

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

**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>
<b>Result for the period</b>		<b>\$ 818.557</b>	<b>3.629.625</b>
Adjustments to reconciliation between the profit for the period and net cash provided in operating activities:			
Depreciations	17a)	3.141.176	3.097.511
Amortization intangibles	17a)	4.391.253	1.473.984
Impairment accounts receivable	4	428.869	64.928
Recoveries of receivables	4	(295.972)	(164.462)
Impairment of financial assets		-	39.025
Interest accrued financial obligations	10	8.759.850	10.840.313
Causation interest loan to subordinates	4b)	(166.898)	(114.031)
Recovery of provision for accounts payable		(192.396)	(186.757)
Recovery of provisions for litigation		(78.154)	-
Loss equity method	17e)	(715.573)	(2.143.301)
Gain on valuation of investments in other financial assets	16b)	(38.949)	(53.918)
Implied interest contractual liability	17c)	27.421	27.262
Income tax	17d)	1.328.062	650.367
Effect of changes in the unrealized exchange difference		<u>1.516.662</u>	<u>(1.211.834)</u>
		<b><u>18.923.908</u></b>	<b><u>15.948.712</u></b>
<b>Changes in assets and liabilities:</b>			
Accounts receivable		(8.014.048)	(2.856.575)
Inventories		(204.301)	700.264
Other non-financial assets		(2.251.094)	(4.511.515)
Net tax		5.492.408	(181.543)
Accounts payable		(19.000.686)	(13.359.211)
Other non-financial liabilities		1.036.238	2.279.514
Employee benefits		24.000	-
Income received in advance		24.552.323	20.201.620
Provision		-	(10.610)
Interest paid financial obligations	10	(8.213.011)	(7.300.862)
Payment of income tax	5	<u>(2.878.495)</u>	<u>(2.597.288)</u>
<b>NET CASH PROVIDED IN OPERATING ACTIVITIES</b>		<b><u>9.467.242</u></b>	<b><u>8.312.506</u></b>
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES</b>			
Redemptions of investments in other financial assets		11.250	12.759
Dividends received in cash from investments in other financial assets		-	478.158
Dividends received in cash from investments in associates	7	1.071.810	1.429.468
Payments to capital of loans to subsidiaries	4b)	2.258.545	1.014.705
Capital disbursements of loans to subordinates	4b)	(1.000.000)	-
Purchase of intangibles	8	(6.378.655)	(495.934)
Purchase of property and equipment		<u>(7.705.814)</u>	<u>(7.360.221)</u>
<b>NET CASH USED IN INVESTING ACTIVITIES</b>		<b><u>(11.742.864)</u></b>	<b><u>(4.921.065)</u></b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Capital payments of financial obligations	10	(13.069.030)	(10.864.549)
Dividends paid in cash	11	<u>(3.511.925)</u>	<u>(323.108)</u>
<b>NET CASH USED IN FINANCING ACTIVITIES</b>		<b><u>(16.580.955)</u></b>	<b><u>(11.187.657)</u></b>
<b>DECREASE NET, IN CASH AND CASH EQUIVALENTS</b>		<b><u>(18.856.577)</u></b>	<b><u>(7.796.216)</u></b>
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIODO		73.375.612	56.135.864
Effect of changes in foreign exchange difference on cash held		<u>(249.622)</u>	<u>577.110</u>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	3	<b><u>\$ 54.269.413</u></b>	<b><u>48.916.758</u></b>

See the notes that form an integral part of the condensed interim 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, 2024)

