period, usually monthly or in the last 12 months.

**Distribution:** Electricity system that delivers energy to final consumers within a concession area.

**Dividend Yield:** The amount of dividends paid by the company divided by the current share price.

**EBITDA (Earnings Before Interests, Taxes, Depreciation and Amortization) or (Earnings Before Interest, Taxes, Depreciation and Amortization of Deferred Assets):** A evaluation element that measures a company's operating cash flow before it is impacted by financial charges, depreciation and taxes.

**Assured Energy or Physical Guarantee:** Fixed amount of energy of a power plant, established by the granting power in the concession agreements. It represents the amount of energy available for sale in that enterprise.

**Bylaws:** Bylaws of the Company.

**FEC / SAIFI:** System Average Interruption Frequency Index, measured by the average number of power interruptions in hours per consumer in a given period.

**Free Float:** The shares of a company that are traded in the organized stock markets.

**Holding:** (1) (1) A company whose main activity is to retain a controlling stake in one or more other companies; (2) A company which retains a controlling stake in one or more other companies and also controls these companies' managerial and business policies.

**IBrX-100:** Brazil Index is an index that measures the return on a theoretical portfolio composed by 100 stocks selected among B3's most actively traded securities, in terms of number of trades and financial value. The component stocks are weighted according to the outstanding shares' market value.

**IBOV- Bovespa Index:** The main indicator of the Brazilian stock market's average performance. IBOV's relevance comes from the fact that it reflects the variation of B3's most traded stocks.

**ICO2 – Carbon Efficient Index:** Comprises the shares of companies participating in the IBrX-100 index that have agreed to join this initiative, by adopting transparent practices with respect to their greenhouse gas emissions (GHGs). It takes into account, for weighting the shares of the component companies, their degree of efficiency in GHG emissions, in addition to the free float of each one.

**IDIV – Dividend Index:** It is a total return index and is intended to be the indicator of the average performance of the quotations of the assets that stood out in terms of investor remuneration, in the form of dividends and interest on equity.

**IEE - Electric Power Index:** It was launched in August 1996 to measure the performance of the electric power sector. In this sense, the index is an instrument that makes possible the performance analysis of portfolios specialized in the electric power sector.

**IFRS – International Financial Reporting Standards:** the International Accounting Standards, which seek for a standard accepted in many countries in order to facilitate the comparability of information between companies in different countries. In Brazil, IFRS was implemented in 2010.

**IGC - Special Corporate Governance Stock Index:** is designed to measure the return of a theoretical portfolio composed of shares of companies with a good level of corporate governance. Such companies must be traded on the Novo Mercado or be classified in Levels 1 or 2 of B3.

**IGP-M:** General Market Price Index, released by Fundação Getúlio Vargas.

**Quarterly Information (ITR):** Accounting report that companies must periodically submit to the CVM - Brazilian Securities and Exchange Commission.

**IPCA:** Extended Consumer Price Index, calculated by IBGE.

**ISE - Corporate Sustainability Index:** Designed to measure the return on a portfolio composed of shares of companies highly committed to social responsibility and corporate sustainability, and also to promote good practices in the Brazilian corporate environment.

**ITAG:** Special Tag Along Stock Index, designed to measure the return of a theoretical portfolio composed of shares of companies which offer, in case of control sale, better conditions to minority shareholders than those required by law.

**Itaipu:** Itaipu Binacional, a hydroelectric power plant owned in equal parts by Brazil and Paraguay.

**Brazilian Corporate Law:** Federal Law No. 6,404, promulgated on December 15, 1976, which

governs, among other things, corporations and the rights and duties of their shareholders, directors and officers.

**Regulated Market:** Market segment in which distribution companies purchase all the electricity needed to supply customers through public auctions. The auction process is administered by ANEEL, either directly or through CCEE, under certain guidelines provided by the MME. Regulated Market is generally considered to be more stable in terms of supply of electricity.

**MME:** Brazilian Ministry of Mines and Energy.

**Novo Mercado:** A B3 (São Paulo Stock Exchange) listing segment comprising companies committed to adopting the highest level of corporate governance and disclosing information over and above that which is determined by the regulations.

**SDGs:** United Nations Sustainable Development Goals, 17 sustainable development goals established by the United Nations and 169 specific targets that apply to all countries and cover a broad range of sustainability issues, including poverty, hunger, health, education, climate change, gender equality, water, sanitation, energy, environment and social justice.

**ONS:** National Electric System Operator. A private law corporate entity authorized to carry out coordination and control activities of the electric energy generation and transmission operations in the interconnected systems.

**Parcel A:** Distributors' non-manageable costs, including the cost of electricity purchased for resale, connection and use of transmission system charges and sector charges.

**Small Hydroelectric Power Plants (SHPs):** Hydroelectric plants with an installed capacity of between 3 MW and 30 MW.

**Granting Power:** The Federal Government.

**Proinfa:** Incentive Program for Alternative Electric Energy Sources, under Law 10,438 of April 26, 2002, and subsequent amendments thereto.

**RAP (Allowed Annual Revenue - AAR):** Revenue authorized by ANEEL, by Resolution, for making the transmission system facilities available. Annual revenue to which the concessionaire is entitled from the start of commercial operation of the transmission facilities.

**Basic Network:** Transmission installations of the National Interconnected System - SIN, owned by public transmission service concessionaires, with voltage equal or higher than 230 kV, according to Normative Resolution No. 67, of June 8, 2004.

**Distribution Network:** The electricity system that delivers energy to final customers within a concession area.

**Transmission Network:** Network or system for the transmission of electric energy between areas or countries to supply the distribution networks.

**RTA / ATA:** annual tariff adjustment.

**RTE / ETA:** extraordinary tariff adjustment.

**RTP / PTR:** periodic tariff review.

**SIN:** National Interconnected System. Comprises the Basic Network and other transmission installations connecting generators and distributors in Brazil.

**Substation:** A set of equipment that connects, alters and/or controls the voltage in a transmission and distribution system.

**Tag along:** The right of minority shareholders to sell their shares, at the same price of the controlling shareholders, in the event of the disposal of control.

**Transmission:** High-voltage lines conducting electricity over long distances with a voltage equal to or higher than 69 kV, connecting substations.

**TUSD:** Tariff for the Use of the Distribution Grid, adjusted annually by ANEEL.

**Hydroelectric Power Plant or HPP:** Generating unit that transforms potential energy from the water accumulated in the reservoir into electricity.

**Thermoelectric Power Plant or TPP:** Generation unit that uses thermal energy from the burning of fuel, such as: coal, oil, natural gas, diesel and other hydro carbon as a source of energy to boost the electricity generator.

**Biomass Thermoelectric Power Plant:** thermoelectric generator that uses the combustion of organic material for energy production.

---

## GLOSSARY OF TERMS IN THE ELECTRICITY SECTOR

---

**ACL:** Free Contracting Environment. Segment of the market comprising the purchase of electric power by deregulated agents (such as Free Consumers and electric power traders).

**ACR:** Regulated Contracting Environment. Segment of the market comprising the purchase by distributing companies, by means of bids and other mechanisms provided by Aneel.

**ANEEL:** National Electric Energy Agency.

**Annual General Meeting (AGM):** mandatory annual meeting of the Company's shareholders called by the Board of Directors, in order to: (a) acknowledge the management accounts; (b) analyze and vote on the Company's financial statements; (c) decide on the allocation of net profit; (d) distribution of dividends; and (e) elect the Board of Directors and the Fiscal Council.

**B3 – B3 S.A. - Brasil, Bolsa, Balcão:** São Paulo Stock Exchange.

**BNDES:** National Bank of Economic and Social Development.

**Installed Capacity:** Maximum amount of energy that can be delivered by a particular generating unit on a full continuous charge basis under specific conditions as designated by the manufacturer.

**CCEE:** Energy Trading Chamber.

**CDE:** Energy Development Account, instituted by Law No. 10,438 of April 26, 2002, and subsequent amendments thereto. A fund managed by CCEE to foster electricity development in general and its production from alternative energy sources in particular, as well as the universalization of energy services in Brazil. All concessionaires contribute to this fund.

**Company or CPFL Energia:** CPFL Energia S.A. or the group of companies comprising CPFL Energia and its subsidiaries.

**Consumer:** An individual or legal entity that requests power supply from a concessionaire, assuming the responsibility of paying the bills and complying with other obligations determined by ANEEL.

**Captive Consumer:** Consumer who can only buy energy from the utility that operates in the network to which it is connected.

**Final Consumer:** Consumer who uses electricity to meet their own needs.

**Free Consumer:** Group A Consumers who are supplied by generators or traders through bilateral contracts signed within the ACL (Free Contracting Environment). These consumers still have to pay the distributor where it is located for the use of the distribution system.

**Special Free Consumer:** Special category of free consumers who are qualified to purchase energy on the free market only from incentivized sources (solar, wind, biomass or SHPP).

**CVA:** Graphic account to which the variations between realized values and the values considered in the pass-through of costs to final consumers in revisions and tariff adjustments of distributors are attributed. The expenses considered in the CVA are: Purchase of energy, transport from Itaipu, Basic Network contract and sector charges.

**CVM:** Brazilian Securities and Exchange Commission.

**DEC / SAIDI:** System Average Interruption Duration Index, measured by the average duration of power interruptions in hours per consumer in a given period, normally a month or last 12 months. Equivalent Duration of Interruption per Consumer Unit. Indicates the number of hours on average that a consumer is without power during a period, usually monthly or in the last 12 months.

**Distribution:** Electricity system that delivers energy to final consumers within a concession area.

**Dividend Yield:** The amount of dividends paid by the company divided by the current share price.

**EBITDA (Earnings Before Interests, Taxes, Depreciation and Amortization) or (Earnings Before Interest, Taxes, Depreciation and Amortization of Deferred Assets):** A evaluation

element that measures a company's operating cash flow before it is impacted by financial charges, depreciation and taxes.

**Assured Energy or Physical Guarantee:** Fixed amount of energy of a power plant, established by the granting power in the concession agreements. It represents the amount of energy available for sale in that enterprise.

**Bylaws:** Bylaws of the Company.

**FEC / SAIFI:** System Average Interruption Frequency Index, measured by the average number of power interruptions in hours per consumer in a given period.

**Free Float:** The shares of a company that are traded in the organized stock markets.

**Holding:** (1) (1) A company whose main activity is to retain a controlling stake in one or more other companies; (2) A company which retains a controlling stake in one or more other companies and also controls these companies' managerial and business policies.

**IBrX-100:** Brazil Index is an index that measures the return on a theoretical portfolio composed by 100 stocks selected among B3's most actively traded securities, in terms of number of trades and financial value. The component stocks are weighted according to the outstanding shares' market value.

**IBOV- Bovespa Index:** The main indicator of the Brazilian stock market's average performance. IBOV's relevance comes from the fact that it reflects the variation of B3's most traded stocks.

**ICO2 – Carbon Efficient Index:** Comprises the shares of companies participating in the IBrX-100 index that have agreed to join this initiative, by adopting transparent practices with respect to their greenhouse gas emissions (GHGs). It takes into account, for weighting the shares of the component companies, their degree of efficiency in GHG emissions, in addition to the free float of each one.

**IDIV – Dividend Index:** It is a total return index and is intended to be the indicator of the average performance of the quotations of the assets that stood out in terms of investor remuneration, in the form of dividends and interest on equity.

**IEE - Electric Power Index:** It was launched in August 1996 to measure the performance of the electric power sector. In this sense, the index is an instrument that makes possible the performance analysis of portfolios specialized in the electric power sector.

**IFRS – International Financial Reporting Standards:** the International Accounting Standards, which seek for a standard accepted in many countries in order to facilitate the comparability of information between companies in different countries. In Brazil, IFRS was implemented in 2010.

**IGC - Special Corporate Governance Stock Index:** is designed to measure the return of a theoretical portfolio composed of shares of companies with a good level of corporate governance. Such companies must be traded on the Novo Mercado or be classified in Levels 1 or 2 of B3.

**IGP-M:** General Market Price Index, released by Fundação Getúlio Vargas.

**Quarterly Information (ITR):** Accounting report that companies must periodically submit to the CVM - Brazilian Securities and Exchange Commission.

**IPCA:** Extended Consumer Price Index, calculated by IBGE.

**ISE - Corporate Sustainability Index:** Designed to measure the return on a portfolio composed of shares of companies highly committed to social responsibility and corporate sustainability, and also to promote good practices in the Brazilian corporate environment.

**ITAG:** Special Tag Along Stock Index, designed to measure the return of a theoretical portfolio composed of shares of companies which offer, in case of control sale, better conditions to minority shareholders than those required by law.

**Itaipu:** Itaipu Binacional, a hydroelectric power plant owned in equal parts by Brazil and Paraguay.

**Brazilian Corporate Law:** Federal Law No. 6,404, promulgated on December 15, 1976, which governs, among other things, corporations and the rights and duties of their shareholders, directors and officers.

**Regulated Market:** Market segment in which distribution companies purchase all the electricity needed to supply customers through public auctions. The auction process is administered by ANEEL, either directly or through CCEE, under certain guidelines provided by the MME. Regulated Market is generally considered to be more stable in terms of supply of electricity.

**MME:** Brazilian Ministry of Mines and Energy.

**Novo Mercado:** A B3 (São Paulo Stock Exchange) listing segment comprising companies committed to adopting the highest level of corporate governance and disclosing information over and above that which is determined by the regulations.

**SDGs:** United Nations Sustainable Development Goals, 17 sustainable development goals established by the United Nations and 169 specific targets that apply to all countries and cover a broad range of sustainability issues, including poverty, hunger, health, education, climate change, gender equality, water, sanitation, energy, environment and social justice.

**ONS:** National Electric System Operator. A private law corporate entity authorized to carry out coordination and control activities of the electric energy generation and transmission operations in the interconnected systems.

**Parcel A:** Distributors' non-manageable costs, including the cost of electricity purchased for resale, connection and use of transmission system charges and sector charges.

**Small Hydroelectric Power Plants (SHPs):** Hydroelectric plants with an installed capacity of between 3 MW and 30 MW.

**Granting Power:** The Federal Government.

**Proinfa:** Incentive Program for Alternative Electric Energy Sources, under Law 10,438 of April 26, 2002, and subsequent amendments thereto.

**RAP (Allowed Annual Revenue - AAR):** Revenue authorized by ANEEL, by Resolution, for making the transmission system facilities available. Annual revenue to which the concessionaire is entitled from the start of commercial operation of the transmission facilities.

**Basic Network:** Transmission installations of the National Interconnected System - SIN, owned by public transmission service concessionaires, with voltage equal or higher than 230 kV, according to Normative Resolution No. 67, of June 8, 2004.

**Distribution Network:** The electricity system that delivers energy to final customers within a concession area.

**Transmission Network:** Network or system for the transmission of electric energy between areas or countries to supply the distribution networks.

**RTA / ATA:** annual tariff adjustment.

**RTE / ETA:** extraordinary tariff adjustment.

**RTP / PTR:** periodic tariff review.

**SIN:** National Interconnected System. Comprises the Basic Network and other transmission installations connecting generators and distributors in Brazil.

**Substation:** A set of equipment that connects, alters and/or controls the voltage in a transmission and distribution system.

**Tag along:** The right of minority shareholders to sell their shares, at the same price of the controlling shareholders, in the event of the disposal of control.

**Transmission:** High-voltage lines conducting electricity over long distances with a voltage equal to or higher than 69 kV, connecting substations.

**TUSD:** Tariff for the Use of the Distribution Grid, adjusted annually by ANEEL.

**Hydroelectric Power Plant or HPP:** Generating unit that transforms potential energy from the water accumulated in the reservoir into electricity.

**Thermoelectric Power Plant or TPP:** Generation unit that uses thermal energy from the burning of fuel, such as: coal, oil, natural gas, diesel and other hydrocarbon as a source of energy to

boost the electricity generator.

**Biomass Thermoelectric Power Plant:** thermoelectric generator that uses the combustion of organic material for energy production.



