Materiality
Cemig 2025

1. Materiality

Materiality is any economic, environmental, or social factor that has or can have an impact on value creation and on the company's financial performance.

1.1 Materiality analysis

Cemig has identified the most relevant sustainability factors for its long-term value creation, considering the interrelation between external impact on society or the environment on the one hand and internal impact on the company value on the other hand.

Guided by its public commitments related to sustainability and aligned with the need for constant improvement in ESG practices, Cemig discloses, in this public report:

- The frequency of conducting or reviewing materiality analysis.
- The involvement of external stakeholders in identifying material issues.
- The prioritization of material issues in a materiality matrix.
- The integration of materiality assessment in the company's enterprise risk management.
- The use of the principle of double materiality, considering internal impact on business and external impact on society and the environment.
- The verification of materiality assessment by a third-party assurance provider.
- The signature by either the board of directors or senior management.

The current materiality analysis is reviewed annually. The current materiality assessment was carried out between December 2024 and May 2025. The process of identifying the new material topics for Cemig followed methodologies based on international standards, such as the European Financial Reporting Advisory Group (EFRAG), and national norms, such as the CVM Resolution No. 193/2023.

There was the involvement of internal and external stakeholders in identifying material issues. Cemig's stakeholder mapping lists the main company's internal and external stakeholders, who had been identified using the following criteria: (i) accountability; (ii) influence, (iii) proximity, (iv) dependence, (v) representation, (vi) strategy and policy statement.

Based on those criteria and on the Communication with Stakeholders Policy, Cemig defined the following groups as its stakeholders:

1) External stakeholders:
   - government authorities.
   - shareholders and investors.
   - clients.

- consumers.
- suppliers.
- press.
- community in general (NGOs, civil society, universities).

2) Internal stakeholders:

- employees.
- leadership members.
- Executive Board.
- Board of Directors.

After the identification of its stakeholders, consultations with each group were carried out through forms and/or interviews:

1) External audience:

- suppliers: interviews and online forms.
- local communities: interviews and online forms.
- sectoral associations: online forms.
- Consumers' Council: online forms.
- shareholders and investors: interviews and online forms.

2) Internal audience:

- senior managers: interview.
- board of directors: interview.
- employees: interviews and online forms.

A total of 13 interviews were conducted, and 350 questionnaires were issued online, 143 for internal stakeholders, and 207 for external stakeholders.

Another step of the process was mapping risks, opportunities and impacts (IROs) from a wide range of sources: Cemig's previous corporate and sustainability reports, the company's strategy, the company's regulatory and strategic documents, national and international sector benchmarks, and references to GRI, SASB, TCFD, S&P and MSCI. This survey resulted in a preliminary list of 103 IROs, relevant to the electricity sector and Cemig's operations.

The analysis of the IROs followed a careful assessment of the impacts based on four main dimensions:

- Scope: number of people, environments, or stakeholders affected.
- Scale: intensity of the positive or negative effects.
- Irremediability: degree of reversibility or permanence of the impacts.
- Probability of occurrence: chance of impact, considering the current context of the company, and future trends.

In parallel, the financial risks and opportunities were assessed, considering the possible influence of the topics on Cemig's performance, such as operating costs, access to capital, reputation, regulatory requirements, and changes in energy demand. This analysis considered both materialized and potential effects, within short, medium, and long-term horizons.

In other words, **double materiality was considered** in analysis and development. Cemig thus keeps up to date with the best corporate sustainability practices and is in line with market and society expectations regarding ways of identifying and reporting its main impacts.

After this process, the topics were grouped and consolidated into macro-topics, considering synergies and cause-and-effect relationships between the topics analyzed. The final topics were then classified according to their impact, based on EFRAG criteria.

