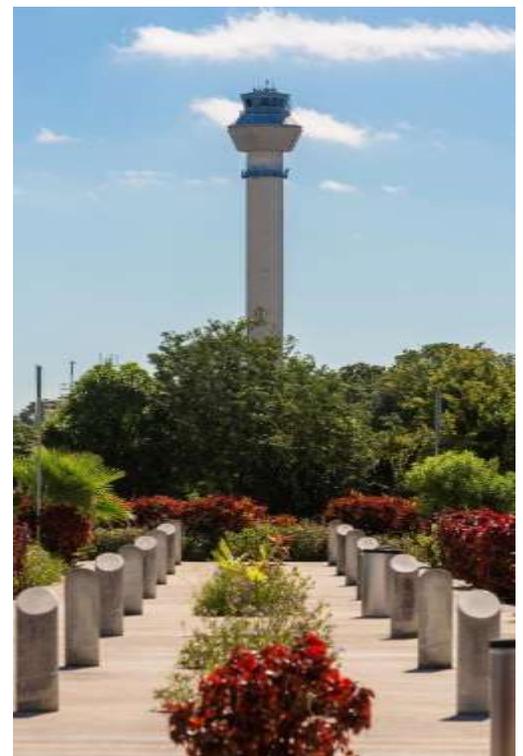


ANNUAL SHAREHOLDERS' MEETING



Mexico City
23rd of April 2026



Material for the Ordinary Annual General Meeting of the Shareholders of Grupo Aeroportuario del Sureste, S.A.B. de C.V. to be held 23rd April 2026 at 10:00 am

Bosque de Alisos 47-A 4o Piso, Bosques de las Lomas, Cuajimalpa, CP 05120 – Mexico City

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| | |
|---------------|---|
| | <ul style="list-style-type: none"> viii. Bárbara Garza Lagüera Gonda ix. Heliane Steden x. Diana M. Chávez xi. Isabel Prieto Prieto xii. Rafael Robles Miaja (Secretary) xiii. Ana María Poblanno Chanona (Deputy Secretary) |
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Item I a)

Annual Report of the Chief Executive Officer of
Grupo Aeroportuario del Sureste, S.A.B. de C.V.
corresponding to year 2025

**GRUPO AEROPORTUARIO DEL SURESTE, S.A.B. DE C.V.
REPORT OF THE CHIEF EXECUTIVE OFFICER**

Mexico City, 25th February 2026

To the Board of Directors of Grupo Aeroportuario del Sureste, S.A.B. de C.V.

Dear Sirs:

I hereby present my annual report on the activities, financial situation, results and ongoing projects of Grupo Aeroportuario del Sureste, S.A.B. de C.V. ("the Company" or "ASUR") during the year ending the 31st of December 2025, in accordance with the provisions of Article 44, Section XI, of the Mexican Stock Market Law, Article 172 of the Mexican Corporations Act and the Company bylaws.

It should be noted that this report also corresponds to the companies Aeropuerto de Cancún, S.A. de C.V., Aeropuerto de Cozumel, S.A. de C.V., Aeropuerto de Huatulco, S.A. de C.V., Aeropuerto de Mérida, S.A. de C.V., Aeropuerto de Minatitlán, S.A. de C.V., Aeropuerto de Oaxaca, S.A. de C.V., Aeropuerto de Tapachula, S.A. de C.V., Aeropuerto de Veracruz, S.A. de C.V., Aeropuerto de Villahermosa, S.A. de C.V., Servicios Aeroportuarios del Sureste, S.A. de C.V., RH ASUR, S.A. de C.V., ASUR FBO, S.A. de C.V., Cancún Airport Services, S.A. de C.V., Caribbean Logistics, S.A. de C.V., Cargo R.F., S.A. de C.V., Aerostar Airport Holdings, LLC, Sociedad Operadora de Aeropuertos de Centro Norte, S.A., and ASUR Commercial Airports LLC which are subsidiaries in which the Company holds the majority of the shares and in which the value of equity is equivalent to more than 20% of the net worth of ASUR according to the latest profit and loss statement of said subsidiaries.

Following a review of the information with regard to the operations of the Company and its subsidiaries during the period between the 1st of January and the 31st of December 2025 please take note of the Company's main activities, projects and financial results during said period:

The revenues of ASUR and its subsidiaries, including revenues from construction services, increased to \$37.237 billion pesos, representing a rise of 18.8% compared to the 12-month period ending the 31st of December 2024; over the same period, revenues without construction services increased to \$29.887 billion pesos by 4.9%.

Operating costs including the cost of construction services increased by 46.6% to \$20.244 billion pesos, and without construction services rose by 17.6% to \$12.893 billion pesos.

This resulted in a majority net income for the Company of \$10.489 billion pesos in the year ending the 31st of December 2025, including the Company's 60% share in the airport in San Juan, Puerto Rico, its 100% ownership of the six airports in Colombia, and its 100% ownership in ASUR Commercial Airports LLC, representing an decrease of 22.6% in comparison to 2024.

Attached to this report are: (i) a Consolidated Balance Sheet that shows the financial situation of the Company at the end of the year, (ii) a Consolidated Profit and Loss Statement that shows the results obtained by the Company during the year, (iii) a Consolidated Statement of Variations in Accounting Equity that describes the changes in the financial situation of the Company during the year, (iv) a Consolidated Cash Flow Statement that describes the changes in the Company's cash position during the year, (v) a Consolidated Statement of Changes in Financial Position that also describes the changes in the Company's cash position during the year, and (vi) complementary notes that clarify the information referred to in points (i) to (iv) above.

The fixed assets used by the airports to carry out ASUR's activities are divided into two parts: airside assets, comprised of runways, taxiways, aircraft parking aprons for commercial aviation, aircraft parking aprons for general aviation, hangars, perimeter roadway and fencing, control tower, safety zones, facilities for the firefighting and rescue corps,

etc.; and landside assets, comprising terminal buildings, car parks, access roads, etc. We have continued to implement a policy of sustained investment in all these assets, taking special care to maintain them adequately, in order to comply with the safety and quality standards required by the authorities. In addition, we have made substantial investments in order to increase capacity and improve service quality.

Since the 28th of September 2000, ASUR has traded the shares representing its capital stock on the stock markets in New York and Mexico City, the New York Stock Exchange and the *Bolsa Mexicana de Valores*.

During the 1st quarter of 2025, the highest price of the Company's shares in Mexico City was \$590.82 pesos and the highest price of the Company's American Depositary Shares (each of which represents 10 shares) in New York was \$294.28 dollars. The lowest prices during the same period were \$518.17 pesos per share and \$255.27 dollars per ADS, respectively.

During the 2nd quarter of 2025, the highest price of the Company's shares in Mexico City was \$677.19 pesos and the highest price of the Company's American Depositary Shares (each of which represents 10 shares) in New York was \$347.82 dollars. The lowest prices during the same period were \$525.69 pesos per share and \$253.25 dollars per ADS, respectively.

During the 3rd quarter of 2025, the highest price of the Company's shares in Mexico City was \$642.09 pesos and the highest price of the Company's American Depositary Shares (each of which represents 10 shares) in New York was \$346.48 dollars. The lowest prices during the same period were \$564.89 pesos per share and \$301.06 dollars per ADS, respectively.

During the 4th quarter of 2025, the highest price of the Company's shares in Mexico City was \$593.27 pesos and the highest price of the Company's American Depositary Shares (each of which represents 10 shares) in New York was \$331.26 dollars. The lowest prices during the same period were \$544.42 pesos per share and \$296.09 dollars per ADS, respectively.

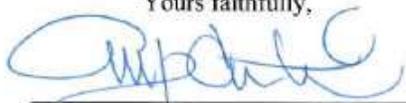
Please also take formal note that, as of the date of this report, I am aware of the existence of two shareholders that own stakes of more than 10% (ten per cent) in the total capital stock of the Company: entities directly owned and controlled by Fernando Chico Pardo owned 25.49% of our total capital stock; and entities directly owned and controlled by Grupo ADO, S.A. de C.V. owned 17.58% of our total capital stock. The remaining shares in the Company's capital stock are divided between different public investors, both within Mexico and abroad.

The Ordinary Annual General Meeting of the Company shareholders held on the 24th of April 2024 approved an ordinary dividend, to be paid out from accumulated earnings, in the amount of \$10.926 pesos (ten pesos and ninety-two point six cents, Mexican legal tender) per share, as well as an extraordinary dividend in the amount of \$10.00 (ten pesos and zero cents, Mexican legal tender) per share, for a total dividend in the amount of \$20.926 (twenty pesos and ninety-two point six cents, Mexican legal tender) per share.

Similarly, the Ordinary Annual General Meeting of the Company shareholders held on the 23rd of April 2025 approved an ordinary dividend, to be paid out from accumulated earnings, in the amount of \$50.00 pesos (fifty pesos and zero cents, Mexican legal tender) per share, as well as two extraordinary dividends, each in the amount of \$15.00 (fifteen pesos and zero cents, Mexican legal tender) per share, for a total dividend in the amount of \$80 (eighty pesos and zero cents, Mexican legal tender) per share.

With nothing further for the time being, I am at your disposal for any additional information.

Yours faithfully,



Adolfo Castro Rivas
Chief Executive Officer of
Grupo Aeroportuario del Sureste, S.A.B. de C.V.



Item I a)

Report of the External Auditors of
Grupo Aeroportuario del Sureste, S.A.B. de C.V.
corresponding to year 2025



Independent Auditor's Report

To the Shareholders Meeting
Grupo Aeroportuario del Sureste, S. A. B. de C. V.

Opinion

We have audited the consolidated financial statements of Grupo Aeroportuario del Sureste, S. A. B. de C. V. and its subsidiaries (Company or Group), which comprise the consolidated statement of financial position as at December 31, 2025, and the consolidated statements of comprehensive income, of changes in equity and of cash flows for the year then ended and the notes to the consolidated financial statements, comprising the material accounting policy information and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Company as at December 31, 2025, and its financial performance and its cash flows for the year then ended in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated" Financial Statements section of our report. We are independent of the Company in accordance with the ethical requirements of the "Professional Code of Ethics of Mexican Institute of Public Accountants A.C." ("MIPA Code") that are relevant to audits of financial statements of Public Interest Entities (PIE) in Mexico and the "International Code of Ethics for Professional Accountants (including International Independence Standards)" issued by the International Ethics Standards Board for Accountants ("IESBA Code") as applicable to audits of financial statements of PIEs. We have also fulfilled our other ethical responsibilities in accordance with the ethical requirements of the MIPA Code and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



| Key audit matter | How our audit addressed the key audit matter |
|--|--|
| <p>1. Compliance with the maximum rate stated in concession agreements</p> <p>As discussed in Notes 21.1, 20.1.3, 3.1.1 and 3.1.4 to the consolidated financial statements, the rules included in the concession agreements applicable to the airports operated by the Company in Mexico require compliance with an annual rate limit for each airport. This annual rate limit represents the maximum annual revenue per workload unit (one passenger or 100 kg of cargo) that can be recorded by the Company for the services rendered that are subject to these regulated prices. The concession agreements provide no guarantees the airports will receive the maximum amounts permitted.</p> <p>If the Company records regulated revenue in excess of the maximum annual rate, the government authorities could revoke one or more of the Company's concessions in Mexico. Consequently, management regularly monitors regulated revenue in Mexico so as not to exceed regulatory limits.</p> <p>Our audit was focused on recognition of regulated revenue in Mexico subject to the maximum annual rate, mainly due to its significance (\$14,680 million Mexican pesos for the period ended on December 31, 2025) and due to the complexity involved in both, applying the calculation established in the concession agreements for determining maximum annual rates and obtaining the necessary data.</p> <p>In particular, we focused our audit effort on:</p> <ul style="list-style-type: none"> • The process involved in calculating the maximum annual rate and the data used for such purpose, for instance, passenger traffic and cargo statistics. • The authorization of changes on the airport usage rates (TUA for its acronym in Spanish) and other airport services rates. | <p>We evaluated and considered the design and operating effectiveness of internal controls (including Information Technology controls) related to regulated revenue in Mexico, the determination and authorization by management of the maximum annual rate and the corresponding discounts. As part of our audit, we performed the following procedures:</p> <ol style="list-style-type: none"> 1. For a sample of daily transactions recorded by each of the airports, we compared the information provided by the airlines in the “inbound and outbound manifests” with the information recorded in the operating system used by the airports. We specifically perform this comparison for the following data: number of passengers required to pay TUA and details of other airport services subject to regulated rates. 2. For a sample of monthly transactions, we obtained a reconciliation of the Company’s accounting records to the information contained in the operating system used by the airports. <p>We compared the data used for calculating the maximum annual rate, such as: The National Producer Price Index, excluding oil, with the index published by the National Statistics and Geography Institute (INEGI by its acronym in Spanish); the passenger traffic and cargo statistics with the operating systems used by airports; the rates in force for airport services, the TUA and the exchange rate with the figures published in the Official Gazette (DOF, by its acronym in Spanish).</p> <ol style="list-style-type: none"> 3. We independently reperformed the maximum annual rate calculation considering the applicable rules and information and data previously mentioned and compared the results with the ones determined by the Company. |



| Key audit matter | How our audit addressed the key audit matter |
|---|--|
| | <ol style="list-style-type: none"> 4. For a sample of transactions, we compared the rates used by the Company in the calculation of airport regulated revenue, included in the operating system used by the airports, with the rates in force, for each airport, published in the DOF. 5. We compared the revenue recorded by the Company related to domestic and international TUA and baggage inspection, with a reasonable test we performed, wherein we multiplied the total number of passengers times the authorized rates. |
| <p>2. Acquisition of URW Airports, LLC (ASUR Airports LLC)</p> <p>As described in Note 1.1 to the consolidated financial statements, on December 11, 2025, the subsidiary ASUR US Commercial Airports, LLC, acquired 100% of the interest in ASUR Airports LLC, an entity that holds the rights to develop and operate retail stores and food and beverage concessions at three airports in the United States. The consideration amounted to \$5,627 million.</p> <p>The fair value of the acquired assets, assumed liabilities, non-controlling interest, and goodwill amounted to \$13,619 million, \$8,599 million, \$65 million, and \$672 million, respectively.</p> <p>During our audit, we focused on the recognition of this acquisition because determining the fair value of the goodwill and investment properties requires significant judgment.</p> <p>In particular, we focused our audit efforts on the method and model used and the most important assumptions used by management in preparing the discounted cash flow projections, which are as follows: i) the passenger growth and inflation base percentages for revenues and expenses and, ii) the discount rates used.</p> | <p>As part of our audit, we performed the following procedures: We evaluated and considered the design and operating effectiveness of the controls related to the recognition of the acquisition. With the support of our valuation experts, we performed the following procedures:</p> <ol style="list-style-type: none"> 1. We compared, through selective testing, the models used to determine fair values with the methods and models used and recognized in the industry. 2. We also: a) compared the actual results for the current year with the budgeted figures for the prior year to consider whether any assumptions included in the projections could be considered overly optimistic; b) compared passenger growth rates against the Company's historical data, as well as inflation against the official U.S. Federal Reserve rate, which served as the basis for revenue growth, and expense growth with trends in the Company's historical data; c) compared the discount rate used by the Company with recognized market rates for the industry. |



Other Information

Management is responsible for the other information. The other information comprises the annual report presented to Comisión Nacional Bancaria y de Valores (CNBV), which is expected to be made available to us after the date of this auditor's report, but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we will not express an opinion or any other form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated due to other circumstances.

When we read the other information not yet received, we will issue the report required by the CNBV and if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and, if required, describe the issue in our report.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with IFRS Accounting Standards and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements



As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the consolidated financial statements. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.



From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The name of the engagement partner on the audit resulting in this independent auditor's report is stated below.

PricewaterhouseCoopers, S. C.

A handwritten signature in black ink, appearing to read 'Antonio Nivón Trejo'. The signature is stylized and somewhat cursive, with a long horizontal stroke at the end.

C.P.C. Antonio Nivón Trejo
Audit Partner

Mexico City, March 13, 2026



Item I b)

Annual Report of the Board of Directors of
Grupo Aeroportuario del Sureste, S.A.B. de C.V.
corresponding to year 2025

**GRUPO AEROPORTUARIO DEL SURESTE, S.A.B. DE C.V.
REPORT OF THE BOARD OF DIRECTORS TO
THE ANNUAL GENERAL MEETING OF THE SHAREHOLDERS**

Opinion of the Board of Directors Regarding the Information Contained in the Annual Report of the Chief Executive Officer:

In relation to the report presented by the Chief Executive Officer (“the Report”) in accordance with the provisions of Section XI of Article 44 of the Mexican Stock Market Law, Article 172 of the Mexican Corporations Act and Section IV, point (c) of Article 28 of the Mexican Stock Market Law, after having held various meetings with the Chief Executive Officer and the other relevant executive officers of the Company regarding the contents of the Report; after having reviewed the information and the supporting documentation presented to the Board of Directors by the Chief Executive Officer and the other relevant executive officers; and after having listened to the explanations provided by them in relation to the Report, and taking into consideration the opinion of the Audit and Corporate Practices Committee, the Board of Directors considers that the Report presented to this shareholders’ meeting is adequate and sufficient, and truthfully, reasonably and satisfactorily reflects the financial situation of the Company, the results of its operations, the changes in its stockholder equity and the changes in its financial situation as of the 31st of December 2025. We consequently recommend that the information presented by the Chief Executive Officer be approved by the shareholders.

Opinion of the Board of Directors Concerning the Accounting and Reporting Policies and Criteria Applied by the Company:

We have reviewed the financial statements of the Company as of the 31st of December 2025, the auditors’ report and the accounting policies employed in the preparation of the financial statements, including, as applicable, the modifications thereto and the corresponding effects. The external auditors, who are responsible for expressing their opinion regarding the fairness of the financial statements of the Company and its subsidiaries and their compliance with the financial reporting regulations applicable in Mexico, have issued their comments. As a result of this review, the external auditors recommended that the Board of Directors approve the financial statements for presentation to the Ordinary Annual Meeting of the Company Shareholders.

Similarly, the Board of Directors considers that the accounting and reporting policies and criteria applied by the Company and its subsidiaries, Aeropuerto de Cancún, S.A. de C.V., Aeropuerto de Cozumel, S.A. de C.V., Aeropuerto de Huatulco, S.A. de C.V., Aeropuerto de Mérida, S.A. de C.V., Aeropuerto de Minatitlán, S.A. de C.V., Aeropuerto de Oaxaca, S.A. de C.V., Aeropuerto de Tapachula, S.A. de C.V., Aeropuerto de Veracruz, S.A. de C.V., Aeropuerto de Villahermosa, S.A. de C.V., Servicios Aeroportuarios del Sureste, S.A. de C.V., RH ASUR, S.A. de C.V., ASUR FBO, S.A. de C.V., Cancún Airport Services, S.A. de C.V., Caribbean Logistics, S.A. de C.V., Cargo R.F., S.A. de C.V., Aerostar Airport Holdings, LLC, Sociedad Operadora de Aeropuertos de Centro Norte, S.A. and ASUR Commercial Airports LLC, adhere to the financial reporting regulations applicable in Mexico, are adequate and sufficient under the circumstances and are applied on a consistent basis.

