

RESULTS DISCLOSURE

1 Q 24



isa
CTEEP

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ANOS

The statements contained in this report regarding the business outlook of ISA CTEEP (“ISA CTEEP”, “CTEEP”, “Company”), the projections and their growth potential are based on mere forecasts and were based on management's expectations in regarding the Company's future, These expectations are highly dependent on changes in the market, in the general economic performance of the country, the sector and international markets, and are subject to change,

Forward considerations are not performance guarantees, They involve risks, uncertainties and assumptions, as they refer to future events and, therefore, depend on circumstances that may or may not occur,

Investors should understand that general economic conditions, market conditions and other operating factors may affect the future performance of ISA CTEEP and lead to results that differ materially from those expressed in such forward-looking statements,

The financial information was prepared in accordance with CVM (Brazilian Securities and Exchange) rules and CPCs, and it follows international accounting standards (IFRS) issued by the International Accounting Standard Board (IASB), The Regulatory Result is presented in accordance with accounting practices adopted in Brazil, The purpose of disclosing the Regulatory Result is merely to collaborate to understand ISA CTEEP's business, Sums may differ due to rounding, The Regulatory result is audited only at the end of each fiscal year by the independent auditors.

PERIOD HIGHLIGHTS

1Q24

CAPITAL MARKET

B3 INDEX

IBOVESPA B3 IBRX100 B3

ICO2 B3 ISE B3 IBSD B3

DEBENTURES



Settlement of 5th debenture issue in the amount of ~R\$ 445.0 million, and end of **financial covenants** on capital market securities



15^a debenture emission:
~R\$ 1,325 million

FINANCE

(Regulatory Accounting)



NET REVENUE: R\$ 1.1 billion (+24.3%)

- Net Revenue (ex-RBSE) R\$ 521.7 million
- Non-consolidated subsidiaries R\$ 177.7 million



CONSOLIDATED EBITDA (+21.4%)

R\$ 896.9 million (EBITDA margin of 81%)



NET PROFIT¹ (+33.7%)

R\$ 409.2 million (+ R\$ 103.2 million)

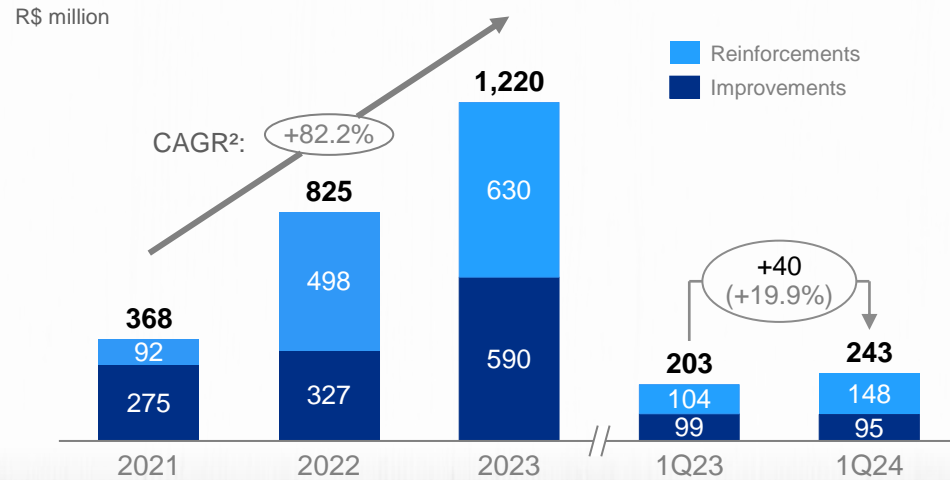


INVESTMENTS² (+53.6%)