The list of priority themes and their descriptions is updated below, showing that its **material issues are prioritized in a materiality table**:

Materiality topics	Description	SGD
1. Climate change	addresses efforts to reduce greenhouse gas emissions and climate risks - which impact society, as well as to adopt decarbonization and adaptation strategies.	SDG 13.
2. Renewable energy	highlights Cemig's role in energy transition, focusing on efficiency, innovation, and new businesses. It impacts the company's business activity on society, the environment, and the people.	SDG 7.
3. Water resources	addresses water security, essential for the operation of power plants and climate risk management.	SDG 6.
4. Health and safety of people	prevents accidents related to the electrical grid and the workforce or the population in general.	SDGs 3 and 8.
5. Responsibility in the supply chain	focuses on controlling labor, environmental, and social risks throughout the value chain.	SDGs 8 and 12.
6. Local communities	considers the impacts generated by the company's presence and activities in the territories where it operates.	SDGs 6, 7, and 9.
7. Customer satisfaction and transparency	includes data privacy, digitalization, and quality in relationships with customers, impacting the company's business activity on society.	SDG 16.
8. Ethical conduct and integrity	reinforces commitments to transparency, combating corruption, reporting channels, and responsible governance.	SDG 16.

Cemig acknowledges the importance of moving forward with integration between its materiality topics and corporate risk management. That is why **Cemig's risk matrix and the company materiality issues are closely related and integrated.** As examples of how **materiality assessment is integrated in**

company's ERM process, one can mention the relation between "Accidents with the population along low and medium voltage lines" top risk and "Health and safety of people" material issue, as well as the "Climate change and adaptation initiatives" top risk to "Climate change" material topic.

The materiality process was **audited by an independent third party** named Bureau Veritas. The matrix was presented and approved at the May 2025 Fiscal Council and Board of Directors meetings as **Materiality assessment results were signed off by the Board of Directors.** The assurance is by the end of Cemig's Annual Sustainability Report.

A more detailed description of Cemig's material issues can be found in the company's Annual Sustainability Report.

1.2 Material Issues and Metrics for Enterprise Value Creation

Among the eight material issues, Cemig highlights three **key topics that have the greatest impact on the business** and serve as significant determinants of long-term value creation.

1. **Ethical conduct and integrity**

One of Cemig's values is integrity, which includes ethical and transparent performance. So, the topic "ethical conduct and integrity" belongs to the **category "Corporate Governance & Ethics".**

Business Case and Impact

"Ethical conduct and integrity" is an important issue related to risk.

Contradicting ethical conduct is a **risk to Cemig's intangible assets**, such as reputation, because that behavior can lead to the **elimination of Cemig from sustainability indexes** and cause a drop in stocks price due to severe cases of ethical misconduct. That generates the **loss of investors who prioritize ESG criteria** to invest. That could result in **economic losses** as it increases the company's capital cost, a drop in its share price, and difficulty in attracting new investments, compromising the company's new business and operations.

Another risk of not following ethical practices is **facing fines and legal sanctions** from authorities, including the **loss of its concession to operate**. Unethical practices can also lead to the **loss of customer trust**, resulting in a sales **decrease in the free energy market and its revenue**. In addition, recent studies indicate that **the cost of non-compliance** can be approximately 2.7 times higher than the cost of maintaining compliance programs in companies, with average losses reaching around US$14.8 million per organization. Furthermore, non-compliance may lead to revenue losses of 15% to 25% due to reputational damage and reduced customer trust.

A further potential impact, with remote likelihood, would be the acceleration of the company's debt due to the severe breaches of ethical conduct.

Business Strategies

Cemig has a **system of internal controls and compliance**: Declaration of Ethical Principles and Code of Professional Conduct; Ethics Committee; Anonymous Reporting Channel; policies and instructions; a department of Compliance, Corporate Risks and Internal Controls, under the Presidency. This system, properly structured and monitored, contributes to the identification and mitigation of fraud and corruption risks.

To measure the performance of the system, the Annual Audit Plan considers a preventive bias, in line with the best corporate governance practices, and international auditing standards of the Institute of Internal Auditors and Committee of Sponsoring Organizations of the Treadway Commission.

