

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

*As of June 30, 2024, with compative figures from June 30 and December 31,
2023*

CORPORACIÓN DE FERIAS Y EXPOSICIONES S.A. USUARIO OPERADOR DE ZONA FRANCA BENEFICIO E INTERES COLECTIVO AND SUBSIDIARIES
Consolidated statements of Financial Position
At June 30, 2024 and December 31, 2023
(Figures in thousands of Colombian pesos)

	<u>Note</u>	<u>June 30, 2024</u>	<u>December 31, 2023</u>
ASSETS			
Current assets			
Cash and cash equivalent	3	\$ 57.712.123	76.595.193
Accounts receivable	5 and 20	42.621.601	36.025.457
Tax assets	6	8.506.498	11.287.538
Inventories		1.316.644	1.085.234
Other non-financial assets	7	3.014.032	839.660
Total current assets		<u>113.170.898</u>	<u>125.833.082</u>
Non-current assets			
Joint venture investments	4	3.327.865	2.588.080
Other financial assets		5.143.523	5.115.825
Investments in associates	8	79.751.438	81.104.513
Intangibles	9	11.546.083	9.535.132
Property and equipment	10	486.791.653	482.556.795
Investment properties		78.548.799	78.548.799
Deferred tax asset		89.443	203.651
Total non-current assets		<u>665.198.804</u>	<u>659.652.795</u>
Total assets		\$ <u>778.369.702</u>	<u>785.485.877</u>
LIABILITIES			
Current liabilities			
Financial debt	11 and 20	32.806.855	31.145.461
Accounts payable	11 and 20	52.350.759	58.914.630
Other non-financial liabilities	13	8.054.513	6.731.907
Contractual liability	14	475.934	448.513
Income received in advance		51.471.656	23.977.570
Total current liabilities		<u>145.159.717</u>	<u>121.218.081</u>
Non-current liabilities			
Financial debt	11	86.826.509	101.312.263
Employee benefits		1.600.907	1.576.907
Other provisions	21	304.552	382.706
Deferred tax liability, net		55.256.341	54.355.676
Total non-current liabilities		<u>143.988.309</u>	<u>157.627.552</u>
Total liabilities		\$ <u>289.148.026</u>	<u>278.845.633</u>
EQUITY			
Capital		1.673.920	1.673.920
Share Placement Premium		43.451.721	43.451.721
Reserves	15	183.648.676	155.282.541
Accumulated profit	16	268.594.970	268.751.631
Other equity interests in equity		(8.966.168)	(8.966.168)
Result for the period		818.557	46.446.599
Total equity		\$ <u>489.221.676</u>	<u>506.640.244</u>
Total liabilities and equity		\$ <u>778.369.702</u>	<u>785.485.877</u>

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

(Original in spanish signed)
Andrés López Valderrama
Legal Representative

(Original in spanish signed)
Diana Milena Vargas Arcila
Chief Accountant
T.P. 133072 - T

(Original in spanish signed)
Diego Alejandro Corredor Ortiz
Statutory Auditor
Corporación de Ferias y Exposiciones S.A.
Usuario Operador de Zona Franca
Beneficio e Interes Colectivo
T.P. 199078 - T
Member of KPMG S.A.S.
(See my Report of August 14, 2023)

CORPORACIÓN DE FERIAS Y EXPOSICIONES S.A. USUARIO OPERADOR DE ZONA FRANCA BENEFICIO E INTERES COLECTIVO AND SUBSIDIARIES
Consolidated statements of comprehensive income
For six and three months period ended June 30, 2024 and 2023
(Figures in thousands of Colombian pesos)

	<u>Note</u>		<u>1 January to June 30, 2024</u>	<u>1 January to June 30, 2023</u>	<u>1 April to June 30, 2024</u>	<u>1 April to June 30, 2023</u>
Income from ordinary activities	17a)	\$	90.807.811	80.461.908	72.443.053	60.838.930
Overhead	18a)		34.364.253	27.772.120	22.083.608	17.034.135
Selling expenses	18b)		47.838.413	40.582.951	39.791.408	30.016.218
Impairment of receivable	5		535.162	168.838	254.468	17.602
Recoveries of receivables	5		327.349	240.007	192.670	126.732
Other income			565.526	796.557	204.025	644.454
Cost of sales			1.906.714	1.622.278	1.308.441	1.108.926
Other expenses			288.885	185.106	94.759	(38.931)
Result on operating activities			6.767.259	11.167.179	9.307.064	13.472.166
Financial income	17b)		3.575.653	3.506.323	2.027.396	1.757.662
Financial expenses	18c)		10.038.434	13.014.080	4.750.015	6.986.498
Financial cost, net			(6.462.781)	(9.507.757)	(2.722.619)	(5.228.836)
Entity loss for the period	18e)		2.025.123	2.017.342	906.888	1.162.274
Result before tax			2.329.601	3.676.764	7.491.333	9.405.604
Recovery income tax	18d)		(1.511.044)	(47.137)	(783.837)	103.176
Result for the period		\$	818.557	3.629.627	6.707.496	9.508.780
Other Comprehensive Income			-	-	-	-
Result for the period and other comprehensive income		\$	818.557	3.629.627	6.707.496	9.508.780

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

(Original in spanish signed)
Andrés López Valderrama
Legal Representative

(Original in spanish signed)
Diana Milena Vargas Arcila
Chief Accountant
T.P. 133072 - T

(Original in spanish signed)
Diego Alejandro Corredor Ortiz
Statutory Auditor
Corporación de Ferias y Exposiciones S.A.
Usuario Operador de Zona Franca
Beneficio e Interes Colectivo
T.P. 199078 - T
Member of K
(See my Report of Au

CORPORACIÓN DE FERIAS Y EXPOSICIONES S.A. USUARIO OPERADOR DE ZONA FRANCA BENEFICIO E INTERES COLECTIVO AND SUBSIDIARIES
Consolidated statements of changes in equity
For six months period ended June 30, 2024 and 2023
(Figures in thousands of Colombian pesos)

Note	Subscribed and paid Capital	Share Placement Premium	Reserves	Accumulated profits	Other equity interests in equity	Result for the period	Total equity
Initial as of January 1, 2023	\$ 1.673.920	43.451.721	142.210.054	268.719.943	(9.035.078)	16.882.557	463.903.117
Transfer of the profit for the year to accumulated profits	-	-	-	16.882.557	-	(16.882.557)	-
Cash dividends declared of \$19.54 per share over 167,287,797 subscribed and paid shares; payable in April and November 2023	16	-	-	(3.268.804)	-	-	(3.268.804)
Appropriation of legal and occasional reserve	15	-	13.072.487	(13.072.487)	-	-	-
Variation in other equity items by the equity method	16	-	-	(242.835)	-	-	(242.835)
Result for the period	-	-	-	-	-	3.629.627	3.629.627
Balance as of June 30, 2023	\$ 1.673.920	43.451.721	155.282.541	269.018.374	(9.035.078)	3.629.627,00	464.021.105
Initial as of January 1, 2023	\$ 1.673.920	43.451.721	155.282.541	268.751.631	(8.966.168)	46.446.599	506.640.244
Transfer of the profit for the year to accumulated profits	-	-	-	46.446.599	-	46.446.599	-
Cash dividends of \$108,08 per share over 167,287,797 subscribed and paid shares; payable in April and November 2024	16	-	-	(18.080.464)	-	-	(18.080.464)
Appropriation of legal and occasional reserve	15	-	28.366.135	(28.366.135)	-	-	-
Variation in other equity items by the equity method	16	-	-	(156.661)	-	-	(156.661)
Result for the period	-	-	-	-	-	818.557	818.557
Balance as of June 30, 2024	\$ 1.673.920	43.451.721	183.648.676	268.594.970	(8.966.168)	818.557	489.221.676

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

(Original in spanish signed)
Andrés López Valderrama
Legal Representative

(Original in spanish signed)
Diana Milena Vargas Arcila
Chief Accountant
T.P. 133072 - T

