

**CORPORACIÓN DE FERIAS Y EXPOSICIONES S.A. USUARIO OPERADOR
DE ZONA FRANCA BENEFICIO E INTERÉS COLECTIVO AND SUBORDINATE**
Condensed Consolidated Interim Financial Statements

As of June 30, 2026, and December 31, 2025

Report of the Statutory Auditor on the Review of the Interim Financial Statements

To the Shareholders

Corporación de Ferias y Exposiciones S.A. Usuario Operador de Zona Franca Beneficio e Interés Colectivo

Introduction

I have reviewed the consolidated condensed interim statements of financial information that is attached as of June 30, 2026, of Corporación de Ferias y Exposiciones S.A. Usuario Operador de Zona Franca Beneficio e Interés Colectivo, which comprise:

- The consolidated condensed interim statements of financial position as of June 30, 2026.
- The consolidated condensed interim statements of comprehensive income, six- and three-month periods ending on June 30, 2026.
- The consolidated condensed interim statements of changes in equity for six-month period ending on June 30, 2026.
- The condensed interim consolidated cash flow statement for the six-month period ending on June 30, 2026; and
- The notes to the interim financial statements.

The management of Corporación de Ferias y Exposiciones S.A. Usuario Operador de Zona Franca Beneficio e Interés Colectivo is responsible for the adequate preparation and presentation of these consolidated condensed interim statements of financial information, in accordance with the International Accounting Standard 34 (IAS 34) - Interim Financial Information contained in financial information accounting standards accepted in Colombia. My responsibility consists of expressing a conclusion of these interim consolidated financial statements based on my review.

Scope of the review

I have made my review in accordance with the International Standard on Review Engagements 2410 "Review of financial information performed by the independent auditor of the entity", included in the standards for Information Assurance accepted in Colombia. A review of interim financial information consists of making enquiries with people responsible for financial and accounting matters, and the application of analytical procedures and other review procedures. A review of interim financial information is substantially smaller in scope than an audit made in accordance with international standards, and therefore, does not allow me to obtain the certainty of having had knowledge of all significant matters which could have been identified by an audit. I therefore do not express an audit opinion.

Conclusion

Based on my review, nothing has called my attention to make me suppose that the interim consolidated financial information does not present, in all material aspects, its financial situation June 30, 2026, which is attached, in accordance with the International Standard of Accounting 34 (IAS 34) - Intermediate Financial Information contained in the Accounting and Financial Information Standards accepted in Colombia.

(Original in Spanish signed)

Diego Alejandro Corredor Ortiz

Statutory Auditor

Corporación de Ferias y Exposiciones S.A. Usuario Operador de Zona Franca Beneficio e Interés Colectivo

Report of the Statutory Auditor of Reporting in Extensible Business Reporting Language (XBRL)

To the Shareholders

Corporación de Ferias y Exposiciones S.A. Usuario Operador de Zona Franca Beneficio e Interés Colectivo:

Introduction

I have reviewed the report in consolidated Extensible Business Reporting Language (XBRL) as of June 30, 2026, which include the condensed interim statements of financial information of Corporación de Ferias y Exposiciones S.A. Usuario Operador de Zona Franca Beneficio e Interés Colectivo, which comprise:

- The consolidated condensed interim statements of financial position as of June 30, 2026;
- The consolidated condensed interim statements of comprehensive income, six- and three-months periods ending on June 30, 2026.
- The consolidated condensed interim statements of changes in equity for the six-month period ending on June 30, 2026.
- The condensed interim consolidated cash flow statement for the six-month period ending on June 30, 2026; and
- The notes to the interim financial statements.

The management is responsible for the adequate preparation and presentation of these in Extensible Business Reporting Language (XBRL) that incorporates interim consolidated statements of financial information, in accordance with the International Accounting Standard 34 (IAS 34) - Interim Financial Information contained in financial information and accounting standards accepted in Colombia and presentation the Extensible Business Reporting Language (XBRL) as instructed by the Colombian Financial Superintendency (Superintendencia Financiera de Colombia). My responsibility consists of expressing a conclusion of Extensible Business Reporting Language (XBRL) that incorporates financial information interim consolidate, based on my review.

Scope of the review

I have made my review in accordance with the International Standard on Review Engagements 2410 "Review of financial information performed by the independent auditor of the entity", included in the standards for Information Assurance accepted in Colombia. A review of interim financial information consists of making enquiries, with persons responsible for financial and accounting matters, and the application of analytical procedures and other review procedures. A review of interim financial information is substantially smaller in scope than an audit made in accordance with international standards, and therefore, does not allow me to obtain the certainty of having had knowledge of all significant matters which could have been identified by an audit. I therefore do not express an audit opinion.

Conclusion

Based on my review, nothing has called my attention to make me suppose that Extensible Business Reporting Language (XBRL), that incorporate report of the interim consolidated financial information

of Corporación de Ferias y Exposiciones S.A. Usuario Operador de Zona Franca Beneficio e Interés Colectivo, does not present, in all material aspects, its financial situation June 30, 2026, in accordance with the International Accounting Standard 34 (IAS 34) - Interim Financial Information contained in financial information accounting standards accepted in Colombia and as instructed by the Colombian Financial Superintendency (Superintendencia Financiera de Colombia).

(Original in Spanish signed)

Diego Alejandro Corredor Ortiz

Statutory Auditor

Corporación de Ferias y Exposiciones S.A. Usuario Operador de Zona Franca Beneficio e Interés Colectivo

License TP 199078-T

Member of KPMG S.A.S

Aug 14, 2026

**CORPORACIÓN DE FERIAS Y EXPOSICIONES S.A. USUARIO OPERADOR DE ZONA FRANCA BENEFICIO E INTERÉS
COLECTIVO Y SUBORDINADA**

**Consolidated Statement of Financial Position
For the six- and three-month periods ended June 30, 2026 and 2025
(Amounts expressed in thousands of Colombian pesos)**

	<u>Note</u>	<u>June 30, 2026</u>	<u>December 31, 2025</u>
ASSETS			
Current Assets			
Cash and cash equivalents	3	\$ 44,686,532	56,817,628
Other financial assets	4	-	6,073,047
Accounts receivable	6	58,594,391	46,007,130
Tax assets	7	5,216,957	2,485,888
Inventories		1,503,696	1,228,466
Other non-financial assets	8	1,939,998	722,228
Total current assets		111,941,574	113,334,387
Non-current assets			
Joint venture investment	5	5,187,767	5,552,546
Other Financial assets		6,457,310	6,432,319
Investments in associates	9	151,343,347	153,563,640
Accounts receivable	6	1,082,384	1,543,674
Intangibles	10	14,495,400	15,388,347
Property and equipment	11	501,284,548	501,726,551
Investment properties		84,377,968	84,377,968
Deferred tax asset		115,074	47,303
Total non-current assets		764,343,798	768,632,348
Total assets	\$	876,285,372	881,966,735
LIABILITIES			
Current liabilities			
Financial debt	12	14,261,347	16,133,853
Accounts payable	13	68,368,306	80,372,097
Current tax liability	14	-	5,224,111
Other non-financial liabilities	15	9,260,735	10,649,767
Income received in advance	16	61,107,747	26,042,182
Employee benefits		298,851	298,851
Total current liabilities		153,296,986	138,720,861
Non-current liabilities			
Financial debt	12	54,441,391	60,598,145
Employee benefits		1,196,015	1,178,015
Other provision	17	1,162,552	341,952
Deferred tax liability, net		64,157,608	63,454,259
Total non-current liabilities		120,957,566	125,572,371
Total liabilities	\$	274,254,552	264,293,232
EQUITY			
Subscribed and paid-in capital		1,673,920	1,673,920
Additional paid-in capital		43,451,721	43,451,721
Reserves	18	290,902,746	212,163,692
Retained earnings	19	267,446,496	267,731,488
Other Comprehensive Income - ORI		(7,703,301)	(7,703,301)
Net income for the period		6,259,238	100,355,983
Total equity	\$	602,030,820	617,673,503
Total liabilities and equity	\$	876,285,372	881,966,735

See notes, which are an integral part of the consolidated financial statements.

(Original Signed)
Andrés López Valderrama
Legal Representative

(Original Signed)
Martha Lucia Páez
Certified Public Accountant
T.P. 77620 - T

(Original Signed)
Diego Alejandro Corredor Ortiz
Statutory Auditor
T.P. 199078 - T
Member of KPMG S.A.S.
(See my report date Aug 14, 2026)

**CORPORACIÓN DE FERIAS Y EXPOSICIONES S.A. USUARIO OPERADOR DE ZONA FRANCA BENEFICIO E INTERÉS
COLECTIVO Y SUBORDINADA**

**Consolidated Statement of Financial Position
For the six- and three-month periods ended June 30, 2026 and 2025
(Amounts expressed in thousands of Colombian pesos)**

	<u>Note</u>	<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>	<u>April 1 to June 30, 2026</u>	<u>April 1 to June 30, 2025</u>
Income from ordinary activities	20	\$ 118,020,981	93,200,679	84,026,120	74,179,360
Administrative expenses	21a	(42,234,504)	(36,899,952)	(24,456,693)	(22,361,402)
Selling expenses	21b	(63,169,540)	(49,002,748)	(43,873,317)	(39,192,597)
Impairment accounts receivable		(1,013,191)	(78,429)	(262,432)	317,838
Recovery for impairment of accounts receivable		768,692	320,172	19,254	97,451
Other income		1,910,643	1,508,119	1,012,729	794,504
Cost of sales	22	(2,167,679)	(2,157,734)	(1,197,895)	(1,474,363)
Other expenses		(2,862,095)	(1,739,103)	(1,810,640)	(970,179)
Income from operating activities		9,253,307	5,151,004	13,457,126	11,390,612
Financial income	20b)	1,422,184	903,590	780,099	446,734
Financial expenses	21c)	(4,849,068)	(6,121,263)	(2,406,858)	(2,964,735)
Financial cost, net		(3,426,884)	(5,217,673)	(1,626,759)	(2,518,001)
Income under the equity method, net	20e)	2,231,665	2,537,094	928,120	1,647,461
Income before tax		8,058,088	2,470,425	12,758,487	10,520,072
Income tax expense	21d)	(1,798,850)	(705,744)	(708,722)	(493,358)
Result for the period		6,259,238	1,764,681	12,049,765	10,026,714
Other Comprehensive Income					
Total other comprehensive income that will not be reclassified to income for the period		-	-	-	-
Result for the period and other comprehensive income	\$	6,259,238	1,764,681	12,049,765	10,026,714

See the Notes that form part of the Condensed Interim Consolidated Financial Statements

(Original Signed)
Andrés López Valderrama
Legal Representative

(Original Signed)
Martha Lucia Páez
Certified Public Accountant
T.P. 77620 - T

(Original Signed)
Diego Alejandro Corredor Ortiz
Statutory Auditor
T.P. 199078 – T
Member of KPMG S.A.S.
(See my report date Aug 14, 2026)

