

# **Labor Practice Indicators and Human Capital Development 2024/2025**



## Introduction

Sustainability and social responsibility are fundamental pillars for the success and longevity of companies in today's corporate landscape. Two central themes in this context are Labor Practice Indicators and Human Capital Development. These concepts are essential for evaluating and promoting fair, inclusive, and productive work environments, as well as ensuring that companies are prepared to face future challenges. At Cemig, these themes are treated with great seriousness and commitment. Labor Practice Indicators at Cemig encompass aspects such as fair remuneration, equal opportunities, and workers' rights. The company implements and monitors these indicators to identify areas for improvement, promote employee satisfaction, and ensure compliance with labor regulations. Human Capital Development at Cemig is a strategic priority. The company invests in the continuous enhancement of its employees' skills, knowledge, and competencies. Training programs, professional growth opportunities, and a work environment that values learning are key components for human capital development at Cemig. By investing in its employees, Cemig not only improves its performance but also strengthens its reputation and attracts talent. These practices demonstrate Cemig's commitment to creating a sustainable and responsible work environment where employees are valued and encouraged to grow professionally.

## Labor Practices Commitment

The following practices are part of CEMIG's Public Commitments, especially the Commitment to Human Rights ([dpr-h-19-2017-commitment-to-human-rights.pdf](#)):

### ***Paying a living wage***

The remuneration must be compatible with the market average, according to the activities carried out, the performance and the professional competence, in order to attract, retain and value its workforce. The benefits offered by the Company should favor the quality of life and social welfare of employees and their families, contributing to the continuous improvement of the organizational environment.

### ***Avoiding or Reducing Overtime or Excessive Working Hours***

Cemig complies with the Consolidation of Labor Laws (CLT), legislation that has regulated labor relations in Brazil since 1943. Regarding overtime, the company follows the provisions of Article 59 of the CLT, which allows up to two hours of overtime per day by agreement, with remuneration at least 50% higher than the normal hourly rate. The company respects the legal limits of working hours and adopts mechanisms such as time banks, as provided for in the legislation, ensuring a balanced work environment in compliance with labor rights.

### ***Setting Maximum Working Hours***

Cemig complies with the Consolidation of Labor Laws (CLT), legislation that has governed labor relations in Brazil since 1943. Regarding excessive working hours, the company follows the legal limits established by the CLT, which sets a standard workday of a maximum of 8 hours per day and 44 hours per week. Any extension beyond this must respect the daily limit of 10 hours, including overtime, and must be authorized through individual or collective agreements. Cemig monitors working hours to avoid work overload and ensures that any excess is compensated as provided by law, such as through time banks, thus promoting a healthy work environment in compliance with labor rights.

### ***Equal remuneration for men and women***

Cemig addresses pay equity between men and women as part of its commitment to human rights, as outlined in its official document. The company promotes equal opportunities through ongoing training and development initiatives, grounded in legal, ethical, and social principles. It also actively combats all forms of discrimination, including gender-based, and values diversity and accessibility. These guidelines are also embedded in its contracts and procurement processes, reinforcing the institutional commitment to equal treatment and

compensation for men and women.

### ***Paying Workers For Annual Leave***

Cemig complies with the Consolidation of Labor Laws (CLT), legislation that has regulated labor relations in Brazil since 1943. Regarding vacations, the company follows the legal provisions set forth in Articles 129 to 133 of the CLT, which guarantee employees the right to an annual paid rest period after 12 months of work. Cemig ensures that vacations are taken within the legal timeframe and with the due payment of an additional one-third of the remuneration, promoting the well-being of employees and strict compliance with labor legislation.

## **Labor Practices Programs**

### ***Ensure adequate wages at or above cost of living estimates or benchmarks***

Cemig guarantees fair remuneration to its employees, above the legal minimum wage. The Company ensures the "living wage" through collective agreements and internal remuneration policies.

As stated in the Sustainability Report ([ras-2024-en.pdf](#)), the lowest paid salaries exceed the minimum wage by at least 200%.