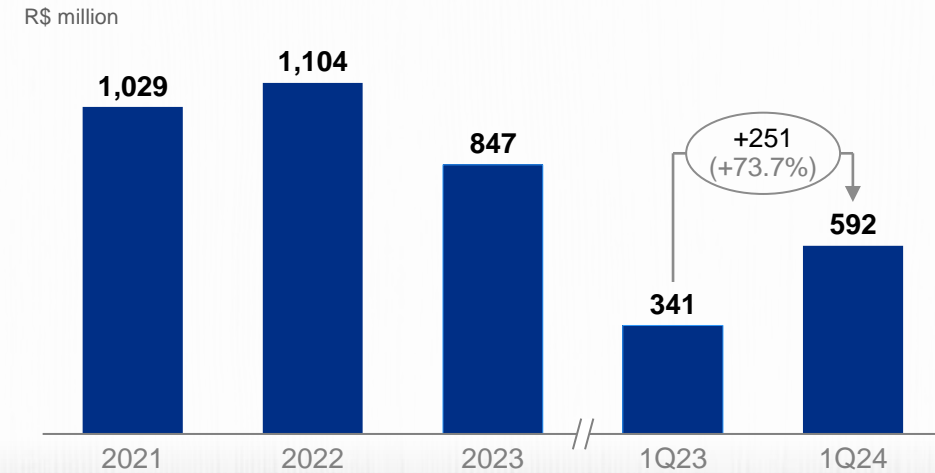
R\$ 835.1 million (+ R\$ 291.4 million)

RECORD INVESTMENT AMOUNT FOR A SINGLE QUARTER IN THE COMPANY

RETROFITTING¹



GREENFIELD¹



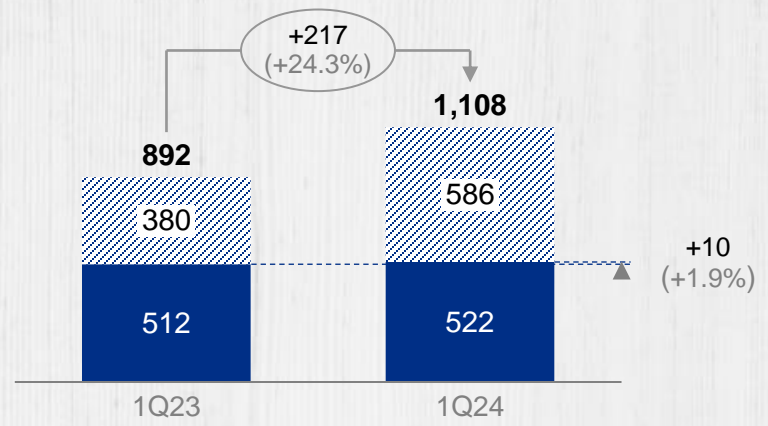
- **14 projects of R&M** energized in 1Q24
- Replacement of **more than 400** equipments to guarantee proper functioning
- Projects pipeline – Investments of **R\$ 5 billion** approved for the next 5 years
- **RAP/CAPEX ratio of 12% to 17%**

- **7 projects** under construction with:
 - **R\$ 10 billion** of remaining **investment**
 - **R\$ 972 million** of RAP
- **Efficient and responsible capital allocation**
 - Non-participation in the auction 01/2024
- **Historial average Capex efficiency** of 35%
- **Historical average anticipation** of 7 months (vs ANEEL assumption)

