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 March 31, 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 consolidated condensed interim statements of financial information that is attached as of March 31, 2026, of Corporación de Ferias y Exposiciones S.A. Usuario Operador de Zona Franca Beneficio e Interés Colectivo and Subordinate, which comprise:

- The consolidated condensed interim statements of financial position as of March 31, 2026.
- The consolidated condensed interim statements of comprehensive income, three-Months period ending on March 31, 2026.
- The consolidated condensed interim statements of changes in equity for the period of three - months ending on March 31, 2026.
- The condensed interim consolidated cash flow statement for the period of three - months ending on March 31, 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 March 31, 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
License TP 199078-T
Member of KPMG S.A.S
May 15, 2026

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 March 31, 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 and Subordinate, which comprise:

- The consolidated condensed interim statements of financial position as of March 31, 2026;
- The consolidated condensed interim statements of comprehensive income, three-month period ending on March 31, 2026.
- The consolidated condensed interim statements of changes in equity for the period of three months ending on March 31, 2026.
- The condensed interim consolidated cash flow statement for the period of three months ending on March 31, 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 and Subordinate, does not present, in all material aspects, its financial situation March 31, 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
May 15, 2026

CORPORACIÓN DE FERIAS Y EXPOSICIONES S.A. USUARIO OPERADOR DE ZONA FRANCA BENEFICIO E INTERÉS COLECTIVO Y SUBORDINADA
Consolidated Statement of Financial Position
As of March 31, 2026, and December 31, 2025
(Amounts expressed in thousands of Colombian pesos)

	Note		March 31, 2026	December 31, 2025
ASSETS				
Current Assets				
Cash and cash equivalents	3	$	40,096,466	56,817,628
Other financial assets	4		-	6,073,047
Accounts receivable	6		46,136,058	46,007,130
Tax assets	7		3,971,165	2,485,888
Inventories			1,614,900	1,228,466
Other non-financial assets	8		5,474,538	722,228
Total current assets			**97,293,433**	**113,334,387**
Non-current assets				
Joint venture investment	5		4,013,813	5,552,546
Other Financial assets			6,442,185	6,432,319
Investments in associates	9		151,589,181	153,563,640
Intangibles	10		15,436,607	15,388,347
Property and equipment	11		501,033,828	501,726,551
Investment properties			84,377,968	84,377,968
Deferred tax asset			145,013	47,303
Total non-current assets			**764,120,979**	**768,632,348**
Total assets		$	**861,414,412**	**881,966,735**
LIABILITIES				
Current liabilities				
Financial debt	12		15,505,638	16,133,853
Accounts payable	13		64,238,663	80,372,097
Current tax liability	14		5,159,867	5,224,111
Other non-financial liabilities	15		5,789,303	10,649,767
Income received in advance	16		55,744,446	26,042,182
Employee benefits			298,851	298,851
Total current liabilities			**146,736,768**	**138,720,861**
Non-current liabilities				
Financial debt	12		58,529,188	60,598,145
Employee benefits			1,187,015	1,178,015
Other provision			341,952	341,952
Deferred tax liability, net			64,638,434	63,454,259
Total non-current liabilities			**124,696,589**	**125,572,371**
Total liabilities		$	**271,433,357**	**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	17		290,902,746	212,163,692
Retained earnings	18		267,446,496	267,731,488
Other Comprehensive Income - ORI			(7,703,301)	(7,703,301)
Net income for the period			(5,790,527)	100,355,983
Total equity		$	**589,981,055**	**617,673,503**
Total liabilities and equity		$	**861,414,412**	**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
Auditor
T.P. 199078 – T
Member of KPMG S.A.S.
(See my report date May 15, 2026)

Consolidated Statement of Financial Position
As of March 31, 2026, and December 31, 2025
(Amounts expressed in thousands of Colombian pesos)

CORPORACIÓN DE FERIAS Y EXPOSICIONES S.A. USUARIO OPERADOR DE ZONA FRANCA BENEFICIO E INTERÉS COLECTIVO Y SUBORDINADA
Consolidated Statements of Income and Other Comprehensive Income
For the three-month period ending on March 31, 2026, and 2025
(Amounts expressed in thousands of Colombian pesos)

	Note		January 1 to March 31, 2026	January 1 to March 31, 2025
Income from ordinary activities	19	$	33.994.861	19.021.319
Administrative expenses	20a		17.777.811	14.538.550
Selling expenses	20b		19.296.223	9.810.151
Impairment accounts receivable			750.759	396.267
Recovery for impairment of accounts receivable			749.438	222.721
Other income			897.914	713.615
Cost of sales	21		969.784	683.371
Other expenses			1.051.455	768.924
Income from operating activities			**(4.203.819)**	**(6.239.608)**
Financial income	19b)		642.085	456.856
Financial expenses	20c)		2.442.210	3.156.528
Financial cost, net			**(1.800.125)**	**(2.699.672)**
Income under the equity method, net	20e)		1.303.545	889.633
Income before tax			**(4.700.399)**	**(8.049.647)**
Income tax expense	20d)		1.090.128	212.386
Result for the period			**(5.790.527)**	**(8.262.033)**
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		$	**(5.790.527)**	**(8.262.033)**

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

(Original Signed)
Andrés López Valderrama
Legal Representative

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Martha Lucia Páez
Certified Public Accountant
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(Original Signed)
Diego Alejandro Corredor Ortiz
Auditor
T.P. 199078 – T
Member of KPMG S.A.S.
(See my report date May 15, 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 three-month period ending on March 31, 2026, and 2025
(Amounts expressed in thousands of Colombian pesos)

	Note		Subscribed and Paid Capital	Additional Paid-in Capital	Reserves	Retained Earnings	Other Comprehensive Income-ORI	Net Income For the period	Total Equity
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)
Net income for the period			-	-	-	-	-	(8,262,033)	(8,262,033)
Balance as of March 31, 2025		$	**1,673,920**	**43,451,721**	**212,163,692**	**268,044,871**	**(8,837,674)**	**(8,262,033)**	**508,234,497**
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			-	-	-	(8.262.033)	-	8.262.033	-
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			-	-	-	-	-	(5.790.527)	(5.790.527)
Balance as of March 31, 2026		$	**1.673.920**	**43.451.721**	**290.902.746**	**158.828.480**	**-7.703.301**	**102.827.489**	**589.981.055**

