

SPECIFIC COLLECTIVE AGREEMENT ON CEMIG'S PROFIT-SHARING PROGRAM 2024

Specific Collective Bargaining Agreement between COMPANHIA ENERGÉTICA DE MINAS GERAIS, CEMIG Geração e Transmissão S.A. and CEMIG Distribuição S. A, hereinafter referred to as CEMIG or the Company, on the one hand, and the INTERMUNICIPAL WORKERS' UNION OF MINAS GERAIS, on the other hand. A, hereinafter referred to as CEMIG or the Company, and on the other, the INTERMUNICIPAL UNION OF WORKERS IN THE ENERGY INDUSTRY OF MINAS GERAIS - SINDIELETRO-MG, SINDICATO DOS TRABALHADORES NA INDÚSTRIA DE ENERGIA ELÉTRICA DE JUIZ DE FORA - STIEEJF, UNION OF ENGINEERS IN THE STATE OF MINAS GERAIS - SENGE-MG, UNION OF ADMINISTRATORS IN THE STATE OF MINAS GERAIS - SAEMG, UNION OF ACCOUNTANTS OF BELO HORIZONTE - SCBH, UNION OF ECONOMISTS OF THE STATE OF MINAS GERAIS - SINDECON-MG, SINDICATO DOS TÉCNICOS INDUSTRIAIS DE MINAS GERAIS - SINTEC-MG, SINDICATO DOS PSICÓLOGOS DO ESTADO DE MINAS GERAIS - PSIND-MG, SINDICATO DOS ADVOGADOS DO ESTADO DE MINAS GERAIS - SINAD-MG, SINDICATO DOS TÉCNICOS DE SEGURANÇA DO TRABALHO DO ESTADO DE MINAS GERAIS - SINTEST-MG, SINDICATO DOS GEÓLOGOS NO ESTADO DE MINAS GERAIS - SINGEO-MG, SINDICATO DOS MÉDICOS DE MINAS GERAIS - SINMED-MG and the SINDICATO DOS EMPLOYADOS TÉCNICOS QUE TRABALHAM COMO ANALISTAS DE SISTEMAS, PROGRAMADORES E OPERADORES NA ÁREA DE COMPUTAÇÃO IN THE STATE OF MINAS GERAIS - SETTASPOC-MG, Union Entities or Unions, through the following Clauses and conditions:

Whereas:

- Law No. 10.101, of December 19, 2000;
- Meetings with employee representative bodies held in 2024;
- The need to formalize previously agreed indicators and targets;
- The approval of the trade unions that are signatories to this Specific Collective Agreement;
- That the parties mentioned in the preamble have established, by free negotiation, the criteria, rules, results indicators and targets that will govern the Companies' Profit Sharing for 2024;
- The company's strategic planning, through which the indicators that make up this agreement are established.

CEMIG and the Trade Union Entities signatory to this Instrument enter into a Specific Collective Agreement for the distribution of profits or results for the year 2024, subject to the following clauses and conditions:

Clause 1 Definitions

1. University professional group: These are professionals who hold positions that require a bachelor's degree, working in the various areas of the company.
2. Technical professional group: These are professionals who hold positions that require professional technical training, working mainly in the company's core areas.

3. Administrative support professional group: These are professionals who occupy positions that require high school or vocational technical training (when necessary), working in various areas of the company.
4. Operational professional group: These are professionals who work in positions that require a high school education, plus professional training acquired internally, working in the company's core areas.
5. Management Career Positions: These are positions of a transitory nature, with management duties, which are filled by appointment by the company's Executive Board, listed here: Superintendents, Managers and Managers.
6. Remuneration: For the purposes of the basis for payment of Profit Sharing, remuneration is understood to be the nominal basic salary plus all the bonuses and bonuses that make up the individual monthly Income Statements and Deductions.
7. Corporate Indicators: These are parameters that measure or evaluate the company's performance in an integrated manner.
8. Specific indicators: These are related to parameters that measure the results of the company's operational processes. They are quality indicators for the product or service produced by the area being assessed.

Clause 2 Scope

1. Expressly covered by this Instrument are the employees of the permanent career staff, represented by the Trade Union Entity that approved the Specific Collective Agreement Relating to Cemig's Profit Sharing Program 2024, belonging to the University Professional Group, the Technical Professional Group, the Administrative Support Professional Group, the Operational Professional Group and the employees occupying the management career positions.
2. This agreement does not apply to trainees and temporary workers.
3. Employees who, in the course of the base year, come to occupy managerial career positions, will be eligible to receive the amount referring to the 2024 PLR program, in proportion to the months worked in the original position, in the period prior to the progression to the managerial career position, considering the fraction equal to or greater than 15 (fifteen) days/month.
4. Employees who, in the course of the base year, are dismissed from a management position, will be eligible to receive the amount of the 2024 PLR program, in proportion to the months worked in the position they hold, in the period following the dismissal from the management position, considering the fraction equal to or greater than 15 (fifteen) days/month.