CORPORACIÓN DE FERIAS Y EXPOSICIONES S.A. USUARIO OPERADOR DE ZONA FRANCA BENEFICIO E INTERÉS COLECTIVO AND SUBSIDIARIES
Consolidated condensed interim statements of changes in equity
For the six-months periods ending on June 30, 2026, and 2025
(Amounts expressed in thousands of Colombian pesos)

	<u>Note</u>	<u>Subscribed and Paid Capital</u>	<u>Additional Paid-in Capital</u>	<u>Reserves</u>	<u>Retained Earnings</u>	<u>Other Comprehensive Income-ORI</u>	<u>Net Income For the period</u>	<u>Total Equity</u>
Initial as of January 1, 2025		\$ 1,673,920	43,451,721	183,648,676	268,400,885	(8,837,674)	48,495,870	536,833,398
Transfer of income for the year to retained earnings		-	-	-	48,495,870	-	(48,495,870)	-
Dividends declared in cash of \$108,08 per share on 167,287,797 subscribed and paid-in shares; payable in April and November 2025	18	-	-	-	(19,980,854)	-	-	(19,980,854)
Appropriated to mandatory and occasional reserves	17	-	-	28,515,016	(28,515,016)	-	-	-
Change in other equity items accounted for by the equity method	18	-	-	-	(356,014)	-	-	(356,014)
Withholding tax attributable to the beneficial owner		-	-	-	(72,445)	-	-	(72,445)
Net income for the period		-	-	-	-	-	1,764,681	1,764,681
Balance as of June 30, 2025		\$ 1,673,920	43,451,721	212,163,692	267,972,426	(8,837,674)	(1,764,681)	518,188,766
Initial as of January 1, 2026		\$ 1,673,920	43,451,721	212,163,692	267,731,488	(7,703,301)	100,355,983	617,673,503
Transfer of income for the year to retained earnings		-	-	-	100,355,983	-	(100,355,983)	-
Dividends declared in cash of \$129,22 per share on 167,287,797 subscribed and paid-in shares; payable in April and October 2026	18	-	-	-	(21,616,929)	-	-	(21,616,929)
Appropriated to mandatory and occasional reserves	17	-	-	78,739,054	(78,739,054)	-	-	-
Change in other equity items accounted for by the equity method	18	-	-	-	(284,992)	-	-	(284,992)
Net income for the period		-	-	-	-	-	6,259,238	6,259,238
Balance as of June 30, 2026		\$ 1,673,920	43,451,721	290,902,746	267,446,496	(7,703,301)	6,259,238	602,030,820

See the Notes that form part of the Condensed Interim Consolidated Financial Statements.

(Original Signed)
Andrés López Valderrama
Legal Representative

(Original Signed)
Martha Lucía Páez
Certified Public Accountant
T.P. 77620 - T

(Original Signed)
Diego Alejandro Corredor Ortiz
Statutory Auditor
T.P. 199078 – T
Member of KPMG S.A.S.
(See my report date Aug 14, 2026)

CORPORACIÓN DE FERIAS Y EXPOSICIONES S.A. USUARIO OPERADOR DE ZONA FRANCA BENEFICIO E INTERÉS COLECTIVO

Condensed interim statements of cash flows

For three months period ended June 30, 2026, and 2025

(Figures expressed in thousands of Colombian pesos)

	Note	January 1 to June 30, 2026	January 1 to June 30, 2025
Result for the period		\$ (6,259,238)	1,764,681
Adjustments to reconciliation between the profit for the period and net cash used in operating activities:			
Depreciations	21a)	4,874,757	4,328,915
Amortization intangibles	21a)	2,514,347	3,001,820
Impairment accounts receivable	6	1,013,191	78,429
Recoveries of receivables	6	(768,692)	(320,172)
Interest accrued financial obligations	12	4,840,845	6,118,086
Accrued interest on loans to individuals		121,350	-
Recovery of provision for accounts payable		(1,786,683)	(472,545)
Recovery of provisions for litigation		(28,900)	37,400
Loss equity method	21e)	(2,231,665)	(2,537,094)
Gain on valuation of investments in other financial assets		(40,364)	(44,271)
Income tax	21d)	1,798,850	705,744
Effect of changes in foreign exchange difference on cash held for cash equivalents		(850,965)	(659,966)
		15,812,059	12,001,027
Changes in assets and liabilities:			
Accounts receivable		12,243,526	(5,033,109)
Inventories		(275,230)	86,017
Other non-financial assets		(1,217,770)	(5,137,392)
Net tax		(224,286)	3,401,706
Accounts payable		(30,662,895)	(13,411,790)
Other non-financial liabilities		(1,389,032)	2,615,845
Employee benefits		18,000	24,000
Provisions		(8,500)	-
Income received in advance		35,065,565	34,502,444
Interest paid financial obligations	12	(4,806,000)	(6,259,315)
Interest received on loans granted to individuals		120,560	-
Payment of income tax		(8,894,166)	(3,698,518)
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES		(8,801,971)	19,090,915
CASH FLOWS FROM INVESTMENT ACTIVITIES			
Redemptions of investments in other financial assets		15,373	12,916
Redemptions of other financial assets - CDT	4	6,073,047	3,460,184
Cash dividends received from investments in joint ventures	5	2,564,927	3,204,130
Dividends received in cash from investments in associates	9	1,966,818	1,263,544
Principal repayments on loans granted to individuals		146,594	-
Purchase of intangibles		(1,621,400)	(5,702,196)
Purchase of property and equipment		(3,574,754)	(9,902,592)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		5,570,605	(7,664,014)
CASH FLOWS FROM FINANCING ACTIVITIES			
Capital payments of financial obligations	12	-	10,000,000
Disbursement of financial obligations	12	(8,064,105)	(15,456,144)
Dividends paid in cash		(1,127,246)	(1,074,009)
NET CASH USED IN FINANCING ACTIVITIES		(9,191,351)	(6,530,153)
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS		(12,422,717)	4,896,748
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD		56,817,628	34,390,410
Effect of changes in foreign exchange difference on cash held		291,621	85,535
CASH AND CASH EQUIVALENTS AT END OF PERIOD		\$ 44,686,532	39,372,693

See the notes that form an integral part of the condensed interim financial statements.

(Original Signed)
Andrés López Valderrama
Legal Representative

(Original Signed)
Martha Lucia Páez
Certified Public Accountant
T.P. 77620 - T

(Original Signed)
Diego Alejandro Corredor Ortiz
Statutory Auditor
T.P. 199078 - T
Member of KPMG S.A.S.
(See my report date Aug 14, 2026)

**CORPORACIÓN DE FERIAS Y EXPOSICIONES S.A. USUARIO OPERADOR DE
ZONA FRANCA BENEFICIO E INTERÉS COLECTIVO Y SUBORDINADA**
Notes to the Condensed Consolidated Interim Financial Statements
As of June 30, 2026, with comparative figures as of June 30 and December 31, 2025
(Figures expressed in thousands of pesos)

1. Reporting entity

The Corporación de Ferias y Exposiciones S.A. Usuario Operador de Zona Franca Beneficio e Interés Colectivo (now the Parent Company) is a public limited Company incorporated by Public Deed No. 3640 of July 18, 1955, of the Second Notary (2nd) of Bogotá, with a duration until July 2099. The consolidated financial statements as of June 30, 2026, include the Parent Company and its Subordinate. The corporate purpose of the Parent Company is to promote industrial and commercial development in the region, national and international level and to strengthen Colombia's ties of friendship and cooperation with friendly nations, to organize trade shows, national and international exhibitions of an industrial, commercial, agricultural or scientific inside or outside their facilities, at home or abroad; as well as promoting and organizing the participation of Colombia in trade shows and exhibitions held abroad, directly or through the Subordinate Corferias Inversiones S.A.S.

The Parent Company is Subordinate to the Bogotá Chamber of Commerce, which has a 79.74% participation in the share capital.

The consolidated interim financial statements include Corporación de Ferias y Exposiciones S.A. Usuario Operador de Zona Franca Beneficio e Interés Colectivo and Corferias Inversiones S.A.S.

Corporación de Ferias y Exposiciones S.A. Usuario Operador de Zona Franca Beneficio e Interés Colectivo was declared a Special Permanent Free Zone Operator User by Resolution No. 5425 of June 20, 2008. According to Public Deed No. 2931 of July 25, 2008 of the 48th Notary Office of Bogotá D.C., registered on July 28, 2008 under number 01231243 of book IX, the company changed its corporate name by means of Public Deed No. 604 of May 6, 2021, in the 23rd Notary Office of Bogotá D.C., registration made under number 02704569 of book IX on May 12, 2021, from Corporación de Ferias y Exposiciones S.A., to Corporación de Ferias y Exposiciones S.A. Usuario Operador de Zona Franca Beneficio e interés colectivo. Its main address is in the city of Bogotá at Carrera 37 No. 24-67 with Resolution No. 1213 of August 4, 2022, the Corporation changes from being a Special Permanent Free Trade Zone to being a Permanent Free Trade Zone.

The Corporation, as Permanent Free Trade Zone Operator, controls the entry of exhibitors' merchandise through the COMEX platform and once the fair is over, the Merchandise Exit Document is completed.

Corferias Inversiones S.A.S., (hereinafter the Subordinate) is a company incorporated by private document dated April 30, 2012; with an indefinite term duration, it began to develop economic activities in June 2012. Its economic activity is the performance of any lawful activity both in Colombia and abroad, that allow to facilitate or develop commerce or the society's industry. Currently, it carries out the activity of administrating the parking lots of the buildings called Parqueadero Verde and Parqueadero Hilton. Likewise, it is the operator of the "Puerta de Oro" fairground in Barranquilla, where it organizes trade shows and exhibitions of a commercial and agricultural nature, events for the population and visitors to the Colombian Caribbean.

Corferias Inversiones S.A.S. is in Bogotá at Carrera 37 No. 24-67 and in Barranquilla at Calle 77B No. 57-103. The Corporación de Ferias y Exposiciones S.A. Usuario Operador de Zona Franca Beneficio e Interés Colectivo owns 100% of the stake in Corferias Inversiones S.A.S. Likewise, it could direct accounting, administrative and financial policies.

The financial information of the Subordinated Company as of June 30, 2026, and December 31, 2025, is presented below:

June 30, 2026

Company	% Held	Assets	Liabilities	Equity	Income
Corferias Inversiones SAS	100%	\$ 39,009,444	12,907,315	26,102,129	2,962,850

December 31, 2025

Company	% Held	Assets	Liabilities	Equity	Income
Corferias Inversiones S.A.S	100%	\$ 45,624,358	22,200,086	23,424,272	9,635,358

2. Preparation basis of the condensed consolidated interim financial statements

(a) Regulatory Technical Framework

The condensed consolidated interim financial information has been prepared in accordance with International Accounting Standard 34 (IAS 34) - Interim Financial Reporting, contained in the Accounting and Financial Reporting Standards accepted in Colombia (NCIF) established in Law 1314 of 2009, regulated by the Sole Regulatory Decree 2420 of 2015, as amended by Decrees 2496 of 2015, 2131 of 2016, 2170 of 2017, 2483 of 2018, 2270 of 2019, 1432 of 2020, 938 of 2021 and 1611 of 2022, 1271 of 2024, and Legislative Decree 240 of March 12, 2026. The Group 1 NCIF are based on full International Financial Reporting Standards (IFRS), issued and officially translated into Spanish by the International Accounting Standards Board (IASB).

