Operational efficiency boosts EPM Group's financial results in the first quarter of 2026

• The Group generated revenues of COP 9.1 billion, an EBITDA of COP 2.7 billion and a net profit of COP 2.4 billion

• EPM recorded revenues of COP 4.2 billion, an EBITDA of COP 2 billion and a net profit of COP 1.2 billion

• Financial performance reflects management focused on cost control and operational efficiency

The EPM Group presented its financial results for the first quarter of 2026, which show efficient operational management, financial discipline and the strength of a diversified portfolio, in a challenging economic environment for the utilities sector.

During the first quarter of the year, EPM Group's consolidated revenues reached COP 9.1 billion; EBITDA stood at COP 2.7 billion and net income at COP 2.4 billion. For its part, EPM recorded revenues of COP 4.2 billion, an EBITDA of COP 2 billion and a net profit of COP 1.2 billion.

In both cases, the decrease in revenues was moderate and of similar behavior, which confirms a challenging environment. In Colombia, the increase in the minimum wage boosted inflation and led to an increase in interest rates; In the international arena, geopolitical tensions generated additional pressures on prices, mainly of raw materials, and greater volatility in international financial markets.

"The results for the first quarter of 2026 demonstrate that the EPM Group has a solid, efficient and disciplined operation. In a challenging sectoral context, we managed to maintain strong cash generation and an adequate result, thanks to cost control, the optimization of our processes and a diversified portfolio that provides resilience. This performance reflects responsible decisions that allow us to continue generating economic, social and environmental value for the territories where we operate," said John Maya Salazar, EPM's CEO.

EPM and EPM Group's financial performance in the first quarter of 2026

Results	EPM Group	Variation	EPM	Variation
Revenues	$9.1	-3 %	$4.2	-2 %
Operational Results	$2	-11 %	$1.6	-6 %
Operational Margin	**23 %**	**-9 %**	**38%**	**-4 %**
EBITDA	$2.7	-7 %	$2	-4 %
EBITDA Margin	**29 %**	**-5 %**	**45 %**	**-3 %**
Comprehensive Income	$2.4	68 %	$1.2	1 %
Net Margin	**26 %**	**73%**	**29 %**	**3 %**

Figures in COP billion

This performance incorporates, among other factors, the execution in January 2026 of the sale of UNE for COP 2.1 billion, an operation that generated a profit for EPM of COP 160 thousand million. The allocation of these resources, as well as their execution schedule, are currently in the process of being defined by EPM's Board of Directors.

	EPM Group	Variation	EPM	Variation
Assets	$89	3 %	$73	3 %
Liabilities	$51	1 %	$37	3 %
Equity	$38	5 %	$36	4%

Figures in COP billion

Leveraged operational efficiency in portfolio diversification
Business diversification continued to be a strategic factor for EPM Group's financial stability and efficiency in resource allocation. 40% of EBITDA came from the Power Generation business, leveraged on efficient hydraulic and thermal operation; 39%, from Distribution; reflection of the operational scale and user base served; 20%, from aqueduct, sewage, wastewater and solid waste services; 3%, from Power Transmission, and 1%, from Natural Gas, offset by -3% from the *Other* segment.

"This composition of the EBITDA achieved in the first quarter of 2026 confirms the relevance of a balanced portfolio where businesses in Colombia contribute 82% of EBITDA, Guatemala 7%, Chile 5%, Panama 4%, El Salvador 1% and Mexico and Bermuda the remaining 1%, which allows us to compensate for sectoral variations and respond with resilience and efficiency to changing operating scenarios," said John Maya Salazar, EPM´s CEO.

Responsible debt management
Responsible debt management also supported EPM Group's financial performance. The Debt/EBITDA ratio remained below the limit, while debt service coverage reached 3.05 for the EPM Group and 3.71 for EPM, figures that demonstrate the ability of the business group to meet its financial obligations in a timely manner and preserve its long-term sustainability.

Purposeful Profitability
In the first quarter of 2026, the EPM Group generated an added value of COP 6.1 trillion, as a result of the efficient operation of public services and the realization of projects that promote the development of the territories where it operates. Of this value, COP 818 billion was transferred to the State and communities through taxes, fees, contributions and social impact programs.

Likewise, COP 1.2 billion is allocated to suppliers and the financial system, strengthening regional production chains. Another COP 3.1 billion is reinvested in the EPM Group companies to **ensure operational continuity and infrastructure modernization**, while COP 783 thousand million is destined to support the payment of employees, guaranteeing the job stability of hundreds of families and the well-being of those who make the day-to-day operation possible.

The Figure

COP 6.1 billion

which translate into social investment, strengthening of production chains, business reinvestment and job creation.

The financial results reflect the transfer of EPM's good operating practices to the Group's companies, as well as the sustainability of EBITDA growth. This performance confirms that the EPM Group articulates operational efficiency with the generation of economic, social and environmental value.

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