(Original in spanish signed)
Diego Alejandro Corredor Ortiz
Statutory Auditor
Corporación de Ferias y Exposiciones S.A.
Usuario Operador de Zona Franca
Beneficio e Interes Colectivo
T.P. 199078 - T
Member of KPMG S.A.S.
(See my Report of August 14, 2023)

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 months period ended June 30, 2024 and 2023
(Figures expressed in thousands of Colombian pesos)

	<u>Note</u>	<u>1 January to June 30, 2024</u>	<u>1 January to June 30, 2023</u>
Result for the period	\$	818.557	3.629.627
Adjustments to reconciliation between the profit for the period and net cash used in operating activities:			
Depreciations	18a)	3.733.742	3.679.322
Amortization intangibles	18a)	4.404.585	1.480.797
Impairment accounts receivable	5	535.162	168.838
Recoveries of receivables	5	(327.349)	(240.007)
Impairment of investments in other financial assets		-	39.025
Interest accrued financial obligations	11	9.041.588	11.297.316,00
Recovery of provision for accounts payable		(197.815)	(228.679)
Loss equity method	18e)	(2.025.123)	(2.017.342)
Provisions for contingencies	18c)	(78.154)	-
Gain on valuation of investments in other financial assets	17b)	27.421	27.262
Implied interest contractual liability	18d)	(38.949)	(53.918)
Income tax		1.511.044	47.137
Effect of changes in foreign exchange difference on cash held for cash equivalents		1.545.020	(1.224.588)
		<u>18.949.729</u>	<u>16.604.790</u>
Changes in assets and liabilities:			
Accounts receivable		(8.002.111)	(1.267.101)
Inventories		(231.410)	659.158
Other non-financial assets		(2.174.372)	(4.431.869)
Net tax		5.478.470	(204.216)
Accounts payable		(20.979.189)	(13.932.676)
Other non-financial liabilities		1.322.606	2.462.095
Employee benefits		24.000	-
Income received in advance		27.494.086	22.189.838
Provision		-	(10.610)
Interest paid financial obligations	11	(8.514.278)	(7.769.899)
Payment of income tax	6	(3.193.601)	(2.857.386)
NET CASH USED IN OPERATING ACTIVITIES		<u>10.173.930</u>	<u>11.442.124</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES			
Redemptions of investments in other financial assets		11.251	12.756
Dividends received in cash from investments in other financial assets		-	478.158
Dividends received in cash from investments in joint ventures	4	1.409.942	3.200.209
Dividends received in cash from investments in associates	8	1.071.810	1.429.468
Purchase of intangibles	9	(6.415.536)	(523.648)
Purchase of property and equipment		(7.968.600)	(7.383.552)
NET CASH (USED IN) PROVIDE IN INVESTING ACTIVITIES		<u>(11.891.133)</u>	<u>(2.786.609)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Disbursement financial obligations		848.603	-
Capital payments of financial obligations	11	(14.200.273)	(11.995.793)
Dividends paid in cash	12	(3.511.925)	(323.108)
NET CASH USED IN FINANCING ACTIVITIES		<u>(16.863.595)</u>	<u>(12.318.901)</u>
DECREASE NET, IN CASH AND CASH EQUIVALENTS		(18.580.798)	(3.663.386)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD		76.595.193	59.696.625
Effect of changes in foreign exchange difference on cash held		(196.972)	587.843
CASH AND CASH EQUIVALENTS AT END OF PERIOD	3	\$ 57.817.423	56.621.082

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

(Original in spanish signed)
Andrés López Valderrama
Representante Legal

(Original in spanish signed)
Diana Milena Vargas Arcila
Contador Público
T.P. 133072 - T

(Original in spanish signed)
Diego Alejandro Corredor Ortiz
Statutory Auditor
Corporación de Ferias y Exposiciones S.A.
Usuario Operador de Zona Franca
Beneficio e Interes Colectivo
T. P. 199078 - T
Member of KPMG S.A.S.
(See my Report of August 24, 2024)

**CORPORACIÓN DE FERIAS Y EXPOSICIONES S.A. USUARIO OPERADOR DE
ZONA FRANCA BENEFICIO E INTERÉS COLECTIVO AND ITS SUBORDINATE**
Notes to the Condensed Consolidated Interim Financial Statements
As of June 30, 2024, with comparative figures as of June 30 and December 31, 2023
(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 DC, with a duration until July 2099. The consolidated financial statements as of June 30, 2024, 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 scientific inside or outside their facilities, at home or abroad; as well as promoting and organizing the participation of Colombia in trade shows and exhibitions held abroad, directly or through the subordinate Corferias Inversiones S.A.S.

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

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

The Corporación de Ferias y Exposiciones S.A. Usuario Operador de Zona Franca Beneficio e Interés 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 D.C., registered on 28 July 2008 under number 01231243 of book IX, the company changed its name under Public Deed N° 604 of May 6, 2021, in Notary 23 of Bogotá D.C., registration made with number 02704569 of book IX from May 12, 2021, 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 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.

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.

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

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

The financial information of the subordinated company as of June 30, 2024, and December 31, 2023, is presented below:

June 30, 2024

Company	% HELD	ASSETS	LIABILITIES	EQUITY	INCOME
Corferias Inversiones S.A.S	100%	\$22.332.798	13.316.487	9.016.311	996.838

December 31, 2023

Company	% HELD	ASSETS	LIABILITIES	EQUITY	INCOME
Corferias Inversiones S.A.S	100%	\$22.337.895	14.161.762	8.176.133	5.321.708

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, 2023, 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.

For the interim period ended June 30, 2024, the Parent Company and its Subordinate recognized a net income of \$818.557 and a positive operating net flow of \$10.173.930, net current assets as of June 30, 2024, were \$113.170.898 and net current liabilities of \$145.159.717; the Working capital without considering the current liability for income received in advance presents a positive indicator of \$19.482.837. The Parent Company and its Subordinate have \$57.712.123 of resources that include cash and cash equivalents. This behavior of the financial indicators is normal for the first semester, in relation to December 2023, taking into account the timing of the execution of the fairs, which mostly take place during the second half of 2024; additionally, the first half's result of 2024 presents a decrease in relation to the same period of 2023, which is normal due to the timing of the execution of the fairs with an important international component, like Feria Internacional de Bogotá and Salón del Automóvil, programmed for the second half of 2024 and for 2023 fairs like Andigráfica and Expoconstrucción took place in the year's first semester. As an internal measure, the Parent Company and its subordinate carry out a process expense review, with the purpose of generating the greatest possible savings in all areas of the companies and the investment plan was prioritized according to the needs of the operation to provide business continuity. Based on these factors, management has a reasonable expectation that the Parent and Subordinate companies have adequate financial capacity to attend to the operation in the current situation and the fulfillment of goals.

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

(b) 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 by 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.

(c) 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.

(d) 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, 2023.

(e) 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

The information on judgments in the application of accounting policies that have the most significant effect on the condensed interim consolidated financial statements is described in the following note:

- Note 5 - Allowance for impairment of accounts receivable.