The condensed consolidated interim financial statements for the interim period do not include all the information and disclosures required for an annual financial statement, for this reason it is necessary to read them in conjunction with the consolidated annual financial statements as of December 31, 2025, published on the website www.corferias.com in the Shareholders section. In accordance with IAS 34, the accounting policies used for interim periods are the same as those applied in the preparation of the annual financial statements.

Measurement Basis

The condensed consolidated interim financial statements have been prepared on the historical cost basis, except for the following important items included in the statement of financial position:

- Financial instruments at fair value through profit or loss and other comprehensive income are measured at fair value.
- Collective investment funds measured at fair value.
- Investment properties are measured at fair value.
- Investments in associates and joint ventures are measured using the equity method.
- Long-term financial liabilities measured at amortized cost.
- In relation to employee benefits, the defined benefit asset is recognized as the net total of plan assets, plus unrecognized past service costs, and unrecognized actuarial losses, minus unrecognized actuarial gains and the present value of the defined benefit obligation.

(b) Functional and presentation currency

The items included in the condensed consolidated interim financial statements are expressed in the currency of the primary economic environment where the Entity operates (Colombian pesos).

The performance of the Parent and the Subordinate is measured and reported to the public in Colombian pesos. Due to the foregoing, management considers that the Colombian peso is the currency that most faithfully represents the economic effects of the underlying transactions, events, and conditions and for this reason the condensed consolidated interim financial statements are presented in Colombian pesos as their functional currency.

All the information is expressed in thousands of pesos and has been rounded to the nearest unit.

(c) Changes in accounting policies

The accounting policies adopted in the preparation of these condensed consolidated financial statements are consistent with those used in the preparation of the annual financial statements, corresponding to the year ended December 31, 2025.

(d) Significant accounting estimates and judgments

The preparation of the condensed interim consolidated financial statements in conformity with Colombian GAAP requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the amounts of assets, liabilities, and contingent liabilities at the balance sheet date, as well as the income and expenses for the year. Actual results may differ from these estimates.

The relevant estimates and assumptions are reviewed regularly. Revisions to accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected.

Judgments

Information regarding judgments made in the application of accounting policies that have the most significant effect on the condensed consolidated interim financial statements is described in the following note; these are not considered critical judgments:

- Note 6 - Allowance for impairment of accounts receivable.
- Fair value of investment property

(e) Operating Segments

An operating segment is a component of the Parent Company and its Subordinate that engages in business activities from which it may earn revenues and incur expenses, whose operating results are regularly reviewed by the chief operating decision maker of the Parent Company and its Subordinate to decide on the resources to be allocated to the segment, evaluate its performance and for which discrete financial information is available.

The factors used to identify the operating segments consider the infrastructure and the single command direction for the provision of services that determine the generation of income from ordinary activities. Considering the above and that the business lines that generate incomes have similar economic characteristics, the Group applied the aggregation criterion, after analyzing the following:

- a) The nature of the products and services.
- b) The nature of the service delivery processes.
- c) The type or category of customers for whom your products and services are intended.
- d) The methods used to provide the services.

Thus, the Parent Company and its Subordinate have an operating segment whose activities require a range of products directly linked to service delivery. These products, conceived and developed to complement one another, reflect an operational integration logic that strengthens service fulfillment. Its design and execution are strategically aligned with the business's comprehensive development, enabling cohesive, value-driven management within a unified operating framework. Consequently, all revenues, costs, assets, and liabilities can be considered a single reportable operating segment, considering the products detailed below:

- Entertainment and recreation: include leasing spaces and provision of services in the organization and holding trade shows and events.
- Real estate, business and rental activities correspond to leasing of spaces and provision of services, related to the organization of non-fair events.
- Food and drinks (offered within the trade shows).
- Parking management (offered to visitors of trade shows and exhibitions)

The operating results are regularly reviewed by the Parent's Board of Directors, the highest decision-making authority.

OPERATING SEGMENTS

The following is information related to assets and liabilities as of June 30, 2026, and December 31, 2025, and results as of June 30, 2026, and June 30, 2025, for the only operating segment identified by the Parent Company and its Subordinate, related to the operation, which is the Fair Operation segment.

		June 30, 2026	December 31, 2025
ASSETS	\$	876,285,372	881,966,735
Cash and cash equivalents		44,686,532	56,817,628
Other financial assets		-	6,073,047
Accounts receivable		59,676,775	47,550,804
Tax asset		5,216,957	2,485,888
Inventories		1,503,696	1,228,466
Other non-financial assets		1,939,998	722,228
Other Financial assets		6,457,310	6,432,319
Joint venture investment		156,531,114	159,116,186
Intangibles		14,495,400	15,388,347
Property and equipment		501,284,548	501,726,551
Investment properties		84,377,968	84,377,968
Deferred tax asset		115,074	47,303
LIABILITIES	\$	274,254,552	264,293,232
Financial debt		68,702,738	76,731,998
Accounts payable		68,368,306	80,372,097
Current tax liability		-	5,224,111
Other non-financial liabilities		9,260,735	10,649,767
Income received in advance		61,107,747	26,042,182
Employee benefits		1,494,866	1,476,866
Other provision		1,162,552	341,952
Deferred tax liability, net		64,157,608	63,454,259
EQUITY	\$	602,030,820	617,673,503
		January 1 to June 30, 2026	January 1 to June 30, 2025
Income from ordinary activities	\$	118,020,981	93,200,679
Activities in entertainment and leisure		104,040,060	81,425,837
Activities in real property, business and rentals		2,491,544	2,341,193
Food and beverages		11,489,377	9,433,649
Administrative expenses		42,234,504	36,899,952
Selling expenses		63,169,540	49,002,748
Impairment accounts receivable		1,013,191	78,429
Recoveries receivable		768,692	320,172
Other income		1,910,643	1,508,119
Cost of sales		2,167,679	2,157,734
Other expenses		2,862,095	1,739,103
Profit from operating activities		9,253,307	5,151,004
Financial income		1,422,184	903,590
Financial expenses		4,849,068	6,121,263
Income under the equity method, net		2,231,665	2,537,094

Income before tax		8,058,088	2,470,425
Income tax expense		1,798,850	705,744
Result for the period		6,259,238	1,764,681

Determination of fair values

The fair value of financial assets and liabilities traded in active markets are based on quoted market prices at the close of trading on the closing date of the year.

The fair value of financial assets and liabilities that are not traded in an active market is determined using valuation techniques; the Parent uses methods that are based on market conditions existing at the closing date of each year. The valuation techniques used for non-standardized financial instruments include the use of similar arm's length transactions, references to other instruments that are substantially the same and analysis of the discounted dividend and Gordon Shapiro methodology.

Fair value hierarchy

The fair value hierarchy has the following levels:

- Level 1: quoted prices (non-adjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. The Parent Company applies this level for investments in Acerías Paz del Río.
- Level 2: data other than quoted prices included in Level 1, which are observable for the asset or liability, either directly (i.e., prices) or indirectly (i.e., derived from prices)
- Level 3: data for the asset or liability that are not based on observable market data (unobservable variables).
- If the inputs used to measure the fair value of an asset or liability can be classified into different levels of the fair value hierarchy, then the fair value measurement is classified in its entirety into the same level of the fair value hierarchy as the lowest level input that is significant to the overall measurement.

The following table indicates, within the fair value hierarchy, the financial assets (by class) measured at fair value on June 30, 2026, and December 31, 2025, on a recurring basis:

June 30, 2026

Type of asset / liability	Level 1	Level 2	Level 3	Level 2 assessment techniques	Main input data
Cash equivalents Collective Investment Fund (Superior, Interest Participation A, High Liquidity Credicorp, Open Fiducuenta)	-	\$15,969,887	-	Value provided by the management Company.	Value of the units that represent shares of the equity value of the respective fund or investment, which in turn reflect the yields or devaluations / Current market interest rates of local variable income and fixed income.
Other financial assets - Acerías Paz del Río shares	\$ 8	-	-	-	Market / share price.

Other financial assets (Alpopular and La Previsora)	-	-	5,711,375	Discounted dividend flow model (Alpopular) and Gordon Shapiro model (La Previsora).	Dividends paid, EMBI Colombia, Beta and Devaluation, projected dividend growth rates and required rates of return.
Real Estate Private Capital Fund	-	641,258	-	Valuation of the underlying of the Fund	Unit value of the Fund supplied by the Administrator Company
Investment property	-	-	84,377,968	Technical appraisal	Current market prices of construction materials and labor

December 31, 2025

Type of asset / liability	Level 1	Level 2	Level 3	Level 2 assessment techniques	Main input data
Cash equivalents Collective Investment Fund (Superior, Interest Participation A, High Liquidity Credicorp, Open Fiducuenta)	-	\$ 3,719,152	-	Value provided by the management Company.	Value of the units that represent shares of the equity value of the respective fund or investment, which in turn reflect the yields or devaluations / Current market interest rates of local variable income and fixed income.
Other financial assets - Acerías Paz del Rio shares	\$ 8	-	-	-	Market / share price.
Other financial assets (Alpopular and La Previsora)	-	-	\$ 5,711,375	Discounted dividend flow model (Alpopular) and Gordon Shapiro model (La Previsora).	Dividends paid, EMBI Colombia, Beta and Devaluation, projected dividend growth rates and required rates of return.
Real Estate Private Capital Fund	-	\$ 616,267	-	Valuation of the underlying of the Fund	Unit value of the Fund supplied by the Administrator Company
Investment property	-	-	84,377,968	Technical appraisal	Current market prices of construction materials and labor

The fair value measurement of these assets is based on valuation techniques that include the income approach and the discounted cash flow method for investment property, as well as model-based valuation methods for other assets (discounted dividend flows). The specific inputs used include discount rates, projections of future revenues, operating expenses, and other financial parameters particular to the operational experience. These inputs reflect management's market-specific estimates, based on best practices and informed judgment.

The Parent and its Subordinate recognize transfers between levels of the fair value hierarchy at the end of the reporting period in which the change occurred.

The Parent and its Subordinate did not present any reclassifications between levels of the fair value hierarchy as of June 30, 2026 and December 31, 2025.

3. Cash and cash equivalents

The following are the details of cash and cash equivalents:

	<u>June 30, 2026</u>	<u>December 31, 2025</u>
Cash	\$ 230,527	47,550
Banks (1)	6,501,908	10,534,794
Savings accounts (1)	21,984,210	42,516,132
Total cash	28,716,645	53,098,476
Collective investment funds (2)	15,969,887	3,719,152
Total cash equivalents	15,969,887	3,719,152
Total, Cash and cash equivalents	\$ 44,686,532	56,817,628

(1) Cash and cash equivalents comprise cash funds held in both local and foreign currency, as well as petty cash funds designated to support the operations of both the Parent Company and its Subordinate. As of June 30, the balance primarily consists of operating cash floats assigned to parking facilities, ticket booths, and food and beverage outlets. The increase in the balance is due to the higher level of operational activity during the period, which required the establishment and expansion of operating petty cash funds to support areas such as parking facilities, food and beverage outlets, ticket offices, and other operational points.

