

Welcome to your CDP Water Security Questionnaire 2023

W0. Introduction

W0.1

(W0.1) Give a general description of and introduction to your organization.

Founded in 1952 by the then governor of Minas Gerais, Juscelino Kubitschek de Oliveira, Companhia Energética de Minas Gerais (Cemig) completed 70 years of operation in 2022, providing services in the areas of generation, transmission, commercialization and distribution of electric energy, energy solutions (Cemig SIM) and natural gas distribution (Gasmig). The group comprises the holding company Companhia Energética de Minas Gerais (Cemig), the wholly-owned subsidiaries Cemig Geração e Transmissão S.A. (Cemig GT) — focused on energy generation and transmission — and Cemig Distribuição S.A. (Cemig D) — the electricity distributor, totaling 102 companies, 9 consortiums and 2 FIPs (Equipment Investment Funds), resulting in assets present in several Brazilian states and the Federal District. Since its founding, the organization has assumed the role of bringing collective well-being to the regions where it operates, in an innovative and sustainable way. With this structure, Cemig occupies the position of largest energy marketer for free customers in the country and is one of the largest generator groups. Gasmig is the exclusive distributor of piped natural gas throughout the state of Minas Gerais. In addition, Cemig GT holds a 45% stake in the total share capital of Aliança Geração de Energia S.A., Aliança Geração, and also holds a 21.7% stake in the share capital of Transmissora Aliança de Energia Elétrica S.A., Taesa, granting it control of the company.

With the mission of providing integrated clean energy solutions that are accessible to society, in an innovative, sustainable and competitive manner, Cemig is a publicly traded company, controlled by the Government of the State of Minas Gerais (51%), with its shares traded in São Paulo, at B3 S.A. (Brasil, Bolsa, Balcão), in New York, at the New York Stock Exchange (NYSE) and in Madrid, at the Mercado de Valores Latino-Americanos (Latibex). In line with sustainability guidelines, at the end of 2019, UTE Igarapé, the Company's only thermoelectric plant, was deactivated, making the power generation complex 100% renewable. In the transmission area, through its electricity transmission subsidiaries and affiliates, Cemig operates a network of more than 5,000 km. In the area of electricity distribution, it is responsible for managing the largest electricity distribution network in Latin America, with more than 564,000 km in length, which served 9 million customers in 2022.

Water is Cemig's main source of electricity production, used to drive turbines, 100% of which is returned to its watercourse. For this reason, the Company actively participates in regulatory forums dedicated to water resources in its area of operation, such as the National and State Water Resources Councils, River Basin Committees, Technical Chambers and Working Groups. Operating predominantly in Minas Gerais, Cemig is a member of twenty state watershed committees and four federal committees, in addition to being a member of the Brazilian Association of Electric Energy Generating Companies (ABRAGE). The constant dialogue with public authorities, civil society and other users in the environment of water resources forums is essential for guaranteeing energy generation, as well as for guaranteeing other uses and the safety of the population.

As part of its commitment to the environment, in 2022, Cemig reduced its total administrative consumption of water by 28% compared to the previous year. In this way, it reached the reduction target, obtaining a value 23% below the stipulated target, which corresponds to a 6% reduction in water consumption, considering the base year of consumption 2019 and target year 2025. The year 2022 was also characterized for the recovery of storage in most of the reservoirs of large hydroelectric plants located in the central-southern region of Brazil, with flows assuming good levels, both in the dry season and in the rainy season.

Due to its commitment to the principles of socio-environmental responsibility, its economic and financial solidity and technical excellence, Cemig is an international reference in sustainability in the energy sector and positions itself as one of the main consolidation vectors of the Brazilian electricity sector. In 2022, the Company was selected to compose the Dow Jones Sustainability Index (DJSI World) for the 23rd consecutive year and was listed as the best ranked Brazilian company in the Carbon Clean 200. It also participated, for the 18th consecutive year, in the Corporate Sustainability Index (ISE) of B3, and was selected for the 13th time to compose the Carbon Efficient Index (ICO2), created in 2010 by B3 and BNDES. Its performance has also been recognized within the scope of reporting to CDP Latin America for the quality of information disclosed to investors and the global market since 2012. These results attest to the commitment to a high level of transparency in the disclosure and ambition of information related to hydro asset management.

W-EU0.1a

(W-EU0.1a) Which activities in the electric utilities sector does your organization engage in?

- Electricity generation
- Transmission
- Distribution
- Other, please specify
- Storage, transmission and distribution of natural gas

W-EU0.1b

(W-EU0.1b) For your electricity generation activities, provide details of your nameplate capacity and the generation for each technology.

	Nameplate capacity (MW)	% of total nameplate capacity	Gross electricity generation (GWh)
Coal – hard	0	0	0
Lignite	0	0	0
Oil	0	0	0
Gas	0	0	0
Biomass	0	0	0
Waste (non-biomass)	0	0	0
Nuclear	0	0	0
Fossil-fuel plants fitted with carbon capture and storage	0	0	0
Geothermal	0	0	0
Hydropower	5,368.4	95.73	18,185.01
Wind	147.3	2.63	392.68
Solar	3.92	0.07	6.57
Marine	0	0	0
Other renewable	88	1.57	128.9
Other non-renewable	0	0	0
Total	5,607.62	100	18,584.26

W0.2

(W0.2) State the start and end date of the year for which you are reporting data.

	Start date	End date
Reporting year	January 1, 2022	December 31, 2022

W0.3

(W0.3) Select the countries/areas in which you operate.

Brazil

W0.4

(W0.4) Select the currency used for all financial information disclosed throughout your response.

BRL

W0.5

(W0.5) Select the option that best describes the reporting boundary for companies, entities, or groups for which water impacts on your business are being reported.

Companies, entities or groups over which operational control is exercised

W0.6

(W0.6) Within this boundary, are there any geographies, facilities, water aspects, or other exclusions from your disclosure?

No

W0.7

(W0.7) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

Indicate whether you are able to provide a unique identifier for your organization.	Provide your unique identifier
Yes, a Ticker symbol	CMIG4 (BVMF)
Yes, a Ticker symbol	CIG (NYSE)

W1. Current state

W1.1

(W1.1) Rate the importance (current and future) of water quality and water quantity to the success of your business.

	Direct use importance rating	Indirect use importance rating	Please explain
Sufficient amounts of good quality freshwater available for use	Vital	Not very important	<p>Direct Use: Cemig's generation plants are predominantly composed of hydroelectric plants that have more than 3,500 km² of reservoirs, representing 98% of the Company's installed capacity.</p> <p>The availability of water is of fundamental importance so as not to impair the generation of energy. The amount of water available is sensitive to climatic variations, vulnerable to the consequences of the exploitation of other natural resources, is greatly affected by human actions and is subject to regulations.</p>

			<p>In the future (2023-2040), Cemig's water dependence will remain high, as the company will continue with a percentage above 90% of installed capacity in hydroelectric plants. However, the Company is reducing its dependence on water by diversifying investments in its generating matrix, expanding the participation of Distributed Generation projects, and encouraging the purchase of wind, solar and biomass energy.</p> <p>Indirect use: The consumption of water by Cemig's suppliers is not relevant to the point of being considered in this context.</p>
Sufficient amounts of recycled, brackish and/or produced water available for use	Not very important	Not very important	<p>Direct Use: Most of Cemig's power generation has no consumptive use of water. Consumption is basically due to administrative activities, and the rate of water recirculation is considered insignificant in these operations.</p> <p>Indirect Use: In recent years, Cemig has been building new substations with the use of rainwater in order to contribute to the reduction of administrative water consumption in Cemig Distribuição. The water collected is used for irrigation purposes and use in sanitary discharge. By 2027, 200 more substations will be built with this system. By the end of 2022, 80 have been delivered. However, the percentage of recycling is considered insignificant in the operations of the Company's suppliers.</p>

W1.2

(W1.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

	% of sites/facilities/operations	Frequency of measurement	Method of measurement	Please explain
Water withdrawals – total volumes	100%	Monthly	As established by the National Environment Council (CONAMA), the analysis and evaluation of	Cemig monitors 100% of the water withdrawals by source (outsourcing, artesian well, and surface

			<p>quality parameters are carried out by the Government, and may use an owned laboratory, or third-party, which must adopt the procedures of analytical quality control necessary to meet the conditions required in the samples.</p>	<p>withdrawal) in all its operations and administrative buildings. The monitoring of water aspects is carried out monthly, recording the total volume captured in its facilities. In addition, the daily monitoring of the water levels of the main reservoirs of the HPPs is carried out, including Camargos (Rio Grande watershed), Emborcação (Paranaíba River watershed), Irapé (Jequitinhonha River watershed), Nova Ponte (Paranaíba River watershed), Queimado (São Francisco River watershed) and Três Marias (São Francisco River watershed), and the flow in the main rivers that make up the water network of Cemig's operations.</p>
Water withdrawals – volumes by source	100%	Monthly	As established by the National Environment Council (CONAMA), the analysis and	Cemig monthly monitors the water withdrawal associated with administrative consumption, that

			<p>evaluation of quality parameters are carried out by the Government, and may use an owned laboratory, or third-party, which must adopt the procedures of analytical quality control necessary to meet the conditions required in the samples.</p>	<p>is, the one that occurs in the company's various facilities.</p> <p>Water captured for administrative consumption is monitored monthly from different sources, so that Cemig is able to monitor 100% of the volume of water captured for consumption purposes.</p> <p>All artesian wells have hydrometers to measure consumption and monitor the limits granted for each well, and the validity of grants is monitored at the headquarters of each operational management.</p> <p>All 14 artesian wells and 2 shallow wells (cistern) for use of water resources are considered insignificant but have valid permits and the granted volumes are respected.</p> <p>In addition, daily monitoring of water levels in the main</p>
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				reservoirs of Cemig's HPPs is carried out.
Water withdrawals quality	100%	Yearly	The quality of water in Cemig's reservoir is regularly monitored through a network that includes 46 reservoirs and 176 physical, chemical, and biological data collection stations in the main river basins of Minas Gerais, namely: Paranaíba, Rio Grande, São Francisco River, Rio Doce, and Paraíba do Sul River.	Monitoring the quality of surface water in Cemig's reservoirs is carried out following a sampling plan, comprising a basic network and a directed network. The basic network (RB) aims to provide data for a comprehensive knowledge of the water quality situation in the reservoir and its surroundings, in addition to generating information for ichthyology collections. The directed network (DR) aims to indicate with greater precision the ecological integrity of aquatic ecosystems by integrating the effects of different impacting agents and providing an aggregate measure of impacts. The adoption of a directed network allows a complementation

				<p>of data and information usually obtained in traditional monitoring.</p> <p>Monitoring takes place upstream and downstream of the dams. Monitoring and analysis are carried out twice a year, with the collection of physical, chemical and biological data from groundwater and surface water.</p>
Water discharges – total volumes	100%	Monthly	<p>The total volume of sanitary effluent generated is estimated according to the Brazilian standard NBR 7229, which considers that 80% of the water consumed is discarded as effluent.</p> <p>As for the use of water in generating electricity and cooling equipment in HPPs, as it is not for consuming, there is no need to measure the volume of water discharged into the tailrace</p>	<p>Cemig is responsible for generating two classes of liquid effluents: (i) administrative effluents and (ii) thermal effluents, originating from the cooling processes of equipment in hydroelectric generation.</p> <p>Most of the administrative effluents are discarded directly into the public sewage system and another part is destined for the septic tank.</p> <p>All administrative</p>

			<p>system. In this process, only the quality and temperature of the water that is discharged into the water body is monitored.</p>	<p>effluent generated by Cemig is monitored monthly. The total volume of sanitary effluent generated is estimated according to the Brazilian standard NBR 7229, which considers that 80% of the water consumed is discarded as effluent.</p> <p>The effluent is discarded directly into the water body. As the use of water is not for consuming but generating electricity and cooling equipment, there is no need to measure the volume discharged into the tailrace system. 100% of the water captured is returned to its watercourse.</p> <p>In this process, only the quality and temperature of the water that is discharged into the water body is monitored.</p>
Water discharges – volumes by destination	100%	Daily	The Company does not dispose of effluents in water courses.	The disposal of administrative effluents generated by

			<p>Septic tanks or biodigesters are used that dispose of water in sinkholes installed in the ground and perform annual analysis of liquid effluents as determined by CONAMA Resolution No. amends Resolution No. 357, of March 17, 2005.</p>	<p>Cemig is done for the most part directly in the public sewage system (68%) and the other part destined for the septic tank (32%).</p> <p>The monitoring of 100% of the effluent directed to the local concessionaires occurs daily.</p> <p>The monitoring of the effluent directed to septic tanks occurs annually (73%), semi-annually (17%), or quarterly (10%).</p> <p>Some facilities have water and oil separator boxes that dispose of water in sinkholes installed in the ground and perform annual analysis of liquid effluents according to what is determined by CONAMA Resolution No. 430, of 05/13/2011 – which provides for the conditions and standards for effluent discharge, complements and amends</p>
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				Resolution No. 357, of March 17, 2005.
Water discharges – volumes by treatment method	100%	Yearly	<p>Sanitary effluents are treated according to the following distribution: 68% for conventional treatment systems, through the public sewage system, and 32% directed to septic tanks located inside Cemig's facilities.</p> <p>Effluents from generation and cooling are discarded directly into bodies of water, being monitored annually in auditing processes.</p>	<p>All of Cemig's sanitary effluent is treated, with around 68% sent to conventional treatment systems, through the public collection network, and 32% sent to septic tanks located inside Cemig's facilities.</p> <p>Effluents from the generation and cooling of equipment at hydroelectric plants are disposed directly into bodies of water. Eventual water quality degradations may occur in insignificant volume when compared to the river flow, which eliminates the need for effluent treatment because they present concentrations lower than the parameters of current legislation.</p> <p>The effluent is monitored through annual auditing: an external audit,</p>

				carried out by the ABNT certifying body, and two internal audits.
Water discharge quality – by standard effluent parameters	100%	Daily	<p>The analysis of the quality of effluents directed to septic tanks follows CONAMA Resolution nº 430 and takes place annually (in more than 90% of the installations) or every six months (about 10% of the installations). Collection is carried out by a contracted company. Parameters: pH, temperature, sedimentable materials, BOD and COD.</p> <p>With regard to HPPs, quality monitoring takes place upstream and downstream of the dams. Parameters: temperature, turbidity, phosphorus, nitrogen and oxygen.</p>	<p>The monitoring of the quality of the effluent directed to the local concessionaires takes place on a daily basis.</p> <p>For the effluents from the HPPs, Cemig monitors the quality of the water upstream and downstream of the dams, so that the Company can identify whether there is any impact being caused to the watercourses.</p> <p>The Company does not dispose of sanitary effluents in waterways. Septic tanks or biodigesters are used that dispose of water in sinkholes installed in the soil and perform annual analysis of liquid effluents as determined by CONAMA Resolution No. 430, of 05/13/2011 – Provides for the conditions and</p>