OPERATIONAL RESULT WITH PREDICTABILITY AND SAFETY

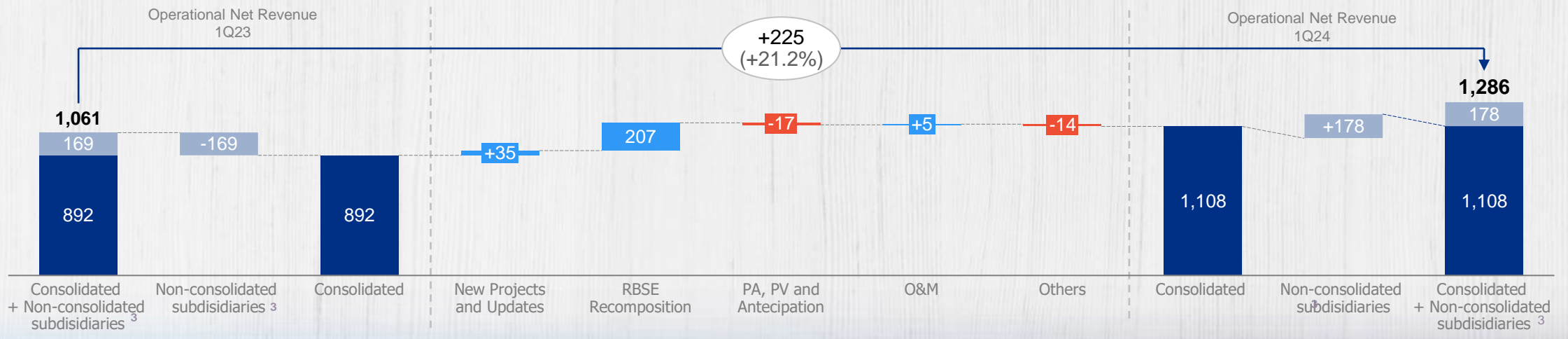
NET REVENUE

R\$ million
 ▨ RBSE
 ■ Operational Net Revenue (ex-RBSE)



HIGHLIGHTS

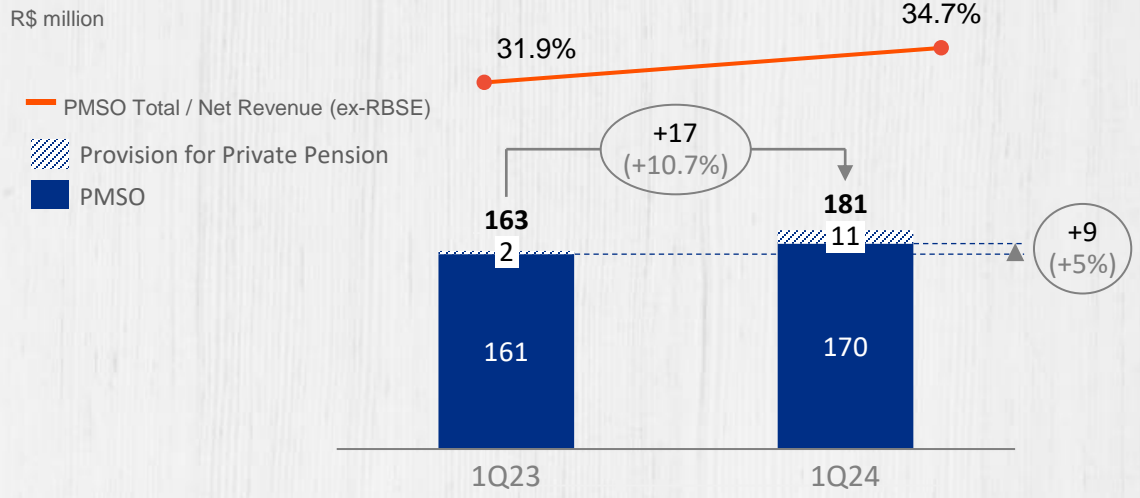
- Recomposition of RBSE and financial component “Ke²”
- RAP updated between cycles.
- Energization
 - *Greenfield*: Itaúnas and Triângulo Mineiro
 - *Retrofitting*: 68 projects started up in LTM.