(2) Current and savings accounts correspond to demand deposits held with domestic and international financial institutions, intended for the collection of operating revenues generated from trade fairs and exhibitions, as well as for meeting the Company's obligations. As of June 30, 2026, the net decrease in both categories is primarily attributable to the settlement of payments and commitments with suppliers and the execution of operational expenditures during the first half of 2026. In addition, liquidity management initiatives undertaken during the period resulted in the transfer of surplus cash balances into Collective Investment Funds (CIFs) by both the Parent Company and its Subordinate.

(3) Collective Investment Funds (CIFs) represent resources invested through trusts and fiduciary investment arrangements for liquidity management and guarantee purposes, aimed at generating returns on excess cash flows denominated in local currency. As of June 30, 2026, these funds reported a consolidated balance of \$15,969,887. The net increase of \$12,250,735 reflects the treasury strategy implemented by both entities; whereby excess liquidity was transferred into income-generating investment instruments through contributions made by the Parent Company and its Subordinate.

As of June 30, 2026 and December 31, 2025, there is no evidence of impairment on cash and cash equivalents, there are no restrictions for their use and there are reconciling items greater than 30 days which are normal to the seasonality of the business, these are being monitored and in turn are controlled by the treasury area; there are no restrictions for their use.

Below is a detail of the credit quality determined by independent risk rating agents, of the financial institutions in which the Corporation maintains cash funds in Banks, Collective Investment Funds, and other financial entities for their gross amounts:

Emitter	Nominal	Credit rating	% Profitability	Nominal	Credit rating	% Profitability
Payu	557,445			84,487		
Banco AV Villas S.A.	24,169	AAA	0.00%	563,424	AAA	0.00%
Banco de Occidente S.A.	13,524	AAA	8.45% E.A.	575,644	AAA	8.45% E.A.
Bancolombia S. A.	2,507,179	AAA	0.00%	4,644,083	AAA	0.00%
Banco Itaú Corpbanca Colombia S.A.	75,638	AAA	0.00%	75,635	AAA	0.00%
Banco BBVA Argentina Colombia	17,084,872	AAA	8.33% E.A.	765	AAA	0.00%
Banco Popular S.A.	629,382	AAA	0.00% E.A.	24,834,301	AAA	8.25% E.A.
Banco Davivienda S.A.	7,553,841	AAA	4.00% E.A.	22,068,947	AAA	3.03% E.A.
Banco Agrario	1,186	AAA	0.00%	205,640	AAA	0.00%
Banco Sudameris	38,882	AAA	0.00%	-	AAA	0.00%
Superior mutual fund	8,199,627	PAAA	11.43% E.A.	1,923,021	F AAA 2+	2.371% E.A.
Collective investment fund interest part A	1,662,538	F AAA /2	10.48% E.A.	74,336	F AAA 2+	5.49% E.A.
Credicorp high liquidity collective investment fund	1,235,261	S1/AAAf/(Col)	10.59% E.A.	19,221	S1/AAAf	6.180% E.A.
Accival vista mutual fund	732,052	S1/AAAf/(Col)	14.09% E.A.	5,154	S1/AAAf	4.91% E.A.
Fiducuenta open-ended mutual fund	758,214	AAAf(Col)	14.74% E.A.	812,598	S1/AAAf	3.38% E.A.
Open interest collective portfolio	3,330,086	F AAA /1	10.48% E.A.	373,257	F AAA/2+	10.46%
Occirenta open collective portfolio	52,109	F AAA /2	15.51% E.A.	511,565	2+/AAA	5.53%
	\$ 44,456,005			56,770,078		

4. Other financial assets

The following are the details of the other current financial assets:

	<u>June 30, 2026</u>	<u>December 31, 2025</u>
Certificates of Deposit	-	6,000,000
Accrued interest	-	73,047
\$	-	6,073,047

The variation is attributable to the redemption of a certificate of deposit (CDT) held with Banco Bilbao Vizcaya Argentaria Colombia S.A. ("BBVA Colombia"), which has an AAA credit rating. The instrument had a 110-day term and matured in March 2026, with a principal amount of \$6,000,000 and an effective annual yield of 9.50%. Accrued interest income amounting to \$73,047 was recognized during the period.

5. Investments in joint ventures

	<u>June 30, 2026</u>	<u>December 31, 2025</u>
Investments in joint ventures	5,187,767	5,552,546
\$	5,187,767	5,552,546

The joint agreement in which the Subordinate participates is with the Hotel Operator, where it has a 30% stake, which will be mainly dedicated to the operation of the Hilton Corferias Hotel. Its address is in the city of Bogotá at Carrera 37 No. 24 - 29.

The Hotel Operator is structured as a separate vehicle where the Subordinate had an initial investment of \$600 and gives it rights over the Entity's net assets. Consequently, the Subordinate has classified the investment in the Hotel Operator as a joint venture.

As of June 30, 2025, and December 31, 2025, the Hotel Operator generated profits from its operating activities. Consequently, the Subordinate calculated and recognized its share of earnings under the equity method during the year-to-date period ended June 30, 2026, amounting to \$2,485,140.

At the General Shareholders' Meeting held in February 2026, Pactia Corferias S.A.S., the Hotel Operator, approved the distribution of dividends from profits generated during the second half of 2025. For the Subordinate, this resulted in dividend income of \$2,849,919. The Hotel Operator withheld income tax at source amounting to \$284,992, resulting in a net cash receipt of \$2,564,927.

6. Accounts receivable

The following are the details of accounts receivable:

a) Current accounts receivable:

	<u>June 30, 2026</u>	<u>December 31, 2025</u>
Customers (1)	\$ 39,596,304	30,613,087
Income receivable (2)	16,383,223	12,602,654
Receivable from employees (3)	535,994	605,988
Loans to individuals (4)	631,353	315,867
Other accounts receivable (5)	1,646,454	1,729,859
Doubtful accounts (6)	5,686,794	5,780,907
Impairment (7)	(5,885,731)	(5,641,232)
	<u>\$ 58,594,391</u>	<u>46,007,130</u>
Long-term loans to individuals (4)	1,082,384	1,543,674
	<u>\$ 59,676,775</u>	<u>47,550,804</u>

(1) The balance is primarily comprised of trade receivables from customers who participated in trade fairs and events such as the Bogotá International Book Fair (FILBo), Alimentec, BazzarBog, Exposolar Colombia, Interzum Bogotá, the Bogotá International Industrial Trade Fair (FIB), the Presidential Elections, Congressional Elections, National Electoral Council (CNE) Vote-Counting Zone, and the Ancestral Handmade Art Fair (AMA), among others. The increase is mainly attributable to advance billings issued for upcoming events, including Colombiaplast, Meditech, the Gran Salón Inmobiliario (Real Estate Fair), the International Security Fair E+S+S, Sabor Barranquilla, and other events organized by both the Parent Company and its Subordinate.

(2) The balance comprises receivables arising from the rental of exhibition and event spaces. The increase is primarily attributable to unbilled revenue related to the rental of spaces for exhibitors participating in trade fairs and events that have not yet taken place and therefore remain pending invoicing. It also reflects the recognition of revenue accruals associated with the progress of expenditures incurred for trade fairs scheduled for 2026, for which advance payments have already been received.

(3) This balance corresponds to amounts due from employees arising from educational loans, housing loans, vehicle loans, dental care agreements, prepaid medical plans, and hardship assistance loans. The decrease compared to the previous period is mainly attributable to the regular repayment of these loans by employees.

(4) This balance corresponds to financing granted by the Subordinate to Corparques, in accordance with the provisions of the business collaboration agreement for the development of trade fairs and events at the new Mundo Aventura Event Center (CEMA). The loan was granted for an amount of \$1,841,114 at an interest rate of IBR + 2.60% E.A. (effective annual rate), with a term of three years and quarterly payments. During the period, a principal repayment of \$146,594 and an interest payment of \$120,560 were recorded. Over the next year, two installments totaling \$612,136 are expected to be received, and accrued interest of \$121,350 has been recognized. The remaining outstanding principal balance is classified under this caption as Long-term Loans to Third Parties.

(5) This caption includes amounts receivable from the Autonomous Patrimony of the Ágora Bogotá International Convention Center related to fiduciary commissions, contributions and/or profit distributions, among other charges associated with its operations during 2026. The movements recorded during the period mainly reflect the recognition of accounts receivable from the Autonomous Patrimony of the Ágora Bogotá International Convention Center, which represented 96.81% of the total balance during the last quarter. Additionally, the balance reflects the application of payments received during the first quarter of 2026.

(6) The balance is primarily composed of receivables from government and public sector entities, including the Barranquilla Mayor's Office, Puerta de Oro Operator, and the Ministry of Agriculture and Rural Development, among others. As these government-related receivables, particularly those due from the Barranquilla Mayor's Office, are supported by an approved budget availability certificate (Certificado de Disponibilidad Presupuestal – CDP), no impairment allowance has been recognized for these balances.

(7) The impairment of accounts receivable is determined in accordance with the Entity's accounting policy, considering both current receivable and doubtful accounts. Such balances are assessed under the Expected Credit Loss (ECL) model in accordance with IFRS requirements.

The movement of the impairment of accounts receivable during the period ending on June 30 was as follows:

	<u>2026</u>	<u>2025</u>
Balance at December 31	5,641,232	5,162,759
Impairment of receivables	1,013,191	78,429
Recoveries	(768,692)	(320,172)
Balance at June 30	<u>5,885,731</u>	<u>4,921,016</u>

7. Current tax assets, net

The following are the details of the current tax assets:

	<u>June 30, 2026</u>	<u>December 31, 2025</u>
Income tax receivable (1)	2,529,703	2,497,181
Withholdings made (2)	259,330	84,908
Current income tax payable (3)	(2,291,215)	(2,403,105)
Tax Receivables (4)	43,025	-
Self-withholding (2)	4,676,114	2,306,904
	<u>5,216,957</u>	<u>2,485,888</u>

(1) Reflects the tax refund receivable arising from the Subordinate's income tax returns for tax years 2024 and 2025, which is expected to be claimed for refund in 2026.

(2) The balance corresponds to withholding taxes and self-withholding taxes applied, which represent advance income tax payments for the Subordinate's 2025 tax year. These amounts are offset against the current income tax liability payable for 2025. The variation corresponds to transactions recorded during the second quarter of 2026. As of December, the Parent Company offset the accumulated withholding taxes and self-withholding taxes; therefore, the balance was recognized as a liability.

(3) The decrease in the balance is primarily attributable to the filing and payment of the 2025 income tax return, resulting in the recognition of only the balance corresponding to the income tax provision for the first half of 2026 at the end of the period.

(4) This balance corresponds to the Value Added Tax (VAT) paid on the acquisition and importation of qualifying productive fixed assets, which is eligible to be claimed as a tax credit against income tax in the respective income tax returns of prior fiscal years.