Through monthly reports, Internal Audit monitors actions by communicating to the Senior Management about the action plans. They perform the same communication procedure during the period of the Annual Training and Adherence to the Declaration of Ethical Principles and Code of Professional Conduct.

Targets, metrics, and progress

Cemig measures progress on that material issue.

Based on its Strategic Planning, Cemig developed the Sustainability Plan 2026-2030, aiming to integrate sustainable practices into its operations and strengthen corporate governance.

From a study of corporate trends and definition of the most relevant topics for Cemig, strategic pillars, initiatives and short, medium and long-term goals were structured. The plan **therefore guides the creation of programs, goals and indicators, as well as defining actions and allocating resources to achieve the proposed objectives**.

Within the solid Governance pillar, there is the goal of "**Meeting 100% of the requirements of the Global Compact Transparency Movement by 2030**". Combating all forms of corruption. This is the commitment publicly made by Cemig when joining the Transparency 100% Movement. This is an initiative of the UN Global Compact, whose aim is to make organizations align their strategies and operations with anti-corruption principles and mechanisms.

By joining the 100% Transparency Movement, Cemig had committed to moving towards the following **goals** towards the following goals **until 2030**:

Goals	Detailing
100% transparency in interactions with the Public Administration	Publication of relevant interactions with the Public Administration on the companies' website, through a report form (hiding sensitive information) and publication of contracts, concessions and licenses

	that the company maintains with the Public Administration.
100% integrity in Senior Management Remuneration	Publication on the website or in an annual report on the existence of at least a Variable Compensation policy of senior management linked to integrity criteria; and publication of the related party transaction policy, if applicable.
100% of the high-risk value chain trained in integrity	Conducting training aimed at least at high-risk suppliers/third parties, with publication of evidence on the company's website or annual report.
100% transparency in Compliance and Governance structures	Publication on the website about the company's corporate governance and compliance structure, with the names of those responsible, reporting levels, and seniority.
100% transparency on whistleblowing channels.	Publication - on the company's website or in an annual report - of aggregated data on the whistleblowing channel, with details (anonymized), periodicity and scope of the reports received and investigated; and the existence of a policy of non-retaliation against the whistleblower.

In 2025, Cemig **fully achieved all five goals of the UN's 100% Transparency Movement**. The initial target was to achieve 60% of the five goals of the UN's 100% Transparency Movement by 2030.

For 2025, the variable remuneration of the Compliance Director and his team is linked to the fulfillment of the Integrity Culture Promotion Index, which is related to the goal "100% of the high-risk value chain trained in integrity" of the Transparency 100% Movement, with a weight of 15% of the variable remuneration.

For further information on the management of the topic, see the chapter Ethics and Transparency on Cemig's Annual Sustainability Report.

2. Customer Satisfaction and Transparency

One of Cemig's material issues is "customer satisfaction and transparency" that belongs to the category "**Product / Service Quality & Safety**".

Business Case and Impact

"Customer Satisfaction and Transparency" is an important issue related to risk.

The mission and Cemig's future vision highlight the strategic importance of pursuing customer satisfaction. Among the points that make up strategic planning, there are the customer service and satisfaction activities, which results are evaluated by indicators and regularly monitored by the company's management.

Commitment to consumers is also identifiable by the Aneel Consumer Satisfaction Index

(IASC), which is linked to one of the objectives of the strategic map by measuring the customers' perception of the services provided. Thus, the engagement of the entire company is necessary, and the result of this indicator is linked to the variable remuneration of employees.

Aneel has been advancing in the incorporation of IASC as a relevant component of the economic regulation of distribution companies by directly linking it to tariff revenue formation. With the recent regulatory update—which amends Normative Resolution No. 1,000/2021—IASC is now included in the calculation of the X-Factor in tariff review processes, influencing the so-called Portion B (manageable costs). As a result, distribution companies with better consumer evaluations may achieve additional revenue gains, while those with lower performance are subject to penalties.