The audited financial statements reasonably represent the financial situation of the Company and its subsidiaries, Aeropuerto de Cancún, S.A. de C.V., Aeropuerto de Cozumel, S.A. de C.V., Aeropuerto de Huatulco, S.A. de C.V., Aeropuerto de Mérida, S.A. de C.V., Aeropuerto de Minatitlán, S.A. de C.V., Aeropuerto de Oaxaca, S.A. de C.V., Aeropuerto de Tapachula, S.A. de C.V., Aeropuerto de Veracruz, S.A. de C.V., Aeropuerto de Villahermosa, S.A. de C.V., Servicios Aeroportuarios del Sureste, S.A. de C.V., RH ASUR, S.A. de C.V., ASUR FBO, S.A. de C.V., Cancún Airport Services, S.A. de C.V., Caribbean Logistics, S.A. de C.V., Cargo R.F., S.A. de C.V., Aerostar Airport Holdings, LLC, Sociedad Operadora de Aeropuertos de Centro Norte, S.A., and ASUR Commercial Airports LLC, as of the 31st of December 2025, as well as the results of their operations and the changes in their financial situation as of that date.

Report of the activities in which the Board of Directors of Grupo Aeroportuario del Sureste, S.A.B. de C.V. intervened during the year 2025, in accordance with article 28 IV (e) of the Stock Market Law [Ley del Mercado de Valores]

The Company Shareholders are hereby informed that the Board of Directors of Grupo Aeroportuario del Sureste, S.A.B. de C.V. did not intervene in the Company's operations during the period in question.

Report of the Board of Directors Regarding Transactions in Excess of 2 Million US Dollars:

In accordance with the provisions of Article 33 of the bylaws of Grupo Aeroportuario del Sureste, S.A.B. de C.V., I hereby submit for your consideration a list of transactions carried out by the Company between the 1st of January 2024 and the 31st of December 2024 for sums in excess of USD \$2,000,000.00 (two million US dollars).

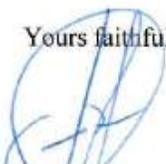
| <i>Sum USD*</i> | <i>Description</i> | <i>Contractor</i> | <i>Date of approval, Acquisitions and Contracts Committee</i> |
|-----------------|---|--|---|
| 53,182,936 | Construction of a taxiway connecting the north and south runways | Omega Construcciones Industriales, S.A. de C.V. | 31st December 2025 |
| 37,475,347 | Works on the facilities for the expansion of Terminal | Gami Ingeniería e Instalaciones, S.A. de C.V. | 31st December 2025 |
| 25,592,625 | Expansion of the check-in area of Terminal 4 | Cyusa Innovación y Liderazgo, S. de R.L. de C.V. | 31st December 2025 |
| 17,364,295 | Works on inspection point, baggage claim area and expansion of Terminal 4 | Pycsur S.A. de C.V. | 31st December 2025 |
| 15,421,293 | Construction work for expansion of terminal building and new facilities for National Guard | UC Restauraciones, S.A. de C.V. | 30th June 2025 |
| 13,323,870 | Construction work and installations for expansion of terminal building | Gami Ingeniería y Construcciones, S.A. de C.V. | 30th September 2025 |
| 12,545,408 | Construction work for expansion and upgrades to terminal building, and for water supply | UC Restauraciones, S.A. de C.V. | 30th June 2025 |
| 10,658,039 | Cleaning service, collection of luggage carts and recycling service and final disposal of solid waste | LYRBA, S.A. de C.V. | 31st December 2025 |
| 10,531,264 | Construction of rapid runway exits | Omega Construcciones Industriales, S.A. de C.V. | 30th June 2025 |
| 10,448,276 | Boulevard Access lane expansion | Remolcadores para construcción, S.A. DE C.V. | 31st December 2025 |
| 10,104,905 | Supply and installation of six boarding bridges for expanded terminal building | Daltek, S.A. de C.V. | 31st March 2025 |
| 9,695,286 | Supply and installation of hold baggage screening equipment for arrivals and departures in Terminal 1 | Beumer de México, S. de R.L. de C.V. | 30th June 2025 |
| 8,012,320 | Passenger and hand luggage inspection services | Tecnología en Seguridad Privada SSIA Q Roo, S.A. de C.V. | 31st December 2025 |
| 7,917,226 | Security and surveillance services | Tecnología en Seguridad Privada SSIA Q Roo, S.A. de C.V. | 31st December 2025 |
| 7,220,701 | Cleaning services, baggage cart collection, refuse sorting and recycling, and tray collection, for a period of one year | Lyrba, S.A. de C.V. | 31st March 2025 |
| 6,925,048 | Removal of vegetation on areas for expansion of Terminal 4, aprons and taxiways (zones 1 & 2) | Asfaltos Guadalajara, S.A.P.I. de C.V. | 30th June 2025 |
| 6,442,757 | Supply and installation of replacement ground power units and air conditioning units for boarding bridges | Daltek, S.A. de C.V. | 31st March 2025 |
| 6,403,727 | Programmed repairs to Taxiways B11 and B12 | Remolcadores para construcción, S.A. DE C.V. | 31st December 2025 |
| 5,952,810 | Programmed repairs to Taxiways A8, C, C2, C9, E1, E2, E3 and H2, and aircraft stands 67 and 68 | Asfaltos Guadalajara, S.A.P.I. de C.V. | 30th June 2025 |

| <i>Sum USD*</i> | <i>Description</i> | <i>Contractor</i> | <i>Date of approval, Acquisitions and Contracts Committee</i> |
|-----------------|--|---|---|
| 5,618,162 | Expansion of commercial aviation apron and expansion and reconfiguration of landside roadways | Omega Construcciones Industriales, S.A. de C.V. | 30th September 2025 |
| 5,608,290 | Construction of the operations center and training rooms | Jay Construcciones, S.A. DE C.V. | 31st December 2025 |
| 5,549,034 | Expansion of capacity of wastewater treatment plant for Terminal 4 | Ingeniería de Sistemas Sanitarios y Ambientales, S.A. de C.V. | 30th September 2025 |
| 5,516,351 | Construction work for runway strip levelling | Proyextra, S.A. de C.V. | 30th September 2025 |
| 5,138,898 | Manufacture, supply and installation of panelling for facade of Terminal 1 | Vetro Galo, S.A. de C.V. | 30th June 2025 |
| 4,889,825 | Programmed upgrades and repairs to runway safety strip and RESAs | Proyextra, S.A. de C.V. | 31st March 2025 |
| 4,119,090 | Expansion of roads in front of Terminals 1 and 4 | Construcción y Servicios Integrales Sigma, S.A. de C.V. | 31st December 2025 |
| 4,011,372 | Construction of fuel line and hydrant network for commercial apron | Kapra Edificaciones, S.A. de C.V. | 31st March 2025 |
| 3,890,380 | Preventive and corrective maintenance for baggage scanning equipment, for periods of two and five years | Segman, S.A. de C.V. | 30th September 2025 |
| 3,717,411 | Construction of rapid exit from Runway End 30L to Taxiway C6 | Cemex Concretos, S.A. de C.V. | 31st December 2025 |
| 3,554,252 | Construction work to expand wastewater treatment plant for Terminal 3 and administrative offices | Ingeniería de Sistemas Sanitarios y Ambientales, S.A. de C.V. | 30th September 2025 |
| 3,434,679 | Supply and installation of three boarding bridges for programmed replacement | Daltek, S.A. de C.V. | 30th September 2025 |
| 3,382,675 | Construction work for reconfiguration of Terminal 4 baggage handling system | UC Restauraciones, S.A. de C.V. | 30th June 2025 |
| 3,209,495 | Construction work relating to relocation of AFAC offices | UC Restauraciones, S.A. de C.V. | 30th June 2025 |
| 2,877,091 | Damage and general risk insurance for all airports in the Group, including coverage for terrorism, sabotage and organised crime activities | Grupo Nacional Provincial, S.A. | 30th June 2025 |
| 2,625,060 | Supply of counters and additional equipment for Terminal 1 reconstruction project | Aparatos Electromecánicos Von Haucke, S.A. de C.V. | 30th June 2025 |
| 2,573,418 | Expansion of general aviation apron | Distribuidora y Constructora Muñoz, S.A. de C.V. | 30th September 2025 |
| 2,556,187 | Supply of telecommunications equipment for programmed replacement | Gertronics México, S.A.P.I. de C.V. | 30th September 2025 |
| 2,473,998 | Employee parking relocation due to the expansion of Terminal 1 | Construcción y Servicios Integrales Sigma, S.A. de C.V. | 31st December 2025 |

Calculated and/or converted at official exchange rate published by Banco de México, closing price 2025, equivalent to 17.97 MXP / USD

On behalf of the Board of Directors of the Company, I would like to thank you for your presence at this Shareholders' Meeting.

Yours faithfully,



Fernando Chico Pardo,
Chairman of the Board of Directors of
Grupo Aeroportuario del Sureste, S.A.B. de C.V.
Mexico City, 4th of March 2026



Item I c)

Report of the activities in which the Board of Directors of Grupo Aeroportuario del Sureste, S.A.B. de C.V. intervened during the year 2025, in accordance with Article 28 IV(e) of the Stock Market Law

Grupo Aeroportuario del Sureste, S.A.B. de C.V.
Report of activities and operations in which the Board of Directors of Grupo Aeroportuario del Sureste, S.A.B. de C.V. intervened during the year 2025

The Company Shareholders are hereby informed that the Board of Directors of Grupo Aeroportuario del Sureste, S.A.B. de C.V. did not intervene in the Company's operations during the period in question.

* * * * *

Lic. Fernando Chico Pardo
Chairman of the Board of Directors
March 2026



Item I d)

Individual Financial Statements of
Grupo Aeroportuario del Sureste, S.A.B. de C.V.
corresponding to year 2025

Grupo Aeroportuario del Sureste, S. A. B. de C. V.
Non-consolidated Financial Statements
December 31, 2025 and 2024

Grupo Aeroportuario del Sureste, S. A. B. de C. V.

Index

December 31, 2025 and 2024

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Independent Auditor's Report

To the Stockholders Meeting of
Grupo Aeroportuario del Sureste, S. A. B. de C. V.

Opinion

We have audited the non-consolidated financial statements of Grupo Aeroportuario del Sureste, S. A. B. de C. V. (the Company), which comprise the non-consolidated statement of financial position as at December 31, 2025, and the non-consolidated statements of comprehensive income, of changes in equity and of cash flows for the year then ended, and notes to the non-consolidated financial statements, which include a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying non-consolidated financial statements present fairly, in all material respects, the non-consolidated financial position of the Company as at December 31, 2025, and its financial performance and cash flows for the year then ended in accordance with Mexican Financial Reporting Standards (NIF).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the non-Consolidated Financial Statements section of our report. We are independent of the Company in accordance with the ethical requirements of the "Professional Code of Ethics of Mexican Institute of Public Accountants A.C." ("MIPA Code") that are relevant to audits of financial statements in Mexico and the "International Code of Ethics for Professional Accountants (including International Independence Standards)" issued by the International Ethics Standards Board for Accountants ("IESBA Code"). We have also fulfilled our other ethical responsibilities in accordance with the ethical requirements of the MIPA Code and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis paragraph - Basis of accounting and restriction on distribution and use

As mentioned in Note 2, the accompanying non-consolidated financial statements, have been specifically prepared to comply with legal and tax regulations to which the Company is subject, as an independent entity. Therefore, investment in subsidiaries and associates are valued through equity method. As a result, the accompanying non-consolidated financial statements may not be suitable for another purpose.

Our report is intended solely for the management of the Company and should not be distributed to or used by other parties for any other purpose.



Other matters

The Company has separately issued consolidated financial statements as of December 31, 2025 in prepared according with International Financial Reporting Standards (IFRS) that should be considered to analyze the consolidated financial position and results of operations of the Company and its subsidiaries as an economic entity, and over which we have issued an audit report dated March 13, 2026, that includes the key audit matters communicated to those charged with governance on the consolidated financial statements.

Responsibilities of Management and those charged with governance for the non-Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the non-consolidated financial statements in accordance with NIF and for such internal control as management determines is necessary to enable the preparation of non-consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the non-consolidated financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the non-Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the non-consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these non-consolidated financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the non-consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the non-consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the non-consolidated financial statements, including the disclosures, and whether the non-consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

PricewaterhouseCoopers, S. C.

A handwritten signature in black ink, appearing to read 'Antonio Nivón Trejo', written over a horizontal line.

C.P.C. Antonio Nivón Trejo
Audit Partner

Mexico City, March 13, 2026

Grupo Aeroportuario del Sureste, S. A. B. de C. V.

Non-consolidated Statement of Financial Position

December 31, 2025 and 2024

Thousands of Mexican pesos

| | <u>December 31,</u> | |
|---|----------------------|----------------------|
| | 2025 | 2024 |
| Assets | | |
| CURRENT ASSETS: | | |
| Cash and cash equivalents | \$ 354,385 | \$ 785,328 |
| Documents receivable from subsidiaries (Note 8) | 47,087 | |
| Recoverable taxes and others current assets | 5,589 | 6,773 |
| Total current assets | <u>407,061</u> | <u>792,101</u> |
| Investments in subsidiary companies (Note 5) | <u>39,142,378</u> | <u>53,428,677</u> |
| Total assets | <u>\$ 39,549,439</u> | <u>\$ 54,220,778</u> |
| Liabilities and Stockholders' Equity | | |
| CURRENT LIABILITIES: | | |
| Accounts payable and accrued expenses | \$ 803 | \$ 760 |
| Tax payable | 166,335 | 122,237 |
| Total short-term liabilities | <u>167,138</u> | <u>122,997</u> |
| Deferred Income tax (Note 7) | <u>1,259</u> | <u>1,611</u> |
| Total liabilities | <u>168,397</u> | <u>124,608</u> |
| STOCKHOLDERS' EQUITY (Note 6): | | |
| Capital stock | 12,799,204 | 12,799,204 |
| Capital reserves | 2,559,841 | 25,751,885 |
| Retained earnings | <u>24,021,997</u> | <u>15,545,081</u> |
| Total stockholders' equity | <u>39,381,042</u> | <u>54,096,170</u> |
| Total liabilities and stockholders' equity | <u>\$ 39,549,439</u> | <u>\$ 54,220,778</u> |

The attached notes are integral part of these non-consolidated financial statements, which were authorized for their issuance on March 13, 2026, by the officer underwriting below.


Lic. Adolfo Castro Rivas
Chief Executive Officer
Grupo Aeroportuario del Sureste, S. A. B. de C. V.

Grupo Aeroportuario del Sureste, S. A. B. de C. V.

Non-consolidated Statement of Comprehensive Income

Year ended on December 31, 2025 and 2024

Thousands of Mexican pesos

| | Year ended December 31, | |
|---|----------------------------|---------------|
| | 2025 | 2024 |
| Revenue from administrative services to subsidiaries (Note 8) | \$ 1,135,372 | \$ 1,144,547 |
| Operating expenses | (48,950) | (37,356) |
| Gross profit | 1,086,422 | 1,107,191 |
| COMPREHENSIVE FINANCING RESULT: | | |
| Interests gain - Net | 51,590 | 40,984 |
| Exchange loss - Net | (481) | (132) |
| | 51,109 | 40,852 |
| Profit before share of net profit of subsidiaries accounted for using the equity method and income tax | 1,137,531 | 1,148,043 |
| Share of net profit of subsidiaries (Note 5) | 9,737,399 | 12,754,104 |
| Profit before income tax | 10,874,930 | 13,902,147 |
| Income tax (Note 7) | (386,360) | (345,894) |
| Net income for the year | \$ 10,488,570 | \$ 13,556,253 |
| Other comprehensive income in subsidiaries: | | |
| Remeasurement of labor obligations | (23,521) | (20,921) |
| Effect of foreign currency conversion | (1,180,177) | 2,009,749 |
| Total comprehensive income for the year | \$ 9,284,872 | \$ 15,545,081 |

The attached notes are integral part of these non-consolidated financial statements, which were authorized for their issuance on March 13, 2026, by the officer underwriting below.


Lic. Adolfo Castro Rivas
Chief Executive Officer
Grupo Aeroportuario del Sureste, S. A. B. de C. V.

Grupo Aeroportuario del Sureste, S. A. B. de C. V.

Non-consolidated Statement of Changes in Stockholders' Equity

As of December 31, 2025 and 2024

Thousands of Mexican pesos

| | Capital stock | Legal reserve | Reserve for repurchase of share | Retained earnings | Total stockholders' equity |
|--|---------------|---------------|---------------------------------|-------------------|----------------------------|
| Balances at January 1, 2024 | \$ 12,799,204 | \$ 2,559,841 | \$ 11,554,572 | \$ 17,915,272 | \$ 44,828,889 |
| Increase in reserve for repurchase of share (Note 6) | | | 11,637,472 | (11,637,472) | |
| Transactions with stockholders: | | | | | |
| Dividends paid (Note 6) | | | | (6,277,800) | (6,277,800) |
| Comprehensive income: | | | | | |
| Net income for the year | | | | 13,556,253 | 13,556,253 |
| Remeasurement of labor obligations in subsidiaries | | | | (20,921) | (20,921) |
| Effect of foreign currency translation in foreign subsidiaries | | | | 2,009,749 | 2,009,749 |
| Total comprehensive income | | | | 15,545,081 | 15,545,081 |
| Balances at December 31, 2024 | 12,799,204 | 2,559,841 | 23,192,044 | 15,545,081 | 54,096,170 |
| Decrease in reserve for repurchase of share (Note 6) | | | (23,192,044) | 23,192,044 | |
| Transactions with stockholders: | | | | | |
| Dividends paid (Note 6) | | | | (24,000,000) | (24,000,000) |
| Comprehensive income: | | | | | |
| Net income for the year | | | | 10,488,570 | 10,488,570 |
| Remeasurement of labor obligations in subsidiaries | | | | (23,521) | (23,521) |
| Effect of foreign currency translation in foreign subsidiaries | | | | (1,180,177) | (1,180,177) |
| Total comprehensive income | | | | 9,284,872 | 9,284,872 |
| Balances at December 31, 2025 | \$ 12,799,204 | \$ 2,559,841 | \$ - | \$ 24,021,997 | \$ 39,381,042 |

The attached notes are integral part of these non-consolidated financial statements, which were authorized for their issuance on March 13, 2026, by the officer underwriting below.



Lic. Adolfo Castro Rivas
Chief Executive Officer
Grupo Aeroportuario del Sureste, S. A. B. de C. V.