				<p>standards for effluent release.</p> <p>The volume and environmental impact of this effluent is low considering current legislation.</p> <p>Facilities that have water and oil separator boxes that dispose of water in sinkholes installed in the ground and perform annual analysis of liquid effluents as determined by CONAMA Resolution No. 430, of 05/13/2011.</p>
<p>Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)</p>	<p>100%</p>	<p>Daily</p>	<p>The analysis of the quality of effluents directed to septic tanks follows CONAMA Resolution nº 430 and takes place annually (in more than 90% of the installations) or every six months (about 10% of the installations). Collection is carried out by a contracted company.</p> <p>With regard to hydroelectric</p>	<p>The Company does not dispose of sanitary effluents in waterways. Septic tanks or biodigesters are used that dispose of water in sinkholes installed in the ground and perform annual analysis of liquid effluents as determined by CONAMA Resolution No. 430, of 05/13/2011. Facilities that have</p>

			<p>plants, quality monitoring takes place daily upstream and downstream of the dams.</p> <p>The release of Persistent Organic Pollutants-POPs mentioned in the Stockholm Convention is prohibited in effluents.</p>	<p>water and oil separator boxes that dispose of water in sinkholes installed in the ground and perform annual analysis of liquid effluents as determined by CONAMA Resolution No. 430, of 05/13/2011.</p> <p>For effluents from the HPPs, Cemig monitors the water quality upstream and downstream of the dams. Among the main parameters monitored are: temperature, turbidity, phosphorus, nitrogen and oxygen.</p> <p>Cemig's main risk of negative impact from water pollution is the presence of oil in the waters of the HPPs. Operational procedures are guided by service instructions and quality standards and incidents are recorded in the Environmental</p>
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				Occurrence Report.
Water discharge quality – temperature	100%	Daily	<p>100% of the sanitary effluent destined for local concessionaires is monitored daily by the concessionaires themselves.</p> <p>In Cemig Generation, the Company monitors the quality of the water in the reservoirs, including water temperature in accordance with the parameters of current regulations (CONAMA Resolution No. 357, of March 17, 2005). In 57% of the plants, the water temperature is monitored every six months, while for 43% of the plants it is monitored quarterly.</p>	<p>The temperature of sanitary effluent destined for local concessionaires is monitored by the concessionaires themselves on a daily basis.</p> <p>Within Generation, Cemig monitors the quality of the water in the reservoirs, including the water temperature, in accordance with the parameters of current regulations (CONAMA Resolution No. 357/2005). In 57% of the plants, the water temperature is monitored every six months, while for 43% of the plants it is monitored quarterly.</p> <p>Monitoring is carried out upstream and downstream of its operations. This monitoring works as an assessment of the quality of the Company's effluent management, aiming at adapting</p>

				<p>the effluent parameters to those defined by legislation.</p> <p>The temperature of sanitary effluent directed to septic tanks is also monitored annually (73%), half-yearly (17%) or quarterly (10%), depending on the installation. Due to its characteristics, it has a low polluting potential considering current legislation.</p>
Water consumption – total volume	100%	Monthly	<p>Cemig has two indexes that monitor the company's water consumption: the Artesian Well Water Consumption Index (ICA PA) and the Public Service Water Consumption Index (ICA SP). The withdrawal of water from artesian wells is carried out respecting the limits granted for each well and is intended for human consumption, cleaning and eventually for</p>	<p>Due to the characteristics of Cemig's projects in 2019, two classifications were used for their water consumption: administrative consumption and industrial consumption. It is important to note that, due to the closure of TPP Igarapé operations, all of Cemig's water consumption from 2020 onwards was categorized as administrative.</p> <p>Cemig has two indexes that</p>

			irrigation of gardens.	<p>monitor the company's water consumption: the Artesian Well Water Consumption Index (ICA PA) and the Public Service Water Consumption Index (ICA SP). The collection of water from artesian wells is carried out respecting the limits granted by each well and is intended for human consumption, cleaning and eventually for irrigation of gardens.</p> <p>For administrative consumption, based on the monthly monitoring of water collection from sources, Cemig manages to monitor 100% of water consumption. The water used in hydroelectric energy generation is not suitable for consumption.</p>
Water recycled/reused	100%	Monthly	As established by the National Council for the Environment	In recent years, Cemig has been building new substations that

			<p>(CONAMA), the analysis and evaluation of the values of the quality parameters are carried out by the Government, which may use an owned laboratory, a partner or third-party, which must adopt the necessary analytical quality control procedures to meet the conditions required in the samples.</p>	<p>use rainwater, with the aim of contributing to the reduction of administrative water consumption at Cemig Distribuição. The captured water is used for irrigation purposes and for sanitary discharge.</p> <p>By 2027, another 200 substations will be built using this system. In 2022, 80 have already been delivered. However, the recycling percentage is considered insignificant in the operations of the Company's suppliers.</p>
<p>The provision of fully-functioning, safely managed WASH services to all workers</p>	<p>100%</p>	<p>Quarterly</p>	<p>Water analyzes are carried out quarterly to verify compliance with the water quality and potability standards established in Ministry of Health Ordinance No. 05 of 09/28/2017, Annex XX, which determines microbiological criteria to be met.</p>	<p>The provision of water, sanitation and hygiene (WASH) services complies with the required standards in force and is managed in order to guarantee safe consumption and use by all employees in all company units.</p> <p>In all the company's drinking fountains,</p>

			<p>quarterly water analyzes are carried out to verify compliance with the water quality and potability standards established in Ministry of Health Ordinance No. 05 of 09/28/2017, Annex XX, which determines microbiological criteria to be met by water samples collected during quarterly monitoring.</p>
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W-EU1.2a

(W-EU1.2a) For your hydropower operations, what proportion of the following water aspects are regularly measured and monitored?

	% of sites/facilities/operations measured and monitored	Please explain
Fulfilment of downstream environmental flows	100%	<p>In the operation of its hydroelectric plants, Cemig adopts operational measures that always seek to respect the minimum flow rates of the rivers and the respect for environmental restrictions and multiple uses. In addition to specialized systems that monitor compliance with operational and environmental restrictions, for each hydroelectric power plant there is an Operational Instruction that defines the technical, environmental and operational parameters, in order to standardize operating procedures from the planning stage, daily operation schedule and real-time operation of the projects.</p> <p>Cemig also has an area dedicated to the management of water resources, which, through its participation in the National and State Water Resources Councils, Hydrographic Basin</p>

		<p>Committees, Technical Chambers and Working Groups, together with government representatives, other users of water resources and organized civil society, carries out integrated management initiatives for the river basins where it has projects, seeking to ensure the best use of water for generation, without impacting the other uses of the river basin.</p>
Sediment loading	100%	<p>Cemig operates fluviosedimentometric stations with the objective of monitoring the input and deposition of sediments in the reservoirs, aiming to:</p> <ul style="list-style-type: none"> - Quantify and characterize the sediments brought by rivers in some places of interest; - Estimate the useful life of existing reservoirs and future uses; - Meet the environmental conditions for the release of the Operating License - LO; - Warn the competent bodies about the degradation of the watershed; - Subsidize the actions of the River Basin Committees and at the same time comply with ANA/ANEEL Joint Resolution No. 3, of August 10, 2010. <p>This monitoring currently has stations located in different river basins, which operate in a detailed regime, where measurements of solid discharge are frequently carried out, through sampling techniques that allow, based on their analysis, the calculation of the transported volume.</p> <p>Normally, 8 measurements of solid discharges by hydroelectric plants are carried out per year. This sediment monitoring is currently carried out at 86 stations located in the vicinity of each of our Hydroelectric Power Plants (HPPs) and our Small Hydroelectric Power Plants (SHPs).</p>
Other, please specify	Not relevant	<p>In hydroelectric operations, Cemig measures and monitors aspects related to flow and sediments. Other aspects are shown to be irrelevant both in terms of operations and impact on the environment.</p>

W1.2b

(W1.2b) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

	Volume (megaliters/year)	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Five-year forecast	Primary reason for forecast	Please explain
Total withdrawals	222,888,159.58	Higher	Other, please specify Improved water availability	About the same	Other, please specify Maintenance of water availability	For the next 5 years, values equal to or higher than the average verified in the last 3 years are expected, since, in the period 2020-2022, the values point to a trend of favorable water availability in general. It is important to point out that this expected increase in volume does not imply greater consumption or change in the composition of the water that returns

						to the sources. Most of this volume (more than 99%) is just water coming from the reservoirs to harness potential energy for the purpose of generating electricity, being reintegrated into nature in its entirety without contaminants in the process.
Total discharges	214,868,806.62	Higher	Other, please specify Improved water availability	About the same	Other, please specify Maintenance of water availability	For the next 5 years, values equal to or higher than the average verified in the last 3 years are expected, since, in the period 2020-2022, the values point to a trend of favorable water availability. It is important to point out that this expected

						<p>increase in volume does not imply greater consumption or change in the composition of the water that returns to the sources. Most of this volume (more than 99%) is just water coming from the reservoirs to harness potential energy for the purpose of generating electricity, being reintegrated into nature in its entirety without contaminants in the process.</p>
Total consumption	8,019,352.96	Much higher	Other, please specify Improved water availability	About the same	Other, please specify Maintenance of water availability	For the next 5 years, values equal to or higher than the average verified in the last 3 years are expected, since, in the period 2020-2022, the

						<p>values point to a trend of favorable water availability, which contributed to the improvement of reservoir levels .</p> <p>It is important to point out that this expected increase in volume does not imply greater actual consumption or change in the composition of the water that returns to the sources. Most of this volume (more than 99%) only represents water from the reservoirs to harness potential energy for the purpose of generating electricity, being reintegrated into nature in its entirety</p>
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								without contaminants in the process. A very small fraction, less than 1%, is due to Cemig's administrative processes.
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W1.2d

(W1.2d) Indicate whether water is withdrawn from areas with water stress, provide the proportion, how it compares with the previous reporting year, and how it is forecasted to change.

	Withdrawals are from areas with water stress	% withdrawn from areas with water stress	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Five-year forecast	Primary reason for forecast	Identification tool	Please explain
Row 1	Yes	1-10	Higher	Other, please specify Improved water availability	About the same	Other, please specify Maintenance of water availability	WRI Aqueduct Other, please specify Cemig reservoir monitoring system	Cemig monitors the characteristics of the region where its hydroelectric operations are concentrated in order to ensure the proper management of resources. According to the Aqueduct Water Risk

								<p>Atlas tool, water stress in the Minas Gerais region is considered from low to medium-low. Although the Company considers that the areas are not exposed to considerable water stress, it is understood that the operations of HPP Emborcação, HPP Nova Ponte, and HPP Queimado are more vulnerable to this condition. In 2023, there was a greater volume of abstraction in these operations due to the greater water availability, which contributes to the improvement</p>
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							<p>of the volume in the reservoirs.</p> <p>A hydroelectric project, in order to guarantee its production of electricity in the long term and, thus, preserve its business plan, has a flow granted with the right to use water resources. This granted flow is part of the Water Resources plan for the Hydrographic Basin, which establishes, for each type of user in the basin, the percentage of flow destined for each use.</p> <p>Usually, in the act of granting the right to use water resources, future</p>
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							<p>projections of flows for consumptive uses in the drainage area upstream of the hydroelectric power plant are foreseen. Predicted future consumption indicates increase over the years. In addition, the aforementioned future projections may be revised in subsequent years, in accordance with population growth and the development of economic activities in the areas upstream of the hydroelectric power plant.</p> <p>In the first ordinary review of the physical guarantee of</p>
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								centrally dispatched hydroelectric plants (1st ROGF), which took place in 2017 (physical guarantees in effect from January 1, 2018), consumptive uses were adopted, taking 2016 as the reference year. In the 2nd ROGF, which took place in 2022 (physical guarantees in effect from January 1, 2023), consumptive uses were used considering 2023 as the reference year, corresponding to those published by ANA Resolution 93, of August 23, 2021. The consumables of the 2nd
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								<p>ROGF were greater than those of the 1st ROGF, due both to the expected temporal evolution of the consumptive uses and to some revisions made to future projections. The physical guarantees determined in the 2nd ROGF were published by Ordinance GM/MME 709, of November 30, 2022. For most of the hydroelectric plants covered by the 2nd ROGF, there was a reduction in the physical guarantee – in a good number of them, the loss reached the limit of 5%, established by decree.</p>
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								<p>The increase in consumptive uses was a factor – although not the only one, nor the main one – that contributed to the decrease in physical guarantees.</p> <p>With regard to Cemig's hydroelectric plants, increases in consumptive uses were significant at the Emborcação , Nova Ponte and Queimado HPPs. The annual average of accumulated consumptive uses upstream of HPP Embortação, which had already been high in the 1st ROGF, increased 47.6% in the 2nd ROGF. As for the HPP Nova</p>
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								<p>Ponte, consumptive uses increased by 61.2%. Finally, for HPP Queimado, the annual average increased by 102%. This stems primarily from the great pressure that the hydrographic basins where these UHEs are located have been suffering, in recent years, from the irrigation users upstream of them, in the sense of increasingly increasing the flows of consumptive uses withdrawn for irrigation, as had already been indicated in previous reports.</p> <p>It is worth</p>
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								noting that ordinary physical warranty reviews occur every 5 years. Thus, the 3rd ROGF is scheduled for 2027, with physical guarantees in effect from January 2028. It will probably adopt the consumptive uses referring to the year 2028, by analogy to what happened in the 2nd ROGF.
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W1.2h

(W1.2h) Provide total water withdrawal data by source.

	Relevance	Volume (megaliters/year)	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Please explain
Fresh surface water, including rainwater, water from wetlands, rivers, and lakes	Relevant	222,887,973.04	Higher	Other, please specify Improved hydrological conditions	Most of Cemig's surface water collection serves the purpose of generating electricity. The total volume

					<p>flowing to Cemig's plants in 2022, proportionally to its shareholding in the undertakings, was 222,887,970.00 megaliters.</p> <p>In 2021, this figure was 198,175,386 megaliters. The value for 2022 was higher than for 2021 due to the better hydrological conditions seen in 2022. The variation in this volume is related to the variability of rainfall in each period. It should be noted that the capture of this water is not for consumptive use, since the water is used only to generate energy in hydroelectric plants, later resuming its natural course.</p>
Brackish surface water/Seawater	Not relevant				Brackish water does not apply to the context of Cemig's operations, since the Company

					<p>has its hydroelectric plants in rivers that are not close to the sea or in areas of mangroves. Therefore, the water collected for energy generation is fresh water. Cemig does not have a history of brackish water withdrawals and, given the location of the hydroelectric plants, it should not present records in the future.</p>
Groundwater – renewable	Relevant	66.57	Higher	Unknown	<p>Measurements are recorded in loco and transferred to a system developed by Cemig that monitors events at substations, including the collection of water from artesian wells.</p> <p>In 2022, the total volume was 66.57 megaliters (compared to 50 megaliters in 2021) and the increase is due to a variation in</p>

					consumption in Cemig's Transmission Assets, with no specific cause detected.
Groundwater – non-renewable	Not relevant				Cemig does not use non-renewable groundwater in its operations or at the administrative level because it understands that there is no need to deplete this type of resource, with other options available. Furthermore, these resources are subject to specific protection measures that Cemig supports, recognizing the importance of their conservation.
Produced/Entrained water	Not relevant				Produced water is the effluent generated by oil exploration and production, causing major environmental impacts due to the amount of particulate matter it contains. Cemig, due to its sector

					of activity, does not capture or produce this type of water. Therefore, there are no historical records and no forecast of capture or generation of this type of effluent.
Third party sources	Relevant	120.36	Lower	Unknown	<p>Some of the installations were closed (sold), but the drop in water intake cannot be attributed to this fact, since, on the other hand, other installations expanded. Although there is no assertive comparative study, there are hypotheses about the trend observed in water withdrawal from third parties from 2021 to 2022, such as:</p> <ul style="list-style-type: none"> - Change in maintenance, conservation and cleaning routines, from the entry into force of the facilities contract;

					<ul style="list-style-type: none"> - Higher rainfall and consequent reduction in the need to use third-party water in external patios and gardens; - Use of less water in the execution of works, whether due to differentiated technology or a smaller number of works; - Stalled leaks in maintenance services.
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W1.2i

(W1.2i) Provide total water discharge data by destination.