Furthermore, the energy distribution market is monopolistic in terms of region. In other words, Cemig has no competitors in its concession area. However, the federal government has established that the Brazilian energy market will be open in 2027, meaning Cemig's customers will be able to migrate to other energy suppliers. Thus, the low satisfaction of our customers will lead to their migration to our competitors, which will result in a drop in the company's results (revenues, net income, etc).

Business Strategies

Cemig D's commitment to excellence in customer service continues to evolve with initiatives that seek to transform the experience of its consumers and make service delivery increasingly efficient, accessible and reliable. In 2025, the Company reinforced its position as a reference in the electricity sector by investing in new technologies, improving contact channels, and training its professionals to ensure a close and transparent relationship with its customers.

The quality of customer service is one of Cemig's **main focuses and is directly integrated into its business strategy**. The Company rigorously monitors customer perception of the services provided through strategic indicators that guide continuous improvements. These results are regularly monitored and shared with all areas of the company, reinforcing the importance of a customer satisfaction culture at all levels.

Additionally, internal communication plays a fundamental role in this process, ensuring that employees and contractors are always updated on the importance of customer relationships. During 2025, **various initiatives were promoted to strengthen this engagement, including internal campaigns, training sessions and educational materials**.

In recent years, Cemig has been redefining its service strategy and 2025 marks the consolidation of this transformation. **Using the Customer Experience (CX) methodology, different customer profiles and needs were identified to enhance the experience offered**

by the Company. The goal is for the service to be simple, accessible, reliable and delightful.

The channel strategy was structured on three fronts:
• Cognitive channels that use artificial intelligence for automated and personalized interactions.
• Digital channels that increase customer autonomy through apps, websites and other online platforms.
• Human channels that ensure specialized service and technical support for more complex demands.

The integration of these channels strengthens the concept of omnichannel approach, allowing customers to move between different means of contact without losing continuity in service.

To ensure that services are always aligned with consumer expectations, Cemig maintains continuous monitoring of satisfaction through surveys and strategic indicators. Among them are the ANEEL Customer Satisfaction Index (IASC), which assesses consumers' perception of the quality of services provided by electricity distributors in Brazil, and the Perceived Quality Index (ISQP), which measures customer satisfaction in different aspects of service.

Throughout the year, i**nternal workshops were held to raise awareness about these indicators and reinforce the importance of engagement from all areas in continuous improvement of service.** Each interaction Cemig has with its customers is an opportunity to strengthen this relationship and ensure excellent service.

Cemig also maintains close dialogue with its customers through the Consumer Council, an organization that represents the interests of different consumption classes including residential, commercial, industrial, rural and public power. Composed of five full members and five alternates, the Council has the role of receiving and forwarding suggestions as well as acting in monitoring services provided.

Additionally, the Company has the Customer Committee an internal body aimed at integrating different areas of the distributor and monitoring results of indicators that reflect service quality. The Committee meets monthly to map improvement opportunities and promote actions that enhance consumer experience.

Targets, metrics, and progress

Cemig measures progress on that material issue.

Commitment to consumers is identifiable by the Aneel Consumer Satisfaction Index (**IASC**), which, coupled with the objectives of Cemig's strategic map in the market perspective, acts as a thermometer of customer perception of the services provided by the company.

Thus, the company's engagement as a whole is necessary, so the result of this indicator directly influences the variable remuneration of employees. The target for the Aneel Consumer Satisfaction Index - IASC is **plus 10% on IASC 2024 score or move up 3 positions in the ranking of companies with more than 400 thousand consumers in 2025**. The target

for 2025 was 58.95% (2024 score) and **Cemig got 61.96%.**

The company's target is by necessity, ongoing, as IASC is an annual target defined by Aneel, so it can change the parameters and methodologies of the index. In the 2026–2030 strategic plan, the goal is to reach 70 points by 2030.

This indicator is **part of the variable remuneration of all employees, including all directors**. Achieving 10% more on IASC 2024 score or move up 3 positions in the ranking of companies with more than 400 thousand consumer units is equivalent to 100% of their variable income, with a weight of 15% of the variable remuneration.