Grupo Aeroportuario del Sureste, S. A. B. de C. V.
Non-consolidated Statement of Cash Flows
December 31, 2025 and 2024

Thousands of Mexican pesos

| | Year ended | |
|--|---------------------|--------------------|
| | December 31 | |
| | 2025 | 2024 |
| Operating activities | | |
| Profit before income from results of subsidiaries and income tax | \$ 1,137,531 | \$ 1,148,043 |
| Investing activities related items: | | |
| Interest received | (51,590) | (40,984) |
| Changes in operating assets and liabilities: | | |
| Recoverable taxes and others current assets | 1,184 | (455) |
| Accounts receivable subsidiaries | (47,087) | |
| Income Taxes paid | (314,604) | (311,823) |
| Accounts payable and accrued expenses | (27,967) | (41,886) |
| Net cash flows generated from operating activities | <u>697,467</u> | <u>752,895</u> |
| Investing activities | | |
| Dividends received from subsidiaries (Note 5) | 22,900,000 | 5,877,800 |
| Interest received | 51,590 | 40,984 |
| Net cash flows generated in investing activities | <u>22,951,590</u> | <u>5,918,784</u> |
| Cash in excess to be applied in financing activities | <u>23,649,057</u> | <u>6,671,679</u> |
| Financing activities | | |
| Contributions for capital increase in subsidiaries (Note 5) | (80,000) | (50,000) |
| Dividends paid (Note 6) | (24,000,000) | (6,277,800) |
| Net cash flows used in financing activities | <u>(24,080,000)</u> | <u>(6,327,800)</u> |
| Increase (decrease) in cash and cash equivalents | (430,943) | 343,879 |
| Cash and cash equivalents at the beginning of the year | <u>785,328</u> | <u>441,449</u> |
| Cash and cash equivalents at the end of the year | <u>\$ 354,385</u> | <u>\$ 785,328</u> |

The attached notes are integral part of these non-consolidated financial statements, which were authorized for their issuance on March 13, 2026, by the officer underwriting below.


 Lic. Adolfo Castro Rivas
 Chief Executive Officer
 Grupo Aeroportuario del Sureste, S. A. B. de C. V.

Grupo Aeroportuario del Sureste, S. A. B. de C. V.

Notes to the Non-consolidated Financial Statements

December 31, 2025 and 2024

*Thousands of Mexican pesos, except
for number of shares, earnings per share and exchange rates*

Note 1 - History and company activities:

Grupo Aeroportuario del Sureste, S. A. B. de C. V. (ASUR or the Company) is a Mexican company that was incorporated in April 1998 as a wholly owned entity of the federal public government to administrate, operate, maintain and exploit nine airports in the Southeast of Mexico. The nine airports are located in the following cities: Cancun, Cozumel, Merida, Huatulco, Oaxaca, Veracruz, Villahermosa, Tapachula and Minatitlan. The Corporate Headquarters of the Company are located in Bosque de Alisos 47-A, piso 4, Col. Bosques de las Lomas, Mexico City.

In June 1998, the Mexican Department of Communications and Transportation (SCT by its Spanish acronym) granted to the Company's subsidiaries concessions to administer, operate, exploit and develop the nine Southeast airports over a period of 50 years commencing on November 1, 1998. The term of the concessions may be extended by the parties under certain circumstances, in accordance with Article 15 of the Airports Law that establishes, among other things: 1) if the conditions set forth in the respective title have been met; 2) if requested before the last five years of the concession's validity begun, and 3) accept the new conditions.

Notwithstanding the Company's rights to administrate, operate, exploit and develop and, if applicable, build the nine airports pursuant to the Mexican General Law of National Assets, all the land, furniture and permanent fixed assets located in the airports are the property of the Mexican federal government. Upon expiration of the Company's concessions, these assets, including any improvements made during the term of the concessions, automatically revert to the Mexican federal government.

The Company, through its subsidiary Aeropuerto de Cancún, S. A. de C. V. (Cancún Airport), has a 60% equity interest in Aerostar Airport Holdings, LLC (Aerostar), which operates and manages the Luis Muñoz Marín International Airport (LMM Airport) located in San Juan de Puerto Rico and 100% of the shares of Sociedad Operadora de Aeropuertos Centro Norte, S. A. (Airplan), domiciled in the city of Medellín, Colombia, operates and manages the following six airports through a single concession (contract 8000011-OK): Olaya Herrera Medellín Airport, José María Córdova of Rionegro Airport, El Caraño of Quibdó Airport, Airport Los Garzones of Montería, Antonio Roldán Betancourt of Carepa Airport and Las Brujas of Corozal Airport.

As of December 31, 2025 and 2024, the Company's capital stock is represented by the large investment public 49.36% and 57.02%, respectively, which is placed on the New York (NYSE) and Mexico (BMV), Inversiones y Técnicas Aeroportuarias, S. A. P. I. de C. V. (ITA) 7.65% in both years, CHPAF Holdings, S. A. P. I. de C. V. 21.67%, in both years, Inversiones Productivas Kierke, S. A. de C. V. 12.33% in both years, Grupo ADO, S. A. de C. V. 1.33% in both years and BlackRock, Inc. 7.66% in 2025. The shareholding is divided between different shareholders, without there being a person or a particular group that directly controls the Company.

On December 11, 2025, the Company through its subsidiary ASUR US Commercial Airports LLC (ASUR US Commercial) a trading company incorporated on July 14, 2025, organized under the laws of the State of Delaware, United States of America, (which in turn is a subsidiary of Cancun Airport), entered into an investment agreement to acquire the shares of URW Airports LLC (URW Airports), which was incorporated on February 13, 1998 in the state of Delaware and has its headquarters in Los Angeles, California.

Grupo Aeroportuario del Sureste, S. A. B. de C. V.

Notes to the Non-consolidated Financial Statements

December 31, 2025 and 2024

ASUR Airports LLC (formerly URW Airports) and its subsidiaries own the rights to develop and operate retail stores and food and beverage concessions in certain terminals at three U.S. airports: Terminal 5 of Chicago's O'Hare International Airport ("ORD"); Terminals 1, 2, 3 and 6, as well as the Tom Bradley International Terminal and the Bradley West Gates concourse at Los Angeles International Airport ("LAX"); and Terminals 1 and 8 of New York's John F. Kennedy International Airport (JFK T1 and 8). ASUR Airports, LLC (ASUR Airports) has a 100% equity interest in its subsidiary ASUR Airports JFK T1, LLC and ASUR Airports JFK T8, LLC, which in turn has an 81.38% equity interest in its subsidiary JFK T8 Innovation Partners, LLC, with the shareholder of 18.62% being Phoenix Infrastructure Group Investments JFK T8, LLC.

Note 2 - Basis for preparation:

Preparation of the non-consolidated financial statements

The accompanying non-consolidated financial statements have been specifically prepared for its presentation to the Shareholders' Meeting and to comply with the legal provisions which the Company is subject to as independent legal entity; therefore, the permanent investments in subsidiaries and associates are measured through the equity method. Separately, the Company issued consolidated financial statements, which should be referred to in order to analyze the consolidated financial position and the Company's results and its subsidiaries as an economic entity.

Application of Mexican Financial Reporting Standards (NIF) and Supplementary NIF

The accompanying non-consolidated financial statements at December 31, 2025 and 2024, fairly meet the provisions of NIF to show a fair presentation of the Company's non-consolidated financial position. NIF state that the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), International Financial Reporting Interpretations Committee (IFRIC) and the Interpretations Committee (SIC) are supplementary part of NIF, when the absence of NIF requires it.

As of January 1, 2025, the Company adopted retrospectively the following MFRS, IMFRS and Improvements to MFRS, issued by Mexican Financial Reporting Standards Board (CINIF by its Spanish acronym), which became effective as of the aforementioned date. It is considered that no relevant effects over the financial information presented by the Company arise from such MFRS, IMFRS and Improvements to MFRS.

Improvements to MFRS 2025

MFRS A-1 Conceptual Framework of Financial Reporting Standards. It includes the disclosure of important accounting policies in order for institutions to make a more effective disclosure of them.

MFRS B-2 Statement of cash flows. Disclosure standards are established on financing agreements for payment to suppliers (reverse factoring). Such disclosures are of general application.

Changes were made to MFRS B-3, Comprehensive Income Statement, MFRS B-16, Financial Statements of Non-Profit Entities and MFRS C-3, Accounts Receivable; in order to clarify that income must be presented net of variable amounts and its separate presentation is not allowed.

MFRS B-4 Earnings per share. The scope of the rule is modified, so that as of January 1, 2025, it will only apply to entities that have capital instruments listed or to be listed on a stock exchange.

Grupo Aeroportuario del Sureste, S. A. B. de C. V.

Notes to the Non-consolidated Financial Statements

December 31, 2025 and 2024

MFRS B-15 Foreign currency conversion. Valuation bases (exchange rate estimation) and disclosures (financial effects, affected transactions, carrying amount of assets and liabilities, estimation technique, name of the foreign transaction, summary financial information of the foreign transaction, as well as the nature and conditions of any contractual arrangements that might require the entity to provide financial support to the foreign operation) are established. among others.) applicable to entities whose currencies are not interchangeable at the date of foreign currency conversion, which is consistent with IAS 21.

MFRS C-19 Financial instruments payable. It is specified that a financial liability can be considered paid when an electronic payment system is used and if:

- The entity does not have the ability to withdraw, stop or cancel the payment instruction, or to access the cash paid.
- The settlement risk associated with the electronic payment system is minor.

MFRS C-19 Financial instruments payable and MFRS C-20, Financial instruments to collect principal and interest. For PFIs that have contingent clauses linked to the fulfilment of an environmental, social or governance objective, EIPs shall disclose: a description of the nature of the contingent event, quantitative information on possible changes in contractual cash flows, the amortized cost of PFIs and their effect on the comprehensive income.

MFRS D-1, income from contracts with customers. When an entity that applies NIF, issues contracts that in economic substance are similar to an insurance contract, it must apply the provisions of the MFRS D-1 and may not apply IFRS 17 on a supplementary basis, provided that: the entity does not reflect a risk assessment associated with a specific customer when setting the price, the customer is compensated with the provision of services and not with cash payments and when the transferred insurance risk arises from the frequency of use.

Likewise, modifications were made to the following IFRS, which do not generate accounting changes, consequently, no effective date is established, and whose modifications only imply adjustments to the wording and incorporation of certain concepts. Within these improvements, the IFRS require the incorporation of "operational" and "sustainability" risks if they are significant.

- MFRS A-1, Conceptual Framework of Financial Reporting Standards.
- MFRS B-8, Consolidated or combined financial statements.
- MFRS B-9, Financial information at intermediate dates.
- MFRS C-6, Property, Plant & Equipment.
- MFRS C-8, "Intangible Assets"..
- MFRS C-9, Provisions, contingencies and commitments.
- MFRS C-10, Derivative financial instruments and hedging relationships.
- MFRS C-19, Financial instruments payable.
- MFRS D-8, Share-based payments.

MFRS 2024

MFRS A-1 Conceptual framework for financial reporting. The definition for "Public Interest Entities" and "Non-Public Interest Entities" are included to establish the disclosure bases that apply to each type of entities. This produces important changes in different paragraphs of each of the particular MFRS.

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The modifications caused by the Improvements to 2024 MFRS is effective for the years beginning on or after January 1, 2025. Its early application is permitted for fiscal year 2023.

MFRS C-10 Derivative financial instruments and hedging relationships.- With this improvement to the MFRS, the accounting treatment of a hedge of capital financial instruments whose valuation at fair value is recognized in the OCI is included. An entity must disclose the nature and estimated amount of the potential income tax consequences that could arise if dividends were paid on a date different from when they were incurred and the income tax rate was different between the date of accrual and payment.

Modifications to the following MFRS, which do not generate accounting changes, consequently, no effective date is established. Those modifications imply only adjustments to the drafting and incorporation of certain concepts:

- MFRS A-1, "Conceptual framework for financial reporting"
- MFRS B-7, "Business Acquisitions".
- MFRS B-11 "Disposal of Long-lived Assets and Discontinued Operations".
- MFRS C-2, "Investment in financial instruments".
- Financial guarantees.
- MFRS C- 6, "Property, plant and equipment".
- Rewied of depretation and amortization elements.
- MFRS C-7, "Investments in associates, joint venture and other permanent insvestments".
- MFRS C-8, "Intangible Assets".
- MFRS C-19, "Financial Instruments payable".

Rewied disclosures

The disclosures to be made by the entities were adjusted, considering the changes made to the conceptual framework and depending on the following:

- a. Disclosures applicable to all entities in general (Entities of Public Interest (PIE) and Entities that are not Public Interest (ENIP), these disclosures represent a basic disclosure package for all type of entities; and
- b. Mandatory additional disclosures only for EIP.

The new disclosure requirements will be mandatory for financial years beginning on or after January 1, 2025; however, early application is allowed from 1 January 2024. Management of the Company decided to adopt these disclosure requirements on a prospective basis.

Non- consolidated financial statements authorization

The accompanying non-consolidated financial statements and their notes were authorized, for their issuance on March 13,2026, by the Chief Executive Officer.

Note 3 - Summary of significant accounting policies:

The most significant accounting policies are summarized as follows, which have been consistently applied in the years presented, unless otherwise specified.

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NIF require the use of certain accounting estimates in the preparation of the non-consolidated financial statements. Management judgment is required in the process of defining the Company's accounting policies. Items involving a higher degree of complexity of judgment and that the assumptions and estimates are significant to the non-consolidated financial statements are described in Note 4.

a. Permanent investments in subsidiaries

Subsidiaries are all those entities over which the Company has control to direct its relevant activities, is entitled (and is exposed) to variable returns from its participation and has the ability to affect said returns through its power. In evaluating whether the Company controls an entity, the existence and effects of potential voting right that are currently exercisable or convertible were considered. The existence of control is also evaluated in cases where it does not have more than 50% of the voting right, but the Company can direct its relevant activities.

The consideration for the acquisition of a subsidiary used the purchase method to recognize business acquisitions. The consideration for the acquisition of a subsidiary is determined based on the fair value of the transferred net assets, the assumed liabilities and the issued capital. The consideration for an acquisition also includes the fair value of those contingent amounts to be collected or paid as part of the agreement. Acquisition-related costs are recognized as expenses when incurred. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business acquisition are generally initially recognized at their fair values at the acquisition date.

Permanent investments in subsidiaries are initially recognized based on the amount invested, contributed or acquired, and taking into account the following:

- i. When the acquisition cost is greater than the fair value of the identifiable net assets of the subsidiary in the proportion in which the holding participates, within the permanent investment the fair value of said net assets is identified, and the difference of this with the acquisition cost are identified as goodwill.
- ii. When the acquisition cost is less than the fair value of the identifiable net assets of the subsidiary in the proportion in which the holding participates, the fair value of the net assets of the associate or the joint venture must be considered to be the same as its cost acquisition.

Subsequently, said investments are valued under the equity method, which consists of adjusting the investment, contribution or acquisition value of the shares, the latter determined based on the purchase method, by the proportional part of comprehensive profits or losses, and the distribution of profits or capital repayments after the acquisition date. Losses in subsidiaries, which do not come from reductions in the percentage of participation, are recognized in the corresponding proportion, as follows: a) in the permanent investment, until leaving it at zero; b) if there is any surplus after expanding what is described in subsection a) above, it is recognized in the accounts receivable until they are left at zero, c) if there is any surplus, it is recognized as a liability for the legal obligations assumed in the name of the subsidiary and d) any excess losses not recognized in accordance with the foregoing, are not recognized. The Company's participation in the results of the subsidiaries is presented separately in the non-consolidated comprehensive income statement. See Note 5.

Recording, functional and reporting currency

Since both the registration currency, the functional currency and the reporting currency are the Mexican peso, it was not necessary to carry out any conversion process.

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Pursuant to the provisions of NIF B-15, the Company has identified the following currencies:

| Type | Currency | |
|------------|--------------|--------------|
| | 2025 | 2024 |
| Recording | Mexican peso | Mexican peso |
| Functional | Mexican peso | Mexican peso |
| Reporting | Mexican peso | Mexican peso |

Inflation effects in financial information

According with the provisions in the NIF B-10 "Inflation Effects", as of January 1, 2008, the Mexican economy is not an inflationary environment, since there has been a cumulative inflation below 26% (threshold to define that an economy should be considered as inflationary); therefore, it has been required to discontinue the recognition of the inflation effects in the financial information. Accordingly, the figures of the accompanying non-consolidated financial statements at December 31, 2025 and 2024 are stated in historical Mexican pesos modified by the inflation effects on the financial information recognized up to December 31, 2007.

Inflation rates are shown below:

| | December 31, | |
|--|--------------|------|
| | 2025 | 2024 |
| Annual inflation rate | 3.69 | 4.21 |
| Cumulative inflation in the last three years | 13.1 | 17.6 |

b. Cash and cash equivalents

Cash and cash equivalents include cash balances, bank deposits and other highly liquid investments, with minor risks due to changes in value. As of December 31, 2025, and 2024, cash and cash equivalents mainly consisted of bank balances.

c. Provisions

The liabilities provisions represent current obligations for past events where outflow of economic resources is possible (it is more likely than not) the outflow of economic resources in the future. These provisions have been recorded based on management's best estimation.

d. Current and deferred income tax

Current and deferred tax is recognized as an expense in the period income, except when arising from a transaction or event that is recognized outside the period income as other comprehensive income or an item directly recognized in stockholders' equity.

The deferred income tax is recorded based on the comprehensive asset-and-liability method, which consists of recognizing deferred tax on all temporary differences between the accounting and tax values of assets and liabilities to be materialized in the future, to the rates enacted in the effective tax provisions at non-consolidated financial statements date. See Note 7.

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e. Stockholders' equity

The capital stock, legal reserve, reserve for repurchase of shares and cumulative profit are expressed as follows: i) movements done as of January 1, 2008 at historical cost, and ii) movements done before January 1, 2008 at restated values determined through the application of factors derive from the NCPI up to December 31, 2007 to their originally determined values. Accordingly, the different stockholders' equity concepts are expressed at modified historical cost.

f. Other comprehensive income

The other comprehensive income (OCI) is comprised of income from the translation of foreign operations, remeasurement of labor obligations in subsidiaries, as well as income taxes related to OCI.

g. Comprehensive income

Comprehensive income comprises the net income, conversion effects and other comprehensive income, which are reflected in stockholders' equity and do not constitute equity contributions, reductions and distributions. Comprehensive income amounts of 2025 and 2024 are expressed at historical pesos.

h. Revenue recognition

Revenue from the provision of services in the normal course of the Company's operations is recognized at the fair value of the consideration received. Income is presented net of value added tax, rebates and discounts.

When there is an unconditional right to receive a consideration before control is transferred over a good and / or customer service, a contract liability is recognized; when the payment is received, an advance of customers is recognized and must be deregistered (and recognize an income) when it transfers control over the goods or services and, with this, satisfy their obligation to fulfill.

Considering the services that the Company provides, they are recognized when the service has been provided. An account receivable is recognized when the service is accrued, that is, when control has been transferred in accordance with the contract concluded. Accounts receivable are initially valued at the transaction price based on the contracts and subsequently at the pending transaction price less bonuses, discounts and the estimate for credit losses, each if applicable.

i. Presentation of costs and expenses in the income statement non consolidated

The Company presents costs and expenses in the non consolidated income statement under the classification criterion, based on the nature of items, as it breaks down the categories of costs and expenses, taking into account the specific nature of the type of cost or expense of the entity. Additionally, for a better analysis of the non consolidated financial position, the Company has considered necessary to show the amount of profit separately in the income statement, because such information is a common practice in the industry to which the entity belongs.

j. Exchange differences

Transactions in foreign currencies are initially recorded at record currency applying the exchange rates prevailing on the dates they are entered into and/or settled. Assets and liabilities denominated in such currencies are translated at the exchange rate prevailing at the date of the non-consolidated

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statement of the financial position. Exchange gain or loss arising from fluctuations in the exchange rates between the transaction and settlement dates, or valuation at the period closing are recognized in the income as a component of the financing comprehensive income.