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
Auditor
T.P. 199078 – T
Member of KPMG S.A.S.
(See my report date May 15, 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 March 31, 2026, and 2025
(Figures expressed in thousands of Colombian pesos)

	Note	January 1 to March 31, 2026	January 1 to March 31, 2025
Result for the period	$	**(5,790,527)**	**(8.262.033)**
Adjustments to reconciliation between the profit for the period and net cash used in operating activities:			
Depreciations	20a)	2.437.237	2.135.470
Amortization intangibles	20a)	1.209.373	1.442.466
Impairment accounts receivable	6	750.759	396.267
Recoveries of receivables	6	(749.438)	(222.721)
Interest accrued financial obligations	12	2.439.750	3.156.404
Accrued interest on loans to individuals		19.237	-
Recovery of provision for accounts payable		(147.490)	(220.680)
Recovery of provisions for litigation		-	37.400
Loss equity method	20e)	(1.303.545)	(889.633)
Gain on valuation of investments in other financial assets		(17.931)	(29.140)
Income tax	20d)	1.090.128	212.386
Effect of changes in foreign exchange difference on cash held for cash equivalents		(644.457)	(69.677)
		(706.904)	**(2.313.491)**
Changes in assets and liabilities:			
Accounts receivable		954.249	(651.087)
Inventories		(386.434)	228.283
Other non-financial assets		(4.752.310)	(1.550.465)
Net tax		(63.294)	(52.929)
Accounts payable		(37.575.033)	(27.732.043)
Other non-financial liabilities		(4.860.464)	(2.385.415)
Employee benefits		9.000	12.000
Income received in advance		29.702.264	26.330.883
Interest paid financial obligations	12	(2.333.210)	(3.096.285)
Interest received on loans granted to individuals		60.540	-
Payment of income tax	14	(1.490.196)	(747.211)
NET CASH USED IN OPERATING ACTIVITIES		**(21.441.792)**	**(11.957.760)**
CASH FLOWS FROM INVESTMENT ACTIVITIES			
Redemptions of investments in other financial assets		8.065	4.000
Redemptions of other financial assets - CDT	4	6.073.047	5.125.505
Cash dividends received from investments in joint ventures	5	2.564.927	3.204.129
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		(1.257.633)	(5.227.368)
Purchase of property and equipment		(1.744.514)	(5.855.582)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		**7.757.304**	**(1.485.772)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Capital payments of financial obligations	12	-	10.000.000
Disbursement of financial obligations	12	(2.803.712)	(6.177.428)
Dividends paid in cash		(745)	(38)
NET CASH (USED IN) PROVIDED BY FINANCING ACTIVITIES		**(2.804.457)**	**3.822.534**
NET DECREASE IN CASH AND CASH EQUIVALENTS		**(16.488.945)**	**(9.620.998)**
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIODO		56.817.628	34.390.410
Effect of changes in foreign exchange difference on cash held		(232.217)	(219.513)
CASH AND CASH EQUIVALENTS AT END OF PERIOD	$	**40.096.466**	**24.549.899**

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

(Original Signed)	(Original Signed)	(Original Signed)
Andrés López Valderrama	Martha Lucia Páez	Diego Alejandro Corredor Ortiz
Legal Representative	Certified Public Accountant	Auditor
	T.P. 77620 - T	T.P. 199078 – T
		Member of KPMG S.A.S.
		(See my report date May 15, 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 March 31, 2026, with comparative figures as of March 31 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 March 31, 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.

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, fom 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.

The Corporación de Ferias y Exposiciones S.A. Usuario Operador de Zona Franca modified his business name by Public Deed No. 604 of May 6, 2021, at Notary 23 of Bogotá DC, registration made under number 02704569 of Book IX on May 12, 2021. The Company changed its name to Corporación de Ferias y Exposiciones S.A. Usuario Operador de Zona Franca to Corporación de Ferias y Exposiciones S.A. Usuario Operador de Zona Franca Beneficio e Interés Colectivo. Its main address is in Bogotá city at Carrera 37 N ° 24-67. Bogotá, Cundinamarca.

Corferias Inversiones S.A.S., (hereinafter the Subordinate) it 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 March 31, 2026, and December 31, 2025, is presented below:

March 31, 2026

Company	% Held	Assets	Liabilities	Equity	Income
Corferias Inversiones SAS	100%	$ 39,685,085	15,203,775	23,139,279	1,342,031

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. Basis of preparation 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. The NCIF are based on the International Financial Reporting Standards (IFRS), together with their interpretations, issued 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.

Basis of measurement

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, less 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 on judgments in the application of accounting policies that have the most significant effect on the condensed consolidated interim financial statements is described in the following notes:

- 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

Therefore, all income, costs, assets, and liabilities can be considered as a single operating segment that must be reported, 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 Corferias Board of Directors, the highest decision-making authority.

OPERATING SEGMENTS

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

		March 31, 2026	December 31, 2025
ASSETS	**$**	**861,414,412**	**881,966,735**
Cash and cash equivalents		40,096,466	56,817,628
Other financial assets		-	6,073,047
Accounts receivable		47,218,442	47,550,804
Tax asset		3,971,471	2,485,888
Inventories		1,614,900	1,228,466
Other non-financial assets		5,474,538	722,228
Other Financial assets		6,442,185	6,432,319
Joint venture investment		155,602,994	159,116,186
Intangibles		15,436,607	15,388,347
Property and equipment		501,033,828	501,726,551
Investment properties		84,377,968	84,377,968
Deferred tax asset		145,013	47,303
LIABILITIES	**$**	**271,433,357**	**264,293,232**
Financial debt		74,034,826	76,731,998
Accounts payable		64,238,663	80,372,097
Current tax liability		5,159,867	5,224,111
Other non-financial liabilities		5,789,303	10,649,767
Income received in advance		55,744,446	26,042,182
Employee benefits		1,485,866	1,476,866
Other provision		341,952	341,952
Deferred tax liability, net		64,638,434	63,454,259
EQUITY	**$**	**589,981,055**	**617,673,503**
		January 1 to March 31, 2026	**January 1 to March 31, 2025**
Income from ordinary activities	**$**	**33,994,861**	**19,021,319**
Activities in entertainment and leisure		27,369,768	15,150,021
Activities in real property, business and rentals		553,530	566,775
Food and beverages		6,071,563	3,304,523
Administrative expenses		17,777,811	14,538,550
Selling expenses		19,296,223	9,810,151
Impairment accounts receivable		750,759	396,267
Recoveries receivable		749,438	222,721
Other income		897,914	713,615
Cost of sales		969,784	683,371
Other expenses		1,051,455	768,924
Profit from operating activities		**(4,203,819)**	**(6,239,608)**
Financial income		642,085	456,856
Financial expenses		2,442,210	3,156,528
Income under the equity method, net		1,303,545	889,633
Income before tax		**(4,700,399)**	**(8,049,647)**
Income tax expense		1,090,128	212,386
Result for the period		**(5,790,527)**	**(8,262,033)**