<b>SUMMARY</b>	
ASSETS.....	2
LIABILITIES AND EQUITY .....	3
STATEMENT OF INCOME.....	4
STATEMENT OF COMPREHENSIVE INCOME .....	5
STATEMENT OF CHANGES IN SHAREHOLDERS EQUITY .....	6
STATEMENT OF CASH FLOW .....	7
STATEMENT OF VALUE ADDED .....	8
( 1 ) OPERATIONS .....	9
( 2 ) PRESENTATION OF THE INTERIM FINANCIAL STATEMENTS.....	11
( 3 ) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES.....	12
( 4 ) FAIR VALUE MEASUREMENT .....	12
( 5 ) CASH AND CASH EQUIVALENTS .....	13
(6) MARKETABLE SECURITIES .....	13
(7) CONSUMERS, CONCESSIONAIRES AND LICENSEES .....	14
(8) EXCLUSION OF ICMS FROM PIS AND COFINS CALCULATION BASE .....	14
(9) SECTOR FINANCIAL ASSETS AND LIABILITIES .....	15
(10) DEFERRED TAX ASSETS AND LIABILITIES .....	15
(11) CONCESSION FINANCIAL ASSET .....	16
(12) INVESTMENTS .....	17
(13) INTANGIBLE ASSETS .....	18
(14) TRADE PAYABLES .....	18
(15) BORROWINGS.....	19
(16) DEBENTURES .....	20
(17) PRIVATE PENSION PLAN .....	20
(18) TAXES, FEES AND CONTRIBUTIONS .....	22
(19) PROVISION FOR TAX, CIVIL AND LABOR RISKS AND ESCROW DEPOSITS .....	22
(20) EARNINGS PER SHARE .....	23
(21) NET OPERATING REVENUE .....	23
(22) COST OF ELECTRIC ENERGY .....	25
(23) OTHER OPERATING COSTS AND EXPENSES .....	25
(24) FINANCIAL INCOME (EXPENSES) .....	26
(25) SEGMENT INFORMATION .....	26
(26) RELATED PARTY TRANSACTIONS .....	26
(27) FINANCIAL INSTRUMENTS .....	27
(28) EVENTS AFTER THE REPORTING PERIOD .....	29



CPFL Energia S.A.

Statement of financial position at June 30, 2024 and December 31, 2023

(in thousands of Brazilian Reais)

		Parent company		Consolidated	
		December 31,		December 31,	
ASSETS	Note	June 30, 2024	2023	June 30, 2024	2023
<b>Current assets</b>					
Cash and cash equivalents	5	23,119	171,795	2,997,144	4,435,186
Securities	6	-	-	946,133	1,097,438
Consumers, concessionaires and licensees	7	-	-	5,802,880	6,190,130
Inventories		-	-	150,876	151,744
Dividends and interest on capital		1,876,948	883,352	98	10,286
Income tax and social contribution recoverable		1,453	13,117	694,169	655,247
Other taxes recoverable		9,274	16,911	616,347	589,175
Intragroup loans	26	39,719	-	-	-
PIS/COFINS recoverable over ICMS	8	-	-	1,704,659	2,355,498
Derivatives	27	-	-	385,126	88,315
Sector financial asset	9	-	-	-	293,066
Contract assets		-	-	663,033	746,783
Other assets		732	282	1,554,239	1,438,485
<b>Total current assets</b>		<b>1,951,244</b>	<b>1,085,457</b>	<b>15,514,705</b>	<b>18,051,353</b>
<b>Non-current assets</b>					
Consumers, concessionaires and licensees	7	-	-	153,099	164,914
Intragroup loans	26	-	37,942	-	-
Escrow Deposits	19	314	547	827,768	789,734
Income tax and social contribution recoverable		411	411	59,479	85,147
Other taxes recoverable		-	-	491,770	515,153
PIS/COFINS recoverable over ICMS	8	-	-	4,525,831	4,162,169
Sector financial assets	9	-	-	-	200,111
Derivatives	27	-	-	487,530	590,935
Deferred tax assets	10	-	3,081	414,106	325,404
Concession financial asset	11	-	-	23,354,465	21,617,521
Investments at cost		-	-	101,615	39,435
Other assets		2,689	4,312	351,901	377,313
Investments	12	18,673,417	18,291,206	539,812	520,662
Property, plant and equipment		4,192	4,575	9,962,391	10,135,751
Intangible assets	13	76	98	8,265,828	8,973,764
Contract asset		-	-	8,978,618	8,421,862
<b>Total Non-current assets</b>		<b>18,681,099</b>	<b>18,342,171</b>	<b>58,514,213</b>	<b>56,919,874</b>
<b>Total assets</b>		<b>20,632,344</b>	<b>19,427,628</b>	<b>74,028,917</b>	<b>74,971,227</b>

The accompanying notes are an integral part of these interim financial statements.



CPFL Energia S.A.

Statement of financial position at June 30, 2024 and December 31, 2023

(in thousands of Brazilian Reais)

LIABILITIES AND EQUITY	Note	Parent company		Consolidated	
		June 30, 2024	December 31, 2023	June 30, 2024	December 31, 2023
<b>Current liabilities</b>					
Trade payables	14	1,306	1,942	3,444,970	3,692,489
Borrowings	15	-	-	3,269,218	3,531,710
Debentures	16	-	-	1,075,133	980,841
Private pension plan	17	-	-	404,062	549,549
Regulatory liabilities		-	-	298,804	170,138
Income tax and social contribution payable	18	2,892	14,842	239,767	771,899
Other taxes, fees and contributions	18	2,177	8,118	838,626	1,076,007
Intragroup loans	26	-	-	-	3,140,112
Dividends		1,399,001	473,085	1,644,734	570,319
Estimated payroll		265	-	263,985	198,994
Derivatives	27	-	-	12,614	61,015
Sector financial liability	9	-	-	1,160,262	1,163,287
Use of public asset		-	-	23,403	24,124
Provisions for demobilization and environmental expenses		-	-	4,653	6,106
PIS/COFINS consumer reimbursement	8	-	-	493,260	1,609,435
Other payables		21,066	26,365	2,468,203	2,216,083
<b>Total current liabilities</b>		<b>1,426,706</b>	<b>524,352</b>	<b>15,641,695</b>	<b>19,762,108</b>
<b>Non-current liabilities</b>					
Trade payables	14	-	-	399,561	397,422
Borrowings	15	-	-	8,402,761	9,979,666
Debentures	16	-	-	15,365,027	11,944,886
Private pension plan	17	-	-	1,004,437	1,503,118
Income tax and social contribution payable	18	-	-	280,657	274,976
Other taxes, fees and contributions	18	-	-	1,029,280	934,248
Deferred tax liabilities	10	16,896	-	1,471,671	2,318,542
Provision for tax, civil and labor risks	19	315	292	1,570,742	1,513,371
Intragroup loans	26	-	-	2,385,708	-
Derivatives	27	-	-	286,642	495,825
Sector financial liability	9	-	-	609,823	458,436
Provisions for demobilization and environmental expenses		-	-	167,261	164,655
Use of public asset		-	-	170,994	171,351
PIS/COFINS consumer reimbursement	8	-	-	4,415,256	4,311,128
Other payables		12,010	23,518	676,737	742,739
<b>Total Non-current liabilities</b>		<b>29,220</b>	<b>23,810</b>	<b>38,236,557</b>	<b>35,210,366</b>
<b>Equity</b>					
Issued capital		9,388,071	9,388,071	9,388,071	9,388,071
Capital reserves		(1,405,379)	(1,396,906)	(1,405,379)	(1,396,906)
Legal reserve		1,877,614	1,877,614	1,877,614	1,877,614
Statutory reserve - working capital improvement		5,636,993	5,636,993	5,636,993	5,636,993
Reserve for unrealized profits		2,204,186	2,204,186	2,204,186	2,204,186
Dividend		-	2,735,872	-	2,735,872
Accumulated comprehensive income		(1,269,871)	(1,566,364)	(1,269,871)	(1,566,364)
Retained earnings		2,744,804	-	2,744,804	-
		<b>19,176,418</b>	<b>18,879,466</b>	<b>19,176,418</b>	<b>18,879,466</b>
Equity attributable to non-controlling interests		-	-	974,247	1,119,287
<b>Total equity</b>		<b>19,176,418</b>	<b>18,879,466</b>	<b>20,150,665</b>	<b>19,998,753</b>
<b>Total liabilities and equity</b>		<b>20,632,344</b>	<b>19,427,628</b>	<b>74,028,917</b>	<b>74,971,227</b>

The accompanying notes are an integral part of these interim financial statements.



CPFL Energia S.A.

Statement of income for the periods ended June 30, 2024 and 2023  
(in thousands of Brazilian Reals, except for Earnings per share)

		Parent company				Consolidated			
	Note	2024		2023		2024		2023	
		2nd quarter	Six months	2nd quarter	Six months	2nd quarter	Six months	2nd quarter	Six months
Net operating revenue	21	126	252	48	96	9,661,935	19,827,710	9,388,917	19,228,157
Cost of services									
Cost of electric energy	22	-	-	-	-	(4,392,338)	(8,721,242)	(4,176,941)	(8,553,156)
Cost of operation		-	-	-	-	(1,131,565)	(2,172,980)	(1,087,509)	(2,110,430)
Depreciation and amortization		-	-	-	-	(452,297)	(897,093)	(436,926)	(859,504)
Other cost of operation	23	-	-	-	-	(679,268)	(1,275,887)	(650,583)	(1,250,926)
Cost of services rendered to third parties	23	-	-	-	-	(1,150,407)	(2,124,120)	(1,091,994)	(2,007,451)
Gross profit		126	252	48	96	2,987,625	6,809,368	3,032,473	6,557,120
Operating expenses									
Selling expenses		-	-	-	-	(244,406)	(492,048)	(189,406)	(386,149)
Depreciation and amortization		-	-	-	-	(2,764)	(5,128)	(2,304)	(4,617)
Allowance for doubtful accounts		-	-	-	-	(105,627)	(220,474)	(59,037)	(127,916)
Other selling expenses	23	-	-	-	-	(136,015)	(266,446)	(128,065)	(253,616)
General and administrative expenses		(12,273)	(21,702)	(11,442)	(21,593)	(379,359)	(692,775)	(306,763)	(609,323)
Depreciation and amortization		(845)	(1,693)	(1,469)	(3,705)	(33,405)	(68,075)	(36,605)	(71,014)
Other general and administrative expenses	23	(11,428)	(20,009)	(9,973)	(17,888)	(345,954)	(624,700)	(270,158)	(538,309)
Other operating expenses		-	-	(10)	(10)	(181,867)	(234,788)	(121,931)	(236,153)
Amortization of concession intangible asset		-	-	-	-	(82,041)	(166,163)	(80,164)	(160,410)
Other operating expenses	23	-	-	(10)	(10)	(99,826)	(68,625)	(41,767)	(75,743)
Income from electric energy services		(12,148)	(21,451)	(11,404)	(21,507)	2,181,993	5,389,758	2,414,373	5,325,495
Equity interests in subsidiaries, associates and joint ventures	12	1,069,146	2,814,069	1,221,600	2,840,159	84,464	176,005	83,544	163,058
Financial income (expenses)	24	1,056,998	2,792,618	1,210,196	2,818,652	2,266,457	5,565,763	2,497,917	5,488,553
Financial income		2,373	(7,539)	1,030	5,217	378,121	794,719	490,196	1,019,636
Financial expenses		15	(349)	(189)	(14)	(1,094,120)	(2,326,650)	(1,175,526)	(2,256,059)
		2,388	(7,888)	841	5,203	(715,999)	(1,531,931)	(685,329)	(1,236,424)
Profit before taxes		1,059,386	2,784,731	1,211,036	2,823,855	1,550,458	4,033,832	1,812,586	4,252,129
Social contribution		(1,824)	(14,749)	(5,444)	(10,122)	(119,629)	(316,531)	(150,851)	(362,055)
Income tax		(6,613)	(43,657)	(16,705)	(30,826)	(330,522)	(861,892)	(414,783)	(992,445)
		(8,437)	(58,406)	(22,149)	(40,948)	(450,151)	(1,178,422)	(565,634)	(1,354,500)
Profit for the period		1,050,949	2,726,325	1,188,887	2,782,907	1,100,307	2,855,409	1,246,954	2,897,629
Profit (loss) for the period attributable to owners of the Company						1,050,949	2,726,325	1,188,887	2,782,907
Profit (loss) for the period attributable to non-controlling interests						49,358	129,084	58,067	114,721
Earnings per share attributable to owners of the Company (R\$):	20					0.91	2.37	1.03	2.42

The accompanying notes are an integral part of these interim financial statements



CPFL Energia S.A.

Statement of comprehensive income for the periods ended June 30, 2024 and 2023  
(in thousands of Brazilian Reais)

	Parent company			
	2024		2023	
	2nd quarter	Six months	2nd quarter	Six months
Profit for the period	1,050,949	2,726,325	1,188,887	2,782,907
Other comprehensive income				
Items that will not be reclassified subsequently to profit or loss				
Comprehensive income for the period of subsidiaries	321,498	309,611	2,545	3,392
<b>Total comprehensive income for the period</b>	<b>1,372,447</b>	<b>3,035,936</b>	<b>1,191,432</b>	<b>2,786,299</b>

  

	Consolidated			
	2024		2023	
	2nd quarter	Six months	2nd quarter	Six months
Profit for the period	1,100,307	2,855,409	1,246,954	2,897,629
Other comprehensive income				
Items that will not be reclassified subsequently to profit or loss				
- Actuarial gains (losses), net of tax effects	323,922	315,133	-	-
- Credit risk in fair value measurement of financial liabilities	(2,423)	(5,521)	2,545	3,392
<b>Total comprehensive income for the period</b>	<b>1,421,806</b>	<b>3,165,020</b>	<b>1,249,499</b>	<b>2,901,021</b>
Attributable to owners of the Company	1,372,447	3,035,936	1,191,432	2,786,299
Attributable to non-controlling interests	49,358	129,084	58,067	114,722

The accompanying notes are an integral part of these interim financial statements.