Clause 3 Value and Calculation Basis

1. The company is proposing to make payment of the Profit Sharing for 2024 conditional only on at least 70% (seventy whole percent) of the targets being achieved as a whole, taking into account the relative weight of each of the indicators and also considering the individual achievement of 70% (seventy whole percent) of Adjusted Net Profit. Otherwise, there will be no distribution of Profit Sharing.
2. The adjusted net profit will be CEMIG's consolidated net profit for the year 2024, excluding the results of companies that have their own Profit Sharing agreement or in which Cemig is a minority shareholder, disregarding non-recurring amounts not included in the base budget proposal, as so called in the financial statements published by the Company.
3. For all payment purposes, the employee's remuneration will be that in force in December 2024. For terminated employees, those on assignment and those on leave from the Company until December 2024, the remuneration will be that in force in the last month of active employment with Cemig.
4. The 2024 PLR will be calculated by multiplying the result of the indicators (R) by the multiplier assigned to each professional group and by the individual remuneration of each employee.
5. The multiplier that will express the number of salaries (in force in December 2024) to be distributed as Profit Sharing (PLR) is set out in the table below:

PROFESSIONAL GROUP	NUMBER OF REMUNERATIONS (MULTIPLE)
University professional group	2,0 Remuneration
Technical professional group	2,0 Remuneration
Administrative support professional group	2,0 Remuneration
Operational professional group	2,0 Remuneration

6. For employees occupying positions in the Management Career, i.e. managers, managers and superintendents, Cemig will establish specific regulations, according to the criteria of the Executive Board and the Board of Directors, which will observe, among other previously established rules, the Corporate and Specific indicators and targets contained in the basket of indicators adopted for employees belonging to the University Professional Group, the Technical Professional Group, the Administrative Support Professional Group and the Operational Professional Group.

Clause 4 Targets and indicators

1. CEMIG'S PROFIT SHARING PROGRAM 2024 will be composed of a set of 06 (six) Corporate Indicators, targets and their respective weights, in the proportion of 25% (twenty-five whole percent) and 03 (three) to 04 (four) Specific Indicators, in the proportion of 75% (seventy-five whole percent), observing planning

corporate strategy and the specific characteristics of each process, defined and agreed with the company.

2. The Corporate Indicators, targets and their respective weights are described in the table below:

Table 01. Corporate Indicators

Corporate Indicators				
Type	NO.	Description	Weight %	Target 2024
Finance	1	Cemig adjusted EBITDA	5	Budget
Finance	2	Operational efficiency - Initiatives	4	R\$65 million under budget
Investment	3	Implementing Digital Transformation	3	Approved schedule
Investment	4	Realization of G, T and D investments (%)	5	Budget
Performance	5	Total Distribution Losses	3	Regulatory
Customer satisfaction	6	Percentage of services on time	5	95,0%
Total			25	

* **Cemig's Adjusted EBITDA** will be CEMIG's consolidated EBITDA, calculated in the year 2024, excluding the results of companies that have their own Profit Sharing agreement or in which Cemig is a minority shareholder, disregarding non-recurring amounts not included in the base budget proposal, as so called in the financial statements published by the Company.

3. The Specific Indicators, targets and their respective weights were established by the Company, within the scope of each Board, up to management level, in compliance with the company's strategic planning and the specific characteristics of each process and, as of the signing of this Instrument, will be ratified by the Trade Union Entities that are signatories to the SPECIFIC COLLECTIVE AGREEMENT RELATING TO CEMIG'S PROFIT SHARING PROGRAM 2024.
4. The Specific Indicators, targets and their respective weights were established by the company and recorded in its own computerized system for access, monitoring and calculation. Each directorate, down to management level, is responsible for disclosing the Specific Indicators, targets and their respective weights to employees.

5. The Specific Indicators, targets, their respective weights and performance ranges are available in **ANNEX 01 - Table of Specific Indicators**, of this agreement.
6. The 2024 PLR indicators and targets will be calculated during the year 2024, until its end, with the payment of any amounts to be distributed to employees in the year 2025, as defined in this agreement.
7. The results of the 2024 indicators will be presented to the unions by the month following the filing of the Financial Statements with the Securities and Exchange Commission.

Clause 5 Calculation

1. The results achieved by the Corporate Indicators will be calculated by performance bands, as shown in the table below:

Table 02. Performance range of Corporate Indicators:

Corporate Indicators					Performance Range	
Type	NO.	Description	Weight %	Polarity	Minimum reference	Target
Finance	1	EBITDA CEMIG Adjusted	5	Up	80%	Budget
Finance	2	Operational efficiency - Initiatives	4	Up	45 MM	Realize R\$65 Millions under budget
Investment	3	Implementing Digital Transformation	3	Up	80%	Approved schedule
Investment	4	Realization of G, T and D investments (%)	5	Up	80%	Budget
Performance	5	Total Distribution Losses	3	Down	80%	Regulatory
Customer satisfaction	6	Percentage of services on time	5	Up	80%	95,0%
Total			25			

2. The percentage of the result obtained by each indicator, according to the performance bands, may reach, in the case of proportional exceeding of the targets, a percentage increase of 10% above the established multiple, limited to 2.2 remunerations, for the professional groups: university, technical, administrative support and operational.

Note 01 - For indicators in which it is not possible to exceed the target (100%), when it is achieved in its entirety: the performance of the indicator will be assigned 110%.

Note 02 - For indicators in which the variation in performance above the target does not support a deviation of 10% between the target and the maximum limit: the performance of the indicator will be assigned a value of 100.01% to 110%, proportionally.

2.1. CEMIG Adjusted EBITDA:

Table 03. CEMIG Adjusted EBITDA Performance Range:

CEMIG Adjusted EBITDA	Score
Less than 80%	0
80 a 100%	90 to 100 proportionally
From 100 to 110%	100 to 110 proportionally

2.2. Operational efficiency - Initiatives:

Table 04. Operational Efficiency Range - Initiatives:

Operational efficiency - Initiatives	Score
Less than R\$45 MM	0
From R\$45 to 65 MM	90 to 100 proportionally
From 65 MM to R\$ 80MM	100 to 110 proportionally

2.3 Implementing Digital Transformation

Table 05. Implementation of the Digital Transformation:

Implementing Digital Transformation	Score
Less than 80%	0
From 80 to 100%	90 to 100, proportionally
100 a 110%	100 to 110, proportionally
Above 110%	110

2.4. Realization of G, T and D investments (%)

Table 06. Realization of G, T and D investments (%):