	Relevance	Volume (megaliters/year)	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Please explain
Fresh surface water	Relevant	214,868,655	Higher	Other, please specify Improvement of hydrological conditions	The vast majority of surface water discharge at Cemig occurs in the process of producing electricity by hydroelectric plants. The monitoring of outflows from hydroelectric power plants is carried out by Cemig's Hydrometeorological Telemetry System.

					<p>The total volume of effluent from Cemig's plants in 2022, proportionally to its shareholding in the undertakings, was 214,868,655 megaliters. In 2021, that figure was 194,837,255 megaliters.</p> <p>O valor de 2022 foi maior do que o de 2021 devido às melhores condições hidrológicas verificadas em 2022. A variação desse volume está diretamente relacionada a variabilidade das chuvas em cada período.</p>
Brackish surface water/seawater	Not relevant				<p>Brackish water does not apply to the context of Cemig's operations, since the Company has its hydroelectric plants in rivers that are not close to the sea or in areas of mangroves.</p> <p>Therefore, water withdrawal for energy generation returns to the same freshwater body of water without changes in its composition. Cemig does not have a history of disposing of brackish water</p>

					and, given its operations, it should not present records in the future.
Groundwater	Relevant	44.99	Lower	Increase/decrease in efficiency	<p>Cemig considers that the disposal of this type of water, exclusively related to administrative activities, corresponds to 80% of total administrative consumption. The volume remained practically the same in relation to the previous year.</p> <p>Around 44% of Cemig's sanitary effluents are sent to septic tanks, with the rest going to local concessionaires. In relation to the company's total unloading volume, the value is insignificant, representing less than 1% of the total. The volume of water practically dropped by half compared to the total reported in the previous year (88.31 megaliters), which may be related to efficiency improvements in the management of</p>

					water resources at the administrative level.
Third-party destinations	Relevant	107.11	About the same	Other, please specify The volume was practically the same with a slight reduction, maintaining a pattern for this type of disposal.	The volume of disposal is mainly due to the total disposal of sanitary water, which is more expressive in the context of Cemig Distribuição, totaling 83.9 megaliters. The total volume destined to third parties, in 2021, was 111.04 megaliters. There was a small reduction in volume in 2022, but less than 5% and therefore it is considered that the total was practically the same.

W1.2j

(W1.2j) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

	Relevance of treatment level to discharge	Volume (megaliters/year)	Comparison of treated volume with previous reporting year	Primary reason for comparison with previous reporting year	% of your sites/facilities/operations this volume applies to	Please explain
Tertiary treatment	Not relevant					Cemig is responsible for generating two classes of liquid effluents: (i)

						<p>administrative effluents, from sanitary uses in building installations, which correspond to a volume of less than 1% of the total effluents generated, and (ii) thermal effluents, from of the cooling processes of equipment in hydroelectric generation.</p> <p>Regarding administrative effluents, 56% are directed to local concessionaires and 44% to septic tanks, which are configured as primary treatment.</p> <p>The thermal effluent, on the other hand, returns to the body of water without the need for on-site treatment, since even if there are</p>
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						<p>eventual degradations in the quality of the water, the volume in relation to the volume of water that passes through the turbines is negligible. In other words, it eliminates the need to treat the effluent due to its lower concentration than the parameters of current legislation.</p>
Secondary treatment	Not relevant					<p>Cemig is responsible for generating two classes of liquid effluents: (i) administrative effluents, from sanitary uses in building installations, which correspond to a volume of less than 1% of the total effluents generated, and (ii) thermal effluents, from of the cooling</p>

						<p>processes of equipment in hydroelectric generation.</p> <p>The disposal of administrative effluents generated by Cemig is done for the most part directly in the public network (56%) and the other part destined for the septic tank (44%).</p> <p>The thermal effluent, on the other hand, returns to the body of water without the need to carry out an on-site treatment, because even if there are eventual degradations in the quality of the water, the volume in relation to the volume of water that passes through the turbines is negligible. In</p>
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						other words, it eliminates the need to treat the effluent due to its lower concentration than the parameters of current legislation.
Primary treatment only	Relevant	44.98	Lower	Unknown	81-90	<p>At Cemig Geração, 100% of sanitary effluent was directed to septic tanks, considered primary treatment. Due to the greater volume of discharges from Cemig G, the volume sent for treatment also increased.</p> <p>At Cemig Transmissão, 47% is destined for primary treatment (with the remainder destined for local concessionaires).</p> <p>With regard to</p>

						<p>Cemig Distribuição, all sanitary effluent is destined for local concessionaires.</p> <p>In relation to all Cemig's installations, around 44% of them direct their sanitary effluent for this treatment through a septic tank.</p> <p>Cemig does not dispose of effluents in water courses. Septic tanks or biodigesters that dispose of water in sinkholes installed on the ground undergo annual analysis of liquid effluents as determined by CONAMA Resolution No. amends Resolution No. 357, of March 17, 2005.</p>
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						<p>Some facilities have water and oil separator boxes that dispose of water in sinkholes installed in the ground and perform annual analysis of liquid effluents as determined by CONAMA Resolution No. , complements and amends Resolution No. 357, of March 17, 2005.</p> <p>The frequency of monitoring the quality of sanitary effluents is quarterly (10%), half-yearly (17%) and annually (73%), depending on the installation.</p>
Discharge to the natural environment	Relevant	214,868,655	Higher	Other, please specify Improved water	100%	The total volume of effluent from Cemig's

ent without treatment				availability		<p>plants in 2022, proportionally to its shareholding in the undertakings, was 214,868,655.00 megaliters. In 2021, that figure was 194,837,255 megaliters.</p> <p>This volume refers to the use of water for power generation, equipment cooling and eventual spillway maneuvers. This disposal returns to the watercourse under the same chemical conditions in which it was captured, therefore, despite being a high volume, in terms of treatment there are no relevant issues involved.</p> <p>For Cemig</p>
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						Transmissão e Distribuição, as well as administrative buildings, there is no discharge of effluents into the environment without treatment.
Discharge to a third party without treatment	Relevant	107.11	About the same	Other, please specify Maintenance of treatment and disposal proportions	81-90	<p>In 2021, the volume of sanitary effluent generated by Cemig and directed to local concessionaires was equivalent to 111.04 megaliters, without the need for on-site treatment. In 2022, 107.11 megaliters were directly sent to third parties.</p> <p>At Cemig Distribuição, 100% of sanitary effluent is sent to local concessionaires. At Cemig Transmissão, 53% (with the</p>

						<p>remainder destined for septic tanks). With regard to Cemig Geração, all sanitary effluent is sent to septic tanks, characterized as primary treatment.</p> <p>Cemig does not dispose of effluents in water courses. Septic tanks or biodigesters that dispose of water in sinkholes installed on the ground undergo annual analysis of liquid effluents as determined by CONAMA Resolution No. amends Resolution No. 357, of March 17, 2005.</p> <p>Some facilities have water and oil separator boxes that</p>
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						<p>dispose of water in sinkholes installed in the ground and perform annual analysis of liquid effluents as determined by CONAMA Resolution No. 430, which complements and amends Resolution No. 357, of March 17, 2005.</p> <p>Regarding its total facilities, around 56% of them are served by a sewage collection network and subsequent treatment by local concessionaires.</p>
Other	Not relevant					<p>Cemig disposes mainly in terms of its hydroelectric activities, generating effluent that does not change its</p>

						<p>chemical composition and is directly returned to the natural course. The rest of the volume, less than 1% of the total, comes from administrative activities and, as reported, undergoes primary or tertiary treatment in accordance with the Company's dynamics and in accordance with CONAMA Resolutions. Therefore, other disposal methods do not apply to the context of Cemig's operations.</p>
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W1.2k

(W1.2k) Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

	Emissions to water in the reporting year (metric tonnes)	Category(ies) of substances included	Please explain
Row 1	0	Nitrates Phosphates Pesticides	Most of the volume of water collected by Cemig is used to generate energy. This volume is not for consumption and its return is integral, without any

			emissions on the resource. Therefore, the concentration of the analyzed substances is negligible, in accordance with normative standards.
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W1.3

(W1.3) Provide a figure for your organization's total water withdrawal efficiency.

	Revenue	Total water withdrawal volume (megaliters)	Total water withdrawal efficiency	Anticipated forward trend
Row 1	34,462,808,000	222,888,159.96	154.6192853231	Cemig's generating complex is predominantly made up of hydroelectric plants, which generate energy without consuming water. If the improvement in water availability continues as a trend in the coming years, as happened in 2022, there is a possibility that the indicator will increase, which represents a desirable trend given that an increase in the level of reservoirs means guaranteeing energy, essential for revenue-generating capacity.

W-EU1.3

(W-EU1.3) Do you calculate water intensity for your electricity generation activities?

Yes

W-EU1.3a

(W-EU1.3a) Provide the following intensity information associated with your electricity generation activities.

Water intensity value (m3/denominator)	Numerator: water aspect	Denominator	Comparison with previous reporting year	Please explain
12,552	Total water withdrawals	MWh	Lower	The water intensity was calculated as the total amount of total abstraction, corresponding to 222,888,159,963,060 (in cubic meters) in 2022, divided by the net generation by hydraulic source,

			<p>corresponding to 17,757,162.00 MWh in the same year. Therefore, resulting in 12,552 m3/MWh. This value was lower than that reported in the previous year (13,151 m3/MWh) because, although a greater volume of water was captured in 2022 due to the increase in water availability, which improved the levels of the Company's reservoirs, the generation was proportionally higher, indicating improvement in hydrological management.</p> <p>As the trend indicates, the forecast is for an increase in total water withdrawal efficiency, reducing the water intensity. If we consider the other energy sources in the denominator, the total generation corresponds to 18,275,919.00 MWh and the indicator totals 12,195.73 m3/MWh. This indicator supports the Company's plan, which no longer intends to invest in the construction of new hydroelectric plants but in the maintenance and repowering of existing hydroelectric plants and in the diversification of energy sources, expanding its wind and solar energy generation capacity. The trend is for this indicator to progressively reduce, demonstrating the greater expressiveness of other energy sources.</p> <p>Regarding this energy source diversification plan, the current strategic plan (2023-2027) foresees an investment of BRL</p>
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				13.4 billion in New Projects in the generation area.
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W1.4

(W1.4) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances	Comment
Row 1	No	Cemig uses substances such as grease and surfactants in its operations that can cause damage to the environment if disposed of incorrectly. In order to guide the correct handling and disposal of these substances, Cemig makes available a series of manuals prepared based on Brazilian Regulatory Norms and resolutions of bodies such as CONAMA in order to guarantee that operations are in compliance with the legislation and have a reduced impact. or null on the environment. These manuals are also made available to suppliers so that the entire chain is responsible for procedures related to hazardous substances.

W1.5

(W1.5) Do you engage with your value chain on water-related issues?

	Engagement
Suppliers	Yes
Other value chain partners (e.g., customers)	Yes

W1.5a

(W1.5a) Do you assess your suppliers according to their impact on water security?

Row 1

Assessment of supplier impact

No, we do not currently assess the impact of our suppliers, but we plan to do so within the next two years

Please explain

Cemig is structuring its supplier engagement agenda with a view to establishing mechanisms that encourage the adoption of best practices and the generation of positive impacts in line with the strategic planning, values and commitments assumed. The Company plans to implement, in the short term, new initiatives to raise awareness among suppliers and metrics that must be reported by them in order to increase the transparency of information regarding water security throughout the value chain. In

order to encourage and engage this public, Cemig has been holding the Best Suppliers Award, which recognizes those suppliers who have remained in line with the Company's strategy. With the assessment of water impacts, criteria related to the theme should be incorporated into the award.

W1.5b

(W1.5b) Do your suppliers have to meet water-related requirements as part of your organization's purchasing process?

	Suppliers have to meet specific water-related requirements
Row 1	Yes, water-related requirements are included in our supplier contracts

W1.5c

(W1.5c) Provide details of the water-related requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Water-related requirement

Complying with going beyond water-related regulatory requirements

Mechanisms for monitoring compliance with this water-related requirement

Supplier self-assessment

Response to supplier non-compliance with this water-related requirement

Suspend and engage

Comment

Cemig requires its suppliers to comply with requirements related to the environment, including the management of water resources, through documents such as:

- Declaration of registration: in which the supplier is required to strictly and fully comply with the requirements on environmental legislation and personnel safety contained in internal document 02.118-CEMIG-760, which meets all the requirements of the official environmental control and safety bodies of staff. With regard to water, the document mentions several Decrees, Resolutions, Policies, Normative Resolutions, Circulars, and Service Instructions, which address issues such as disposal of harmful or dangerous substances, water and effluent quality standards, as well as applicable sanctions for non-compliance. of these instruments.

If the supplier does not meet the specified requirements, the provision of the service or the purchase of the product is suspended, and guidance is offered to enable the classification.

Water-related requirement

Providing fully-functioning, safely managed WASH services to all workers

Mechanisms for monitoring compliance with this water-related requirement

Supplier self-assessment

Response to supplier non-compliance with this water-related requirement

Suspend and engage

Comment

Cemig monitors and evaluates the performance of its material and service suppliers through the Supplier Performance Index (IDF, in Portuguese), which encompasses aspects of Corporate Sustainability: Technical, Financial and Compliance. Such monitoring aims to maintain the quality standards required by the Company and support Cemig in decision-making.

Among the monitored aspects, the IDF considers:

- Technical Indicators: Time, Quality, Delivery, Environment and Health and Safety.
- Compliance Indicators: evaluate Compliance with Mandatory Monthly Documentation and Registration Regularity.
- Financial Health Indicator: evaluates the financial health of the supplier.

In terms of Health and Safety, providing adequate sanitation conditions is essential. Companies that enter into agreements with Cemig that do not comply with the contractual rules and management tools may have a Punitive Administrative Proceeding initiated and will be subject to sanctions provided for in the legislation.

W1.5d

(W1.5d) Provide details of any other water-related supplier engagement activity.

Type of engagement

Incentivization

Details of engagement

Water management and stewardship is featured in supplier awards scheme

% of suppliers by number

1-25

Rationale for your engagement

In order to encourage the good practices of its suppliers, Cemig innovated in 2022 by creating the Sustainability Award within the Best Suppliers Program with two categories: Social Category and Environmental Category. The following environmental themes are evaluated:

- a) Environmental management practices;

- b) Water consumption (reduction, reuse, optimization, minimum waste);
- c) Management of solid waste and effluents (reduced production, proper disposal, recycling, reuse, treatment, safe transport and storage);
- d) Environmental education aimed at internal employees and/or external public;
- e) Energy management;
- f) Management of greenhouse gas (GHG) emissions considering direct and indirect sources;
- g) Management of atmospheric emissions from fixed or mobile sources;
- h) Sustainable construction;
- i) Climate change (mitigation, adaptation and identification of opportunities);
- j) Biodiversity (fauna and flora conservation/recovery);
- k) Recovery of degraded areas / Forest conservation / Sustainable management of forests;
- l) Sustainable solutions and ecotechnologies;
- m) Circular economy.