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

(f) 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 on 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, 2024, and December 31, 2023, and results as of June 30, 2024, and 2023 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, 2024	December 31, 2023
Assets	\$ 778.369.702	785.485.877
Cash and Cash Equivalents	57.712.123	76.595.193
Accounts Receivable	42.621.601	36.025.457
Tax Assets	8.506.498	11.287.538
Inventories	1.316.644	1.085.234
Other Non-Financial Assets	3.014.032	839.660
Investments in Other Financial Assets	5.143.523	5.115.825
Joint Venture Investments	83.079.303	83.692.593
Intangibles	11.546.083	9.535.132
Property and Equipment	486.791.653	482.556.795
Investment Properties	78.548.799	78.548.799
Deferred Tax Assets	89.443	203.651

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

	June 30, 2024	December 31, 2023
Liabilities	289.148.026	278.845.633
Financial Debt	119.633.364	132.457.724
Accounts Payable	52.350.759	58.914.630
Other Non-Financial Liabilities	8.054.513	6.731.907
Income Received in Advanced	51.471.656	23.977.570
Employee Benefits	1.600.907	1.576.907
Other Provisions	304.552	382.706
Contractual Liability	475.934	448.513
Deferred Tax Liability	55.256.341	54.355.676
Equity	489.221.676	506.640.244
	From January 1 to June 30, 2024	From January 1 to June 30, 2023
Revenues from Ordinary Activities	\$90.807.811	80.461.908
Fair Events	80.432.910	71.622.207
Non-Fair Events and Business Activities	2.222.953	2.169.168
Food and Beverages	8.151.948	6.670.533
Administration Expenses	34.364.253	27.772.120
Selling Expenses	47.838.413	40.582.951
Impairment of Account Receivables	535.162	168.838
Recoveries Receivable	327.349	240.007
Other Income	565.526	796.557
Cost of Sales	1.906.714	1.622.278
Other Expenses	288.885	185.106
Profit from Operating Activities	6.767.259	11.167.179
Financial Income	3.575.653	3.506.323
Financial Expense	10.038.434	13.014.080
Net Profit from Equity Method	2.025.123	2.017.342
Profit Before Tax	2.329.601	3.676.764
Income Tax Expense	(1.511.044)	(47.137)
Result for the Period	818.557	3.629.627

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 Company 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)

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

- 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, 2024, and December 31, 2023, on a recurring basis:

June 30, 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, Accival Vista, Open Fiducuenta)	-	\$9.625.091	-	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	\$14	-	-	-	Market / share price.
Other financial assets (Alpopular and La Previsora)	-	4.448.508	-	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	-	590.332	-	Valuation of the underlying of the Fund	Unit value of the Fund supplied by the Administrator Company
Investment property	-	78.548.799	-	Technical appraisal	Current market prices of construction materials and labor

December 31, 2023

Type of asset / liability	Level 1	Level 2	Level 3	Level 2 & 3 assessment techniques	Main input data
Cash equivalents Collective Investment Fund (Superior, Interest Participation A, High Liquidity Credicorp, Accival Vista, Open Fiducuenta)	-	\$8.720.505	-	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.

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

Type of asset / liability	Level 1	Level 2	Level 3	Level 2 & 3 assessment techniques	Main input data
Other financial assets - Acerías Paz del Rio shares	14	-	-	-	Market / share price.
Other financial assets (Alpopular and La Previsora)	-	4.448.508	-	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	-	562.634	-	Valuation of the underlying of the Fund	Unit value of the Fund supplied by the Administrator Company
Investment property	-	78.548.799	-	Technical appraisal	Current market prices of construction materials and labor

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

The Parent Company does not present any type of reclassification in the hierarchy levels, between June 30, 2024, and December 31, 2023.

3. Cash and cash equivalents

The following is the detail of cash and cash equivalents:

	June 30, 2024	December 31, 2023
Cash (1)	\$ 190.103	30.100
Banks	6.557.918	8.643.407
Saving Accounts (2)	41.339.011	59.201.481
Total Cash	48.087.032	67.874.988
Collective Investment Funds (3)	9.625.091	8.720.205
Total Cash Equivalents	9.625.091	8.720.205
Total Cash and Cash Equivalents	\$ 57.712.123	76.595.193

1. The increase corresponds to the constitution of petty cash to serve points of sale, such as parking spaces, food and beverages, lockers, among others.
2. The decrease corresponds to the disbursements made to attend fair and events of its Parent Company and its Subordinate in the first half of 2024 and meet the operating expenses such as: payment to suppliers, contractors and financial obligations.
3. The increase corresponds to the transfer of resources to the collective investment funds with the intention to generate greater profitability.

As of June 30, 2024, and December 31, 2023, there is no evidence of impairment on cash and cash equivalents, there are no restrictions on their use and there are no reconciling items older than 30 days, which are normal to the seasonality of the business, these are monitored and in turn controlled by the treasury area.

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

Issuing Company	2024			2023		
	Nominal	Credit Rating	% Profitability	Nominal	Credit Rating	% Profitability
Payu	\$ 639.127			103.535		
Banco AV Villas S.A.	36.764	AAA		310.039	AAA	
Banco de Occidente S.A.	1.234.016	AAA		590.563	AAA	
Bancolombia S.A.	3.327.651	AAA		3.108.785	AAA	
Banco Itaú Corpbanca Colombia S.A.	3.079.163	AAA		4.649.846	AAA	
Banco BBVA Argentina Colombia	6.994	AAA		1.295	AAA	
Banco Popular S.A.	26.694.426	AAA		42.530.109	AAA	
Banco Davivienda S.A.	12.678.788	AAA		16.550.716	AAA	
Banco Agrario	200.000	AAA		0		
Collective Investment Fund Superior	5.883.736	F AAA/2 BRC 1 +	8,699% E.A.	4.324.031	F AAA	16,28% E.A.
Collective Investment Fund Interest Part.A	304.604	F AAA/2A+	10,36% E.A.	2.609.715	F AAA/2A+	15,01% E.A.
Collective Investment Fund High Liquidity Credicorp	342.767	S1/ AAAf	8,37% E.A.	330.117	F AAA/2	19,69% E.A.
Collective Investment Fund Accival Vista	1.426.447	S1/AAAf	8,02% E.A.	102.201	S1/AAAf	19,23% E.A.
Collective Investment Fund Open Fiducuenta	999.205	1+/AAA	9,10% E.A.	870.948	2+/AAA	20,69% E.A.
Collective Portfolio Interest	404.075	F AAA/2+	8,55% E.A.	473.411	F AAA/2+	
Open Collective Porfolio Occirenta	264.257	2+/AAA	7,10% E.A.	9.782	2+/AAA	
	\$ 57.522.020			76.565.093		

4. Investments in Joint Ventures

	June 30, 2024	December 31, 2023
Investments in Joint Ventures (1)	3.327.865	2.588.080
	\$ 3.327.865	2.588.080

- (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 Subordinate has classified the investment in the Hotel Operator as a joint venture.

As of June 30, 2024, and December 31, 2023, the Hotel Operator generated profit in the execution of its economic activities, which is why the calculation of the equity method was applied on it.

The Hotel Operator Pactia Corferias S.A.S., at its General Assembly of Shareholders held in March 2024, decreed a payment of dividends on the profits generated in 2023, for the Subordinate it represented a payment of dividends for \$1,566,603, an amount from which the Hotel Operator deducted the withholding at the source as income for \$156,661, which means that a balance of \$1,409,942 was entered into available.

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

5. Accounts Receivable

The following is the detail of accounts receivable:

(a) Current accounts receivable:

	<u>June 30, 2024</u>	<u>December 31, 2023</u>
Customers (1)	\$ 24.632.282	26.106.770
Income Receivable (2)	17.071.548	8.859.768
Receivable from Employees	309.151	443.381
Doubtful accounts	5.608.892	5.407.997
Impairment (4)	(5.000.272)	(4.792.459)
	<u>\$ 42.621.601</u>	<u>36.025.457</u>

- (1) The decrease corresponds mainly to the collection made during the first half of 2024, from the portfolio of the fairs held in the last trimester of 2023. The balance is made up from the record of accounts receivable from clients which held fairs such as: Colombia 4.0, Feria del Libro, Feria Industrial de Bogotá, Gran Salón Ferretero, Meditech, Gran Salón Inmobiliario, Feria Internacional de Seguridad E+S+S, Alimentec, Colombiaplast, Bogotá Fashion Week, IATA Slot Conference, Circo Hermanos Gasca, Cumbre Regional para las Américas, VIMO, Construferia, Convención Cristiana, among others.
- (2) The balance as of June 30, 2024, corresponds mainly to accounts receivable generated by leasing the space to exhibitors at fairs and events held that are located pending invoices, advance income provisions for scheduled fair expenses, on which advances have been received. The increase corresponds to the income from invoicing the fair of El Mejor Colombiano for its first version held in June, Alimentec and Construferia Caribe. Additionally, this balance corresponds to the account receivable from the Autonomous Patrimony for payments made by the Corporation as operator of Ágora for concepts of property tax, property insurance and remuneration as operator of the Bogota International Convention Center.
- (3) Impairment of accounts receivable is calculated in accordance with the accounting policy considering current accounts receivable and difficult-to-collect 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>2024</u>	<u>2023</u>
Balance as of December 31	\$ 4.792.459	4.435.943
Impairment of Receivables	535.162	168.838
Recoveries	(327.349)	(240.007)
Balance as of June 30	<u>\$ 5.000.272</u>	<u>4.364.774</u>

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

6. Current tax Assets and Liabilities, net:

The following is the detail of the current tax assets and liabilities:

	<u>June 30, 2024</u>	<u>December 31, 2023</u>
Balance in favor rent (1)	\$ 5.502.632	6.947.006
Withholdings made	202.416	517.780
Current Income Tax Payable	(392.153)	(6.074.825)
Self-withholding (2)	<u>3.193.601</u>	<u>9.897.577</u>
	<u>\$ 8.506.498</u>	<u>11.287.538</u>

(1) The decrease in the balance in favor of the income tax in relation to the year 2023 is generated by the payment of the refund of the balance in favor of the Parent Company for the year 2023 by the Dirección de Impuestos y Aduanas Nacionales (DIAN) in the first trimester of 2024.