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3. Renewable energy

Renewable energy is a material issue related to **revenue, and the topic** belongs to the **category "Sustainable Products & Services"**.

Business Case and Impact

One of Cemig's **values is sustainability and social responsibility, which includes providing safe, clean and reliable energy**, contributing to sustainable social development. So Cemig's goal is to create value for all stakeholders by offering and expanding its portfolio of renewable energy.

Renewable energy sources like solar have **lower operational costs** compared to fossil fuels, once the infrastructure is in place. Renewable energy helps **reduce greenhouse gas emissions**, which is essential for combating climate change. This aligns with Cemig's efforts to **achieve net-zero carbon emissions**, as Cemig has joined the UN's Movement Net Zero Ambition.

Cemig issues green bonds to finance renewable energy projects **with a reduced cost of capital as 100% renewable company**, attracting investors looking for sustainable investment opportunities. **Cemig also sells Renewable Energy Certificates (IREC and Cemig REC), getting an additional source of revenue. 5,488,899 certificates were sold in 2025**. This can be beneficial for **attracting investors and improving the company's financial standing**.

Business Strategies

In the energy generation business, the **Company stands out for its production from 100% renewable sources**, whether through centralized or distributed generation.

In the distributed generation business, **Cemig owns Cemig Sim**, which aims to format businesses and develop solutions associated with micro and mini distributed generation of electricity, including the provision of management services through remote self-consumption and shared distributed generation modalities, with the formation and management of Consortia constituted for this purpose. I**n 2025, it completed strategic acquisitions, achieving 100% ownership of six solar photovoltaic (PV) plants, totaling 27.0**

MWp. Additionally, it acquired a 51% stake in two PV plants, representing 2.8 MWp (and 7.2 MWp of total capacity). These transactions resulted in a capital gain of R$60 million from the disposal of our previous interests, R$62 million from the remeasurement of prior equity interests, and R$12 million recognized as a bargain purchase gain. **In 2025, Cemig Sim reached the mark of 54,000 consumer units of subscription solar energy.** The company is seeking to expand its installed capacity in line with Cemig's Strategic Planning, **prospecting the development of new projects and plans to invest between 2025 and 2026 the equivalent of R$442 million in the distributed generation segment.**

In centralized generation, the hydroelectric source represents the largest share, corresponding to 86.9% of the installed capacity and a total capacity of 4,434.22 MW. The second largest source is solar, which accounts for 3.31% of the installed capacity totaling 168.92 MW. Complementing the portfolio Cemig operates wind farms with a capacity of 70.80 MW equivalent to 1.39% of the total installed capacity. **As part of its Strategic Planning 2026-2030, Cemig aims to reach 4 GW of renewable energy** with adequate financial returns, maintaining the matrix 100% renewable.

The Company has also invested in offering its customers 100% certified energy from renewable sources traceable through certification issued by international bodies. To give visibility to increasing revenue from the sale of renewable energy certificates Cemig created a specific website and specific commercial campaigns to enhance and market its certificates Cemig.

Targets, metrics, and progress

Cemig measures progress on that material issue.

The target set linked to material issue is to **add approximately 1,3 MWm by 2030 to Cemig's portfolio through projects in water, wind, and solar sources**.

In power generation, Cemig directed its efforts toward consolidating a portfolio composed exclusively of renewable sources, **combining planned expansion with the continuous modernization of existing assets**. This approach integrates sustainable growth, operational efficiency, and an effective contribution to the country's energy transition. Mergers and acquisitions operations stood out, such as the **acquisition of the Pipoca Small Hydropower Plant, and the acquisition of assets in an auction which resulted in the extension of concessions for the Irapé, Queimado, and Pai Joaquim power plants**. In parallel with expansion, the Company maintains continuous investments in the modernization of its generation park, aiming to increase efficiency and extend the useful life of assets, as in the case of the Salto Grande Hydropower Plant (HPP), strengthening its operational reliability and competitiveness.