The objective of the sustainability category of Cemig's supplier awards is to encourage and recognize the actions of partner suppliers in relation to Sustainability Projects in the environmental and social areas, which contribute to the harmonious development of organizations in order to positively impact society.

Impact of the engagement and measures of success

Cemig has 1096 suppliers with contracts in force. In 2022, 25 projects were received in the Environmental category, a percentage of 2.3%, which represents the companies with the highest value contracts with the Company. The Sustainability Award aims to recognize the best socio-environmental practices of suppliers and engage them in the pursuit of continuous improvement, efficiency gains, technological innovation aimed at improving the environmental performance of their processes.

The measure of success is related to the total number of registered suppliers that meet the requirements established in the Award Announcement, that is, obtaining the best marks in the Supplier Performance Index (IDF) in each evaluated supply category. The IDF indicator is composed of indicators of the Technical, Financial and Compliance aspects. The engagement target for the next cycle is to surpass the 2.3% share and have at least 5% of suppliers engaged. It is therefore intended to progressively expand the percentage of suppliers participating in the program each year.

Comment

Cemig's initial objective is to engage and recognize suppliers that adopt the best ESG practices and invest in process innovation and modernization, contributing to the reduction of environmental impacts, efficient management of natural resources, reduction of water consumption, among other measures aligned to the goals of sustainable development. The initiative seeks continuous improvement of results and a generation of sustainable attitudes, covering more and more participants.

W1.5e

(W1.5e) Provide details of any water-related engagement activity with customers or other value chain partners.

Type of stakeholder

Customers

Type of engagement

Education / information sharing

Details of engagement

Educate and work with stakeholders on understanding and measuring exposure to water-related risks

Rationale for your engagement

Cemig created the Proximity Program with the aim of strengthening relationships and, together with other Company programs, bringing technical knowledge and promoting the social development of communities close to the plants under its concession. The program is responsible for promoting meetings in which company specialists give objective technical lectures with the objective of clarifying operational aspects of reservoirs and dams (operational and structural safety), present the treatments of the Emergency Action Plans (PAEs) of the dams and publicize the socio-environmental actions of the undertakings. The idea of the Proximity Program is also present in meetings and virtual workshops for the integration of PAEs (Emergency Action Plans) for dams with PLANCONs (Municipal Contingency Plans), together with municipal civil defenses.

Cemig also participates in water resources forums in contact with NGOs, which play an important role in representing civil society. In this context, the Proximity Program also acts as a direct channel between the NGOs and the Company. NGOs participate actively and strategically in the formulation of laws and norms for the National Water Resources Policy and the National Water Resources Management System.

Impact of the engagement and measures of success

Engagement with other water users at the level of a basin/catchment is carried out through the Proximity Program, where Cemig specialists report on the operating conditions of the reservoirs and participate in the river basin committees. As a reference for engagement with users, we can mention the management of the reservoir at the Três Marias HPP (396 MW), which in the period 2011-2018 underwent restrictions due to the low level of rainfall. The management policy adopted by Cemig, the National Electric System Operator (ONS) and the National Water Agency (ANA) ensured the viability of the Jaíba Irrigation Project (a center producing grains and vegetables in the São Francisco River basin region). All decisions to meet this important project are defined by a committee led by ANA, with the participation of ONS, Cemig, Chesf and the

Basin Committee, among several other institutions, during meetings held every two weeks. In 2022, the Proximity Program registered more than 180,000 accesses to more than 300 publications made in the Program's application, demonstrating a high reach and consistently reaching more than 50% of users, which is the current goal.

W2. Business impacts

W2.1

(W2.1) Has your organization experienced any detrimental water-related impacts?

No

W2.2

(W2.2) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

	Water-related regulatory violations	Comment
Row 1	No	Cemig did not suffer any penalties related to water resources. The Company's Water Resources Policy references the rules and regulations that must be followed by all areas, and Cemig complies with its obligations on the operational and administrative fronts, focusing on compliance and the proper use of resources.

W3. Procedures

W3.1

(W3.1) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

	Identification and classification of potential water pollutants	How potential water pollutants are identified and classified
Row 1	Yes, we identify and classify our potential water pollutants	Cemig monitors water quality in accordance with the Company's environmental guidelines, which are: the Environmental Policy, which reinforces the importance of meeting legal requirements, preventing pollution, and the commitment to continuous improvement; the Biodiversity Policy, which emphasizes the relevance of programs related to the conservation of fauna and flora, water quality, urban tree planting and actions in its reserves and environmental stations; and

	<p>the Water Resources Policy, which deals more specifically with the conservation and safe management of these resources.</p> <p>Cemig also has a Service Instruction – IS62 – which establishes the minimum requirements to be met by the Company's bodies based on ISO standards, relating to responsibility for environmental issues inherent to the processes, as well as the criteria that will guide the budget management.</p> <p>To assess the condition of degradation of water resources, water quality indices are applied, which aim to simplify, quantify, analyze and synthesize data generated in monitoring. Cemig uses and makes available the Water Quality Index (WQI), which defines a set of nine parameters considered most representative for the characterization of water quality: dissolved oxygen, thermotolerant coliforms, pH, biochemical oxygen demand, nitrate, total phosphate, water temperature variation, turbidity and total solids.</p>
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W3.1a

(W3.1a) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Water pollutant category

Other synthetic organic compounds

Description of water pollutant and potential impacts

The main hydrocarbons used in Cemig's processes are:

- Mineral insulating oils - fluids used to insulate, cool and protect electrical equipment components (main insulating medium used in most electrical equipment);
- Lubricating oils and greases, which are thickened fluids (semi-solid or solid consistency) used to lubricate, cool, clean, seal, transmit power and reduce equipment wear, being used in generation systems and in Transmission and Distribution equipment;
- Aviation kerosene, mainly used as fuel for helicopters for line inspections;
- Diesel, used mainly as fuel in vehicles and in emergency generation systems;
- Gasoline, mainly used as fuel in vehicles and chainsaws for pruning trees.

These hydrocarbons can reach bodies of water in accidents and various environmental occurrences (spills or leaks, serious failures or defects in equipment in operation, explosion of equipment, storage or transport, during handling or preventive and corrective maintenance) and due to disposal or inappropriate disposition. The release of large amounts of these materials into water bodies can cause undesirable

environmental effects, such as a decrease in the availability of oxygen in the water due to the formation of an oily layer on the surface, coating and consequent suffocation of animals.

Value chain stage

Direct operations

Actions and procedures to minimize adverse impacts

Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

Industrial and chemical accidents prevention, preparedness, and response

Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

Procedure(s) under development/ R&D

Please explain

Cemig's main risk of negative impact due to water pollution is the presence of oil in the waters of the Hydroelectric Power Plants. All operating procedures within the Plants are guided by service instructions and quality standards. The Emergency Action Plans (PAE) present the necessary guidelines and any type of incident related to contamination or leakage is registered and consolidated in an Environmental Occurrence Report – ROA. The success of the procedures is evaluated based on compliance with the criteria established in the PAE.

The main procedures are:

- IS-62 - Instruction for Services on Minimum Requirements for Environmental Adequacy and Compliance
- Cemig's Internal Policy - Insulating Oil and Askarel
- Cemig's Internal Policy - Lubricant Oil and Grease Applied in the Company's Industrial Facilities
- DPR-H-87 - Environmental standards and procedures
- IT-G.02.01-001b – Work Instruction
- PAE-DDC-SIG-001h - ENVIRONMENTAL AND SAFETY AND HEALTH EMERGENCY RESPONSE PROCEDURE
- DC-08A - Emergency Preparedness and Response Procedure;
- PAE-AT-0004 - MINERAL OIL LEAK OR SPILL
- Emergency response procedures for each installation of the Superintendence of Generation Asset Management.

- Conformities:

Cemig D: COPAM/CERH-MG Joint Normative Resolution No. 01/2008;

Cemig T: CONAMA Resolution No. 430, of 05/13/2011;

Cemig G: CONAMA No. 430/2011 and Joint Normative Deliberation COPAM/CERH-MG No. 01/2008

W3.3

(W3.3) Does your organization undertake a water-related risk assessment?

Yes, water-related risks are assessed

W3.3a

(W3.3a) Select the options that best describe your procedures for identifying and assessing water-related risks.

Value chain stage

Direct operations

Coverage

Full

Risk assessment procedure

Water risks are assessed in an environmental risk assessment

Frequency of assessment

More than once a year

How far into the future are risks considered?

More than 6 years

Type of tools and methods used

Tools on the market

Enterprise risk management

Tools and methods used

Water Footprint Network Assessment tool

COSO Enterprise Risk Management Framework

Enterprise Risk Management

ISO 31000 Risk Management Standard

Other, please specify

The SAP Risk Management Software

Contextual issues considered

Water availability at a basin/catchment level

Water quality at a basin/catchment level

Stakeholder conflicts concerning water resources at a basin/catchment level

Impact on human health

Implications of water on your key commodities/raw materials

Water regulatory frameworks

Status of ecosystems and habitats

Access to fully-functioning, safely managed WASH services for all employees

Stakeholders considered

Customers

Employees

Investors

Local communities

NGOs
Regulators
Suppliers
Water utilities at a local level
Other water users at the basin/catchment level

Comment

Cemig has a risk management policy that guides not only the companies Cemig D and Cemig GT, but also all wholly-owned subsidiaries, which is approved by the Board of Directors. It also has risk management software, SAP RM (Risk Management), which enables the risk mapping process to be carried out continuously, as information is updated, verifications and evaluations of controls and plans of action are informed by the holders of each activity within the system.

The assessment of risks related to the environmental axis takes place in all of Cemig's departments, which are classified in terms of potential impact and probability of occurrence. The risks that represent a substantial impact for the Company are aggregated in the "Top Risks" approved by the Board, being monitored frequently and prioritized in the action plans.

In the risk assessment, aspects ranging from water availability, which impacts the guarantee of energy for customers, to issues related to the health of employees, are considered. In the latter case, the metrics follow CONAMA Resolutions in terms of water quality in order to ensure that the resource is suitable for consumption.

Value chain stage

Supply chain

Coverage

Full

Risk assessment procedure

Water risks are assessed in an environmental risk assessment

Frequency of assessment

More than once a year

How far into the future are risks considered?

More than 6 years

Type of tools and methods used

Enterprise risk management

Tools and methods used

COSO Enterprise Risk Management Framework
Enterprise Risk Management
ISO 31000 Risk Management Standard

Other, please specify

The SAP Risk Management Software

Contextual issues considered

Water availability at a basin/catchment level

Water quality at a basin/catchment level

Stakeholder conflicts concerning water resources at a basin/catchment level

Implications of water on your key commodities/raw materials

Water regulatory frameworks

Access to fully-functioning, safely managed WASH services for all employees

Stakeholders considered

Investors

Regulators

Suppliers

Other water users at the basin/catchment level

Comment

Cemig has procedures that verify the compliance of suppliers with environmental aspects and the existence of risks associated with contracting. The Company carries out inspections and audits in its supply chain. These audits are carried out based on prioritization criteria to identify the most critical suppliers, and only they are included in the identification of water risks.

In addition to the audit, Cemig also applies questionnaires to suppliers in order to collect data on resource and risk management, as well as on the (potential) environmental impact and mitigation actions. In order to contribute to these aspects, Cemig also promotes awareness actions, offering booklets and training related to the topics considered most relevant in each context.

Value chain stage

Other stages of the value chain

Coverage

Full

Risk assessment procedure

Water risks are assessed in an environmental risk assessment

Frequency of assessment

More than once a year

How far into the future are risks considered?

More than 6 years

Type of tools and methods used

Enterprise risk management

Tools and methods used

COSO Enterprise Risk Management Framework
Enterprise Risk Management
ISO 31000 Risk Management Standard
Other, please specify
The SAP Risk Management Software

Contextual issues considered

Water availability at a basin/catchment level
Water quality at a basin/catchment level
Stakeholder conflicts concerning water resources at a basin/catchment level
Water regulatory frameworks
Status of ecosystems and habitats
Access to fully-functioning, safely managed WASH services for all employees

Stakeholders considered

Customers
Employees
Investors
Local communities
NGOs
Regulators
Suppliers
Water utilities at a local level
Other water users at the basin/catchment level

Comment

In the Company's value chain, the scenarios analyzed regarding water risks are those in which they may produce impacts related to regulatory changes and in the price structure. These impacts are the most relevant for the operation of its projects. To monitor them, Cemig participates in Water Resources Councils and Basin Committees, Technical Chambers, Working Groups and works together with Sectorial Associations, monitoring the regulatory and tariff scenario, and contributing to decision-making regarding the regulation of water uses. water in the basins and their respective impacts.

In addition, Cemig also carries out studies involving analysis of scenarios, which makes it possible to assess relevant physical and transitional risks in the medium and long term in order to estimate impacts and develop mitigation and adaptation strategies.

W3.3b

(W3.3b) Describe your organization's process for identifying, assessing, and responding to water-related risks within your direct operations and other stages of your value chain.