8. Other non- financial assets

The following are the details of non-financial assets:

	June 31, 2025	December 31, 2025
Prepaid expenses (1)	\$ 1,603,971	322,793
Industry and Commerce Tax prepayment	227,354	129,503
VAT settlement surplus (2)	108,673	269,932
	<u>\$ 1,939,998</u>	<u>722,228</u>

(1) This caption comprises advances paid to suppliers and contractors, as well as prepaid expenses related to the use of the Corferias station name by the Parent Company, and insurance policies including life insurance, performance bonds, and property damage coverage maintained by both the Parent Company and its Subordinate. The increase is primarily attributable to the renewal of the multi-risk insurance policy, as well as advances made in connection with the organization and development of Comic Con Bogotá 2026 by the Parent Company.

(2) The decrease is primarily attributable to offsets and settlements carried out during the period, which reduced the Subordinate's recoverable VAT and Industry and Commerce Tax (ICA) balances.

9. Investments in associates

The following are the details of investments in associates:

	June 30, 2026	December 31, 2025
Investments in associates - CICB	\$ <u>151,343,347</u>	<u>153,563,640</u>

This corresponds to the Parent Company's investment in the Ágora International Convention Center Autonomous Patrimony (CICB) and the investment recognized through the Autonomous Patrimony for the construction phase of the Bogotá Region Science, Technology and Innovation Campus Project (CTIB). As of June 30, 2026, these investments are composed as follows:

Autonomous Patrimony for the Bogotá Region Science, Technology and Innovation Campus (CTIB): On November 5, 2025, the Parent Company formalized its investment through the contribution, by transfer of ownership, of a 3,337 m² parcel of land located at Avenida Américas No. 39-28, valued at \$62,215,660, to the Autonomous Patrimony established by the Bogotá Chamber of Commerce and Corferias. This Autonomous Patrimony was created to administer the resources contributed by the investors for the development of Phase 1 of the construction of the Bogotá Region Science, Technology and Innovation Campus (CTIB). As of June 30, 2026, the value equivalent to

the initial interest in the autonomous patrimony shows no variation, given that the application of the equity method did not result in any changes.

As of the reporting date, the Parent Company holds a 32.45% interest in the Autonomous Patrimony. While it does not exercise control over the entity, it does have significant influence. It is important to note, however, that this percentage is expected to change progressively over time as the other investors make additional capital contributions contemplated under the project's financing structure. Accordingly, the Parent Company's ownership interest will be adjusted as additional contributions are made.

Autonomous Equity Trust (Patrimonio Autónomo) Centro Internacional de Convenciones Ágora-CICB was established to administer the resources contributed by the Bogotá Chamber of Commerce, the National Tourism Fund (FONTUR), and the Parent Company for the development of the Bogotá International Convention Center (ÁGORA). As of the reporting date, the Parent Company holds an 18.76% interest in the Trust's equity. Although the Parent Company does not have control over the Trust, it exercises significant influence. The decrease in the investment balance corresponds to distributions received from the Trust. The decrease in the investment corresponds to the distribution received from the Autonomous Equity Trust Centro Internacional de Convenciones de Bogotá from Ágora Bogotá's 2025 earnings, amounting to \$1,966,818 thousand, in accordance with the resolution approved by the Shareholders' Meeting held in March 2026. Additionally, the investment was affected by the recognition of a loss under the equity method amounting to \$253,475 thousand during the period that elapsed in 2026.

		Patrimonio Autónomo Centro Internacional de Convenciones- Ágora Bogotá	
Balance at 31/12/2024	\$	85,845,720	
Dividends received		(1,263,545)	
Equity Method Income		6,765,805	
Saldo 31/12/2025	\$	91,347,980	
Dividends received		(1,966,818)	
Equity Method los		(253,475)	
Balance at 30/06/2026	\$	89,127,687	

The following is a summary of the financial information of this investment accounted for using the equity method, as of June 30, 2026, and December 31, 2025:

2026

Company	% stake	Address	Current assets	non-current assets	current liabilities	non-current liabilities	Income from ordinary activities	Income for the period before taxes	Income for the period after taxes	Other comprehensive income	Total comprehensive income
Patrimonio Autónomo Centro internacional CICB	18,76%	Calle 67 7 - 37, Bogotá, Colombia	17,371,156	461,005,690	3,282,556	-	584,994	(1,351,145)	(1,351,145)	-	(1,351,145)
Patrimonio Autónomo Campus de Ciencia, Tecnología e innovación de Bogotá Región - CTIB	32,45%	Cra 15 82-99, Bogotá, Colombia	139,276,553	83,838,415	29,875,634	-	1,655,475	1,499,525	1,499,525	-	1,499,525

2025

Company	% stake	Address	Current assets	non-current assets	current liabilities	non-current liabilities	Income from ordinary activities	Income for the period before taxes	Income for the period after taxes	Other comprehensive income	Total comprehensive income
Patrimonio Autónomo	18,76%	Calle 67 7 - 37,	34,323,181	459,430,475	6,824,124	-	43,763,872	36,065,055	36,065,055	-	36,065,055

Centro internacional CICB Patrimonio Autónomo Campus de Ciencia, Tecnología e innovación de Bogotá Región - CTIB	35,20%	Bogotá, Colombia Cra 15 82-99, Bogotá, Colombia	142,266,738	63,863,731	29,370,838	-	3,138,465	-	-	-	-
--	--------	--	-------------	------------	------------	---	-----------	---	---	---	---

10. Intangible assets

The following are the details of intangible assets:	June 30, 2026	December 31, 2025
Acquired brands (1)	\$ 23,585,672	23,408,367
Computer programs – Licenses and software (2)	20,589,047	19,865,205
Accumulated amortization	(29,679,319)	(27,885,225)
	\$ 14,495,400	15,388,347

(1) The increase recognized in the intangible assets caption is primarily attributable to the addition resulting from the acquisition of the Exposolar trademark, which was recognized during the period in accordance with the agreed contractual terms.

(2) The increase corresponds to the fourth payment, completing 100% of the contract value entered into with Kubo Innovating for the development of the software platform intended to support ticketing operations. Additionally, it includes the payment of the outstanding balance related to the development and deployment of the Conecta application, which enables the capture and organization of professional visitors' contact information through the use of QR codes.

11. Property and Equipment

The following are the details of the properties and equipment:

	June 30, 2026	December 31, 2025
Land	\$ 244,862,776	244,862,776
Improvements to third party property (1)	5,234,482	312,866
Construction in progress (1)	15,684,991	17,556,776
Buildings	262,320,878	262,320,878
Machinery and equipment (2)	16,492,001	16,611,045
Office equipment (3)	5,284,816	5,150,440
Office of trade fair assembly	9,060,195	9,007,066
Computer and communications equipment (4)	22,152,887	21,351,000
Transport fleet and equipment (5)	911,803	677,417
Accumulated depreciation	(80,710,353)	(76,113,785)
Impairment	(9,928)	(9,928)
	\$ 501,284,548	501,726,551

(1) The variation is mainly attributable to the capitalization and reclassification of improvements made by the Subordinate to the *Mundo Aventura Tent* amounting to \$4,921,616, which were transferred to the corresponding asset category. In turn, the increase at the Parent Company relates to costs directly attributable to project execution, including personnel costs assigned to the 2030 Fairgrounds Modernization Master Plan and supplies for pedestrian circulation modules.

(2) The decrease compared to year-end 2025 is mainly attributable to the disposal of fully depreciated property, plant and equipment, specifically machinery associated with the food service modules and the mobile coffee units of the Food and Beverage (F&B) area, which was carried out during the first half of 2026.

(3) The increase in the balance is mainly attributable to acquisitions made by the Parent Company, including several units of GBC chairs and IP telephones. In addition, the Subordinate purchased folding tables, as well as tables and chairs for cafeteria areas, contributing to the increase in this line item during the period.

(4) The increase recorded during the semester is mainly attributable to the acquisition of new technological equipment by the Parent Company, including desktop and laptop computers, a printer for the issuance of corporate ID cards, an audio system for the Presidency area, iPads, and biometric security readers. In turn, the Subordinate acquired iPads, surveillance cameras, and equipment related to the enhancement of its security system.

(5) The increase mainly relates to the incorporation by the Parent Company of a cargo truck intended to support procurement operations, special contracting activities, and warehouse operations, as well as the armoring of a vehicle used by the Parent Company.

There are no restrictions on the use of assets for any asset category of the Parent Company and its Subordinate as of June 30, 2026 and December 31, 2025.

12. Financial obligations

The following are the details of financial obligations:

		<u>June 30, 2026</u>	<u>December 31, 2025</u>
Short term, financial debt (1)	\$	14,261,347	16,133,853
Long-term financial debt		54,441,391	60,598,145
	\$	<u>68,702,738</u>	<u>76,731,998</u>

(1) Current liabilities as of June 30, 2026, include accrued interest payable of \$1,122,439 and the current portion of principal amounting to \$13,138,908. As of December 31, 2025, current liabilities include interest payable of \$1,087,592 and the current portion of principal amounting to \$15,046,261. As of June 30, 2026, and December 31, 2025, the Parent Company's secured borrowings amounted to \$31,367,217 and \$32,940,938, respectively. These balances correspond to loans with Banco de Bogotá for \$17,742,079 and \$18,645,137, respectively, and Banco AV Villas for \$13,625,138 and \$14,295,802, respectively.

The following are the details of the interest accrued and paid as of June 30, 2026, and 2025:

		<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>
		<u>Expense</u>	<u>Expense</u>
Banco Comercial AV Villas S.A.	\$	1,098,014	1,402,288
Banco Davivienda S.A.		5,669	293,434
Banco Popular S.A.		-	589,300
Cámara de Comercio de Bogotá		2,502,406	2,515,663

Banco de Bogotá S.A.

	1,234,756	1,317,401
\$	<u>4,840,845</u>	<u>6,118,086</u>

The decrease corresponds to the effect of the principal repayments of the different obligations, as more principal is amortized, interest decreases.