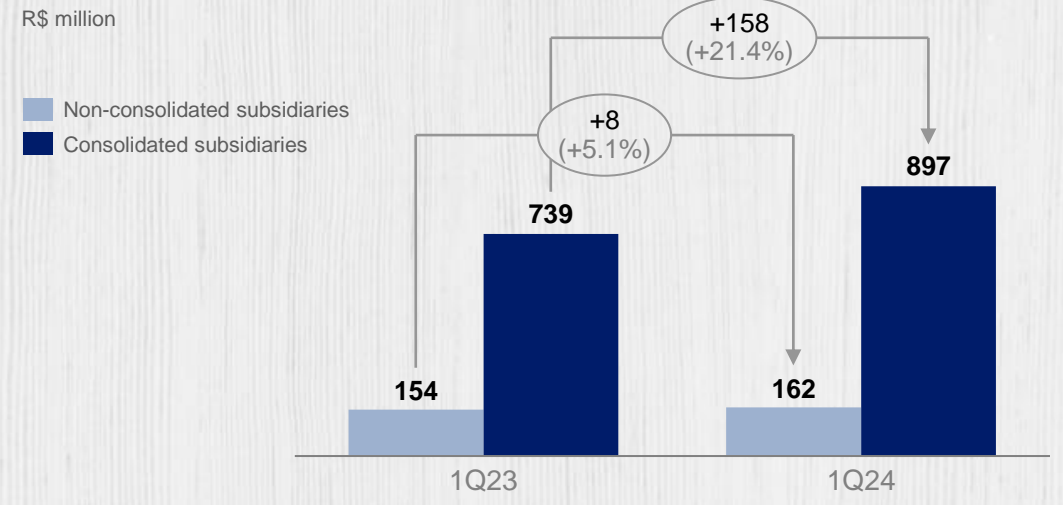
¹ Regulatory Accounting | ² Financial Component | ³ Compounded by ISA CTEEP's participation

SOLIDITY AND RELIABILITY TO SUPPORT COMPANY'S GROWTH

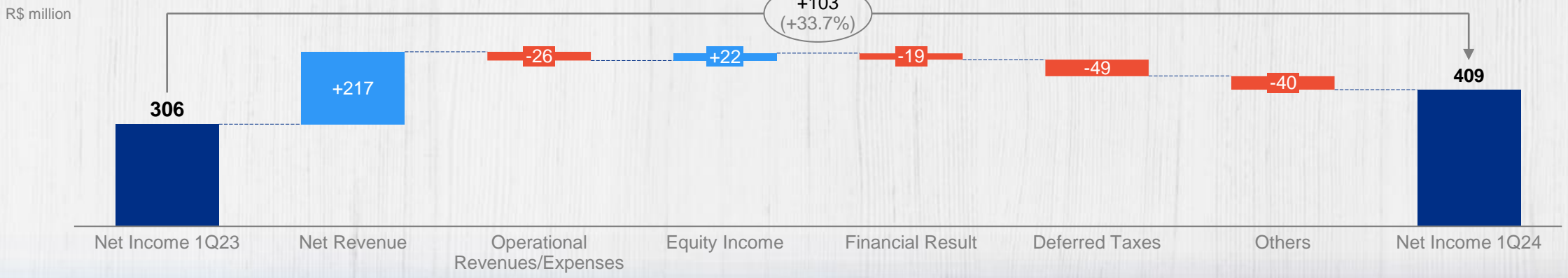
TOTAL FIXED COSTS



EBITDA



NET PROFIT²

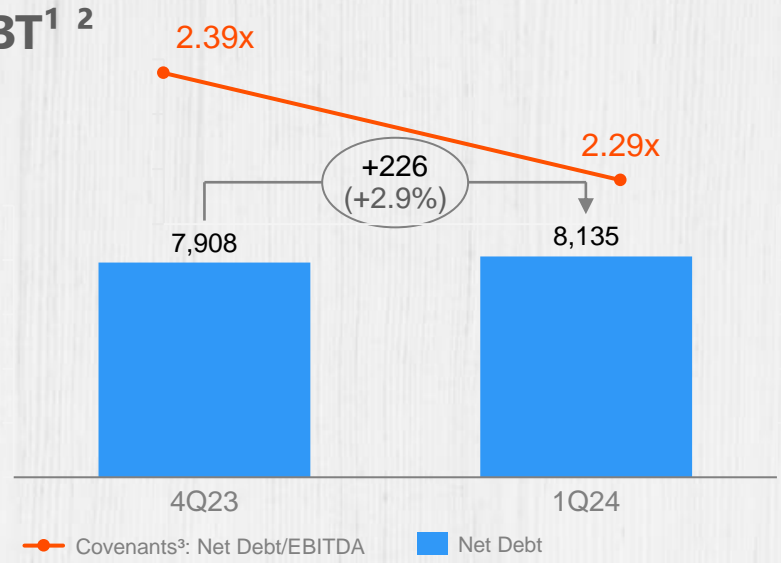


¹ Regulatory Accountability | ² Adjusted by non-controlling shareholders participation in exclusive investment funds