	Rationale for approach to risk assessment	Explanation of contextual issues considered	Explanation of stakeholders considered	Decision-making process for risk response
Row 1	<p>Risk management planning considers factors that may pose risks to the health and safety of employees, suppliers, customers, the general population and the environment. The risks inherent to Cemig's business activities are assessed based on their probability of occurrence and their impact on the various businesses in the value chain.</p> <p>Based on the guidelines established in the Risk Management Policy, Cemig structured a risk management program that allows the mapping and assessment of both strategic risks and those arising from operational processes. This program is coordinated by the Risk Management and Internal Controls Department, which provides technical</p>	<p>In order to address one of the main water risks and to ensure the safety of dams operated and maintained by Cemig, the Company uses a methodology supported by the best national and international practices, also complying with Federal Law No. 12,334/2010 (updated by Federal Law No. 14.066/2020), which establishes the National Dam Safety Policy, and its associated regulation (Aneel Normative Resolution No. 696/2015).</p> <p>In its preventive posture, Cemig adopts a system for locating storms, a Telemetry and Hydrometeorological Monitoring System, mathematical models for hydrological simulation, and weather and climate forecasts to base its decision-making regarding the use of the resource.</p> <p>The Company also operates the hydrometeorological network and monitors 372 variables related to rainfall, levels and flows in watercourses, levels of reservoirs and rivers, and climatological stations that monitor factors such as</p>	<p>As provided for in its Environmental, Biodiversity and Water Resources Policies, Cemig monitors and follows up conflicts with interested parties. This is done through its active participation in the Water Resources Councils, Basin Committees, Technical Chambers and Working Groups, in which various users of river basins and other interested parties participate.</p> <p>Conflicts over the priority of use and the impacts caused in the hydrographic basins are discussed and deliberated in such forums with the participation of water resources management bodies. Cemig participates in 5 committees for hydrographic basins of federal rivers and 20 committees for hydrographic basins of state rivers. The Company also monitors the news released in the various communication</p>	<p>Cemig has structured governance to support decision-making related to risk management. The Company's current Corporate Risk Management and Internal Control Policy was updated in 2021 and its approval is the responsibility of the Board of Directors, as provided for in Cemig's Bylaws. The Board of Directors is also responsible for validating the Company's risk matrix, which is updated annually.</p> <p>With the aim of providing senior management with information for making decisions regarding the most relevant risks and opportunities, Cemig structured a risk management process based on the guidelines established in the Risk Management and Internal Controls Policy, structured from following way:</p> <p>1. Identification:</p>

<p>support to the different areas of the Company. The purpose is to provide Senior Management with information to make decisions regarding the most relevant risks and opportunities.</p> <p>At Cemig, risks and opportunities are classified on scales, which are a function of financial impacts, intangible impacts, probability of occurrence and relevance, with distribution of percentage estimates between the ranges. This classification gives rise to a matrix of exposure to risks and opportunities, through which risks are prioritized.</p>	<p>temperature, air humidity, speed and direction of the wind, solar radiation and atmospheric pressure. To improve its forecasts, Cemig has a meteorological radar, which provides greater security for the operation of hydroelectric projects and society. Radar is also strategically important for the control and operation of hydroelectric reservoirs.</p> <p>Based on the Risk Management System, Cemig analyzes the scenarios and determines the degree of exposure of the business and the risk for multiple uses.</p>	<p>channels, as well as receiving demands during periods of flood or drought and acts to resolve any conflicts with communities located in river basins where it has hydroelectric projects.</p> <p>Cemig also coordinates the Proximity Program, certified under ISO 9001, which is committed to working with the main stakeholders, such as the government, civil defense, fire departments, military police, municipal authorities, community associations, etc. that allow the identification of conflicts related to water with other users and promote social development in the communities surrounding the plants.</p>	<p>Each management map and review the risks associated with their activity.</p> <p>2. Rating: After consultation with the leaders, a risk matrix proposal is presented to the CMRC, which is composed of members from different areas and which brings considerations for improvements. As a result of this process, Cemig builds the Top Risks Matrix, covering priority risks within its strategic pillars.</p> <p>3. Answer: For risks already mapped, a status update and a review of actions are carried out in order to bring improvements or reassess the priority given to that risk. For new risks, a response plan is developed together with the respective areas.</p>
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W4. Risks and opportunities

W4.1

(W4.1) Have you identified any inherent water-related risks with the potential to have a substantive financial or strategic impact on your business?

Yes, both in direct operations and the rest of our value chain

W4.1a

(W4.1a) How does your organization define substantive financial or strategic impact on your business?

Cemig defines a substantial financial or strategic impact within its risk management process in terms of the 6x6 risk matrix, the result of crossing the probability of risk materialization (which varies between 'Unlikely' – up to 1.5% – and 'Almost Certain' – above 75%) and the impact in financial terms (which ranges from 'Very Low' – up to R\$15 million – to 'Catastrophic' – above R\$1 billion). While the financial impact is quantitatively measured, the probability is assessed qualitatively by each area responsible for the identified risk. An impact is considered substantial, therefore, whenever its effect in financial terms is 'Catastrophic' (regardless of probability), and will also be classified in the same way respecting a proportionality between probability x financial impact; therefore, an 'Almost Certain' event associated with a 'Low' impact (around R\$50 million) is also understood as substantial for the Company. This classification applies to all of Cemig, including risks associated with climate change, and at all stages of the value chain.

In practice, the substantial impact can result, for example, from an event that interrupts the distribution of energy in a certain region, which can have implications such as demand for local operations, fines, among other financial and even non-financial consequences. For this reason, Cemig's governance structure also provides that its Committees – such as the Corporate Risk Monitoring Committee (CMRC) – and the Board of Directors also assess risks from the perspectives of environmental and reputational impact, factors that will influence the risk response strategy.

W4.1b

(W4.1b) What is the total number of facilities exposed to water risks with the potential to have a substantive financial or strategic impact on your business, and what proportion of your company-wide facilities does this represent?

	Total number of facilities exposed to water risk	% company-wide facilities this represents	Comment
Row 1	1	1-25	Cemig's team carries out analysis of scenarios that are updated annually and make it possible to identify the climate risk for each of the company's power plants and for others in which Cemig is interested. In 2022, analyzes were carried out for 77 hydroelectric projects, including Cemig plants and those of other companies, evaluating possible changes in the rainfall regime of these projects, identifying physical risks, with a quantitative and qualitative analysis of their impacts on operations. of the company, as well as its impact on the

			<p>business.</p> <p>Cemig has a large part of its hydroelectric plants installed in the state of Minas Gerais, but there are also projects in the South and North of Brazil. In the studies carried out by Cemig, 22 different precipitation scenarios were evaluated, comprising the SSP models and different periods that could include estimates up to 2100. The analyzes were carried out for 77 hydroelectric developments, including Cemig plants and those of other companies, evaluating the possible changes in the rainfall regime of these enterprises, with the identification of physical risks, with a quantitative and qualitative analysis of their impacts on the company's operations, as well as their impact on the business.</p> <p>In the results for one of the plants — Três Marias — 80% of the scenarios pointed to a reduction in precipitation in the basin until, approximately, the year 2030. As for the scenarios, even the most optimistic ones show a drop or stability in the coming years. 10 years, but followed by recovery. With the most pessimistic ones (SSPs 3, 4 and 5) there are sharp declines and, in some cases, no recovery.</p> <p>This scenario could affect Cemig's capacity to serve its consumers, generating considerable financial impacts. Based on this risk, Cemig has been improving and/or creating systems related to increased efficiency in the operation of its reservoirs and environmental alerts, as will be explained in the following sections.</p>
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W4.1c

(W4.1c) By river basin, what is the number and proportion of facilities exposed to water risks that could have a substantive financial or strategic impact on your business, and what is the potential business impact associated with those facilities?

Country/Area & River basin

Brazil

Other, please specify

Rio São Francisco

Number of facilities exposed to water risk

1

% company-wide facilities this represents

1-25

% company's annual electricity generation that could be affected by these facilities

Less than 1%

% company's total global revenue that could be affected

Less than 1%

Comment

The scenario studies carried out by Cemig include the Três Marias power plant, installed on the São Francisco River and the first large multi-purpose hydraulic undertaking carried out in Brazil. With an installed capacity of 396MW, today this generating plant represents less than 1% of Cemig's generating potential. In the results of the analysis of scenarios for this plant, 80% of the scenarios point to a reduction in precipitation in the basin until approximately the year 2030, which may impact generation.

This trend of water scarcity had been noticed since at least 2019, but the improvement of hydrological availability in the region made the results in 2022 better, with satisfactory maintenance of the volume also in the first half of 2023. The behavior is monitored by the specialized team by Cemig in order to guarantee the best management of resources and implement any strategies in a scenario of reduced rainfall in the region.

W4.2

(W4.2) Provide details of identified risks in your direct operations with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.

Country/Area & River basin

Brazil

Other, please specify

Rio Paranaíba

Type of risk & Primary risk driver

Acute physical

Other, please specify

Severe weather events

Primary potential impact

Reduction or disruption in production capacity

Company-specific description

The occurrence of intense rains in a short period, followed by windstorms and lightning, can cause physical damage to the installations that transport and distribute energy, leading to its unavailability and an increase in Cemig's costs, caused by the

reimbursement to consumers due to interruptions in the Energy supply. In addition, there may be a change in the average amount of precipitation, altering the amount of water that reaches the reservoirs of hydroelectric plants. As Cemig's electricity production is mainly hydraulic, these changes may cause a reduction in its generation capacity. This reduction affects Cemig D and GT businesses simultaneously.

Timeframe

Current up to one year

Magnitude of potential impact

High

Likelihood

Likely

Are you able to provide a potential financial impact figure?

Yes, an estimated range

Potential financial impact figure - minimum (currency)

150,000,000

Potential financial impact figure - maximum (currency)

500,000,000

Explanation of financial impact

In order to define the financial impact, it is necessary to compose a possible scenario of a combination of negative factors with the potential to affect energy purchases by distribution companies and the operation of generation companies, including (i) an adverse period in terms of rainfall, resulting in high spot prices; (ii) seasonality of the physical guarantee of the Energy Reallocation Mechanism (ERM), allocating large volumes of energy in a given period of the year, resulting in very low ERM adjustment factors. In these scenarios, the factors reflect a significant increase in the expenses of the distributors in the purchase of energy, generating a large mismatch in the company's cash flow.

The risk of a mismatch in Cemig Distribuição's cash flow and a reduction in hydroelectric energy production (Cemig GT) is considered high in accordance with the Company's Risk Management Policy. According to Cemig's risk management, the risk in question was classified as impact 4 - High in the Risk Matrix, on a scale of six levels of impact, ranging from 1 - Not applicable to 6 - Catastrophic. For each level of the impact scale, a potential financial impact value is established, based on Cemig's Corporate Risk Matrix. The defined impact value range for Tier 4 - High risks was 150-500 million.

Primary response to risk

Use risk transfer instruments

Description of response

SITUATION: Cemig identified in its study involving analysis of scenarios that extreme weather events should become increasingly frequent and impact the infrastructure and

consequently the supply of energy. Therefore, mitigation measures and adaptation to these scenarios that are already taking place are fundamental for the Company's resilience.

TASK: The Company's Management manages its energy purchase contracts regularly, every week, to mitigate the risk of exposure to the short-term market. Monitoring the Generation Scaling Factor (GSF), which relates hydraulic generation to the seasonal physical guarantee of the plants, provides a perspective of the exposure of hydroelectric agents to the short-term market. In Brazil, the hydrological risk that affects generation agents is shared among all agents subject to the centralized dispatch of the National System Operator through the financial instrument called Energy Reallocation Mechanism (ERM). Cemig's hydroelectric plants are subject to this mechanism. Regarding Cemig's risk management, the company has a Top Risk called "loss of physical guarantee". An Energy Planning team is responsible for evaluating the evolution of regulatory aspects since the last revision of the physical guarantees and evaluating the evolution of the themes after the last revision, in addition to quantifying the possible impacts and mitigating the risks through contributions in public consultations, whether sent by the company itself or via representative associations of generators.

ACTION: Cemig has been implementing measures to reinforce the infrastructure and avoid interruptions in the supply of services or even damage to assets and presents a forecast of investments in these measures until 2032. In addition to interventions focused on improvement, the Company has also been diversifying its energy matrix, always prioritizing renewable, clean sources with low impact on water resources, such as solar and wind energy.

RESULT: Cemig is still expected to remain highly dependent on water resources, at least until 2040. However, investments in asset modernization and digitization, as well as matrix diversification reduce risk exposure.

Cost of response

17,146,683

Explanation of cost of response

The current management cost is associated with the remuneration of the electricity planning, purchase and sale team (70 people). The cost is recurrent and these employees work on this risk and on other processes related to the sale of energy.

Country/Area & River basin

Brazil

Other, please specify

Paranaíba, Grande, São Francisco, Doce, Paraíba do Sul

Type of risk & Primary risk driver

Regulatory

Regulatory uncertainty

Primary potential impact

Increased operating costs

Company-specific description

Charging for the use of water for large hydroelectric plants is already regulated and there are no forecasts for regulatory changes in the short and medium term. For Small Hydroelectric Plants, the charge for the use of water is considered exempt under the terms of current legislation. In the event of a regulatory change, suspending the exemption from charging for the use of water for SHPs, plants with an installed capacity of less than 30MW, Cemig would incur an additional cost for its generating complex. Altogether, Cemig has 32 SHPs, which correspond to 3% of the company's installed capacity. With the increase in the cost to operate the SHPs, through the potential tax increase, the risk would lead to a potential financial impact on the company's direct operations, increasing the cost of energy generation operations.

Timeframe

More than 6 years

Magnitude of potential impact

Low

Likelihood

Unlikely

Are you able to provide a potential financial impact figure?

Yes, a single figure estimate

Potential financial impact figure (currency)

2,651,346.48

Explanation of financial impact

The financial impact refers to the estimated tax collection for Small Hydroelectric Plants (SHPs). For large hydroelectric plants, this value is calculated by the following equation $(7.00\% \times \text{energy generated in MWh} \times \text{TAR}) = (7\% \times 452,093.33 \times 83.78)$. The Updated Reference Tariff for 2022 is R\$83.78/MWh, a 10% variation compared to 2021 (R\$76.00/MWh).

This calculation was used to estimate the potential financial impact of an eventual taxation for SHPs, resulting in a total amount of R\$2,651,346.48. The financial impact is considered to be of little significance for the Company.

Primary response to risk

Engage with regulators/policymakers

Description of response

SITUATION: Despite not being interpreted as a high probability risk and presenting a low potential financial impact, this risk is relevant for mapping regulatory changes and

market movements.

TASK: Cemig's action to manage the risks of regulatory changes takes place through participation in the National Water Resources Council, State Water Resources Council-MG, river basin committees, Technical Chambers and Working Groups, Class Associations (ABRAGE), public hearings, where the Master Plans for Hydrographic Basins, resolutions, bills, normative deliberations and regulations for granting and charging for the use of water resources are discussed, written and approved.

ACTION: In these environments, the expertise of its specialists is used in order to act in the elaboration of policies and guidelines regarding the regulation of water use in the basins. At the same time, the company has an institutional relationship and sector regulation superintendence that monitors regulatory changes and calls the water resources management team whenever the topic is adherent.

RESULTS: Estimates of potential regulatory changes include changes in the rules for granting grants, financial compensation, charging mechanisms and price structure. Cemig does not detect a relevant probability for the materialization of this risk, but keeps it on the radar for periodic monitoring in the forums and councils in which it participates.

Cost of response

423,299.8

Explanation of cost of response

The costs to manage this risk of regulatory changes are associated with the water resources management team (28 people) and the Federal Institutional Relationship Management team (8 people) and the Regulation Superintendence (34 people). This cost refers to the monthly remuneration of the teams, which are responsible for representing Cemig on Boards, Associations and other regulatory contexts, reinforcing the company's positioning and capturing (potential) changes to mobilize the Company whenever necessary.

W4.2a

(W4.2a) Provide details of risks identified within your value chain (beyond direct operations) with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.

Country/Area & River basin

Brazil

Other, please specify

Paranaíba, Grande, São Francisco, Doce, Paraíba do Sul

Stage of value chain

Use phase

Type of risk & Primary risk driver

Reputation & markets
Changes in consumer behavior

Primary potential impact

Reduced revenues from lower sales/output

Company-specific description

Unfavorable hydrological scenarios lead to constant increases in the price of energy which, associated with the country's adverse economic scenario, increases the risk of default by consumers or theft of energy. In Cemig's indirect operations, this change in consumer behavior may impact the Company's revenue, with default directly impacting Cemig D's cash. energy supplied by generators; the transmission service; charges for the electricity sector and PIS/COFINS and ICMS taxes levied on energy.

Timeframe

Current up to one year

Magnitude of potential impact

Medium-high

Likelihood

Virtually certain

Are you able to provide a potential financial impact figure?

Yes, a single figure estimate

Potential financial impact figure (currency)

13,366,000

Potential financial impact figure - minimum (currency)

Potential financial impact figure - maximum (currency)

Explanation of financial impact

The financial impact is related to the loss of revenue and, consequently, pressure on Cemig Distribuição's cash flow due to the risk of not covering the system's maintenance and operation costs. The financial impact refers to the year 2022 and is equivalent to the total of overdue accounts receivable owed by customers, merchants and energy transport concessionaires. The amount of accounts receivable is disclosed in Form 20F published in 2023 by Cemig (page 65) and corresponds to R\$13,366,000.00.

