

**CORPORACIÓN DE FERIAS Y EXPOSICIONES S.A. USUARIO OPERADOR  
DE ZONA FRANCA BENEFICIO E INTERES COLECTIVO AND  
SUBORDINATED**

***Condensed Consolidated Interim Financial Statements***

***As of June 30, 2025, and December 31, 2024***

## **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 June 30, 2025, 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 at June a 30, 2025.
- The consolidated condensed interim statements of comprehensive income, six and three-months period ended June 30, 2025.
- The consolidated condensed interim statements of changes in equity for the period of six - months ended June 30, 2025.
- The condensed interim consolidated cash flow statement for the period of six - months ending on June 30, 2025; and
- The notes to the interim financial statements.

The management of Corporación de Ferias y Exposiciones S.A. Usuario Operador de Zona Franca Bneficio e Interes 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", in 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 the interim consolidated financial information does not present, in all material aspects, its financial situation June 30, 2025, 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**

Deputy 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

August 14, 2025

**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, 2025, 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 at June a 30, 2025;
- The consolidated condensed interim statements of comprehensive income, six and three- months period ended June 30, 2025.
- The consolidated condensed interim statements of changes in equity for the period of six months ended June 30, 2024.
- The condensed interim consolidated cash flow statement for the period of six months ending on June 30, 2025; 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", in 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 Extensi Reporting Language (XBRL), that incorporate report of the interim consolidated financials of Corporación de Ferias y Exposiciones S.A. Usuario Operador de Zona Franca Beneficio e Interes Colectivo and subordinate, does not present, in all material aspects, its financial situation June 30, 2025, 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**

Deputy 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

August 14, 2025

**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 June 30, 2025 and December 31, 2024**

**(Amounts expressed in thousands of Colombian pesos)**

	<u>Note</u>	<u>June 30, 2025</u>	<u>December 31, 2024</u>
<b>ASSETS</b>			
Current Assets			
Cash and cash equivalents	3	\$ 39.372.693	34.390.410
Other financial assets	4	1.665.321	5.125.505
Accounts receivable	6 y 22	48.273.704	42.626.649
Tax asset	7	6.126.749	6.090.617
Inventories		1.610.449	1.696.466
Other non-financial assets	8	6.861.028	1.723.636
<b>Total current assets</b>		<b><u>103.909.944</u></b>	<b><u>91.653.283</u></b>
Non-current assets			
Joint venture investment	5	4.671.958	5.412.717
Other Financial assets		5.330.090	5.298.735
Investments in associates	9	84.299.885	85.845.720
Intangibles	10	15.506.331	12.805.955
Property and equipment	11	500.016.933	494.443.256
Investment properties		81.410.264	81.410.264
Deferred tax asset		67.835	171.746
Total non-current assets		<b><u>691.303.296</u></b>	<b><u>685.388.393</u></b>
<b>Total assets</b>		<b><u>\$ 795.213.240</u></b>	<b><u>777.041.676</u></b>
<b>LIABILITIES</b>			
Current liabilities			
Financial debt		29.632.533	27.138.478
Accounts payable	12	52.400.827	47.508.100
Current tax liability	13	245.252	250.883
Other non-financial liabilities	14	8.465.042	5.849.197
Income received in advance	15	61.263.763	26.761.319
Employee benefits		284.871	284.871
<b>Total current liabilities</b>		<b><u>152.292.288</u></b>	<b><u>107.792.848</u></b>
Non-current liabilities			
Financial debt	12	67.883.478	75.974.906
Employee benefits		1.348.066	1.324.066
Other provision	23	341.952	304.552
Deferred tax liability, net		55.158.690	54.811.906
<b>Total non-current liabilities</b>		<b><u>124.732.186</u></b>	<b><u>132.415.430</u></b>
<b>Total liabilities</b>		<b><u>\$ 277.024.474</u></b>	<b><u>240.208.278</u></b>
<b>EQUITY</b>			
Subscribed and paid-in capital		1.673.920	1.673.920
Additional paid-in capital		43.451.721	43.451.721
Reserves	17	212.163.692	183.648.676
Retained earnings	18	267.972.426	268.400.885
Other Comprehensive Income - ORI		(8.837.674)	(8.837.674)
Net income for the period		1.764.681	48.495.870
<b>Total equity</b>		<b><u>\$ 518.188.766</u></b>	<b><u>536.833.398</u></b>
<b>Total liabilities and equity</b>		<b><u>\$ 795.213.240</u></b>	<b><u>777.041.676</u></b>

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

(Original Signed)  
Andrés López Valderrama  
Representante Legal

(Original Signed)  
Martha Lucía Paéz  
Contador Público  
T.P. 77620 - T

(Original Signed)  
Diego Alejandro Corredor Ortiz  
Statutory Auditor  
T.P. 199078 - T  
Member de KPMG S.A.S.  
(See my report of August 14, 2025)

**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 six and three months ended Jun 30, 2025 and 2024

(Amounts expressed in thousands of Colombian pesos)

	<u>Note</u>	<u>January 1 to June 30, 2025</u>	<u>January 1 to June 30, 2024</u>	<u>April 1 to June 30, 2025</u>	<u>April 1 to June 30, 2024</u>
Income from ordinary activities	19a)	\$ 93.200.679	90.807.811	74.179.360	72.443.053
Administrative expenses	20a)	36.899.952	34.364.253	22.361.402	22.083.608
Selling expenses	20b)	49.002.748	47.838.413	39.192.597	39.791.408
Impairment accounts receivable	6	78.429	535.162	(317.838)	254.468
Recovery for impairment of accounts receivable	6	320.172	327.349	97.451	192.670
Other income		1.508.119	1.983.626	794.504	1.327.983
Cost of sales	21	2.157.734	1.906.714	1.474.363	1.308.441
Other expenses		1.739.103	1.257.954	970.179	563.939
<b>Income from operating activities</b>		<u><b>5.151.004</b></u>	<u><b>7.216.290</b></u>	<u><b>11.390.612</b></u>	<u><b>9.961.842</b></u>
Financial income	19b)	903.590	2.157.553	446.734	903.438
Financial expenses	20c)	6.121.263	9.069.365	2.964.735	4.280.835
<b>Financial cost, net</b>		<u><b>(5.217.673)</b></u>	<u><b>(6.911.812)</b></u>	<u><b>(2.518.001)</b></u>	<u><b>(3.377.397)</b></u>
Income under the equity method, net	20e)	2.537.094	2.025.123	1.647.461	906.888
<b>Income before tax</b>		<u><b>2.470.425</b></u>	<u><b>2.329.601</b></u>	<u><b>10.520.072</b></u>	<u><b>7.491.333</b></u>
Income tax expense	20d)	(705.744)	(1.511.044)	(493.358)	(783.837)
<b>Result for the period</b>		<u><b>1.764.681</b></u>	<u><b>818.557</b></u>	<u><b>10.026.714</b></u>	<u><b>6.707.496</b></u>
<b>Other Comprehensive Income</b>					
Total other comprehensive income that will not be reclassified to income for the period		-	-	-	-
<b>Result for the period and other comprehensive income</b>	\$	<u><b>1.764.681</b></u>	<u><b>818.557</b></u>	<u><b>10.026.714</b></u>	<u><b>6.707.496</b></u>

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

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**CORPORACIÓN DE FERIAS Y EXPOSICIONES S. A. USUARIO OPERADOR DE ZONA FRANCA BENEFICIO E INTERÉS COLECTIVO**  
**Consolidated condensed interim statements of changes in equity**  
**For three months period ended June 30, 2025 and 2024**  
**(Amounts expressed in thousands of Colombian pesos)**