In the distributed generation segment, operations are carried out through Cemig Sim. In 2025, the subsidiary served 54,000 consumer units under the solar energy subscription model and remained focused on expanding installed capacity, in line with the Company's Strategic Plan. For the period between 2025 and 2026, **investments of approximately R$**

442 million are planned for this segment, directed toward the prospecting and development of new projects, strengthening Cemig's presence in decentralized energy solutions and closer customer engagement.

This indicator is part of the variable remuneration of director of Generation and Transmission, the CEO of Cemig Sim and Director of Supply Chain, with a weight of 20% of the variable remuneration.

For further information on Cemig's initiative on this topic, see the Annual Sustainability Report.

1.3 Material Issues and metrics for External Stakeholders

Cemig conducted a materiality analysis to identify and value the positive and negative impact on external stakeholders associated with the company's business operations, products/services, and/or its supply chain.

Cemig presents its new materiality issues. The process for assessing the relevance of all mapped impacts on stakeholders was based on a prioritizing process, which considered the relevance and severity aspects for positive and negative impacts, through an analysis of the scale and scope of each impact. In addition, the real impacts were also prioritized based on an analysis of their occurrence frequency.

We highlight, in the materiality report, two material issues for external stakeholders. (1) The first materiality issue is "Climate change", which includes monitoring Cemig's GHG emissions. (2) Regarding the materiality issue "Product / Service Quality & Safety", there is an indicator related to the number of fatalities when it comes to Cemig's electrical operations.

1. **GHG (greenhouse gas)'s emissions**

One of Cemig's material issues that impact negatively external stakeholders (especially the environment and society) is "Climate change", which can mostly be measured, in Cemig's context, by the indicator "GHG emissions from Cemig's operations".

GHG's emissions from operations impact the population, worsening air quality and resulting climate changes, decreased water resources, floods and impact on biodiversity. And Cemig quantifies and discloses its emissions through the Greenhouse Gas Emissions Inventory, recognizing its share of responsibility in the subject and identifying opportunities to reduce emissions and costs, adequately managing its risks related to climate changes. The GHG Protocol method was adopted to prepare Cemig's GHG Emissions Inventory. This Protocol is a set of standards, guidelines, and tools created for companies and governments to measure and manage their greenhouse gas emissions. This program was created in partnership between the World Resource Institute (WRI) and the World Business Council for Sustainable Development (WBCSD) and includes standards for accounting for GHG

emissions and removals for various sectors, such as cities, the corporate sector, the value chain, agriculture, and the product life cycle, among others. Through the global standardization provided by the GHG Protocol, it is possible for public and private actors to reliably measure and report the climate impact of their activities in terms of GHG emissions. The GHG Protocol provides specifications for accounting, quantifying, and publishing corporate inventories of greenhouse gas emissions, allowing companies to understand their environmental impact and plan more effective mitigation actions. The category of this external impact is "**Climate Transition & Physical Risks**". And **operations** is the part of Cemig's business responsible for the external impact and the coverage of the business activity that has been considered in the assessment is **over 50%**.

The external stakeholders who are impacted in a **negative** way are the **environment and society**.

One of the direct consequences of GHG emissions to those external stakeholders is **contributing to global warming**, which leads to more frequent and severe weather events. In Minas, about 5.5 million people live in cities where vulnerability to climate change impacts ranges from moderate to high. Regions such as the North of Minas and the Jequitinhonha Valley, concession areas of Cemig, are facing more severe and prolonged droughts, affecting the availability of water for consumption and agriculture. More than 300 water courses have recently dried up, directly impacting thousands of families.

The indirect consequences are damage to cities' infrastructure, reduced agricultural yields, increased healthcare costs, altered ecosystems, increased social inequities as climate change often disproportionately affects low-income communities.

The potential impacts of the effects of climate change in Minas are:

- a predicted drop in the GDP in the years 2035 and 2050, with reductions of 3.86% for agriculture.
- vulnerability of cities in Minas in 2040, with losses of income and jobs concentrated in the Triângulo region.
- 13% increase in hospitalization rates for infectious and respiratory diseases.
- a drop in the quantity and quality of water.
- impacts on the distribution of biomes.