Lowest salary paid by gender ratio in relation to the minimum wage <span>GRI 202-1</span>						
Men	Lowest salary paid			Ratio between the base salary and the minimum wage		
	2022	2023	2024	2022	2023	2024
Cemig H	R\$ 4,947.25	R\$ 4,346.30	R\$ 4,382.94	4.08	3.29	3.10
Cemig GT	R\$ 3,199.77	R\$ 3,199.77	R\$ 3,332.24	2.64	2.42	2.36
Cemig D	R\$ 2,877.34	R\$ 2,877.34	R\$ 2,649.97	2.37	2.18	1.88

Women	Lowest salary paid			Ratio between the base salary and the minimum wage		
	2022	2023	2024	2022	2023	2024
Cemig H	R\$ 12,960.25	R\$ 6,616.46	R\$ 4,991.03	10.69	5.01	3.53
Cemig GT	R\$ 3,763.37	R\$ 4,115.13	R\$ 3,332.24	3.11	3.12	2.36
Cemig D	R\$ 3,301.21	R\$ 3,332.24	R\$ 2,649.97	2.72	2.52	1.88

Table 1 - Fonte: [ras-2024-en.pdf](#), Page 80.

### ***Fair and Adequate Compensation, Including Overtime Pay***

Cemig, in compliance with Ordinance 671/2021 and the internal personnel instruction for time tracking, IP-6.9, manages the working hours and exceptions of its own employees through internally developed time tracking tools and the conventional electronic time recorder, REP-C. One of the internally developed time tracking applications is called Ponto Cemig. Through it, employees must record the start and end of their work shift and meal breaks. This application captures the login and logoff performed by the employee at their workstation. To extend work using the company's computerized resources, the employee must request access authorization through the application itself, which will be analyzed by the employee's manager. Subsequently, within the frequency tracking period, the employee must record overtime hours in a time management portal for payment or compensation, and these are evaluated by managers. There is a team within the Payroll and Benefits Management that records certain absences requiring supporting documents, such as medical certificates, maternity leave, paternity leave, etc., and monitors the approval progress of overtime to ensure payment is made. The vacation process is also monitored by the team that manages attendance. Vacations are regulated by an internal personnel instruction (IP-6.1) and the Consolidation of Labor Laws (CLT). Vacation schedules are monitored, and if a vacation balance without scheduling is identified 90 days before the end of the enjoyment period, we use an SAP transaction that automatically schedules the vacation and notify the employee and their

managers. This 90-day period allows the employee to be informed and propose changes if they wish.

***Regularly engage with workers' representatives on working conditions***

Through its public commitment to the Global Compact and internally guided by the Human Resources Policy, Cemig recognizes unions as legitimate representatives of workers. The Company respects the free choice of union affiliation of its employees and transfers the amounts deducted from the payroll to the corresponding union entities. In 2024, 100% of employees were covered by collective bargaining agreements.

Agreements negotiated throughout the year are established on two base dates and operational agreements. Contact with the union occurs through countless in-person and virtual meetings. The company has a Labor Relations Management team whose responsibilities are related to receiving, analyzing, and responding to all union demands, including working conditions. In addition, the company accepts union participation in internal accident prevention committees (CIPAs) and in discussions on issues related to worker health and workplace accidents.

***Routinely monitor the gender pay gap to achieve equal remuneration for men and women***

Cemig promotes gender equity and diversity through clear policies and goals, such as increasing female representation in leadership positions by 2026. The company monitors pay equity between men and women and works to prevent discrimination through reporting channels and anti-harassment programs, reinforcing its commitment to a fair and inclusive work environment. It is important to note that salary for women and men at Cemig is very close.

Cemig publishes the data annually in the Sustainability Report ([ras-2024-en.pdf](#)). See the table 3 (Average and median of salary and profit sharing, men and women) below.

***Expand social protection coverage for workers beyond public programs***

See the table below with the benefits offered by Cemig to its employees. The table lists 24 benefits, going well beyond the minimum required by law.