<b>Note</b>	<b>Capital subscribed and paid</b>	<b>Additional paid-in capital</b>	<b>Reserves</b>	<b>Retained earnings</b>	<b>Other Comprehensive Income - ORI</b>	<b>Net income for the period</b>	<b>Total equity</b>
<b>Initial as of January 1, 2024</b>	<b>\$ 1.673.920</b>	<b>43.451.721</b>	<b>155.282.541</b>	<b>268.751.631</b>	<b>(8.966.168)</b>	<b>46.446.599</b>	<b>506.640.244</b>
Transfer of income for the year to retained earnings	-	-	-	46.446.599	-	(46.446.599)	-
Dividends declared in cash of \$108.08 per share on 167.287.797 subscribed and paid-in shares; payable in April and November 2024	-	-	-	(18.080.464)	-	-	(18.080.464)
Appropriated to mandatory and occasional reserves	-	-	28.366.135	(28.366.135)	-	-	-
Change in other equity items accounted for by the equity method	-	-	-	(156.661)	-	-	(156.661)
Net income for the period	-	-	-	-	-	818.557	818.557
<b>Balance as of march 31, 2024</b>	<b>\$ 1.673.920</b>	<b>43.451.721</b>	<b>183.648.676</b>	<b>268.594.970</b>	<b>(8.966.168)</b>	<b>818.557</b>	<b>489.221.676</b>
<b>Initial as of January 1, 2025</b>	<b>1.673.920</b>	<b>43.451.721</b>	<b>183.648.676</b>	<b>268.400.885</b>	<b>(8.837.674)</b>	<b>48.495.870</b>	<b>536.833.398</b>
Transfer of income for the year to retained earnings	-	-	-	48.495.870	-	(48.495.870)	-
Dividends declared in cash of \$119.44 per share on 167.287.797 subscribed and paid-in shares; payable in April and November 2025	-	-	-	(19.980.854)	-	-	(19.980.854)
Appropriated to mandatory and occasional reserves	-	-	28.515.016	(28.515.016)	-	-	-
Change in other equity items accounted for by the equity method	-	-	-	(356.014)	-	-	(356.014)
Withholding tax applicable to shareholders	-	-	-	(72.445)	-	-	(72.445)
Net income for the period	-	-	-	-	-	1.764.681	1.764.681
<b>Balance as of June 30, 2025</b>	<b>\$ 1.673.920</b>	<b>43.451.721</b>	<b>212.163.692</b>	<b>267.972.426</b>	<b>(8.837.674)</b>	<b>1.764.681</b>	<b>518.188.766</b>

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

(Original Signed)  
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Representante Legal

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Contador Público  
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Diego Alejandro Corredor Ortiz  
Statutory Auditor  
T.P. 199078 - T  
Member de KPMG S.A.S.  
(See my report of August 14, 2025)

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

Consolidated condensed interim statements of cash flows  
For six and three months period ended June 30, 2025 and 2024  
(Amounts expressed in thousands of Colombian pesos)

	<u>Note</u>	<u>1 January to June 30, 2025</u>	<u>1 January to June 30, 2024</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Result for the period</b>		<b>\$ 1.764.681</b>	<b>818.557</b>
Adjustments to reconciliation between the profit for the period and net cash			
Used in operating activities:			
Depreciation of property and equipment	20a)	4.328.915	3.733.742
Amortization intangibles	20a)	3.001.820	4.404.585
Impairment accounts receivable	6	78.429	535.162
Recoveries of receivables	6	(320.172)	(327.349)
Interest accrued financial obligations	12	6.118.086	9.041.588
Recovery of provision for accounts payable		(472.545)	(197.815)
Recovery of provisions for litigation		37.400	(78.154)
Loss equity method	20e)	(2.537.094)	(2.025.123)
Implied interest contractual liability		-	27.421
Gain on valuation of investments in other financial assets		(44.271)	(38.949)
Income tax	20d)	705.744	1.511.044
Effect of changes in foreign exchange difference on cash held for cash equivalents		(659.966)	1.545.020
		<u><b>12.001.027</b></u>	<u><b>18.949.729</b></u>
<b>Changes in assets and liabilities:</b>			
Accounts receivable		(5.033.109)	(8.002.111)
Inventories		86.017	(231.410)
Other non-financial assets		(5.137.392)	(2.174.372)
Net tax		3.401.706	5.478.470
Accounts payable		(13.411.790)	(20.979.891)
Employee benefits		24.000	24.000
Other non-financial liabilities		2.615.845	1.323.308
Income received in advance		34.502.444	27.494.086
Interest paid financial obligations	12	(6.259.315)	(8.514.278)
Payment of income tax	7	(3.698.518)	(3.193.601)
<b>Net cash used in operating activities</b>		<u><b>19.090.915</b></u>	<u><b>10.173.930</b></u>
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES</b>			
Redemptions of investments in other financial assets		12.916	11.251
Incorporation of other non-financial assets - CDT		3.460.184	-
Payments to capital of loans to subsidiaries	5	3.204.130	1.409.942
Dividends received in cash from investments in associates	9	1.263.544	1.071.810
Purchase of intangibles		(5.702.196)	(6.415.536)
Purchase of property and equipment		(9.902.592)	(7.968.600)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>		<u><b>(7.664.014)</b></u>	<u><b>(11.891.133)</b></u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Disbursement of financial obligations	12	10.000.000	848.603
Capital payments of financial obligations	12	(15.456.144)	(14.200.273)
Dividends paid in cash	13	(1.074.009)	(3.511.925)
<b>NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES</b>		<u><b>(6.530.153)</b></u>	<u><b>(16.863.595)</b></u>
<b>DECREASE NET, IN CASH AND CASH EQUIVALENTS</b>		<b>4.896.748</b>	<b>(18.580.798)</b>
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIODO		34.390.410	76.595.193
Effect of changes in foreign exchange difference on cash held		85.535	(302.272)
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	3	<u><u><b>\$ 39.372.693</b></u></u>	<u><u><b>57.712.123</b></u></u>

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

(Original Signed)  
Andrés López Valderrama  
Representante Legal

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**CORPORACIÓN DE FERIAS Y EXPOSICIONES S.A. USUARIO OPERADOR DE  
ZONA FRANCA BENEFICIO E INTERES COLECTIVO Y SUBORDINADA**  
**Notes to the Condensed Consolidated Interim Financial Statements**  
**As of June 30, 2025, with comparative figures as of June 30 and December 31, 2024**  
**(Figures expressed in thousands of pesos)**

**1. Reporting entity**

The Corporación de Ferias y Exposiciones S.A. Usuario Operador de Zona Franca Beneficio e Interes 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 DC, with a duration until July 2099. The consolidated financial statements as of June 30, 2025, includes 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 scientist 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 Interes Colectivo** user was declared Special Permanent Free Zone Operator User through Resolution No. 5425 of June 20, 2008. According to Public Deed No. 2931 of July 25, 2008, of Notary 48 of Bogotá DC, registered on 28 July 2008 under number 01231243 of book IX, the company changed its name from Corporación de Ferias y Exposiciones SA, to Corporación de Ferias y Exposiciones SA Usuario Operador de Zona Franca. Its main address is in Bogotá city at Carrera 37 N ° 24-67. Bogotá, Cundinamarca. With Resolution No. 1213 of August 4, 2022, the Corporation goes from being a Special Permanent Free Zone to being a Permanent Free 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 Interes 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 industry of society. Currently, the activity that it carries out is the administration of the parking lots of the buildings called Torre parking, Avenida Américas and Green Parking. 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. It is located in Bogotá city 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 Interes 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, 2025, and December 31, 2024, is presented below:

June 30, 2025

Company	% held	Assets	Liabilities	Equity	Income
Corferias Inversiones SAS	100%	\$ 35.633.355	18.362.114	17.260.241	3.230.391

December 31, 2024

Company	% participation	Asset	Liabilities	Equity	Income
Corferias Inversiones S.A.S	100%	\$ 28.227.563	13.481.697	14.385.866	6.560.478

The interim consolidated financial statements include the Corporación de Ferias y Exposiciones S.A. Free Zone Operator User Benefit and Collective interest and Corferias Inversiones S.A.S.