The following are the details of the movement of financial obligations as of June 2026 and 2025 for the Parent and its Subordinate:

2026

	Balance at 31/12/2025	DISBURSEMENTS	CAPITAL PAYMENTS	PENDING INTEREST PAYABLE	INTEREST PAID	Balance at 30/06/2026
FINANCIAL OBLIGATIONS	\$ 76,731,998	-	(8,064,105)	4,840,845	(4,806,000)	68,702,738

2025

	Balance at 31/12/2024	DISBURSEMENTS	CAPITAL PAYMENTS	PENDING INTEREST PAYABLE	INTEREST PAID	Balance at 30/06/2025
FINANCIAL OBLIGATIONS	\$ 103,113,384	10,000,000	(15,456,144)	6,118,086	(6,259,315)	97,516,011

The following is an analysis of the maturity profile of financial liabilities as of June 30, 2026, and December 31, 2025:

Term	Market value (thousands of pesos) June 2026	% Part
Up to one month	535,894	0,78%
More than one month and not more than three months	2,847,447	4,15%
More than three months and not more than one year	10,878,006	15,83%
Between one year and five years	48,304,815	70,31%
Over five years	6,136,576	8,93%

Term	Market value (thousands of pesos) December 2025	% Part
Up to one month	1,029,183	1,34%
More than one month and not more than three months	2,863,375	3,73%
More than three months and not more than one year	12,241,295	15,95%
Between one year and five years	46,100,595	60,08%
Over five years	14,497,500	18,90%

13. Accounts payable

The following are the details of current accounts payable:

	June 30, 2026	December 31, 2025
Costs and expenses payable (1)	37,660,798	59,342,601
Dividends or shares payable (2)	\$ 20,745,356	325,179
To Contractors (3)	5,788,638	13,403,863
Consolidated Unemployment Fund	1,038,508	1,580,065
National (4)	824,228	3,904,497
Consolidated Vacations	705,767	284,651
Withholding and Payroll Contributions (5)	597,340	173,754
Extra-Legal Benefits	397,281	110,371
Other Creditors	387,985	154,740
From abroad (4)	111,924	622,362
Unemployment Fund Interests	59,985	183,326
Payments for third parties (6)	31,425	280,041
Accrued salaries	12,424	-

Third-Party Retentions on Contracts	6,647	6,647
\$	<u>68,368,306</u>	<u>80,372,097</u>

(1) The decrease in costs and accounts payable is primarily attributable to the settlement of operating results for the Bogotá International Convention Center (Ágora) at the Parent Company, as well as to the design work for setup services required for trade fairs held by the Parent Company and its Subordinate during the last quarter of 2025.

(2) The increase recorded in this account is attributable to the dividends declared at the Ordinary General Shareholders' Meeting held on March 26, 2026 (Minutes No. 101), corresponding to the profits generated during fiscal year 2025. A dividend of COP 129.22 per share was approved, for a total distribution amount of COP 21,616,929. In accordance with the applicable tax regulations, withholding tax of COP 72,055 was applied.

The payment structure approved for the net dividends was as follows:

- Shareholders with an ownership interest of less than 2%: COP 1,250,016, with payment scheduled for April 30, 2026.
- Shareholders with an ownership interest of 2% or more: COP 20,366,913, with payment scheduled for October 30, 2026.

During the first half of 2026, dividend payments totaling COP 1,123,366 were made in connection with the dividends declared in March 2026, along with COP 1,331 related to dividends from prior years.

(3) The decrease is attributable to payments made during the first half of 2026 in accordance with the payment policy for services contracted during the last quarter of 2025, primarily related to venue rentals and installations required for the execution of trade fairs, as well as temporary staffing services, security services, and other contracted services.

(4) The decrease is mainly due to payments made during the first half of 2026 for obligations incurred with domestic food and beverage suppliers, software license providers, and foreign vendors engaged to support operational activities during 2025.

(5) The increase is attributable to the recognition of outstanding obligations payable related to employee cooperatives, funds, payroll deductions, and wage garnishments accrued as of June 30, 2026, and scheduled for payment in July 2026. As of December 2025, the balance consisted solely of withholdings associated with vacation payments advanced for January 2026.

(6) This account reflects the administration of resources received and executed under agency agreements (*mandate contracts*) and cooperation agreements entered into with third parties, in which the entity acts as an agent. This account records, on a temporary liability basis, revenues collected and costs or expenses paid on behalf of the principals for the execution of assigned events. The variation recorded during the period is attributable to the resources executed throughout the first half of 2026.

14. Current tax liability

The following is the current tax liability:

	June 30, 2026	December 31, 2025
Current income tax payable	\$ -	17,532,007
Withholdings made	-	(537,108)
Self-withholdings	-	(11,770,788)
\$	<u>-</u>	<u>5,224,111</u>

The variation and decrease in the balance compared to December 31, 2025, is attributable to the filing and payment of the 2025 income tax return and complementary taxes during the second quarter of 2026. As of June 30, 2026, advances on withholding taxes and self-withholding taxes exceeded the income tax provision for the period. Consequently, the resulting net balance is presented as an asset under Current Tax Assets, net of related amounts, both in the Parent Company and its Subordinate (see Note 7).

15. Other non-financial liabilities

The following are the details of non-financial liabilities:

	June 30, 2026	December 31, 2025
Sales Tax Payable (1)	\$ 6,403,583	4,277,645
Withholding Tax (2)	1,616,621	3,348,036
Industry and Commerce Tax Payable (3)	656,282	1,308,808
Consumption Tax (4)	261,416	459,331
Industry and Commerce Tax Withheld (2)	113,254	301,729
Parafiscal Contribution to tourism (5)	199,069	426,937
Public Entertainment Tax	10,510	527,281
	\$ 9,260,735	10,649,767

(1) The increase recorded in this account is attributable to the higher volume of billings generated by the reactivation of trade fairs and events during the first half of 2026, reflecting the consolidated operating performance of both the Parent Company and its Subordinate compared with the balance as of December 31, 2025.

(2) This balance corresponds to withholding taxes and Industry and Commerce Tax withholding (RetelCA) payable. The decrease recorded at the end of the first half of 2026 is primarily attributable to a lower accrual of accounts payable subject to these tax obligations compared with the balance at the end of 2025. This is explained by the fact that, during the year-end closing process, there is typically a greater concentration of supplier invoice recording and accruals, which increases the taxable base used to calculate such withholdings.

(3) The decrease in the balance is mainly attributable to the payment of the Industry and Commerce Tax (ICA) related to the prior fiscal year by both the Parent Company and its Subordinate in their respective municipalities. This variation was partially offset by the recognition of the provision related to revenues billed during the first half of 2026.

(4) The decrease in the balance is attributable to a reduction in the sale of taxable products generated by the Food and Beverage (F&B) business line during the first half of 2026, compared with the level of operations recorded at year-end 2025.

(5) This balance corresponds to the recognition of the parafiscal contribution payable to the National Tourism Fund (FONTUR), which is calculated and paid on a quarterly basis based on revenues derived from trade fairs and events held during the period. The decrease in the balance as of the end of the second quarter of 2026 is primarily attributable to the lower number of trade fairs conducted during the period under review. In addition, the variation was influenced by the payment made during the quarter of the contribution accrued on operations carried out during the last quarter of 2025.

(6) The significant decrease in the balance is attributable to the payment of the Public Entertainment Tax imposed by the Municipality of Rionegro, which had been provisioned since 2025. Consequently, during the second quarter of 2026, this liability was settled, resulting in a significant reduction in the amount payable by the Parent Company.

16. Income received in advance

The following are the details of income received in advance:

	June 30, 2026	December 31, 2024
Deposits received for fairs and events	61,107,747	26,042,182
\$	<u>61,107,747</u>	<u>26,042,182</u>

The balance corresponds to deposits received and advance billings from customers for their participation in the various trade fairs organized by the Parent Company and its Subordinate. These deposits may be received up to one year in advance and are applied once the corresponding invoice for the exhibitor's participation in the event is issued. Amounts invoiced are recognized as revenue in the period in which the respective trade fair or event takes place. The increase recorded in this account is primarily attributable to advances received for trade fairs and events scheduled for the second half of 2026, including the Bogotá International Industrial Fair (FIB), Home Fair (Feria del Hogar), Real Estate Fair (Gran Salón Inmobiliario), International Security Fair, Expopet, Nexcar, Expoagrofuturo, Colombiaplast, Sabor Barranquilla, Meditech, and Beauty and Health Fair (Belleza y Salud), among others.

17. Provisions

	June 30, 2026	December 31, 2024
Provisions	1,162,552	341,952
\$	<u>1,162,552</u>	<u>341,952</u>

This account comprises a decommissioning provision of COP 858,000 related to the Mundo Aventura Tent, arising from the agreement entered into by the Subordinate with Corparques, and a provision for legal proceedings in the Parent Company amounting to COP 304,552. The balance decreased primarily as a result of: (i) the reversal of an administrative act during the administrative appeal process (Secretary of Health) amounting to COP 3,900; and (ii) the settlement of the Claudia Benavides lawsuit, for which a provision of COP 33,500 had been recognized. The case was ultimately settled for COP 8,500, resulting in a reversal of COP 25,000 in the provision.

18. Reserves

The following are the details of the reserves:

	June 30, 2026	December 31, 2025
Legal Reserve (1)	\$ 839,707	839,707
Reserve for repurchase of treasury shares	1,164	1,164
Treasury shares repurchased	(1,041)	(1,041)
Occasional Reserves (2)	290,062,916	211,323,862
\$	<u>290,902,746</u>	<u>212,163,692</u>

(1) In accordance with legal requirements, every entity must establish a legal reserve by appropriating ten percent (10%) of the net profits of each fiscal year until the reserve reaches fifty percent (50%) of the subscribed share capital. The legal reserve may be reduced to less than fifty percent (50%) of the subscribed share capital when its purpose is to offset losses exceeding retained earnings available

for distribution. The legal reserve may not be used for dividend payments or to cover expenses or losses while the entity has undistributed earnings.

(2) At the General Shareholders' Meeting of the Parent Company held on March 26, 2026, discretionary reserves amounting to \$78,739,054 were established to address priorities determined by the General Shareholders' Meeting.

19. Accumulated earnings

	<u>June 30, 2026</u>	<u>December 31, 2025</u>
Accumulated Earnings	\$ 267,731,488	268,400,885

In the General Shareholders' Meeting held on March 26, 2026, pursuant to Minutes No. 101, cash dividends amounting to \$21,616,929 were declared from the earnings generated as of the end of fiscal year 2025. Likewise, in the General Shareholders' Meeting held on March 22, 2025, pursuant to Minutes No. 100, cash dividends amounting to \$19,980,854 were declared from the earnings generated as of the end of fiscal year 2024.

During 2026, the Parent Company updated its ownership interest in the equity accounts of its Subordinate through the application of the equity method. This adjustment resulted in a decrease of \$284,992, attributable to the withholding tax applied to the distribution of dividends received by the Subordinate from the Hotel Operator.

20. Income

a) Ordinary income

The following are the details of revenue from ordinary activities for the six and three-months periods ended:

	<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>	<u>April 1 to June 30, 2026</u>	<u>April 1 to June 30, 2026</u>
Trade Fair Events (1)	\$ 104,040,060	81,425,837	76,670,292	66,275,816
Food & Beverage (2)	11,489,377	9,433,649	5,417,814	6,129,126
Non-trade fair events and business activities (3)	2,491,544	2,341,193	1,938,014	1,774,418
	<u>\$ 118,020,981</u>	<u>93,200,679</u>	<u>84,026,120</u>	<u>74,179,360</u>

(1) This item records revenue generated from the rental of venues and event spaces for trade fairs and events organized by the Parent Company and its Subordinate. During the first half of 2026, the events that contributed most significantly to revenue included the Bogotá International Book Fair (FILBo), ANATO Tourism Showcase, Comic Con Bogotá, AMA Fair, the Congress of the Republic Elections, the MICE Industry Exhibition, the National Electoral Council (CNE) Vote-Counting Center, the Youth Assembly, the Congress Vote Count, Legends of Vallenato, and the Unilever Convention, among others. The significant variation compared to the same period in 2025 is primarily explained by the fact that several of these events and exhibitions were either not held or did not have an equivalent edition during the previous year.