Realization of G, T and D investments (%)	Score
Less than 80%	0
From 80 to 99%	90 to 100 proportionally
100%	110

2.5 Total Distribution Losses

Table 07. Total Distribution Losses

Total Distribution Losses	Score
Greater than 120%	0
From 120 to 100%	90 to 100 proportionally
From 100 to 80%	100 to 110 proportionally
Less than 80%	110

2.6 Percentage of services on time

Table 08. Performance Range Percentage of services on time:

Percentage of services on time	Score
Less than 80%	0
From 80 to 95%	90 to 100 proportionally
From 95 to 100%	100 to 110 proportionally

3. The results achieved by the Specific Indicators will be calculated by performance bands established by the company, as shown in **Table 09** and **Table 10**:

Table 09. Up" polarity indicators:

Performance	(%) of Result
Less than the minimum reference	0
Greater than or equal to the minimum reference and less than the target	90 to 99 proportionally
Equal to the target	100
0 to 10% higher than target	100 to 110 proportionally
More than 10% above target	110

Table 10. "Down" polarity indicators:

Performance	(%) of Result
Greater than the minimum reference	0
Less than or equal to the minimum reference and greater than the target	90 to 99 proportionally
Equal to the target	100
0 to 10% lower than target	100 to 110 proportionally
More than 10% below target	110

4. The Indicator Results will be calculated according to the following conditions and formulas:

$$R = [\sum (CI \times \text{weight assigned to the indicator})] \times K1 + [\sum (IE \times \text{weight assigned to the indicator})] \times K2$$

Where:

R= Result of the indicators;

IC= result achieved by corporate indicator/indicator target; IE = result achieved by specific indicator/indicator target; K1 = proportion of contribution to corporate indicators;

K2= proportion of contribution to specific indicators.

5. If the result of the indicators as a whole is less than 70%, it will be assigned a value of 0 (zero) and no profit sharing will be distributed.
6. The results of each indicator are independent of each other for the purposes of distributing values, i.e. failure to meet a target does not eliminate the possibility of distribution by adding up the results of the other indicators.

Clause 6 Advance payment

1. Exceptionally, in November 2024, together with the monthly payment, as an advance, and if the results of the corporate and specific indicators calculated up to the third quarter of 2024 exceed 50% (fifty percent) of the agreed monthly and quarterly targets, related to the 2024 PLR, CEMIG will distribute an advance payment of the 2024 PLR, in the amount equivalent to 40% (forty percent) of the value of the multiple (2.0) attributed to each professional group of active employees covered by the agreement and eligible for the 2024 PLR qualification criteria.
2. The base reference value will be the remuneration for November 2024.
3. Offsetting and discounting in the final calculation

The amount distributed as an advance must be offset against the amount calculated for the payment of the final installment of the 2024 PLR, and may even be deducted by the company if the final calculation does not reach the amount paid in advance or if the 2024 PLR is not paid to each employee individually. In the event of a total deduction of the amount paid as

in advance, the discount can be made in five (5) monthly installments, starting in May 2025.

4. Proportion to months worked

The amount paid in advance will be proportional to the months worked in 2024, for employees who joined the company after 01/01/2024.

Clause 7 Payment, Qualification Criteria and Other Program Conditions

1. The PLR will be paid in the month following the filing of the Annual Financial Statements with the Securities and Exchange Commission:
 - a) Employees represented by the unions that are signatories to this agreement, who have been employed throughout the year (between 01/01 and 31/12), will be eligible to receive the amount equivalent to the 2024 PLR, and will receive it in proportion to the months worked at the company, considering the fraction equal to or greater than 15 (fifteen) days/month, with the exception of the situations set out below:
 - Employees who are hired, terminated, transferred and leave the company during 2024 (between 01/01 and 31/12) will receive the amount equivalent to the above, in proportion to the months worked at CEMIG, considering the fraction equal to or greater than 15 (fifteen) days/month.
 - In the event of the death of an employee eligible to receive the above, the beneficiaries eligible will receive the equivalent amount in proportion to the months worked at CEMIG, considering the fraction equal to or greater than 15 (fifteen) days/month.
 - Employees on leave without pay due to administrative proceedings, inquiries or disciplinary administrative procedures will not be entitled to receive PLR during the entire period of leave.
 - When defining the proportionality of the number of months worked in the base year (calculation of avos specified in the previous paragraph), the information that generated the payment of the Christmas bonus for the base year (13th salary) will be used, with the exception of the notice period and exceptionally the absences specified below:
 - For reasons of maternity and miscarriage, provided that the requirements for the "Maternity Salary" paid by the Social Security system are met and that the leave does not exceed 120 (one hundred and twenty) days or 180 (one hundred and eighty) days if the Employee opts to extend her maternity leave, under the terms of Law 11.770 of 09/09/2008;

- Due to paternity leave, under the terms of Law No. 13,257 of 2016;
 - Due to adoption leave;
 - Vacations;
 - Release of union leaders, under the terms of the Collective Bargaining Agreement in force;
 - Other employees may also be released at CEMIG's expense, provided that the eligibility to receive the above is provided for in a Notice of Board Resolution;
 - Summonses issued by the courts and in compliance with the Military Service Act;
 - In the case of accidents at work or occupational diseases recognized by Social Security as being comparable to accidents at work, provided that the absence is less than 180 (one hundred and eighty) days in the year 2024.
2. Employees who leave the company in 2024 and 2025, on a date prior to the payment of the 2024 PLR, for whatever reason, will receive the proportional amount of the PLR to which they are entitled, starting in July of the year following the base year.

Clause 8 General Provisions Applicable to All Employees

1. Compensation

The amounts distributed or advanced in compliance with the provisions of the preceding items will be offset if the Company is obliged to pay any installment of this nature or title as a result of legislation, a provisional measure or a supervening court decision.