Cemig offers various social protection benefits, as outlined in the Benefits Table. These benefits are beyond de public programs. See the Table 8 – Benefits: Maternity leave extension, Paternity leave extension, Newborn child nutrition, Daycare assistance, Funeral assistance, Special Paternity Leave, Private Pension Plan, Life insurance, Retirement Premium, Partners in Education, Assistance for Graduation/Higher Course/Specialization, Health plan, Psychological counseling, Housing loan and also a special loan to assist employees with high cost health treatment expenses not covered by health insurance, delayed payment of sickness benefits (INSS), or supplementary income, fortuitous events such as fire, theft, floods.

***Ensure employees are taking their paid annual leave entitlements***

According to article 30 of the CLT (Consolidation of Labor Laws) and decree law number 5,452, employees are entitled to 30 days of paid vacation and a bonus of 1/3 of their salary for each year worked. In addition, Cemig offers vacation advances and loans (CLT is the set of rules that regulates labor relations in Brazil).

***Provide training or reskilling to mitigate negative effects of industrial or climate transition changes***

A prominent initiative promoted by Cemig in 2024 to its suppliers and employees was the training for the execution of the GHG Emission Inventory, which was later made available no site. Through training, the Company promoted technical support to improve ESG performance in its Supply Chain.

The training is available at the link <https://www.cemig.com.br/fornecedor/requisitos-de-sustentabilidade>.

## WEBINAR SUSTENTABILIDADE: PASSO A PASSO PARA EXECUÇÃO DE UM INVENTÁRIO DE EMISSÃO DE GEE



Figure 1 - Webinar Sustainability: Step by Step to Execute a Greenhouse Gas Emission Inventory.

Cemig also disseminates information through booklets such as, for example, **SDG 13 – Action against Global Climate Change**, available at the link <https://www.cemig.com.br/fornecedor/requisitos-de-sustentabilidade>.

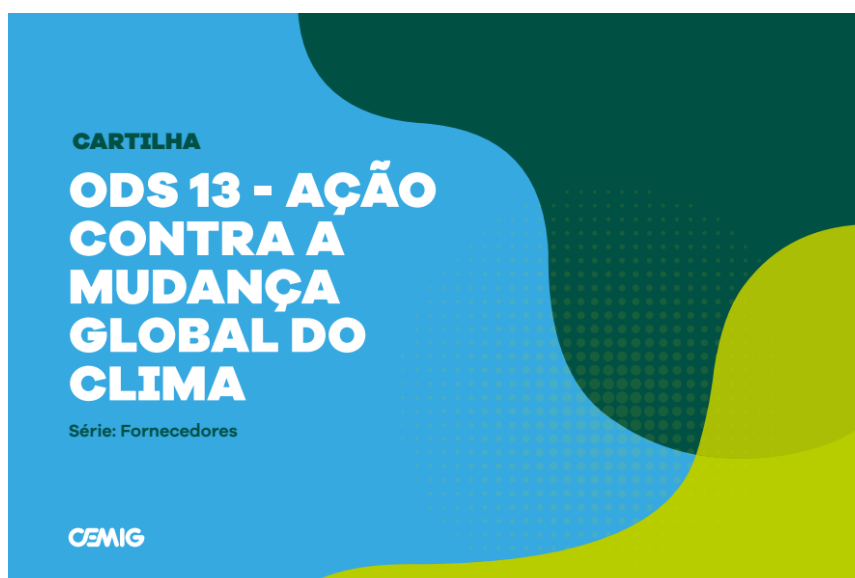


Figure 2 – Booklet - SDG 13 – Action against Global Climate Change.

In addition to the above initiatives, Cemig started **the Supplier Forum**, an annual event that brings together around 30 strategic suppliers to exchange good practices. The initiative aims to improve the criteria for selection, qualification and monitoring of business partners. The selection of participants takes into account the relevance of the object and the value of the contract and enables the registration of interested suppliers. The focus of 2024 was on ESG, with working groups dedicated to topics such as climate change and working conditions, due diligence and code of conduct, and supplier selection.

### Gender Pay Indicators

The average salary difference between men and women in the company in 2024 was -13.87%, with the median difference being -15.89%. Regarding the disparity in bonuses/Profit Sharing, we found it to be -1.51%, with the median being 4.18%. The data reveals that women receive a higher average base salary than men.