## 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, 2024, published on the website [www.corferias.com](http://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.
- 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, 2024.

### **(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 of spaces and provision of services in the organization and holding of trade show and events.
- Real estate, business and rental activities corresponds 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 June 30, 2025, and December 31, 2024, and results as of June 30, 2025, and June 30, 2024, for the only operating segment identified by the parent company and its subsidiary, related to the operation, which is the Fair Operation segment.

		June 30, 2025	December 31, 2024
<b>ASSETS</b>	\$	<b>795.213.240</b>	<b>777.041.676</b>
Cash and cash equivalents		39.372.693	34.390.410
Other financial assets		1.665.321	5.125.505
Accounts receivable		48.273.704	42.626.649
Tax asset		6.126.749	6.090.617
Inventories		1.610.449	1.696.466
Other non-financial assets		6.861.028	1.723.636
Joint venture investment		4.671.958	5.412.717
Other Financial assets		5.330.090	5.298.735
Investments in associates		84.299.885	85.845.720
Intangibles		15.506.331	12.805.955
Property and equipment		500.016.933	494.443.256
Investment properties		81.410.264	81.410.264
Deferred tax asset		67.835	171.746
<b>LIABILITIES</b>	\$	<b>260.186.274</b>	<b>240.208.278</b>
Financial debt		106.996.075	103.113.384
Accounts payable		39.404.107	47.508.100
Current tax liability		250.883	250.883
Other non-financial liabilities		3.463.782	5.849.197
Income received in advance		53.092.202	26.761.319
Employee benefits		1.620.937	1.608.937
Other provision		341.952	304.552
Deferred tax liability, net		55.016.336	54.811.906
<b>EQUITY</b>	\$	<b>508.234.497</b>	<b>536.833.398</b>
		<b>January 1 to June 30, 2025</b>	<b>January 1 to June 30, 2024</b>
<b>Income from ordinary activities</b>	\$	<b>93.200.679</b>	<b>90.807.811</b>
Activities in entertainment and leisure		81.425.837	80.432.910
Activities in real property, business and rentals		2.341.193	2.222.953
Food and beverages		9.433.649	8.151.948
Administrative expenses		36.899.952	34.364.253
Selling expenses		49.002.748	47.838.413
Impairment accounts receivable		78.429	535.162

Recoveries receivable		320.172	327.349
Other income		1.508.119	1.983.626
Cost of sales		2.157.734	1.906.714
Other expenses		1.739.103	1.257.954
<b>Profit from operating activities</b>		<b>5.151.004</b>	<b>7.216.290</b>
Financial income		903.590	2.157.553
Financial expenses		6.121.263	9.069.365
Income under the equity method, net		2.537.094	2.025.123
<b>Income before tax</b>		<b>2.470.425</b>	<b>2.329.601</b>
Income tax expense		(705.744)	(1.511.044)
<b>Result for the period</b>		<b>1.764.681</b>	<b>818.557</b>

### 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, 2025, and December 31, 2024, on a recurring basis:

June 30, 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)	-	\$6.465.758	-	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

Credicorp, Open Fiducuenta)					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)	-	-	4.577.003	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	-	613.521	-	Valuation of the underlying of the Fund	Unit value of the Fund supplied by the Administrator Company
Investment property	-	-	81.410.264	Technical appraisal	Current market prices of construction materials and labor

December 31, 2024

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)	-	\$6.787.012	-	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	9	-	-	-	Market / share price.
Other financial assets (Alpopular and La Previsora)	-	-	4.577.003	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	-	582.164	-	Valuation of the underlying of the Fund	Unit value of the Fund supplied by the Administrator Company
Investment property	-	-	81.410.264	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 Subsidiary 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 Subsidiary did not present any reclassifications between levels of the fair value hierarchy as of June 30, 2025 and December 31, 2024.

### 3. Cash and cash equivalents

The following is a detail of cash and cash equivalents:

	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Cash (1)	\$ 257.134	137.852
Banks (2)	9.741.699	5.099.065
Savings accounts (2)	22.908.102	21.740.561
<b>Total cash</b>	<b><u>32.906.935</u></b>	<b><u>26.977.478</u></b>
Collective investment funds	6.465.758	6.787.012
Tax refund certificated	-	625.920
<b>Total cash equivalents</b>	<b><u>6.465.758</u></b>	<b><u>7.412.932</u></b>
<b>Total, Cash and cash equivalents</b>	<b><u>\$ 39.372.693</u></b>	<b><u>34.390.410</u></b>

(1) The increase reflected in this item is mainly explained by the establishment of petty cash funds and cash floats allocated to the operation of points of sale, such as parking, food and beverages, ticket offices, among others, necessary for the operation of trade fairs and scheduled events in accordance with the fair calendar.

(2) The increase reflected in this item corresponds to the negotiation of the TDIS security received by the Parent Company as a refund of the income tax credit for the 2023 tax year, in the amount of \$ 3.827.705 which was negotiated at 100.05%, yielding \$3.829.619 with a valuation gain of \$1.914; and to advance payments made by exhibitors for the trade fairs scheduled for 2025, both at the Parent Company and its subsidiary.

(3) The decrease observed in this item is due to the negotiation of Tax Refund Securities (TIDIS), which corresponded to the tax credit arising from the income tax refund for the 2022 tax year. These were used in January 2025 to pay the value-added tax (VAT) for the last two-month period at the Parent Company.

As of June 30, 2025 and December 31, 2024, 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.

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	555.544	AAA		64.593	AAA	
Banco AV Villas S.A.	23.358	AAA		22.168	AAA	
Banco de Occidente S.A.	3.686.667	AAA	8% E.A.	3.159.058	AAA	
Bancolombia S.A	4.809.197	AAA		1.930.971	AAA	
Banco Itaú Corpbanca Colombia S.A.	75.631	AAA		75.627	AAA	
Banco BBVA Argentina Colombia	407	AAA		14.250	AAA	
Banco Popular S.A.	14.629.439	AAA	8,5% E.A.	13.281.063	AAA	
Banco Davivienda S.A.	8.153.033	AAA	0,0184	8.089.893	AAA	
Banco Agrario	203.511	AAA		202.005	AAA	
Banco Sudameris	513.014	AAA	-	0		
Superior mutual fund	1.745.818	F AAA	8,34% E.A.	5.367.656	F AAA 2+	6,424% E.A.
Collective investment fund interest part A	963.673	F AAA /1	7,58% E.A.	309.138	F AAA 2+	6,49% E.A.
Credicorp high liquidity collective investment fund	84.108	S1/AAAf	8,14% E.A.	81.448	S1/AAAf	6,989% E.A.
Accival vista mutual fund	64.863	S1/AAAf	7,24% E.A.	62.428	S1/AAAf	5,61% E.A.
Fiducuenta open-ended mutual fund	1.552.150	S1/AAAf	8,21% E.A.	734.252	S1/AAAf	9,69% E.A.
Tax refund securities (TIDIS)	0	AAA	4,30% E.A.	625.920	-	
Open interest collective portfolio	112.523	F AAA /1	7,58% E.A.	20.518	F AAA/2+	10,46%
Occirenta open collective portfolio	1.942.623	F AAA /2+	7,87% E.A.	211.570	2+/AAA	5,53%
	<b>\$ 39.115.559</b>			<b>34.252.558</b>		

#### 4. Other financial assets

	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Certificates of Deposit	1.659.488	5.000.000
Accrued interest	5.833	-
<b>\$</b>	<b>1.665.321</b>	<b>5.000.000</b>

The variation is attributable to the Parent Company due to the redemption of a Certificate of Deposit (CDT) with Bancolombia S.A., which had a 150-day term, matured in February 2025, and carried an effective annual interest rate of 9.85%. The total amount received, including interest, was \$5.125.505. Additionally, a time deposit was placed with Bancolombia Panamá for a 90-day term, maturing in August 2025, in the amount of USD 400,000, equivalent to \$1.659.488 at an exchange rate of \$ 4.148,72 per USD. This time deposit accrues interest at a fixed annual rate of 4.30% E.A., and accrued interest income of USD 1.433 equivalent to \$5.833 at an exchange rate of \$4.070,61 per USD, was recognized.