CPFL Energia S.A.  
Statement of changes in the shareholder equity for the periods ended June 30, 2024 and 2023  
(in thousands of Brazilian Reals)

	Earnings reserves					Accumulated comprehensive income					Non-controlling interests		
	Issued capital	Capital reserve	Legal reserve	Statutory reserve / Working capital improvement	Reserve for unrealized profits	Dividend	Deemed cost	Private pension plan / Credit risk in fair value measurement	Retained earnings	Total	Accumulated comprehensive income	Other equity components	Total equity
Balance at December 31, 2022	9,388,071	(1,396,339)	1,710,665	4,840,094	1,683,741	1,211,152	274,113	(1,454,897)	-	16,256,599	2,946	1,280,399	17,539,944
Total comprehensive income	-	-	-	-	-	-	-	3,392	2,782,907	2,786,299	-	114,722	2,901,021
Profit for the period	-	-	-	-	-	-	-	-	2,782,907	2,782,907	-	114,722	2,897,629
Other comprehensive income - credit risk in fair value measurement	-	-	-	-	-	-	-	3,392	-	3,392	-	-	3,392
Internal changes in equity	-	-	-	-	-	-	(13,457)	-	13,457	-	(889)	1,051	162
Realization of deemed cost of property, plant and equipment	-	-	-	-	-	-	(20,389)	-	20,389	-	(1,347)	1,347	-
Tax effect on realization of deemed cost	-	-	-	-	-	-	6,932	-	(6,932)	-	458	(458)	-
Other changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	162	162
Capital transactions with owners	-	(388)	-	-	-	(1,211,152)	-	-	-	(1,211,540)	-	(172,293)	(1,383,833)
Capital increase (decrease)	-	(388)	-	-	-	-	-	-	-	(388)	-	(3,215)	(3,603)
Dividend proposal approved	-	-	-	-	-	(1,211,152)	-	-	-	(1,211,152)	-	(169,078)	(1,380,230)
Balance at June 30, 2023	9,388,071	(1,396,727)	1,710,665	4,840,094	1,683,741	-	260,657	(1,451,505)	2,796,364	17,831,359	2,056	1,223,879	19,057,295
Balance at December 31, 2023	9,388,071	(1,396,906)	1,877,614	5,636,993	2,204,186	2,735,872	247,502	(1,813,865)	-	18,879,466	1,167	1,118,120	19,998,753
Total comprehensive income	-	-	-	-	-	-	-	309,611	2,726,325	3,035,936	-	129,084	3,165,020
Profit for the period	-	-	-	-	-	-	-	-	2,726,325	2,726,325	-	129,084	2,855,409
Other comprehensive income - credit risk in fair value measurement	-	-	-	-	-	-	-	(5,521)	-	(5,521)	-	-	(5,521)
Other comprehensive income - actuarial gains (losses)	-	-	-	-	-	-	-	315,133	-	315,133	-	-	315,133
Internal changes in equity	-	-	-	-	-	-	(13,119)	-	13,119	-	(889)	(220)	(1,109)
Realization of deemed cost of property, plant and equipment	-	-	-	-	-	-	(19,877)	-	19,877	-	(1,347)	1,347	-
Tax effect on realization of deemed cost	-	-	-	-	-	-	6,758	-	(6,758)	-	458	(458)	-
Other changes in non-controlling interests	-	-	-	-	-	(2,735,872)	-	-	-	-	-	(1,109)	(1,109)
Capital transactions with owners	-	(8,473)	-	-	-	(2,735,872)	-	-	5,360	(2,738,985)	-	(273,017)	(3,012,001)
Capital increase (decrease)	-	-	-	-	-	-	-	-	-	-	-	(478)	(478)
Unpaid dividend	-	-	-	-	-	-	-	-	5,360	5,360	-	5,360	5,360
Dividend proposal approved	-	-	-	-	-	(2,735,872)	-	-	-	(2,735,872)	-	(267,709)	(3,003,580)
Other changes	-	(8,473)	-	-	-	-	-	-	-	(8,473)	-	(4,830)	(13,303)
Balance at June 30, 2024	9,388,071	(1,405,379)	1,877,614	5,636,993	2,204,186	-	234,384	(1,504,254)	2,744,804	19,176,418	278	973,969	20,150,665

The accompanying notes are an integral part of these interim financial statements.



**CPFL Energia S.A.**  
**Statement of cash flow for the periods ended June 30, 2024 and 2023**  
(in thousands of Brazilian Reais)

	<b>Parent company</b>		<b>Consolidated</b>	
	<b>June 30, 2024</b>	<b>June 30, 2023</b>	<b>June 30, 2024</b>	<b>June 30, 2023</b>
<b>Profit before taxes</b>	<b>2,784,731</b>	<b>2,823,855</b>	<b>4,033,832</b>	<b>4,252,129</b>
<b>Adjustment to reconcile profit to cash from operating activities</b>				
Depreciation and amortization	1,693	3,705	1,136,459	1,095,545
Provision for tax, civil and labor risks	934	925	96,255	50,336
Allowance for doubtful accounts	-	-	220,474	127,916
Interest on debts, monetary adjustment and exchange rate changes	(2,082)	(3,415)	1,369,977	905,207
Pension plan expense (income)	-	-	73,403	92,659
Equity interests in subsidiaries, associates and joint ventures	(2,814,069)	(2,840,159)	(176,005)	(163,058)
Fair value adjustment in investment	-	-	(62,181)	-
Loss (gain) on disposal of Non-current assets	-	10	122,795	68,189
Others	-	-	(423,755)	(268,269)
	(28,793)	(15,079)	6,391,253	6,160,654
<b>Decrease (increase) in operating assets</b>				
Consumers, concessionaires and licensees	-	-	181,577	(98,211)
Dividend and interest on capital received	1,711,771	1,474,393	167,065	196,239
Taxes recoverable	48,697	61,460	355,370	1,489,153
Escrow deposits	238	12	(19,366)	(16,084)
Sector financial asset	-	-	428,099	(716,738)
Receivables - CDE	-	-	26,704	(8,748)
Transmission asset additions	-	-	(222,865)	(242,942)
Other operating assets	(116)	47	396,106	211,174
<b>Increase (decrease) in operating liabilities</b>				
Trade payables	(636)	(301)	(238,993)	(406,955)
Other taxes and social contributions	(5,941)	(12,413)	201,519	176,401
Other liabilities with private pension plan	-	-	(295,684)	(374,432)
Regulatory charges	-	-	128,666	43,219
Tax, civil and labor risks paid	(924)	(833)	(93,549)	(145,448)
Sector financial liability	-	-	(892,643)	363,183
Payables - CDE	-	-	(18,388)	(6,805)
Other operating liabilities	(16,545)	(18,964)	53,801	350,960
<b>Cash flows provided (used) by operations</b>	<b>1,707,751</b>	<b>1,488,322</b>	<b>6,548,671</b>	<b>6,974,620</b>
Interest paid on debts and debentures	-	-	(1,092,980)	(991,333)
Income tax and social contribution paid	(51,832)	(39,058)	(2,621,374)	(968,288)
<b>Cash flows provided (used) by operations activities</b>	<b>1,655,919</b>	<b>1,449,264</b>	<b>2,834,317</b>	<b>5,015,000</b>
<b>Investing activities</b>				
Capital decrease (increase) of shareholders	-	-	(480)	53,344
Purchases of property, plant and equipment	-	(1,414)	(218,920)	(228,394)
Purchases of contract asset	-	-	(1,998,329)	(1,805,730)
Purchases and construction of intangible assets	-	-	(7,030)	(5,780)
Securities, pledges and restricted deposits - investment	-	-	(5,636,333)	(272,455)
Securities, pledges and restricted deposits - redemption	-	-	5,711,703	870,813
Receiving of intragroup loans from subsidiaries	-	9,275	-	-
<b>Net cash generated by (used) in investing activities</b>	<b>-</b>	<b>7,861</b>	<b>(2,149,389)</b>	<b>(1,388,203)</b>
<b>Financing activities</b>				
Borrowings and debentures raised	-	-	4,166,742	2,929,802
Repayment of principal of borrowings and debentures	-	-	(3,138,103)	(3,393,391)
Repayment of derivatives	-	-	(329,646)	(195,821)
Dividend and interest on capital paid	(1,804,595)	(1,617,405)	(1,922,708)	(1,703,327)
Intragroup loans paid	-	-	(899,255)	-
<b>Net cash generated by (used in) financing activities</b>	<b>(1,804,595)</b>	<b>(1,617,405)</b>	<b>(2,122,970)</b>	<b>(2,362,738)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(148,676)</b>	<b>(160,280)</b>	<b>(1,438,042)</b>	<b>1,264,058</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>171,795</b>	<b>189,100</b>	<b>4,435,186</b>	<b>3,746,158</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>23,119</b>	<b>28,819</b>	<b>2,997,144</b>	<b>5,010,217</b>

The accompanying notes are an integral part of these interim financial statements.



CPFL Energia S.A.

Statement of value added for the periods ended June 30, 2024 and 2023

(in thousands of Brazilian Reais)

	Parent company		Consolidated	
	2024	2023	2024	2023
	Six months	Six months	Six months	Six months
<b>1. Revenues</b>	<b>277</b>	<b>1,520</b>	<b>29,095,835</b>	<b>27,122,264</b>
1.1 Operating revenues	277	106	26,940,147	24,989,343
1.2 Revenues related to the construction of own assets	-	1,414	117,561	189,061
1.3 Revenue from infrastructure construction of the concession	-	-	2,258,601	2,071,777
1.4 Allowance for doubtful accounts	-	-	(220,474)	(127,916)
<b>2. (-) Inputs</b>	<b>(7,090)</b>	<b>(8,602)</b>	<b>(13,202,122)</b>	<b>(12,900,881)</b>
2.1 Electricity Purchased for Resale	-	-	(9,771,340)	(9,571,429)
2.2 Material	(144)	(1,522)	(1,411,313)	(1,405,035)
2.3 Outsourced Services	(4,591)	(4,854)	(1,231,050)	(1,193,831)
2.4 Other	(2,355)	(2,226)	(788,419)	(730,586)
<b>3. Gross added value (1 + 2)</b>	<b>(6,812)</b>	<b>(7,082)</b>	<b>15,893,713</b>	<b>14,221,383</b>
<b>4. Retentions</b>	<b>(1,693)</b>	<b>(3,705)</b>	<b>(1,139,486)</b>	<b>(1,097,281)</b>
4.1 Depreciation and amortization	(1,693)	(3,705)	(973,324)	(936,871)
4.2 Amortization of intangible assets of the concession	-	-	(166,163)	(160,410)
<b>5. Net added value generated (3 + 4)</b>	<b>(8,505)</b>	<b>(10,786)</b>	<b>14,754,227</b>	<b>13,124,103</b>
<b>6. Added value received in transfer</b>	<b>2,824,032</b>	<b>2,857,402</b>	<b>1,000,714</b>	<b>1,209,123</b>
6.1 Financial Income	9,963	17,243	824,709	1,046,066
6.2 Equity interests in subsidiaries, associates and joint ventures	2,814,069	2,840,159	176,005	163,058
<b>7. Added value to be distributed (5 + 6)</b>	<b>2,815,527</b>	<b>2,846,615</b>	<b>15,754,940</b>	<b>14,333,226</b>
<b>8. Distribution of added value</b>				
<b>8.1 Personnel and Charges</b>	<b>12,184</b>	<b>12,424</b>	<b>1,111,574</b>	<b>1,044,324</b>
8.1.1 Direct Remuneration	6,801	6,287	638,645	592,044
8.1.2 Benefits	4,797	5,550	424,487	405,918
8.1.3 Government severance indemnity fund for employees - F.G.T.:	587	587	48,442	46,362
<b>8.2 Taxes, Fees and Contributions</b>	<b>78,257</b>	<b>55,079</b>	<b>9,410,071</b>	<b>8,083,721</b>
8.2.1 Federal	78,185	55,034	5,760,860	5,425,445
8.2.2 Estate	72	45	3,620,289	2,635,624
8.2.3 Municipal	-	-	28,922	22,651
<b>8.3 Interest and Rentals</b>	<b>(1,239)</b>	<b>(3,795)</b>	<b>2,377,886</b>	<b>2,307,552</b>
8.3.1 Interest	134	14	2,341,620	2,272,874
8.3.2 Rental	(1,373)	(3,809)	36,266	34,677
<b>8.4 Interest on capital</b>	<b>2,726,325</b>	<b>2,782,907</b>	<b>2,855,409</b>	<b>2,897,629</b>
8.4.1 Dividend (including additional proposed)	-	-	267,709	169,078
8.4.2 Retained Earnings	2,726,325	2,782,907	2,587,701	2,728,551
	<b>2,815,527</b>	<b>2,846,615</b>	<b>15,754,940</b>	<b>14,333,226</b>

The accompanying notes are an integral part of these interim financial statements.



**CPFL ENERGIA S.A.**  
**NOTES TO THE INTERIM FINANCIAL STATEMENTS**  
**AT JUNE 30, 2024**

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

## **( 1 ) OPERATIONS**

CPFL Energia S.A. (“CPFL Energia” or the Company”) is a publicly-held corporation incorporated for the principal purpose of operating as a holding company, with equity interests in other companies primarily engaged in electric energy distribution, generation, commercialization and transmission activities in Brazil.

The Company’s registered office is located at Rua Jorge Figueiredo Corrêa, nº 1,632, Jardim Professora Tarcília, CEP 13087-397 – Campinas - SP - Brazil.

The Company has direct and indirect interests in subsidiaries and jointly controlled ventures, including 4 distributors, 115 power generation undertakings, 7 transmitters, 4 energy trading and 10 service providers and 4 holding companies/other ventures.

For more information about the operational context, including the Company’s actions in relation to Climate Change, please refer to Note 1 of the financial statements for the year ended December 31, 2023.

### **1.1 Negative net working capital**

As of June 30, 2024, the consolidated interim financial information showed a negative net working capital in the amount of R\$ 126,990. The Group monitors, in a timely manner, the net working capital and its cash generation to pay off its debts, as well as cash flow projections, that support and enable the plan to reduce or reverse this net working capital.

### **1.2 Climate impacts - floods in Rio Grande do Sul**

The floods of May 2024 in Rio Grande do Sul marked the history of the state. A high-pressure atmospheric system settled over the southern region of Brazil, preventing the circulation of humid air and causing persistent rainfall. The *El Niño* weather phenomenon has also intensified rainfall in the region.

About 90% of the territory of Rio Grande do Sul was affected and the damage to infrastructure, agriculture, and commerce caused many losses, in addition to causing mass displacements of the affected population.

The Group was mainly impacted in the generation, transmission, and distribution segments, through, respectively, its subsidiaries Ceran, CPFL Transmissão and RGE. The amounts disclosed in this interim accounting information have been determined based on Management’s best estimates and consider the facts and circumstances known to date.

The main effects refer to the write-off of damaged assets, acquisition and/or construction of new assets and recovery services from flooded sites. The respective financial impacts recognized in the balance sheet and in the income statement for the period are presented below.

#### **Ceran**

In the generation segment, the subsidiary Ceran had two of its three plants impacted by heavy rains: the 14 de Julho plant, which had a partial rupture of its dam but is currently in operation, and the Monte Claro plant, whose powerhouse was flooded and which is currently undergoing a scheduled modernization process.

<b>Plant</b>	<b>Type</b>	<b>R\$ thousand</b>
14 de Julho	Write-off of assets and works on the access roads to the plant	6,150
Monte Claro	Cleaning, maintenance and works on the access roads to the plant	13,050
<b>Total expenses recorded as of 06/30/2024</b>		<b>19,200</b>

## Write-off of assets and expenses incurred

As a result of the event, Ceran recognized in the June 30, 2024 results, the amount of R\$ 19,200, referring to (i) write-off of damaged assets, mainly related to the crest of the dam and transmission line of the 14 de Julho plant, (ii) expenses related to the Monte Claro plant, which include the replacement of impacted assets and cleaning, drying, assembly and disassembly services, so the equipment that has not been replaced can return to operation, and (iii) expenses related to maintenance and cleaning services of the roads that give access to the two plants.

The subsidiary has an insurance policy for part of the expenses related to the event and is in the negotiation phase with the insurer, based on the policies in force, to assess the amounts of coverage and respective reimbursements. Due to the uncertainties still under evaluation, no indemnity assets receivable was recognized in this interim accounting information.

## CPFL Transmission

The network operated by the subsidiary CPFL Transmissão had 8 substations affected, with 10 power transformers disconnected. In addition, 34 transmission lines were affected, of which 10 were due to direct damage and 24 were disconnected by determination of the ONS and/or for safety reasons.

Up to the date of this interim accounting information, CPFL Transmissão has reestablished all assets, even if provisionally, of the substations, transformers and transmission lines.

As a result of these events, CPFL Transmissão recognized on June 30, 2024, an expense of R\$ 8,700 of infrastructure and reductions, maintenance, among others.

## RGE

The distribution segment, represented by the subsidiary RGE, was also impacted by the floods. In total, 336 municipalities in the State of Rio Grande do Sul were affected and had a situation of Public Calamity decreed, of which 276 are in the RGE concession area. The vast majority of supply interruptions were due to requests from public agents (Civil Defense, Firefighters, Police, etc.) for reasons of population safety.

As a result of the event, RGE recognized in the June 30, 2024 results (i) a provision for write-off of damaged assets in the amount of R\$ 48,629, mainly related to meters, distribution network and substation; (ii) R\$ 23,360, related to services for the maintenance of impacted assets, cleaning and infrastructure services, fleet maintenance, among others, and (iii) a loss due to inability to bill of R\$12,242.

## Climate resilience in the electricity sector and CPFL Group initiatives

Combating climate change is a crucial trend in the global electricity sector, driven by the urgent need to reduce greenhouse gas (GHG) emissions. The Paris Agreement, established at COP21 in 2015, and approved in 2016, committed countries to limit the increase in global temperature to 2°C above pre-industrial levels, targeting, if possible, 1.5°C.