Note 4 - Accounting estimates:

The Company and its subsidiaries make estimates and projections about future events to recognize and measure certain items in the financial statements. The resulting recognized accounting estimates are likely to differ from actual results or events. These estimates are recognized in the financial statements of the subsidiary companies and would have a possible effect on the investment in subsidiary companies' line in the non-consolidated statement of financial position and in the line share of net profit of subsidiaries in the non-consolidated statement of comprehensive results. See Note 5.

4.1 Revenue - Maximum rate in subsidiaries with airport concessions

The rate regulation system applicable to the Company's airports in Mexico imposes maximum rates for each airport, which should not be exceeded on an annual basis. The maximum rates are the maximum annual amounts per traffic unit (one passenger or 100 kilograms of cargo).

The subsidiaries monitor and adjust their income on a regular basis so as not to exceed the limits of the maximum rate at each of the airports that operate in Mexico.

If they recognized revenue higher than said maximum rate, the authority could revoke one or more airport concessions, consequently the Administration regularly monitors the regulated income in its airport subsidiaries so that they do not exceed said limit. The application of the procedure established in the concession titles to determine the maximum rates and obtaining the necessary data are complex procedures. Among the data used in the determination are passenger traffic and cargo statistics, in addition to variables included in the calculation such as the National Producer Price Index excluding oil, authorized rates for airport services, and Airport use.

4.2 Impairment assessment of goodwill at subsidiary Cancun Airport

Goodwill is assessed for impairment testing annually and whenever events or changes in circumstances indicate that the book value of goodwill has deteriorated, for example, due to a change in tourism preferences, economic situation and security in countries, or other factors that affect passengers at our airports. To determine whether the value of goodwill has deteriorated, the cash-generating unit to which goodwill has been allocated must be valued using present value techniques. In applying this valuation technique, Cancun Airport relies on a number of factors, including historical results, business plans, forecasts, and market data. As can be deduced from this description, changes in the conditions of these judgments and estimates can significantly affect the assessed value of goodwill.

4.3 Fair Value property investment at the subsidiary Asur US Commercial Airports

The fair value of investment properties is determined primarily using the discounted cash flows. These projections are supported by the terms of existing contracts and external information, such as rents from comparable properties in the same areas and under similar conditions. Discount rate reflecting current market conditions are used, and an assessment of the uncertainty associated with the amount and timing of expected cash flows is incorporated.

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Note 5 - Permanent investments in subsidiaries and associate's shares.

The Company has participation in the Stockholders' equity of the nine airports, and Servicios Aeroportuarios del Sureste, S. A. de C. V. (SAS) and RH Asur, S. A. de C. V. (RAS) as shown below.

| | | | Share (%) | |
|--|-------|---------|-------------|------|
| | | | December 31 | |
| | | | 2025 | 2024 |
| | | | (%) | (%) |
| Aeropuerto de Cancún, S. A. de C. V. | (CUN) | 1 and 2 | 100 | 100 |
| Aeropuerto de Mérida, S. A. de C. V. | (MID) | 2 | 100 | 100 |
| Aeropuerto de Oaxaca, S. A. de C. V. | (OAX) | 2 | 100 | 100 |
| Aeropuerto de Villahermosa, S. A. de C. V. | (VSA) | 2 | 100 | 100 |
| Servicios Aeroportuarios del Sureste, S. A. de C. V. | (SAS) | | 100 | 100 |
| RH Asur, S. A. de C. V. | (RAS) | | 100 | 100 |
| Aeropuerto de Veracruz, S. A. de C. V. | (VER) | 2 | 70 | 70 |
| Aeropuerto de Cozumel, S. A. de C. V. | (CZM) | 2 | 82 | 82 |
| Aeropuerto de Huatulco, S. A. de C. V. | (HUX) | 2 | 82 | 82 |
| Aeropuerto de Minatitlán, S. A. de C. V. | (MTT) | 2 and 3 | 80 | 79 |
| Aeropuerto de Tapachula, S. A. de C. V. | (TAP) | 2 | 91 | 91 |

1. Holding entity that consolidates at 100% the subsidiaries entities. a) in Mexico: Caribbean Logistics, S. A. de C. V. (CLO), Cancún Airport Services, S. A de C. V. (CAS), Asur FBO, S.A de C. V. (FBO), and Cargo RF., S. A. de C. V. (CRF), and ASUR Dominicana, LLC., b) in Colombia 100% of Airplan, c) in Puerto Rico has a 60% stake in Aerostar, with which it acquires control of this and consequently Aerostar consolidates in the financials of the Cancun Airport.

Airplan records and reports its financial information in IFRS and in Colombian pesos. For purposes of consolidating Airplan at the Cancun Airport, a reconciliation from IFRS to NIF is carried out and a conversion is made to Mexican pesos. The exchange rate used at the end of 2025 and 2024 was \$209.37 and \$211.33 Colombian pesos per Mexican peso, respectively.

Aerostar records its financial information in United States accounting principles (US GAAP) and reports its financial information in IFRS and in US dollars. For purposes of consolidating Aerostar at the Cancun Airport Financial Statements, a reconciliation from IFRS to NIF is carried out and a conversion is made to Mexican pesos. The exchange rate used at the end of the 2025 and 2024 fiscal year, respectively, was \$18.00 and \$20.79 Mexican pesos per dollar, respectively.

ASUR US Commercial and its subsidiaries record and report their financial information in IFRS in U.S. dollars for purposes of consolidating their financial information with the Company's information, and make a conversion to Mexican pesos. The exchange rate used at the end of the 2025 financial year was 18.00 Mexican pesos per dollar.

2. As mentioned in Note 1, the activity of the Airports is to manage, operate, exploit and, where appropriate, build the airports indicated by each one in their name and which belong to the southeast region of Mexico through concessions granted by the SCT. Their keep their records under MFRS, its functional and recording currency is the Mexican peso.

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3. During fiscal year 2025, the Company made contributions for capital increases as detailed in the movements of investment in shares for a total amount of \$80,000, and during fiscal year 2024 the Company made contributions for capital increases as detailed in the movements of investment in shares for a total amount of \$50,000.

The investment in shares and the participation in the results of subsidiaries as of December 31, 2025 and 2024, for the years that ended on those dates are integrated as follows:

| | | Investment at December 31, | | Profit sharing | |
|--------------------------------------|-----|-------------------------------|----------------------|---------------------|----------------------|
| | | 2025 | 2024 | 2025 | 2024 |
| Aeropuerto de Cancún | CUN | \$ 25,328,683 | \$ 39,859,785 | \$ 8,096,130 | \$ 10,979,375 |
| Aeropuerto de Mérida | MID | 4,134,640 | 4,320,058 | 617,431 | 595,108 |
| Aeropuerto de Villahermosa | VSA | 1,609,255 | 1,559,915 | 224,085 | 234,692 |
| Aeropuerto de Oaxaca | OAX | 2,218,790 | 2,057,607 | 394,363 | 385,994 |
| Aeropuerto de Cozumel | CZM | 1,653,416 | 1,600,694 | 53,123 | 186,937 |
| Aeropuerto de Veracruz | VER | 1,335,823 | 1,358,116 | 188,111 | 176,402 |
| Aeropuerto de Huatulco | HUX | 1,290,709 | 1,195,420 | 136,370 | 129,667 |
| Aeropuerto de Minatitlán | MTT | 452,238 | 379,035 | (6,615) | (6,286) |
| Aeropuerto de Tapachula | TAP | 1,055,608 | 1,025,825 | 30,407 | 67,695 |
| RH Asur | RAS | 9,112 | 18,648 | 464 | 620 |
| Servicios Aeroportuarios del Sureste | SAS | 54,104 | 53,574 | 3,530 | 3,900 |
| | | <u>\$ 39,142,378</u> | <u>\$ 53,428,677</u> | <u>\$ 9,737,399</u> | <u>\$ 12,754,104</u> |

The detail of the movement of the investment in shares and the participation in the results of subsidiaries as of December 31, 2025 and 2024 is shown as follows:

| | CUN | MID | VSA | OAX | CZM | VER | HUX | MTT and TAP | SAS and RAS | Total |
|--|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|----------------------|
| January 1, 2024 | \$ 32,032,441 | \$ 4,226,187 | \$ 1,445,955 | \$ 1,672,532 | \$ 1,414,560 | \$ 1,252,170 | \$ 1,107,314 | \$ 1,294,684 | \$ 67,702 | 44,513,545 |
| Dividends received | (5,146,970) | (500,000) | (120,000) | | | (70,050) | (40,780) | | | (5,877,800) |
| Remeasurement of labor obligations | (14,810) | (1,237) | (732) | (919) | (803) | (406) | (781) | (1,233) | | (20,921) |
| Equity contribution | | | | | | | | 50,000 | | 50,000 |
| Effect of foreign currency translation foreign currency | 2,009,749 | | | | | | | | | 2,009,749 |
| Share of net profit of subsidiaries | 10,979,375 | 595,108 | 234,692 | 385,994 | 186,937 | 176,402 | 129,667 | 61,409 | 4,520 | 12,754,104 |
| December 31, 2024 | <u>\$ 39,859,785</u> | <u>\$ 4,320,058</u> | <u>\$ 1,559,915</u> | <u>\$ 2,057,607</u> | <u>\$ 1,600,694</u> | <u>\$ 1,358,116</u> | <u>\$ 1,195,420</u> | <u>\$ 1,404,860</u> | <u>\$ 72,222</u> | <u>\$ 53,428,677</u> |
| Dividends received | (21,436,070) | (800,000) | (170,000) | (230,000) | - | (210,150) | (40,780) | - | (13,000) | (22,900,000) |
| Remeasurement of labor obligations | (10,985) | (2,849) | (4,745) | (3,180) | (401) | (254) | (301) | (806) | - | (23,521) |
| Equity contribution | | | | | | | | 80,000 | | 80,000 |
| Effect of foreign currency translation foreign currency | (1,180,177) | | | | | | | | | (1,180,177) |
| Share of net profit of subsidiaries | 8,096,130 | 617,431 | 224,085 | 394,363 | 53,123 | 188,111 | 136,370 | 23,792 | 3,994 | 9,737,399 |
| December 31, 2025 | <u>\$ 25,328,683</u> | <u>\$ 4,134,640</u> | <u>\$ 1,609,255</u> | <u>\$ 2,218,790</u> | <u>\$ 1,653,416</u> | <u>\$ 1,335,823</u> | <u>\$ 1,290,709</u> | <u>\$ 1,507,846</u> | <u>\$ 63,216</u> | <u>\$ 39,142,378</u> |

At December 31 2025 and 2024, the Company's consolidated financial statements are prepared and presented under the accounting framework established in the IFRS as an issuer being subject to compliance with the provisions established by the Mexican Banking and Securities Commission (CNBV).

Condensed financial information of the Company and its subsidiaries prepared in accordance with IFRS, is shown as follows.

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CONSOLIDATED CONDENSED STATEMENT FINANCIAL POSITION

| | December 31 | |
|--|---------------|---------------|
| | 2025 | 2024 |
| Current assets | \$ 17,877,787 | \$ 25,656,011 |
| Current liabilities | (5,903,180) | (5,887,006) |
| Working capital | 11,974,607 | 19,769,005 |
| Investment in Financial Instrument | - | 1,537,688 |
| Land, furniture and equipment - Net | 303,068 | 268,450 |
| Investment properties - Net | 12,758,949 | |
| Intangible assets, airport concessions and goodwill - Net | 58,022,949 | 55,886,163 |
| Investment in joint venture accounted for by the equity method | 283,108 | 288,440 |
| Employees' benefits | (77,309) | (56,382) |
| Long term bank loans | (18,396,343) | (2,163,853) |
| Long term debt | (8,464,370) | (10,064,073) |
| Non Current Lease liabilities | (6,720,103) | |
| Deferred income taxes - Net | (3,278,190) | (3,852,813) |
| Stockholders' equity | \$ 46,406,366 | \$ 61,612,625 |

CONSOLIDATED CONDENSED STATEMENT OF COMPREHENSIVE INCOME

| | For the year ended on December 31, | |
|---|---------------------------------------|---------------|
| | 2025 | 2024 |
| Total income | \$ 37,237,431 | \$ 31,332,787 |
| Operating costs and expenses | (20,243,546) | (13,812,981) |
| Comprehensive financing result - Net | (2,029,610) | 2,860,847 |
| Income from results of Joint Venture Accounted by the Equity Method | (5,333) | (7,760) |
| Income tax | (4,034,245) | (6,342,455) |
| Net income of the year | \$ 10,924,697 | \$ 14,030,438 |

Note 6 - Stockholders' equity:

As of December 31, 2025, and 2024, the minimum fixed capital without withdrawal right is \$1,000 and the variable part is \$7,766,276 (nominal amount) represented by 300,000,000 ordinary shares, registered in Class I and without expression of nominal value, in full. subscribed and paid. As of December 31, 2025, no Class II shares have been issued, which would represent the variable part of the share capital in registered ordinary shares.

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Both classes of shares will have the characteristics determined by the Shareholders Meeting that approves their issue and are integrated as shown as follows:

| Number of shares 2025 and 2024 | Description | Amount |
|---|---|----------------------|
| 277,050,000 | Series B | \$ 7,173,079 |
| 22,950,000 | Series BB | 594,197 |
| <u>300,000,000</u> | Capital stock | <u>7,767,276</u> |
| | Cumulative inflationary restatement up | <u>5,031,928</u> |
| | Capital stock at December 31, 2025 and 2024 | <u>\$ 12,799,204</u> |

At December 31, 2025, the historical value and cumulative inflationary of the accounts of capital are integrated as shown following:

| Concept | Value | | |
|-------------------|----------------------|---------------------|----------------------|
| | Historical | Updated | Total |
| Capital stock | \$ 7,767,276 | \$ 5,031,928 | 12,799,204 |
| Legal reserve | 2,542,227 | 17,614 | 2,559,841 |
| Retained earnings | 26,620,452 | (2,598,455) | 24,021,997 |
| Total | <u>\$ 36,929,955</u> | <u>\$ 2,451,087</u> | <u>\$ 39,381,042</u> |

Legal reserve

The Company is legally required to allocate at least 5% of its non-consolidated annual net income to a legal reserve fund. This allocation must continue until the reserve is equal to 20% of the issued and outstanding capital stock of the Company. Mexican corporations may only pay dividends on retained earnings after the reserve fund for the year has been set up. During the fiscal years 2025 and 2024 there was no transfer to the legal fund reserve because 20% of capital stock of the Company.

Reserve for repurchase of shares

The reserve for acquisition of shares represents the reservation authorized by the stockholders for the Company to purchase its own shares subject to certain criteria set forth in the bylaws and the Securities Market Law. At the Ordinary General Meeting held on April 23, 2025, it was decided to make use of the reserve for share buybacks to decree dividends. As of December 31, 2025, there is no balance in the account and as of December 31, 2024, the balance of the reserve for share repurchase amounted to \$23,191,044.

Dividends

In the Ordinary General Assembly held on April 23, 2025, the Company's shareholders agreed to pay an ordinary cash dividend from earnings pending application and from the share repurchase reserve account of \$15,000,000, its payment was on May 29, 2025, as well as the approval of the payment of extraordinary dividends from the share repurchase reserve account of \$4,500,000 and \$4,500,000 nominal, in both cases they will not cause Income Tax (ISR) because they come from CUFIN and their payment was on September 30, 2025 and November 27, 2025, respectively.

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At the Ordinary General Meeting held on April 24, 2024, the Company's shareholders agreed to pay an ordinary cash dividend of \$3,277,800, as well as the approval of the payment of an extraordinary dividend of \$3,000,000 nominal, in both cases they will not cause Income Tax (ISR) because they come from CUFIN and their payment was on May 29, 2024 and June 26, 2024, respectively.

Dividends are tax free if paid from the CUFIN. Dividends paid in excess of the CUFIN balances are subject to tax equivalent to 42.86%. Tax due is payable by the Company and may be credited against IT for the year or IT for the two immediately following fiscal years. Dividends paid from previously taxed earnings are not subject to tax withholding or payment. Dividends paid that come from profits previously taxed by the ISR will not be subject to any withholding or additional tax payment. The Income Tax Law (LISR or ITL) establishes the obligation to maintain the CUFIN with the profits generated until December 31, 2013 and start another CUFIN with the profits generated as of January 1, 2014. At December 31, 2025 and 2024, the companies CUFIN is \$17,933,778 and \$30,171,752, respectively, whereas the combined contribution capital account (CUCA, by its initials in Spanish) amounts to \$60,458,561 and \$58,307,032, respectively.

In the event of capital reduction, any surplus of stockholders' equity over the balances of the contributed capital accounts will be given the same tax treatment as that of dividend, in accordance with the procedures established by the Income Tax Law.

Dividends from overseas subsidiaries are decreed in accordance with the cash flow generated from previous years. The payment of dividends is subject in all cases to its investment plans, its financial situation and the approval of the Board of Directors and the corresponding Shareholders' Meeting. The dividends paid will cause 30% of ISR in Mexico and the tax will be borne by the Company.

Retained earnings

Substantially all of the Company's consolidated earnings were generated by its subsidiaries. Retained earnings may be distributed to the Company's shareholders to the extent that the Company's subsidiaries have distributed earnings to the Company.

Note 7 - Current and deferred Income Tax (IT):

The Company does not consolidate for tax purposes.

Income tax

- i. The IT for the period is calculated applying the 30% rate on the taxable profit. In 2025 the Company determined a tax profit of \$1,289,018 (tax profit of \$1,153,784 2024). The tax result differs from accounting, mainly for those items that accumulate and deduct differently for accounting and tax purposes over time, for the recognition of the effects of inflation for tax purposes, as well as those items that only affect the accounting or fiscal result.
- ii. The provision for IT is analyzed as shown below:

| | Year ended December 31, | |
|--------------------------|------------------------------------|-------------------|
| | 2025 | 2024 |
| Income tax | \$ 386,712 | \$ 346,178 |
| Deferred income tax | (352) | (284) |
| Provision for Income tax | <u>\$ 386,360</u> | <u>\$ 345,894</u> |

Grupo Aeroportuario del Sureste, S. A. B. de C. V.
Notes to the Non-consolidated Financial Statements
December 31, 2025 and 2024

iii. The reconciliation between the legal rate and the effective tax rate is shown as follow:

| | December 31, | |
|--|---------------------|--------------|
| | 2025 | 2024 |
| Income before income taxes and share of results of subsidiaries | \$ 1,137,531 | \$ 1,148,043 |
| Statutory income tax rate | 30% | 30% |
| Income tax that would result from applying the income tax rate book profit before income taxes | 341,259 | 344,413 |
| Non-deductible items and other permanent differences: | | |
| Annual adjustment for tax inflation | 45,101 | 1,481 |
| Income tax provision | \$ 386,360 | \$ 345,894 |
| Effective income tax rate | 34% | 30% |

iv. As of December 31, 2025, and 2024 the temporary differences that gave rise to deferred tax liabilities are as follows:

| | December 31 | |
|--------------------------------|--------------------|-------------|
| | 2025 | 2024 |
| Deferred income tax liability: | | |
| Others | \$ 1,259 | \$ 1,611 |

Note 8 - Balances and operations with related parties:

The main operations with related parties are as follows:

The Company and its subsidiaries have entered into a contract where, as the Company is jointly and severally liable for the obligations of each of the subsidiary concessions, it is in a position to contribute to the cleaning of its finances, to the fulfillment of the commitments established in the Master Development Plans (MDP) and to the fulfillment of the operating expenses of the subsidiaries that by their own account and operation are not in possibility of realizing them. By means of said agreement, the subsidiaries are obliged to make a monthly payment to the Company, depending on their economic capacities and the financial requirements that the subsidiaries may have in their case. The total amount paid by the subsidiaries as of December 31, 2025 and 2024, was \$545,799 and \$563,528, respectively.