The **metric** is Cemig's C02 emissions, which is 38.057.347 tCO_2e, representing an 11% decrease compared to the previous year. And the **social cost of carbon** is 15,907,971.046 USD. Base price applied is social cost per kilogram of gas: CO2 (U$ 0.418). References: **Country-level Social Cost of Carbon - Database Explorer**.

Based on: K. Ricke, L. Drouet, K. Caldeira and M. Tavoni, *Country-level Social Cost of Carbon*, Nature Climate Change. Available in: https://country-level-scc.github.io/explorer/. Accessed May 30 2025.

2. **Risk of accidents**

Cemig's network generates risks to the health and physical integrity of the population, materialized in accidents caused by externalities of their own activities and behavior of people. Considering the impact Cemig's operations cause on society, a lack of safety can lead to serious accidents in the population, including electric shocks, burns, and, in extreme cases, deaths. Therefore, accidents and fatalities involving the population are monitored in order to prevent them from happening.

The category of that external impact belongs to is "**Occupational Health & Safety**".

Cemig's supply chain is the part of the business which is responsible for the external impact and the coverage of the business activity that has been considered in the assessment is **over 50%**.

The **external stakeholders** who are impacted by accidents caused by Cemig are society and the consumers/end-users.

So, one of Cemig's material issues that impact **negatively** external stakeholders (especially society and consumers) is "Health and safety", which can mostly be measured, in Cemig's context, by the indicator "number of fatalities related to electricity accidents occurred with the population in Cemig's concession area".

Cemig works daily to ensure that no electrical accidents involving the population occur, because electricity is an inherent risk and can cause significant harm to health and life, as well as material damage. In Brazil, more than 50% of electrical accidents result in serious injury or even death, highlighting the importance of prevention initiatives.

Among the main consequences of serious injuries caused by accidents involving the population and power grid, burns have the largest share, with almost 50% of all accidents recorded in the last years. The direct consequences of electrical burns to the population vary depending on the intensity of the current, the time of contact, and individual characteristics. Burns can be superficial or deep, with risks of internal injuries, cardiac arrhythmias, and damage to the nervous system. Indirect consequences can include absence from work and loss of quality of life in the long term.

In the other hand, there are the accidents with death. **Accident records involving the population within the concession area decreased by 20%, dropping from 65 incidents in 2024 to 54 in 2025. Among these cases, fatal accidents remained stable, totaling 23 occurrences in both periods.** Out of the main professional activities related to these accidents, building maintenance ranks first, accounting for the majority of records; telephone and internet services rank second; and locomotion and rural services together rank third. **Death has devastating consequences in social and work contexts. In social terms, the loss of a family member or friend can generate suffering and emotional impact on families and communities.** In the person's workplace, in addition to the pain of loss,

there are consequences such as team restructuring and productivity. For the energy company, fatalities can generate sadness and fear, affecting productivity and the work environment. In terms of financial cost to the company, it may incur costs for family support, investigation processes, legal actions, treatment of victims, and possible interruptions in the services. Death can affect the company's reputation and the trust of society as well.

The total **social cost of accidents** is U$ 3,143,750.00. For the calculation of the **social costs of accidents** without death, expenses with the treatment of victims in the public health system (from the transport of the injured person to the follow-up after emergency care) and social security expenses with their absence from work were considered. The total cost for one year is around US$ 12.567,50. To calculate the **social costs of accidents** with death, the value of the death pension, paid by the social security to family members, was considered 1 to maximum 3 allowed. Base price applied is social cost of accidents with death: BRL 135,000 per injured person. Social cost of accidents without death BRL 1,250 per injured person.

Researched sources: Table of Procedures, Medicines and OPM of SUS (Unified Health System). Open data portal of Brazilian Social Security. Social Security Statistical Bulletins.