The electricity sector is one of the most affected by climate change. In line with the UN Sustainable Development Goals (SDGs), CPFL Energia has implemented the 2030 ESG Plan, which includes commitments for the energy transition and decarbonization. This involves identifying risks and opportunities based on the *Task Force for Climate-related Financial Disclosures* (TCFD) methodology and mitigation and adaptation actions, consolidated in the publication "Our Journey against Climate Change", updated annually.

## Specific initiatives

Generation segment: Focus on renewable sources and innovations for dam safety and asset efficiency, such as the Hydro 4.0 platform, which integrates digital industry 4.0 solutions, in addition to portfolio diversification and renegotiation of the GSF (*Generation Scaling Factor*).

Distribution segment: Investments in expansion, network reinforcement, automation and modernization of equipment, such as the *Advanced Distribution Management System* (ADMS) platform and the *Weather Translator System* (WeTS), in addition to resilience projects in partnership with FGV and Climatempo, and the Arborização +Segura project to prevent data, accidents and power interruptions.

Transmission segment: Investments to modernize substations and transmission lines and evaluation of new technologies and alternatives to mitigate the impacts of climate events.

### **Crisis management**

CPFL has guidelines for crisis management, activating specific groups in situations such as the heavy rains in April, in Rio Grande do Sul. This group is responsible for monitoring abnormal events, assessing risks, and managing actions to restore normality. The company has also mobilized to help the population, including financial and supply donations, and collaboration with the National System Operator (ONS) to restore affected transmission lines.

In addition to the technical actions, CPFL implemented measures to financially support and assist its employees in Rio Grande do Sul, in collaboration with other institutions, for the reconstruction of the affected areas. These actions demonstrate CPFL's commitment to climate resilience, mitigating the impacts of climate change, and supporting affected communities.

### **Electric Energy Distribution Concession Renewals in Brazil**

On June 21, 2024, Decree No. 12.068/2024 was published, disclosing the guidelines for the renewal of distribution concessions ending between 2025 and 2031. The Decree defines the criteria for the extension of contracts for 30 years, including the option of anticipating the concession renewal process.

## **( 2 ) PRESENTATION OF THE INTERIM FINANCIAL STATEMENTS**

### **2.1 Basis of preparation**

The individual (parent company) and consolidated tax information was prepared and is being presented in accordance with the International Accounting Standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board - IASB, and also based on the rules issued by the Brazilian Securities Commission - (CVM), applicable to the preparation of Quarterly Information (ITR), in accordance with Technical Pronouncement CPC 21 (R1) – Interim Statement.

The Company and its subsidiaries ("The Group") also follows the guidelines of the Accounting Manual of the Brazilian Electricity Sector and the standards laid down by the Brazilian Electricity Regulatory Agency (Agência Nacional de Energia Elétrica – ANEEL), when these do not conflict with the accounting practices adopted in Brazil and/or International Financial Reporting Standards (IFRS).

Management states that all material information in the interim financial statements has been disclosed and corresponds to what is used in the Group's management.

The interim financial statements were authorized for issue by the Company's Management on August 8, 2024.

### **2.2 Basis of measurement**

The interim financial statements have been prepared on a historical costs basis, except for the following material items which are measured at each reporting date and recorded in the statements of financial position: i) derivative financial instruments measured at fair value; and ii) non-derivative financial instruments measured at fair value through profit or loss. The classification of the fair value measurement in the level 1, 2 or 3 categories (depending on the degree of observance of the variables used) is presented in Note 25 – Financial Instruments.

### **2.3 Use of estimates and judgments**

The preparation of the interim financial statements requires the Group's management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses.

By definition, the accounting estimates may differ from the actual results. Accordingly, the Group's management review the estimates and assumptions on an ongoing basis, based on previous experience and

other relevant factors. Adjustments resulting from revisions to accounting estimates are recognized in the period in which the estimates are revised and applied on a prospective basis.

The main accounts that require the adoption of assumptions and estimates and which are subject to a greater degree of uncertainty and may result in a material adjustment should these assumptions and estimates change significantly in subsequent periods, are described in Note 2.3 to the financial statements as of December 31, 2022.

## **2.4 Functional currency and presentation currency**

The Group's functional currency is the Brazilian Real, and the individual and interim financial statements are presented in thousands of reais. Figures are rounded only after sum-up of the amounts. Consequently, when summed up, the amounts stated in thousands of reais may not tally with the rounded totals.

## **2.5 Segment information**

The Group's officers use reports to make strategic decisions, segmenting the business into activities of: (i) electric energy distribution ("Distribution"); (ii) electric energy generation ("Generation"); (iii) electric energy transmission ("Transmission"); (iv) energy commercialization ("Commercialization"); (v) service activities ("Services"); and (vi) other activities not listed in the previous items.

## **2.6 Information on equity interests**

The Company's equity interests in direct and indirect subsidiaries and joint ventures are described in Note 1 of the financial statements as at December 31, 2023. Except for (i) the companies BAESA, Chapecoense, EPASA, TPAE and ETAU which use the equity method of accounting, and (ii) the non-controlling interest in the investment stated at cost by the subsidiary Paulista Lajeado (referring to the investment in Investco S.A.) and CPFL Transmissão (referring to the investment in Centrais Elétricas S.A. - Eletrosul), all other entities are fully consolidated.

At June 30, 2024 and December 31, 2023, the noncontrolling interests in the consolidated balances refer to interests held by third parties in subsidiaries CERAN, Paulista Lajeado and the not wholly-owned subsidiaries of CPFL Renováveis, TESB and ENERCAN.

## **2.7 Statement of value added**

The Company has prepared the individual and consolidated statements of value added ("DVA") in conformity with technical pronouncement CPC 09 – Statement of Value Added, which are presented as an integral part of the interim financial statements in accordance with accounting practices adopted in Brazil and as supplementary information to the interim financial statements in accordance with IFRS, as this statement is neither provided for nor required by IFRS.

## **( 3 ) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Group's interim accounting information was prepared based on the same accounting policies described in Note 3 – Summary of the main accounting policies, disclosed in the financial statements for the year ended December 31, 2023, and has the objective of updating users on the relevant events and transactions that occurred in the period and must be analyzed in conjunction with the financial statements for the year ended December 31, 2023.

## **( 4 ) FAIR VALUE MEASUREMENT**

The determination of the fair value of the Group's interim accounting information was carried out as described in Note 4 – Fair Value Measurement, disclosed in the financial statements for the year ended December 31, 2023, and must be analyzed together.

**( 5 ) CASH AND CASH EQUIVALENTS**

	Parent Company		Consolidated	
	June 30, 2024	December 31, 2023	June 30, 2024	December 31, 2023
Bank balances	1,425	174	186,484	232,617
Short-term financial investments	21,694	171,621	2,810,660	4,202,569
Overnight investment (a)	-	-	7,302	22,860
Private credit notes (b)	21,694	171,621	2,545,332	3,315,671
Investment funds (c)	-	-	258,026	864,038
<b>Total</b>	<b>23,119</b>	<b>171,795</b>	<b>2,997,144</b>	<b>4,435,186</b>

- a) Bank account balances, which earn daily interest by investment in repurchase agreements secured on Bank Certificates of Deposit (CDBs) and average interest of 30% of the variation in the Interbank Certificate of Deposit (CDI) (15% of the CDI variation on December 31, 2023).
- b) Short-term investments in: (i) (CDBs) amounting to R\$ 1,942,847 (R\$ 2,957,163 in December 31, 2023), and (ii) secured debentures amounting to R\$ 602,486 (R\$ 358,508 on December 31, 2023), all with major financial institutions that operate in the Brazilian financial market, with daily liquidity, short term maturity, low credit risk and interest equivalent, on average, to 100.93% of the CDI (101.63% of the CDI on December 31, 2023).
- c) Represents amounts invested in funds with high liquidity and equivalent remuneration, on average 99.4% of the CDI (99.88% of the CDI on December 31, 2023), having as characteristics post-fixed investments in CDI backed by federal government securities, CDB's, financial bills and committed debentures of large financial institutions with low credit risk and short-term maturity.

**(6) MARKETABLE SECURITIES**

	Consolidated	
	June 30, 2024	December 31, 2023
Through investment funds (a)	190,453	665,935
Direct investment (b)	755,680	431,503
<b>Total</b>	<b>946,133</b>	<b>1,097,438</b>

- (a) It represents amounts invested in government securities, Financial Bills ("LF") and Financial Treasury Bills ("LFT"), through investment fund quotas, yielding on average 99.4% (99.88% of CDI on December 31, 2023).
- (b) It represents mainly securities without immediate liquidity, and which did not have the possibility of redemption in the short term without significant loss of value, with remuneration equivalent to 103.29% of the CDI (101.75% of CDI on December 31, 2023).

## (7) CONSUMERS, CONCESSIONAIRES AND LICENSEES

	Amounts not due	Consolidated		Total	
		Past due		June 30,	December 31,
		until 90 days	> 90 days	2024	2023
<b>Current</b>					
<b>Consumer classes</b>					
Residential	1,039,009	842,908	163,036	2,044,953	2,158,390
Industrial	131,381	73,812	79,509	284,702	285,922
Commercial	251,128	129,113	56,989	437,229	460,932
Rural	107,951	46,134	20,521	174,605	158,356
Public administration	90,492	24,578	13,674	128,745	134,873
Public lighting	109,945	10,874	9,255	130,074	147,028
Public utilities	86,818	24,477	24,175	135,471	113,204
<b>Billed</b>	<b>1,816,724</b>	<b>1,151,896</b>	<b>367,159</b>	<b>3,335,779</b>	<b>3,458,705</b>
Unbilled	1,766,287	-	-	1,766,287	1,939,177
Financing of consumers' debts	179,051	56,596	58,586	294,233	267,343
CCEE transactions	81,813	4,009	38,590	124,412	144,622
Concessionaires and licensees	638,787	19,628	38,511	696,926	776,701
Incentive program for the voluntary reduction of electricity consumption	(7,684)	-	-	(7,684)	(8,059)
Others	69,532	-	-	69,532	13,462
	<b>4,544,510</b>	<b>1,232,129</b>	<b>502,846</b>	<b>6,279,486</b>	<b>6,591,951</b>
Allowance for doubtful accounts				(476,607)	(401,822)
<b>Total</b>				<b>5,802,880</b>	<b>6,190,130</b>
<b>Non-current</b>					
Financing of consumers' debts	132,058	-	-	132,058	137,864
Free energy	9,664	-	-	9,664	9,185
CCEE transactions	6,992	4,258	126	11,377	17,865
<b>Total</b>	<b>148,714</b>	<b>4,258</b>	<b>126</b>	<b>153,099</b>	<b>164,914</b>

## (8) EXCLUSION OF ICMS FROM PIS AND COFINS CALCULATION BASE

	Consolidated	
	June 30, 2024	December 31, 2023
<b>Assets</b>		
<b>Current</b>		
PIS over ICMS	291,364	491,213
COFINS over ICMS	1,413,296	1,864,285
<b>Total current</b>	<b>1,704,659</b>	<b>2,355,498</b>
<b>Non-current</b>		
PIS over ICMS	820,133	671,508
COFINS over ICMS	3,705,698	3,490,661
<b>Total non-current</b>	<b>4,525,831</b>	<b>4,162,169</b>
<b>Liabilities - PIS/COFINS consumers return</b>		
<b>Current</b>		
Current	(493,260)	(1,609,435)
<b>Non-current</b>		
Non-current	(4,415,256)	(4,311,128)

Details on the exclusion of ICMS from the PIS and COFINS calculation base are described in note 8 of the financial statements as on December 31, 2023.

## (9) SECTOR FINANCIAL ASSETS AND LIABILITIES

The breakdown of the balances of sector financial asset and liability and the movement for the year period are as follows:

Consolidated											
	At December 31, 2023			Operating revenue (note 21)		Financial result (note 24)	Receipt	At June 30, 2024			
	Deferred	Approved	Total	Constitution	Through billing	Adjustment for inflation	PIS/COFINS credit refund	CDE Eletrobrás	Deferred	Approved	Total
	512,277	(172,885)	339,393	(340,917)	178,167	(20,003)	-	(177,296)	(72,479)	51,823	(20,656)
Parcel "A" CVA <sup>(1)</sup>											
CDE <sup>(2)</sup>	12,804	(146,140)	(133,336)	91,504	147,132	(24,288)	-	(177,296)	(9,692)	(86,591)	(96,283)
Electric energy cost	(726,773)	(837,703)	(1,564,477)	(680,880)	868,048	(55,024)	-	-	(987,571)	(444,762)	(1,432,333)
ESS and EER <sup>(3)</sup>	250,723	(103,975)	146,748	102,165	73,341	11,703	-	-	181,268	152,689	333,957
Proinfra	(1,415)	(31,813)	(33,228)	(24,403)	29,048	(2,002)	-	-	(16,127)	(14,459)	(30,586)
Basic network charges	620,631	235,179	855,811	330,000	(334,565)	43,161	-	-	600,480	293,928	894,407
Pass-through from Itaipu	(346,078)	105,386	(240,693)	(250,109)	(59,345)	(17,024)	-	-	(343,798)	(223,373)	(567,171)
Transmission from Itaipu	86,378	22,842	109,220	51,205	(35,188)	6,047	-	-	84,589	46,695	131,284
Neutrality of sector charges	(123,443)	(55,814)	(179,257)	(137,430)	89,809	(11,770)	-	-	(110,003)	(128,645)	(238,648)
Overcontracting	739,696	639,154	1,378,850	177,052	(600,112)	29,194	-	-	528,644	456,340	984,984
Billed tariff flag	(245)	-	(245)	(23)	-	-	-	-	(268)	-	(268)
Other financial components	(245,250)	(1,222,689)	(1,467,939)	(193,061)	997,651	(59,153)	(1,026,927)	-	(660,590)	(1,088,839)	(1,749,429)
PIS/COFINS credit refund	-	(1,204,249)	(1,204,249)	(97,493)	1,217,173	-	(1,026,927)	-	(289,033)	(822,463)	(1,111,496)
Others	(245,249)	(18,440)	(263,690)	(95,568)	(219,521)	(59,153)	-	-	(371,557)	(266,375)	(637,932)
Total	267,028	(1,395,574)	(1,128,546)	(533,979)	1,175,819	(79,156)	(1,026,927)	(177,296)	(733,069)	(1,037,016)	(1,770,085)
Current assets			293,066								-
Non-current assets			200,111								-
Current liabilities			(1,163,297)								(1,160,262)
Non-current liabilities			(458,436)								(609,823)

(\*) Compensation account for the variation in the values of items in installment "A"

(\*\*) Energy development account

(\*\*\*) System Service Charge ("ESS") and Backup Power Charge ("EER")

The details of the nature of each sector financial asset and liability are provided in Note 9 to the financial statements on December 31, 2023.

## (10) DEFERRED TAX ASSETS AND LIABILITIES

### 10.1 Composition of tax (debits) and credits

	Consolidated	
	June 30, 2024	December 31, 2023
<b>Social contribution credit/(debit)</b>		
Tax losses carryforwards	179,734	154,728
Tax benefit of merged intangible	195,737	58,401
Temporarily non-deductible/taxable differences	(651,108)	(736,853)
<b>Subtotal</b>	<b>(275,637)</b>	<b>(523,724)</b>
<b>Income tax credit / (debit)</b>		
Tax losses carryforwards	499,675	429,206
Tax benefit of merged intangible	562,090	183,015
Temporarily non-deductible/taxable differences	(1,794,867)	(2,033,168)
<b>Subtotal</b>	<b>(733,103)</b>	<b>(1,420,947)</b>
<b>PIS and COFINS credit/(debit)</b>		
Temporarily non-deductible/taxable differences	(48,825)	(48,468)
<b>Total</b>	<b>(1,057,565)</b>	<b>(1,993,138)</b>
Total tax credit	414,106	325,404
Total tax debit	(1,471,671)	(2,318,542)

### 10.2 Tax benefit of merged intangible asset

Refers to the tax benefit calculated on the surplus value from the acquisition of subsidiaries, as shown in the table below, which were incorporated and are recorded in accordance with the concepts of CVM Resolution No. 78/2022 (which replaced CVM Instructions No. 319/1999 and nº 349/2001) and ICPC 09 (R2) - Individual Financial Statements, Separate Statements, Consolidated Statements and Application of the Equity Method.