<b>Indicator</b>	<b>Difference between men and women employees (%)</b>
Mean gender pay gap	-13,87
Median gender pay gap	-15.89
Mean bonus gap	-1.51
Median bonus gap	4.18

Table 2 - Difference between men and women employees.

<b>Indicator</b>	<b>Values (R\$)</b>
Women's average salary	9,891
Men's average salary	8,519
Women's median salary	8,331
Men's median salary	7,007
Earnings Sharing Women's average	32,720
Earnings Sharing Men's average	32,225
Earnings sharing women's median	28,082
Earnings Sharing Men's median	29,257

Table 3 - Average and median of salary and profit sharing, men and women.

## Training & Development Inputs

In 2024, 233,037 hours of training were conducted, resulting in an average of 44 hours of training per employee. The average amount invested per employee in training and development was R\$ 4,527.00, which is 8% less than the amount invested in 2023, which was R\$ 4,942.00.

<b>Man-hours trained</b>		
<b>Training by type</b>	<b>2023</b>	<b>2024</b>
In-person	212,754	201,185
E-learning	18,278	19,996
Languages	816	492
Abroad	816	982
Post-graduation	8,417	10,382
TOTAL	241,081	233,037

Table 4 – Man-hours Trained.

## Employee Development Programs

Cemig continuously invests in the management and construction of the collective knowledge of its staff. Therefore, it offers a wide portfolio of training, including technical, behavioral and management content. In this way, it seeks to provide employees with the necessary knowledge to perform their duties and enable career progression.

### **Mentoring and coaching**

At Cemig, mentoring and coaching practices have become key tools for leadership development, aligned with the company's strategy to strengthen organizational culture and value people. Through these initiatives, Cemig fosters the enhancement of technical, behavioral, and strategic competencies, encouraging self-awareness, active listening, systemic thinking, and decision-making capabilities.

In 2024, Cemig's Diversity and Inclusion Program continued the mentoring sessions launched the previous year, aimed at senior and mid-level leadership. Eight executives — including the CEO, vice presidents, directors, and

superintendents — participated in three to four individual sessions, each lasting one hour. These sessions covered topics such as the context of underrepresented groups in Brazil, practical guidance on inclusive leadership, analysis and discussion of future-of-work trends, development of critical thinking through the lens of Diversity and Inclusion, key terminology and concepts, as well as preparation for inclusive verbal positioning and market benchmarking.

In parallel, mentoring sessions focused on Customer Culture are also being conducted, involving ten executives, including the CEO, directors, and superintendents. These sessions address practical situations related to the 3Cs Leadership competencies. The objective competence refers to technical expertise, understanding of the business, market and management, analytical and critical thinking, efficiency, and strategic and operational focus, all aimed at delivering consistent results and generating sustainable competitive advantage. The subjective competence involves the courage to drive change, the ability to manage tension, mobilize and inspire people, build and sustain relationships, and develop self-awareness, self-confidence, and adaptability. The political competence integrates the previous two, grounded in social acumen, personal influence supported by credibility and trust, a strong sense of reality, the ability to handle opposing views, and positive intentionality.

### ***Teams, networks e digital transition program***

Power Tribo: Cemig's Power Tribo program is a digital transformation initiative that empowers employees to develop internal solutions using Microsoft Power Platform's low-code/no-code tools, fostering agility, innovation, and operational efficiency. Key benefits include a dramatic reduction in admission process errors (from 20% to 1.82%), a significant acceleration of onboarding (from 15 days to just 21 minutes), elimination of physical forms, and a notable increase in productivity through optimized processes. The program has also strengthened a culture of innovation and autonomy, engaging over 600 active participants, and has driven new digital frontiers such as AI integration and partnerships with startups, positioning Cemig as a leader in digital transformation within the energy sector.