#### 5. Investments in joint ventures

	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Investments in joint ventures (1)	4.671.958	5.412.717
<b>\$</b>	<b>4.671.958</b>	<b>5.412.717</b>

- (1) The joint agreement in which the subsidiary 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 subsidiary had an initial investment of \$600 and gives it rights over the Entity's net assets. Consequently, the subsidiary has classified the investment in the Hotel Operator as a joint venture.

As of June 30, 2025, and December 31, 2024, the Hotel Operator generated profit in the execution of its economic activities, which is why the calculation of the equity method was made on it.

As of June 30, 2025, the Hotel Operator Pactia Corferias S.A.S. decreed payment of dividends on the profits generated in the year 2024, for Corferias Inversiones S.A.S. I represent a dividend payment of \$3.560.144. amount from which the Hotel Operator discounted the withholding at the source for rent for \$356.014, that is to say that in available he entered a balance of \$3.204.128

## 6. Accounts receivable

The following is the detail of accounts receivable:

### a) Current accounts receivable:

	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Customers (1)	30.487.190	25.357.224
Income receivable (2)	16.093.407	15.388.358
Receivable from employees	456.689	456.294
Doubtful accounts (3)	6.157.434	6.587.532
Impairment (4)	<u>(4.921.016)</u>	<u>(5.162.759)</u>
	<b>\$ <u>48.273.704</u></b>	<b><u>42.626.649</u></b>

(1) The increase is mainly explained by advance billing related to participation in trade fairs and events scheduled for the second half of the year, both at the Parent Company and the Subsidiary. These include events such as Andinapack, F-AIR, Agroexpo, Expopet, Belleza y Salud, Gran Salón Inmobiliario, as well as accounts receivable from fairs already held, such as Expogrofuturo Medellín, VIMO Barranquilla, the Caribbean Industrial Fair, and events including Bogotá Fashion Week, Leather Show, and the Pan-American Congress of Ophthalmology, among others.

(2) As of June 30, 2025, the increase mainly corresponds to accounts receivable generated from space rental to exhibitors for fairs and events that have taken place but are pending invoicing. It also includes income accruals related to expenses for trade fairs scheduled for 2025, for which advance payments have been received—such as in the case of Agroexpo, Belleza y Salud, among others.

(3) The balance consists primarily of receivables from government and public entities such as the Barranquilla City Hall, Puerta de Oro Operator, among others, as well as third parties such as A&R Entertainment S.A.S., Connection Media S.A.S., Rock Band S.A.S., Corporación Festival Iberoamericano de Teatro de Bogotá, Comercializadora Global Bullet, among others. For receivables from government and public entities, such as the Barranquilla City Hall, no impairment is recognized due to the existence of budget availability certificates.

(4) Impairment of accounts receivable is calculated in accordance with the accounting policy taking into account current accounts receivable and bad debts, based on the expected loss model.

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

	<u>2025</u>	<u>2024</u>
<b>Balance at January 31</b>	5.162.759	4.792.459
Impairment of receivables	78.429	535.162
Recoveries	(320.172)	(327.349)
<b>Balance at June 30</b>	<u><u>4.921.016</u></u>	<u><u>5.000.272</u></u>

## 7. Current tax assets, net

The following is the detail of the current tax asset:

	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Balance in favor renta (1)	2.497.181	5.548.656
Withholdings made (2)	169.772	55.228
Current income tax payable (3)	(237.655)	(728.600)
Self-withholding (2)	3.697.451	1.215.333
	<u><u>6.126.749</u></u>	<u><u>6.090.617</u></u>

(1) This mainly corresponds to the tax credit determined in the income tax return of the Subsidiary for the 2024 tax year. The decrease is due to the Parent Company requesting a refund of the tax credit for the 2023 tax year, and for 2024, the income tax return resulted in a payable balance.

(2) This corresponds to the amount of income tax withholdings and self-withholdings of the Parent Company and its Subsidiary, to be credited in the income tax return for the 2025 tax year.

(3) This corresponds to the income tax liability calculated during the semester by the Subsidiary for the 2025 tax year. No provision is recognized by the Parent Company, as it reported a tax loss during the semester.

## 8. Other non- financial asset

The following is a detail of non-financial assets:

	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Prepaid expenses (1)	\$ 6.527.566	1.495.121
Industry and Commerce Tax prepayment	195.660	172.666
VAT settlement surplus	137.802	55.849
	<u><u>\$ 6.861.028</u></u>	<u><u>1.723.636</u></u>

(1) The increase in this item is mainly due to the renewal of insurance policies acquired and renewed by the Parent Company and the Subsidiary, such as life insurance, performance bonds, property damage insurance, financial risk insurance, and civil liability insurance. It also reflects advances made by the Parent Company related to the contracting of assembly and disassembly services, financial support granted to each of the participating associations within the framework of Agroexpo 2025, and the advance distribution of profits to the partners of the Comic Con fair.

(2) This includes the amount of withholdings applied and credit balances related to value-added tax (VAT). The increase is explained by the higher VAT credit balance of the Subsidiary.

## 9. Investments in associates

The following is the detail of investments in associates:

	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Investments in associates - CICB	\$ <u>84.299.885</u>	<u>85.845.720</u>

As of June 30, 2025, the parent company has an investment in associates given the significant influence it exercises over the CICB International Center Autonomous Heritage, which was established for the administration of the resources provided by the Bogotá Chamber of Commerce, Fontur and the Matrix, for the development of the International Convention Center of Bogotá-ÁGORA. To date, the parent company has an 18.76% stake in the CICB International Center Autonomous Heritage.

The decrease corresponds to the payment of the results of the CICB International Center Autonomous Trust obtained in the year 2024 for an amount of \$1.263.544 in accordance with the provisions of the investors' meeting and the recognition of the semester of the participation method that represents a loss of value of \$282.291 during the year 2025.

		<b>Patrimonio Autónomo Centro Internacional de Convenciones- Ágora Bogotá</b>
<b>Balance at 31/12/2023</b>	\$	<b>81.104.513</b>
Dividends received		(1.071.8109)
Equity Method Income		5.813.017
<b>Saldo 31/12/2024</b>	\$	<b>85.845.720</b>
Dividends received		(1.263.544)
Equity Method Income		(282.291)
<b>Balance at 30/06/2025</b>	\$	<b>84.299.885</b>

The following is a summary of the financial information of this investment accounted for using the equity method, as of June 30, 2025, and December 31, 2024:

### 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	14.187.347	436.803.161	1.630.783	-	411.826	(1.504.752)	(1.504.752)	-	(1.504.752)

### 2024

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	25.328.167	437.088.870	4.817.252	-	36.375.405	30.986.227	30.986.227	-	30.986.227

## 10. Intangible assets

The following is a detail of intangible assets:

	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Acquired brands (1)	\$ 23.408.367	18.840.077
Computer programs – Licenses and software (2)	17.617.833	17.035.284
Accumulated amortization	<u>(25.519.869)</u>	<u>(23.069.406)</u>
	<u>\$ 15.506.331</u>	<u>12.805.955</u>

(1) The increase corresponds to the acquisition by the Parent Company of 50% of the brand Feria Exposolar for \$5.106.390

(2) The increase is mainly attributable to the Parent Company, due to the payment of 50% for the development of ticketing software currently in progress, and the third payment, equivalent to 20% of the contract value, related to the development of the Comex software for foreign trade operations.