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 March 31, 2026, and December 31, 2025, on a recurring basis:

March 31, 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)	-	$17,283,350	-	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	Dividends paid, EMBI Colombia, Beta and Devaluation, projected dividend growth rates and required rates of return.

				model (La Previsora).	
Real Estate Private Capital Fund	-	626,133	-	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 March 31, 2026 and December 31, 2025.

3. Cash and cash equivalents

The following is a detail of cash and cash equivalents:

		March 31, 2026	December 31, 2025
Cash	$	134,346	47,550
Banks (1)		8,620,819	10,534,794
Savings accounts (1)		14,057,951	42,516,132
Total cash		**22,813,116**	**53,098,476**
Collective investment funds (2)		17,283,350	3,719,152
Total cash equivalents		**17,283,350**	**3,719,152**
Total, Cash and cash equivalents	**$**	**40,096,466**	**56,817,628**

(1) The change in this account is mainly attributable to the transfer of funds to investment funds and the settlement of tax liabilities and obligations to suppliers and contractors at both the Parent Company and its Subordinate.

(2) The increase in this account during the period from December 31, 2025, to March 31, 2026, was mainly driven by investments in collective investment funds, made as part of management's strategy for the efficient allocation of available financial resources.

As of March 31, 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	164,147			84,487		
Banco AV Villas S.A.	22,180	AAA	0,00%	563,424	AAA	0.00%
Banco de Occidente S.A.	5,955,323	AAA	8.45% E.A.	575,644	AAA	8.45% E.A.
Bancolombia S. A.	2,392,288	AAA	0.00%	4,644,083	AAA	0.00%
Banco Itaú Corpbanca Colombia S.A.	75,636	AAA	0.00%	75,635	AAA	0.00%
Banco BBVA Argentina Colombia	1,970,952	AAA	7.00% E.A	765	AAA	0.00%
Banco Popular S.A.	908,017	AAA	8.45% E.A.	24,834,301	AAA	8.25% E.A
Banco Davivienda S.A.	10,934,951	AAA	3.34% E.A	22,068,947	AAA	3.03% E.A
Banco Agrario	1,184	AAA	0.00%	205,640	AAA	0.00%
Banco Sudameris	254,092	AAA	0.00%	-	AAA	0.00%
Superior mutual fund	10,818,806	F AAA/2+	10.49% E.A.	1,923,021	F AAA 2+	2.371% E.A.
Collective investment fund interest part A	75,625	F AAA /1	8.46% E.A.	74,336	F AAA 2+	5.49% E.A.
Credicorp high liquidity collective investment fund	750,575	S1/AAAf	9.24% E.A.	19,221	S1/AAAf	6.180% E.A.
Accival vista mutual fund	5,186	S1/AAAf	8.81% E.A.	5,154	S1/AAAf	4.91% E.A.
Fiducuenta open-ended mutual fund	2,610,900	S1/AAAf	9.18% E.A.	812,598	S1/AAAf	3.38% E.A.

Open interest collective portfolio	1,009,013	F AAA /1	8.46% E.A.	373,257	F AAA/2+	10.46%
Occirenta open collective portfolio	2,013,245	F AAA /2+	6.08% E.A.	511,565	2+/AAA	5.53%
	$ **39,962,120**			**56,770,078**		

4. Other financial assets

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

		March 31, 2026	December 31, 2025
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 COP 6,000,000 and an effective annual yield of 9.50%. Accrued interest income amounting to COP 73,047 was recognized during the period.

5. Investments in joint ventures

		March 31, 2026	December 31, 2025
Investments in joint ventures		4,013,813	5,552,546
	$	**4,013,813**	**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 March 31, 2026, 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 March 31, 2026, amounting to $1,311,186.

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:

		March 31, 2026	December 31, 2025
Customers (1)	$	25,157,645	30,613,087

Income receivable (2)		19,748,654	12,602,654
Receivable from employees (3)		495,435	605,988
Loans to individuals (4)		631,373	315,867
Other accounts receivable (5)		52,991	1,729,859
Doubtful accounts (6)		5,692,513	5,780,907
Impairment (7)		(5,642,553)	(5,641,232)
	$	**46,136,058**	**46,007,130**
Long-term loans to individuals (4)		1.082.384	1.543.674
	$	**47.218.442**	**47.550.804**

(1) The balance is primarily comprised of accounts receivables from customers that participated in fairs and events, including Smart City Cartagena, CCB Microentrepreneurs Fair, Expodrinks, CNE Vote Counting Center, Coca-Cola FIFA World Cup Trophy Tour, Coopidrogras Trade Fair, and the Bogotá International Industrial Fair, among others. The variation is mainly attributable to the collection of outstanding receivables during the first quarter, primarily at the Subordinate.

(2) The balance comprises receivables arising from the rental of exhibition space. The increase is primarily attributable to unbilled revenue related to exhibition space rentals to exhibitors participating in fairs and events, which remain pending invoicing, as well as accrued revenue associated with advances received for fairs and events scheduled to take place in 2026.