(2) The decrease in the current income tax payable and self-withholdings regarding the balances of December 2023 is generated from the presentation of the income tax return for the taxable year period of 2023 during the first semester of 2024.

7. Other Non-Financial Assets

The following is the detail of the Non-Financial Assets:

	<u>June 30, 2024</u>	<u>December 31, 2023</u>
Prepaid expenses – Insurance and advertising	\$ 641.850	536.338
Advances (1)	2.095.313	2.225
Others	<u>276.869</u>	<u>301.097</u>
	<u>\$ 3.014.032</u>	<u>839.660</u>

(1) The increase corresponds mainly to the advances in the assemble and disassembly of the framework of the event of El Mejor Colombiano and FIEXPO LATAM 2024, advances from the profits generated to the partners of the Comic Con fair, advances from the acquisition of the access control and payment system, along with its hardware and software components, for the parking system.

8. Investment in associates

The following is the detail of the investment in associates:

	<u>June 30, 2024</u>	<u>December 31, 2023</u>
Investment in associates	\$ 79.751.438	81.104.513
	<u>\$ 79.751.438</u>	<u>81.104.513</u>

Corresponds to the investment in International Center Autonomous Heritage (CICB, by its acronym in Spanish), which was established for the administration of the resources provided by the Bogotá Chamber of Commerce, FONTUR and the Parent Company, 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, over which it has no control, but do have significant influence; the decrease in the investment corresponds to the payment received from the Autonomous Heritage International Convention Center of Bogotá for the results of Ágora Bogotá obtained in the year 2023 in the amount of \$1.071.810 in accordance to the

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

provisions of the Shareholders' Meeting held in the month of March. Additionally, to the recognition of the loss calculated using the equity method for \$281.265 in the first semester of 2024.

The following is a summary of the financial information of this investment accounted for using the equity method, as of June 30, 2024, and December 31, 2023:

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
International Center Autonomous Heritage CICB	18,76%	Calle 67 7 - 37, Bogotá, Colombia	10.350.066	416.317.578	1.553.368	-	335.865	(1.499.281)	(1.499.281)	-	(1.499.281)

2023

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
International Center Autonomous Heritage CICB	18,76%	Calle 67 7 - 37, Bogotá, Colombia	19.853.874	416.603.287	4.130.331	-	25.618.382	20.806.210	20.806.210	-	20.806.210

9. Intangibles

The following is the detail of intangible assets:

	<u>June 30, 2024</u>	<u>December 31, 2023</u>
Acquired brands (1)	\$ 18.805.445	16.117.445
Computer programs – Licenses and software (2)	13.291.053	12.263.487
Accumulated amortization	(20.550.415)	(18.845.800)
	\$ 11.546.083	9.535.132

(1) The increase corresponds to the acquisition by the parent company of 70% of the brand Feria Gran Salón Ferretero in March 2024 for \$5.736.000; afterwards, in April 2024, 50% of the acquired percentage is sold for \$2.688.000.

(2) The increase in computer programs – licenses and software - is generated mainly by acquisitions made by the Parent Company in the first half of 2024 software licensing cloud service and COMEX software design and the development of the software for electronic billing for the parking lots with the supplier INCOMELEC.

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

10. Property and Equipment

The following is the detail of property and equipment:

	<u>June 30, 2024</u>	<u>December 31, 2023</u>
Land	\$ 232.954.789	232.954.789
Improvements in Third Party Properties	247.723	247.723
Constructions in Progress (1)	21.689.924	17.689.436
Buildings	255.723.870	255.723.870
Machinery and Equipment (2)	14.924.937	12.801.141
Office Equipment	5.103.782	5.032.371
Fair Assembly Equipment	5.307.551	5.307.551
Computer and Communication Equipment (3)	14.150.696	12.377.792
Transport Fleet and Equipment	265.404	265.404
Accumulated Depreciation	(63.567.095)	(59.833.354)
Impairment	(9.928)	(9.928)
	<u>\$ 486.791.653</u>	<u>482.556.795</u>

- (1) As of June 30, 2024, the increase was due to the acquisition by the Parent Company of the neighboring property located at Avenida de las Américas for the project of the Center of Science, Technology and Innovation, the technical and physical installment of the parking system and the execution of works in the fairground in accordance to modernization plan that includes sanitary units, rainwater pumping system, large hall elevators, among others.
- (2) The increase was due mainly in the Parent Company and Subordinate, due to the acquisition of the access control and payment system for the parking system, travelling tents and mobile coffee module for the food and beverage area.
- (3) The increase was due mainly in the Parent Company due to the acquisition of computer equipment, wireless access points and a server with accessories.

There is no evidence of impairment for each type of asset of the Parent Company and its Subordinate as of June 30, 2024, and December 31, 2023.

11. Financial Obligations

The following is the detail of the financial obligations:

	<u>June 30, 2024</u>	<u>December 31, 2023</u>
Short-Term Financial Debt (1)	\$ 32.806.855	31.145.461
Long-Term Financial Debt	86.826.509	101.312.263
	<u>\$ 119.633.364</u>	<u>132.457.724</u>

- (1) The short-term financial debts as of June 30, 2024, include the balance of interests for \$1.768.002 and principal for \$31.038.853 and as of December 31, 2023, interests for \$2.247.922 and principal for \$28.897.539.

As of June 30, 2024, and December 31, 2023, the guaranteed obligations, in the parent amount to \$37.463.778 and \$38.461.043, Banco de Bogotá for \$21.203.203 and \$21.767.613 and Banco AV Villas for \$16.206.575 and \$16.693.430, respectively. Additionally, regarding these obligations

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

there is a financial commitment to measure the EBITDA indicator as of 2023, the EBITDA/Debt service indicator and EBITDA margin with figures from the immediately preceding period, the result of these indicators were remitted to the banks and the resources were deposited in the times established in the agreement.

The following is the detail of the interest accrued and paid as of June 30, 2024, and 2023:

	January 1 to June 30, 2024	January 1 to June 30, 2023
	Expense	Expense
Banco Comercial AV Villas S.A	\$ 2.155.335	2.601.022
Banco Davivienda S.A.	764.617	1.217.591
Banco Popular S.A.	962.536	1.833.801
Bogotá Chambers of Commerce	3.388.128	3.793.790
Banco de Bogotá S.A.	1.770.972	1.851.112
	\$ 9.041.588	11.297.316

The decrease is due to effect of the capital payments of the different obligations, that is, as more capital is amortized, the interest decreases.