GROWTH STRATEGY WITH FINANCIAL SOUNDNESS AND CONTROLLED LEVERAGE

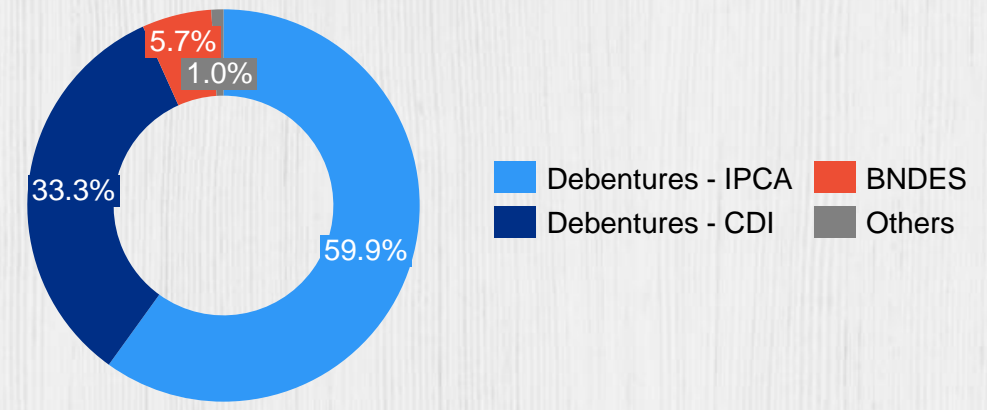
NET DEBT^{1 2}

R\$ million



DEBT PROFILE

(%)



HIGHLIGHTS

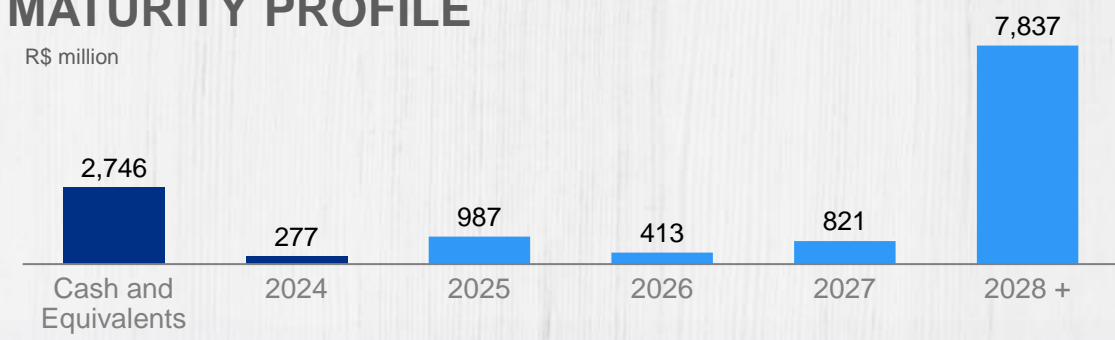
Investment Grade (Fitch)
AAA (br)

Average Term
7.5 anos

Average Cost⁴
10,51% p.y.