(3) The balance corresponds to receivables from employees arising from educational loans, housing loans, vehicle loans, dental care agreements, prepaid healthcare plans, and emergency financial assistance. The decrease is primarily attributable to repayments made on these loans.

(4) This balance corresponds to financing provided 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 loan was granted in the amount of $1,841,114 at an interest rate of IBR + 2.60% per annum, with a term of three years and quarterly repayments. During the period, principal repayments totaling $146,594 and interest payments of $60,540 were received. Over the next year, two installments totaling $612,136 are expected to be collected, and accrued interest of $19,237 has been recognized. The remaining outstanding principal balance has been classified as a non-current loan to individuals.

(5) This line item includes balances receivable from the International Convention Center Autonomous Trust – Ágora Bogotá, related to trust management fees, contributions and/or profit distributions, among other charges associated with its operations. The variation is primarily attributable to the payment received during the first quarter of 2026 corresponding to the outstanding balance from the previous year.

(6) The balance is primarily composed of receivables from government and public sector entities, including the Mayor's Office of Barranquilla, Puerta de Oro Operator, the Ministry of Agriculture and Rural Development, among others. No impairment allowance has been recognized for amounts due from the Mayor's Office of Barranquilla, as the related receivables are supported by a budget availability certificate.

(7) The impairment allowance for accounts receivable is calculated in accordance with the accounting policy, taking into consideration both current receivables and doubtful accounts, based on the expected credit loss (ECL) model.

The movement of the impairment of accounts receivable during the period ending on March 31 was as follows:

	2026	2025
Balance at December 31	5,641,232	5,162,759
Impairment of receivables	750,759	856,398
Recoveries	(749,438)	(377,925)
Balance at March 31	**5,642,553**	**5,641,232**

7. Current tax assets, net

The following are the details of the current tax assets:

	March 31, 2026	December 31, 2025
Income tax receivable (1)	2,497,181	2,497,181
Withholdings made (2)	1,252,298	84,908
Current income tax payable (3)	(2,406,769)	(2,403,105)
Self-withholding (2)	2,628,761	2,306,904
	5,642,553	**5,641,232**

(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 first 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 (see Note 16).

(3) This balance corresponds to the Subordinate's current income tax payable for the 2025 tax year in the amount of $2,403,106, as well as the income tax provision recognized for the period amounting to $3,663.

8. Other non- financial assets

The following are the details of non-financial assets:

		March 31, 2025	December 31, 2025
Prepaid expenses (1)	$	4,921,033	322,793
Industry and Commerce Tax prepayment		212,442	129,503
VAT settlement surplus (2)		341,063	269,932
	$	**5,474,538**	**722,228**

(1) It comprises advances paid to suppliers and contractors, as well as prepaid expenses related to life insurance, performance bonds, property damage insurance, and financial risk coverage purchased by the Parent Company and its Subordinate. The increase is primarily attributable to advances disbursed by the Parent Company in connection with the construction of pedestrian circulation modules and the relocation of the waste management center.

(2) The increase is attributable to higher VAT and industry and commerce tax (ICA) credit balances of the Subordinate, which are expected to be offset in subsequent periods.

9. Investments in associates

The following are the details of investments in associates:

		March 31, 2025	December 31, 2025
Investments in associates - CICB	$	151,589,181	153,563,640

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 March 31, 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 March 31, 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 35.20% 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 $1,966,817 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 $7,641 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		(7,641)
Balance at 31/03/2026	**$**	**89,373,521**

The following is a summary of the financial information of this investment accounted for using the equity method, as of March 31, 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	18,645,849	459,439,627	44,211	-	155,203	(40,738)	(40,738)	-	(40,738)
Patrimonio Autónomo Campus de Ciencia, Tecnología e innovación de Bogotá Región - CTIB	35,20%	Cra 15 82-99, Bogotá, Colombia	133,210,489	73,525,038	29,392,872	-	651,574	583,024	583,024	-	583,024

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 Centro internacional CICB	18,76%	Calle 67 7 - 37, Bogotá, Colombia	34,323,181	459,430,475	6,824,124	-	43,763,872	36,065,055	36,065,055	-	36,065,055
Patrimonio Autónomo Campus de Ciencia, Tecnología e innovación de Bogotá Región - CTIB	35,20%	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:		March 31, 2026	December 31, 2025
Acquired brands (1)	$	23,585,672	23,408,367
Computer programs – Licenses and software (2)		20,271,773	19,865,205
Accumulated amortization		(28,420,838)	(27,885,225)
	$	**15,436,607**	**15,388,347**

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

(2) The increase is primarily attributable to the Parent Company, due to the payment of the outstanding balance under the contract executed with Kubo Innovating for the development of the software used in the ticketing operation. Additionally, it includes the payment of the remaining 50% related to the maintenance and enhancement of the Conecta application (digital tool), which enables the capture and organization of professional visitors' contact information through QR codes.

11. Property and Equipment

The following are the details of the properties and equipment:

		March 31, 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)		13,701,398	17,556,776
Buildings		262,320,878	262,320,878
Machinery and equipment		16,512,805	16,611,045
Office equipment		5,183,875	5,150,440
Office of trade fair assembly		9,009,948	9,007,066
Computer and communications equipment (2)		21,735,065	21,351,000
Transport fleet and equipment (3)		864,002	677,417
Accumulated depreciation		(78,381,473)	(76,113,785)
Impairment		(9.928)	(9.928)
	$	**501,033,828**	**501,726,551**

(1) The variations in *Construction in Progress* and *Improvements to Third Party Property* are attributable to the activation and transfers of balances amounting to 4,921,616, arising from improvements made to third-party property (Mundo Aventura Tent Facility) by its Subordinate.

(2) The increase recorded during the quarter is primarily attributable to the acquisition of new IT equipment by the Parent Company, including desktop computers, laptops, a printer for the issuance of corporate identification cards, and an audio system for the Executive Management office. Additionally, the Subordinate acquired surveillance cameras and a security system.

(3) The increase is mainly attributable to the addition, by the Parent Company, of a cargo truck intended to support the operations of the Procurement, Special Contracting, and Warehouse Coordination departments, compared to the balance recorded in 2025.