2. Integration in Remuneration

Under the terms of art. 3 of Law 10.101/2000, the PLR will not be part of the employee's remuneration for any purpose, will not be the basis for any labor charge, nor will it be subject to social security taxes, nor will the principle of habituality apply to it.

3. Deductions

From the PLR payments, deductions will be made for income tax and FORLUZ contributions, in accordance with Law 10.101/2000 and FORLUZ's own criteria, as set out in the Plan B Regulations, article 30, paragraph 1, which defines the portions that make up the Real Contribution Salary, duly approved by the Complementary Welfare Secretariat - SPC, of the Ministry of Welfare and Social Assistance - MPAS, as well as other authorized deductions.

Clause 9 Term of validity

The Agreement will be in force from January 1st, 2024 until December 31st, 2024. Belo Horizonte, April 3, 2024.

ORIGINAL SIGNED BY:

CIA. ENERGIA DE MINAS GERAIS CEMIG
GERAÇÃO E TRANSMISSÃO S.A CEMIG
DISTRIBUIÇÃO S.A.
Reynaldo Passanezi Filho CEO

CIA. ENERGIA DE MINAS GERAIS CEMIG
GERAÇÃO E TRANSMISSÃO S.A CEMIG
DISTRIBUIÇÃO S.A.
Hudson Felix Almeida Deputy
Director

INTER-MUNICIPAL UNION OF
WORKERS IN THE ENERGY
INDUSTRY OF MINAS GERAIS -
SINDIELETRO-MG
Emerson Andrada Leite
Director General Coordinator

UNION OF WORKERS IN THE ELECTRIC
POWER INDUSTRY OF JUIZ DE FORA
José Emanuel Esteves de Oliveira Chairman

UNION OF ADMINISTRATORS IN THE
STATE OF MINAS GERAIS - SAEMG
Maurício Pereira de Jesus
President

UNION OF ENGINEERS IN THE STATE OF
MINAS GERAIS - SENGE-MG
Murilo de Campos Valadares
President

BELO HORIZONTE ACCOUNTANTS
UNION - SCBH
Silvério Papa Ferreira President

UNION OF ECONOMISTS OF THE STATE OF
MINAS GERAIS
Breno Leandro do Carmo Correa President

UNION OF LAWYERS OF THE STATE OF
MINAS GERAIS - SINAD-MG
Roberto Williams Moysés Auad President

UNION OF INDUSTRIAL TECHNICIANS OF
MINAS GERAIS - SINTEC-MG
Nilson da Silva Rocha
President

UNION OF PSYCHOLOGISTS OF THE STATE
OF MINAS GERAIS - PSIND-MG
Jennifer Danielle Souza Santos President

UNION OF GEOLOGISTS IN THE STATE OF
MINAS GERAIS - SINGEO-MG
Antônio Geraldo da Silva
President

UNION OF WORK SAFETY TECHNICIANS OF
THE STATE OF MINAS GERAIS - SINTEST-MG
Cláudio Ferreira dos Santos
President

UNION OF TECHNICAL EMPLOYEES
WORKING AS SYSTEMS ANALYSTS,
PROGRAMMERS AND OPERATORS IN THE
AREA OF COMPUTING IN THE STATE OF
MINAS GERAIS - SETTASPOC
Wanderson Alves da Silva Chairman

UNION OF DOCTORS OF MINAS GERAIS -
SINMED-MG
Jordani Campos Machado President

ANNEX 01 - Table of Specific Indicators

Explanatory note:

In compliance with the General Data Protection Law, internal compliance rules and the international protocols of companies listed on the Stock Exchanges, some Specific Indicators have had their data preserved, replaced by: * **Strategic Information** * with a view to information security and the confidentiality of the company's business.

Table of Specific Indicators 2024

Indicator	Polarity	Minimum ref.	Target	Challenge	Board of Directors
* Strategic Information	↓	11	10	9,8	DCI
Responding to requests for information through the LAI - Access to Information Act	↑	90%	95%	100%	DCI
Responding to requests/petitions from personal data subjects	↑	90%	95%	100%	DCI
Evaluation of the External Audit of the Management System by assessing the events and the performance of the auditors	↑	Score up to 8	Score up to 9	Score above 9	DCI
Rate of completion of Internal Control Design or Self-Assessment Tests	=	90% of TODs or ACCs achieved X planned schedule	100% of TODs or ACCs carried out X planned schedule	100% of TODs or ACCs carried out X planned schedule	DCI
Rate of completion of Internal Control Design or Self-Assessment Tests	=	90% of TODs or ACCs achieved X planned schedule	100% of TODs or ACCs carried out X planned schedule	100% of TODs or ACCs carried out X planned schedule	DCI
Rate of completion of Internal Control Design or Self-Assessment Tests	=	90% of TODs or ACCs carried out X planned schedule	100% of TODs or ACCs carried out X planned schedule	100% of TODs or ACCs carried out X planned schedule	DCI
IOAP - ANEEL Ombudsman Index Proceeding	↓	36,8%	35%	33,3%	DCI
IOCCP - Index of Cemig Ombudsmen Concluded on Time Regulatory	↑	85%	92%	100%	DCI
Mapping risks and monitoring the implementation of action plans, with a Top Risks Matrix approved by the Risk Committee	=	Approval by October 2024	Approval in August 2024	Approval until July 2024	DCI