The Company and its subsidiaries have entered into an agreement for the use of licenses and trademarks between the Company and its subsidiaries, in which they are obliged to pay an annual royalty fee, as long as it has positive financial results and is capable of financial without affecting the fulfillment of its investment commitments in the MDP, the consideration will be determined. The respective amount will be determined by applying a percentage to their gross income without including equity in subsidiaries, financial products and exchange gains. As of December 31, 2025, and 2024, the consideration paid by the subsidiaries for this concept was \$540,776 and \$543,772, respectively.

Grupo Aeroportuario del Sureste, S. A. B. de C. V.

Notes to the Non-consolidated Financial Statements

December 31, 2025 and 2024

As of December 31, 2025, and 2024, the Company has outstanding receivables from its subsidiaries.

| | 2025 | 2024 |
|-----------------------------------|------------------|-------------|
| Aeropuerto de Cancún S.A. de C.V. | <u>\$ 47,087</u> | <u>\$ -</u> |

During the year ended December 31, 2025 and 2024, the Company granted the following benefits to the Board of Directors and the various Group Committees:

| | 2025 | 2024 |
|---|------------------|-----------------|
| Emoluments to the Board of Directors and Committees | <u>\$ 12,068</u> | <u>\$ 8,698</u> |

Note 9 - Commitments and contingencies:

Commitments:

- a. On June 22, 2018, the Company received SCT approval for the MDPs for the five-year period from 2019 to 2023 in which the Company committed to carry out improvements.

On December 11, 2023, the Company received approval from the SCT of the MDP for the five-year period between 2024 and 2028 in which the Company committed to make improvements.

As of December 31, 2025, the investment commitments of this MDP are as shown below:

| Period | Amount ⁽¹⁾ |
|--------|-------------------------------------|
| 2026 | 7,237,500 |
| 2027 | 5,163,300 |
| 2028 | <u>6,695,100</u> |
| | <u>\$ 19,095,900</u> ⁽¹⁾ |

- (1) Figures adjusted as of December 31, 2025 based on the Construction Price Index (IPCO) in accordance with the terms of the MDP.

Contingencies:

As of December 31, 2025, and 2024, the Company has confirmed that the results of the disputes cannot be accurately predicted, since they are in the due process of law and it considers that there are not enough elements to determine that by virtue of which they were resolved. could adversely affect the Company's non-consolidated financial position.

- b. The Company's operations are subject to Mexican federal and state laws.
- c. At the time that the Company was carrying out the competitive bidding process (1998) for the sale of shares of the Airport Groups, the SCT established and communicated that concessionaires could amortize for tax purposes the value of the concession up to 15% a year. In February 2012, the SCT estimated an amount due payable by Cancun in the amount of \$865 million pesos against the ruling

Grupo Aeroportuario del Sureste, S. A. B. de C. V.

Notes to the Non-consolidated Financial Statements

December 31, 2025 and 2024

in question, because it considered that the determination of the 15% amortization was not valid in 2006 and 2007. The Company disagreed with the decision and filed an appeal to overturn this determination. However, in order to adhere to the amnesty program set forth in Transitory Article Three of the new Income Law for 2013, the Company partially desisted from the appeal as it relates to the income tax obligation, but not in regard to the determination of the additional distribution related to employees' statutory profit sharing, which the Company continues to appeal. In September 2023, the Quintana Roo Decentralized Tax Audit Administration issued a new resolution determining that the employees' statutory profit sharing was \$99.8 million pesos. The Company considered this improper and initiated a nullity proceeding to clarify this decision. On October 16, 2025, the Company complied with a final requirement issued by the Regional Chamber of the Federal Court of Administrative Justice. Should the appeal be lost, payment of \$99.8 million could be demanded. As of December 31, 2025, the risk of the judge ruling against Cancún is remote.

- d. There are currently a number of labor suits in progress against the Company, mainly in relation to involuntary termination. Any sentences that might be handed down not favoring the interests of the Company do not represent significant amounts. The Company is in legal proceedings at the date of this report and a resolution has not been issued yet.
- e. On August 21, 2019, the Board of Commissioners of the COFECE (Federal Economic Competition Commission) notified Aeropuerto de Cancún, S. A. de C. V. of the resolution issued on July 25, 2019, which provides for the following: (i) administrative liability for having exercised the monopolistic practices described in article 56, section V of the Mexican Federal Economic Competition Law ("LFCE") (refusal of access); (ii) the Company shall be imposed a fine of \$73 million pesos. On the understanding that there is sufficient grounds for defense, the Company has contested the administrative sanction imposed by the COFECE by filing *amparo* proceedings. The Company considers that the *amparo* proceedings will not be resolved in a term lower than two years from the date of filing, and, therefore, it is under no obligation to pay the fine before the end of such proceedings. In November 2023, a specialized Federal judge granted Aeropuerto de Cancún constitutional protection against the COFECE decision and ordered the Plenary Session to review and justify whether the Company had indeed engaged in the monopolistic practice of "refusal to deal." On November 21, 2025, the Court upheld the appealed ruling and granted the Cancún Airport an injunction, ordering the full National Antitrust Commission (CNA), which replaced COFECE, to issue a new resolution. As of December 31, 2025, the CNA was in the process of issuing this new resolution. The risk, should the lawsuit be unfavorable to the Company, amounts to \$73 million pesos. This amount is not recorded because the risk of requiring cash outflows to settle the obligation is remote.

Note 10 - New accounting pronouncements:

The following describes a series of MFRS and Improvements to MFRS issued by the CINIF effective for the first time for periods beginning on or after January 1, 2024 (i.e., years ending December 31, 2024), as well as Improvements to MFRSs that will come into effect from January 1, 2025. It is considered that said MFRS and improvements to MFRS will not have a significant impact on the financial information presented by the Company.

MFRS B-1 "Basis for the preparation and presentation of financial statements" (formerly Accounting Changes and Correction of Errors), was updated to converge with IFRS. Its scope was broadened, establishing general requirements for preparing and presenting the four basic financial statements, including the identification, grouping or separation of items, periodicity of comparative information and choice of accounting policies. In addition, applicable Conceptual Framework standards were incorporated into the preparation of financial statements. The entry into force of this regulation is as of January 1, 2028.

Grupo Aeroportuario del Sureste, S. A. B. de C. V.

Notes to the Non-consolidated Financial Statements

December 31, 2025 and 2024

MFRS B-3 "Comprehensive Income Statement" (ERI): the standard was modified to align with IFRS. The structure of the ERI now classifies income, costs and expenses in the categories of: operation, investment, financing, income taxes and discontinued operations, eliminating the item of Comprehensive Financing Income, whose items are presented according to the category that gave rise to them. The entry into force of this regulation is as of January 1, 2028.

Improvements to the MFRS 2026

MFRS B-11 "Disposition of long-duration assets and discontinued operations". It specifies that cash flows from the disposal of long-duration assets and discontinued operations must be presented prospectively.

MFRS C-10 "Derivative financial instruments and hedging relationships". It is clarified that:

- a. Contracts entered into to acquire, deliver or use a non-financial item should be considered as derivative financial instruments (DFIs) if they are measured at fair value through profit or loss irrevocably from their initial recognition.
- b. Los DFIs contracted with entities belonging to the same economic entity may be considered as qualifying hedging instruments only in the individual financial statements of the contracting entities.

Likewise, modifications were made to the following IFRS, which do not generate accounting changes, consequently, no date of entry into force is established, and whose modifications only imply adjustments to the wording and incorporation of certain concepts:

- MFRS A-1, Conceptual Framework of Financial Reporting Standards.
- MFRS B-4, Statement of changes in stockholders' equity.
- MFRS B-6, Statement of Financial Position.
- MFRS C-10, Derivative financial instruments and hedging relationships.
- MFRS C-20, Financial instruments to collect principal and interest.
- MFRS D-4, Income taxes

NEW MFRS 2025

MFRS A-2 "Uncertainties about going concern". This MFRS establishes the bases for the analysis events and conditions that could generate uncertainties in the Entity going concern, as well as, the evaluation, presentation and disclosure standards applicable to the entity's financial statements that:

- a. It is a going concern, but it has uncertainties about its conditions to continue as a going concern.
- b. It continues as a going concern, but is in process of legal reorganization in order to maintain its status as a going concern; either
- c. It is not a going concern

Improvements MFRS 2025

MFRS A-1 Conceptual framework for financial reporting. The disclosure of important accounting policies is included in order for entities to make a more effective disclosure of them.

Grupo Aeroportuario del Sureste, S. A. B. de C. V.

Notes to the Non-consolidated Financial Statements

December 31, 2025 and 2024

MFRS B-2 "Cash Flow Statement. Disclosure rules are established on financial agreements for payment to suppliers (reserve factoring). These disclosures are of general application. Likewise, modifications were made to the following MFRS B-3, Comprehensive Income statement, NIF B-16, Financial statements of Entities with non-profit purposes and MFRS C-3, "Accounts receivable", in order to clarify that income must be presented net of variable amounts and its separate presentation no permitted

MFRSF B-4 "Earnings per share". The scope of the rule is modified, as of January 1, 2025, it will only apply to entities that have equity instruments listed or be listed on a stock exchange.

MFRS B-15 "Foreign currency conversion". It establishes valuation bases (exchange rate estimation) and disclosures (financial effects, affected transactions, carrying amounts of assets and liabilities, estimation technique, name of the foreign operation, summarized financial information of the foreign operation, as well as the nature and conditions of any contractual agreement that may require the entity to provide financial support to the foreign operation, among others) applicable to entities whose currencies are not interchangeable at the date of translation of foreign currencies, which converges with IAS 21.

MFRS C-6, "Property, plant and equipment". The special depreciation method is eliminated since it should not be considered as such, but as a practical way of applying the current depreciation methods. Additionally, a description of each of the depreciation methods is included.

NIF C-19, Financial Instrument payable. It is specified that financial liability can be considered paid, when an electronic payment system is used and if:

- a. The entity does not have the ability to withdraw, stop or cancel the payment instruction, nor to access the cash paid.
- b. The settlement risk associated with electronic payment system is loss.

MFRS C-19, Financial instrument payable and MFRS C-20, Financial instruments receivable for principal and interest. For FPIs that have contingent clauses linked to the fulfillment of an environmental, social or governance objective, EIPs shall disclose: a description of the nature of the contingent event, quantitative information about the possible changes in the contractual cash flows, the amortized cost of the FPI and its effect on comprehensive income.

MFRS D-1, Revenues from contracts with customers. When an entity that applies FRS, issues contracts that in economic substance are similar to an insurance contract, it shall apply the provisions of MFRS D-1 and may not apply IFRS 17 as a supplementary manner, provided that: the entity does not reflect an assessment of risks associated with a specific customer when establishing the price, the customer is compensated with the provision of services and not with cash payments and when the insurance risk transferred arises due to the frequency of use.

Modifications were also made to the MFRS, which do not generate accounting changes, consequently, no effective date is established, and whose modifications only imply adjustments to the wording and incorporation of certain concepts:

- A-1, Conceptual framework for financial reporting
- B-8, Consolidated and combined Financial Statements
- B-9, Interim Financial information
- C-6, Property, plant and equipment
- C-8, Intangible assets

Grupo Aeroportuario del Sureste, S. A. B. de C. V.

Notes to the Non-consolidated Financial Statements

December 31, 2025 and 2024

- C-9, Provisions, contingencies and commitments
- C-10, Derivative financial instruments and hedging relationships
- C-19, Financial instruments payable
- D-8, Share-based payments

The new disclosure requirements will be mandatory for fiscal years beginning on or after January 1, 2025; however, earlier application is permitted as of January 1, 2024. The separation of disclosure requirements will be incorporated within Chapter 60, Disclosure Standards, in each particular FRS

Note 11 - Subsequent event:

On January 26, 2026, the Company's Shareholders' Meeting approved the potential acquisition of shares in Companhia de Participações em Concessões (CPC), which holds shares in twenty airports under concession in Brazil, Ecuador, Costa Rica, and Curaçao. The Company plans to finance the transaction primarily through debt. As of the date of this report, the transaction has not yet been completed.

Note 12 - Authorization of the financial statements:

The financial statements and their attached notes are an integral part of these non-consolidated financial statements, which were authorized for issuance on March 13, 2026, by the official signing at the bottom of these non-consolidated financial statements and their notes.



Lic. Adolfo Castro Rivas

Chief Executive Officer

Grupo Aeroportuario del Sureste, S. A. B. de C. V.



Item I d)

Consolidated Financial Statements of
Grupo Aeroportuario del Sureste, S.A.B. de C.V.
corresponding to year 2025

**Grupo Aeroportuario del Sureste, S. A. B. de C. V.
and subsidiaries**

Consolidated Financial Statements
December 31, 2025 and 2024

Grupo Aeroportuario del Sureste, S. A. B. de C. V. and subsidiaries

Index

December 31, 2025 and 2024

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Independent Auditor's Report

To the Shareholders Meeting
Grupo Aeroportuario del Sureste, S. A. B. de C. V.

Opinion

We have audited the consolidated financial statements of Grupo Aeroportuario del Sureste, S. A. B. de C. V. and its subsidiaries (Company or Group), which comprise the consolidated statement of financial position as at December 31, 2025, and the consolidated statements of comprehensive income, of changes in equity and of cash flows for the year then ended and the notes to the consolidated financial statements, comprising the material accounting policy information and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Company as at December 31, 2025, and its financial performance and its cash flows for the year then ended in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated" Financial Statements section of our report. We are independent of the Company in accordance with the ethical requirements of the "Professional Code of Ethics of Mexican Institute of Public Accountants A.C." ("MIPA Code") that are relevant to audits of financial statements of Public Interest Entities (PIE) in Mexico and the "International Code of Ethics for Professional Accountants (including International Independence Standards)" issued by the International Ethics Standards Board for Accountants ("IESBA Code") as applicable to audits of financial statements of PIEs. We have also fulfilled our other ethical responsibilities in accordance with the ethical requirements of the MIPA Code and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



| Key audit matter | How our audit addressed the key audit matter |
|--|--|
| <p>1. Compliance with the maximum rate stated in concession agreements</p> <p>As discussed in Notes 21.1, 20.1.3, 3.1.1 and 3.1.4 to the consolidated financial statements, the rules included in the concession agreements applicable to the airports operated by the Company in Mexico require compliance with an annual rate limit for each airport. This annual rate limit represents the maximum annual revenue per workload unit (one passenger or 100 kg of cargo) that can be recorded by the Company for the services rendered that are subject to these regulated prices. The concession agreements provide no guarantees the airports will receive the maximum amounts permitted.</p> <p>If the Company records regulated revenue in excess of the maximum annual rate, the government authorities could revoke one or more of the Company's concessions in Mexico. Consequently, management regularly monitors regulated revenue in Mexico so as not to exceed regulatory limits.</p> <p>Our audit was focused on recognition of regulated revenue in Mexico subject to the maximum annual rate, mainly due to its significance (\$14,680 million Mexican pesos for the period ended on December 31, 2025) and due to the complexity involved in both, applying the calculation established in the concession agreements for determining maximum annual rates and obtaining the necessary data.</p> <p>In particular, we focused our audit effort on:</p> <ul style="list-style-type: none"> • The process involved in calculating the maximum annual rate and the data used for such purpose, for instance, passenger traffic and cargo statistics. • The authorization of changes on the airport usage rates (TUA for its acronym in Spanish) and other airport services rates. | <p>We evaluated and considered the design and operating effectiveness of internal controls (including Information Technology controls) related to regulated revenue in Mexico, the determination and authorization by management of the maximum annual rate and the corresponding discounts. As part of our audit, we performed the following procedures:</p> <ol style="list-style-type: none"> 1. For a sample of daily transactions recorded by each of the airports, we compared the information provided by the airlines in the "inbound and outbound manifests" with the information recorded in the operating system used by the airports. We specifically perform this comparison for the following data: number of passengers required to pay TUA and details of other airport services subject to regulated rates. 2. For a sample of monthly transactions, we obtained a reconciliation of the Company's accounting records to the information contained in the operating system used by the airports. <p>We compared the data used for calculating the maximum annual rate, such as: The National Producer Price Index, excluding oil, with the index published by the National Statistics and Geography Institute (INEGI by its acronym in Spanish); the passenger traffic and cargo statistics with the operating systems used by airports; the rates in force for airport services, the TUA and the exchange rate with the figures published in the Official Gazette (DOF, by its acronym in Spanish).</p> <ol style="list-style-type: none"> 3. We independently reperformed the maximum annual rate calculation considering the applicable rules and information and data previously mentioned and compared the results with the ones determined by the Company. |



| Key audit matter | How our audit addressed the key audit matter |
|---|--|
| | <ol style="list-style-type: none"> 4. For a sample of transactions, we compared the rates used by the Company in the calculation of airport regulated revenue, included in the operating system used by the airports, with the rates in force, for each airport, published in the DOF. 5. We compared the revenue recorded by the Company related to domestic and international TUA and baggage inspection, with a reasonable test we performed, wherein we multiplied the total number of passengers times the authorized rates. |
| <p>2. Acquisition of URW Airports, LLC (ASUR Airports LLC)</p> <p>As described in Note 1.1 to the consolidated financial statements, on December 11, 2025, the subsidiary ASUR US Commercial Airports, LLC, acquired 100% of the interest in ASUR Airports LLC, an entity that holds the rights to develop and operate retail stores and food and beverage concessions at three airports in the United States. The consideration amounted to \$5,627 million.</p> <p>The fair value of the acquired assets, assumed liabilities, non-controlling interest, and goodwill amounted to \$13,619 million, \$8,599 million, \$65 million, and \$672 million, respectively.</p> <p>During our audit, we focused on the recognition of this acquisition because determining the fair value of the goodwill and investment properties requires significant judgment.</p> <p>In particular, we focused our audit efforts on the method and model used and the most important assumptions used by management in preparing the discounted cash flow projections, which are as follows: i) the passenger growth and inflation base percentages for revenues and expenses and, ii) the discount rates used.</p> | <p>As part of our audit, we performed the following procedures: We evaluated and considered the design and operating effectiveness of the controls related to the recognition of the acquisition. With the support of our valuation experts, we performed the following procedures:</p> <ol style="list-style-type: none"> 1. We compared, through selective testing, the models used to determine fair values with the methods and models used and recognized in the industry. 2. We also: a) compared the actual results for the current year with the budgeted figures for the prior year to consider whether any assumptions included in the projections could be considered overly optimistic; b) compared passenger growth rates against the Company's historical data, as well as inflation against the official U.S. Federal Reserve rate, which served as the basis for revenue growth, and expense growth with trends in the Company's historical data; c) compared the discount rate used by the Company with recognized market rates for the industry. |



Other Information

Management is responsible for the other information. The other information comprises the annual report presented to Comisión Nacional Bancaria y de Valores (CNBV), which is expected to be made available to us after the date of this auditor's report, but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we will not express an opinion or any other form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated due to other circumstances.