Supplier Development and Evaluation: In 2024, Cemig reinforced its commitment to sustainability by launching the Supplier Forum, bringing together around 30 strategic partners to exchange best practices, focusing on ESG topics such as climate change, working conditions, and due diligence. The initiative strengthened contacts with suppliers and encouraged participation in professional networks and communities of practice, fostering the exchange of experiences and innovative solutions. With over 1,190 active suppliers and contracts exceeding R\$10 billion, Cemig aims to enhance its partner selection and monitoring criteria. The forum included working groups, diagnostics, and specialized consulting, and provided 843 hours of training to 281 participants from 97 supplier companies. The initiative will continue until May 2025, aiming to improve governance and sustainability across Cemig's supply chain.

### ***Leadership development program***

Cemig has also been investing in strengthening its leadership through the Cemig Leadership Development Program. Launched in 2021, the program aims to develop critical competencies and skills aligned with the company's cultural and strategic transformations. This initiative enhances leaders' ability to influence within their areas of operation, fostering consistent and impactful results.

To accelerate this transformation to "clients focus", the Company initiated the Customer Culture Project in 2024, with the support of BTA as Leadership development program on clients focus.

### ***Cultural education***

Diversity: Cemig has been driving a profound cultural transformation by embracing diversity as a core value in its organizational strategy. Through its Diversity and Inclusion Policy and the Diversity Program launched in 2023, the company is breaking historical paradigms in the traditionally male-dominated energy sector. By setting strategic inclusion goals, appointing women to executive leadership roles, strengthening anti-harassment measures, and providing continuous support for people with disabilities, Cemig demonstrates a

genuine commitment to building a more equitable, inclusive, and welcoming workplace. This cultural shift not only expands opportunities but also reinforces Cemig's identity as a company that evolves with society and values human potential in all its diversity.

Customer Culture: To accelerate this transformation, the Company initiated the Customer Culture Project in 2024, with the support of BTA, a business development consultancy focused on culture, leadership, governance, and results.

### ***Transition program for retiring and terminated employees***

Cemig also conducts the Retirement Preparation Program (PPA), which is voluntary and aims to support employees in the transition to retirement. The PPA includes topics such as financial planning, health, and quality of life. Since 2023, the program has been offered remotely through UniverCemig, and in 2024, it involved 92 employees who completed 1840 hours of training.

### ***Quantitative business impact***

The Power Tribe program by Cemig represents a strategic digital transformation initiative, empowering employees to develop internal solutions through the Microsoft Power Platform. This approach aims to decentralize application development, promoting agility, innovation, and operational efficiency.

#### Objectives of Power Tribe

- Employee Empowerment: Enable employees to create solutions using low-code/no-code tools such as Power Apps, Power Automate, and Power BI.
- Decentralization of Development: Reduce exclusive dependence on the IT team, allowing various departments to propose and implement improvements.
- Promotion of Innovation: Establish a culture of continuous innovation, encouraging active participation of employees in the company's digital transformation.

#### Achieved Results

- Reduction of errors in the admission process: The rate of manual errors dropped from 20% to 1.82%, increasing the accuracy and efficiency of the process;
- Agility in onboarding: The average time to complete the onboarding process for new employees was reduced from 15 days to just 21 minutes;
- Growth of the internal community: The program, which started with a few members, currently has over 600 active participants, demonstrating high engagement;
- Elimination of physical forms: The digitization of processes resulted in the elimination of 11 printed forms, contributing to sustainability and resource savings;
- Improvement in productivity: Processes that previously took hours or days were optimized to be completed in minutes, thanks to the automation provided by the platform;

#### Impact on Organizational Culture

The Power Tribe has promoted a significant shift in Cemig's culture, encouraging employee autonomy and fostering an environment of continuous innovation. The adoption of accessible tools allowed ideas to be quickly transformed into practical solutions, aligning with the company's goals of efficiency and sustainability.

#### Future Perspectives

The success of Power Tribe has driven Cemig to explore new digital initiatives, including:

- Integration with artificial intelligence: Exploring the use of generative AI, such as Microsoft Copilot, to further enhance internal solutions;
- Expansion of digital transformation: Implementing advanced management and monitoring systems,



- such as ADMS, to improve the planning and management of the power grid;
- Strategic Partnerships: Collaborating with startups and innovation hubs, such as Energy Future, to foster the development of innovative solutions in the electric sector.