Indicator	Polarity	Minimum ref.	Target	Challenge	Board of Directors
Average Time to Perform Background Checks	↑	<4 >=3,5	3.5 working days	110%	DCI
ISO Certification Project	↑	>= 80%< 90%	100%	110%	DCI
Promoting a Culture of Compliance and Anti-Bribery	↑	>= 80%< 90%	100%	110%	DCI
Review of Treatment Activities and Impact Report on the Protection of Data (DPIA)	↑	100% Up to 31/01/2025	100% until 05/01/2025	100% until 30/11/2024	DCI
* Strategic Information	↑	90%	100%	110%	DCL
COMP - Competitiveness in Purchasing Processes	↑	60,00%	80,00%	82,00%	DCL
Execute the PDD (CEMIG portion) reaching the amount budgeted in the IRPDD in 2024	↑	80% of target	90% of target	100% of target	DCL
GIRO	↑	90%	100%	110%	DCL
LICF - Unsuccessful Bids (Material and Service)	↓	90%	100%	110%	DCL
NAM - Material Service Level Repetitive and On Demand	↑	90%	100%	110%	DCL
New Reverse Logistics IDB Project	↑	80% of the schedule	100% of schedule	110% of schedule	DCL
Savings	↑	90%	100%	110%	DCL
TMAM Global - Average Material Fulfillment Time	↓	90%	100%	110%	DCL
Cultural tax incentives	↑	90%≤ x< 95%	95,0%	x> 95.0%	DCS
Utilization Rate of Incentive Funds (Sports, senior citizens and FIA)	↑	75%≤ x< 90%	90%	x> 90%	DCS
Improving the institutional performance index Cemig (RepTrak)	↑	60.0%≤ x< 62.6%	62,6%	x> 62.6%	DCS
Brand health in the digital environment	↑	61.0%≤ x< 63.0%	63,0%	x> 63,0%	DCS
Strategic Planning Update	↑	2	3	4	AED
Contracting projects so that the group's companies are below the regulatory limit	↑	70%	100%	110%	AED
Development and implementation of the SMAX system to control DEA/GA demands	↑	85	90	100	AED
Execution of Strategic Planning	↑	1	3	3	AED
ICC - Condition Compliance Index	↑	85	90	100	AED
ILExp - GT Expansion Project Licensing Index	↑	85	90	100	AED

Indicator	Polarity	Minimum ref.	Target	Challenge	Board of Directors
Implement innovation governance initiatives - Transformation	↑	90%	100%	110%	AED
Implementation of the Strategy Engagement Plan	↑	1	2	2	AED
Implement project management actions	↑	90%	100%	110%	AED
IPDAIA - Index of Deadlines for Obtaining DAIA's	↑	535	455	410	AED
LAI-GT - Regularization of Environmental Licensing for Facilities in Operation	↑	1	3	5	AED
IDVP - Vehicle Availability Index Own	↑	78%	84%	86%	DGP
IRO - Construction Realization Index	↑	91%	94%	95%	DGP
AMOP - Appropriation of labor for investment	↑	90%	100%	110%	DGP
COST D - SC cost in the Distribution business *	↓	90%	100%	110%	DGP
Personnel costs	↑	90%	100%	110%	DGP
COST T - SC cost in the Transmission business *	↓	90%	100%	110%	DGP
Execution of leadership development project	↑	X ≥ 90%	100%	x > 100%	DGP
Diversity project execution	↑	1+2	Action 1 GP/DC	Action 2 GP/DC	DGP
Implementation of the Corporate Education Restructuring project	↑	X ≥ 90%	100%	x > 100%	DGP
ICPFB - Payroll Processing Compliance Index and Benefits	↑	98,00%	99,50%	100,00%	DGP
IDVP - Own Vehicle Availability Index	↑	78%	84%	86%	DGP
IFSE - Index of thefts in SE's	↑	62%	48%	43%	DGP
GP/SR indices: management of PLR indicators (15), compliance with legal demands (5), realization of IPS (10)	↑	X ≥ 90%	100%	x > 100%	DGP
IPL - Index of Released Properties PDD	↑	93,00%	96,00%	97,00%	DGP
ISAP - On-Time Service Index	↑	89,50%	92,50%	93,50%	DGP
ISC - Customer Satisfaction Index	↑	89,50%	95,50%	97,50%	DGP
ISP - Perceived Satisfaction Index	↑	94%	97%	98%	DGP
Improving the Corporate Travel Process	↑	3	4	5	DGP

Indicator	Polarity	Minimum ref.	Target	Challenge	Board of Directors
Mental Health Program	↑	1	1+2	1+2+3	DGP
ConectaRH Project	↑	90%	100%	110%	DGP
Restructuring the process of controlling third parties and access to CEMIG facilities	↑	90%	100%	110%	DGP
Reports and control evidence on time	↑	90%	100%	110%	DGP
Requests on time	↑	90%	100%	110%	DGP
* Strategic Information	↑	2	6	>6	DRG
DCR - Spreading the Culture of Innovation in Regulation	↑	>= 70% < 90%	90%	> 90%	DRG
ICAR - Index of Communications to the CAR about events on the Regulatory Agenda (TS/CP/AP) made on time	↑	81,6	96	>96	DRG
ICOR - Regulatory Obligations Compliance Index	↑	88,2	98	>98	DRG
IDN - Implementation Index Normative Devices Published	↑	60%	80%	>80%	DRG
IRAT - Full recognition of Cemig T's CAPEX capitalized and authorized until 31/01/2023 - 2018-2022 tariff cycle (T Tariff Review)	↑	95	100	102	DRG
IRIC - Cemig D Investment Recognition Index	↑	95	100	102	DRG
IRS - Index of Recognition of Overcontracting	↑	70	95	100	DRG
PCA - Processes in Compliance from inspections and complaints	↑	>=2 e <6	6	>6	DRG
PSR - Proposed Regulatory Sandbox	↑	1	2	>2	DRG
* Strategic Information	↑	1	3	>3	DRI
* Strategic Information	↑	80	90	>90	DRI
IPAP - Public Hearing Participation Index	↑	85%	100%	>100%	DRI
IRPL - Index of Timely Responses to the Legislature	↑	85	95	>95	DRI
IRPP - Timely responses and proactive actions to the Legislative/Executive Branches	↑	90%	100%	>100%	DRI
ITPL - Legislative Proposals Handling Index	↑	90%	95%	>95%	DRI