When we read the other information not yet received, we will issue the report required by the CNBV and if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and, if required, describe the issue in our report.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with IFRS Accounting Standards and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements



As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the consolidated financial statements. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.



From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The name of the engagement partner on the audit resulting in this independent auditor's report is stated below.

PricewaterhouseCoopers, S. C.

A handwritten signature in black ink, appearing to read 'Antonio Nivón Trejo'. The signature is written in a cursive style with a large, sweeping flourish at the end.

C.P.C. Antonio Nivón Trejo
Audit Partner

Mexico City, March 13, 2026

Grupo Aeroportuario del Sureste, S. A. B. de C. V. and subsidiaries

Consolidated Statements of Financial Position December 31, 2025 and 2024

Thousands of Mexican pesos

| | <u>2025</u> | <u>2024</u> |
|--|----------------------|----------------------|
| Assets | | |
| CURRENT ASSETS: | | |
| Cash and cash equivalents (Note 5) | \$ 11,116,335 | \$ 20,083,457 |
| Restricted cash and equivalents (Note 5.1) | 2,041,027 | 2,043,625 |
| Accounts receivable - Net (Note 6.1) | 2,562,309 | 2,804,341 |
| Receivable from third parties | 100,696 | 100,696 |
| Recoverable income taxes (Note 15 b) | 1,112,994 | 110,327 |
| Creditable value added tax | 160,132 | 107,223 |
| Inventory | 93,237 | 58,220 |
| Other assets | 691,057 | 348,122 |
| Total current assets | 17,877,787 | 25,656,011 |
| NON-CURRENT ASSETS: | | |
| Investment in financial instruments (Note 6.3) | | 1,537,688 |
| Land, furniture and equipment - Net (Note 7) | 303,068 | 268,450 |
| Investment property - Net (Note 8 and 10) | 12,758,949 | |
| Intangible assets, airport concessions and goodwill - Net (Note 9) | 58,022,949 | 55,886,163 |
| Investment accounted by the equity method (Note 19.2.e) | 283,108 | 288,440 |
| Total assets | \$ 89,245,861 | \$ 83,636,752 |
| Liabilities and Stockholders' Equity | | |
| CURRENT LIABILITIES: | | |
| Bank loans (Note 12) | \$ 220,356 | \$ 687,716 |
| Short term debt (Note 13) | 405,494 | 443,814 |
| Lease liabilities (Note 10) | 1,394,981 | 22,496 |
| Income tax payable | 423,644 | 1,821,426 |
| Accounts payable and accrued expenses (Note 11) | 3,458,705 | 2,911,554 |
| Total current liabilities | 5,903,180 | 5,887,006 |
| NON-CURRENT LIABILITIES: | | |
| Bank loans (Note 12) | 18,396,343 | 2,163,853 |
| Long-term debt (Note 13) | 8,464,370 | 10,064,073 |
| Lease liabilities (Note 10) | 6,720,103 | - |
| Deferred income tax (Note 15 a) | 3,278,190 | 3,852,813 |
| Employee benefits obligations | 77,309 | 56,382 |
| Total liabilities | 42,839,495 | 22,024,127 |
| STOCKHOLDERS' EQUITY (Note 14): | | |
| Capital stock | 7,767,276 | 7,767,276 |
| Capital reserves | 2,542,227 | 25,733,425 |
| Other comprehensive income | (788,686) | 391,485 |
| Retained earnings | 29,987,071 | 20,320,736 |
| Controlling interest | 39,507,888 | 54,212,922 |
| Non-controlling interest | 6,898,478 | 7,399,703 |
| Total stockholders' equity | 46,406,366 | 61,612,625 |
| Total liabilities and stockholders' equity | \$ 89,245,861 | \$ 83,636,752 |

The accompanying notes are an integral part of these consolidated financial statements.

Grupo Aeroportuario del Sureste, S. A. B. de C. V. and subsidiaries

Consolidated Statements of Comprehensive Income - by Expense Function Year ended December 31, 2025 and 2024

Thousands of Mexican pesos

| | <u>2025</u> | <u>2024</u> |
|--|----------------------|----------------------|
| Revenue (Notes 3 and 21.1): | | |
| Aeronautical services | \$ 19,387,860 | \$ 18,589,161 |
| Non-aeronautical services | 10,499,263 | 9,895,327 |
| Construction services (Note 3.1.3) | 7,350,308 | 2,848,299 |
| Total revenue | <u>37,237,431</u> | <u>31,332,787</u> |
| Operating costs and expenses (Note 4): | | |
| Cost of aeronautical and non-aeronautical services | 12,547,191 | 10,645,044 |
| Cost of construction services | 7,350,308 | 2,848,299 |
| Administrative expenses | 346,047 | 319,638 |
| Total operating costs and expenses | <u>20,243,546</u> | <u>13,812,981</u> |
| Operating profit | <u>16,993,885</u> | <u>17,519,806</u> |
| Interest income | 1,440,338 | 1,615,065 |
| Interest expense | (1,535,163) | (826,708) |
| Exchange income on foreign currency | 965,070 | 2,604,447 |
| Exchange loss on foreign currency | (2,899,855) | (531,957) |
| | <u>(2,029,610)</u> | <u>2,860,847</u> |
| Share of loss of the investment accounted by the equity method | (5,333) | (7,760) |
| Net income before income taxes | 14,958,942 | 20,372,893 |
| Income taxes (Note 15 a): | | |
| Income tax | 4,034,245 | 6,342,455 |
| Net income for the year | <u>\$ 10,924,697</u> | <u>\$ 14,030,438</u> |
| Net income for the year attributable to: | | |
| Controlling interest | \$ 10,488,903 | \$ 13,551,429 |
| Non-controlling interest | 435,794 | 479,009 |
| | <u>\$ 10,924,697</u> | <u>\$ 14,030,438</u> |
| Other comprehensive income: | | |
| Items that will not be reclassified to income for the period: | | |
| Remeasurement of labor obligations (Net of taxes) | \$ (13,766) | \$ (17,233) |
| Items that might be reclassified to income for the period: | | |
| Effect of foreign currency translation in foreign subsidiaries | (1,775,991) | 2,818,418 |
| Total comprehensive income for the year | <u>\$ 9,134,940</u> | <u>\$ 16,831,623</u> |
| Comprehensive income for the year attributable to: | | |
| Controlling interest | \$ 9,294,966 | \$ 15,545,374 |
| Non-controlling interest | (160,026) | 1,286,249 |
| Total comprehensive income for the year | <u>\$ 9,134,940</u> | <u>\$ 16,831,623</u> |
| Basic and diluted earnings per share expressed in Mexican pesos (Note 19.19) | <u>\$ 34.96</u> | <u>\$ 45.17</u> |

The accompanying notes are an integral part of these consolidated financial statements.

Grupo Aeroportuario del Sureste, S. A. B. de C. V. and subsidiaries
Consolidated Statement of Changes in Stockholders' Equity
Year ended December 31, 2025 and 2024

Thousands of Mexican pesos

| | Capital reserves | | | Other comprehensive income | Retained earnings | Non-controlling interest | Total stockholders' equity |
|---|------------------|---------------|----------------------------------|----------------------------|-------------------|--------------------------|----------------------------|
| | Capital stock | Legal reserve | Reserve for repurchase of shares | | | | |
| Balances at January 1, 2024 | \$ 7,767,276 | \$ 2,542,227 | \$ 11,554,572 | \$ (1,619,693) | \$ 24,700,966 | \$ 6,645,850 | \$ 51,591,198 |
| Comprehensive income: | | | | | | | |
| Net profit for the year | | | | | 13,551,429 | 479,009 | 14,030,438 |
| Effect of foreign currency translation in subsidiaries | | | | 2,011,178 | | 807,240 | 2,818,418 |
| Remeasurement of labor obligations | | | | | (17,233) | | (17,233) |
| Total comprehensive income | | | | 2,011,178 | 13,534,196 | 1,286,249 | 16,831,623 |
| Increase in reserve for repurchase of shares (Note 14) | | | 11,636,626 | | (11,636,626) | | |
| Aerostar's Capital reimbursement - non-controlling interest (Note 19.2) | | | | | | (102,067) | (102,067) |
| Aerostar's dividend paid - non-controlling interest (Note 19.2) | | | | | | (430,329) | (430,329) |
| Ordinary and extraordinary dividends paid on May 29, 2024 and June 26, 2024 (\$10.93 y \$10.00 per share) (Note 14) | | | | | (6,277,800) | | (6,277,800) |
| Balances at December 31, 2024 | 7,767,276 | 2,542,227 | 23,191,198 | 391,485 | 20,320,736 | 7,399,703 | 61,612,625 |
| Comprehensive income: | | | | | | | |
| Net profit for the year | | | | | 10,488,903 | 435,794 | 10,924,697 |
| Effect of foreign currency translation in subsidiaries | | | | (1,180,171) | | (595,820) | (1,775,991) |
| Remeasurement of labor obligations | | | | | (13,766) | | (13,766) |
| Total comprehensive income | | | | (1,180,171) | 10,475,137 | (160,026) | 9,134,940 |
| Transfer from reserve for repurchase of shares (Note 14) | | | (23,191,198) | | 23,191,198 | | |
| Aerostar's Capital reimbursement - non-controlling interest (Note 19.2) | | | | | | (105,987) | (105,987) |
| Aerostar's dividend paid - non-controlling interest (Note 19.2) | | | | | | (235,212) | (235,212) |
| Ordinary dividends paid on May 29, 2025 and extraordinary dividends paid on September 30, and November 27, 2025 (\$50.0, \$15.0 and \$15.0 per share) (Note 14) | | | | | (24,000,000) | | (24,000,000) |
| Balances at December 31, 2025 | \$ 7,767,276 | \$ 2,542,227 | \$ - | \$ (788,686) | \$ 29,987,071 | \$ 6,898,478 | \$ 46,406,366 |

The accompanying notes are an integral part of these consolidated financial statements.

Grupo Aeroportuario del Sureste, S. A. B. de C. V. and subsidiaries

Consolidated Statements of Cash Flows Year ended December 31, 2025 and 2024

Thousands of Mexican pesos

| | <u>2025</u> | <u>2024</u> |
|--|----------------------|----------------------|
| Operating activities | | |
| Income before income taxes | \$ 14,958,942 | \$ 20,372,893 |
| Adjustments for: | | |
| Share of loss of investments accounted by the equity method | 5,333 | 7,760 |
| Depreciation and amortization (Notes 4, 7 and 9) | 3,260,815 | 2,322,984 |
| Interest income | (1,440,337) | (1,615,065) |
| Interest expense | 1,564,109 | 826,708 |
| Exchange loss | 1,051,992 | 531,957 |
| Exchange gain | (284,877) | (2,320,904) |
| Working capital variations: | | |
| Accounts receivable (Note 6.1) | 359,431 | (427,670) |
| Recoverable taxes and other current assets | 1,154,447 | (560,929) |
| Trade accounts payable and accrued expenses (Note 11) | (1,661,871) | 923,931 |
| | 18,967,984 | 20,061,665 |
| Income taxes paid (Note 15) | (6,619,371) | (4,490,624) |
| Net cash flows generated from operating activities | <u>12,348,613</u> | <u>15,571,041</u> |
| Investing activities | | |
| Payment for acquisition of ASUR Airports subsidiary, net of cash | (5,112,151) | |
| Improvements to assets under concession and acquisition of furniture and equipment (Note 9) | (7,807,852) | (4,394,462) |
| Interest received | 1,439,022 | 1,483,246 |
| Restricted cash (Note 5.1) | (168,571) | (123,394) |
| Investment in financial instruments (Note 6.3) | 1,537,688 | 281,261 |
| Net cash flows used in investing activities | <u>(10,111,864)</u> | <u>(2,753,349)</u> |
| Financing activities | | |
| Proceeds from bank loan (Note 12) | 21,065,000 | |
| Restricted cash (Note 5.1) | 171,169 | (304,831) |
| Bank loans paid (Note 12) | (5,175,000) | (538,712) |
| Lease payments - Principal portion | (5,709) | (5,335) |
| Long-term debt paid (Note 13) | (263,130) | (224,914) |
| Interest paid (Note 12) | (1,371,116) | (938,155) |
| Bank loan origination fees (Note 12) | (173,947) | |
| Capital reduction (non-controlling interest) and dividends paid (non-controlling interest) (Note 19.2) | (366,684) | (628,609) |
| Dividends paid (Note 14) | (24,000,000) | (6,277,800) |
| Net cash flows used from financing activities | <u>(10,119,417)</u> | <u>(8,918,356)</u> |
| (Decrease) Increase in cash and cash equivalents | (7,882,668) | 3,899,336 |
| Cash and cash equivalents at the beginning of the year | 20,083,457 | 13,872,897 |
| Exchange (loss) profit on cash and cash equivalents | (1,084,454) | 2,311,224 |
| Cash and cash equivalents at the end of the year | <u>\$ 11,116,335</u> | <u>\$ 20,083,457</u> |

The accompanying notes are an integral part of these consolidated financial statements.

Grupo Aeroportuario del Sureste, S. A. B. de C. V. and subsidiaries

Notes to the Consolidated Financial Statements

December 31, 2025 and 2024

Figures expressed in thousands of Mexican pesos (Ps\$), thousands of US dollars (USD\$) and thousands of Colombian pesos (COP\$) except for number of shares, earnings per share and exchange rates

Note 1 - History of the Company:

On June, 1998, in Mexico, the Mexican Department of Communications and Transportation (SCT by its Spanish acronym) granted Grupo Aeroportuario del Sureste, S. A. B. de C. V. (the Company) the nine concessions to administrate, operate, exploit and develop the nine Southeast airports over a period of 50 years commencing on November 1, 1998, in accordance with the General Law of National Assets, all land, furniture and permanent equipment at airports, including any improvements made during the term of the concessions, are the property of the federal government. The term of the concessions may be extended by the parties under certain circumstances, in accordance with Article 15 of the Airports Law that establishes, among other matters: 1) it had fulfilled the conditions set out in the respective title, 2) if requested before the five years of the concession's validity begun and 3) accept the new conditions.

Through its subsidiary Aeropuerto de Cancun, S. A. de C. V. (Cancun Airport), is shareholding of the 60% in Aerostar Airport Holding, LLC (Aerostar), which operates and manages Aeropuerto Internacional Luis Muñoz Marín (Airport LMM) in San Juan de Puerto Rico, and 100% the shares of Sociedad Operadora de Aeropuertos Centro Norte, S. A. (Airplan), domiciled in the city of Medellín, Colombia, who operates and administrate through a single concession (contract 8000011-OK) the following six Airports: Airport Olaya Herrera Medellín, Airport José María Córdoba from Rionegro, Airport El Caraño from Quibdó, Airport Los Garzones from Montería, Airport Antonio Roldán Betancourt from Carepa and Airport Las Brujas from Corozal.

At December 31, 2025 and 2024, the Company's outstanding capital stock was held by the investing public (49.36% and 57.02%, respectively) has been placed at securities market in New York (NYSE) and México (BMV), Inversiones y Técnicas Aeroportuarias, S. A. P. I. de C. V. (ITA) 7.65% in both years, CHAPF Holdings, S. A. P. I. de C. V. 21.67%, in both years, Inversiones Productivas Kierke, S. A. de C. V. (12.33%) in both years, Grupo ADO, S.A. de C.V. 1.33% in both years and BlackRock, Inc. 7.66% in 2025. The shareholding is distributed among different shareholders, with no individual or specific group exercising direct control over the Company.

1.1 Relevant event

Acquisition of ASUR Airports LLC

On December 11, 2025, our subsidiary ASUR US Commercial Airports LLC (ASUR US Commercial), a commercial company incorporated on July 14, 2025, organized under the laws of the State of Delaware, United States of America (and also a subsidiary of Cancún Airport), entered into an investment agreement to acquire the shares of URW Airports LLC ("URW Airports"), which was incorporated on February 13, 1998 in the State of Delaware and is headquartered in Los Angeles, California.

ASUR Airports LLC (formerly URW Airports) and its subsidiaries hold the rights for the development and operation of retail stores and food & beverage outlets in certain terminals of three U.S. airports: Terminal 5 of Chicago O'Hare International Airport ("ORD"); Terminals 1, 2, 3, and 6, as well as the Tom Bradley International Terminal and the Bradley West Gates Concourse of Los Angeles International Airport ("LAX"); and Terminals 1 and 8 of New York John F. Kennedy International Airport (JFK T1 and T8). ASUR Airports,

Grupo Aeroportuario del Sureste, S. A. B. de C. V. and subsidiaries

Notes to the Consolidated Financial Statements

December 31, 2025 and 2024

LLC (ASUR Airports) holds a 100% equity interest in its subsidiaries ASUR Airports JFK T1, LLC and ASUR Airports JFK T8, LLC, which, in turn, hold an 81.38% equity interest in their subsidiary JFK T8 Innovation Partners, LLC, with the remaining 18.62% equity interest held by Phoenix Infrastructure Group Investments JFK T8, LLC.

In accordance with International Financial Reporting Standard 3 “Business Combinations” (IFRS 3), the acquisition is considered a business combination and, therefore, has been recorded using the purchase method established in IFRS 3. The acquisition was recorded by allocating the total of the assets acquired and liabilities assumed, based on the fair values determined at the acquisition date. The excess of the acquisition cost over the net fair values of the assets acquired and liabilities assumed has been recorded as goodwill.

The transaction resulted in the recognition of goodwill of \$672,538 as of the business combination date. The goodwill associated with this business combination is not deductible for income tax purposes. This goodwill is comprised of the fair value of investment properties and future economic benefits associated with the management of commercial spaces, which do not meet the identifiability criteria to be recognized separately and, therefore, remain included in goodwill.

The fair value of accounts and notes receivable considered in the combination is similar to their contractual value, and the amounts are not expected to present collectability issues.

The lease liability was determined based on the requirements of IFRS 16, considering the fixed and variable payments to be made to the LAX and JFK airport authorities and calculating the discounted value of the remaining payments, as if the lease were new. The right-of-use asset is valued at the same amount, adjusted for any favorable or unfavorable lease terms compared to market conditions. This value was also recognized as a right-of-use asset, which, following the guidelines in IAS 40, will be considered investment property and subsequently measured in accordance with that standard.

For the determination of the fair value of the non-controlling interest, comparable market values were used (based on a sample of comparable public companies). The most relevant assumptions considered were revenue multiples and earnings before interests, taxes, amortization, depreciation and adjustments applied to the net control premium.