(2) This item corresponds to revenue generated from the provision of food and beverage (F&B) services during the period from January 1 to June 30, 2026, primarily in connection with trade fairs and events organized by the Parent Company and its Subordinate. These revenues were generated through activities such as sales at coffee bars, mobile service points, and other designated sales areas. The increase recorded during the period is mainly attributable to services provided at events such as the MICE Industry Exhibition, Coopidrogas Capital District Assembly, Youth Assembly, Fiesta Éticos, Ena Visbal Wedding, and the CELAC High-Level Forum, as well as the Bogotá International

Book Fair (FILBo), ANATO Tourism Showcase, Comic Con Bogotá, and the AMA Fair, among others. Several of these events did not have an equivalent edition in 2025.

(3) This item corresponds to revenue generated from non-trade-fair events and corporate activities carried out in connection with the fairs and events business line during the year-to-date period ended June 30, 2026.

b) Financial income

The following are the details of financial income for six and three-months periods ending on:

	January 1 to June 30, 2026	January 1 to June 30, 2025	April 1 to June 30, 2026	April 1 to June 30, 2025
Savings Account Interest (1)	\$ 1,172,683	812,068	697,223	435,250
Interest, securities and CDT (2)	95,668	79,933	-	5,833
Interest Employed	153,833	11,589	82,876	5,651
	\$ 1,422,184	903,590	780,099	446,734

(1) As of June 30, 2026, interest income generated from returns on savings accounts increased compared to the same period of the previous year. This variation is mainly attributable to higher interest rates resulting from monetary policy developments during 2026, affecting both the Parent Company and its Subordinate, as well as to greater cash availability maintained in bank accounts compared to June 2025.

(2) The balance primarily consists of interest income recognized from the redemption of the certificate of deposit (CDT) placed by the Parent Company with Banco Bilbao Vizcaya Argentaria Colombia S.A. (BBVA Colombia), which holds an AAA credit rating. The investment had a term of 110 days, matured in March 2026, and had a principal amount of \$6,000,000, earning an effective annual interest rate of 9.50%.

21. Expenses

a) Administrative expenses

The following are the details of the administration expenses for the six and three-months periods ended on:

	January 1 to June 30, 2026	January 1 to June 30, 2025	April 1 to June 30, 2026	April 1 to June 30, 2025
Payroll (1)	\$ 15,050,793	12,891,811	8,287,345	7,189,678
Taxes (2)	8,118,745	6,104,711	5,397,372	5,342,812
Depreciation (4)	4,874,757	4,328,915	2,437,520	2,193,445
Services (3)	4,768,620	4,491,746	2,949,474	2,795,532
Amortization (5)	2,514,347	3,001,820	1,304,974	1,559,354
Maintenance and Repairs	1,756,089	1,784,606	1,129,307	1,030,978
Contributions and Affiliations (6)	1,470,280	501,799	919,452	328,525
Honoraria / Professional Fees	962,934	988,649	599,629	596,238
Sundry	860,562	922,256	477,063	493,229
Compliance and Installation	665,025	660,618	324,553	341,473
Insurance	337,389	284,641	194,185	146,438
Travel Expenses (7)	328,938	455,379	221,748	197,629
Other	227,893	249,639	104,799	66,728
Legal Expense	160,346	105,378	19,364	15,819
Leases	137,786	127,984	89,908	63,524
	\$ 42,234,504	36,899,952	24,456,693	22,361,402

(1) The balance corresponds to salaries, overtime, commissions, and employee sick leave benefits accrued during 2026 for administrative personnel. The increase compared to the same period of the previous year is mainly attributable to salary adjustments implemented during 2026, including a 23% increase in the statutory minimum wage for applicable positions, as well as additional staffing required to support exhibition and event operations.

(2) The balance is mainly comprised of the financial transactions tax (GMF), VAT apportionment expense, industry and commerce tax (ICA), as well as other applicable taxes and contributions. The variance is primarily due to the recognition and payment of the wealth tax incurred during the first quarter of 2026 by the Parent Company and its Subordinate.

(3) The balance is comprised of services acquired by the Parent Company and its Subordinate, primarily including security services, electricity, internet services, cleaning services, among others. The increase in this expense compared to the prior year is mainly due to higher security and cleaning service rates during 2026 at the Parent Company, as well as increased security service contracts for the *Carpa Mundo Aventura* venue by the Subordinate.

(4) During 2026, depreciation expense increased by 12.6% compared to the same period in 2025. This variation is directly related to the increase in property, plant and equipment resulting from acquisitions such as LED screens, tents, asset enhancements, and the commissioning of new assets recorded during the last quarter of 2025, which began to be depreciated in accordance with the applicable accounting policies.

(5) A decrease in amortization expense is reported compared to the same period of the previous year. This reduction is attributable to the accelerated amortization recognized by the Parent Company following the sale of the *Gran Salón Ferretero* trademark, which had been acquired in March 2024.

(6) The balance is primarily comprised, at both the Parent Company and its Subordinate, of memberships in trade and industry associations that support exhibition and event operations, as well as the monthly recognition of profit-sharing from venues operated at *Puerta de Oro* and *Carpa Mundo Aventura*. The increase is mainly attributable to the recalculation of contributions payable to the Superintendence of Companies, annual membership renewals paid during the first half of 2026 and recorded by the Parent Company and its Subordinate, and the monthly recognition of operating results from the *Puerta de Oro* and *Carpa Mundo Aventura* venues generated during the first half of 2026.

(7) A decrease in travel expenses is observed during the period compared to the previous year. This variation is attributable to strategic international business trips undertaken during 2025, including visits to Spain, aimed at establishing and strengthening relationships with key leaders in the exhibition and events industry and supporting commercial promotion activities. These initiatives resulted in higher airfare and accommodation expenses during that period.

b) Selling expenses

The following are the details of the sales expenses for the six and three-months periods ended on:

	January 1 to June 30, 2026	January 1 to June 30, 2025	April 1 to June 30, 2026	April 1 to June 30, 2025
Other (1)	\$ 16,907,098	9,983,489	12,672,074	8,857,044
Services (2)	12,638,428	9,973,283	9,525,721	7,712,138
Contributions and Affiliations	9,571,849	9,541,876	5,148,509	8,026,817
Compliance and Installation (3)	8,300,839	6,753,331	6,671,660	6,106,882
Leases (4)	5,917,764	4,078,710	3,668,845	2,958,973
Payroll (5)	5,718,339	5,073,796	3,252,968	2,875,898
Sundry (6)	1,871,482	1,863,786	1,115,860	1,265,227
Honoraria / Professional Fees	1,046,831	1,144,846	816,841	892,115
Travel Expenses	372,813	323,636	287,791	257,534
Maintenance and Repairs	324,434	172,525	286,158	151,006

Legal Expense	311,701	5,621	300,134	5,621
Insurance	143,567	58,981	116,187	55,659
Taxes	44,395	28,868	10,569	27,683
	\$ 63,169,540	49,002,748	43,873,317	39,192,597

(1) This balance includes provisions recognized for exhibition-related operating activities, commercialization expenses, commissions, and direct expenditures incurred in the execution of trade fairs and events. The increase recorded during the period is attributable to the higher concentration of operating and marketing expenses associated with major events organized by the Parent Company, including Alimentec, the Bogotá International Book Fair (FILBo), Comic Con Bogotá, Interzum Bogotá, and Createx.

(2) This balance includes costs related to utilities (electricity, water supply, and connectivity services), cleaning services, security services, and direct logistical support allocated to the execution of events. The increase compared to the prior period is mainly explained by the intensification of exhibition activities and contractual tariff adjustments. At the Parent Company, expenses were primarily associated with events such as the Bogotá International Book Fair (FILBo), Interzum Bogotá, and non-exhibition events held in operational areas. At the Subordinate, they corresponded to services provided for activities hosted at its venues, including the Youth Assembly, Visbal Wedding, Presidential Vote Count Proceedings, and the Candlelight Concert.

(3) At both the Parent Company and its Subordinate, this balance is mainly comprised of expenses related to venue operations and space adaptations. The variation during the period is attributable to technical and installation requirements contracted throughout 2026, including Unilever Production, Employment Fair, Congress of the Republic Elections, Coca-Cola Production, Youth Assembly, Ena Visbal Wedding, SIMAE II Production, Book Fair, Createx, and the Unilever Convention, all of which increased compared to the same period in 2025.

(4) The balance at the Parent Company and its Subordinate primarily corresponds to the rental of machinery and equipment for event setup, as well as audio and video equipment used in the execution of fairs and events held between January and June 2026. The increase is mainly attributable to services provided for events such as the National Electoral Council (CNE) Vote Counting Zone, MICE Industry Exhibition, TransMilenio 25th Anniversary Celebration, Dominican Republic Roadshow, Youth Assembly, Ena Visbal Wedding, Ethics Celebration Event, CELAC High-Level Forum, and the Bogotá International Book Fair (FILBo).

(5) The balance at the Parent Company and its Subordinate corresponds to salaries, overtime, commissions, and employee sick leave benefits accrued by operational staff responsible for the coordination and logistics of fairs and events. The increase is primarily explained by the 23% increase in the statutory minimum wage implemented in 2026.

(6) This balance includes purchases of low-value supplies, operational cleaning and cafeteria materials, exhibition stationery, and miscellaneous items supporting commercial activities. The balance reflects the recurring consumption of operational materials used in the preparation of and assistance provided to attendees during events conducted by the Parent Company and its Subordinate during the first half of 2026.

c) Financial expenses

The following are the details of financial expenses for the six and three-months periods ended on:

	January 1 to June 30, 2026	January 1 to June 30, 2025	April 1 to June 30, 2026	April 1 to June 30, 2025
Interest	\$ 4,849,068	6,121,263	2,406,858	2,964,735
	\$ 4,849,068	6,121,263	2,406,858	2,964,735

This item corresponds to interest accrued on financial obligations during 2026 and 2025 with banking institutions and the Parent entity, the Bogotá Chamber of Commerce, used to cover the operating

expenses of both the Parent and its Subordinate. The decrease is due to the reduction in loan balances because of principal repayments.

d) Income tax expense

The following are the details regarding income tax expenses for the six and three-months periods ended on:

		January 1 to June 30, 2026	January 1 to June 30, 2025	April 1 to June 30, 2026	April 1 to June 30, 2025
Current income tax (1)	\$	2,275,110	237,655	2,271,447	237,655
Income tax expense (recovery) relating to prior years		(1,111,838)	17,394	(1,111,838)	17,394
Subtotal of current income tax		1,163,272	255,049	1,159,608	255,049
Net deferred tax income (expense)		635,578	450,695	(450,887)	238,309
Total income tax expense	\$	1,798,850	705,744	708,722	493,358

Income tax expense is recognized based on the Corporation's best estimate of both current income tax and deferred income tax for the period.