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

12. Financial obligations

The following are the details of financial obligations:

		March 31, 2026	December 31, 2025
Short term, financial debt (1)	$	15,505,638	16,133,853
Long-term financial debt		58,529,188	60,598,145
	$	**74,034,826**	**76,731,998**

(1) Current liabilities as of March 31, 2026, include accrued interest payable of $1,194,133 and the current portion of principal amounting to $14,311,505. 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 March 31, 2026, and December 31, 2025, the Parent Company's secured borrowings amounted to $32,165,043 and $32,940,938, respectively. These balances correspond to loans with Banco de Bogotá for $20,173,723 and $18,645,137, respectively, and Banco AV Villas for $13,971,435 and $14,295,802, respectively.

The following are the details of the interest accrued and paid as of March 31, 2026, and 2025:

		January 1 to March 31, 2026	January 1 to March 31, 2025
		Expense	Expense
Banco Comercial AV Villas S.A.	$	557,190	721,815
Banco Davivienda S.A.		4,487	161,187
Banco Popular S.A.		-	315,711
Cámara de Comercio de Bogotá		1,285,763	1,308,037
Banco de Bogotá S.A.		592,310	649,654
	$	**2,439,750**	**3,156,404**

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 March 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 31/03/2026
FINANCIAL OBLIGATIONS	$ 76,731,998	-	(2,803,712)	2,439,750	(2,333,210)	74,034,826

2025

	Balance at 31/12/2024	DISBURSEMENTS	CAPITAL PAYMENTS	PENDING INTEREST PAYABLE	INTEREST PAID	Balance at 31/03/2025
FINANCIAL OBLIGATIONS	$ 103,113,384	10,000,000	(6,177,428)	3,156,404	(3,096,285)	106,996,075

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

Term	Market value (thousands of pesos) March 2026	% Part
Up to one month	617,742	0,83%
More than one month and not more than three months	5,836,785	7,88%
More than three months and not more than one year	9,051,111	12,23%
Between one year and five years	48,342,234	65,30%
Over five yars	10,186,954	13,76%

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 yars	14,497,500	18,90%

13. Accounts payable

The following are the details of current accounts payable:

	March 31, 2026	December 31, 2025
Costs and expenses payable (1)	34,263,649	59,342,601

Dividends or shares payable (2)	$	21,941,363	325,179
To Contractors (3)		3,671,647	13,403,863
National (4)		1,265,375	3,904,497
Accrued Service Bonus		541,393	-
Consolidated Unemployment Fund		534,957	1,580,065
Withholding and Payroll Contributions		509,234	173,754
Consolidated Vacations		405,052	284,651
From abroad		365,547	622,362
Other Creditors		351,640	154,740
Extra-Legal Benefits		195,301	110,371
Payments for third parties		129,110	280,041
Accrued salaries		41,945	-
Unemployment Fund Interests		15,803	183,326
Third-Party Retentions on Contracts		6,647	6.647
	$	**64,238,663**	**80,372,097**

(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 is mainly attributable to the dividends declared at the General Shareholders' Meeting held on March 31, 2026, pursuant to Minutes No. 101, based on the 2025 results, amounting to $129.22 per share, for a total distribution of $21,616,929. Two payments were approved: the first, amounting to $1,250,016, for shareholders holding less than a 2% ownership interest, which was paid on April 30, 2026; and the second, amounting to $20,366,913, for shareholders holding more than a 2% ownership interest, scheduled for payment on October 30, 2026. Additionally, the balance includes amounts payable from previous years totaling $279,687 and $44,002, corresponding to dividends payable to minority shareholders relating to fiscal year 2025. During the first quarter of 2026, dividend payments related to prior years amounting to $745 were also made.

(3) The decrease is attributable to payments made during the first quarter of 2026 in accordance with the contractor payment policy, mainly for rental and installation services required for the organization of trade fairs and events, as well as for temporary security personnel and other related services.

(4) The decrease is primarily due to payments made during the first quarter of 2026 for obligations incurred with domestic suppliers of food and beverage products, software licenses, and foreign suppliers contracted to support operations carried out during the 2025 period.

14. Current tax liability

The following is the current tax liability:

		March 31, 2026	December 31, 2025
Current income tax payable	$	17,532,007	17,532,007
Withholdings made		(537,108)	(537,108)
Self-withholdings (1)		(11,770,788)	(11,770,788)
Income Tax Advance Payment (1)		(64,244)	-
	$	**5,159,867**	**5,224,111**

(1) The variation is due to the 2025 income tax prepayment, which was paid during the 2026 reporting period, amounting to $64,244.

15. Other non-financial liabilities

The following are the details of non-financial liabilities:

		March 31, 2026	December 31, 2025
Sales Tax Payable (1)	$	3,036,206	4,277,645
Withholding Tax (2)		1,293,351	3,348,036
Industry and Commerce Tax Payable (3)		585,685	1,308,808
Consumption Tax (4)		245,535	459,331
Industry and Commerce Tax Withheld (2)		57,900	301,729
Parafiscal Contribution to tourism (5)		43,345	426,937
Public Entertainment Tax		527,281	527,281
	$	**5,789,303**	**10,649,767**

(1) The decrease is related to lower billing resulting from the reduced number of trade fairs and events held during the first quarter of 2026 by both the Parent Company and its Subordinate, compared to December 2025.

(2) The balance corresponds to withholding tax and Industry and Commerce Tax (ICA) withheld payable. The decrease recorded as of the end of the first quarter is attributable to a lower accrual of accounts payable subject to these tax obligations compared to December 2025, a period in which, due to the year-end closing process, there was a higher concentration of supplier invoices being recorded and accrued.

(3) The decrease is primarily attributable to a reduction in revenue invoicing during the quarter, which directly impacted the calculation base of the Industry and Commerce Tax (ICA), resulting in a lower tax provision and a lower amount payable under this concept for both the Parent Company and its Subordinate.

(4) The negative variation is explained by lower Food and Beverage (F&B) revenue because of the reduced number of trade fairs and events held during the first quarter of 2026 compared to December 2025.

