

SGS ICS CERTIFICADORA LTDA, (SGS) STATEMENT OF SUSTAINABILITY ACTIVITIES IN “ANNUAL SUSTAINABILITY REPORT 2015” OF CEMIG.

ASSURANCE NATURE AND SCOPE

SGS was hired by Companhia Energética de Minas Gerais - CEMIG to undertake the Annual Sustainability Report 2015 (RS2015) in independent manner. The assurance scope, based on assurance methodology of SGS' Sustainability Report, includes texting and data for 2015 provided therein.

The responsibility for the information of “ANNUAL SUSTAINABILITY REPORT 2015” of CEMIG and its presentation lies on company's board of directors and management. SGS has not taken part in preparation of any material provided in “ANNUAL SUSTAINABILITY REPORT 2015”. Our responsibility is to give our opinion regarding the text, data, charts and statement within the assurance scope, which will be detailed later in order to communicate CEMIG stakeholders.

The SGS Group has developed a set of Sustainability Assurance Communication protocols based on actual improvements provided in Global Reporting Initiative (GRI) guide and the assurance standard ISAE3000. These protocols are different options of assurance level, depending on context and capability of Claimant Organization.

This report was assured through our protocols to assess content legitimacy and its alignment to Sustainability Report Preparation Guide (G4 2013), and it has demonstrated a reasonable level. The assurance has covered a combination of previous investigation, interviews with strategic employees, review of documents, records and data and assessment of report for alignment with GRI protocols. The CEMIG's accounting information and/or referred to “ANNUAL SUSTAINABILITY REPORT 2015” were not assessed as integrating part of this assurance process.

STATEMENT OF INDEPENDENCE AND COMPETENCE

The SGS Group is worldwide leading organization in inspections, analysis and verifications, operating in more than 140 countries and service provision, including management system certification, audit and capacitation in quality, environmental, social and ethic areas, assurance of sustainability report and verification of greenhouse gases (GHG). SGS reinforces its independence from CEMIG, being exempt from interest conflict with organization, its subsidiaries and stakeholders.

The assurance team was made based on members' knowledge, expertise and qualification to this service; it was composed of:

- A Lead Auditor for Sustainability Assurance Report, Lead Assessor of Greenhouse Gases (GHG), Lead Auditor for Business Ethics and Integrity, Lead Auditor registered with IRCA (*International Register of Certificated Auditors*) for Environmental, Quality, Occupational Health and Safety and Social Management System.
- An Auditor for Sustainability Report, Lead Assessor of Greenhouse Gases (GHG) and Climate Changes program, lead Auditor for Socio-environmental programs, Lead Auditor for Environmental, Quality, Energy, Health and Safety Management System.
- An Auditor for Sustainability Report Assurance, lead Assessor of Greenhouse Gases (GHG) and climate change programs, Socio-Environmental Lead Auditor.

ASSURANCE OPINION

Regarding the methodology provided and verification performed, we are satisfied with the information and data provided in assessed “ANNUAL SUSTAINABILITY REPORT 2015” are reliable and a fair and balanced representation of CEMIG sustainability activities in 2015. The assurance team has the opinion that the report can be used by CEMIG stakeholders. We believe that the organization has chosen the assurance level suitable to its needs.

In our opinion, the report content meets the requirements of GRI G4, including certain indicators of Specific Supply for the Electric Segment G4 as Essential Option and Global Compact Principles.

RECOMMENDATIONS, FINDINGS AND CONCLUSIONS OF GLOBAL GUIDELINES OF GLOBAL REPORTING INITIATIVE GRI G4

The CEMIG Report, "ANNUAL SUSTAINABILITY REPORT 2015", is properly aligned with GRI G4, Essential Option. The material aspects and limits inside and outside the organization were properly defined in accordance with GRI Reporting Principles. The material aspects claims and the identified limits and commitment to stakeholders, G4-17 to G4-27, are described correctly in reference list and report.

By keeping the use of GRI G4, CEMIG kept its leading position in sustainability reports. Equally, it reports to CDP (Carbon Disclosure Project) in a voluntary manner since 2007, and its GHG inventory is checked by an independent third party. This information was used in a GRI report.

A SGS congratulates CEMIG for its commitment to education, through the creation of e-courses, as well as collaboration with Universities for research and internship programs at CEMIG's facilities and projects. CEMIG has been constantly contributing to people and institutions with donations, sponsorship and philanthropy.

During the site visits, it was found that CEMIG has strategic alliances with foundation and universities to implement effectively its environmental projects, such as nurseries for reforestation and "Programa Peixe Vivo".

CEMIG encourages an ethical behavior to its management based on its "Ethical Practices Statement and Professional Code of Conduct". It has an internal corporate audit team, as well as a Risk Management area and an information security team. It was observed that it adopts solid methods for assessing operational, financial and environmental risks.

Some opportunities to improve were found during the assurance process 2015 to be considered in coming reports, such as:

- To consider periodic assessments of professional evolution and development in the performance evaluation process.
- CEMIG should enhance its occupational health and safety programs for the employees and subcontractors, once in 2015 the number of accidents, diseases and deaths increased.
- To adopt an international acknowledged methodology or standard to assess water-related risks, and to make a hydric assessment and quantify its water footprint. To do so, the water catchment should be considered.
- The percentage of communities or centers where development projects were implemented is not specified. The social impacts should be measured, as well as amount of families, people and communities benefited.
- It is recommendable to identify the social risks, such as potential social conflicts, political instability, Government Company and Institutions image etc.
- For coming reports, CEMIG should include information of business in which it holds shares.

Executed by and on behalf of SGS



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