The effective tax rate on continuing operations for the six-month period ended June 30, 2026, was 22.32%, compared to 28.57% for the corresponding period in 2025, resulting in a decrease of 6.24 percentage points in the comparative effective tax rate. This variation was mainly attributable to the following factors:

- For the six-month period ended June 30, 2026, there was a decrease in the recognition of non-taxable income arising from the equity method investment accounting compared to the corresponding period in 2025. This situation resulted in an increase of 15.00 percentage points in the comparative effective tax rate.
- For the six-month period ended June 30, 2026, a reversal of income tax expense related to prior years was recognized, whereas an expense for the same concept was recorded during the corresponding period in 2025. This situation resulted in a decrease of 14.50 percentage points in the comparative effective tax rate.
- For the six-month period ended June 30, 2026, the Corporation recognized taxable income related to the Ágora trust arrangement (patrimonio autónomo), a situation that did not occur during the corresponding period in 2025. This resulted in an increase of 3.76 percentage points in the comparative effective tax rate.

The effective tax rate on continuing operations for the three-month period ended June 30, 2026, was 5.55%, compared to 4.69% for the corresponding period in 2025, resulting in an increase of 0.87 percentage points in the comparative effective tax rate. The comparative variation between the quarterly periods was not significant.

e) Profit in the equity method, net

The following are the details of the equity method accounting for the three-month period ended:

		January 1 to June 30, 2026	January 1 to June 30, 2025	April 1 to June 30, 2026	April 1 to June 30, 2026
Earnings equity method - Hotel Operator Pactia Corferias S.A.	\$	2,485,140	2,819,385	1,173,954	1,932,982
Income (los) equity method - Autonomous heritage		(253,475)	(282,291)	(245,834)	(285,521)

international convention
Center- Ágora Bogotá

\$	<u>2,231,665</u>	<u>2,537,094</u>	<u>928,120</u>	<u>1,647,461</u>
----	------------------	------------------	----------------	------------------

22. Cost of sales

The following are the details of the cost of sales for the six and three-months periods ended on:

	January 1 to June 30, 2026	January 1 to June 30, 2025	April 1 to June 31, 2026	April 1 to June 31, 2025
Cost of sales	\$ 2,167,679	2,157,734	1,197,895	1,474,363
	<u>\$ 2,167,679</u>	<u>2,157,734</u>	<u>1,197,895</u>	<u>1,474,363</u>

The balance corresponds to the cost of sales arising from the supply of food and beverages during the execution of events and through retail outlets operated as part of the activities carried out in 2026. The increase is attributable to events held during the first half of 2026, including the Mary Kay 2026 Seminar, the Coopidrogas Central Region Assembly, the 25th Anniversary Celebration of TransMilenio, Hacia Conference, the Coopidrogas Bogotá Capital District Assembly, the Dominican Republic Roadshow, the CELAC High-Level Forum, the National Meeting of Education Secretariats, and the Google Cloud Summit, among others. These events did not have equivalent editions in 2025, resulting in higher food and beverage-related costs during the period.

23. Related parties

The following are the details of the accounts receivable to related parties:

	January 1 to June 30, 2026	January 1 to June 30, 2025
Controlling interest – Cámara de Comercio de Bogotá (1)	\$ 3,380,130	2,537,208
Key management personnel	140,812	146,240
Associate -Patrimonio Autónomo CICB (2)	1,645,984	6,824,039
Shareholders (3)	142,812	283,830
Corporation for the Development of Parks and Recreation in Bogotá (CORPARQUES) (4)	1,713,757	1,859,540
Other related parties	737	83,348
	<u>\$ 7,024,212</u>	<u>11,734,205</u>

(1) The balance for the first half of 2026 is primarily comprised of the Parent Company's participation in the Bogotá Fashion Week, Red Soy Capaz Launch Event, and Municipal Trade Fair. The increase compared to year-end 2025 is attributable to changes in the events in which the Parent Company participated, considering that the balance at the end of 2025 was primarily related to ARTBO.

(2) The recorded balance corresponds to the receivable arising from payments made during 2026 for trust management fees payable to the Autonomous Trust (Patrimonio Autónomo). The decrease is attributable to the settlement of obligations corresponding to 2025, including audit fees, trust management fees, property tax, and insurance premiums.

(3) The balance relates to the execution of the ANATO Tourism Showcase (Vitrina Turística ANATO), organized by minority shareholders. The decrease recorded is mainly attributable to payments made by those shareholders for rental services and brand activation through LED screens, which had been provided in connection with the aforementioned event.

(4) This balance corresponds to financing granted by the Subordinate to Corparques, in accordance with the provisions of the Business Collaboration Agreement for the development of fairs and events at the new Mundo Aventura Event Center (CEMA). The transaction was carried out under market conditions. The loan was granted in the amount of COP 1,841,114, bearing interest at IBR + 2.60% (effective annual rate), with a term of three years. The balance includes COP 19,237 in accrued interest receivable. The decrease is attributable to interest payments and principal repayments made during the first half of 2026.

The following are the details of accounts payable to related parties:

	<u>June 30, 2026</u>	<u>December 31, 2025</u>
Controlling interest - Cámara de Comercio de Bogotá (1)	\$ 34,981,191	38,861,589
Capital interest - Alpopular Almacén General de Depósitos S.A.	2,334	3,992
Key management personnel (2)	378,948	1,141,898
Associate -Patrimonio Autónomo CICB (3)	1,636,575	20,575,872
Directors	-	488
Shareholders (4)	1,832,999	774,405
Corporation for the Development of Parks and Recreation in Bogotá (CORPARQUES) (5)	16,161	251,467
Other related parties	54,292	949,642
	<u>\$ 38,902,500</u>	<u>62,559,353</u>

(1) The balance relates to the recognition of interest and loans granted by the Bogotá Chamber of Commerce (Cámara de Comercio de Bogotá) to the Parent Company under the following terms: a 10-year maturity, including a three-year grace period, and an interest rate of IBR + 2.60% (floating rate). The decrease is attributable to principal repayments made during 2026 to date.

(2) The decrease in the balance compared to the immediately preceding period is attributable to payments made during 2026 related to salaries and other employment-related compensation earned by members of the Executive Committee.

(3) This balance corresponds to the results generated from the operation of the ÁGORA International Convention Center during 2026, which were recognized by the Parent Company in its capacity as the venue operator. These funds are to be transferred to Fiduciaria Bogotá, acting as trustee and administrator of the Autonomous Trust (Patrimonio Autónomo). The decrease is attributable to the transfer of resources generated from the 2025 operation to Fiduciaria Bogotá.

(4) The balance mainly corresponds to the settlement of profits generated from the Security Fair, organized by the partner Patricia Acosta Ferias y Congresos, as well as advances received from the Colombian Association of Travel and Tourism Agencies (ANATO). This resulted in an increase during 2026 compared to the first half of 2025.

(5) The decrease is attributable to the distribution and payment of profits generated from the Mundo Aventura Event Center operation corresponding to fiscal year 2025.

Expenses for services received, related-party transactions, for the six and three-months periods ended:

	<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>	<u>April 1 to June 30, 2026</u>	<u>April 1 to June 30, 2025</u>
Controlling interest – Cámara de Comercio de Bogotá (1)	\$ 2,542,158	2,543,610	1,218,861	1,209,833

Capital interest - Alpopular Almacén General de Depósitos S.A.	8,883	8,392	5,277	5,021
Key management personnel	3,052,058	2,426,726	1,755,206	1,314,777
Associate -Patrimonio Autónomo CICB (2)	-	5,685,332	-	4,371,486
Directors	283,223	259,718	180,495	125,958
Shareholders (3)	622,165	618,072	380,495	346,492
Corporation for the Development of Parks and Recreation in Bogotá (CORPARQUES) (4)	76,181	-	76,181	-
Other related parties	95,410	107,765	51,294	82,308
	\$ 6,680,078	11,649,615	3,668,235	7,455,875

(1) The balance corresponds to accrued finance costs related to the outstanding loan. The decrease is attributable to principal repayments made during 2026, which resulted in lower interest charges.

(2) The balance primarily corresponds to payroll expenses associated with personnel comprising the Executive Committee. The increase compared to the previous period is mainly explained by the addition of a new member to the Executive Committee, resulting in higher salaries and related employee benefits.

(3) The decrease compared to the previous period is attributable to the unfavorable operating results generated by the ÁGORA International Convention Center during 2026.

(4) The balance mainly corresponds to payroll expenses related to personnel who are minority shareholders of the Parent Company, as well as the recognition of fees payable to suppliers who are also shareholders.

(5) This balance corresponds to the share of profits attributable to Corparques, as partner in the operation of the Mundo Aventura Event Center, carried out jointly with the Subordinate during 2026.

(*) Certain minority shareholders are employees of the Parent Company.

Income from ordinary activities from the provision of services, transactions with related parties, for the six and three-months periods ended:

	January 1 to June 30, 2026	January 1 to June 30, 2025	April 1 to June 30, 2025	April 1 to June 30, 2025
Controlling interest - Cámara de Comercio de Bogotá (1)	\$ 4,049,577	3,065,318	3,852,625	2,759,846
Key management personnel	6,211	-	-	-
Directors	-	8,000	-	-
Shareholders (2)	2,911,662	4,844,663	150,584	2,353,105
Corporation for the Development of Parks and Recreation in Bogotá (CORPARQUES) (3)	126,583	-	60,000	-
Other related parties	17,888	3,092	63	-
	\$ 7,111,921	7,921,073	4,063,272	5,112,951

(1) The balance is comprised of services rendered during the first half of 2026 through the Parent Company's participation in the Campus 2600 Members Tour, BazaarBog, the Microentrepreneurs Fair, the Municipal Trade Fair, and the Red Soy Capaz Launch Event. The increase compared to the prior year is mainly attributable to the fact that the Red Soy Capaz Launch Event did not take place in 2025.

(2) The balance corresponds to the execution of the ANATO Tourism Showcase (Vitrina Turística ANATO), organized by minority shareholders. Services provided to these shareholders in connection with the event included venue rental and brand activation through LED screens. The decrease

compared to 2025 is primarily attributable to the fact that Expopartes, which was held during that period, did not have an edition in 2026.

(3) The balance corresponds to the recognition of interest income accrued on the loan granted by the Subordinate to Corparques, under the following terms: a three-year term bearing interest at IBR + 2.60%.

Investments, with related parties:

	<u>June 30, 2026</u>	<u>December 31, 2025</u>
Associate – Patrimonio Autónomo Centro Internacional CICB	\$ 89,127,687	91,347,979
Associate – Patrimonio Autónomo Centro Internacional CTIB	62,215,660	62,215,660
Capital interest – Alpopular Almacen General de Depósitos SA	4,497,830	4,497,830
	<u>\$ 155,841,177</u>	<u>158,061,469</u>

24. Contingencies

As of June 2026, no contingencies are reported for the Parent and its Subordinate.

25. Subsequent events

No subsequent events occurred in the Corporation between June 30, 2026, and the date of approval of the Condensed Interim Financial Statements that could have an impact on the consolidated condensed interim financial statements.

26. Approval of Interim Condensed Consolidated Financial Statements

The condensed interim consolidated financial statements as of June 30, 2026 were approved by the Legal Representative and the Chief Accountant on Aug 14, 2026.