### ***Program coverage – contracted employees and suppliers***

Cemig demonstrates its commitment to excellence and social responsibility by continuously investing in the training of its contracted employees and suppliers. In 2024, Cemig strengthened the training of its suppliers through the Supplier Forum, which offered 843 hours of training to 281 participants from 97 partner companies. The initiative, which will continue until 2025, aims to improve governance and sustainability across the supply chain. Additionally, mandatory training on the Code of Conduct was provided to third parties from over 400 partner companies.

## **Human Capital Return on Investment**

<b><i>Human Capital Return on Investment (R\$ 1,000)</i></b>	<b><i>2021</i></b>	<b><i>2022</i></b>	<b><i>2023</i></b>	<b><i>2024</i></b>
<i>Total Revenue</i>	33,646,118	34,462,808	36,849,769	39,819,620
<i>Total Operating Expenses Currency</i>	28,236,343	27,652,015	28,465,929	31,663,744
<i>Total employee-related expenses Currency</i>	1,240,468	1,351,999	1,307,900	1,399,427
<i>Resulting HC ROI (a - (b-c)) / c</i>	5.36	4.54	7.41	6.82

Table 5 - Human Capital Return on Investment.

## **Hiring and Turnover**

Throughout 2024, 613 admissions were made, with an average hiring cost per employee of R\$ 1,370.00. More than half of the new hires are men between 30 and 50 years old. During the same period, there were 502 terminations, an increase of 79.93% compared to 2023. All terminations occurred in the Southeast region, with 394 (78.48%) at the employee's request.

Of the 363 requests, 363 are related to adherence to the Voluntary Termination Plan. The total turnover rate was 10.21%, while the voluntary employee turnover rate was 7.22%. Additionally, 195 positions were filled internally, representing 24.13% of the total positions for the year.

<b><i>Hires 2024</i></b>	
<i>Cemig D</i>	517
<i>Cemig GT</i>	82
<i>Cemig H</i>	14
<i>Total</i>	613

Table 6 – Hires in 2024.

## Labor Practice Indicators and Human Capital Development 2025

<i>Turnover rate</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>
<i>Total employee turnover rate</i>	9.29	8.63	5.67	10.21
<i>Voluntary employee turnover rate</i>	7.56	7.59	4.43	7.22
<i>Data coverage (as % of all FTEs globally)</i>	100	100	100	100

Table 7 – Turnover Rate.

Cemig to calculate the personnel turnover rate is different from that used by Dow Jones. Therefore, the results will be different. The formula used by Cemig considers the following variables: sum of admissions in that year (a); sum of the layoffs in that year (b); average monthly variation of employees in that year (c). Cemig's turnover indicator is calculated based on the following formula:  $((a + b) / 2 * 100) / c$ . The voluntary turnover rate, in turn, includes terminations at the employee's request, special retirement and adherence to termination programs.

Categories		Total Number of Employees	%	Total Number of Terminations	%	Total Number of Hires	%	Turnover
Gender	Male	4,323	85.98	445	88.65	546	89.07	11.61
	Female	705	14.02	57	11.35	67	10.93	8.87
Age Group	Below 30 years	388	7.72	15	2.99	190	31.00	26.42
	Between 30 and 50 years	3,327	66.17	159	31.67	396	64.60	8.34
	Above de 50 years	1,313	26.11	328	65.34	27	4.40	13.52

Table 8 – Turnover – Data Breakdown.

## Employee Support Programs

It is known that benefits are also strong tools for employee retention. In this regard, the Company seeks to develop its practices aligned with the largest companies in the market, with a particular reference to companies in the sector. The benefits package is widely communicated to employees and is governed by policies, procedures, or internal manuals.