Primary response to risk

Direct operations
Other, please specify
Engagement with consumers

Description of response

SITUATION: Cemig identifies the loss of revenue as one of the main perceived impacts, resulting from the change in consumer behavior in response to the increase in energy tariffs. This change is perceived in the default of consumers or due to the theft of energy.

TASK: In order to mitigate this risk, the Company uses various communication and collection tools to inhibit the increase in default. Among the measures adopted, there are telephone contacts, sending of e-mails, SMS, collection letters, the denial of defaulting customers, judicial collections and the cut in the energy supply. As part of these measures, Cemig also developed local intervention actions aimed at combating energy theft and regularizing cases.

ACTION: In 2022, the Company removed clandestine connections and promoted several combat actions, such as carrying out inspections at consumer units in the company's concession area. Approximately 96,000 consumer units without a contract and with energy consumption were regularized, replacing obsolete meters and intensifying charges for irregular consumption. Expansion of payment methods, with the inclusion of the PIX with QR Code in all invoices, with around 1 million invoices being collected in this method, and the possibility of debit payment via credit card through digital channels and directly with the teams field service.

RESULT: Cemig has been recovering revenue and eliminating risks of electrical origin. The first stage should serve 120,000 program clients (estimated between 2023-2025) in the metropolitan region of Belo Horizonte. The goal is for families to be regularized and receive electricity safely. The project should reach 240 thousand families between 2023-2027.

Cost of response

82,000,000

Explanation of cost of response

The costs involve the remuneration of the teams responsible for assessing defaults and the entire cost of cutting and rewiring and measures to reduce commercial losses. The team specializes in commercialization and is dedicated to monitoring the best purchase price and operates alongside another team dedicated to evaluating contracts.

In 2022, there was an intensification of measures to mitigate the risk of default, with the implementation of a specific campaign for negotiation with customers, including those with a momentary impediment to suspending the supply of energy and the intensification of individualized actions for habitual collection, as well as the diversification of payment methods available to consumers. The variation in the net debt of 2022 in relation to 2021, available in the 20F Report, is the result of significant cash generation from its operating activities in 2022, as a result of the high collection rate, strict fight against default, as well as operating losses and expenses (OPEX) within the regulatory limits in the Distribution business.

W4.3

(W4.3) Have you identified any water-related opportunities with the potential to have a substantive financial or strategic impact on your business?

Yes, we have identified opportunities, and some/all are being realized

W4.3a

(W4.3a) Provide details of opportunities currently being realized that could have a substantive financial or strategic impact on your business.

Type of opportunity

Products and services

Primary water-related opportunity

New R&D opportunities

Company-specific description & strategy to realize opportunity

SITUATION: The opportunity is related to the expansion and development of generation distributed by Cemig. With this strategy, Cemig reduces its exposure to risks related to energy purchase oscillations due to adverse hydrological scenarios and guarantees revenue with the new distributed generation service portfolio. In 2019, Cemig SIM was created as a result of the synergy between Cemig Geração Distribuída and Efficientia.

TASK: Cemig SIM has been focusing on innovation and energy solutions, including the provision of distributed generation services through the installation of solar farms in the State of Minas Gerais. It also offers solutions in energy efficiency, energy storage and electric mobility.

ACTION: Cemig SIM has been expanding its operations, having reached 7000 consumer units of solar energy by subscription. Since implementation, more than 25,000 tons of CO₂ have been emitted into the atmosphere.

RESULTS: Cemig SIM solar-based energy generation avoided the emission of 8,814 tons of CO₂ in 2022. This year, R\$82 million were invested in the acquisition of photovoltaic plants. Regarding generation, the Company has an installed capacity of 88MWp, through 23 solar farms, located in different regions of Minas Gerais. New 50 solar plants are being prospected, a strategy that is in line with the growth targets defined by Cemig Holding's planning.

Estimated timeframe for realization

More than 6 years

Magnitude of potential financial impact

Medium

Are you able to provide a potential financial impact figure?

Yes, a single figure estimate

Potential financial impact figure (currency)

6,000,000

Explanation of financial impact

In 2022, Cemig SIM ended the year offering 12,554MWh/month of energy to its customers, coming from 17 photovoltaic generation plants located in the municipalities of Bonfinópolis, Brasilândia, Corinto, Janaúba, Lagoa Grande, Lontra, Manga, Mato Verde, Mirabela, Porteirinha, Prudente de Moraes and Lavras, in Minas Gerais. With investments in innovation and efficiency, the company reached 7000 residential and commercial customers in the last year. The financial impact refers to Cemig's gross revenue obtained from the sale of its products and services in 2022. The energy generated and compensated for Cemig SIM's customers, in 2022, allowed a reduction of 8,814 tons of CO₂ in the atmosphere.

Type of opportunity

Other

Primary water-related opportunity

Other, please specify

Relationship with the community

Company-specific description & strategy to realize opportunity

SITUATION: Cemig identified the need to strengthen dialogue and establish a better relationship with the various publics operating in the vicinity of its hydroelectric projects in order to promote the well-being of people who live in the vicinity of the hydroelectric plants, in particular.

TASK: The Company created the Proximity Program which, together with other Company programs, takes technical knowledge and encourages the social development of communities close to the plants under its concession.

ACTION: "Proximity" includes relationship actions with leaders representing the communities surrounding the reservoirs (upstream and downstream regions, above and below the dam): riverside residents, fishermen, municipal public authorities, water users, regulatory bodies, among others, by holding informative meetings, preferably in the environment of the plants themselves. Cemig promotes meetings in which company specialists give objective technical lectures to clarify operational aspects of reservoirs and dams (operational and structural safety), dealings with the Emergency Action Plans (PAEs) of the dams, in addition to publicizing the socio-environmental actions of the undertakings.

RESULTS: In 2022, news and disclosures related to the Proximity Program reached an

engagement of over 180,000 interactions, just considering the activities carried out on the program's social networks.

Estimated timeframe for realization

Current - up to 1 year

Magnitude of potential financial impact

Low

Are you able to provide a potential financial impact figure?

Yes, a single figure estimate

Potential financial impact figure (currency)

1,524,942.65

Explanation of financial impact

The financial impact is based on the calculation of the cost of spontaneous media and of each piece of news favorable to the Proximity Program, considering the Program's dissemination in newspapers, websites, radio, TV and other media. In 2022, the cost of news and disclosures related to the Proximity Program, for Cemig, totaled R\$ 1,524,942.65. It is estimated that in the next cycle the costs will be around this value.

W5. Facility-level water accounting

W5.1

(W5.1) For each facility referenced in W4.1c, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Facility reference number

Facility 1

Facility name (optional)

UHE Três Marias

Country/Area & River basin

Brazil

Other, please specify

Rio São Francisco

Latitude

18

Longitude

45

Located in area with water stress

No

Primary power generation source for your electricity generation at this facility

Hydropower

Total water withdrawals at this facility (megaliters/year)

17,831,037.6

Comparison of total withdrawals with previous reporting year

Higher

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

17,831,037.6

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

0

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

0

Total water discharges at this facility (megaliters/year)

17,117,796.1

Comparison of total discharges with previous reporting year

Higher

Discharges to fresh surface water

17,117,796.1

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

0

Total water consumption at this facility (megaliters/year)

0

Comparison of total consumption with previous reporting year

Higher

Please explain

Water availability in the São Francisco River region was higher than in previous years. This led to a higher volume captured, a behavior that is also being maintained throughout 2023, resulting in a final useful volume of more than 90%. The water used for generation is only for moving the turbines and comes from surface collection, taking care that the quality of the resource is the same at the entrance and at the exit.

W5.1a

(W5.1a) For the facilities referenced in W5.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

% verified

76-100

Verification standard used

The affluent flow data goes through several stages of consistency by the hydrology team of the National Electric System Operator, in order to obtain consistent data of operation of the hydroelectric plants and subsidize the process of obtaining the flow series of each generation enterprise, which, in turn, will feed the operation planning models.

The data is verified within the scope of the external audit of the Annual and Sustainability Report. The scope of verification covers the Global Reporting Initiative's Standards and Principles for Sustainability Reporting with respect to the GRI Standards, including the Supplement for the electricity sector.

Water withdrawals – volume by source

% verified

76-100

Verification standard used

The data is verified within the scope of the external audit of the Annual and Sustainability Report. The scope of verification covers the Global Reporting Initiative's Standards and Principles for Sustainability Reporting with respect to the GRI Standards, including the Supplement for the electricity sector.

Water withdrawals – quality by standard water quality parameters

% verified

76-100

Verification standard used

The affluent flow data goes through several stages of consistency by the hydrology team of the National Electric System Operator, in order to obtain consistent data of operation of the hydroelectric plants and subsidize the process of obtaining the flow series of each generation enterprise, which, in turn, will feed the operation planning models.

The data is verified within the scope of the external audit of the Annual and Sustainability Report. The scope of verification covers the Global Reporting Initiative's Standards and Principles for Sustainability Reporting with respect to the GRI Standards, including the Supplement for the electricity sector.

Water discharges – total volumes

% verified

76-100

Verification standard used

The data is verified within the scope of the external audit of the Annual and Sustainability Report. The scope of verification covers the Global Reporting Initiative's Standards and Principles for Sustainability Reporting with respect to the GRI Standards, including the Supplement for the electricity sector.

Water discharges – volume by destination

% verified

76-100

Verification standard used

The company has an Environmental Management System (ISO 14001) and a Quality Management System (ISO 9001) in which the treatment systems and the conditions for releasing effluents at the company's units are verified. The discharge conditions must comply with the National Decree COPAM/CERHMG nº1/2008, which provides for the classification of bodies of water and environmental guidelines for their classification, as well as establishes the conditions and standards for the release of effluents, and other provisions.

Water discharges – volume by final treatment level

% verified

76-100

Verification standard used

The company has an Environmental Management System (ISO 14001) and a Quality Management System (ISO 9001) in which compliance with legal requirements is verified. The release conditions must comply with the National Decree COPAM/CERH-MG n°1/2008, which provides for the classification of bodies of water and environmental guidelines for their classification.

Water discharges – quality by standard water quality parameters

% verified

76-100

Verification standard used

The company has an Environmental Management System (ISO 14001) and a Quality Management System (ISO 9001) in which the treatment systems and the conditions for releasing effluents at the company's units are verified. The release conditions must comply with the National Decree COPAM/CERHMG n°1/2008, which provides for the classification of bodies of water and environmental guidelines for their classification.

Water consumption – total volume

% verified

76-100

Verification standard used

The company has an Environmental Management System (ISO 14001) and a Quality Management System (ISO 9001) in which potability standards for water for human consumption are verified.

W6. Governance

W6.1

(W6.1) Does your organization have a water policy?

Yes, we have a documented water policy that is publicly available

W6.1a

(W6.1a) Select the options that best describe the scope and content of your water policy.

	Scope	Content	Please explain
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Row 1	Company-wide	<p>Description of the scope (including value chain stages) covered by the policy</p> <p>Description of business dependency on water</p> <p>Description of business impact on water</p> <p>Commitment to align with international frameworks, standards, and widely-recognized water initiatives</p> <p>Commitment to prevent, minimize, and control pollution</p> <p>Commitment to safely managed Water, Sanitation and Hygiene (WASH) in local communities</p> <p>Commitment to stakeholder education and capacity building on water security</p> <p>Commitment to water stewardship and/or collective action</p> <p>Commitment to the conservation of freshwater ecosystems</p> <p>Commitments beyond regulatory compliance</p> <p>Reference to company water-related targets</p> <p>Acknowledgement of the human right to water and sanitation</p> <p>Recognition of environmental linkages, for example, due to climate change</p> <p>Other, please specify</p> <p> Actions aimed at water conservation and preservation of springs, safe management of its reservoirs, climatological and quantitative monitoring of water and water quality and sedimentometry.</p>	<p>Cemig, aware of the importance of water resources for the maintenance of its business and for society, establishes a Water Resources Policy with the aim of defining the principles that govern the Company's actions on the subject. When carrying out its activities, the Company undertakes to adopt integrated and sustainable practices for the rational use of water resources, prevention and defense against critical hydrological events, both of natural origin and arising from the misuse of natural resources, considering water availability and needs of current and future generations.</p> <p>The policy has the following principles: Management of Water Resources, Conservation of Water Resources, Participation in Public Management and compliance with Legislation on Water Resources, Safe Management of Reservoirs, Climatological and Quantitative Monitoring of Water, Monitoring of Water and Sediment Quality, Relationship with Stakeholders and Research and Development.</p>
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W6.2

(W6.2) Is there board level oversight of water-related issues within your organization?

Yes

W6.2a

(W6.2a) Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for water-related issues.

Position of individual or committee	Responsibilities for water-related issues
Chief Operating Officer (COO)	<p>The position at the highest level of responsibility for water issues in the company is the Director of Cemig GT, responsible for managing the processes and activities of generation and transmission of electricity. Like the other directors, he is part of Cemig's Executive Board, being co-responsible for managing the Multi-Year Business Plan, which presents the company's actions and strategies over a 5-year horizon.</p> <p>The members of the Board of Directors are elected by the General Shareholders' Meeting, considered a group belonging to the Company's management. They elect their Chief Executive Officer and approve the Officers' functional attributions, which include collaborating with the Chief Executive Officer in the exercise of his duties and replacing him in case of absence, leave, vacancy, impediment or resignation. The duties of the Chief Executive Officer include coordinating and managing the Company's work, and coordinating the preparation, consolidation and implementation of the Company's Long-Term Strategy and Multi-Year Business Plan.</p> <p>Responsibility for water issues was assigned to the Chief Operating Officer (COO) of Cemig GT, as the superintendencies that deal directly with these matters are subordinate to this board. The current Director of Cemig GT has more than 30 years of experience in the area of electricity generation and transmission.</p> <p>A decision that stood out in 2022 was the creation of the VAMOS Project, which concentrates a dedicated methodology for integrating Emergency Action Plans (EAPs) with Contingency Plans (PLANCONs), aiming at improving and standardizing negotiations with the representation of various municipal actors. In total, 17 committees were set up for 18 dams. In these committees, discussions and implementation of various topics were proposed and initiated, following an Action Plan to be developed and worked on, including topics such as Review and update of the Municipal PLANCON.</p>

W6.2b

(W6.2b) Provide further details on the board's oversight of water-related issues.

Frequency that water-related issues are a	Governance mechanisms into which water-related	Please explain

	scheduled agenda item	issues are integrated	
Row 1	Scheduled - all meetings	<p>Monitoring implementation and performance</p> <p>Overseeing acquisitions, mergers, and divestitures</p> <p>Overseeing major capital expenditures</p> <p>Providing employee incentives</p> <p>Reviewing and guiding annual budgets</p> <p>Reviewing and guiding business plans</p> <p>Reviewing and guiding corporate responsibility strategy</p> <p>Reviewing and guiding major plans of action</p> <p>Reviewing and guiding risk management policies</p> <p>Reviewing and guiding strategy</p> <p>Reviewing innovation/R&D priorities</p> <p>Setting performance objectives</p>	<p>Cemig has a Sustainability Committee made up of members of the Executive Board. Among the various action plans established by the Committee are those associated with the diversification of its electrical matrix. Currently, more than 98% of the electricity generated by the company comes from hydroelectric plants, whose operation is highly dependent on the hydrological regime. The risk portrayed is discussed at meetings of the Sustainability Committee throughout the year and this topic is taken annually to Cemig's Board of Directors, via the Director of Operations (Director of Cemig GT), and via the annual review of the strategic planning.</p> <p>This risk guides some of the Committee's main discussions, such as budget guidance and risk management as a whole, strategic business planning and action plans, definition of organizational objectives, financial planning, among other related matters.</p> <p>Another topic covered is the issue of the Company's performance in terms of water resource management, which is reflected in incentives for employees through the results of the CDP Water Safety questionnaire.</p>

W6.2d

(W6.2d) Does your organization have at least one board member with competence on water-related issues?