## 11. Property and Equipment

The following is the detail of the properties and equipment:

	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Land	\$ 232.954.789	232.954.789
Improvements to third party property	247.723	312.866
Construction in progress (1)	30.057.660	23.472.830
Buildings	261.267.937	261.203.794
Machinery and equipment (2)	15.985.423	15.632.445
Office equipment	5.120.966	5.111.364
Office of trade fair assembly	8.887.174	8.420.836
Computer and communications equipment (3)	16.992.555	14.503.709
Transport fleet and equipment	265.404	265.404
Accumulated depreciation	<u>(71.752.770)</u>	<u>(67.423.853)</u>
Impairment	<u>(9.928)</u>	<u>(9.928)</u>
	<u>\$ 500.016.933</u>	<u>494.443.256</u>

(1) The increase is mainly attributable to the Parent Company due to the recognition of the acquisition of land and associated expenses related to the Science and Technology project (CTIB), and to the Subsidiary for expenses associated with the Carpa Américas Mundo Aventura project and the Envigado Project.

(2) The increase is due to the acquisition of fixed surveillance cameras, including 180-degree and 360-degree models, a switching matrix, defibrillators, and other equipment.

(3) The increase is related to the acquisition by the Parent Company of LED screens and their components.

There are no restrictions on the use of the assets for any asset type of the Parent and its Subsidiary as of June 30, 2025 and December 31, 2024.

## 12. Financial obligations

The following is the detail of the financial obligations:

	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Short term, financial debt (1)	\$ 35.057.829	27.138.478
Long-term financial debt	<u>71.938.246</u>	<u>75.974.906</u>
	<u>\$ 106.996.075</u>	<u>103.113.384</u>

(1) Short-term financial obligations as of June 30, 2025, include the balance for interest for \$1.374.286 and principal for \$28.258.247 and as of December 31, 2024, interest for \$1.515.511 and principal for \$25.622.967.

As of June 30, 2025, and December 31, 2024, the guaranteed obligations, in the parent, amount to \$34.462.575 and \$35.659.282, with Banco de Bogotá for \$19.496.430 and \$20.173.723 and with Banco AV Villas for \$14.966.146 and \$15.485.559.

The following is the detail of the interest accrued and paid as of June 30, 2025, and 2024:

	<u>June 30, 2025</u>	<u>June 30, 2024</u>
	<u>Expense</u>	<u>Expense</u>
Banco Comercial AV Villas S.A.	\$ 1.402.288	2.155.335
Banco Davivienda S.A.	293.434	764.617
Banco Popular S.A.	589.300	962.536
Cámara de Comercio de Bogotá	2.515.663	3.388.128
Banco de Bogotá S.A.	<u>1.317.401</u>	<u>1.770.972</u>
	<u>\$ 6.118.086</u>	<u>9.041.588</u>

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

The following is the detail of the movement of financial obligations as of June 2025 and 2024:

### 2025

	Balance at 31/12/2024	DISBURSEMENTS	CAPITAL PAYMENTS	PENDING INTEREST PAYABLE	INTEREST PAID	Balance at 30/06/2025
<b>FINANCIAL OBLIGATIONS</b>	\$ 103.113.384	10.000.000	(15.456.144)	6.118.086	(6.259.315)	97.516.011

### 2024

	Balance at 31/12/2023	DISBURSEMENTS	CAPITAL PAYMENTS	PENDING INTEREST PAYABLE	INTEREST PAID	Balance at 30/06/2024
<b>FINANCIAL OBLIGATIONS</b>	\$ 132.457.724	848.603	(14.200.273)	9.041.588	(8.514.278)	119.633.364

Below is an analysis of the maturity profile of financial liabilities as of June 30, 2025, and December 31, 2024:

Term	Market value (thousands of pesos) June 2025	% Part
Up to one month	11.312.696	11,60%
More than one month and not more than three months	3.565.180	3,66%
More than three months and not more than one year	14.754.657	15,13%
Between one year and five years	49.324.073	50,59%
Over five years	18.559.405	19,03%

Term	Market value (thousands of pesos) December 2024	% Part
Up to one month	3.872.671	3,76%
More than one month and not more than three months	3.807.858	3,69%
More than three months and not more than one year	19.457.949	18,87%
Between one year and five years	50.919.256	49,38%
Over five years	25.055.650	24,30%

### 13. Accounts payable

The following is the detail of current accounts payable:

	<b>June 30, 2025</b>	<b>December 31, 2024</b>
Costs and expenses payable (1)	23.753.848	32.981.696
Dividends or shares payable (2)	\$ 19.167.940	327.451
To Contractors (3)	4.416.603	7.480.229
From abroad (4)	1.180.256	2.995.005
National (4)	1.131.590	1.593.683
Consolidated Unemployment Fund	866.059	1.355.570
Withholding and Payroll Contributions	508.153	166.163
Consolidated Vacations (5)	612.434	237.209
Other Creditors	341.337	117.723
Extra-Legal Benefits (5)	337.469	90.813
Unemployment Fund Interests	50.831	155.377
Payments for third parties	25.633	534
Third-Party Retentions on Contracts	6.647	6.647
Laboral Obligation	2.027	-
	<b>\$ 52.400.827</b>	<b>47.508.100</b>

(1) The decrease in accrued expenses and payables, both at the Parent Company and the Subsidiary, is mainly due to payments made during the first half of 2025. These payments primarily relate to the distribution of the 2024 operating results of the Bogotá International Convention Center – Ágora, as well as the distribution of partner profits from events such as Alimentec, Cafés de Colombia, Expodrinks, Comic Con Medellín, and the CCB Microentrepreneurs Fair, along with payments for various services such as equipment rentals, among others.

(2) The significant increase is related to the dividends declared at the General Shareholders' Meeting held on March 31, 2025, as recorded in Minutes No. 100, based on the financial results for the year ended December 31, 2024. Dividends were declared in the amount of \$119.44 per share, for a total distribution of \$19.980.854. The dividend payments will be made in two installments: shareholders holding less than 2% equity participation will receive

\$1,155,409 on April 30, 2025, while shareholders with more than 2% ownership will receive \$18,825,445 on November 4, 2025.

As of the end of the semester, the balance corresponds to \$291,699 from prior years and \$18,876,241 from dividends related to fiscal year 2024. During the first half of 2025, dividend payments from previous years totaling \$35,752 and \$1,075,647 were made, representing net amounts after withholding tax deductions.

(3) The decrease in the contractors account is mainly attributable to the payment of commissions during the first half of 2025 related to Acoplásticos participation in the ColombiaPlast trade fair and Fenalco's participation in the 2024 Auto Show. Additionally, this account includes payments for setup and installation services necessary for trade fair operations carried out during 2024.

(4) The decrease in domestic and foreign trade payables is primarily due to payments made during the first half of 2025 for goods purchased and services rendered during the last quarter of 2024.

(5) The increase in accrued vacation and non-statutory employee benefits corresponds to the recognition of these obligations accrued during the first semester of 2025. As of December 2024, the balance was lower due to the scheduling of collective vacation during that period.

#### 14. Current tax liability

	<b>June 30, 2025</b>	<b>December 31, 2024</b>
Current income tax payable	\$ 255.252	10.401.682
Withholdings made	-	(403.751)
Self-withholdings	-	(9.747.048)
Income Tax Advance Payment	(10.000)	-
	<b>\$ 245.252</b>	<b>250.883</b>

The balance corresponds to income tax payable for the 2024 fiscal year, arising from a correction that must be made to the 2024 income tax return. This adjustment is the result of a preventive audit conducted by the DIAN (Colombian tax authority) during the first half of 2025.

#### 15. Other non-financial liabilities

The following is a detail of non-financial liabilities:

	<b>June 30, 2025</b>	<b>December 31, 2024</b>
Sales Tax Payable (1)	\$ 5.742.443	1.917.513
Property tax (2)	3.297	-
Withholding Tax (3)	1.117.665	2.311.830
Industry and Commerce Tax Payable	801.914	750.095
Consumption Tax	384.329	350.683
Industry and Commerce Tax Withheld	121.333	243.400
Withheld Sales Tax	99.846	-
Parafiscal contribution to tourism	173.965	275.676
Public Entertainment Tax	20.250	-
	<b>\$ 8.465.042</b>	<b>5.849.197</b>

(1) The increase is related to higher billing from trade fairs and events, most of which are subject to VAT. Additionally, the Parent Company has begun advance billing for fairs scheduled in the coming months, resulting in a higher VAT liability.