	Consolidated			
	June 30, 2024		December 31, 2023	
	Social Contribution	Income tax	Social Contribution	Income tax
CPFL Paulista	15,804	43,901	18,117	50,326
CPFL Piratininga	4,486	15,396	5,004	17,173
RGE	34,222	105,546	35,280	109,916
CPFL Transmissão (note 12.1)	141,225	392,292		
CPFL Renováveis	-	4,954	-	5,600
<b>Total</b>	<b>195,737</b>	<b>562,089</b>	<b>58,401</b>	<b>183,015</b>

### 10.3 Accumulated balances on nondeductible temporary / taxable differences

	Consolidated					
	June 30, 2024			December 31, 2023		
	Social Contribution	Income tax	PIS/COFINS	Social Contribution	Income tax	PIS/COFINS
<b>Temporarily non-deductible/ taxable differences</b>						
Provision for tax. civil and labor risks	113,427	315,075	-	110,830	307,860	-
Private pension fund	385	1,069	-	2,307	6,408	-
Allowance for doubtful accounts	47,076	130,768	-	41,229	114,524	-
Free energy supply	13,229	36,748	-	12,640	35,112	-
Research and development and energy efficiency programs	15,253	42,370	-	11,619	32,274	-
Personnel-related provisions	7,232	20,087	-	9,989	27,747	-
Depreciation rate difference	1,269	3,525	-	1,551	4,308	-
Derivatives	(68,211)	(189,476)	-	(13,818)	(38,383)	-
Recognition of concession - adjustment of intangible asset	(1,927)	(5,354)	-	(2,247)	(6,242)	-
Recognition of concession - adjustment of financial asset	(578,260)	(1,606,277)	-	(525,685)	(1,460,236)	-
Recognition of concession - adjustment of contract asset	(216,360)	(587,607)	(48,879)	(188,721)	(510,954)	(48,439)
Actuarial losses	25,153	69,870	-	25,153	69,870	-
Fair value measurement - Derivatives	9,497	26,382	-	(1,906)	(5,294)	-
Fair value measurement - Debts	(16,427)	(45,631)	-	(19,817)	(55,047)	-
Other	195,331	542,628	54	(5,430)	(15,032)	(30)
<b>Temporarily non-deductible differences - accumulated comprehensive income:</b>						
Property, plant and equipment - adjustment of deemed cost	(31,234)	(86,760)	-	(32,808)	(91,134)	-
Actuarial losses	52,086	144,684	-	77,562	215,453	-
Fair value measurement - Derivatives	21	60	-	103	286	-
Fair value measurement - Debts	(1,305)	(3,623)	-	(1,350)	(3,752)	-
<b>Temporarily non-deductible differences - business combination</b>						
<b>Deferred taxes - asset:</b>						
Provision for tax. civil and labor risks	11,570	32,140	-	12,007	33,352	-
Fair value of property, plant and equipment (negative value added of assets)	12,812	35,589	-	13,405	37,237	-
<b>Deferred taxes - liability:</b>						
Value added derived from determination of deemed cost	(15,543)	(43,175)	-	(15,767)	(43,799)	-
Added value arising from the acquisition of control of Enercan	(72,114)	(200,317)	-	(86,372)	(239,917)	-
Intangible asset - exploration right/authorization in indirect subsidiaries acquired	(150,291)	(417,148)	-	(157,550)	(437,314)	-
Other temporary differences	(3,778)	(10,494)	-	(3,778)	(10,494)	-
<b>Total</b>	<b>(651,108)</b>	<b>(1,794,867)</b>	<b>(48,825)</b>	<b>(736,853)</b>	<b>(2,033,168)</b>	<b>(48,468)</b>

### (11) CONCESSION FINANCIAL ASSET

The movement below refers to the financial asset of the concession during the period of constitution.

	Consolidated
<b>At December 31, 2023</b>	<b>21,617,521</b>
Non-current	21,617,521
Fair value adjustment	627,977
Transfer - contract asset	1,196,391
Transfer - intangible asset	(3,280)
Disposals	(84,145)
<b>At June 30, 2024</b>	<b>23,354,465</b>
Non-current	23,354,465



In the first semester of 2024, the write-offs of R\$ 84,145 (R\$ 54,581 in the first semester of 2023) refer to both the write-off of the update related to the assets of R\$43,808 (R\$23,710 in the first semester of 2023) and to the write-off of the asset of R\$ 40,337 (R\$ 30,870 in the first semester of 2023).

## (12) INVESTMENTS

	Parent Company		Consolidated	
	June 30, 2024	December 31, 2023	June 30, 2024	December 31, 2023
Equity method				
By equity method of the subsidiary (and joint venture)	18,434,916	17,957,758	535,673	516,376
Advances for future capital increases	-	59,000	-	-
<b>Subtotal</b>	<b>18,434,916</b>	<b>18,016,758</b>	<b>535,673</b>	<b>516,376</b>
Fair value of assets, net	232,447	268,394	4,139	4,285
Goodwill	6,054	6,054	-	-
<b>Total</b>	<b>18,673,417</b>	<b>18,291,206</b>	<b>539,812</b>	<b>520,662</b>

The movement, in the parent company, in the balances of investment in subsidiaries is as follows:

Investments	December 31, 2023	Share of profit (loss) of investees	Other comprehensive income	Reestruturação societária	Dividend and Interest on capital	Others	June 30, 2024
CPFL Paulista	2,229,207	813,220	186,890	-	(496,606)	-	2,732,711
CPFL Piratininga	592,154	286,250	(30,474)	-	(203,990)	-	643,940
CPFL Santa Cruz	514,590	55,096	-	-	(7,849)	-	561,837
RGE	4,176,401	511,465	17,079	-	(74,525)	-	4,630,420
CPFL Geração	4,220,527	574,713	-	(562,949)	(1,083,268)	(8,717)	3,140,306
CPFL Renováveis	2,352,323	206,018	-	-	(510,109)	244	2,048,476
CPFL Jaguarí Geração	36,990	30,779	-	-	-	-	67,769
CPFL Brasil	3,191,680	270,287	136,116	562,949	(227,561)	-	3,933,471
CPFL Planalto	4,914	2,009	-	-	(4,284)	-	2,639
CPFL Serviços	419,406	32,381	-	-	(5,851)	-	445,936
CPFL Atende	16,589	539	-	-	(2,254)	-	14,874
CPFL Infra	8,317	5,320	-	-	(7,720)	-	5,917
CPFL Pessoas	16,329	7,666	-	-	(15,356)	-	8,639
CPFL Finanças	27,300	12,468	-	-	(26,838)	-	12,930
CPFL Supri	10,530	5,831	-	-	(9,539)	-	6,822
CPFL Telecom	3,648	151	-	-	(339)	-	3,460
AUTHI	14,591	384	-	-	(1,942)	-	13,033
Alesta	176,657	35,428	-	-	(54,965)	-	157,120
Clion	4,603	14	-	-	-	-	4,617
	<b>18,016,758</b>	<b>2,850,016</b>	<b>309,611</b>	<b>-</b>	<b>(2,732,996)</b>	<b>(8,473)</b>	<b>18,434,916</b>

### 12.1 Incorporation of Cone Sul by CPFL Transmissão

On February 28, 2024, the indirect subsidiary CPFL Transmissão communicated to the market a material fact, informing its shareholders and the market in general, that the Board of Directors approved the terms and conditions of the proposed reversed merger of its parent company CPFL Cone Sul. The aforementioned merger was approved by the National Electric Energy Agency ("ANEEL"), through Order 538, of February 27, 2024; the Extraordinary General Meeting of the indirect subsidiary CPFL Transmissão approved the reversed merger of the Southern Cone, with net assets of R\$ 2,875,907. The merged company, as a consequence, was extinguished, and CPFL Transmissão became the successor of its assets, rights and obligations.

The merger was carried out with the aim of rationalizing the current corporate structure of the Company's assets, optimizing the group's administrative and operational costs and improving synergy between the Group's member companies. In the merger, the concepts of CVM Resolution No. 78/2022 were applied, so that a provision for rectifying the surplus value was recorded, generating a tax credit for CPFL Transmissão, and for the consolidated financial statements, in the amount of R\$ 533,517 (note 10).

### 12.2 Corporate restructuring of CPFL Geração and CPFL Transmissão (controlled by CPFL Brasil)

On April 26, 2024, as part of the Group's corporate restructuring process, the subsidiary CPFL Geração approved the partial spin-off of its net assets, consisting of its investments in the companies CPFL Transmissão Piracicaba Ltda, CPFL Transmissão Morro Agudo Ltda, CPFL Transmissão Maracanaú Ltda, CPFL Transmissão Sul I Ltda, CPFL Transmissão Sul II Ltda, in the amount of R\$ 1,095,653 and debts related to the respective investments, in the amount of R\$ 519,628. On the same date, CPFL Transmissão (controlled by CPFL Brasil) approved the capital increase in the same amount. This spin-off was carried out on the basis of the account balances as at 31 March 2024.

### (13) INTANGIBLE ASSETS

The movement below refers to goodwill, intangible concession and other intangible assets:

	Consolidated					Total
	Goodwill	Acquired in business combinations	Concession right Distribution infrastructure - operational	Public utilities/Concession asset	Other intangible assets	
<b>At December 31, 2023</b>	<b>6,115</b>	<b>3,256,404</b>	<b>5,152,429</b>	<b>250,884</b>	<b>307,932</b>	<b>8,973,764</b>
Historical cost	6,152	8,551,392	16,022,776	302,745	615,181	25,610,254
Accumulated amortization	(37)	(5,294,988)	(10,870,347)	(51,861)	(307,249)	(16,636,490)
Additions	-	-	-	-	9,258	9,258
Amortization	-	(166,163)	(584,464)	(6,073)	(20,736)	(777,436)
Transfer - contract assets	-	-	322,680	-	-	322,680
Transfer - financial asset	-	-	3,280	-	-	3,280
Disposal and transfer - other assets	-	(219,282)	(36,582)	-	(9,853)	(265,717)
<b>At June 30, 2024</b>	<b>6,115</b>	<b>2,870,959</b>	<b>4,857,341</b>	<b>244,811</b>	<b>286,601</b>	<b>8,265,828</b>
Historical cost	6,152	8,551,392	16,312,154	302,745	614,586	25,787,029
Accumulated amortization	(37)	(5,680,433)	(11,454,811)	(57,934)	(327,985)	(17,521,200)

### (14) TRADE PAYABLES

	Consolidated	
	June 30, 2024	December 31, 2023
<b>Current</b>		
System service charges	4,558	68,633
Energy purchased	1,581,429	1,764,180
Electricity network usage charges	603,892	559,269
Materials and services	1,017,370	1,077,528
Free market energy	237,721	222,880
<b>Total</b>	<b>3,444,970</b>	<b>3,692,489</b>
<b>Non-current</b>		
Energy purchased	399,296	397,008
Materials and services	265	414
<b>Total</b>	<b>399,561</b>	<b>397,422</b>

## (15) BORROWINGS

The movement in borrowings is as follows:

Category	Consolidated						At June 30, 2024
	At December 31, 2023	Raised	Repayment	Interest, monetary adjustment and fair value measurement	Exchange rates variation	Interest paid	
<b>Local currency</b>							
Measured at cost							
Post fixed							
TJLP	334,632	-	(24,296)	13,393	-	(12,810)	310,918
IPCA	5,368,421	60,000	(266,896)	253,117	-	(115,361)	5,299,280
CDI	1,266,700	-	(802,825)	58,740	-	(227,647)	294,968
IGP-M	-	-	-	-	-	-	-
Borrowing costs	(30,739)	-	-	4,548	-	-	(26,191)
<b>Subtotal</b>	<b>6,939,013</b>	<b>60,000</b>	<b>(1,094,017)</b>	<b>329,798</b>	<b>-</b>	<b>(355,818)</b>	<b>5,878,976</b>
Measured at fair value							
Pre fixed	578,983	-	(572,000)	12,397	-	(19,380)	0
Mark to market	(4,304)	-	-	4,304	-	-	-
<b>Subtotal</b>	<b>574,679</b>	<b>-</b>	<b>(572,000)</b>	<b>16,701</b>	<b>-</b>	<b>(19,380)</b>	<b>(0)</b>
<b>Total - Local currency</b>	<b>7,513,692</b>	<b>60,000</b>	<b>(1,666,017)</b>	<b>346,499</b>	<b>-</b>	<b>(375,198)</b>	<b>5,878,976</b>
<b>Foreign currency</b>							
Measured at fair value							
Dollar	4,291,337	28,700	(1,034,152)	69,843	489,284	(73,592)	3,771,421
Euro	567,276	-	-	3,630	56,312	(5,124)	622,093
Iene	1,297,128	199,100	-	7,465	347	(7,267)	1,496,773
Fair value measurement	(158,057)	-	-	60,771	-	-	(97,286)
<b>Total foreign currency</b>	<b>5,997,684</b>	<b>227,800</b>	<b>(1,034,152)</b>	<b>141,710</b>	<b>545,943</b>	<b>(85,983)</b>	<b>5,793,003</b>
<b>Total</b>	<b>13,511,377</b>	<b>287,800</b>	<b>(2,700,169)</b>	<b>488,209</b>	<b>545,943</b>	<b>(461,181)</b>	<b>11,671,980</b>
<b>Current</b>	<b>3,531,710</b>						<b>3,269,218</b>
<b>Non-current</b>	<b>9,979,666</b>						<b>8,402,761</b>

### Additions during the period:

Category Subsidiary	Released (R\$ thousand)		Interest payment	Repayment	Utilization	Annual rate and effective annual rate	Effective rate with derivative
	Total approved	Released in 2024					
<b>Foreign currency - Law 4.131</b>							
RGE	199,100	199,100	Semester	Bullet in August 2024	Working capital	YEN + 0.69%	CDI + 0.55%
CPFL Santa Cruz	28,700	28,700	Semester	Bullet in February 2025	Working capital	Dólar + 5.72%	CDI + 0.60%
<b>Local currency - IPCA</b>							
CPFL Renováveis	221,936	60,000	Quarterly	Monthly after July 2024	Investment	IPCA + 4.18%	Not applicable
	<b>449,736</b>	<b>287,800</b>					

### Prepayment

During the 1<sup>st</sup> half of 2024, R\$ 802,825 of commercial notes were settled in advance, whose original maturities were until October 2024.

### Restrictive covenants

For borrowing raised or for which funds were released in 2024, there were restrictive clauses related to financial ratios, as follow:

#### Ratios required for the consolidated financial statements of CPFL Energia

- Debt indebtedness divided by EBITDA smaller than or equal to 3.75
- EBITDA divided by the finance income/expense results greater than or equal of 2.25

For other borrowing, the details of the covenants are presented in Note 18 to the financial statements as at December 31, 2023.

The Group's Management monitors these ratios on a systematic and continuous basis, ensuring that all the covenants are met. On June 30, 2024, the Group's Management did not identify events or conditions of non-compliance with any financial or non-financial clauses.