(5) This balance corresponds to the recognition of the parafiscal contribution payable to FONTUR, which is calculated and paid, on a quarterly basis, according to the execution of trade fairs held during the period. The lower balance recorded as of the reporting date is mainly attributable to the decrease in the number of fairs conducted during the quarter under analysis. Additionally, the variation was influenced by the payment made during the quarter corresponding to the fourth quarter of 2025.

16. Income received in advance

The following are the details of income received in advance:

		March 31, 2026	December 31, 2024
Deposits received for fairs and events		55,744,446	26,042,182
	$	**55,744,446**	**26,042,182**

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. The invoiced amounts are recognized as revenue in the period in which the trade fair or event takes place. The increase recorded is primarily attributable to advances received in connection with trade fairs such as FILBo, Alimentec, Meditech, Interzum, ExpoSolar Colombia, the Bogotá Industrial Fair, Sabor Barranquilla, and Expografitech, among others, scheduled to be held during the first half of 2026.

17. Reserves

The following are the details of the reserves:

		March 31, 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
	$	**290,902,746**	**212,163,692**

(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.

18. Accumulated earnings

	March 31, 2026	December 31, 2025
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**.**

19. Income

a) Ordinary income

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

		January 1 to March 31, 2026	January 1 to March 31, 2025
Trade Fair Events (1)	$	27,369,768	15,150,021
Food & Beverage (2)		6,071,563	3,304,523
Non-trade fair events and business activities (3)		553,530	566,775
	$	**33,994,861**	**19,021,319**

(1) Represents revenue generated from the leasing of exhibition and event spaces and from services related to the organization and execution of trade fairs and events by the Parent Company and its Subordinate. The fairs and events that generated the highest revenues during 2026 to date were the Elections of Congress, the MICE Industry Exhibition, the National Electoral Council (CNE) Vote Counting Center, the Youth Assembly, the Congress Vote Counting Process, Las Leyendas del Vallenato, and the Unilever Convention, among others. These events were not held and had no comparable edition during 2025, which explains the significant increase compared to the prior period.

(2) Represents revenue generated from food and beverage services during the period from January 1 to March 31, 2026, primarily in connection with fairs and events organized by the Parent Company and its Subordinate. These revenues arise from activities such as sales through coffee bars, mobile sales points, and other designated service areas. The increase recorded during the period is mainly attributable to the servicing of events such as the MICE Industry Exhibition, Coopidrogas Capital District Assembly, Youth Assembly, Fiesta Éticos, Ena Visbal Wedding, and the CELAC High-Level Forum, among others, which did not have a comparable edition in 2025.

(3) Represents revenue generated from non-fair events and corporate activities related to the fairs and events business during 2026 to date. The variation is primarily attributable to the holding of biennial trade fairs during 2025, such as the Bogotá International Fair (Feria Internacional de Bogotá).

b) Financial income

The following are the details of financial income for three-month periods ending on:

		January 1 to March 31, 2026	January 1 to March 31, 2025
Savings Account Interest (1)	$	475,460	376,818
Interest, securities and CDT (2)		95,668	74,100
Interest Employed		70,957	5,938
	$	**642,085**	**456,856**

(1) As of March 31, 2026, interest income earned 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 measures implemented during 2026, affecting both the Parent Company and its Subordinate.

(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%.

20. Expenses

a) Administrative expenses

The following are the details of the administration expenses for three-month periods ended on:

		January 1 to March 31, 2026	January 1 to March 31, 2025
Payroll (1)	$	6,763,448	5,702,133
Taxes (2)		2,721,373	761,899
Depreciation (3)		2,437,237	2,135,470
Services (4)		1,819,146	1,696,214
Amortization (5)		1,209,373	1,442,466
Maintenance and Repairs (6)		626,782	753,628
Contributions and Affiliations (7)		550,828	173,274

Sundry		383,499	429,027
Honoraria / Professional Fees		363,305	392,411
Compliance and Installation		340,472	319,145
Insurance		143,204	138,203
Legal Expense		140,982	89,559
Other		123,094	182,911
Travel Expenses (8)		107,190	257,750
Leases		47,878	64,460
	$	**17,777,811**	**14,538,550**

(1) The balance corresponds to salaries, overtime, commissions, and sick leave benefits accrued by administrative personnel during 2026 to date. The increase is mainly attributable to the 23% rise in the statutory minimum wage.

(2) The balance is primarily composed of the financial transactions tax (GMF), non-deductible value-added tax recognized under the proration method, industry and commerce tax, and other applicable taxes and contributions. The variation is mainly attributable to the recognition and payment of the wealth tax during the first quarter of 2026 by both the Parent Company and its Subordinate.

(3) During 2026 to date, depreciation expense increased by 14% 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 additions, 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.

(4) The balance consists mainly of services acquired by the Parent Company and its Subordinate, including security, electricity, internet, cleaning services, and other operating services. The increase in this expense compared to the previous year is mainly attributable to higher security and cleaning service rates during 2026 at the Parent Company, as well as increased security service contracts for the *Mundo Aventura Tent Venue* by the Subordinate.

(5) Amortization expense decreased compared to the same period of the previous year because of the accelerated amortization recognized by the Parent Company upon the sale of the Gran Salón Ferretero trademark, which had been acquired in March 2024.

(6) The balance of the Parent Company and its Subordinate mainly relates to facility improvements and the maintenance of computer equipment, machinery, and other assets. The decrease is attributable to lower maintenance expenses for office and computer equipment, elevator control panels, and reduced repair and refurbishment activities in facilities and air-conditioning systems as of March 2026.

(7) The balance mainly consists of membership fees and affiliations to trade and industry associations incurred by the Parent Company and its Subordinate to support the development of their fairs and events operations. The increase is attributable to higher profitability generated during the first quarter of 2026 from the operations of the Puerta de Oro Exhibition and Convention Center.