(2) The increase corresponds to the outstanding balance of the Property Tax for fiscal year 2025, accrued by the Parent Company during the first half of 2025.

(3) The balance relates to withholding tax withheld from payments to suppliers and contractors. The decrease observed is consistent with the reduced number of fairs and events carried out during the first semester of 2025, in line with the scheduled events on the fair calendar.

#### 16. Income received in advance

The following is the detail of ordinary income, for six-month periods ended:

	<b>June 30, 2025</b>	<b>December 31, 2024</b>
Deposits received for fairs and events	61.263.763	26.761.319
	<u>\$ 61.263.763</u>	<u>26.761.319</u>

This item corresponds to deposits received and advance billing to customers for participation in various trade fairs organized by the Parent Company and its Subsidiary. These deposits are received up to a maximum of one year in advance and are applied once the exhibitor's participation in the fair is invoiced. Amounts billed are recognized as revenue in the period when the fair or event takes place. The increase reflects advances received for fairs such as Andinapack, Expo2 Ruedas, Feria del Hogar, among others, scheduled to be held during the second half of 2025.

#### 17. Reserves

	<b>June 30, 2025</b>	<b>December 31, 2024</b>
Legal Reserve	\$ 839.707	839.707
Reserve for repurchase of treasury shares	1.164	1.164
Treasury shares repurchased	(1.041)	(1.041)
Occasional Reserves (1)	211.323.862	182.808.846
	<u>\$ 212.163.692</u>	<u>183.648.676</u>

(1) At the Parent Company's Shareholders' Meeting held on June 30, 2025, it was decided to create an occasional reserve of Ps. 28.515.016 to meet priorities determined by the General Shareholders' Meeting and at the Shareholders' Meeting held on March 22, 2024, occasional reserves were created to meet priorities determined by the General Shareholders' Meeting for Ps. 28.366.135

#### 18. Retaining earnings

	<b>June 30, 2024</b>	<b>December 31, 2024</b>
Retaining earnings	<u>\$ 267.972.426</u>	<u>268.400.885</u>

During the course of 2025, the Parent Company updated its interest in the equity components of its subsidiary Corferias Inversiones S.A.S. through the application of the equity method, resulting in a decrease of (\$356.014), primarily due to the withholding tax applied on the dividend distribution made by the Hotel Operator within the Subsidiary, as well as the transfer of withholding tax attributable to

shareholders in accordance with Article 242-1 of the Colombian Tax Code, totaling (\$72.445), applied by Alpopular on dividends declared in 2022 and paid in 2023 and 2024.

For 2024, the Parent Company also updated its investment in the equity accounts of Corferias Inversiones S.A.S. under the equity method, reflecting a decrease of (\$156.661), also attributable to the withholding tax applied on dividends distributed by the Hotel Operator within the Subsidiary.

## 19. Income

### a) Ordinary income

The following is a detail of revenues for the six and three-month periods ended:

	<b>January 1 to June 30, 2025</b>	<b>January 1 to June 30, 2024</b>	<b>April 1 to June 30, 2025</b>	<b>April 1 to June 30, 2024</b>
Trade Fair Events (1)	\$ 81.425.837	80.432.910	66.275.816	65.425.245
Food & Beverage (2)	9.433.649	8.151.948	6.129.126	5.345.142
Non-trade fair events and business activities	2.341.193	2.222.953	1.774.418	1.672.666
	<b>\$ 93.200.679</b>	<b>90.807.811</b>	<b>74.179.360</b>	<b>72.443.053</b>

(1) This line item records the revenue generated from the rental of spaces and the provision of services related to the organization and execution of trade fairs and events by the Parent Company and its Subsidiary. The fairs and events with the highest revenues during the first half of 2025 included: Vitrina Turística ANATO, Leather Show, and events such as INC 90th Anniversary Congress, Ecopetrol Shareholders' Meeting, International Book Fair, Expoconstrucción, Expopartes, Naturgas Congress, Expoacccsa, VIMO, among others.

(2) This item corresponds to revenue earned from the provision of services under the food and beverage business line during the first half of 2025. These revenues were mainly generated within the framework of fairs and events organized by the Parent Company and its Subsidiary. The income derives from activities such as coffee bar sales, mobile stations, and other designated service areas. Notable events served include the INC 90th Anniversary Congress, the Regional Capital District Assembly of Coopi, the Mary Kay Seminar, and the Pan-American Congress of Ophthalmology, among others. The increase compared to the previous period is largely explained by the execution of new events during 2025, such as the INC 90th Anniversary Congress, which did not take place in 2024.

### b) Financial income

The following is the detail of financial income, for six and three-month periods ended on

	<b>January 1 to June 30, 2025</b>	<b>January 1 to June 30, 2024</b>	<b>January 1 to June 30, 2025</b>	<b>January 1 to June 30, 2024</b>
Savings Account Interest (1)	\$ 812.068	2.140.466	435.250	894.687
Interest, securities and CDT (2)	79.933	-	5.833	-
Interest Employed (3)	11.589	17.087	5.651	8.751
	<b>\$ 903.590</b>	<b>2.157.553</b>	<b>446.734</b>	<b>903.438</b>

(1) As of June 30, 2025, interest earned on savings account balances shows a decrease compared to the same period of the previous year. This variation is mainly due to lower availability of funds in those accounts during the first half of 2025.

(2) The increase is mainly attributable to interest earned from the establishment of Term Deposit Certificates (CDTs) in 2024, including a Bancolombia CDT for \$5.000.000 maturing in February 2025, with an effective annual rate (EAR) of 9.85%. Additionally, interest was recognized from the Bancolombia Panama time deposit maturing in August 2025, with an effective annual rate (EAR) of 4.30%.

## 20. Expenses

### a) Administrative expenses

The following is the detail of the administration expenses, for six and three-month periods ended on:

	<u>January 1 to June 30, 2025</u>	<u>January 1 to June 30, 2024</u>	<u>April 1 to June 30, 2025</u>	<u>April 1 to June 30, 2024</u>
Pay roll (1)	\$ 12.891.811	11.584.280	7.189.678	6.636.617
Taxes (2)	6.104.711	5.434.419	5.342.812	4.852.822
Services (3)	4.491.746	3.990.975	2.795.532	2.001.676
Depreciation (4)	4.328.915	3.733.742	2.193.445	1.917.024
Amortizatio (5)	3.001.820	4.404.585	1.559.354	3.588.120
Maintenance and Repairs	1.784.606	1.940.051	1.030.978	1.235.905
Honorarium	988.649	740.831	596.238	439.527
Sundry (6)	922.256	609.199	493.229	362.936
Compliance and Installation	660.618	650.613	341.473	394.211
Contributions and Affiliations	501.799	456.214	328.525	285.621
Travel Expenses (7)	455.379	135.746	197.629	126.651
Insurance	284.641	332.953	146.438	183.617
Other	249.639	178.630	66.728	-23.264
Leases	127.984	61.856	63.524	47.170
Legal Expense	105.378	110.159	15.819	34.975
	<u>\$ 36.899.952</u>	<u>34.364.253</u>	<u>22.361.402</u>	<u>22.083.608</u>

(1) This item corresponds to salaries, overtime, commissions, and sick leave for employees in the administrative area. The increase is due to the 9.5% rise in the minimum wage.

(2) The balance is mainly composed of the financial transactions tax (GMF), apportioned VAT expense, and the industry and commerce tax. The variation is attributable to increased payments to suppliers and shareholders related to accounts payable from the previous year, as well as higher food and beverage income during the period, which resulted in a higher apportioned VAT expense.

(3) The balance corresponds to services acquired primarily by the Parent Company and its Subsidiary, including temporary staffing, security, cleaning, electricity, internet, among others. The observed increase is mostly due to the growth in the hiring of temporary personnel by the Subsidiary.