<b>Benefit Type</b>	<b>Benefit</b>	<b>Description</b>
Family beyond leave	– care parental PAM - Support Program for Minors and Special Efficient Persons	The program is aimed at employees with disabilities or employees who are parents of children with disabilities, providing support for the specific needs arising from this condition: reimbursement of 50% of expenses for specialized school tuition, therapies (such as art therapy, music therapy, play therapy, hydrotherapy, equine therapy swimming, physiotherapy, speech therapy), prosthetics, and disposable diapers. Additionally employees may have 1 hour per day, week, or month (depending on the need) to accompany their dependent with physical disabilities to specialized treatment. Extension of maternity leave to six months, as a participant in the <i>Empresa Cidadã</i> (Citizen Company) Program (primary caregiver).
Family	Maternity leave extension	

## Labor Practice Indicators and Human Capital Development 2025

Family	Paternity leave extension	Extension of paternity leave to 20 days, as a participant in the <i>Empresa Cidadã</i> (Citizen Company) Program (non-primary caregiver).
Family - Breast-feeding/lactation facilities	Newborn child nutrition	The employee may have a 1-hour reduction in her daily working hours for breastfeeding a child up to 1 year old (breastfeeding/lactation benefit).
Family	Daycare assistance	Reimbursement of daycare expenses, including enrollment and monthly fees for children of female employees, widowed, single or legally separated employees with custody of children, up to the month they turn 07 years old.
Family	Funeral assistance	Amount refunded in case of death of dependents of employees who are not entitled to funeral assistance covered by Life Insurance.
Family	Special Paternity Leave	If the mother experiences any condition that prevents her from caring for the baby, and if other family members are also unable to provide assistance, and the father's presence is essential, the Special Paternity Leave may be extended for up to 30 days from the child's birth date.
Financial	Private Pension Plan	Cemig offers a supplementary pension plan with co-participation.
Financial	Profit and Earnings Sharing - PLR	Payment of profit sharing and company results – variable remuneration, subject to corporate indicator targets (covering the entire company) and by team.
Financial	Life insurance	Group life insurance, in case of death or accident with permanent functional loss.
Financial	Retirement Premium	Retirement premium corresponding to 1,7 times the monthly remuneration for employees with 17 years of service, plus 10% of said monthly remuneration for each additional year up to a maximum of 35 years of service to the Company.
Financial	Vacation loan	Upon returning from vacation, Cemig allows employees to advance the payment of days not worked (vacation) at 25, 50, 75 and 100% with payment in up to 10 interest, free installments.
Financial	Special loan	Benefit administered by Cemig's social service aiming to assist employees with high cost health treatment expenses not covered by health insurance, delayed payment of sickness benefits (INSS), or supplementary income, fortuitous events such as fire, theft, floods, Etc.
Financial	Housing loan	Benefit administered by Cemig's social service.
Licença	Special leave without pay	The employee may request special unpaid leave for up to 2 (two) years for professional improvement.
Flexibility	Working-from-home arrangements	This refers to a working arrangement by which employees can work from their own homes or other locations of their choice outside of the company facilities. Benefit offered to some specific categories of employees.
Flexibility	Flexible work hours	Flexible departure and arrival times.
Education	Educational aid/training allowance	Financial assistance for work, related training expenses at external institutions or seminar attendance.
Education	Language Course Assistance	Financial assistance for taking language courses at language schools or private classes.
Education	Partners in Education Assistance for Graduation/Higher Course/Specialization	Benefit corresponding to 20% scholarship on the value of semester fees for various undergraduate courses. Thus, employees and dependents (spouses and children) can obtain the same percentage of 20% for undergraduate courses

		offered via distance learning, and a 15% discount on the value of all <i>latu sensu</i> postgraduate courses (specialization and MBA). offered by the university.
Sports and Health	Corporate physical activity platform	Corporate physical activity Platform focused on quality of life, health and wellbeing that gives access to gyms and classes.
Sports, Stress Management and Health	Health plan	Benefit administered by Cemig Health, Employee enrollment is optional. The health plan features an extensive network of affiliated providers and also offers virtual care for emergency services and elective consultations.
Stress management	Psychological counseling	Offers counseling through a specialized psychology service aimed at the mental and emotional health of employees.
Stress management	Mental Energy Program	The Mental Energy Program has become a differential in the approach to the emotional health of the Company's own employees. The program offers free emotional and psychological support.
Sports and Health	Canteen	Various menus are available such as low salt vegan and low calorie meals as well as regular meals considering the health of employees.