**( 16 ) DEBENTURES**

The movement in debentures was as follows:

Category	Consolidated					
	At December 31, 2023	Raised	Repayment	Interest, monetary adjustment and fair value measurement	Interest paid	At June 30, 2024
<b>Measured at cost - Post fixed</b>						
CDI	7,940,787	1,948,000	(303,508)	520,209	(502,205)	9,603,282
IPCA	568,980	-	(134,426)	14,530	(13,588)	435,496
<b>Borrowing costs</b>	(20,509)	(6,058)	-	65	-	(26,503)
<b>Total at cost</b>	<b>8,489,259</b>	<b>1,941,942</b>	<b>(437,934)</b>	<b>534,803</b>	<b>(515,793)</b>	<b>10,012,276</b>
<b>Measured at fair value - Post fixed</b>						
IPCA	4,520,525	1,937,000	-	266,086	(116,005)	6,607,606
Mark to market	(84,057)	-	-	(95,665)	-	(179,722)
<b>Total at fair value</b>	<b>4,436,469</b>	<b>1,937,000</b>	<b>-</b>	<b>170,421</b>	<b>(116,005)</b>	<b>6,427,884</b>
<b>Total</b>	<b>12,925,727</b>	<b>3,878,942</b>	<b>(437,934)</b>	<b>705,224</b>	<b>(631,798)</b>	<b>16,440,160</b>
<b>Current</b>	<b>980,841</b>					<b>1,075,133</b>
<b>Non-current</b>	<b>11,944,886</b>					<b>15,365,027</b>

**Additions in the period**

Modalidade Empresa	Emission	Issued quantity	Released (R\$ thousand)		Interest payment	Repayment	Utilization	Effective annual rate	Effective rate with derivatives
			Released in 2024	Net of borrowing costs					
Local currency									
IPCA									
CPFL Santa Cruz	02/26/2024	181,000	181,000	181,000	Semester	Bullet in March 2031	Investments	IPCA + 5.79%	CDI + 0.30%
CPFL Renováveis	03/11/2024	132,000	132,000	132,000	Semester	Bullet in March 2031	Working capital	IPCA + 5.81%	CDI + 0.30%
CPFL Piratininga	05/09/2024	293,000	293,000	293,000	Semester	3 annual installments from April 2032 and 3 annual installments from April 2037	Investments	IPCA + 6.23% and IPCA + 6.30%	CDI + 0.17% to CDI + 0.30%
RGE	05/17/2024	696,000	696,000	696,000	Semester	3 annual installments from April 2032 and 3 annual installments from April 2037	Investments	IPCA + 6.14% and IPCA + 6.20%	CDI + 0.10% to CDI + 0.27%
CPFL Transmissão	05/21/2024	635,000	635,000	635,000	Semester	3 annual installments from April 2032 and 3 annual installments from April 2037	Investments	IPCA + 6.10% and IPCA + 6.16%	CDI + 0.15% to CDI + 0.27%
CDI									
CPFL Paulista	03/15/2024	1,018,000	1,018,000	1,015,064	Quarterly	Bullet in January 2026	Investments	CDI + 0.55%	Not applicable
CPFL Piratininga	03/12/2024	481,000	481,000	479,098	Quarterly	17 quarterly installments from June 2024	Working capital	CDI + 0.57%	Not applicable
RGE	02/28/2024	449,000	449,000	447,752	Semester	2 Annual installments from February 2030	Working capital	CDI + 1.00%	Not applicable
			<b>3,885,000</b>	<b>3,878,942</b>					

**Restrictive conditions**

The debentures contracted in 2024 have restrictive clauses related to financial indicators, as follows:

**Ratios required in the consolidated financial statements of CPFL Energia**

- Net Debt divided by adjusted EBITDA less than or equal to 3.75.
- Adjusted EBITDA divided by finance income (costs) higher than or equal to 2.25.

For other Debentures, the restrictive conditions are presented in Note 19 to the financial statements as at December 31, 2023.

The Group's management monitors these ratios on a systematic and constant basis, so that all conditions are met. In the opinion of the Group's management, all covenants and financial and non-financial clauses are properly complied with as on June 30, 2024.

**( 17 ) PRIVATE PENSION PLAN**

The subsidiaries sponsor supplementary retirement and pension plans for their employees, the characteristics of which are described in note 20 to the financial statements for the year ended December 31, 2023.

**Movements in the defined benefit plans**

The movements in net liability occurred in the period are as follows:

	CPFL Paulista	CPFL Piratininga	CPFL Renováveis	RGE Sul (RGE)		CPFL Transmissão			Total
				Plan 1 (*)	Plan 2	Single Plan	CTP	CEEEPREV	
Net actuarial liability at December 31, 2023	968,587	14,653	22,314	-	60,192	205,510	3,415	538,661	1,813,332
Expenses (income) recognized in the statement of profit or loss	37,607	(2,182)	910	(1,173)	2,369	11,408	157	24,309	73,403
Sponsors' contributions transferred during the year	(179,762)	(42,149)	(2,782)	(1,134)	(1,962)	(18,437)	(132)	(26,538)	(272,896)
Actuarial loss (gain): effect of financial assumptions	(320,619)	-	-	(17,893)	(25,169)	(10,030)	-	(88,118)	(461,828)
Effect of Risk Sharing	-	-	-	-	(7,953)	(21,014)	-	(18,180)	(47,147)
Effect of the asset limit to be recognized	37,451	29,678	-	20,200	-	-	-	-	87,329
Net Actuarial liability at June 30, 2024	543,264	-	20,442	-	27,477	167,437	3,439	430,135	1,192,193
Financial Debit	134,200	70,264	4,250	-	-	-	-	-	208,714
Other contributions	6,760	620	212	-	-	-	-	-	7,593
Total Liability	684,224	70,884	24,903	-	27,477	167,437	3,439	430,135	1,408,500
Current									404,062
Non-current									1,004,437

In this semester, due to the change in the macroeconomic scenario in Brazil when compared to December 31, 2023, the actuarial reports were updated to the base date of June 30, 2024, for the following controlled: CPFL Paulista, RGE Sul and CPFL Transmissão.

The income and expenses recognized as cost of the operation are shown below:

	Six months 2024 - realized							
	CPFL Paulista	CPFL Piratininga	CPFL Renováveis	RGE Sul (RGE)		CPFL Transmissão		Total
				Plan 1	Plan 2	Single Plan	CTP	CEEEPREV BD
Cost	317	-	6	(1,065)	(358)	-	-	(185)
Net actuarial obligations	277,319	68,468	6,401	21,951	26,012	32,074	157	56,293
return on plan assets	(240,029)	(70,650)	(5,497)	(22,153)	(23,285)	(20,666)	-	(31,800)
Effect of the asset limit to be registered	-	-	-	94	-	-	-	94
Total expenses (Income)	37,607	(2,182)	910	(1,173)	2,369	11,408	157	24,309

The actuarial estimate for expenses and/or revenues to be recognized in the second half of 2024 is presented below:

	Six months 2024 - estimated							
	CPFL Paulista	CPFL Piratininga*	CPFL Renováveis*	RGE Sul (RGE)		CPFL Transmissão		Total
				Plan 1	Plan 2	Single Plan	CTP*	CEEEPREV BD
Service cost	306	-	6	(1,091)	(521)	-	-	180
Interest on actuarial obligations	282,172	68,468	6,401	22,437	26,019	33,188	157	57,809
Expected return on plan assets	(265,105)	(70,650)	(5,497)	(23,722)	(24,835)	(21,355)	-	(33,036)
Effect of the asset limit to be registered	1,964	-	-	1,166	-	-	-	3,130
Total expenses (Income)	19,337	(2,182)	910	(1,210)	663	11,833	157	24,953

## Actuarial assumptions

The actuarial assumptions for companies: CPFL Paulista, RGE Sul and CPFL Transmissão on June 30, 2024 are described below. For the other companies, see note 20 of the Financial Statements as of December 31, 2023.

### CPFL Paulista, RGE (Plans 1 and 2) and CPFL Transmissão (Plano Único and CEEEPREV BD)

	June 30, 2024	December 31, 2023
Nominal discount rate for actuarial liabilities:	10.49% a.a.	9.71% a.a.
Nominal return rate on plan assets:	10.49% a.a.	9.71% a.a.
Estimated long-term inflation rate (basis for the nominal rates above)	3.85% a.a.	3.85% a.a.

For the assumptions not presented above, there were no changes from December 31, 2023

## (18) TAXES, FEES AND CONTRIBUTIONS

	Consolidated			
	Current		Non-current	
	June 30, 2024	December 31, 2023	June 30, 2024	December 31, 2023
IRPJ (corporate income tax)	178,783	575,356	254,473	249,414
CSLL (social contribution on net income)	60,984	196,543	26,185	25,562
<b>Income tax and social contribution</b>	<b>239,767</b>	<b>771,899</b>	<b>280,657</b>	<b>274,976</b>
ICMS (State VAT)	327,216	516,796	969	949
PIS (tax on revenue)	47,911	46,166	70	70
COFINS (tax on revenue)	224,320	214,233	68	68
Income tax withholding on interest on capital	-	17,291	-	-
Other taxes	109,664	87,029	7,045	2,865
Tax transaction related to litigation - private pension debt	129,515	194,493	1,021,128	930,296
<b>Other taxes</b>	<b>838,626</b>	<b>1,076,007</b>	<b>1,029,280</b>	<b>934,248</b>
<b>Total</b>	<b>1,078,393</b>	<b>1,847,906</b>	<b>1,309,938</b>	<b>1,209,224</b>

## (19) PROVISION FOR TAX, CIVIL AND LABOR RISKS AND ESCROW DEPOSITS

	Consolidated			
	June 30, 2024		December 31, 2023	
	Provision for tax, civil and labor risks	Escrow deposits	Provision for tax, civil and labor risks	Escrow deposits
Labor	617,305	260,726	568,319	231,537
Civil	398,479	36,726	392,972	35,875
Tax	386,066	491,625	387,787	519,230
Others	168,892	38,692	164,293	3,092
<b>Total</b>	<b>1,570,742</b>	<b>827,768</b>	<b>1,513,371</b>	<b>789,734</b>

### Lawsuits challenging Technical Notes No. 23/2003-SEM/ANEEL and 81/2003-SFF/ANEEL

In 2004, the subsidiary CPFL Brasil filed lawsuits seeking to annul the effects of the retroactive application of the criteria established in Technical Notes No. 23/2003-SEM/ANEEL and 81/2003-SFF/ANEEL and of the other acts, demanding that the prices of the electricity trading contracts previously signed would remain governed by the Resolutions of the National Electric Energy Agency ("ANEEL"), which govern the so-called "normative value" at the time of the execution of the contracts.

The lawsuits filed by CPFL Brasil seek to remove the intervention promoted by ANEEL in the Electricity Purchase and Sale Agreement signed by CPFL Brasil, in which intervention ANEEL denied the approval of the Commercialization Agreement and demanded the reduction of the contracted price as provided by the terms of Technical Notes No. 23/2003-SEM/ANEEL and 81/2003-SFF/ANEEL.

On July 2, 2024, a sentence in one of CPFL Brasil's lawsuits, with a favorable decision for the subsidiary, became final.

With the final and unappealable decision, the execution of the sentence of this process will be promoted before the first instance and will require the adoption of new administrative acts by ANEEL, in which the Agency must detail and substantiate the procedures it will observe to ensure compliance with what was determined by the Judiciary. At this stage, the amounts associated with this execution will still have to be calculated in due course, and, on the date of this interim accounting information, there are still no defined values for the process and its consolidated estimate is not yet feasible.

## (20) EARNINGS PER SHARE

### Earnings per share – basic and diluted

The calculation of basic and diluted earnings per share on June 30, 2024, and 2023 was based on net profit for the year attributable to controlling shareholders and the weighted average number of common shares outstanding during the reporting periods:

	2024	2024	2023	2023
	2nd quarter	Six months	2nd quarter	Six months
<b>Numerator</b>				
Profit attributable to controlling shareholders	1,050,949	2,726,325	1,188,887	2,782,907
<b>Denominator</b>				
Weighted average number of shares held by shareholders	1,152,254,440	1,152,254,440	1,152,254,440	1,152,254,440
<b>Earnings per share</b>	<b>0.91</b>	<b>2.37</b>	<b>1.03</b>	<b>2.42</b>

## (21) NET OPERATING REVENUE

	Consolidated			
	2024		2023	
	2nd quarter	Six months	2nd quarter	Six months
<b>Revenue from Electric Energy Operations</b>				
<b>Consumer class</b>				
Residential	4,945,925	10,373,808	4,299,490	8,675,421
Industrial	779,043	1,555,099	933,458	1,788,865
Commercial	1,659,489	3,422,337	1,598,213	3,168,784
Rural	458,317	968,068	408,840	894,891
Public administration	328,948	640,714	282,413	545,354
Public lighting	234,458	468,904	240,518	462,995
Public services	320,880	649,072	318,965	610,764
<b>Billed</b>	<b>8,727,060</b>	<b>18,078,002</b>	<b>8,081,896</b>	<b>16,147,074</b>
Unbilled (net)	(343,499)	(210,762)	(267,107)	16,576
(-) Reclassification to Network Usage Charge - TUSD - Captive Consumers	(4,543,305)	(9,456,558)	(4,298,000)	(8,435,568)
<b>Electricity sales to final consumers</b>	<b>3,840,255</b>	<b>8,410,681</b>	<b>3,516,789</b>	<b>7,728,082</b>
<b>Electricity sales to wholesalers</b>				
Furnas Centrais Elétricas S.A.	359,694	507,927	224,821	514,781
Other concessionaires and licensees	737,160	1,696,673	859,762	1,740,407
(-) Reclassification to Network Usage Charge - TUSD - Captive Consumers	(49,123)	(105,202)	(48,525)	(101,093)
Spot market energy	82,171	143,874	178,222	297,631
<b>Electricity sales to wholesalers</b>	<b>1,129,902</b>	<b>2,243,272</b>	<b>1,214,280</b>	<b>2,451,726</b>
<b>Revenue due to Network Usage Charge - TUSD - Captive Consumers</b>	<b>4,592,428</b>	<b>9,561,759</b>	<b>4,346,526</b>	<b>8,536,661</b>
<b>Revenue due to Network Usage Charge - TUSD - Free Consumers</b>	<b>1,710,265</b>	<b>3,408,539</b>	<b>1,648,563</b>	<b>3,072,807</b>
(-) Compensation paid for failure to comply with the limits of continuity	(29,410)	(75,855)	(22,060)	(59,474)
<b>Revenue from construction of concession infrastructure</b>	<b>1,235,580</b>	<b>2,258,601</b>	<b>1,146,774</b>	<b>2,071,777</b>
<b>Sector financial asset and liability (Note 9)</b>	<b>441,216</b>	<b>641,840</b>	<b>465,438</b>	<b>434,557</b>
<b>Concession financial asset - fair value adjustment (Note 11)</b>	<b>200,087</b>	<b>584,169</b>	<b>333,324</b>	<b>830,056</b>
<b>Energy development account - CDE - Low-income, Tariff discounts - judicial injunctions, and other tariff discounts</b>	<b>567,426</b>	<b>1,090,512</b>	<b>463,126</b>	<b>952,367</b>
<b>Other revenues and income</b>	<b>524,107</b>	<b>1,075,230</b>	<b>533,516</b>	<b>1,038,194</b>
<b>Other operating revenues</b>	<b>9,241,699</b>	<b>18,544,795</b>	<b>8,915,207</b>	<b>16,876,945</b>
<b>Total gross operating revenue</b>	<b>14,211,856</b>	<b>29,198,748</b>	<b>13,646,275</b>	<b>27,056,752</b>
<b>Deductions from operating revenues</b>				
ICMS	(1,754,714)	(3,592,048)	(1,595,598)	(2,605,440)
PIS	(176,721)	(368,223)	(168,727)	(345,561)
COFINS	(813,490)	(1,695,730)	(776,968)	(1,592,849)
ISS	(10,739)	(20,002)	(7,906)	(14,769)
Energy development account - CDE	(1,548,990)	(3,134,914)	(1,463,497)	(2,834,433)
Research and development and energy efficiency programs	(74,410)	(154,151)	(70,431)	(145,094)
PROINFRA	(85,508)	(170,755)	(89,369)	(181,053)
Financial compensation for the use of water resources - CFURH	(11,532)	(24,264)	(5,831)	(14,209)
Others	(73,817)	(210,954)	(79,029)	(95,187)
<b>Net operating revenue</b>	<b>(4,549,921)</b>	<b>(9,371,039)</b>	<b>(4,257,358)</b>	<b>(7,828,595)</b>
	<b>9,661,935</b>	<b>19,827,710</b>	<b>9,388,917</b>	<b>19,228,157</b>



Revenue from Electric Energy Operations - in GWh	2024		2023	
	2nd quarter	Six months	2nd quarter	Six months
<b>Consumer class</b>				
Residential	5,733	12,021	5,156	10,801
Industrial	1,465	2,856	1,716	3,366
Commercial	2,121	4,385	2,114	4,354
Rural	628	1,391	586	1,415
Public administration	401	783	351	698
Public lighting	467	938	488	970
Public services	456	916	464	934
<b>Billed</b>	<b>11,270</b>	<b>23,290</b>	<b>10,876</b>	<b>22,538</b>
Own consumption	10	19	9	18
<b>Electricity sales to final consumers</b>	<b>11,280</b>	<b>23,309</b>	<b>10,885</b>	<b>22,556</b>
Furnas Centrais Elétricas S.A.	913	1,362	890	1,354
Other concessionaires and licensees	2,522	6,884	2,789	6,129
Spot market energy	1,260	2,132	2,544	4,207
<b>Electricity sales to wholesalers</b>	<b>4,695</b>	<b>10,378</b>	<b>6,224</b>	<b>11,690</b>

Number of consumers	Consolidated	
	June 30. 2024	June 30. 2023
<b>Consumer class</b>		
Residential	9,567,043	9,420,411
Industrial	53,980	51,928
Commercial	543,956	525,362
Rural	319,323	326,357
Public administration	69,266	66,652
Public lighting	11,113	10,673
Public services	11,720	11,358
<b>Total</b>	<b>10,576,401</b>	<b>10,412,741</b>

**Other revenues and income:** This line contains revenue from the Energy Transmission segment, arising from the operation and maintenance and remuneration of the contractual asset of R\$ 476,188 (R\$ 741,416 in the first semester of 2023).