(4) Depreciation expense increased due to the capitalization by the Parent Company of investment projects related to the lighting system of exhibition halls and the modernization of common areas within the fairgrounds—such as the food court, restrooms, and internal roadways—executed in the last quarter of 2024.

(5) Amortization expense decreased compared to the same semester of the previous year, due to the accelerated amortization resulting from the sale by the Parent Company of the “Gran Salón Ferretero” brand acquired in March 2024.

(6) The balance for the Parent Company and its Subsidiary mainly includes expenses related to decoration items, cleaning supplies, cafeteria and restaurant services, office supplies, construction materials, among others. The increase observed during the first half of 2025 is mainly due to decoration expenses for pavilion carpeting, required for the adaptation of the exhibition venue.

(7) The increase in travel expenses is mainly attributable to the Parent Company and relates to airfare and accommodation costs associated with strategic trips carried out during the first half of 2025. These trips were aimed at establishing connections with major trade fair leaders in countries such as Mexico and Spain, among others.

## b) Selling expenses

The following is the detail of the sales expenses, for six and three-month periods ended on:

	<b>January 1 to June 30, 2025</b>	<b>January 1 to June 30, 2024</b>	<b>January 1 to June 30, 2025</b>	<b>January 1 to June 30, 2024</b>
Other (1)	\$ 9.983.489	15.888.279	8.857.044	14.385.767
Services (2)	9.973.283	9.962.306	7.712.138	8.135.765
Compliance and Installation (2)	9.541.876	4.998.261	8.026.817	4.149.817
Contributions and Affiliations (3)	6.753.331	6.441.197	6.106.882	5.432.154
Pay roll (4)	5.073.796	3.687.538	2.875.898	2.139.305
Leases (5)	4.078.710	2.939.292	2.958.973	2.350.696
Sundry (6)	1.863.786	1.719.588	1.265.227	1.381.113
Honorarium (7)	1.144.846	1.572.729	892.115	1.294.959
Travel Expenses	323.636	424.489	257.534	353.879
Maintenance and Repairs	172.525	129.508	151.006	109.595
Insurance	58.981	35.630	55.659	30.293
Taxes	28.868	31.821	27.683	20.290
Legal Expense	5.621	7.775	5.621	7.775
	<b>\$ 49.002.748</b>	<b>47.838.413</b>	<b>39.192.597</b>	<b>39.791.408</b>

(1) This item corresponds to expenses pending invoicing by suppliers and contractors for services rendered. The decrease compared to the previous period is due to the timely submission of invoices by suppliers for services provided during events held throughout 2025.

(2) The balance includes expenses related to services, facility adaptations, and installations (electricity, telephone, internet, advertising, setups, among others) incurred during the execution of fairs and events organized by the Parent Company and its Subsidiary. The increase in service and facility-related expenses is explained by higher service rates, increased consumption (electricity, internet, advertising, partition systems, temporary personnel, among others), as well as cleaning, security, and technical support, due to a greater number of events held compared to the same semester of the previous year.

(3) This item mainly reflects the operational results generated by events held between January and June of the current year at the ÁGORA International Convention Center. These are recorded by the Parent Company in its role as operator, with the understanding that the corresponding funds are transferred to Fiduciaria Bogotá, the administrator of the autonomous trust. The increase is also explained by the early termination settlement of the contract for the Andigráfica fair, the payment of profit shares related to the Edutechnia fair, and advance profit distributions to the Colombian Book Chamber for the FILBo fair and to Expoconstrucción.

(4) The variation corresponds to salaries related to the commercialization of biennial fairs such as F-AIR, Agroexpo, and Expoconstrucción. The increase in personnel expenses during the first half of

2025 is mainly due to the marketing and preparation of fairs that did not take place during the same period in 2024 but are scheduled to be held in 2025. These activities required greater involvement from both operational and administrative teams, particularly in coordination, logistics, and commercial support roles.

(5) The balance for the Parent Company and its Subsidiary mainly corresponds to the rental of machinery and equipment for setups, as well as sound and video systems used during fairs and events held in the first half of 2025. The increase is primarily due to services provided during the INC 90th Anniversary Congress, which did not take place in 2024. Additional contributions came from events such as the National Meeting of Victims Units and the Mary Kay Seminar.

(6) The increase in the “miscellaneous” category is mainly due to costs associated with the installation of carpeting in the Parent Company’s exhibition halls. These costs were distributed and allocated individually to each fair held during the period.

(7) The decrease observed in the Parent Company and its Subsidiary during the first half of the year is due to lower hiring of professionals for technical assistance and legal advisory services, which are typically required for specialized events.

### c) Financial expenses

The following is the detail of financial expenses, six and three-month periods ended on:

	January 1 to June 30, 2025	January 1 to June 30, 2024	April 1 to June 30, 2025	April 1 to June 30, 2024
Interest (1)	\$ 6.121.263	9.041.944	2.964.735	4.267.411
Implicit interests	-	27.421	-	13.424
	<b>\$ 6.121.263</b>	<b>9.069.365</b>	<b>2.964.735</b>	<b>4.280.835</b>

(1) This item corresponds to interest accrued on financial obligations during 2025 and 2024 with banking institutions and the Parent entity, the Bogotá Chamber of Commerce, used to cover the operating expenses of both the Parent and its Subsidiary. The decrease is due to the reduction in loan balances as a result of principal repayments.

### d) Income tax expense

The following is the detail for income tax, three-month periods ended on:

	January 1 to June 30, 2025	January 1 to June 30, 2024	April 1 to June 30, 2025	April 1 to June 30, 2024
Current tax	237.655	392.153	237.655	392.153
Prior period adjustment	17.394	104.017	17.394	104.017
Net deferred taxes for the period (1)	450.695	1.014.874	238.309	287.667
<b>Total income tax</b>	<b>\$ 705.744</b>	<b>1.511.044</b>	<b>493.358</b>	<b>783.837</b>

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

The effective tax rate on continuing operations for the six-month period ended June 30, 2025, was 28.57%, compared to 64.86% for the same period in 2024, resulting in a decrease of 36.30 percentage points, mainly due to the following factors:

- For the six-month period ended June 30, 2024, the Corporation and its subsidiaries reported a tax loss, for which no deferred tax asset was recognized; this situation did not occur in the same period of 2025. This factor resulted in a decrease of 19.25 percentage points in the comparative effective tax rate.
- As of June 30, 2025, the Corporation recorded income from the movement of reconciled temporary differences, primarily related to property, plant and equipment, accounts receivable provisions, and amortization of intangibles. In contrast, the same period of 2024 recorded an expense for the same items. This resulted in a decrease of 27.53 percentage points in the comparative effective tax rate.
- For the six-month period ended June 30, 2025, the Corporation and its subsidiaries recognized a tax expense related to the difference in tax rates used for the recognition of deferred taxes versus the nominal rate. In the same period of 2024, income was recorded under the same concept. This factor resulted in an increase of 12.99 percentage points in the comparative effective tax rate.

For the six-month periods ended June 30, 2025, and 2024, the Parent Company recorded both accounting and tax losses. Therefore, no current income tax was recognized in either period. For the six-month periods ended June 30, 2025, and 2024, a net deferred tax expense of \$(450,695) and \$(1,014,874) was recognized, respectively. This was mainly due to the update of deferred tax liabilities related to property, plant, and equipment.

The effective tax rate on continuing operations for the three-month period ended June 30, 2025, was 4.69%, compared to 10.46% for the same period in 2024, reflecting a decrease of 5.77 percentage points, explained by the following:

- For the quarter ended June 30, 2025, lower non-deductible expenses were recorded, mainly related to the Financial Transactions Tax (GMF – 50%), affiliations, contributions, and payments to the Bogotá Chamber of Commerce, compared to the same period in 2024. This resulted in a decrease of 2.13 percentage points in the effective tax rate.
- As of June 30, 2025, the Corporation reported higher income in the effective tax rate due to the movement of reconciled temporary differences, mainly related to fixed assets, accounts receivable provisions, and amortization of intangibles, compared to the same quarter in 2024. This generated a decrease of 3.42 percentage points in the comparative effective tax rate.