The following is the detail of the movement of financial obligations as of June 2024 and 2023 for the Parent Company and Subordinate, respectively:

2024

	Balance as of 31/12/2023	DISBURSEMENTS	CAPITAL PAYMENTS	PENDING INTEREST PAYABLE	INTEREST PAID	Balance as of 31/06/2024
Financial Obligations	\$132.457.724	848.603	(14.200.273)	9.041.588	(8.514.278)	\$ 119.633.364

2023

	Balance as of 31/12/2022	DISBURSEMENTS	CAPITAL PAYMENTS	PENDING INTEREST PAYABLE	INTEREST PAID	Balance as of 31/06/2023
Financial Obligations	\$ 153.714.476	-	(11.995.793)	11.297.316	(7.769.899)	145.246.100

Below is an analysis of the maturity profile of financial liabilities as of June 30 and December 31, 2023, for the Parent Company and its Subordinate:

Term	Market value (thousands of pesos) June 2024	% Part
Up to one month	3.585.020	3,00%
More than one month and not more than three months	3.590.619	3,00%
More than three months and not more than one year	25.631.216	21,42%
Between one year and five years	54.898.775	45,89%
Over five years	31.927.734	26,69%

Term	Market value (thousands of pesos) December 2023	% Part
Up to one month	5.397.454	4,07%
More than one month and not more than three months	5.134.146	3,88%
More than three months and not more than one year	20.613.861	15,56%
Between one year and five years	70.289.988	53,07%
Over five years	31.022.275	23,42%

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

12. Accounts Payable

The following is the detail for the accounts payable:

	<u>June 30, 2024</u>	<u>December 31, 2023</u>
Costs and Expenses Payable (1)	\$ 31.193.587	39.780.077
Dividends or Shares Payable (2)	14.752.065	277.207
To Contractors (3)	2.618.007	13.703.948
For work obligations (4)	1.539.298	-
National Suppliers (5)	846.080	1.781.172
Withholdings Payroll Contributions	423.888	661.169
Suppliers from Abroad	365.119	852.105
Various Creditors (6)	313.727	406.904
Consolidated Vacations	214.720	227.576
Extra-Legal Benefits	73.541	80.458
Third-Party Retentions on Contracts	6.647	6.647
Accrued Wages	2.319	-
Consolidated Unemployment Fund (7)	1.710	1.021.880
Consolidated Unemployment Fund Interests	51	115.487
	<u>\$ 52.350.759</u>	<u>58.914.630</u>

- (1) The decrease of the costs and expenses payable in the first half of 2024 for the Parent Company and its Subordinate is due mainly to payments made during 2024 for advertising services, cleaning and surveillance, audiovisual equipment rental, assembly services, technical services, among others. Additionally, the payment of the resources was made for the operating results of the International Convention Center of Bogotá - Ágora and the payment for the operating result to Puerta de Oro.
- (2) The increase in dividends or shares payable of the Parent Company is due to the dividends ordered in the General Assembly of Shareholders that took place on March 22, 2024, according to minute No. 99, referring to the closing figures for year 2023. Dividends were ordered in an amount of \$ 108.08 per share, a total distribution of \$18.080.464, to which withholding at source was carried out in accordance with current regulations for \$93,683 and two payments were projected: for shareholders with a participation percentage of less than 10% on April 30, 2024 for a value of \$3,662,262 of which \$3,510,619 were paid and for shareholders with more than 10% participation, the value of \$14,418,202 will be paid on November 1, 2024. Additionally, dividends from previous years to minority shareholders were cancelled for \$1,306, leaving a balance payable from previous years for \$258,607 and dividends from minority shareholders of \$17,294 for the year 2023.
- (3) The decrease is due to payments made during 2024 by the Parent Company and its Subordinate to service contractors, mainly temporary personnel, advertising printing and maintenance required for the fair operation in the realization of events held during the operation of 2024.
- (4) The increase of extra-legal benefits is due to the salary increase and the hiring of personnel for the execution of fairs, generating a variation with respect to the previous period for the payment of the prime and consolidation for the unemployment fund and its corresponding interests for 2023.
- (5) The decrease in national suppliers corresponds mainly to the payments made in the first half of 2024 by the Parent Company and its Subordinate of the acquired goods and services provided and the ones provided in the last trimester of 2023.

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

- (6) The decrease corresponds mainly to a smaller number of people contributing to AFC accounts, compared to December 2023.
- (7) The decrease with respect to the previous year is due to the payment of the consolidation for the unemployment fund and its corresponding interests for 2023, which were paid off in the first semester of 2024.

13. Other Non-Financial Liabilities

The following is the detail for the non-financial liabilities:

	<u>June 30, 2024</u>	<u>December 31, 2023</u>
Sales Tax Payable (1)	5.357.660	2.105.518
Withholding at Source (2)	1.502.470	2.889.411
Industry and Commerce Tax payable (3)	575.206	988.601
Consumption Tax (4)	232.504	285.442
Retained Industry and Commerce Tax (5)	120.357	224.994
Retained Sales Tax	115.915	-
Parafiscal Contributions to Tourism (6)	150.401	237.941
	<u>\$ 8.054.513</u>	<u>6.731.907</u>

- (1) The balance corresponds to the value added tax payable the third bimester of 2024. The increase is due to a greater number of invoiced fairs, which are mostly taxed additionally. The Parent Company and the Subordinate are billing in advance for fairs to be carried out in the next months and for the last two months of 2023; fairs that are excluded from the value added tax.
- (2) The balance corresponds to the withholding at the source payable for the period of June 2024 and December 2023, respectively. The decrease corresponds to a lower accrual of accounts payable due to a decrease in the execution of events in the month of June 2024, compared to December 2023.
- (3) The balance is due to the industry and commerce tax payable the third bimester of 2024 and for the last bimester of 2023. The decrease corresponds to the balance as of December 31, 2023.
- (4) The balance corresponds to the consumption tax payable the third bimester of 2024 and for the last bimester of 2023. The decrease is due to the payment of the balance as of December 31, 2023, and a lower execution of events compared to December 2023.
- (5) The balance corresponds to the retained industry and commerce tax payable the third bimester of 2024 for the third bimester of 2024 and for the last bimester of 2023. The decrease is due to a lower accrual of accounts payable in the month of June compared to December 2023 because in the last month of the year it increases due to the accounting closing.
- (6) The balance corresponds to the parafiscal contributions to tourism of the second quarter of 2024 and December 2023, respectively. The decrease is due to a lower accrual of accounts payable because there was a lower execution of events in the month of June 2024, compared to December 2023.

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

14. Income Received in Advance

The following is the detail of the income received in advanced:

	<u>June 30, 2024</u>	<u>December 31, 2023</u>
Deposits received for fairs and events	51.471.656	23.977.570
\$	<u>51.471.656</u>	<u>23.977.570</u>

Corresponds to the deposits received and the advance billing of clients for participation in the different fairs organized by the Parent Company and its Subordinate; these deposits are received with a maximum anticipation of one year and are applied once the exhibitor's participation in the Fair is invoiced. The ones invoiced are transferred to the income of the period once the fair or event is carried out; The balance includes advances for fairs such as: Feria Internacional Industrial de Bogotá, Feria del Hogar, Gran Salón Ferretero, Meditech, Belleza y Salud, Expoartesanas, Construferia del caribe, Sabor Barranquilla among others, to be held in the second half of 2024. The increase is due to the end of the fair calendar at the end of 2023 and the new advances corresponding to fairs that will be carried out in the second half of 2024.

15. Reserves

The following is the detail for the reserves:

	<u>June 30, 2024</u>	<u>December 31, 2023</u>
Legal Reserve	\$ 839.707	839.707
Reserve for Re-purchase of Own Shares	1.164	1.164
Own Shares Re-purchased	(1.041)	(1.041)
Occasional Reserves ocasionales (1)	182.808.846	154.442.711
\$	<u>183.648.676</u>	<u>155.282.541</u>

- (1) At the Corporation's Shareholders' Meeting held on March 22, 2024, it was determined to constitute an occasional reserve of \$28,366,135 in order to attend to priorities determined by the General Assembly of Shareholders and at the Shareholders' Assembly of March 30, 2023, occasional reserves were constituted to attend to priorities determined by the General Assembly of Shareholders by \$13,072,487.