The following table summarizes the consideration related to ASUR Airports as of the business combination date:

| | December 11, 2025 |
|--------------------|------------------------------|
| Consideration paid | 5,627,122 |

Grupo Aeroportuario del Sureste, S. A. B. de C. V. and subsidiaries

Notes to the Consolidated Financial Statements December 31, 2025 and 2024

The following is the provisional allocation of the purchase price over the net assets acquired of ASUR Airports, LLC (formerly URW Airports) through the business combination at the acquisition date:

| | Fair Value |
|--|--------------------------|
| Assets | |
| CURRENT: | |
| Cash and cash equivalents | \$ 514,971 |
| Other current assets | 314,647 |
| CURRENT ASSETS | <u>829,618</u> |
| NON-CURRENT: | |
| Investment property | 12,789,029 |
| Other assets - net | 460 |
| NON-CURRENT ASSETS | <u>12,789,489</u> |
| Total assets | <u>\$ 13,619,107</u> |
| Liabilities | |
| CURRENT: | |
| Lease liabilities | \$ 1,381,804 |
| Other liabilities | 379,311 |
| CURRENT LIABILITIES | <u>1,761,115</u> |
| NON-CURRENT: | |
| Lease liabilities | 6,735,383 |
| Other non current liabilities | 102,715 |
| NON-CURRENT LIABILITIES | <u>6,838,098</u> |
| Total liabilities | <u>\$ 8,599,213</u> |
| Net assets acquired in business combination | \$ 5,019,894 |
| Non-controlling interest | 65,310 |
| Goodwill at acquisition date (Note 9.1) | <u>\$ 672,538</u> |

The main characteristics of the fair value adjustments are described below:

| Ítem | Concept | Methodology |
|-------------------------|--|--|
| <u>Tangible assets:</u> | | |
| Investment Properties | Development and management rights of commercial premises | Revenue approach (Discounted cash flows method) |
| Right-of-use assets | Rights from lease contracts | Revenue approach (Discounted cash flows method) |
| <u>Liabilities:</u> | | |
| Lease obligations | Short-term and long-term lease liabilities | Fixed and variable payments in substance fixed discounted using an incremental rate. |

Grupo Aeroportuario del Sureste, S. A. B. de C. V. and subsidiaries

Notes to the Consolidated Financial Statements December 31, 2025 and 2024

The projections that served as the basis for applying the methodologies described above were based on the business plans approved by the Management of ASUR Airports, LLC at the time of the acquisition, which subsequently served as the basis for the impairment analysis performed by Management as of the date of the consolidated financial statements.

The goodwill recognized by the Company represents non-separable assets arising from the growth potential and development opportunities of ASUR Airports, LLC. No contingent liabilities have arisen from this acquisition that need to be recorded; nor are there any contingent consideration agreements.

The acquisition costs amounted to approximately \$91,000 and were recorded in the income statement under administrative expenses.

Measurement period

As of December 31, 2025, and because sufficient information was not available at the acquisition date to measure the provisional allocation of the purchase price, the Company determined and recognized provisional amounts until the necessary information becomes available. Consequently, the amounts recognized for these items are provisional and may change within the measurement period (which does not exceed one year from the acquisition date) as additional information becomes available regarding facts and circumstances existing at the acquisition date.

The accounting treatment of the business acquisition remains provisional, as the Company is in the process of obtaining sufficient information to determine the corresponding tax bases, primarily regarding deferred taxes associated with the investment properties. Consequently, the amount of deferred tax will be assessed once the relevant information is available within the measurement period permitted by IFRS 3. This adjustment will be recognized retrospectively against goodwill if it reflects information obtained about the facts and circumstances existing at the acquisition date.

Pursuant to the purchase agreement between URW Airports (seller) and ASUR US Commercial (buyer), the buyer may request an adjustment to working capital from the seller, which would impact the transaction price. Depending on the outcome, the buyer would have to pay or receive the amount determined by this adjustment, based on evidence 90 days after the closing date of the transaction. Any adjustment to the measurement period will be recognized retrospectively as if it had been recognized at the acquisition date and will give rise to corresponding adjustments to goodwill.

Pro Forma Financial Information ASUR Airports, LLC (formerly URW Airports):

If ASUR Airports, LLC had been consolidated as of January 1, 2025, the consolidated statement of comprehensive income would have included revenues from ordinary activities of \$2,063,865 and net income of \$711,233.

1.2. Sustainability and Climate

In 2022, the Sustainability Committee was created, chaired by an independent director who supports the Board in ESG-related decisions. Its functions include: overseeing the sustainability strategy, reviewing and recommending targets, monitoring mitigation/adaptation initiatives, and reviewing the sustainability report prior to publication.

Grupo Aeroportuario del Sureste, S. A. B. de C. V. and subsidiaries

Notes to the Consolidated Financial Statements December 31, 2025 and 2024

The Company carried out the identification of priority risks mainly associated with the interaction of airport operations with the environmental and regulatory context. These include risks linked to ecosystem pressures that could result in operational disruptions, as well as risks of non-compliance with applicable environmental regulations that could lead to sanctions, operational restrictions, or impacts on concessions.

Although these risks are considered relevant from a sustainability and business management perspective, none of them have materialized to date with a significant financial impact on the Company. Additionally, relevant issues have been identified from a regulatory and operational perspective which, although not considered financially material within the evaluated horizon, are continuously monitored as part of the Company's risk management system.

Risks.- The Company identified extreme heat as the primary physical risk, due to its impact on energy consumption associated with air conditioning systems. Hurricanes also pose a significant risk to specific airports, particularly Cancún and San Juan in Puerto Rico. Regarding transition risks, the Company identified the increase in airline operating costs, with a potential impact on passenger demand, as well as higher electricity costs and the obligation to integrate renewable energy.

Management evaluated the measures and actions implemented regarding sustainability and climate change and concluded that their financial effects are already incorporated into the accounting estimates and judgments reflected in the financial statements, with no additional material financial impacts identified.

Note 2 - Segment information:

The Company is a Mexican entity that was incorporated in April 1998 as a wholly-owned entity of the federal public government to administrate, operate, maintain and develop nine airports in the Southeast of Mexico. The nine airports are located in the following cities: Cancun, Cozumel, Mérida, Huatulco, Oaxaca, Veracruz, Villahermosa, Tapachula and Minatitlán.

In addition, Cancun Airport hold a 100% of the interest in the following subsidiaries: Caribbean Logistic, S. A. de C. V. and Cargo RF, S. A. de C. V, companies providing storage services, handling services, warehousing and custody of foreign trade merchandise and the related to the premises inspected at airports concessioned to third parties, as well as Cancun Airport Services, S. A. de C. V., whose main activity is to establish and operate shops, for the sale of all type of products, ASUR Dominicana LLC, a commercial company, with the purpose of developing and building an international airport in Bávaro, Dominican Republic. ASUR Dominicana LLC ASUR maintains an interest of 25% in the associate company Aeropuerto Internacional de Bávaro AIB, S.A.S.

As mentioned in Note 1.1, the Company acquired in December 2025 the subsidiary ASUR Airports (formerly URW Airports), with a 100% equity stake, and its subsidiary JFK T8 Innovation Partners, LLC, with an 81.38% equity stake. The Company controls Aerostar with a 60% equity stake and Airplan with a 100% equity stake.

See information by segments in next page.

Grupo Aeroportuario del Sureste, S. A. B. de C. V. and subsidiaries
Notes to the Consolidated Financial Statements
December 31, 2025 and 2024

| Year ended on December 31, 2025 | Cancún | Aerostar (*) | Airplan (**) | Asur Airports (***) | Mérida | Villahermosa | Holding & Services | Other | Consolidation adjustments | Total |
|--|----------------------|---------------------|---------------------|--------------------------------|---------------------|---------------------|-----------------------------------|---------------------|--------------------------------------|----------------------|
| Revenue from contracts with customers: | | | | | | | | | | |
| Aeronautical revenue | \$ 10,544,808 | \$ 2,371,524 | \$ 2,743,088 | \$ - | \$ 1,230,316 | \$ 468,345 | | \$ 2,029,779 | | \$ 19,387,860 |
| Non-aeronautical revenue | 6,344,934 | 2,283,952 | 1,061,486 | 133,143 | 291,639 | 83,079 | \$ 1,148,746 | 301,030 | (\$ 1,148,746) | 10,499,263 |
| Revenue for construction services | 4,847,755 | 769,893 | 19,284 | - | 192,466 | 147,291 | | 1,373,619 | | 7,350,308 |
| Cost of aeronautical and non-aeronautical services | (4,814,951) | (2,260,547) | (1,574,580) | (137,691) | (552,881) | (210,262) | (49,466) | (834,743) | 1,148,746 | (9,286,375) |
| Cost of construction services | (4,847,755) | (769,893) | (19,284) | - | (192,466) | (147,291) | | (1,373,619) | | (7,350,308) |
| Operating profit | 10,973,948 | 1,620,787 | 997,245 | (4,548) | 813,138 | 286,261 | 1,086,446 | 1,220,608 | | 16,993,885 |
| Non-current assets | 26,865,015 | 17,596,710 | 1,708,367 | 13,377,481 | 3,707,893 | 1,446,857 | 39,142,439 | 7,979,199 | (40,455,887) | 71,368,074 |
| Total assets | 36,044,519 | 20,417,313 | 3,787,621 | 14,277,714 | 4,191,985 | 1,723,935 | 39,610,905 | 9,647,756 | (40,455,887) | 89,245,861 |
| Total liabilities | 21,330,210 | 10,703,705 | 1,554,262 | 8,569,728 | 76,563 | 110,226 | 167,307 | 327,494 | | 42,839,495 |
| Improvements to assets under concession and acquisition of furniture and equipment in the period | 4,979,595 | 856,102 | 23,901 | 2,385 | 191,773 | 181,147 | | 1,572,949 | | 7,807,852 |
| Amortization and depreciation Revenue recognized | (767,618) | (774,142) | (1,232,755) | - | (155,936) | (54,901) | (6) | (275,458) | | (3,260,815) |
| At a point in time: | | | | | | | | | | |
| Aeronautical revenue | 9,318,916 | 1,492,797 | 2,721,817 | | 1,129,569 | 428,563 | | 1,870,059 | | 16,961,721 |
| Non-aeronautical revenue | 1,155,654 | 492,680 | | | | | | | | 1,648,334 |
| Total | \$ 10,474,570 | \$ 1,985,477 | \$ 2,721,817 | \$ - | \$ 1,129,569 | \$ 428,563 | \$ - | \$ 1,870,059 | \$ - | \$ 18,610,055 |
| Over a period of time: | | | | | | | | | | |
| Aeronautical revenue | 1,225,891 | 878,727 | 21,271 | | 100,747 | 39,782 | - | 159,721 | | 2,426,139 |
| Non-aeronautical revenue | 5,189,280 | 1,791,272 | 1,061,486 | 133,143 | 291,639 | 83,079 | 1,148,747 | 301,030 | (1,148,747) | 8,850,929 |
| Revenue for construction services | 4,847,755 | 769,893 | 19,284 | | 192,466 | 147,291 | - | 1,373,619 | | 7,350,308 |
| Total | \$ 11,262,926 | \$ 3,439,892 | \$ 1,102,041 | \$ 133,143 | \$ 584,852 | \$ 270,152 | \$ 1,148,747 | \$ 1,834,370 | \$ (1,148,747) | \$ 18,627,376 |

(*) Subsidiary located in Puerto Rico

(**) Subsidiary located in Colombia

(***) Subsidiary located in United States of America

Grupo Aeroportuario del Sureste, S. A. B. de C. V. and subsidiaries
Notes to the Consolidated Financial Statements
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| Year ended on December 31, 2024 | Cancún | Aerostar (*) | Airplan (**) | Mérida | Villahermosa | Holding & Services | Other | Consolidation adjustments | Total |
|--|----------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------------|---------------------|--------------------------------------|----------------------|
| Revenue from contracts with customers: | | | | | | | | | |
| Aeronautical revenue | \$ 10,414,204 | \$ 2,208,073 | \$ 2,465,434 | \$ 1,122,018 | \$ 462,282 | | \$ 1,917,150 | | \$ 18,589,161 |
| Non-aeronautical revenue | 6,424,750 | 1,981,707 | 857,301 | 268,600 | 85,396 | \$ 1,157,048 | 277,573 | (\$ 1,157,048) | 9,895,327 |
| Revenue for construction services | 1,488,898 | 626,195 | 25,387 | 177,339 | 88,466 | - | 442,014 | | 2,848,299 |
| Cost of aeronautical and non-aeronautical services | (4,958,839) | (1,932,670) | (1,363,220) | (517,221) | (202,602) | 269,525 | (774,081) | 1,157,048 | (8,322,060) |
| Cost of construction services | (1,488,898) | (626,195) | (25,387) | (177,339) | (88,466) | - | (442,014) | - | (2,848,299) |
| Operating profit | 11,157,227 | 1,528,467 | 1,540,947 | 728,867 | 293,650 | 1,106,922 | 1,163,726 | | 17,519,806 |
| Non-current assets | 24,122,818 | 20,215,783 | 3,228,074 | 3,660,686 | 1,321,282 | 53,428,740 | 6,696,067 | (54,692,709) | 57,980,741 |
| Total assets | 38,646,834 | 23,562,476 | 6,792,163 | 4,328,447 | 1,657,410 | 54,291,248 | 9,050,883 | (54,692,709) | 83,636,752 |
| Total liabilities | 6,999,215 | 12,434,805 | 2,165,623 | 27,997 | 95,270 | 123,514 | 177,702 | | 22,024,126 |
| Improvements to assets under concession and acquisition of furniture and equipment in the period | 2,644,300 | 707,709 | 25,751 | 213,364 | 100,603 | | 702,735 | | 4,394,462 |
| Amortization and depreciation | (722,888) | (728,643) | (418,568) | (144,530) | (51,426) | (13) | (256,916) | | (2,322,984) |
| Revenue recognized | | | | | | | | | |
| At a point in time: | | | | | | | | | |
| Aeronautical revenue | 9,145,275 | 1,445,579 | 2,399,113 | 1,029,896 | 423,299 | | 1,758,279 | | 16,201,441 |
| Non-aeronautical revenue | 1,123,689 | 429,694 | | | | | | | 1,553,383 |
| Total | <u>\$ 10,268,964</u> | <u>\$ 1,875,273</u> | <u>\$ 2,399,113</u> | <u>\$ 1,029,896</u> | <u>\$ 423,299</u> | <u>\$ -</u> | <u>\$ 1,758,279</u> | <u>\$ -</u> | <u>\$ 17,754,824</u> |
| Over a period of time: | | | | | | | | | |
| Aeronautical revenue | 1,268,929 | 762,494 | 66,321 | 92,122 | 38,983 | | 158,871 | | 2,387,720 |
| Non-aeronautical revenue | 5,301,061 | 1,552,013 | 857,301 | 268,600 | 85,396 | 1,157,048 | 277,573 | (1,157,048) | 8,341,944 |
| Revenue for construction services | 1,488,898 | 626,195 | 25,387 | 177,339 | 88,466 | | 442,014 | | 2,848,299 |
| Total | <u>\$ 8,058,888</u> | <u>\$ 2,940,702</u> | <u>\$ 949,009</u> | <u>\$ 538,061</u> | <u>\$ 212,845</u> | <u>\$ 1,157,048</u> | <u>\$ 878,458</u> | <u>\$ (1,157,048)</u> | <u>\$ 13,577,963</u> |

(*) Subsidiary located in Puerto Rico

(**) Subsidiary located in Colombia

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Notes to the Consolidated Financial Statements December 31, 2025 and 2024

Note 3 - Revenue from Contracts with Customers:

3.1 Revenue recognition

Airports operated by the Company receive income from external clients for aeronautical services rendered to airlines and the rendering of complementary services. The Company also recognizes revenue from construction services arising from concession agreements with government entities.

Following is a description of the principal types of service agreements from which the Company receives revenue.

3.1.1 Aeronautical services

The Company operates airports in three countries (Mexico, Puerto Rico and Colombia), providing multiple aeronautical services involving principally the following performance obligations:

- a. Passenger rates (Airport Use Fee - TUA), which is calculated based on total outgoing passengers (other than diplomats, infants and passengers in transit) making use of air terminals operated by the Company.
- b. Landing fees, which contemplate landing services, the use of runways, taxiing strips, and bands.
- c. Platform use fees, based on the time and aircraft remains at a terminal after landing.
- d. Security services, calculated on the basis of the total number of incoming and outgoing passengers.
- e. Baggage inspection fee, calculated on the basis of total number of outgoing passengers.
- f. Use of passenger walkways, which consists of rendering passenger walkways service connecting an aircraft to the terminal after landing.
- g. Fee for the use of passenger documentation counters; the fee is applied on the basis of the holding of documentation for one-hour periods. After the first hour has elapsed, the fee is charged proportionately for 30-minute increments.

Revenue is measured based on the consideration specified in the tariff regulating system applicable to airports in each country for each performance obligation identified. In Mexico, these are regulated by the SCT, in Puerto Rico by the "Federal Aviation Administration" (or FAA) and in Colombia by the Special Administrative Unit of Civil Aeronautics (Aerocivil).

In its capacity as operator of the LMM Airport, Aerostar entered into a Use Agreement with the main airlines serving LMM Airport, referred to as "Signing Airlines". The agreement has a term of 15 years, counted as from February 27, 2013, with an option to be terminated in advance by agreement of the parties. If, upon completion of the effective term, no new use agreements have been entered into, each of the Use Agreements in force at that date will continue to be binding until new use agreements are signed.

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Pursuant to the Use Agreement, Aerostar is entitled to receive the following annual contributions from the airlines serving LMM Airport:

- For the first partial year of contract (i.e. the year ended on December 31, 2013), USD\$62,000 (approximately \$1,268,966) multiplied by the number of effective days elapsed in that year, divided by the number of days of the year,
- For the following five years of contract, USD\$62,000 per year, and
- For the remaining contract years, the total annual contributions for the previous year, adjusted by inflation based on the non-underlying U.S. Consumer Price Index. At December 31, 2025 and 2024, airline contributions total USD\$76,799 (\$1,382,474) and USD\$73,294 (\$1,315,526), respectively.

Passenger, landing and security fees are recorded at a particular point in time, once the aircraft departure manifest has been delivered. Revenue arising from other performance obligations is recorded over a period of time as the services are rendered.

Discounts

The Company may apply discounts to its rates, provided they are not discriminatory in the light of the laws in effect in the countries in which the Company operates. Discounts are granted based on the discount policy and conditions negotiated with the National Aero Transportation Chamber (CANAERO), and regulated income must be delivered within a period of 30 days.

Revenues are recognized net of estimated discounts granted in accordance with promulgated rates.

The prompt-payment discount for regulated income principally the Airport Use Fees (TUA by its initials in Spanish) is established in each of the contracts signed with the airlines and is subtracted from the aforementioned income. In 2025 and 2024, the discount amounted to \$166,079 and \$315,012, respectively.

Terms of payment

In accordance with the contracts entered into with clients for airport services, the credit term is 30 days, and for complementary services, the first day of each month.

Amendments to the Tariff Regulation Bases

On October 4, 2023, ASUR received a notification from the Federal Civil Aviation Agency AFAC, a decentralized body of the Ministry of Infrastructure, Communications and Transportation (SICT), informing of its decision to modify with immediate effect the terms of the tariff base regulation established in the Annex. 7 of the concession contracts entered into with the SICT on June 29, 1998 and its last amendment on March 19, 1999. Section 10.8 of the concession contracts establishes that any of the terms of the concession may be modified by mutual agreement between the SICT and ASUR in accordance with the applicable law. Following negotiations between the Company and the SICT, the SICT decided to unilaterally modify the terms of the Amended Tariff Regulations. On October 18, 2023, the Mexican Congress approved an increase in the Airport Use Right (DUAC) from 5% to 9%, which became effective on January 1, 2024.