#### e) Profit in the equity method, net

The following is the detail of the result of the period in entities, six and three-month periods ended on:

	<b>January 1 to June 30, 2025</b>	<b>January 1 to June 30, 2024</b>	<b>April 1 to June 30, 2025</b>	<b>April 1 to June 30, 2024</b>
Earnings equity method - Hotel Operator Pactia Corferias S.A.	\$ 2.819.385	2.306.388	1.932.982	1.183.040
Income (los) equity method - Autonomous heritage international convention Center-Ágora Bogotá	(282.291)	(281.265)	(285.521)	(276.152)
	<b>\$ 2.537.094</b>	<b>2.025.123</b>	<b>1.647.461</b>	<b>906.888</b>

## 21. Cost of sales

The following is the detail of the cost of sales, for three-month periods ended on:

	<b>January 1 to June 30, 2025</b>	<b>January 1 to June 30, 2024</b>	<b>April 1 to June 30, 2025</b>	<b>April 1 to June 30, 2024</b>
Cost of sales	\$ <u>2.157.734</u>	<u>1.906.714</u>	<u>1.474.363</u>	<u>1.308.441</u>
	<b>\$ <u>2.157.734</u></b>	<b><u>1.906.714</u></b>	<b><u>1.474.363</u></b>	<b><u>1.308.441</u></b>

The balance corresponds to the cost of sales associated with the supply of food and beverages during the execution of events and at the designated points of sale within the framework of the fairs held throughout 2025. During the year, these costs were mainly generated by events such as the INC 90th Anniversary Congress, Mary Kay Seminar, Regional Assembly of the Capital District – Coopi, Pan-American Congress of Ophthalmology, among others.

## 22. Related parties

The following is the detail of accounts receivable from related parties:

	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Controlling interest – Camara de Comercio de Bogotá (1)	3.316.108	3.212.233
Capital interest – Alpopular Almacen General de Depositos SA (2)	-	100.011
Key management personnel	148.347	76.774
Associate -Patrimonio Autónomo CICB (3)	1.650.779	4.817.248
Shareholders	1.336.739	125.347
Directors	3.702	-
Other related parties	553	7.709
	<b>\$ <u>6.456.228</u></b>	<b><u>8.339.322</u></b>

(1) In the first half of 2025, the balance is mainly composed of the Parent Company's participation in the Bogotá Fashion Week and the CCB Microentrepreneurs Fair events.

(2) The decrease corresponds to the reclassification of the transferable withholding on the profits distributed by Alpopular Almacén General de Depósitos S.A. generated in 2022 and fully paid in 2024. An amount of \$72.445 was reclassified to equity accounts, and \$27.566 to income statement accounts.

(3) The recorded balance corresponds to the account receivable for payments made during the first half of 2025 on behalf of the Autonomous Trust Patrimonio Autónomo for fiduciary commission. The decrease is due to the reimbursement related to the year 2024, corresponding to audit fees, fiduciary commission, property tax, and insurance.

The following is the detail of accounts payable to related parties:

	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Controlling intrerest - Cámara de Comercio de Bogotá (1)	\$ 42.804.399	47.048.286
Capital interest - Alpopular Almacén General de Depósitos S.A.	1.992	2.500

Key management personnel (2)	181.014	921.840
Associate -Patrimonio Autónomo CICB (3)	5.685.332	14.599.957
Directors	67.312	11.900
Shareholders (4)	1.449.008	2.364.399
Other related parties	380.822	567.354
	<b>\$ 50.569.879</b>	<b>65.516.236</b>

(1) The balance corresponds to principal and interest on loans granted to the Parent Company by the Bogotá Chamber of Commerce. The variation is due to the recognition of interest, under the following conditions: 10-year term, with 3-year grace period, at a rate of IBR + 2.60% variable (see Note 12). The decrease is attributable to principal repayments made during the first half of 2025.

(2) The decrease in the balance compared to the immediately preceding period is due to payments made during 2025 for bonuses and employee benefits received by the Executive Committee.

(3) This item corresponds to the results from the operational activities of the ÁGORA International Convention Center for the year-to-date 2025, which were recorded by the Parent in its role as operator. These resources will be transferred to Fiduciaria Bogotá, the administrator of the Autonomous Trust. The decrease is due to the payment of funds generated from the 2024 operation.

Expenses for services received transactions with related parties, for six and three-month periods ended on:

	January 1 to June 30, 2025	January 1 to June 30, 2024	April 1 to June 30, 2025	April 1 to June 30, 2024
Controlling interest - Cámara de Comercio de Bogotá (1)	\$ 2.543.610	3.399.074	1.209.833	1.611.200
Capital interest - Alpopular Almacén General de Depósitos S.A.	8.392	8.215	5.021	4.914
Key management personnel (3)	2.426.726	2.238.127	1.314.777	1.221.822
Associate -Patrimonio Autónomo CICB (2)	5.685.332	3.538.920	4.371.486	2.529.877
Directors	259.718	175.424	125.958	125.672
Shareholders (4)	618.072	585.762	346.492	428.620
Other related parties	107.765	211.945	82.308	183.736
	<b>\$ 11.649.615</b>	<b>10.157.467</b>	<b>7.455.875</b>	<b>6.105.841</b>

(1) It corresponds to the financial interest caused in the Parent Company by the loan owed, the decrease is due to the drop in interest rates for the year 2025 indexed in the IBR so far in 2024 and lower indebtedness resulting from capital payments

(2) The balance corresponds to payroll expenses related to the executive personnel of the Parent Company and its Subsidiary. The increase is due to salary adjustments year over year.

(3) This corresponds to the result of the operations of the ÁGORA International Convention Center during 2025, which was recorded by the Parent Company in its role as operator. These funds will be transferred to Fiduciaria Bogotá, the administrator of the Autonomous Trust Patrimonio Autónomo. The increase is attributable to a higher number of fairs held during the period.

(4) This mainly corresponds to fees paid to the members of the Directors.

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

	<b>January 1 to June 30, 2025</b>	<b>January 1 to June 30, 2024</b>	<b>April 1 to June 30, 2025</b>	<b>April 1 to June 30, 2024</b>
Controlling interest - Cámara de Comercio de Bogotá (1)	\$ 3.065.318	4.704.304	2.759.846	4.515.588
Directors	8.000	-	-	-
Shareholders (2)	4.844.663	2.364.976	2.353.105	365.580
Other related parties	3.092	-	-	-
	<b><u>\$ 7.921.073</u></b>	<b><u>7.069.280</u></b>	<b><u>5.112.951</u></b>	<b><u>4.881.168</u></b>

(1) The balance corresponds to services rendered to the Bogotá Chamber of Commerce for the execution of events such as Bogotá Fashion Week and the CCB Microentrepreneurs Fair during the first half of 2025.

(2) The balance corresponds to the execution of the Vitrina Turística Anato fair, carried out by a minority shareholder. The recorded increase is due to the recognition of services provided by the same shareholder within the framework of the same event.

Investments, with related parties:

	<b>June 30, 2025</b>	<b>December 31, 2024</b>
Associate – Patrimonio Autónomo Centro Internacional CIB	\$ 84.299.885	85.845.720
Capital interest – Alpopular Almacen General de Depositos SA	3.656.432	3.656.432
	<b><u>87.956.317</u></b>	<b><u>89.502.152</u></b>

### **23. Contingencies**

As of June 2025, no contingencies are reported for the Parent and its Subsidiary.

### **24. Subsequent events**

No subsequent events occurred in the Corporation between June 30, 2025, 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 June 30, 2025 were approved by the Legal Representative and the Chief Accountant on August 14, 2025.