16. Retained Earnings

The following is the detail for the retained earnings:

	<u>June 30, 2024</u>	<u>December 31, 2023</u>
Retained Earnings	\$ <u>268.594.970</u>	<u>268.751.631</u>

At the General Shareholder's Meeting held by the Parent Company on March 22, 2024 and in accordance to minute No. 99, cash dividends \$18.080.464 were declared on the profits generated at the end of the year 2023 and at the General Shareholder's Meeting held by the Parent Company on March 30, 2023 and in accordance to minute No. 98, cash dividends \$3.268.804 were declared on the profits generated at the end of the year 2022.

So far in 2024, the Parent's Company participation in the equity items of the Subordinate Corferias Inversiones S.A.S was updated, applying the equity participation method for (\$156,661), a value that corresponds to the withholding at source practiced on the dividends received by the Subordinate and attributable to the shareholders in accordance with article 242-1 of the Tax

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

Statute. And for the year 2023, there was a decrease of \$242,835 that corresponds to the withholding at source applied to the dividends received by the Subordinate and attributable to the shareholders in accordance with article 242-1 of the Tax Statute.

17. Incomes

a) Ordinary Incomes

The following is the detail of ordinary incomes, for three-month and six-month periods ended in:

	<u>From January 1 to June 30, 2024</u>	<u>From January 1 to June 30, 2023</u>	<u>From April 1 to June 30, 2024</u>	<u>From April 1 to June 30, 2023</u>
Fair Events (1)	\$ 80.432.910	71.622.207	65.425.245	55.217.678
Food And Beverages (2)	8.151.948	6.670.533	5.345.142	4.119.729
Non-fair Events and Business Activities (3)	2.222.953	2.169.168	1.672.666	1.501.523
	<u>\$ 90.807.811</u>	<u>80.461.908</u>	<u>72.443.053</u>	<u>60.838.930</u>

- (1) The accumulated variation corresponds to the holding of a greater number of fairs and events in the first half of 2024 in relation to the immediately previous period, fairs and events such as: Feria El Mejor Colombiano, Feria Internacional del Libro, Comic Con Bogotá, Interzum, Createx, Alimentec, Feria de Microempresarios CCB, Construferia del Caribe, VIMO events as Congreso Fenavi, Routes America, IATA Slot Conference, Game Changers, Ecommerce 2024 5sentidos, Money Expo, Summit Latin America, Panlar, Cumbre Regional para las Americas, among others. Additionally, in the month of April 2024, 50% of the Brand Gran Salón Ferretero was sold for \$2.688.000. (See note 9).
- (2) During the first half of 2024, income from food and beverages was generated mainly by the holding of the following fairs and events such as: Feria Internacional del Libro, Comic Con Bogotá, Interzum, Routers Americas, Seminario Mary Kay, Kick Off SAP, Convención Asofarma Rubra, Vimo, Coctel Miss Universe, Alumbra Fuxion. Compared to the previous period, greater income was obtained due to an increase in the consumption of food and beverages at mobile points and coffee bars at the fairs and events held.
- (3) During the first half of 2024, income from parking services and food court concessions increases due to greater execution of fairs and events, which generated an increase in the number of visitors and consumption of the services.

b) Financial Incomes

The following is the detail of financial incomes, for three-month and six-month periods ended in:

	<u>From January 1 to June 30, 2024</u>	<u>From January 1 to June 30, 2023</u>	<u>From April 1 to June 30, 2024</u>	<u>From April 1 to June 30, 2023</u>
Saving Account Interests (1)	\$ 2.140.466	2.988.012	894.687	1.511.330
Exchange Difference (2)	1.345.105	427.118	1.089.803	193.102
Investment Returns	38.949	53.918	21.542	22.033
Conditional Commercial Discounts	34.046	24.931	12.613	24.433
Interests To Employees (3)	17.087	12.344	8.751	6.764
	<u>\$ 3.575.653</u>	<u>3.506.323</u>	<u>2.027.396</u>	<u>1.757.662</u>

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

- (1) The decrease corresponds to lower interest generated in the savings accounts of the Parent and its Subordinate due to a reduction in deposit interest rates.
- (2) The variation with respect to the immediately previous year corresponds to the exchange difference caused mainly by assets represented in cash and cash equivalents (bank accounts held abroad) and accounts receivable from foreign clients; evidencing a net profit in exchange difference compared to the previous period that presented a net loss in exchange difference. The profit is presented by the increase in the dollar during the first half of 2024, an increase generated by national economic uncertainties and global recession risks. (See note 18 c)
- (3) The increase corresponds to a higher value of accrued interest generated by the disbursements made to employees in the first half of 2024.

18. Expenses

a) Administration Expenses

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

	From January 1 to June 30, 2024	From January 1 to June 30, 2023	From April 1 to June 30, 2024	From April 1 to June 30, 2023
Payroll (1)	\$ 11.584.280	8.973.936	6.636.617	5.134.791
Taxes (2)	5.434.419	4.988.169	4.852.822	4.538.279
Amortizations (3)	4.404.585	1.480.797	3.588.120	669.279
Services (4)	3.990.975	3.854.844	2.001.676	2.619.615
Depreciations	3.733.742	3.679.322	1.917.024	1.787.232
Maintenance and Repairs (5)	1.940.051	1.351.479	1.235.905	814.245
Fees	740.831	617.348	439.527	404.414
Compliance and Installation	650.613	584.515	394.211	333.298
Sundry (6)	609.199	974.409	362.936	103.047
Contributions y Affiliations	456.214	431.306	285.621	264.205
Insurances	332.953	257.790	183.617	140.667
Other	178.630	256.012	(23.264)	1.779
Travel Expenses	135.746	188.401	126.651	121.631
Legal Expenses	110.159	77.588	34.975	58.663
Leases	61.856	56.204	47.170	42.990
	\$ 34.364.253	27.772.120	22.083.608	17.034.135

- (1) The variation is due to the increase in hiring in the personnel plant compared to the previous period in the Parent Company and its Subordinate and salary increase carried out in the month of April 2024.
- (2) The balance is mainly composed of the tax on financial movements, expense for prorating sales tax and industry and commerce tax, property tax, vehicle tax. The variation is generated mainly by the increase in fairs and events held in the first half of 2024 compared to the previous period.
- (3) The increase in amortization corresponds mainly to the Parent company, to the acquisition of the Feria Gran Salón Ferretero brand in March 2024 for \$5,736,000, followed by the sale of 50% of the brand in April 2024. The variation in amortization is generated mainly by the accelerated amortization generated by the sale and amortization of the Feria Gran Salón

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

Ferretero brand and the amortization of computer programs, licenses and software due to acquisitions made in the first half of 2024 of software service licenses, cloud and COMEX software design.

- (4) The balance is made up of services acquired mainly from the Parent Company and its Subordinate such as: surveillance, cleaning, electric energy, internet service, among others. The increase corresponds to the increase in the rates of regulated services with minimum wage adjustments and the adjustment in utility rates especially in the Puerta de Oro facility.
- (5) It corresponds to the adaptations of the installations and maintenance of computer equipment, machinery and equipment among others in the Parent Company and its Subordinate. Its increase is due to preventive maintenance and adjustments of computer equipment and machinery and equipment.
- (6) The balance in the Parent Company and its Subordinate is mainly made up from the expense of decoration, cleaning, cafeteria, restaurant, stationery, construction, taxis among others; In 2023, expenses were incurred for decoration elements required to adapt the premises, a situation that does not occur so far in 2024, which generates the variation.

b) Selling Expenses

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

	From January 1 to June 30, 2024	From January 1 to June 30, 2023	From April 1 to June 30, 2024	From April 1 to June 30, 2023
Other (1)	\$ 15.888.279	11.284.337	14.385.767	8.149.047
Services (2)	9.962.306	7.995.785	8.135.765	6.064.886
Contributions and Affiliations (3)	6.441.197	6.476.729	5.432.154	4.993.968
Compliance and Installation (2)	4.998.261	5.725.080	4.149.817	4.532.286
Payroll (4)	3.687.538	2.934.325	2.139.305	1.701.170
Leasings (5)	2.939.292	2.577.905	2.350.696	1.614.164
Sundry (6)	1.719.588	1.850.770	1.381.113	1.599.080
Fees (7)	1.572.729	854.988	1.294.959	653.431
Travel Expenses	424.489	589.773	353.879	500.799
Maintenance and Repairs	129.508	197.320	109.595	132.661
Insurances	35.630	22.592	30.293	9.121
Taxes	31.821	2.101	20.290	1.464
Legal Expenses	7.775	71.246	7.775	64.141
	\$ 47.838.413	40.582.951	39.791.408	30.016.218

- (1) It corresponds to the pending expenses to be invoiced by suppliers and contractors related to services performed. The increase in spending compared to the same period in 2023 is due to the greater execution of fairs and events during the first half of 2024.
- (2) The balance is made up of the areas of services and adaptations and facilities (energy, telephone, internet, advertising, etc.), electrical installations, assemblies, among others, in the execution of fairs and events held in the Parent Company and its Subordinate. There is a decrease in the items of adaptations and installations and maintenance and repair due to the fact that in 2023 the Chancellery event was carried out which required special adaptations, this event is not carried out in 2024 and in the services category, an increase due to the increase in the rates of regulated services with minimum wage adjustments and the adjustment in public service rates, especially in the Puerta de Oro facility.