**Revenue from construction of concession infrastructure:** Refers to the revenue from construction of concessions in the Distribution segment, of R\$ 1,917,039 (R\$ 1,809,564 in the first semester of 2023) and in the Transmission segment, of R\$ 341,562 (R\$ 262,213 in the first semester of 2023).

**Suspension of non-incidence of ICMS on electricity tariffs -** On February 9, 2023, precautionary injunction No. 7,195 determined the suspension of the non-levy of ICMS on transmission, distribution and sector charges linked to operations with electricity, which then became taxable again on February 18, 2023.

#### Periodic tariff review ("RTP") and Annual tariff adjustment ("RTA")

Distributor	Month	2024		2023	
		RTA / RTP	Effect perceived by consumers (a)	RTA / RTP	Effect perceived by consumers (a)
CPFL Paulista	April	3.91%	1.46%	3.36%	4.89%
CPFL Piratininga	October	(b)	(b)	-0.73%	-4.37%
RGE	June	(c)	(c)	1.67%	1.10%
CPFL Santa Cruz	March	7.02%	5.63%	5.65%	9.02%

- (a) Represents the average effect perceived by the consumer, as a result of the elimination from the tariff base of financial components that had been added in the prior tariff adjustment.
- (b) The adjustments for 2024 have not yet occurred.
- (c) On June 18, 2024, ANEEL extended, at the request of RGE, the validity of the Company's Energy Tariffs (TE) and Tariffs for the Use of the Distribution System (TUSD), defined on the June 2023 Tariff Review, for the period from June 19 to August 18, 2024, pursuant to Ratifying Resolution ("REH") No 3.335. This extension was necessary for RGE to seek an alternative to mitigate the tariff impact on consumers this year.

On July 23, 2024, ANEEL approved, at the request of RGE and Abradee, an exceptional calculation for the restoration of the effects of any tariff extensions and deferrals applicable to distributors affected



by extreme weather events in the State of Rio Grande do Sul, discussed within the scope of Public Consultation No. 15/2024 and embodied in Order No. 2.133/2024, enabling RGE to seek a feasible alternative to mitigate the tariff impact on its consumers.

## (22) COST OF ELECTRIC ENERGY

	Consolidated			
	2024		2023	
	2nd quarter	Six months	2nd quarter	Six months
<b>Electricity Purchased for Resale</b>				
Itaipu Binacional	581,225	1,075,606	531,570	993,476
PROINFA	91,672	183,418	103,566	204,514
Energy purchased through auction in the regulated market, bilateral contracts and spot market	2,631,541	5,319,445	2,668,074	5,546,263
PIS and COFINS credit	(284,415)	(568,867)	(296,375)	(599,980)
<b>Subtotal</b>	<b>3,020,022</b>	<b>6,009,602</b>	<b>3,006,835</b>	<b>6,144,274</b>
<b>Electricity network usage charge</b>				
Basic network charges	1,087,711	2,155,618	911,366	1,834,350
Transmission from Itaipu	110,240	212,943	78,190	150,896
Connection charges	30,677	58,271	26,326	54,627
Charges for use of the distribution system	10,766	21,344	20,603	41,250
System service charges - ESS net of CONER pass through (*)	20,570	56,985	12,170	20,148
Reserve energy charges - EER	261,253	500,653	248,923	569,160
PIS and COFINS credit	(148,901)	(294,174)	(127,471)	(261,548)
<b>Subtotal</b>	<b>1,372,315</b>	<b>2,711,640</b>	<b>1,170,106</b>	<b>2,408,882</b>
<b>Total</b>	<b>4,392,338</b>	<b>8,721,242</b>	<b>4,176,941</b>	<b>8,553,156</b>

(\*) Energy reserve account

	Consolidated			
	2024		2023	
	2nd quarter	Six months	2nd quarter	Six months
<b>Electricity Purchased for Resale in GWh</b>				
Itaipu Binacional	2,445	4,899	2,460	4,893
PROINFA	230	458	225	449
Energy purchased through auction in the regulated market, bilateral contracts and spot market	13,514	27,575	14,822	31,042
<b>Total</b>	<b>16,190</b>	<b>32,932</b>	<b>17,507</b>	<b>36,384</b>

## (23) OTHER OPERATING COSTS AND EXPENSES

	2nd quarter									
	Cost of Services Rendered to Third Parties				Other operating expenses				Total	
	Other Cost of operation		Selling expenses		General and administrative		Other operating expenses			
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Personnel	383,045	364,004	-	-	59,871	52,698	120,036	115,076	-	531,778
Private Pension Plans	39,239	48,728	-	-	-	-	-	-	-	48,728
Materials	131,271	109,333	723	539	5,566	3,242	4,242	333	141,802	113,447
Third party services	87,111	90,660	967	670	52,492	52,094	138,014	104,447	-	278,584
Costs of infrastructure construction	-	-	1,148,709	1,090,781	-	-	-	-	1,148,709	1,090,781
Others	38,603	37,858	9	5	18,085	20,031	83,662	50,302	99,826	240,184
Collection fees	-	-	-	-	18,181	19,686	-	-	-	18,181
Leases and rentals	22,101	24,800	-	-	(138)	-	(2,081)	(3,451)	-	19,882
Publicity and advertising	5	7	-	-	52	-	9,429	7,973	-	9,486
Legal, judicial and indemnities	-	-	-	-	-	-	65,036	50,464	-	65,036
Gain (loss) on disposal, retirement and other non-current assets	-	-	-	-	-	-	-	-	95,475	38,976
Others	16,497	13,052	9	5	10	344	11,278	(4,684)	4,350	2,792
<b>Total</b>	<b>679,268</b>	<b>650,583</b>	<b>1,150,407</b>	<b>1,091,994</b>	<b>136,015</b>	<b>128,065</b>	<b>345,954</b>	<b>270,158</b>	<b>99,826</b>	<b>2,411,470</b>

  

	Six months									
	Cost of Services Rendered to Third Parties				Other operating expenses				Total	
	Other Cost of operation		Selling expenses		General and administrative		Other operating expenses			
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Personnel	740,325	706,536	-	-	117,336	99,360	232,269	217,064	-	1,089,930
Private Pension Plans	73,403	92,659	-	-	-	-	-	-	-	73,403
Materials	238,325	218,009	1,209	1,036	9,485	12,037	12,315	7,187	-	261,334
Third party services	150,677	156,948	1,633	1,398	102,578	101,360	244,428	203,827	-	499,316
Costs of infrastructure construction	-	-	2,121,260	2,005,002	-	-	-	-	-	2,121,260
Fair value adjustment in investment in equity instrument	-	-	-	-	-	-	-	-	(62,181)	-
Others	73,156	76,775	17	16	37,047	40,860	135,689	110,231	130,806	376,716
Collection fees	-	-	-	-	37,145	40,376	-	-	-	37,145
Leases and rentals	43,410	47,590	-	-	(234)	-	(7,040)	(9,414)	-	36,136
Publicity and advertising	9	7	-	-	56	-	13,800	12,633	-	13,865
Legal, judicial and indemnities	-	-	-	-	-	-	116,631	109,542	-	116,631
Gain (loss) on disposal, retirement and other non-current assets	-	-	-	-	-	-	-	-	122,795	68,189
Others	29,737	29,178	17	16	80	484	12,298	(2,530)	8,010	50,142
<b>Total</b>	<b>1,275,887</b>	<b>1,250,926</b>	<b>2,124,120</b>	<b>2,007,451</b>	<b>266,446</b>	<b>253,616</b>	<b>624,700</b>	<b>536,309</b>	<b>68,625</b>	<b>4,359,778</b>

## (24) FINANCIAL INCOME (EXPENSES)

	Consolidated			
	2024		2023	
	2nd quarter	Six months	2nd quarter	Six months
<b>Financial income</b>				
Income from financial investments	126,856	256,163	185,053	343,289
Late payment interest and fines	84,934	179,683	84,912	155,339
Adjustment for inflation of tax credits	123,639	270,700	148,399	306,934
Adjustment for inflation of escrow deposits	11,257	22,455	12,687	25,751
Adjustment for inflation and exchange rate changes	11,265	34,640	24,165	48,007
Discount on purchase of ICMS credit	7,773	13,530	17,583	30,232
Adjustments to the sector financial asset (note 9)	16,517	27,391	11,656	101,181
PIS and COFINS on other financial income	(12,756)	(10,580)	(49)	(10,738)
Other	8,638	736	5,791	19,640
<b>Total</b>	<b>378,121</b>	<b>794,719</b>	<b>490,196</b>	<b>1,019,636</b>
<b>Financial expenses</b>				
Interest on debts	(558,608)	(1,041,772)	(448,915)	(917,107)
Adjustment for inflation and exchange rate changes	(313,441)	(788,679)	(417,039)	(765,618)
(-) Capitalized interest	11,079	19,807	10,003	20,185
Adjustments to the sector financial liability (note 9)	(29,297)	(106,548)	(25,551)	(33,860)
Exclusion of ICMS from the PIS/COFINS base (note 8)	(56,702)	(131,214)	(135,113)	(296,494)
Intragroup loans (note 24)	(79,555)	(170,390)	(98,554)	(197,426)
Other	(67,595)	(107,854)	(60,357)	(65,739)
<b>Total</b>	<b>(1,094,120)</b>	<b>(2,326,650)</b>	<b>(1,175,526)</b>	<b>(2,256,059)</b>
<b>Financial result</b>	<b>(715,999)</b>	<b>(1,531,931)</b>	<b>(685,329)</b>	<b>(1,236,424)</b>

## (25) SEGMENT INFORMATION

	Distribution	Generation	Transmission	Commercialization	Services	Subtotal	Other (*)	Elimination	Total
<b>Six months 2024</b>									
Net operating revenue	16,633,796	1,361,910	684,896	962,391	184,464	19,827,458	252	-	19,827,710
(-) Intersegment revenues	6,849	795,285	222,688	8,851	439,380	1,473,053	-	(1,473,053)	-
Cost of electric energy	(8,593,594)	(265,194)	-	(897,987)	-	(9,756,775)	-	1,035,534	(8,721,242)
Operating costs and expenses	(3,821,226)	(253,262)	(421,581)	(35,512)	(466,179)	(4,997,759)	(20,011)	437,520	(4,580,252)
Depreciation and amortization	(613,903)	(437,229)	(19,866)	(3,115)	(29,297)	(1,103,410)	(33,050)	-	(1,136,459)
Income from electric energy service	3,611,923	1,201,511	466,137	34,629	128,368	5,442,567	(52,809)	-	5,389,758
Equity interests in subsidiaries, associates and joint ventures	-	172,291	3,713	-	-	176,005	-	-	176,005
Financial income	664,386	65,657	33,575	30,631	10,869	805,117	(7,337)	(3,062)	794,719
Financial expenses	(1,790,743)	(294,243)	(197,845)	(42,219)	(4,299)	(2,329,349)	(363)	3,062	(2,326,650)
Profit (loss) before taxes	2,485,566	1,145,215	305,580	23,041	134,938	4,094,340	(60,509)	-	4,033,832
Income tax and social contribution	(762,927)	(239,539)	(79,363)	(3,229)	(34,923)	(1,119,981)	(58,441)	-	(1,178,422)
Profit (loss) for the period	1,722,639	905,676	226,217	19,812	100,015	2,974,359	(118,950)	-	2,855,409
Purchases of contract asset PP&E and intangible assets	1,998,329	148,667	257,337	2,109	40,702	2,447,144	-	-	2,447,144
<b>Six months 2023</b>									
Net operating revenue	15,981,514	1,447,282	660,818	1,020,345	118,103	19,228,061	96	-	19,228,157
(-) Intersegment revenues	7,593	771,032	212,965	9,256	355,358	1,356,204	-	(1,356,204)	-
Cost of electric energy	(8,305,300)	(261,950)	-	(989,663)	-	(9,556,912)	-	1,003,756	(8,553,156)
Operating costs and expenses	(3,552,671)	(251,983)	(387,871)	(31,065)	(364,897)	(4,588,487)	(17,921)	352,448	(4,253,961)
Depreciation and amortization	(577,758)	(426,099)	(28,717)	(2,698)	(25,213)	(1,060,485)	(35,061)	-	(1,095,545)
Income from electric energy service	3,553,379	1,278,281	457,194	6,176	83,352	5,378,381	(52,886)	-	5,325,495
Equity interests in subsidiaries, associates and joint ventures	-	159,868	3,190	-	-	163,058	-	-	163,058
Financial income	842,295	97,336	47,179	20,166	12,078	1,019,054	5,472	(4,890)	1,019,636
Financial expenses	(1,649,538)	(397,548)	(134,209)	(74,079)	(5,533)	(2,260,907)	(43)	4,890	(2,256,059)
Profit (loss) before taxes	2,746,135	1,137,937	373,354	(47,737)	89,897	4,299,586	(47,457)	-	4,252,129
Income tax and social contribution	(925,253)	(265,930)	(101,330)	(426)	(20,569)	(1,313,509)	(40,991)	-	(1,354,500)
Profit (loss) for the period	1,820,882	872,006	272,024	(48,164)	69,328	2,986,076	(88,447)	-	2,897,629
Purchases of contract asset PP&E and intangible assets	1,805,730	159,374	298,387	1,395	18,536	2,281,422	1,424	-	2,282,846

(\*) Others – refer basically to assets and transactions which are not related to any of the identified segments.

## (26) RELATED PARTY TRANSACTIONS

The total compensation for key management personnel in the first quarter of 2024, in accordance with CVM Decision 642/2010 and CPC 05(R1), was R\$ 33,342 (R\$ 34,005 in the first semester of 2023). This amount comprised R\$ 32,608 related to short-term benefits (R\$ 33,217 in the first semester of 2023) and R\$ 734 (R\$ 788 in the first semester of 2023) of post-employment and long-term benefits and refers to the amount recorded by the accrual basis.

The balance of the parent company loan asset at June 31, 2024, in the amount of R\$ 39,719, refers substantially to the loan made to the subsidiary CPFL Serviços with maturity up to December 2024 and remunerated at 105.75% of the CDI (R\$ 37,942 at December 31, 2023).