MATURITY PROFILE

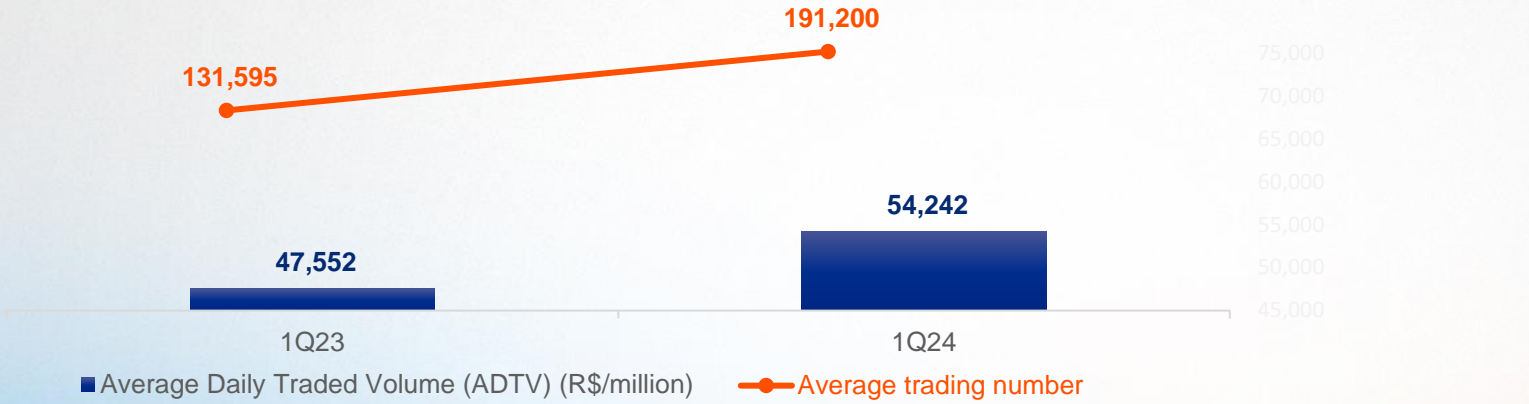
R\$ million



¹ ISA CTEEP and parental companies | ² Net Debt desconsiders cash and cash equivalents of nonconsolidated subsidiaries | ³ Covenant calculation according to BNDES financing methodology | ⁴ Considering IPCA of the last 12 months (3.93%)

WE RETURN TO THE IBOVESPA INDEX AFTER 10 YEARS

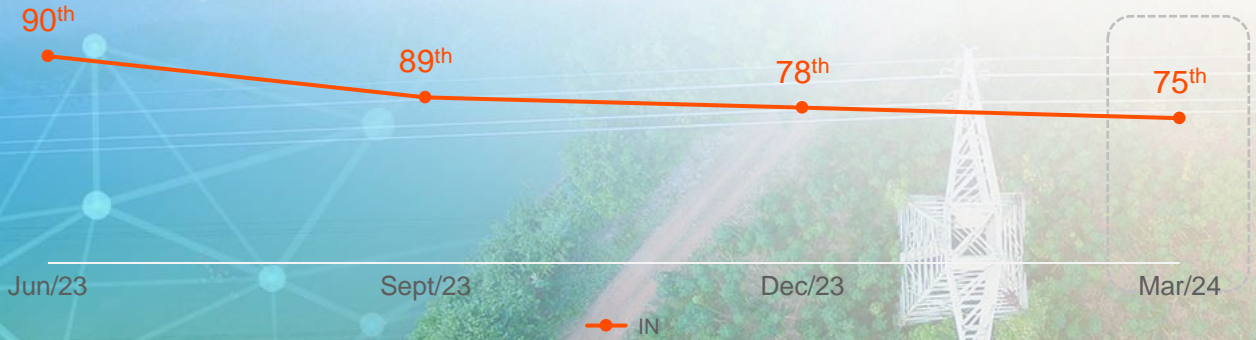
TRPL4 - LIQUIDITY EVOLUTION



B3 INDEX

- | | |
|-------------------|--------------------|
| IBRX100 B3 | IBOVESPA B3 |
| MLCX B3 | IBRA B3 |
| IEE B3 | UTIL B3 |
| ISE B3 | ICO2 B3 |
| IGCT B3 | IGC B3 |
| IBSD B3 | IDIV B3 |

STOCK NEGOTIABILITY (IN)¹




¹ Ranking: position relative to the value of IN in relation to the market, metric used to enter indices such as IBRX100 and IBRX50 | IN: How much the trading of the company's assets corresponds to the trading of the spot market as a whole