Board member(s) have competence on water-related issues	Criteria used to assess competence of board member(s) on water-related issues

Row 1	Yes	Cemig's Board of Directors is a multidisciplinary Board, capable of discussing the themes of the ESG Agenda in a transversal way, identifying synergies between the areas and integrating opportunities. Members have diverse backgrounds, with emphasis on a specialist in renewable energies, with a postdoctoral degree in energy and sustainability and academic and professional experience in hydroelectric power plants and their efficiency, bringing essential knowledge related to the efficient management of water resources and related risks. His work focuses on training and consulting activities related to the areas of Small Hydroelectric Power Plants, Cogeneration, Energy Conservation, Transmission Lines and Energy Planning.
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W6.3

(W6.3) Provide the highest management-level position(s) or committee(s) with responsibility for water-related issues (do not include the names of individuals).

Name of the position(s) and/or committee(s)

Chief Operating Officer (COO)

Water-related responsibilities of this position

Assessing future trends in water demand
Assessing water-related risks and opportunities
Managing water-related risks and opportunities

Frequency of reporting to the board on water-related issues

More frequently than quarterly

Please explain

The position with the highest level of direct responsibility for water security at Cemig is the Director of Generation and Transmission, who reports directly to the CEO.

As water is the main raw material for energy generation, the Director of Generation and Transmission and his team monitor and assess water risks on a daily basis through the level of the Company's reservoirs, seeking to meet the demand, and monitor forecasts of the time. The most relevant indicators and information are reported weekly at Executive Board meetings and monthly at Board of Directors meetings.

Name of the position(s) and/or committee(s)

Risk committee

Water-related responsibilities of this position

Assessing water-related risks and opportunities

Frequency of reporting to the board on water-related issues

More frequently than quarterly

Please explain

The Risk Monitoring Committee is responsible for advising the Executive Board in the fulfillment of responsibilities related to corporate risk management, monitoring and recommending mitigation actions.

The following attributions can be highlighted:

- Promote the discussion of strategic and operational issues in the Corporate Risk Management Process;
- Continuously monitor the scenario in which the Company is inserted and the matrix of corporate risks, aiming to identify the main risks and recommend priority mitigating actions to be proposed to the Executive Board;
- Continuously monitor the scenario in which the Company is inserted and its matrix of corporate risks, aiming to identify the main risks and recommend priority mitigating actions to be proposed to the Executive Board;
- Recommend, for approval by the Executive Board, guidelines and procedures to be adopted in the Corporate Risk Monitoring Process.

W6.4

(W6.4) Do you provide incentives to C-suite employees or board members for the management of water-related issues?

	Provide incentives for management of water-related issues	Comment
Row 1	Yes	<p>Cemig encourages the management of issues related to climate and water resources through targets and results reflected in financial rewards, linked to employees' variable compensation (PLR). Since 2021, the PLR started to consider corporate indicators (25%) and specific indicators of the areas (75%). In addition, Cemig considered in the PLR the quality indicators in the supply of electricity, the Equivalent Duration of Interruption per Consumer Unit. And it considered the amount of Energy Impacted by the Physical Guarantee Reduction Mechanism.</p> <p>Another indicator considered in the incentive policy is the ISUSTENT, which measures Cemig's participation in the main Sustainability Ratings in Brazil and the world. Performance in CDP Water Security is also a factor that contributes to incentives and, therefore, is directly related to performance in water resource management.</p>

W6.4a

(W6.4a) What incentives are provided to C-suite employees or board members for the management of water-related issues (do not include the names of individuals)?

	Role(s) entitled to incentive	Performance indicator	Contribution of incentives to the achievement of your organization's water commitments	Please explain
Monetary reward	Board/Executive board Chief Operating Officer (COO) Chief Sustainability Officer (CSO)	Company performance against a sustainability index with water-related factors (e.g., DJSI, CDP Water Security score, etc.) Other, please specify Montante de Energia Impactada pelo Mecanismo de Redução da Garantia Física	<p>Cemig has assumed various environmental commitments that are complementary and that help to strengthen and guide its goals in terms of climate, water resources and biodiversity.</p> <p>Participation in the main market indices is one of these strategies that contributes to the transparency of continuity and due monitoring of the indicators that attest not only to the company's financial health but also to the concern with the ESG agenda.</p> <p>By giving visibility to its results through various reports and evaluations on a consistent and periodic basis, Cemig ensures the maintenance and evolution of best practices. The same is true of the Amount of Energy Impacted by the Physical Guarantee Reduction Mechanism indicator.</p> <p>Therefore, the incentives linked to the aforementioned indicators function as a reward for the success achieved in the initiatives</p>	<p>In Brazil, the energy assured by the National Integrated System is the national supply reference. The Ministry of Mines and Energy (MME) grants each plant a certificate corresponding to the maximum amount of energy it can sell, also known as a Physical Guarantee. The Physical Guarantee indicator tracks the total amount of energy (MWh) impacted by the Guarantee Reduction Mechanism, considering the Physical Guarantee of all generation projects considered. It is valid for centrally dispatched hydroelectric plants and with participation by CEMIG GT in the operation and/or maintenance processes.</p> <p>The verified values and the result projections of this indicator reflect the performance of the operational availability of each plant (directly related to the affluent flow), in an accumulated period of 60 months, compared to a reference value for this availability, defined by the National</p>

			<p>established in the Company's planning and as an incentive for the short-, medium- and long-term goals to continue to be achieved.</p>	<p>Electric Energy Agency (ANEEL). This result may represent up to 10% of the variable remuneration of the Director of Generation and Transmission. For profit sharing, the target was reset to $\leq 5,776$ MWh.</p> <p>Cemig also uses the ISUSTENT, an indicator that evaluates Cemig's performance in sustainability indices such as the ISE, CDP and Dow Jones Sustainability Index, which include supplier management and engagement as one of their critical topics. ISUSTENT has a weight of 5% in the PLR of the Communication and Sustainability Board.</p>
Non-monetary reward	Chief Operating Officer (COO) Chief Sustainability Officer (CSO)	Company performance against a sustainability index with water-related factors (e.g., DJSI, CDP Water Security score, etc.)	As part of the benefits provided by the organization through the achievement of satisfactory results in the main market indices, which attest to the quality of Cemig's work on the fronts of the operation and related sustainability, in addition to the financial reward, a lunch is also held with the Senior Management . This benefit aims at greater interaction between initiative leaders and alignment for the next cycle.	The Company seeks to reinforce the culture and value the team's results through actions like this one.

W6.5

(W6.5) Do you engage in activities that could either directly or indirectly influence public policy on water through any of the following?

Yes, direct engagement with policy makers

Yes, other

W6.5a

(W6.5a) What processes do you have in place to ensure that all of your direct and indirect activities seeking to influence policy are consistent with your water policy/water commitments?


Cemig is an active and relevant actor in the formulation of laws and regulations for the water sector. The company participates in all forums dedicated to water resources in its area of operation, such as the National and State Water Resources Councils, River Basin Committees, Technical Chambers and Working Groups. Operating in Minas Gerais, Cemig is a member of 20 state watershed committees, 4 federal committees, and is a member of the Brazilian Association of Electric Energy Generating Companies.

Cemig works on intra and intersectoral articulation in Water Resources Forums. Since 2016, it has had a Water Resources Policy that guides the actions of the company and its employees. In addition, there are normative instructions that aim to ensure the alignment of the activities carried out with the guidelines of the aforementioned policy and provide further guidance, such as the IS-62 service instruction, which presents the minimum requirements for environmental adequacy and reinforces the importance of ISO 14001. There is also a Code of Conduct that guides and regulates the conduct of those who act on behalf of the company, and annual internal training is carried out, reaching all the workforce. In cases where any activity is not in line with the Company's commitments, the topic is discussed with management, an assessment is made as to whether it requires a one-off correction or whether it should be understood and monitored as a risk, and management procedures are carried out.

W6.6

(W6.6) Did your organization include information about its response to water-related risks in its most recent mainstream financial report?

Yes

 Cemig-20F.pdf

W7. Business strategy

W7.1

(W7.1) Are water-related issues integrated into any aspects of your long-term strategic business plan, and if so how?

	Are water-related issues integrated?	Long-term time horizon (years)	Please explain
Long-term business objectives	Yes, water-related issues are integrated	16-20	<p>The main drivers of Cemig's business strategy are defined within the scope of (i) the business plan for the following annual period and (ii) the updated long-term strategy with analysis of risks and opportunities for at least the next five years . Current strategic planning is designed for two time horizons: 2025 and 2040, considered medium and long term, and are related to balanced growth, both through new projects and via mergers and acquisitions.</p> <p>The main commitments, in this sense, are sustainable growth and the creation of value for shareholders in the long term, with a view to expanding installed capacity through a low-risk portfolio. One of the guidelines is the recovery of its energy generation capacity from renewable sources (hydroelectric, wind and solar).</p> <p>For situations of water stress, Cemig's long-term business objectives include the diversification of energy sources to minimize the impact on energy supply.</p> <p>Therefore, expanding solar and wind power generation is one of the Company's main long-term strategies.</p>
Strategy for achieving long-term objectives	Yes, water-related issues are integrated	21-30	<p>The main drivers of Cemig's long-term business strategy are defined for the horizon of 2040. In this line of action, the strategy of expanding the installed capacity of existing plants stands out. The company has an area dedicated to the analysis of scenarios, risks and opportunities and market trends, which is responsible for preparing strategic planning.</p> <p>The company's strategic planning considers aspects of eco-efficiency and environmental management, setting goals to reduce water consumption throughout the company and increase production efficiency through energy planning.</p> <p>Water-related risks and opportunities, such as extreme hydrological events, dam failures, inefficiency in adapting to the impacts of climate change, establishing investment plans to improve operational vulnerability,</p>

			<p>etc., are classified and prioritized in exposure matrices by the Corporate Risk Monitoring Committee and presented to the Executive Board.</p> <p>The long-term strategy includes the recovery of generation capacity through acting as an energy trader in the free market and through participation in energy auctions, in addition to carrying out opportunities to diversify the matrix from solar and wind energy.</p>
Financial planning	Yes, water-related issues are integrated	21-30	<p>The Brazilian electrical system has undergone transformations with direct implications for Cemig. In this way, there is financial planning in which water issues, such as unfavorable future hydrological scenarios, the expansion of the energy matrix based on wind and solar sources, and the consequent reduction in hydroelectric generation, are integrated in order to mitigate the risks of loss of hydroelectric generation capacity, considering the long term.</p> <p>One of the strategies adopted by Cemig was financial planning to diversify its energy matrix through the purchase of renewable energy from solar and wind sources. In this way, the company is planning to expand its operations and offer new products and services, with a view to preparing for a new hydrological and climatic context, in addition to expanding its customer base, with emphasis on Cemig SIM in this regard.</p>

W7.2

(W7.2) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

Row 1

Water-related CAPEX (+/- % change)

2.8

Anticipated forward trend for CAPEX (+/- % change)

3

Water-related OPEX (+/- % change)

3

Anticipated forward trend for OPEX (+/- % change)

6

Please explain

The CAPEX and OPEX values are being consolidated by the company in order to align with the strategic plan. However, estimates show a trend towards increased investments in issues related to water resources. In the context of CAPEX, the increase is due to the expectation of implementing mass notification systems.

As for OPEX, several initiatives must be integrated in the next cycle and in the next five years, including operation of the hydrometric network; more investments in consistency of hydrometeorological data; investments in software and systems used to work with hydrological data and in the installation of signs and workshops with civil defenses; and contributions to the Proximity Program.

W7.3

(W7.3) Does your organization use scenario analysis to inform its business strategy?

	Use of scenario analysis	Comment
Row 1	Yes	<p>Cemig has an area specialized in water resources and risk management, which is responsible for identifying water risks, qualifying and quantifying impacts and defining actions to minimize them.</p> <p>By using the results of the climatological models mentioned above and hydrological models of rain-flow transformation, Cemig builds affluent flow scenarios for the main basins of the National Interconnected System. In the studies carried out, 22 different precipitation scenarios were evaluated. The analyzes were carried out for 77 hydroelectric plants, evaluating possible changes in the rainfall regime</p> <p>Cemig uses the following control measures: real-time monitoring of the amount of water available in rivers and plants through 262 telemetric stations belonging to the Telemetry and Hydrometeorological Monitoring System; and sediment monitoring at 86 stations at hydroelectric plants.</p>

W7.3a

(W7.3a) Provide details of the scenario analysis, what water-related outcomes were identified, and how they have influenced your organization’s business strategy.

Type of scenario analysis used	Parameters, assumptions, analytical choices	Description of possible water-related outcomes	Influence on business strategy

<p>Row 1</p>	<p>Water-related Climate-related</p>	<p>In 2021, Cemig carried out a first study considering the analysis of scenarios to compose its Climate Change Adaptation Plan, which guided the identification of priority issues and actions that should be included in the Company's Strategic Planning, in the context of climate. The study has been reviewed annually and offers guidelines for addressing water risks as well, given that water is the main resource for Cemig's generation.</p> <p>With the aim of estimating the impacts of climate change by 2050, an assessment of the physical climate risk was carried out using the analysis of scenarios available in the sixth phase of the Coupled Model Intercomparison Project (CMIP6). Cemig analyzed the scenarios for the variables precipitation, temperature, humidity, wind speed and cloudiness. The analysis carried out makes it possible to identify the climate risk for each of the company's plants and for others in which the Company is interested. Considering the analysis of the scenarios described above, with the identification of physical risks, a quantitative and qualitative analysis of their</p>	<p>The focal questions raised by Cemig in this study have as their starting point, mainly, the recognition of its dependence on water. Cemig has a large part of its hydroelectric plants installed in the state of Minas Gerais, but there are also projects in the South and North of Brazil. In terms of water risks, the main issues investigated in the study and the respective referrals are:</p> <ul style="list-style-type: none"> - Changes in rainfall patterns and the impact on the company's hydroelectric plants: changes that indicate water scarcity can cause a reduction in generation capacity. Historically, the Company has been experiencing the impacts of these risks over the last 05 years due to scarcity in the basins where it has a hydroelectric generation project. The most recent study shows that, for the Três Marias HPP, there is a high probability of a reduction in rainfall patterns in the coming years, in the short and medium term. Based on this risk, Cemig has been improving and creating systems related to increased efficiency in the 	<p>Based on the results of the study, Cemig guides its strategy towards efficient water management and also towards a diversification of the energy matrix, monitoring the following points:</p> <ul style="list-style-type: none"> - Change in precipitation pattern: governance as a support to risk management and decision-making. - Falling trees during storms: continuous inspections and cleaning on the right-of-way of its transmission lines to maximize the safety and availability of transmission and distribution functions (always limited to the minimum removal of vegetation). - Changes in precipitation and drought extremes: management methods reduce this risk through preventive adaptation measures and the emergency plan. - Change in consumer behavior: carrying out a diagnosis of the electrical system for the need for expansion works; monitoring of operating conditions; and reprioritization of works. <p>Over the next few years, Cemig will be focusing on actions that will help to</p>
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	<p>impacts on the company's operations, as well as their impact on the business, was carried out.</p> <p>The analyzes were carried out for 77 hydroelectric projects, including Cemig plants and those belonging to other companies, assessing possible changes in the rainfall regime of these projects, identifying the physical risks, with a quantitative and qualitative analysis being carried out of their impacts on the company's operations, as well as its impact on business. Based on the analyses, Cemig has been mapping and implementing initiatives with the aim of improving its operational efficiency and resilience to climate change.</p>	<p>operation of its reservoirs and environmental alerts.</p>	<p>prevent risks from materializing or to minimize their impacts, including, but not limited to, the complete analysis of all climate models available in CMIP6; increase in the number of meteorological stations, expansion of the lightning detection sensor network; risk analysis of sea level rise off the coast of northeastern Brazil; and studies on the increased frequency of severe events in Cemig's areas of interest. The planning includes investments until 2032.</p>
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W7.4

(W7.4) Does your company use an internal price on water?