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

- (3) It is due mainly to the results of the development of the operation generated by the events carried out within the period between January and June of the current year by the Ágora International Convention Center, which are registered by the Parent Company as its operator, clarifying that these resources are delivered to Fiduciaria Bogotá as administrator of the Autonomous Heritage. The decrease corresponds mainly to a lower result from the operation of the Ágora International Convention Center compared to the previous period and the non-occurrence of the Andigráfica fair for the year 2024.
- (4) The variation corresponds to an increase in the hiring of personnel plant regarding the previous period in the Parent Company and its Subordinate, strengthening the workforce of the fairs.
- (5) Corresponds mainly to the rental of machinery and equipment for assembly along with sound and video equipment for the execution of fairs and events held during the first half of 2024. The increase is generated because some of the events carried out by the Subordinate required greater audiovisual rental services.
- (6) The balance in the Parent Company and its Subordinate is due to the decoration and signage elements, stationery, toilets and cafeteria, among others; the decrease corresponds to a lower execution of events in the Subordinate.
- (7) The increase in the Parent Company and its Subordinate corresponds to a greater hiring of technical assistance and marketing professional fees to support the execution of specialized events such Routes Americas, Congreso Nacional de Cardiología, El Mejor Colombiano, among others, that took place from January to June 2024, which were not executed in 2023.

c) Financial Expenses

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

	<u>From January 1 to June 30, 2024</u>	<u>From January 1 to June 30, 2023</u>	<u>From April 1 to June 30, 2024</u>	<u>From April 1 to June 30, 2023</u>
Interest (1)	\$ 9.041.944	11.298.710	4.267.411	5.654.002
Exchange Difference (2)	605.847	1.355.669	193.082	1.039.812
Commissions	347.308	322.198	263.860	270.029
Implicit Interests	27.421	27.262	13.424	13.970
Others	15.863	10.075	12.217	8.564
Bank Charges	51	166	21	121
	<u>\$ 10.038.434</u>	<u>13.014.080</u>	<u>4.750.015</u>	<u>6.986.498</u>

- (1) Corresponds mainly to interests on bank loans of the Principal and its Subordinate with the Cámara de Comercio de Bogotá (Bogota Chamber of Commerce), Banco Popular S.A., Banco AV. Villas, Banco de Bogotá y Banco Davivienda S.A. The decrease is due to the reduction in the IBR during the first quarter of 2024 and lower debt resulting from capital payments.
- (2) The variation with respect to the immediately previous year corresponds to the exchange difference caused mainly by assets represented in cash and cash equivalents (bank accounts held abroad) and accounts receivable from foreign clients; evidencing a net profit in exchange difference compared to the previous period that presented a net loss in exchange difference. The profit is presented by the increase in the dollar during the first half of 2024, an increase generated by national economic uncertainties and global recession risks. (See note 17 b)

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

d) (Expense) Income Tax Expense

The following is the (expense) income tax expense details, for three-month and six-month periods ended:

	<u>From January 1 to June 30, 2024</u>	<u>From January 1 to June 30, 2023</u>	<u>From April 1 to June 30, 2024</u>	<u>From April 1 to June 30, 2023</u>
Current Income Tax	\$ (392.153)	-	(392.153)	-
Previous Year's Tax	(104.017)	(250.735)	(104.017)	(250.735)
Net Differed Taxes for the Period (1)	(1.014.874)	203.598	(287.667)	353.911
Total Income Tax expense	\$ (1.511.044)	(47.137)	(783.837)	103.176

The income tax expense is recognized based on the Corporation's best estimate of current income tax and deferred income tax.

The effective tax rate with respect to continuous operations for the six-month period ended June 30, 2024, is 64.86% and for the year 2023 was 1.28%. It is not comparative given that the Parent Company offset tax credits in 2023.

The effective tax rate with respect to continuous operations for the six-month period ended June 30, 2024, is 64.86% and for the year 2023 was 1.28%. %, generating an increase of 63.58 percentage points, which occurred mainly due to the following factors:

- For the semester that ended June 30, 2024, there is a higher non-deductible expense mainly due to GMF concepts - 50% of the tax on financial movements, affiliations, contributions and payments to the Chamber of Commerce of Bogotá, compared to the same semester of the year 2023. The situation in question generated an increase in the effective comparative tax rate of 22.43 percentage points.
- For the semester that ended on June 30, 2024, the Subordinate generates a greater tax loss, on which no deferred tax asset was established; compared to the same semester of 2023. The situation in question generated an increase in the effective comparative tax rate of 13.82 percentage points.
- For the semester that ended on June 30, 2023, the Subordinate discharged the deferred tax liability it carried on the dividends it would receive from the joint business, given that they were distributed in the year 2023 as untaxed for \$964,500, a situation that was not presented for the same semester of 2024. This situation generated an increase in the effective comparative tax rate of 26.23 percentage points.

For the quarter that ended on June 30, 2024, the Corporation determined an effective rate of taxation of 10.46%, which compared to the nominal rate of 2024 of 20%, generated a decrease of 9.54 percentage points, which were generated mainly by the following factors:

- For the quarter of 2024, the Subordinate generates tax loss, on which no deferred tax asset was established, which generated a decrease in the effective tax rate of (12.67) percentage points from one semester to the next.
- For the quarter that ended on June 30, 2024, an expense was determined for adjustment of previous periods; on the presentation of the income tax return for the year 2023. This situation generated an increase in the effective comparative tax rate of 1.39 percentage points.

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

For the quarter ending June 30, 2023, an effective tax rate is not presented because an income of \$(103,176) was recognized, which corresponds mainly to the movement of deferred tax assets and liabilities with an impact on results, therefore, it is not comparative with the same quarter of 2024.

e) Profit in the equity method, net

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

	<u>From January 1 to June 30, 2024</u>	<u>From January 1 to June 30, 2023</u>	<u>From April 1 to June 30, 2024</u>	<u>From April 1 to June 30, 2023</u>
Income participation method - Hotel Operator Pactia Corferias S.A.	\$ 2.306.388	2.116.124	1.183.040	1.225.310
Loss of participation method - Autonomous Heritage International Convention Center - Ágora Bogotá	(281.265)	(98.782)	(276.152)	(63.036)
	<u>\$ 2.025.123</u>	<u>2.017.342</u>	<u>906.888</u>	<u>1.162.274</u>

19. Cost of Sales

The following is the detail of the cost of sales, for the periods of six and three months ended on:

	<u>From January 1 to June 30, 2024</u>	<u>From January 1 to June 30, 2023</u>	<u>From April 1 to June 30, 2024</u>	<u>From April 1 to June 30, 2023</u>
Cost of Sales	\$ 1.906.714	1.622.278	1.308.441	1.108.926
	<u>\$ 1.906.714</u>	<u>1.622.278</u>	<u>1.308.441</u>	<u>1.108.926</u>

The balance corresponds to the cost of sales of food and beverages of the events and points of sale in the execution of the fairs in the Parent Company and its Subordinate. So far in 2024, it was generated mainly by the following events such as: Asamblea Regional Distrito Capital Coopi, Kick Off SAP OWS, Seminario Mary Kay 2024, Convención Asofarma Rubra, Routes Americas, Congreso Nacional de Cardiología, Construferia del Caribe, VIMO among others, the increase is due to the greater consumption of food and drinks by the events carried out.