Environmental, Social and Governance "ESG"

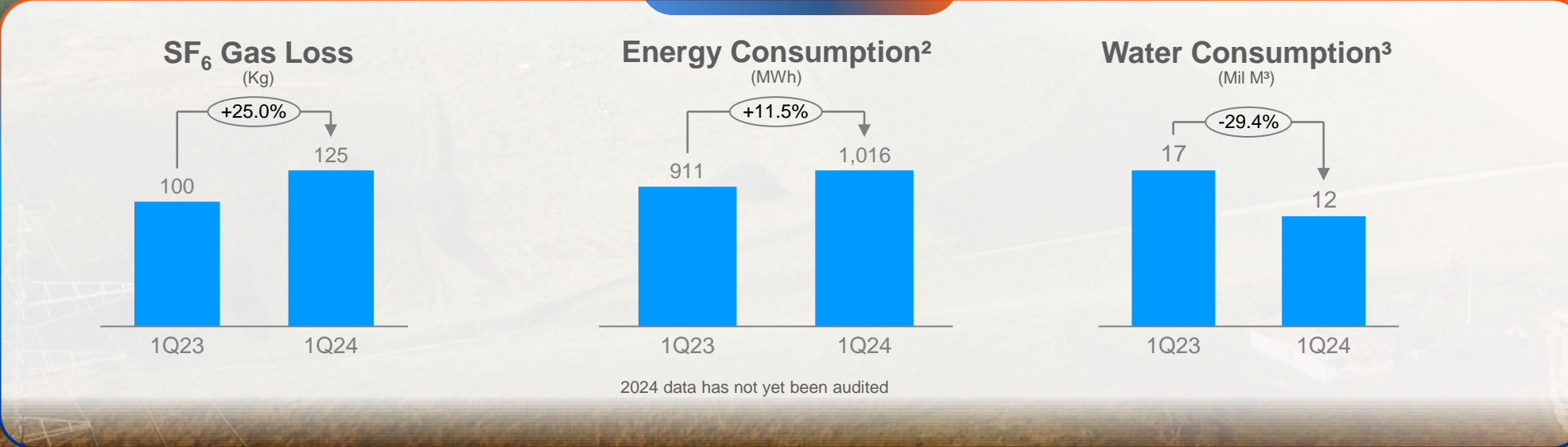
SAFETY AS THE MAIN VALUE

Non-negotiable value: Execution of structured actions continuous evolution planning to improve safety performance in operations

ESG HIGHLIGHTS

- Expansion of ISO 14.001 in substations
- Reconstruction of the bridge in Nova Roma do Sul
- ISO 55.001 of asset management
- Climate Changes 
- Carrying out the AESM¹ and Reform of the Bylaws

INDICATORS



¹ AESM – Annual and Extraordinary shareholders meeting | ² Considering the consumption of energy coming exclusively from the concessionaire | ³ Considering the consumption from the distributor and from the tubular well

ISA CTEEP

Innovation

Discipline

Capex Execution

Values

Profitability

Sustainable Value



Growth

Opportunities in reinforcements and improvement projects. greenfield and M&A

Operational efficiency

Investment Grade

Fitch: AAA(bra)

Strong Cash Generation

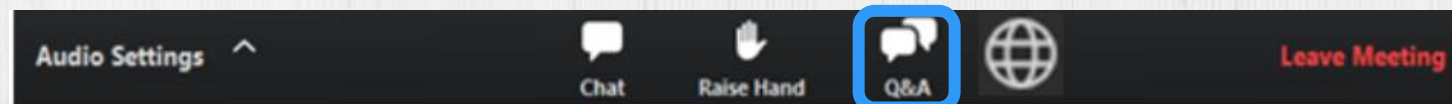
Dividends

75%¹ minimum payout

¹ Regulatory Net Profit

WE CONNECT A BIG PART OF THE COUNTRY'S ENERGY
WE TAKE CARE THE MOST OF WHAT YOU LESS SEE

Questions through
Q&A bottom



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