(8) A decrease in travel expenses was recorded during the period compared to the prior-year period. This variation is primarily attributable to strategic international business trips undertaken by the Parent Company and its Subordinate during 2025, including visits to Spain aimed at establishing and strengthening relationships with key leaders in the trade fair and exhibition industry. These activities resulted in higher airfare and accommodation expenses during that period.

b) Selling expenses

The following are the details of the sales expenses for three-month periods ended on:

		January 1 to March 31, 2026	January 1 to March 31, 2025
Contributions and Affiliations (2)		4,423,340	1,515,059
Other (4)		4,235,024	1,126,445
Services (1)	$	3,112,707	2,261,145
Payroll (6)		2,465,371	2,197,898
Leases (5)		2,248,919	1,119,737
Compliance and Installation (3)		1,629,179	646,449
Sundry (7)		755,622	598,559
Honoraria / Professional Fees		229,990	252,731
Travel Expenses		85,022	66,102
Maintenance and Repairs		38,276	21,519
Taxes		33,826	1,185
Insurance		27,380	3,322
Legal Expense		11,567	-
	$	**19,296,223**	**9,810,151**

(1) The increase recorded by the Parent Company is mainly due to operating results generated from events held between January and March 2026 at the ÁGORA International Convention Center, which are recognized by the Parent Company in its capacity as the venue operator. It should be noted that these funds are transferred to Fiduciaria Bogotá, acting as administrator of the autonomous trust (Patrimonio Autónomo). Additionally, the increase is attributable to the advance distribution of profits to the Colombian Book Chamber (Cámara Colombiana del Libro) in connection with the Bogotá International Book Fair (FILBo). In the Subordinate, the increase is mainly related to its participation in Colombia Travel Mart 2026.

(2) The balance of the Parent Company and its Subordinate corresponds to expenses incurred between January and March 2026 that had not yet been invoiced as of the reporting date. The increase recorded during the period is primarily attributable to costs associated with fairs and events such as the Youth Assembly, Congress Vote Counting Process, Election Lottery Draw, and the Xiaomi 2026 Launch Event, all of which had no comparable edition in 2025.

(3) The balance of the Parent Company and its Subordinate mainly relates to services associated with event operations, including electricity consumption, telecommunications, internet services, security services, and temporary infrastructure work such as event setups and electrical connections. The increase is attributable to higher rates for integrated cleaning services and technical support services associated with events such as TransMilenio's 25th Anniversary Celebration, the Dominican Republic Roadshow, the Elections of Congress, the Youth Assembly, the Ena Visbal Wedding, Fiesta Éticos, and the CELAC High-Level Forum, none of which had a comparable edition in 2025.

(4) The balance of the Parent Company and its Subordinate corresponds to salaries, overtime, commissions, and sick leave benefits accrued by employees in the operations departments responsible for coordinating and managing fairs and events. The increase is mainly attributable to the 23% increase in the statutory minimum wage applicable in 2026.

(5) The balance of the Parent Company and its Subordinate mainly consists of the rental of machinery and equipment for event setups, as well as audio and video equipment used in the execution of fairs and events held during the period from January to March 2026. The increase is due to services provided for events such as the CNE Vote Counting Center, the MICE Industry Exhibition, TransMilenio's 25th Anniversary Celebration, the Dominican Republic Roadshow, the Youth Assembly, the Ena Visbal Wedding, Fiesta Éticos, and the CELAC High-Level Forum, none of which had a comparable edition in 2025.

(6) The balance of the Parent Company and its Subordinate mainly comprises expenses related to the operation and preparation of event spaces. The increase observed is primarily attributable to special setup and installation works carried out for events held during 2026, including Unilever Production, the Employment Fair, the Elections of Congress, Coca-Cola Production, the Youth

Assembly, the Ena Visbal Wedding, and SIMAE II Production, among others. These events did not have a comparable edition in 2025.

(7) The balance of the Parent Company and its Subordinate mainly comprises expenses related to decoration items, cleaning supplies, cafeteria and restaurant provisions, stationery, construction materials, taxi services, and other miscellaneous operating costs. During 2026, an increase was recorded in decoration-related expenses required for the preparation and enhancement of the event venues.

c) Financial expenses

The following are the details of financial expenses for the three-month periods ended on:

		January 1 to March 31, 2026	January 1 to March 31, 2025
Interest	$	2,442,210	3,156,528
	$	**2,442,210**	**3,156,528**

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 three-month periods ended on:

		January 1 to March 31, 2026	January 1 to March 31, 2025
Current tax		3,663	-
Net deferred taxes for the period (1)		1,086,465	212,386
Total income tax	**$**	**1,090,128**	**212,386**

Income tax expense is recognized based on the Parent Company's best estimate of both current income tax and deferred income tax.

For the three-month periods ending on March 31, 2026, and March 31, 2025, the Parent Company reported both an accounting loss and a tax loss. Accordingly, no current income tax expense was recognized for those periods. However, the Subordinate generated taxable income and, therefore, recognized an income tax provision, which is disclosed accordingly.

For the three-month periods ending on March 31, 2026, and March 31, 2025, income tax expense amounted to $1,090,128 thousand and $212,386 thousand, respectively. This expense mainly resulted from movements in deferred tax liabilities related to property, plant and equipment, recognized through profit or loss.

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 March 31, 2026	January 1 to March 31, 2025
Earnings equity method - Hotel Operator Pactia Corferias S.A.	$	1,311,186	886,402

Income (los) equity method - Autonomous heritage international convention Center- Ágora Bogotá		(7,641)	3,231
	$	**1,303,545**	**889,633**

21. Cost of sales

The following are the details of the cost of sales for the three-month periods ended on:

		January 1 to March 31, 2026	January 1 to March 31, 2025
Cost of sales	$	969,784	683,371
	$	**969,784**	**683,371**

The balance belongs to the cost of sales arising from the provision of food and beverage services during the execution of events and through authorized points of sale operated in connection with activities held during 2026. The increase is attributable to events held during the first quarter of 2026, including the Mary Kay 2026 Seminar, the Coopidrogas Central Region Assembly, the 25th Anniversary of TransMilenio, Hacia Conference, the Coopidrogas Capital District Assembly, the Dominican Republic Roadshow, the CELAC High-Level Forum, and the National Meeting of Education Secretariats, among others. These events were not held on 2025.