Table 9 – Benefits.

## Performance Appraisal

Management by objectives - team performance evaluation occurs at the time of variable remuneration, with common corporate indicators for all employees and by team (based on common deliverables in management).

Multidimensional performance appraisal - performance Management includes the stages of performance self-assessment, structured feedback meetings, and the development and monitoring of development plans for each employee assessed. These steps are subsequent and are taken annually.

Performance management - team-based performance appraisal: "Team performance evaluation occurs at the time of variable remuneration, with common corporate indicators for all employees and by team (based on common deliverables in management).

Agile conversations - the assessors are encouraged not only to conduct formal feedback meetings with goal setting but also to have regular ongoing conversations (continuous feedback).

## Employee Survey - Employee Wellbeing

In order to measure employee satisfaction, well-being and develop strategies and actions to attract and retain employees, a survey was conducted in August 2023, through external consulting and with a guarantee of confidentiality of individual responses. The survey was applied throughout the Company and obtained a response rate of 53%, as shown in the table below.

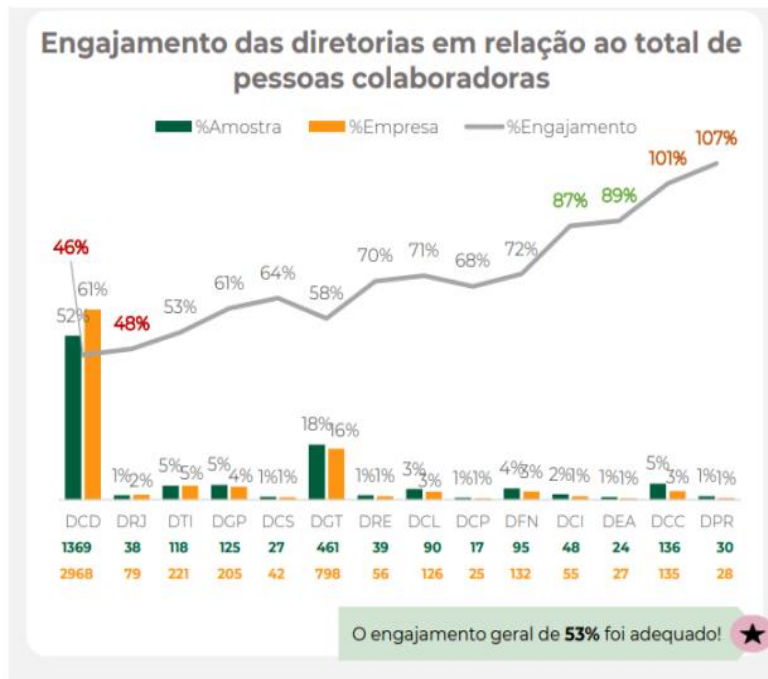


Figure 3: Percentage of employee participation by Board. The overall participation percentage was 53%.

The Research mapped aspects such as:

- Sense of belonging (Job satisfaction)
- Psychological safety
- Leadership
- Equity
- Aspects of racial, gender, generational, and ableism discrimination.

In relation to the aspects “**Belonging and Psychological Safety**” (one of the Research Categories), the overall result was **85%**.



Figure 4: Overall Result of the “Belonging and Psychological Safety” Category.

The questionnaire consisted of 17 questions. Among the three questions with the highest favorability, two belonged to the category “Belonging and Psychological Safety”.



Nº	Questions	Category	Average Result
1º	I feel safe asking leaders and other team members for help with my professional activities.	Belonging and Psychological Safety	89%
2º	My direct leadership respects the opinion of his team.	Leadership	82%
3º	In my field, I can be myself.	Belonging and Psychological Safety	80%

Table 10 - Top 3 questions with the best results in the survey.

Based on the results of the Survey, an Improvement Action Plan was drawn up by the employees themselves and validated with the Executive Board.

**The actions and programs described in this report demonstrate Cemig's commitment to providing a safe and healthy work environment.**

**Cemig considers its human capital fundamental to the achievement of its commitment to economic, social and environmental sustainability and, with this focus, seeks to adopt the best practices of the labor market in people management.**