Indicator	Polarity	Minimum ref.	Target	Challenge	Board of Directors
ADMS	↑	Go Live of HV SCADA in 80% of SEs	Go Live from SCADA AT in 100% of SEs	+ Go Live SCADA MT in at least one Regional	DTI
Cyber Security	↑	Achieve maturity level 2 of C2M2	Achieve maturity level 2 of C2M2+ average score card of 95% in the last quarter of 2024	Achieve maturity level 2 of C2M2 + average score card of 95% in the last quarter of 2024 + Reaching critical/High vulnerabilities <120 days, except for risk letters in Dec/24	DTI
Coverage of Quality tests on governed data	↑	90%	96%	100%	DTI
Developments in the digitalization of marketing	↑	Delivery 1	Deliveries 1 and 2	Deliveries 1, 2 and 3	DTI
Implementation of the DEVSECOPS development process for non-SAP systems	↑	Approval of the DEVSECOPS development process for non-SAP applications	+ evidence of change following the new process in at least one legacy or new system	+ evidence of SAST testing on at least one new or legacy system	DTI
Telecom availability indicator - IDT	↑	>= 99.0% and < 99.5%	=99,5%	>99,5%	DTI
Capitalization index - CI	↑	X≥ 90%	X= 100%	x>100%	DTI
IRTADS - Index of reduction in time taken to meet system demands	↑	80%	100%	110%	DTI
Perimeter of systems with Data Quality tests	↑	90%	100%	110%	DTI
Reduced data link costs	↑	90%	100%	110%	DTI
SAP S/4 HANA	↑	90%	100%	110%	DTI
SAP SuccessFactors	↑	90%	100%	110%	DTI
ECM solution (GEDEX, GEDOC, GEDAI, INTEROP, etc.)	↑	90%	100%	110%	DTI
Telecom	↑	90%	100%	110%	DTI

Indicator	Polarity	Minimum ref.	Target	Challenge	Board of Directors
IAC - Continuous Audit Indicator	↑	$X \geq 90\%$	50%	110%	PRE/
IAF - Forensic Audit Indicator	↑	$X \geq 90\%$	50%	110%	PRE/
ICPAI - Internal Audit Plan Compliance Indicator	↑	$X \geq 90\%$	90%	110%	PRE/
IDA - Index of documents analyzed	↑	Less than or equal to 60%	75%	100%	PRE/
IDL index of released documents	↑	Less than or equal to 60%	75%	100%	PRE/
ITC - Test Completion Indicator	↑	$X \geq 90\%$	75%	110%	PRE/
CIG-PC: Basket of Management Indicators	↑	70	100	110	VPC
CIG-RL: Basket of Management Indicators	↑	70	100	110	VPC
CIG-VPC: Basket of Management Indicators	↑	70	100	110	VPC
EBITDA Commercialization	↑	80	100	110	VPC
EVOLPPEL: Evolution of Partnerships Program Points	↑	Delivery 1 or 2	Deliveries 1 and 2	Deliveries 1, 2 and 3	VPC
EVOLPPV: Evolution of retailers' pre- and post-sales areas	↑	Delivery 1 or 2	Deliveries 1 and 2	Deliveries 1, 2 and 3	VPC
FUMUST: Frequency of Transmission Use Amount Overruns	↓	6	2	0	VPC
IAFM: Mass Billing Anticipation Index	↑	75	85	95	VPC
IAUTOCVGC: Automation of Energy Purchases - Solar and Wind Power Plants	↑	Delivery 1	Deliveries 1 and 2	Deliveries 1, 2 and 3	VPC
ICOMPRA - CV/AT: Percentage of Efficiency in Energy Purchases	↓	100	100	90	VPC
ICP: Certification on Time Index	↑	63	90	100	VPC
ICPMT: Medium Voltage Potential Customer Contact Index	↑	4000	$5000 \geq X > 5500$	5500	VPC
IECCVEE: CCVEE Celebration Efficiency Index	↓	120	90	87	VPC
IEDC: Evolution of Digitization Commercialization	↑	90	100	120	VPC
IEGECON: Wholesale CCVE Commercial Management Index in the FTA	↑	99	99,5	100	VPC
IEMVAR: Evolution of the Retail Market	↑	144	160	174	VPC
IEXPOSD: Cemig D Overcontracting Limit	=	100	$100 \leq X \leq 105$	$100 \leq X \leq 105$	VPC

Indicator	Polarity	Minimum ref.	Target	Challenge	Board of Directors
IEXPOSHID: Exposure to hydrological risk (Profit at Risk)	=	90	$90 \leq X < 95$	$95 \leq X \leq 105$	VPC
INAD - CV: Business Partner Default Index	↓	0,1944	0,162	0,1458	VPC
INAD - RL: Business Partner Default Index	↓	0,28	0,24	0,22	VPC
INAD - RL/GP: Partner Default Index Business	↓	0,3	0,25	0,225	VPC
INAD - RL/MG: Business Partner Default Index	↓	0,22	0,18	0,14	VPC
INAD - VR: Business Partner Default Index	↓	0,3	0,25	0,225	VPC
INAD - VR/ND: Business Partner Default Index	↓	0,3	0,25	0,225	VPC
INAD-E - VPC: Default Index - Energy	↓	0,24	0,2	0,18	VPC
IOPCP - RL/ML: Index of Short-Term Purchase and Sale Transactions	↑	5,32	7,6	7,6	VPC
IPFP: Index of Debt Installments Made After the Deadline	↓	10	5	4,5	VPC
IPME: Index of Payments of Fines and Late Charges	↓	0,02	0,01	0,009	VPC
IPROJ: Cemig-D Market Projection Indicator	↓	8	$4 \geq X > 3,6$	0	VPC
IRECONTAB: Recounting Index	↓	0,28	0,18	0,08	VPC
IREF: Re-invoicing Index	↓	2,5	2	1,5	VPC
ITASC: Commercial Service Time Index	↓	5	3	2,7	VPC
IVENDA - CV/AT: Percentage of Efficiency in Energy Sales	↑	100	100	110	VPC
IVENDA - RL/CL: Percentage of Efficiency in the Sale of Energy	↑	100,5	102	102,2	VPC
IVENDA - RL/GP: Percentage of Efficiency in Energy Sales	↑	100,5	102	102,2	VPC
IVOLUME: Volume Targets for Market Maintenance and Growth	↑	80	100	110	VPC
IVREC: Management Implementation Index	↑	2	3	4	VPC