22. Related parties

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

		March 31, 2026	December 31, 2025
Controlling interest – Cámara de Comercio de Bogotá (1)	$	234,211	2,537,208
Key management personnel		97,831	146,240
Associate -Patrimonio Autónomo CICB (2)		52,522	6,824,039
Shareholders (3)		3,330,799	283,830
Corporation for the Development of Parks and Recreation in Bogotá (CORPARQUES) (4)		1,713,757	1,859,540
Other related parties		24,650	83,348
	$	**5,453,770**	**11,734,205**

(1) The balance for the first quarter of 2026 mainly comprises the Parent Company's share in the Campus 2600 Members Tour, BazzarBog, and the Microentrepreneurs Fair. The decrease is attributable to the collection of outstanding receivables related to the ARTBO 2025 edition.

(2) The recorded balance corresponds to accounts receivable arising from payments made during 2025 in connection with trustee fees payable to the Autonomous Trust (Patrimonio Autónomo). The decrease is attributable to the settlement of obligations related to 2025, including audit fees, trustee fees, property tax, and insurance expenses.

(3) The balance relates to the execution of the ANATO Tourism Showcase (Vitrina Turística Anato), organized by minority shareholders. The increase recorded during the period is primarily attributable to the recognition of revenue from space rental services and LED screen brand activation services provided to these shareholders in connection with the fair.

(4) This balance corresponds to financing granted by the Subordinate to CORPARQUES (Corporación para el Desarrollo de los Parques y la Recreación en Bogotá), 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 entered into under market

conditions. The loan was granted for an amount of $1,841,114 thousand, bearing interest at IBR + 2.60% (floating rate) and with a term of three years. The outstanding balance includes $19,237 in accrued interest receivable. The decrease is attributable to the payment of interest and principal repayments made during the first quarter of 2026.

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

		March 31, 2026	December 31, 2024
Controlling intrerest - Cámara de Comercio de Bogotá (1)	$	38,232,556	38,861,589
Capital interest - Alpopular Almacén General de Dépositos S.A.		2,439	3,992
Key management personnel (2)		322,488	1,141,898
Associate -Patrimonio Autónomo CICB (3)		1,644,890	20,575,872
Directors		-	488
Shareholders (4)		1,936,435	774,405
Corporation for the Development of Parks and Recreation in Bogotá (CORPARQUES) (4)		38,106	251,467
Other related parties		463,514	949,642
	$	**42,640,428**	**62,559,353**

(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 preceding period is attributable to payments made during 2026 in respect of salaries and other employment-related benefits received by members of the Board of Directors.

(3) The balance corresponds to the operating results generated by the ÁGORA International Convention Center during 2026 to date, which were recognized by the Parent Company in its capacity as the venue operator. These funds will be transferred to Fiduciaria Bogotá, acting as administrator of the Autonomous Trust (Patrimonio Autónomo). The decrease is attributable to the payment to Fiduciaria Bogotá of funds generated from the venue's operations during 2025.

(4) The balance mainly relates to the settlement of profits generated from the Security Fair organized by the partner Patricia Acosta Ferias y Congresos, advances received from the Colombian Association of Travel and Tourism Agencies (ANATO), and dividends payable.

(5) The decrease corresponds to the profit payout for the year 2025 from the operation of the Mundo Aventura center.

Expenses for services received, related-party transactions, for the three-month period ended:

		January 1 to March 31, 2026	January 1 to March 31, 2025
Controlling intrerest - Cámara de Comercio de Bogotá (1)	**$**	1,323,297	1,333,777
Capital interest - Alpopular Almacén General de Dépositos S.A.		3,606	3,371
Key management personnel (2)		1,282,754	1,111,949
Associate -Patrimonio Autónomo CICB (3)		-	1,313,846
Directors		102,728	133,760
Shareholders (4)		241,244	271,580
Other related parties		44,116	25,457
	$	**2,997,745**	**4,193,740**

(1) The balance is due to interest expense accrued on the outstanding loan. The decrease is attributable to principal repayments made during 2026 to date, which resulted in lower interest charges.

(2) The balance mainly relates to payroll expenses of personnel who are members of the Board of Directors. The increase compared to the prior period is primarily attributable to the addition of a new Board member, which resulted in higher salary and employee benefit expenses.

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

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

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

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

		January 1 to March 31, 2026	January 1 to March 31, 2025
Controlling intrerest - Cámara de Comercio de Bogotá (1)	$	196,952	305,472
Key management personnel		6,211	-
Associate -Patrimonio Autónomo CICB		-	3,231
Directors		-	8,000
Shareholders (2)		2,761,078	2,491,558
Corporation for the Development of Parks and Recreation in Bogotá (CORPARQUES) (3)		61,350	-
Other related parties (4)		1,324,283	888,549
	$	**4,349,874**	**3,696,810**

(1) The balance consists of revenue generated from services provided during the first quarter of 2026 through the Parent Company's participation in the Campus 2600 Members Tour, BazzarBog, and the Microentrepreneurs Fair. The decrease is attributable to the fact that the CAEM Board of Directors Meeting was held in 2025, and not in 2026.

(2) The balance relates to the execution of the ANATO Tourism Showcase (Vitrina Turística ANATO), organized by minority shareholders. The increase recorded during the period is primarily attributable to the recognition of revenue from space rental services and LED screen brand activation services provided to those shareholders in connection with the fair.

(3) The balance relates to the recognition of interest income on the loan granted by the Subordinate to CORPARQUES (Corporación para el Desarrollo de los Parques y la Recreación en Bogotá) under the following terms: a three-year term and an interest rate of IBR + 2.60%.

(4) The balance mainly corresponds to income recognized through the equity method in respect of the Subordinate's investment in Operador Hotelero Pactia Corferias S.A.S. during the current year.

Investments, with related parties:

		March 31, 2026	December 31, 2024
Associate – Patrimonio Autónomo Centro Internacional CICB	$	89,373,521	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
	$ 156,087,011	**158,061,469**

23. Contingencies

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

24. Subsequent events

No subsequent events occurred in the Corporation between March 31, 2026, and the date of approval of the Condensed Interim Financial Statements that could have an impact on the consolidated condensed interim financial statements.

25. Approval of Interim Condensed Consolidated Financial Statements

The condensed interim consolidated financial statements as of March 31, 2026 were approved by the Legal Representative and the Chief Accountant on May 15, 2026.