The balance of the intercompany loan payable in the consolidated, in the amount of R\$ 2,385,708 (R\$ 3,140,112 at December 31, 2023), mainly refers to the loan between subsidiary CPFL Renováveis R\$ 2,003,710 (R\$ 2,639,042 at December 31, 2023) and CPFL Brasil R\$ 381,978 (R\$ 501,070 at December 31, 2023) and the parent company State Grid Brazil Power – SGBP, maturing up to June 2028 and bearing interest corresponding to CDI + 1.1% p.a. spread.

Other financial operations mainly refers to the issuance of debentures by the subsidiary CPFL Paulista and RGE acquired by State Grid Brazil Power Participações S.A. The effective annual rate of these debentures is CDI + 1.20% maturing in December 2026

## Transactions involving controlling shareholders, entities under common control or significant influence and joint ventures:

	Consolidated							
	ASSETS		LIABILITIES		INCOME		EXPENSES	
	June 30, 2024	December 31, 2023	June 30, 2024	December 31, 2023	Six months 2024	Six months 2023	Six months 2024	Six months 2023
<b>Other Financial Operations</b>								
State Grid Brazil Power Participações S.A.	-	-	1,506,760	1,565,111	-	-	87,703	-
<b>Energy purchase and sales, and charges</b>								
Entities under common control	-	-	-	25	223	137	213,488	204,717
Jointly controlled ventures and others (CPFL Energia consolidated)	-	-	89,024	94,211	221	301	477,323	476,856
<b>Intangible assets, Property, contractual asset, plant and equipment, materials and service rendered</b>								
Entities under common control	11,190	12,567	1,192	11,639	-	51	47,680	7,171
Jointly controlled ventures (CPFL Energia consolidated)	-	98	-	-	2,992	1,388	-	-
<b>Intragroup loans</b>								
State Grid Brazil Power Participações S.A.	-	-	2,385,688	3,140,112	-	-	170,390	197,426
<b>Dividends and interest on capital</b>								
Jointly controlled ventures (CPFL Energia consolidated)	-	7,502	-	-	-	-	-	-
<b>Others</b>								
Instituto CPFL	-	-	-	-	-	-	2,558	2,445

## (27) FINANCIAL INSTRUMENTS

The main financial instruments at fair value and/or the carrying amount if different from the respective fair value, classified in accordance with the group's accounting practices are:

	Note	Category / Measurement	Level (*)	Consolidated June 30, 2024	
				Carrying amount	Fair value
<b>Assets</b>					
Cash and cash equivalent	5	(a)	Level 1	2,997,144	2,997,144
Securities	6	(a)	Level 1	946,133	946,133
Derivatives	27	(a)	Level 2	872,656	872,656
Concession financial asset	11	(a)	Level 3	23,354,465	23,354,465
<b>Total</b>				<b>28,170,398</b>	<b>28,170,398</b>
<b>Liabilities</b>					
Borrowings - principal and interest	15	(b)	Level 2 (***)	5,878,976	5,881,857
Borrowings - principal and interest	15	(a)	Level 2	5,793,003	5,793,003
Debentures - Principal and interest	16	(b)	Level 2 (***)	10,012,276	10,125,301
Debentures - Principal and interest (**)	16	(a)	Level 2	6,427,884	6,427,884
Derivatives	27	(a)	Level 2	299,256	299,256
<b>Total</b>				<b>28,411,394</b>	<b>28,527,301</b>

(\*) Refers to the hierarchy for fair value measurement

(\*\*) As a result of the initial designation of the financial liability, the consolidated balances recorded a gain of R\$ 30,590 in the first semester of 2024 (loss of R\$ 4,500 in the first semester of 2023).

(\*\*\*) Only for disclosure purposes, in accordance with CPC 40 (R1) / IFRS 7

### Key

#### Category / Measurement:

- (a) - Measured at fair value
- (b) - Measured at amortized cost

For more information on the classification of financial instruments, see Note 35 to the financial statements for the year ended 31 December 2023. Additionally, there were no transfers between fair value hierarchy levels in the first semester of 2024.

## a) Derivative Instruments

	Consolidated			
	December 31, 2023	Monetary adjustment and exchange rate and fair value measurement	Repayment	June 30, 2024
<b>Derivatives</b>				
To debts designated at fair value	82,990	964,981	(329,646)	718,325
Fair value measurement	39,420	(184,345)	-	(144,925)
<b>Total</b>	<b>122,410</b>	<b>780,636</b>	<b>(329,646)</b>	<b>573,400</b>
<b>Assets - Current</b>	<b>88,315</b>			<b>385,126</b>
<b>Assets - Non-current</b>	<b>590,935</b>			<b>487,530</b>
<b>Liabilities - Current</b>	<b>(61,015)</b>			<b>(12,614)</b>
<b>Liabilities - Non-current</b>	<b>(495,825)</b>			<b>(286,642)</b>

## b) Sensitivity analysis

### b.1 Exchange rates variation

Instruments	Exposure (a) R\$ thousand	Risk	Consolidated		
			Currency depreciation (b)	Currency appreciation of 25%(c)	Currency appreciation of 50%(c)
Financial liability instruments	(3,697,530)		(212,295)	765,161	1,742,617
Derivatives - Plain Vanilla Swap	3,718,848		213,519	(769,572)	(1,752,664)
	<b>21,318</b>	drop in the dollar	<b>1,224</b>	<b>(4,411)</b>	<b>(10,047)</b>
Financial liability instruments	(612,698)		(47,186)	117,785	282,756
Derivatives - Plain Vanilla Swap	613,992		47,286	(118,033)	(283,353)
	<b>1,294</b>	drop in the euro	<b>100</b>	<b>(248)</b>	<b>(597)</b>
Financial liability instruments	(1,482,774)		(159,484)	251,080	661,645
Derivatives - Plain Vanilla Swap	1,497,472		161,065	(253,569)	(668,203)
	<b>14,698</b>	drop in the yen	<b>1,581</b>	<b>(2,489)</b>	<b>(6,558)</b>
<b>Total</b>	<b>37,310</b>		<b>2,905</b>	<b>(7,148)</b>	<b>(17,202)</b>
<b>Effects on the results of the period</b>			<b>2,905</b>	<b>(7,148)</b>	<b>(17,202)</b>

(a) The exchange rates considered as of June 30, 2024 were R\$ 5.52 per US\$ 1.00, R\$ 5.91 per euro and R\$ 0.03 per yen.

(b) As per the exchange rate curves obtained from information made available by B3 S.A., with the exchange rate being considered at R\$ 5.84, R\$ 6.37 and R\$ 0.04 and the currency depreciation at 5.74%, 7.70% and 10.76%, for US\$, euro and yen on June 30, 2024.

(c) As required by CVM instruction No. 475/2008, the percentage increases in the ratios applied refer to the information made available by B3 S.A.

### b.2 Interest rates variation

Instruments	Exposure R\$ thousand	Risk	Rate in the period	Likely scenario rate (a)	Consolidated		
					Likely scenario	Income (expense) Raising/Drop index by 25% (b)	Raising/Drop index by 50% (b)
Financial asset instruments	3,799,387				425,151	531,439	637,727
Financial liability instruments	(12,283,959)				(1,374,575)	(1,718,219)	(2,061,863)
Derivatives - Plain Vanilla Swap	(12,029,818)				(1,346,137)	(1,682,671)	(2,019,205)
Setorial financial assets and liabilities	(1,770,085)				(198,073)	(247,591)	(297,109)
	<b>(22,284,475)</b>	CDI/SELIC apprec.	10.40%	11.19%	<b>(2,493,634)</b>	<b>(3,117,042)</b>	<b>(3,740,450)</b>
Financial liability instruments	(194,397)				(12,480)	(15,600)	(18,720)
	<b>(194,397)</b>	IGP-M apprec.	2.45%	6.42%	<b>(12,480)</b>	<b>(15,600)</b>	<b>(18,720)</b>
Financial liability instruments	(310,918)				(21,484)	(26,856)	(32,227)
	<b>(310,918)</b>	TJLP apprec.	6.67%	6.91%	<b>(21,484)</b>	<b>(26,856)</b>	<b>(32,227)</b>
Financial liability instruments	(12,162,660)				(569,212)	(426,909)	(284,606)
Derivatives - Plain Vanilla Swap	6,772,905				316,972	237,729	158,466
Financial instruments - assets	23,513,675				1,100,440	825,330	550,220
	<b>18,123,920</b>	drop in the IPCA	4.23%	4.68%	<b>848,200</b>	<b>636,150</b>	<b>424,100</b>
<b>Total</b>	<b>(4,665,870)</b>				<b>(1,679,398)</b>	<b>(2,523,348)</b>	<b>(3,367,297)</b>
<b>Effects on the comprehensive income</b>					<b>19</b>	<b>(2)</b>	<b>(25)</b>
<b>Effects on the net profit</b>					<b>(1,679,417)</b>	<b>(2,523,346)</b>	<b>(3,367,272)</b>

(a) The indexes considered in this analysis were obtained from information available in the market.

(b) In compliance with CVM Instruction 475/08, the percentage of raising index are applied to the likely scenario.

**(28) EVENTS AFTER THE REPORTING PERIOD****28.1 Provisional Measure No. 1,212/2024**

MP No. 1,212/2024 provides, among other objectives, for the settlement of the Covid Account and the Scarcity Account with the funds anticipated from the privatization of Eletrobrás, with the purpose of promoting lower tariffs to consumers in the Regulated Contracting Environment - ACR. The text is applicable with the force of law within a term of 60 days and may be rejected or approved by the National Congress. On July 4 2024, there was the publication of Interministerial Ordinance MMA/MF No. 1/2024, which establishes guidelines for the Electric Energy Trading Chamber (CCEE) to negotiate the anticipation of receivables from the Energy Development Account (CDE). The Group is still waiting for the regulation of the aforementioned MP to assess the tariff impact.

**BOARD OF DIRECTORS**

**Daobiao Chen**  
Chairman

**Gustavo Estrella**  
**Antonio Kandir**  
**Marcelo Amaral Moraes**

**Zhao Yumeng**  
**Liu Yanli**  
**Yuehui Pan**

Directors

**EXECUTIVE BOARD**

**GUSTAVO ESTRELLA**  
Chief Executive Officer

**FUTAO HUANG**  
Senior Executive Vice President  
Strategy, Innovation and Business Excellence  
Vice President

**YUEHUI PAN**  
Chief Financial Executive Officer and Investor  
Relations Officer

**GUSTAVO PINTO GACHINEIRO**  
Legal and Institutional Relations Vice President

**FLÁVIO HENRIQUE RIBEIRO**  
Business Management Vice President

**LUIS HENRIQUE FERREIRA PINTO**  
Regulated Operations Vice President

**KARIN REGINA LUCHESI**  
Market Operations Vice President

**VITOR FAGALI**  
Business Development Vice President

**ACCOUNTING DIVISION**

**SERGIO LUIS FELICE**  
Accounting Director  
CT CRC 1SP192767/O-6





(A free translation of the original in Portuguese)

**CPFL Energia S.A.**  
**Quarterly Information (ITR) at**  
**June 30, 2024**  
**and report on review of**  
**quarterly information**



## **Report on review of quarterly information**

To the Board of Directors and Stockholders  
CPFL Energia S.A.

### **Introduction**

We have reviewed the accompanying parent company and consolidated interim accounting information of CPFL Energia S.A. ("Company"), included in the Quarterly Information Form (ITR) for the quarter ended June 30, 2024, comprising the balance sheet at that date and the statements of income and comprehensive income for the quarter and six-month period then ended, and the statements of changes in equity and cash flows for the six-month period then ended, and explanatory notes.

Management is responsible for the preparation of the parent company and consolidated interim accounting information in accordance with the accounting standard CPC 21, Interim Financial Reporting, of the Brazilian Accounting Pronouncements Committee (CPC) and International Accounting Standard (IAS) 34, Interim Financial Reporting issued by the International Accounting Standards Board (IASB), as well as the presentation of this information in accordance with the standards issued by the Brazilian Securities Commission (CVM), applicable to the preparation of the Quarterly Information (ITR). Our responsibility is to express a conclusion on this interim accounting information based on our review.

### **Scope of review**

We conducted our review in accordance with Brazilian and International Standards on Reviews of Interim Financial Information (NBC TR 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, and ISRE 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, respectively). A review of interim 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**

Based on our review, nothing has come to our attention that causes us to believe that the accompanying parent company and consolidated interim accounting information included in the quarterly information referred to above has not been prepared, in all material respects, in accordance with CPC 21 and IAS 34 applicable to the preparation of the Quarterly Information, and presented in accordance with the standards issued by the CVM.

**Other matters**

**Statements of value added**

The quarterly information referred to above includes the parent company and consolidated statements of value added for the six-month period ended June 30, 2024. These statements are the responsibility of the Company's management and are presented as supplementary information under IAS 34. These statements have been subjected to review procedures performed together with the review of the interim accounting information for the purpose of concluding whether they are reconciled with the interim accounting information and accounting records, as applicable, and if their form and content are in accordance with the criteria defined in the accounting standard CPC 09 - "Statement of Value Added". Based on our review, nothing has come to our attention that causes us to believe that these statements of value added have not been properly prepared, in all material respects, in accordance with the criteria established in this accounting standard, and consistent with the parent company and consolidated interim accounting information taken as a whole.

São Paulo, August 8, 2024

PricewaterhouseCoopers  
Auditores Independentes Ltda.  
CRC 2SP000160/O-5

Adriano Formosinho Correia  
Contador CRC 1BA029904/O-5

DECLARAÇÃO	STATEMENT
<p>Em atendimento ao disposto nos incisos V e VI do artigo 25 da Instrução CVM nº 480, de 07 de dezembro de 2009, alterada pela Instrução CVM nº 586, de 8 de junho de 2017, o presidente e os diretores da <b>CPFL Energia S.A.</b>, sociedade por ações de capital aberto, com sede na Rua Jorge de Figueiredo Corrêa, nº 1.632 – parte - Jardim Professora Tarcília – CEP: 13087-397, na Cidade de Campinas, Estado de São Paulo, inscrita no CNPJ sob nº 02.429.144/0001-93, declaram que:</p> <p>a) reviram, discutiram e concordam com as opiniões expressas no parecer da PwC Auditores Independentes, relativamente às demonstrações financeiras da <b>CPFL Energia S.A.</b> de 30 de junho de 2024;</p> <p>b) reviram, discutiram e concordam com as demonstrações financeiras da <b>CPFL Energia S.A.</b> de 30 de junho de 2024.</p> <p>Campinas, 08 de agosto de 2024.</p>	<p>In compliance with the provisions in items V and VI of article 25 of the Brazilian Securities &amp; Exchange Commission (CVM) Instruction No. 480, of December 7, 2009, as amended by CVM Instruction No. 586, of June 8, 2017, the chief executive officers and the officers of <b>CPFL Energia S.A.</b>, a publicly traded company, with its registered office at Rua Jorge de Figueiredo Corrêa, nº 1.632 – parte - Jardim Professora Tarcília – CEP: 13087-397, Campinas, Estado de São Paulo - Brazil, enrolled with the National Register of Legal Entities (CNPJ) under No. 02.429.144/0001-93, hereby stated that:</p> <p>a) they have reviewed and discussed, and agree with, the opinions expressed in the opinion of PwC Auditores Independentes on the financial statements of <b>CPFL Energia S.A.</b>, of June 30, 2024;</p> <p>b) they have reviewed and discussed, and agree with, the financial statements of <b>CPFL Energia S.A.</b>, of June 30, 2024.</p> <p>Campinas, August 8, 2024.</p>

**Sergio Luis Felice**  
Diretor de Contabilidade  
Chief Accounting Officer  
CT CRC: 1SP192.767/O-6  
CPF: 119.410.838-54

**Yuehui Pan**  
Diretor Vice-Presidente Financeiro e de  
Relações com Investidores  
Chief Financial and Investor Relations  
Officer  
CPF: 061.539.517-16

**Gustavo Estrella**  
Diretor Presidente  
Chief Executive Officer