Indicator	Polarity	Minimum ref.	Target	Challenge	Board of Directors
VARC: Risk of Variation in the expected trading result for the next three years	↑	70	$70 \leq X \leq 100$	110	VPC
DGC	↓	1,1	1	0,9	VPD
Execute the PDD (CEMIG portion) reaching the amount budgeted in the IRPDD in 2024	↑	80% of target	90% of target	100% of target	VPD
IPTD	↓	11,53	10,48	9,96	VPD
PSP	↑	80%	95%	100%	VPD
* Strategic Information	↑	≥ 3 years ≥ 4 years	≥ 4 years < 5 years	≤ 5 years	VPF
* Strategic Information	↑	$X \geq 3.7$	4,2	$X > 4,2$	VPF
* Strategic Information	↓	0,00%	-0,15%	-0,30%	VPF
* Strategic Information	↑	$X \geq 10\%$	20%	$X > 20\%$	VPF
* Strategic Information	↑	$X \geq 1$	2	$X > 2$	VPF
* Strategic Information	↑	Anbima	ANBIMA+ 0.15%	Anbima +0.20%	VPF
* Strategic Information	↓	$0.121\% \geq x > 0.11\%$	0,11%	$x < 0.11\%$	VPF
* Strategic Information	↑	$\geq 15\%$ e $< 25\%$	25%	$> 25\%$	VPF
* Strategic Information	↓	100%	$\leq 99\%$ $> 97\%$	$\leq 97\%$	VPF
* Strategic Information	↓	90%	100%	110%	VPF
Compliance of financial disclosures and application of Brazilian and international accounting practices - CR/CF	↑	$X \geq 50\%$	80%	$x > 110\%$	VPF
Compliance and quality of accounting processes Fixed Assets - CR/AF	↑	$X \geq 50\%$	0,8	$X > 80\%$	VPF
Compliance and quality of Business Accounting processes - CR/CN	↑	$X \geq 50\%$	0,8	$X > 80\%$	VPF
Tax compliance (IRPJ/CSLL, PIS/COFINS, ICMS, Charges, JCP and others)	↑	$X \geq 50\%$	80,00%	$X > 80\%$	VPF
Linking the Budget to Strategic Planning	↑	$\leq 89,99\%$	between 90.00% e 99,99%	100,00%	VPF
Cost avoided possible claim CESGJ	↑	$x < 95\%$	$95\% \leq x < 100\%$	100%*	VPF
Effectiveness in reducing the Residual Risk of distortions accounting - CR/CN	↑	$X \geq 80\%$	0,98	$X > 98\%$	VPF
Excellence in the timeliness of corporate, regulatory and 20F reports	↑	$X \geq 80\%$	0,98	$x > 100\%$	VPF
Identifying tax opportunities	↑	$X \geq 80\%$	100%	$X > 100\%$	VPF

Indicator	Polarity	Minimum ref.	Target	Challenge	Board of Directors
Immobilization Orders (ODI) capitalized on time Cemig GT and D - CR/AF	↑	X ≥ 60%	0,73	X ≥ 80%	VPF
Payments not processed by the Treasury	↓	0,01	0,007	0,004	VPF
Multi-Annual Expenditure Planning	↑	≤ 89,99%	between 90.00% e 99,99%	1	VPF
Budget Realization PMSO Result	↑	> 100.00% or < 95%	≥ 99,00% e ≤ 100,00%	95,00% e 98,99%,	VPF
Revenue from Treasury Products	↑	90%	100%	110%	VPF
Timeliness of the Accounting Closing process	↑	X ≥ 80%	91,67%	X > 91.67%	VPF
APPROVAL OF INVESTMENT IN GENERATION EXPANSION - INVEST G	↑	80%	100%	120%	VPG
APPROVAL OF INVESTMENT IN MODERNIZATION OF POWER PLANTS - INVEST MG	↑	80%	100%	120%	VPG
APPROVAL OF INVESTMENTS IN TRANSMISSION EXTENSIONS, REINFORCEMENTS AND IMPROVEMENTS - INVEST T	↑	80%	100%	120%	VPG
APPROVAL OF INVESTMENTS IN GENERATION EXPANSION AND TRANSMISSION EXTENSIONS, REINFORCEMENTS AND IMPROVEMENTS - INVEST GT	↑	80%	100%	120%	VPG
PHYSICAL PROGRESS OF WORKS - AFO	↑	90,00%	95,00%	100,00%	VPG
CAPEX	↑	90%	100%	>105%	VPG
CAPEX AG	↑	90%	100%	>105%	VPG
CAPEX AT	↑	90%	100%	>105%	VPG
CAPEX EI	↑	95%	100%	>105%	VPG
CAPEX EI G	↑	95%	100%	>105%	VPG
CAPEX EI T	↑	95%	100%	>105%	VPG
CONTRACTING APPROVED INVESTMENTS IN GENERATION EXPANSION - CONTRACT G	↑	95%	100%	105%	VPG
CONTRACTING OF APPROVED INVESTMENTS IN GENERATION EXPANSION AND TRANSITION - GT CONTRACT	↑	95%	100%	105%	VPG
CONTRACTING OF APPROVED INVESTMENTS IN TRANSMISSION EXPANSION - CONTRACT T	↑	95%	100%	105%	VPG