20. Related Parties

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

	<u>June 30, 2024</u>	<u>December 31, 2023</u>
Controlling interest – Cámara de Comercio de Bogotá (1)	\$ 3.544.952	\$ 3.023.494
Capital Interests - Alpopular Almacén General de Depósitos	100.011	178.547
Key Management Personnel	36.630	40.635
Associate - Patrimonio Autónomo CICB (2)	1.549.021	4.134.670
Minority Shareholders (3)	17.154	183.525
Board of Directors	49.110	-
Other Related Parties	612	39.398
	<u>\$ 5.297.490</u>	<u>\$ 7.600.269</u>

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

- (1) In the first half of 2024, the controller presents balances receivable for services provided so far this year, mainly due to events such as Bogotá Fashion Week, Feria Comercial CCB, Feria de Microempresarios CCB, Cumbre Regional para las Américas and CIPE. Additionally, the increase is generated by a greater number of events carried out during the year 2024.
- (2) The balance corresponds to the account receivable from the Autonomous Heritage for the payments made of the fiduciary commission, property tax, policy renewal and audit fees in the first half of 2024, the decrease is generated by the payment of the balance corresponding to the year 2023 for audit fees, fiduciary commission, property tax and insurance.
- (3) The decrease reflected in the first half of 2024 compared to the immediately previous period is generated mainly by payments of the portfolio corresponding to the year 2023 of minority shareholders such as: Colombian Travel Agency Association and the Bucaramanga Chamber of Commerce in the first quarter of 2024.

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

	June 30, 2024	December 31, 2023
Cámara de Comercio de Bogotá (1)	\$ 64.191.156	\$ 51.746.113
Alpopular Almacén General de Depósitos	2.277	3.767
Key Management Personnel (3)	180.589	698.372
PA Ágora International Convention Center (2)	4.430.762	12.364.054
Board of Directors	47.969	3.070
Shareholders	652.383	749.114
Otrher Related Parties (4)	877.961	556.398
	\$ 70.383.097	\$ 66.120.888

- (1) The variation is due to the recognition of interest on loans granted by the Chamber of Commerce of Bogotá, to the Parent Company, with the following conditions: Term of 10 years with 3 years of grace at a rate of IBR + 2.60 T.V., in addition to the dividends declared for the year 2023. (See note 12)
- (2) Belongs to the result of the development of the operation of the Ágora International Convention Center so far in 2024, which was registered by Corferias as its operator, these resources will be delivered to Fiduciaria Bogotá as administrator of the Autonomous Heritage. The decrease corresponds to payment of the resources generated in the operation in 2023.
- (3) The decrease in the balance with respect to the immediately previous period is presented by the payments made during the year 2024 for salaries and labor payments received by the Steering Committee.
- (4) The balance is mainly made up of the loan granted to the Subordinate by the Hotel Operator for \$848,602 with a term of 6 months, which will be paid in a single payment.

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

Expenses for services received transactions with related parties, for the periods of six and three months ended on:

	<u>From Jan. 1 to June 30, 2024</u>	<u>From Jan. 1 to June 30, 2023</u>	<u>From April 1 to June 30, 2024</u>	<u>From April 1 to June 30, 2023</u>
Controlling interest – Cámara de Comercio de Bogotá (1)	\$ 3.399.074	3.807.478	1.611.200	1.939.595
Associate - Patrimonio Autónomo CICB (2)	3.538.920	4.579.764	2.529.877	3.475.894
Capital Interests - Alpopular Almacén General de Depósitos	8.215	8.733	4.914	8.733
Key Management Personnel (3)	2.238.127	1.970.616	1.221.822	1.139.029
Board of Directors (4)	175.424	157.760	125.672	27.780
Minority Shareholders (5)	585.762	680.980	428.620	485.745
Other Related Parties	211.945	28.588	183.736	17.654
	<u>\$ 10.157.467</u>	<u>11.233.919</u>	<u>6.105.841</u>	<u>7.094.430</u>

(1) Corresponds to the financial interest caused in the Parent Company by the loan owed, the decrease is due to the reduction in the interest rates of the year 2024 indexed in the IBR during the half-quarter of the year 2024 and lower indebtedness resulting from the payments to capital.

(2) Corresponds to the results of the development of the operation of the Ágora International Convention Center so far in 2024, which are registered by Corferias as its operator, these resources will be delivered to Fiduciaria Bogotá as administrator of the Autonomous Heritage. The decrease corresponds to a lower number of events executed.

(3) The balance is due to the payroll expenses of the personnel that belong to the Directors of the Parent Company and its Subordinate. The increase is due to the increase in salaries from one year to the next.

(4) Corresponds mainly to the expenses of fees by the members of the Board of Directors.

(5) The balance corresponds mainly to the payroll expenses of personnel who are minority shareholders of the Parent Company and its Subordinate and to the recognition of fees on suppliers who are also shareholders. The decrease corresponds to a lower provision of services by suppliers who are shareholders in accordance with the fair operation of the first half of 2024.

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

	<u>From Jan. 1 to June 30, 2024</u>	<u>From Jan. 1 to June 30, 2023</u>	<u>From April 1 to June 30, 2024</u>	<u>From April 1 to June 30, 2023</u>
Controlling interest – Cámara de Comercio de Bogotá (1)	\$ 4.704.304	2.624.628	4.515.588	2.084.642
Associate - Alpopular Almacén General de Depósitos S.A.	-	478.158	-	478.158
Key Management Personnel	-	1.461	-	708
Minority Shareholders (2)	2.364.976	3.391.119	365.580	1.772.252
Other Related Parties	-	2.123.747	-	2.116.124
	<u>\$ 7.069.280</u>	<u>8.619.113</u>	<u>4.881.168</u>	<u>6.451.884</u>

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

- (1) The balance corresponds to services provided to the Bogotá Chamber of Commerce for holding events. The variation is generated mainly by the holding of events in the first half of 2024 such as: Bogotá Fashion Week, Bogotá Marcando Estilo, Alimentec, Feria Comercial CCB, Feria de Microempresarios CCB, Cumbre regional para las Americas and Createx, which generated greater participation by the Bogotá Chamber of Commerce.
- (2) The decrease mainly corresponds to the lower execution of the Vitrina Turista ANATO fair, carried out by a minority shareholder.

Investments, with related parties:

	<u>June 30, 2024</u>	<u>December 31, 2023</u>
Associate - Patrimonio Autónomo CICB	79.751.438	81.104.513
Hotel Operator Pactia Corferias S.A.	3.327.865	2.588.080
Capital Interests - Alpopular Almacén General de Depósitos	3.978.463	3.978.463
	<u>87.057.766</u>	<u>87.671.056</u>

21. Contingencies

As of June 30, 2024, the Parent Company registers the following contingencies:

There are two labor proceedings currently underway in the judicial offices, through which the plaintiffs seek to declare that the link that existed between each of them and the Parent Company was governed by an employment contract, consequently, the Parent company is ordered to pay the claims. They are classified within the probable category and record a provision of \$304,552. Additionally, a recovery is presented due to the judicial decision in a process in favor of the Parent Company. See second chapter, sustainability and corporate governance, section 2 Material Changes in the information reported in the corporate governance title and the litigation and judicial processes chapter, of the quarterly periodic report ending June 30, 2024.

As of June 30, 2024, and December 31, 2023, the Subordinate does not have any contingencies.

22. Subsequent Events

There were no subsequent situations in the Parent Company and its Subordinate between June 30, 2024, and August 14, 2024, the date of issuance of the Condensed Interim Financial Statements, which may have an impact on the condensed interim consolidated financial statements.

23. Approval of Interim Condensed Consolidated Financial Statements

The accompanying condensed interim financial statements as of June 30, 2024, were approved by the Legal Representative and the Chief Accountant on August 14, 2024.