Row 1

Does your company use an internal price on water?

Yes

Please explain

Since 1990, the electricity generation sector has paid a sectorial tax called Financial Compensation for the Use of Water Resources for Hydroelectric Generation, established by Law No. 7,990 of 1989. Cemig, like the entire sector that uses water for the production of hydroelectric energy, had the charge for the use of water resources defined and implemented for its hydroelectric plants even before the Basin Committees of the rivers where they are installed were created.

Charging for hydroelectric plants with installed capacity above 30 MW was instituted and initiated in all state and federal river basins in August 2000, with the publication of Law No. 9,984. It is also important to remember that it is the only sector that suffers an

annual readjustment of the amounts charged, through the readjustment and revision of the Updated Reference Tariff. In 2022, the amount was R\$83.78/MWh, a 10% increase compared to 2021. In 2023, the current rate is 7% higher.

W7.5

(W7.5) Do you classify any of your current products and/or services as low water impact?

	Products and/or services classified as low water impact	Definition used to classify low water impact	Please explain
Row 1	Yes	<p>Cemig classifies as activities with low impact on water resources those activities that require reduced amounts of water compared to the amounts traditionally used by the business, prioritizing consumption reduction.</p> <p>In addition, activities carried out with less dependence on water resources are understood as low impact activities, since not only is consumption of this good reduced, but also Cemig's exposure to water risk.</p>	<p>In recent years, Cemig has invested in diversifying its energy sources, with the objective of mitigating water and climate risks that could cause significant impacts on the company, as well as reducing the Company's impact on the environment. Aligned with these objectives, Cemig has invested in the expansion of sources with low environmental impact, such as wind and solar energy. Thus, the production of energy from these sources has been increasing every year, reducing the water impact.</p>

W8. Targets

W8.1

(W8.1) Do you have any water-related targets?

Yes

W8.1a

(W8.1a) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

	Target set in this category	Please explain
Water pollution	Yes	
Water withdrawals	No, but we plan to within the next two years	Cemig does not have a target related to withdrawals, but it does present a target related to consumption that is connected to surface withdrawals. In 2020, the Company decided to set a goal of 6% reduction in water consumption, considering the base year 2019 and the target year 2025. This goal is part of Cemig's awareness actions regarding the use of resources, and also involves actions and training that engage employees and encourage good practices inside and outside Cemig. Eventually, Cemig will be able to establish a fundraising target associated with the administrative department, reinforcing good practices in the sector.
Water, Sanitation, and Hygiene (WASH) services	No, but we plan to within the next two years	Cemig follows the nationally established standards and norms for water quality control, ensuring that effluents are suitable for disposal. The Company, based on compliance with the criteria and third-party verification, considers that the control of these services is adequate and does not produce negative impacts on the environment. However, Cemig not only monitors the evolution of normative criteria, but also conducts research in the field of water quality and, identifying any goals that fit within Cemig's context with a view to mitigating a negative impact or generating a positive impact on the environment, Cemig intends to adopt them in its procedures.
Other	Yes	

W8.1b

(W8.1b) Provide details of your water-related targets and the progress made.

Target reference number

Target 1

Category of target

Water consumption

Target coverage

Company-wide (direct operations only)

Quantitative metric

Reduction in total water consumption

Year target was set

2020

Base year

2019

Base year figure

254,094

Target year

2025

Target year figure

238,848.36

Reporting year figure

189,231

% of target achieved relative to base year

425.4527851897

Target status in reporting year

Achieved

Please explain

At Cemig, water consumption occurs in the operational and administrative areas linked to hydroelectric generation, transmission and distribution of electricity. This consumption is directly linked to surface water collection.

In 2020, the Company decided to set a goal of 6% reduction in water consumption, considering the base year 2019 and the target year 2025. This goal is part of Cemig's awareness actions regarding the use of resources, and also involves actions and training that engage employees and encourage good practices inside and outside Cemig.

In 2022, there was a 28% reduction in administrative water consumption compared to the previous year. The company reached the target, remaining 23% below the stipulated target. The main justification for the reduction is that, at Cemig Geração, consumption varies according to the activities that take place. Therefore, in years when more maintenance or activities take place, involving large teams for a longer time at the plant, there is greater consumption. In years when this does not occur, there is a reduction in consumption, which was the case in 2022. There was less long maintenance and with large teams and, consequently, a reduction in water consumption.

Target reference number

Target 2

Category of target

Water pollution

Target coverage

Suppliers

Quantitative metric

Other, please specify

Percentage of suppliers engaged in the Best Suppliers Program initiative

Year target was set

2022

Base year

2021

Base year figure

0

Target year

2025

Target year figure

110

Reporting year figure

25

% of target achieved relative to base year

22.7272727273

Target status in reporting year

Underway

Please explain

In order to encourage the good practices of its suppliers, Cemig innovated by creating the Sustainability Award within the Best Suppliers Program with two categories: Social Category and Environmental Category. The program was conceived in 2021 and implemented in its first edition in 2022.

Cemig has 1096 suppliers with contracts in force. In 2022, 25 projects were received in the Environmental category, a percentage of 2.3%, which represents the companies with the highest value contracts with the Company. The Sustainability Award aims to recognize the best socio-environmental practices of suppliers and engage them in the pursuit of continuous improvement, efficiency gains, technological innovation aimed at improving the environmental performance of their processes.

Among the criteria used to evaluate the performance of suppliers, there are three that stand out in terms of reducing pollution and consumption efficiency: a) Environmental management practices;

- b) Water consumption (reduction, reuse, optimization, minimum waste);
- c) Management of solid waste and effluents (reduced production, proper disposal, recycling, reuse, treatment, safe transport and storage);

The measure of success is related to the total number of registered suppliers that meet the requirements established in the Award Announcement, that is, obtaining the best marks in the Supplier Performance Index (IDF) in each evaluated supply category. The IDF indicator is composed of indicators of the Technical, Financial and Compliance aspects. The engagement target for the next cycle is to surpass the 2.3% share and have at least 5% of suppliers engaged. For 2025, it is expected that at least 10% of the suppliers are engaged in the initiative. It is therefore intended to progressively expand the percentage of suppliers participating in the program each year.

Target reference number

Target 3

Category of target

Community engagement

Target coverage

Country/area/region

Quantitative metric

Other, please specify

Total dams with ongoing participatory committees

Year target was set

2022

Base year

2021

Base year figure

0

Target year

2027

Target year figure

47

Reporting year figure

18

% of target achieved relative to base year

38.2978723404

Target status in reporting year

Underway

Please explain

Cemig institutes several actions aimed at managing the territory surrounding the dams. As part of this commitment, the Proximity Program was created in 2005, with the objective of strengthening the relationship with the communities surrounding the hydroelectric power plants and, together with the other areas of the Company, bringing technical knowledge and promoting the social development of the communities.

In 2021, Cemig planned to improve the program and, in 2022, began the development of Emergency Action Plans (PAE, in its Portuguese acronym) for dam failures and set up integration committees, bringing together the various actors from the municipalities in a participatory strategy. In 2022, committees were set up for 18 dams, promoting meetings in which specialists give technical lectures to clarify topics such as operational aspects of reservoirs/plants (including aspects of water management), dam safety, in addition to disclosing the socio-environmental actions of the projects.

Cemig's goal is, by 2027, to establish committees for the 42 dams, engaging communities in the respective regions and improving safety and awareness.

W9. Verification

W9.1

(W9.1) Do you verify any other water information reported in your CDP disclosure (not already covered by W5.1a)?

Yes

W9.1a

(W9.1a) Which data points within your CDP disclosure have been verified, and which standards were used?

Disclosure module	Data verified	Verification standard	Please explain
W0 Introduction	General description of the company, reporting year, reporting consolidation methodologies, organizational activities.	ISAE 3000	Annually, Cemig submits its Sustainability Report to independent verification to ensure the legitimacy of its content. The audit process comprised (i) reviewing the information and data present in the preliminary version of the sustainability report (ii) interviews with strategic employees, both to understand the report data and to understand the management processes involved with the material topics and (ii) review of

			additional documentation sent by Cemig. General company data and the report preparation approach are presented in Cemig's sustainability report and are, therefore, submitted to verification.
W1 Current state	Data on administrative water consumption and effluents were verified.	ISAE 3000	Annually, Cemig submits its Sustainability Report to independent verification to ensure the legitimacy of its content. The Report contains data on the collection, consumption and disposal of water, data that was verified by a third party in order to guarantee the quality and transparency of the information.
W3 Procedures	Information regarding the Company's risk identification and assessment processes was verified.	ISAE 3000	The annual independent verification of the Sustainability Report includes verification of the information presented on risk governance, including checking the standards used in processes and the corporate structure for addressing risks and opportunities.
W4 Risks and opportunities	The information in the "Risk Management" item was verified in the context of the verification of the 2022 Annual Sustainability Report, covering the time horizon, types of risk and frequency of analysis.	ISAE 3000	The annual independent verification of the Sustainability Report includes verification of risk information, including data on the frequency of assessment, estimated total costs and materialization horizons.
W6 Governance	Verification of item information on governance structure, incentives and job assignments.	ISAE 3000	Information on the governance and communication structure is checked, as well as attributions, frequency of meetings and reporting on activities, and incentives provided by Cemig to meet goals and objectives.
W7 Strategy	Data on scenarios considered by the company, business perspectives and financial data.	ISAE 3000	As part of the annual verification process, the company's financial data, the expectations for allocation of resources and the Company's growth are analyzed.
W8 Targets	Information on targets achieved, in progress, and to be implemented is verified.	ISAE 3000	The audit of the Annual and Sustainability Report contemplates the verification of the goals reached, as well as the progress of the goals in progress.

W10. Plastics

W10.1

(W10.1) Have you mapped where in your value chain plastics are used and/or produced?

	Plastics mapping	Value chain stage	Please explain
Row 1	Yes	Supply chain	<p>Cemig relies on suppliers of various materials for the adequate rendering of its services. Among these materials, there are also plastic products, such as measuring boards and containers for transporting substances. Aware of the impact of this type of product, the Company provides suppliers with booklets that promote responsible consumption and production in line with SDG 12.</p> <p>As for the procedures adopted, the "Requirements for Compliance with Environmental and Personnel Safety Legislation" stands out, which establishes the minimum requirements, when applicable, in relation to compliance with environmental and personnel safety legislation required in the manufacture, handling, storage, transport, packaging and final destination of materials acquired by Cemig, as well as contracted services when using materials and producing waste. This document contains the section "Legislation and Federal Regulations on the environment", which mentions all the rules that must be followed by suppliers, informing, among others, about substances that are not allowed and procedures that must be adopted.</p> <p>Cemig also reinforces the guidelines of the National Solid Waste Policy, highlighting good practices such as recycling and reuse as priority options, and proper disposal as the last option. Therefore, despite not producing plastics, the Company is aware of the impact generated by these inputs in its value chain and recommends their correct management.</p>

W10.2

(W10.2) Across your value chain, have you assessed the potential environmental and human health impacts of your use and/or production of plastics?

	Impact assessment	Value chain stage	Please explain
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Row 1	Yes	Direct operations Supply chain	<p>Cemig evaluates several parameters to attest to water quality in accordance with current legislation. An object of study still in its initial phase, within the scope of R&D, are micropollutants, including microplastics. This class of substances has been investigated by the area in order to carry out a mapping of presence and concentration level, as well as mitigation measures that can be adopted if necessary.</p> <p>It is important to point out that, in terms of the supply chain, Cemig does not allow the use of the following substances in the manufacture of any materials or equipment purchased by the organization: a) asbestos or asbestos; b) Polychlorinated biphenyls (PCB); c) persistent organic pollutants (POPs), according to Decree nº 204/2004; d) benzene, according to Interministerial Ordinance No. 775. This is relevant information given that microplastics, when present in the environment, act as traps for highly harmful persistent organic pollutants (POPs). Therefore, Cemig acts to prevent the contamination of water resources in its operations and in the supply chain, in accordance with the legislation.</p>
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W10.3

(W10.3) Across your value chain, are you exposed to plastics-related risks with the potential to have a substantive financial or strategic impact on your business? If so, provide details.

	Risk exposure	Please explain
Row 1	Not assessed – but we plan to within the next two years	Cemig does not identify exposure to these plastic-related risks in its value chain, given its core activity. However, the topic will be monitored to ensure that any relevant information is considered.

W10.4

(W10.4) Do you have plastics-related targets, and if so what type?

	Targets in place	Target type	Target metric	Please explain
Row 1	Yes	Waste management	Increase the proportion of recyclable plastic waste that we collect, sort, and recycle	Cemig is committed to managing waste in the most appropriate way, preferably by reusing or recycling inputs. In the case of plastics, recycling is the main form of disposal, seeking to contemplate 100% of cases.

W10.5

(W10.5) Indicate whether your organization engages in the following activities.

	Activity applies	Comment
Production of plastic polymers	No	Cemig does not work with the production or sale of goods involving plastic.
Production of durable plastic components	No	Cemig does not work with the production or sale of goods involving plastic.
Production / commercialization of durable plastic goods (including mixed materials)	No	Cemig does not work with the production or sale of goods involving plastic.
Production / commercialization of plastic packaging	No	Cemig does not work with the production or sale of goods involving plastic.
Production of goods packaged in plastics	No	Cemig does not work with the production or sale of goods involving plastic.
Provision / commercialization of services or goods that use plastic packaging (e.g., retail and food services)	No	Cemig does not work with the production or sale of goods involving plastic.

W11. Sign off

W-FI

(W-FI) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

N/A

W11.1

(W11.1) Provide details for the person that has signed off (approved) your CDP water response.

	Job title	Corresponding job category
Row 1	Cemig GT Director	Chief Operating Officer (COO)

Submit your response

In which language are you submitting your response?

English

Please confirm how your response should be handled by CDP

	I understand that my response will be shared with all requesting stakeholders	Response permission
Please select your submission options	Yes	Public

Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Yes, CDP may share our Main User contact details with the Pacific Institute

Please confirm below

I have read and accept the applicable Terms