Indicator	Polarity	Minimum ref.	Target	Challenge	Board of Directors
DISCOUNT OF THE VARIABLE PORTION PLUS SUSPENSION OF BASIC PAY - DPV+SPB	↓	1,50%	1,36%	1,20%	VPG
EBITDA CACHOEIRÃO	↑	95%	100,00%	110%	VPG
EBITDA GUANHÃES	↑	95%	100,00%	110%	VPG
EBITDA PARACAMBI	↑	95%	100,00%	110%	VPG
EBITDA PIPOCA	↑	95%	100,00%	110%	VPG
DAM STRUCTURAL SAFETY MONITORING INDICATOR - IMSB	↑	92,00%	97,00%	100,00%	VPG
COS Real Time Quality Indicator - IQTR	↑	98,50%	99,30%	100,00%	VPG
COS Real Time Quality Indicator - IQTR	↑	95,00%	100,00%	100,00%	VPG
PAE Action Compliance Index - IPAE	↑	83,28%	87,67%	90,00%	VPG
INDEX OF COMPLIANCE WITH GENERATION'S ENVIRONMENTAL CONDITIONS ICC - AG	↑	90%	100%	100%	VPG
TRANSMISSION LINE PROTECTION PERFORMANCE INDEX - IDPLT	↑	95,00%	98,00%	100,00%	VPG
PERFORMANCE INDEX OF AUTOMATIC RECLOSURES OF LT - IDRA	↑	80,00%	90,00%	100,00%	VPG
Rate of Completion of Maintenance Registered in SAM Using Tolerance - IRS-T	↑	97,00%	98,00%	99,00%	VPG
SAFETY INDEX DAM OPERATIONS - ISOB	↑	86,40%	89,10%	91,80%	VPG
Transmission Operational Regulatory Coverage Achievement Index - IRCO-T	↑	100,00%	101,00%	103,00%	VPG
UNAVAILABILITY DUE TO FORCED MAINTENANCE OF GENERATION - INDISPMF	↑	1,20%	1,00%	0,90%	VPG
Incremental Installed Power - MWAd	↑	95% (as long as there is no loss of BP)	100% (from according to the baseline)	100% (1 month before baseline)	VPG
Number of Substations and Power Plants teleassisted by COS that serve TELEASST - QTELEASST GT	↑	85,00%	90,00%	95,00%	VPG
RAP Authorized by ANEEL	↑	95,00%	100,00%	110,00%	VPG
Energized RAP	↑	95,00%	100,00%	105,00%	VPG

Indicator	Polarity	Minimum ref.	Target	Challenge	Board of Directors
Wind Power Plant Conversion Rate - TCE	↑	80,00%	82,00%	83,00%	VPG
HYDROELECTRIC GENERATING PLANT CONVERSION RATE - TCH	↑	84,00%	86,00%	88,60%	VPG
* Strategic Information	↑	90,00%	100,00%	110,00%	VPJ
* Strategic Information	↑	10,00%	15,00%	20,00%	VPJ
Evaluation of contingencies	↑	95,00%	98,00%	99,00%	VPJ
RDE minutes available for signature	↓	7 days	6 days	5 days	VPJ
Sending the draft minutes to the SC	↓	7 days	6 days	5 days	VPJ
Sending the draft minutes to COAUD	↓	7 days	6 days	5 days	VPJ
ICR JE - Index of Consultations Held	↑	88,00%	98,00%	100,00%	VPJ
Liability write-off rate Recon	↑	15,00%	20,00%	25,00%	VPJ
IPAR JE - Relevant Evaluated Folders Index	↑	85,50%	95,00%	100,00%	VPJ
IPDD	↑	90,00%	100,00%	110,00%	VPJ
IPTJJE - Legal Text Production Index (mirroring)	↑	16	18	22	VPJ
ITRABAL	↑	90,00%	100,00%	110,00%	VPJ
Good Practice Manual	↑	90,00%	100,00%	110,00%	VPJ
PD guidelines and analysis	↓	5 days	4 days	3 days	VPJ
Performance Calls Online Services	↑	80,00%	85,00%	90,00%	VPJ
Review of ANC 04/2019	↑	90,00%	100,00%	110,00%	VPJ
Review of ANCs 1, 3 and 4	↑	90,00%	100,00%	110,00%	VPJ
Online Services	↑	90,00%	100,00%	110,00%	VPJ
* Strategic Information	=	75,00%	100,00%	110,00%	VPP
* Strategic Information	=	80,00%	100,00%	110,00%	VPP
* Strategic Information	↑	100,00%	200,00%	300,00%	VPP
No pending issues with SOX Controls	=	50,00%	100,00%	110,00%	VPP
Provision of governance tools and management of shareholdings and development of business	=	50,00%	100,00%	110,00%	VPP
EBITDA of DCP's portfolio companies	↑	60,00%	100,00%	110,00%	VPP
Execute Action Plan agreed with Audit Internal	=	60,00%	100,00%	110,00%	VPP
Investments in distributed generation assets until December/24	↑	100,00%	200,00%	300,00%	VPP

Indicator	Polarity	Minimum ref.	Target	Challenge	Board of Directors
Carrying out economic and financial evaluations	↑	80,00%	100,00%	110,00%	VPP