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Notes to the Consolidated Financial Statements December 31, 2025 and 2024

On December 11, 2023, the Federal Civil Aviation Agency (AFAC), based on the periodic review of the maximum joint rate on the new bases, determined the maximum joint rate of the Mexican Airports for the period from January 1, 2024 to December 31, 2028, the rates applicable to 2024 are shown below:

Maximum Tariffs 2026 – 2028
In pesos as of December 31, 2025

| Airport | 2026 ⁽¹⁾ | 2027 ⁽¹⁾ | 2028 ⁽¹⁾ |
|----------------|----------------------------|----------------------------|----------------------------|
| Cancun | 360.58 | 357.69 | 354.82 |
| Cozumel | 462.48 | 458.78 | 455.11 |
| Huatulco | 495.40 | 491.43 | 487.50 |
| Merida | 307.23 | 304.77 | 302.33 |
| Minatitlan | 544.90 | 540.53 | 536.21 |
| Oaxaca | 363.52 | 360.61 | 357.72 |
| Tapachula | 300.05 | 297.65 | 295.27 |
| Veracruz | 288.84 | 286.53 | 284.23 |
| Villahermosa | 324.64 | 322.05 | 319.47 |

⁽¹⁾ Figures in pesos adjusted as of December 31, 2025, based on the Producer Price Index

3.1.2 Non-aeronautical services

The Company generates revenue from non-aeronautical services, which involve basically the following performance obligations:

- a. Retail sales, recorded when a product is sold to a client and payment on the transaction is made at the time of purchase.
- b. Access rates to nonpermanent overland transportation based on the number of access events experienced by the transportation companies operated by third parties providing passenger transportation services at the terminal.
- c. Car parking, rates based on the time vehicles remain at public parking areas.

Revenue arising from access rates to overland transportation and retail sales are recorded at a particular point in time, to the extent that the performance obligation is satisfied, and the promised goods and services are transferred, while parking area income is recorded over time.

Contracts for commercial income

International Financial Reporting Standard 15 "Revenue from Contracts with Customers" (IFRS 15) should be applied to all contracts with customers; however, there are exceptions such as commercial lease contracts, which are within the scope of IFRS 16 "Leases".

Lease income linked to the airport concession (non-regulated activities) is considered complementary services to the provision of regulated services, so there is no separate infrastructure other than the intangible recognized according to Note 10; nor is there a right of use to be accounted for separately in accordance with IFRS 16.

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Presently, space leased at airports to airlines and other commercial lessees comprise the most significant source of income related to non-aeronautic services. Leasing income is accrued monthly and is determined by applying a percentage established in the lease contract to income from actual sales of lessees (share of sales), or an agreed minimum fee.

ASUR Airports, LLC, a subsidiary, holds the rights to develop and operate food and beverage outlets, retail spaces, and other commercial spaces within airport terminals in Los Angeles, Chicago, and New York. These spaces are then leased to individual concessionary operators. The established contracts do not constitute concessions under IFRIC 12 (“Concession Agreements”) but rather agreements that allow a third party, without a direct concession, to operate the leased properties.

At the inception of the contract, the Company determines whether the agreement constitutes or contains a lease. A lease grants the right to control the use of an identified asset for a period of time in exchange for consideration. Lease components and non-lease components are separated based on their relative standalone selling price for the Company’s leases as lessor. For the Company’s leases as lessee, the Company applies the practical expedient available by asset class: not allocating the contract consideration between lease and non-lease components.

Commercial leasing operations include the leasing of automobiles, the sale of food and beverages, retail sales, sales made at kiosks, graphic advertising, overland transportation, fixed operations and other services rendered. Commercial income is partially recorded on the basis of lessee income and is partially based on minimum lease rates.

At December 31, 2025 and 2024, variable leasing income was \$7,222,188 and \$7,088,231, respectively, and \$1,078,507 and \$1,069,265, respectively, for fixed leasing rates.

3.1.3 Construction services

As an operator of airport concessions, the Company is required to improve items under concession. Works carried out within the airport are based on development plans authorized by the regulators. Revenue from construction services are recorded on the basis of percentages of completion, presented by the contractors, and approved by the regulator at least once a year. Improvements made are expected to complement the infrastructure of the airport operated by the Group. IFRS 15 establishes that during the construction period of the infrastructure related to concessions received, they must be shown as “contract assets” in the statement of financial position, regardless of the type of consideration received (financial asset or intangible asset). See Note 9.

Construction services carried out by the Group do not entitled it to a direct cash consideration; rather, it is entitled to charge users for airport services rendered at the terminals during the concession period. Revenue from construction services is measured at fair value of the services rendered, which increased the value of the intangible asset, plus the cost of capitalized financing.

As of December 31, 2025 and 2024, revenues from construction services in Mexico were \$6,561,131 and \$2,196,717, in Aerostar they were \$769,893 and \$626,195, and in Airplan they were \$19,284 and \$25,387, respectively.

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3.1.4 Airports Law and Regulations

Mexico

Under the Mexican Airports Law and its regulations, the Company's revenues are classified as regulated services and non-regulated services. Airport Services mainly consist of the use of runways, taxiways and platforms for landings and departures, parking for aircrafts, use of mechanical boarders, security services, hangars, car parking, as well as the general use of the terminals and other infrastructure by the aircrafts, passengers, and cargo, including the rental of space that is essential for the operation of airlines and suppliers of complementary services. Non-regulated Services mainly consist in complementary services such as of ramp services and handling of luggage and cargo, food services, maintenance and repair and related activities that provide support to the airlines.

The Rate Regulation Law provides that the following sources of revenues are regulated under this system:

- Revenues from airport services (as defined under the Mexican Airport Law), other than automobile parking, and
- Access fees earned from third parties providing complementary services, other than those related to the establishment of administrative quarters that the SCT determines to be non-essential.

Non-regulated Services consist of services that are not considered essential for an airport's operation, such as the rent of spaces to businesses, restaurants, and banks. Access fees and income from other services are recognized as services are rendered.

The Company's revenues as of December 31, 2025 and 2024 are shown below, using the classification established in the Airports Act and its Regulations, based on the performance obligations established in accordance with IFRS 15.

Puerto Rico

According to the agreement entered into by the Puerto Rico Authority and Aerostar, Aerostar revenue is classified as for regulated services and non-regulated services. See Notes 3.1.1 and 3.1.2.

Colombia

Under resolution 4530 of Civil Aeronautics in Colombia, Airplan revenue is classified as for regulated services and non-regulated services. See Notes 3.1.1 and 3.1.2.

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Grupo Aeroportuario del Sureste, S. A. B. de C. V. and subsidiaries

Notes to the Consolidated Financial Statements December 31, 2025 and 2024

| | Year ended December 31, | |
|---|----------------------------|----------------------|
| | 2025 | 2024 |
| Regulated services: | | |
| Airport services for revenue from contracts with customers: | | |
| Passengers fees | \$ 15,364,490 | \$ 14,414,309 |
| Landing fees | 1,418,081 | 1,533,321 |
| Platform | 931,901 | 960,182 |
| Security services | 181,275 | 178,016 |
| Baggage inspection fees | 582,686 | 575,776 |
| Passengers walkway | 761,802 | 790,739 |
| Passengers documentation counters | 34,093 | 34,272 |
| Other airport services | 520,456 | 563,432 |
| Total regulated services ^(*) | <u>\$ 19,794,784</u> | <u>\$ 19,050,047</u> |
| Non regulated services: | | |
| Non regulated services for revenue from contracts with customers: | | |
| Retail stores | \$ 1,648,334 | \$ 1,553,383 |
| Access fees on non permanent ground transportation | 104,120 | 102,190 |
| Car parking | 568,639 | 508,298 |
| Other services | 303,494 | 291,129 |
| | <u>2,624,587</u> | <u>2,455,000</u> |
| Commercial services | <u>7,467,752</u> | <u>6,979,441</u> |
| Total non regulated services ^(**) | <u>10,092,339</u> | <u>9,434,441</u> |
| Construction services | <u>7,350,308</u> | <u>2,848,299</u> |
| Total | <u>\$ 37,237,431</u> | <u>\$ 31,332,787</u> |

(*) This includes Mexico's regulated income amounting to \$14,680,173 and \$14,376,540 for fiscal years 2025 and 2024, respectively, Aerostar's regulated income amounting to \$2,371,523 and \$2,208,073 for fiscal years 2025 and 2024, respectively, and Airplan for \$2,743,088 and \$2,465,434 for the fiscal years 2025 and 2024, respectively.

(**) This line item in the consolidated statement of income (non-aeronautical services) includes complementary and airport services totaling \$406,925 and \$460,886 for the 2025 and 2024 periods, respectively.

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Notes to the Consolidated Financial Statements December 31, 2025 and 2024

The following table sets forth revenue from leasing of commercial spaces by type for the years indicated:

| | Year ended December 31, | |
|--|----------------------------|---------------------|
| | 2025 | 2024 |
| Commercial revenues: | | |
| Duty free shops | \$ 2,817,169 | \$ 2,807,365 |
| Food and beverage | 1,607,354 | 1,457,698 |
| Advertising revenues | 208,545 | 236,629 |
| Car rental companies | 1,536,502 | 1,404,473 |
| Banking and currency exchange services | 93,933 | 98,475 |
| Teleservices | 26,129 | 16,073 |
| Ground Transportations | 187,024 | 166,549 |
| Other services | 991,096 | 792,179 |
| Total commercial revenues | <u>\$ 7,467,752</u> | <u>\$ 6,979,441</u> |

The domestic and international passenger traffic for 2025 and 2024, in thousands is show as follows:

| | Year ended December 31, | |
|----------------------------------|----------------------------|---------------|
| | 2025 | 2024 |
| Domestic passenger traffic: | | |
| Mexico | 19,696 | 19,809 |
| Aerostar | 11,908 | 11,697 |
| Airplan | 13,243 | 13,005 |
| Total domestic passengers | <u>44,847</u> | <u>44,511</u> |
| International passenger traffic: | | |
| Mexico | 20,900 | 21,611 |
| Aerostar | 1,736 | 1,550 |
| Airplan | 4,078 | 3,647 |
| Total international passengers | <u>26,714</u> | <u>26,808</u> |
| Total passengers | <u>71,561</u> | <u>71,319</u> |

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The increase in revenue in 2025 and 2024 is shown below, respectively, by country, without considering construction services which does not depend directly on passenger traffic:

| | Year ended December 31, | | Change % compared to 2024 |
|---|----------------------------|---------------|------------------------------|
| | 2025 | 2024 | |
| Aeronautical revenue | | | |
| Mexico | \$ 14,273,248 | \$ 13,915,654 | 2.6 |
| Aerostar | 2,371,524 | 2,208,073 | 7.4 |
| Airplan | 2,743,088 | 2,465,434 | 11.3 |
| Total aeronautical revenue | \$ 19,387,860 | \$ 18,589,161 | 4.3 |
| Non-aeronautical revenue | | | |
| Mexico | \$ 7,153,825 | \$ 7,056,319 | 1.4 |
| Aerostar | 2,283,952 | 1,981,707 | 15.3 |
| Airplan | 1,061,486 | 857,301 | 23.8 |
| Total non-aeronautical revenue | \$ 10,499,263 | \$ 9,895,327 | 6.1 |
| Total income without construction revenue | \$ 29,887,123 | \$ 28,484,488 | 4.9 |

The aeronautical and no aeronautical revenues corresponding to ASUR Commercial LLC were presented within the Mexico revenues.

Below is the estimated future income for next year's arising from non-cancelable operating leases, considering minimum rent commercial leases.

| | Year ended December 31, | |
|--------------|----------------------------|---------------|
| | 2025 | 2024 |
| 2025 | | \$ 5,014,633 |
| 2026 | \$ 5,458,450 | 4,366,396 |
| 2027 | 4,459,063 | 3,343,207 |
| 2028 | 3,403,997 | 2,361,104 |
| 2029 | 1,415,386 | 599,477 |
| 2030 | 1,006,852 | 335,523 |
| 2031 to 2034 | 2,149,383 | 203,195 |
| Total | \$ 17,893,131 | \$ 16,223,535 |

Includes minimum rental income of \$6,509,541 for the period from 2026 to 2034 from the U.S. subsidiary ASUR Airports, acquired on December 11, 2025. See Note 1.1 and Note 19.8.1.

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Notes to the Consolidated Financial Statements December 31, 2025 and 2024

Note 4 - Costs and expenses by nature:

| | Year ended December 31, | |
|---|----------------------------|----------------------|
| | 2025 | 2024 |
| Short term benefits | \$ 2,039,994 | \$ 1,812,680 |
| Electric power | 590,483 | 549,420 |
| Maintenance and conservation | 951,629 | 829,458 |
| Professional fees | 532,133 | 328,089 |
| Insurance and bonds | 316,370 | 310,732 |
| Surveillance services | 635,185 | 553,403 |
| Cleaning services | 443,791 | 381,224 |
| Technical assistance (Note 16.4) | 400,912 | 400,838 |
| Right of use of assets under concession (DUAC) ⁽¹⁾ | 2,704,657 | 2,557,670 |
| Amortization and depreciation of intangible assets, furniture and equipment | 3,260,815 | 2,322,984 |
| Consumption of commercial items | 550,130 | 542,872 |
| Construction services (Note 3.1.3) | 7,350,308 | 2,848,299 |
| Employees' statutory profit sharing | 131,242 | 122,604 |
| Termination benefits | 10,948 | 5,882 |
| Impairment of accounts receivable (Note 6.2) | 30,818 | 3,435 |
| Other | 294,131 | 243,391 |
| Total aeronautical and non-aeronautical services costs, costs of construction services and administrative expenses | <u>\$ 20,243,546</u> | <u>\$ 13,812,981</u> |

⁽¹⁾ For the fiscal years 2025 and 2024, \$1,755,832 and \$1,728,174, respectively, correspond to the consideration for the concessions in Mexico. This consideration is equivalent to 9% (as of January 1, 2024) of the gross income of each of the concessions. Meanwhile, \$722,742 and \$629,900, respectively, correspond to the consideration for the Airplan concession at 19% of the gross income, and \$226,083 and \$199,596, respectively, correspond to the consideration for the Aerostar concession at 5% of the airport's gross income.

Note 5 - Cash and cash equivalents:

As of December 31, 2025 and 2024, cash and short-term cash equivalents are shown below:

| | Year ended December 31, | |
|---------------------------------|----------------------------|----------------------|
| | 2025 | 2024 |
| Cash and cash held at banks | \$ 4,258,090 | \$ 11,495,389 |
| Short term investments | 6,858,245 | 8,588,068 |
| Total cash and cash equivalents | <u>\$ 11,116,335</u> | <u>\$ 20,083,457</u> |

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Notes to the Consolidated Financial Statements December 31, 2025 and 2024

5.1 Restricted cash

Aerostar

In accordance with Aerostar's long-term bond placement contracts, it is required to maintain debt reserves and operating expenses, through two options described in the same contract, which are: 1) cash, through a specific bank account or 2) letter qualified credit. Derived from Aerostar's available liquidity, the Administration decided to meet these reserves with the cash that was available, for which, through a specific bank account, it maintains the amount that is restricted for reserves. The Company does not have immediate access to these resources because it is required to maintain reserves at all times and the use of these reserves is subject to authorizations in accordance with the bond placement agreements. These deposits are subject to contractual restrictions and therefore are not available for general use. As of December 31, 2025, and 2024, the restricted cash balance amounts to \$1,293,363 and \$1,464,532, respectively.

As of December 31, 2025, and 2024, restricted cash includes to the amounts collected by Aerostar for the concept of "Passenger Facility Charge" (PFC), which are restricted to be used to fund investment projects in airport infrastructure previously authorized by the FAA, of \$747,664 and \$579,093, respectively. See Notes 17.c and 19.6.

In accordance with IAS 7 Statement of Cash Flow, restricted cash movements are presented within operating, investing or financing activities, depending on the nature of the underlying restriction, and are considered in the reconciliation of cash and cash equivalents at the beginning and end of the period.

Note 6 - Financial Assets:

6.1 Accounts receivable - Net

| | Year ended December 31, | |
|----------------------------|----------------------------|---------------------|
| | 2025 | 2024 |
| Clients | \$ 2,888,148 | \$ 3,163,614 |
| Less: impairment provision | <u>(325,839)</u> | <u>(359,273)</u> |
| Total accounts receivables | <u>\$ 2,562,309</u> | <u>\$ 2,804,341</u> |

The collection expectation of the short-term account receivable is one month in relation to the reporting date.

Accounts receivables are comprised mainly of TUA paid by passengers (other than diplomats, infants and passengers in transit) who travel using the airport terminals operated by the Company. The balance at December 31, 2025 and 2024 for this concept amounted to \$1,368,380 and \$1,563,833, respectively.

6.2 Impairment of accounts receivable

After the evaluation performed by the Company with respect to its customers, the Company decreased in 2025 the consolidated allowance for doubtful accounts by \$33,434 compared to 2024, and increased it in 2024 by \$23,050 compared to 2023.

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At December 31, 2025, total balance of accounts receivable not impaired amounts to \$2,084,179 (\$2,304,659 at December 31, 2024). These accounts refer to clients that have no recent record of noncompliance, and due to their positive performance with the company, no increase in the level of credit risk was identified in our prospective assessment.

In Mexico, increases to the impairment of accounts receivable for the year 2025 and 2024 amounted to \$66 and \$2,542, respectively. At December 31, 2025 and 2024 in accordance with our analyses, no future noncompliance is expected, as they were able to access to financing and governmental economic aid, in the case of international airlines, which will enable them to continue meeting their financial commitments. The Company monitors the accounts receivable performance and takes measures in this regard, as it is empowered to prevent service provision if there are situations outside its policy for due dates exceeding 30 days, which keeps the level of exposure at a low risk.

At Aerostar, decreases to the allowance for doubtful accounts were recorded in 2025 in the amount of \$2,387, a decrease due to foreign currency translation effect of \$5,176, and write-offs of \$1,341. In 2024, write-offs to the allowance for doubtful accounts amounted to \$24,228, with a foreign currency translation effect of \$5,457 and write-offs of \$16,936, mainly related to international airlines. According to the Company's analysis and the current uncertainty, it is likely that some recurring international operations at LMM Airport may cease due to the decline in international passenger traffic traveling directly to LMM Airport. The passenger mix at this airport consists mainly of domestic traffic. In 2025 and 2024, domestic traffic represented 87% and 88%, respectively. Up to fiscal year 2023, U.S. domestic airlines benefited from government subsidies, using funds granted by U.S. authorities to meet their operating responsibilities, including accounts receivable as of December 31, 2024. However, during 2025 no significant defaults in collections from international airlines were recorded.

In Airplan, increases to the allowance for impairment of accounts receivable were recorded in 2025 for \$4,670, and decreases due to cancellations of accounts receivable for \$29,970, after, on July 1, 2025, the uncollectibility of the accounts receivable from Viva Air for \$13.6 thousand and Ultra Air for \$7.8 thousand was declared by court order. An increase due to foreign currency translation effect of \$704 was also recorded in 2024, there were increases to the allowance for impairment of accounts receivable of \$6,967, the effect was mainly due to the suspension of operations of Viva Air and Ultra Air and a foreign currency conversion effect of \$792. The Company monitors the behavior of accounts receivable and takes measures in this regard, empowered, where appropriate, to prevent service to its customers, to find situations outside of what is established in its policy of maturities greater than 30 days, which maintains low risk exposure level.

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The movements in the impairment provision are as follows:

| | |
|---|-------------------|
| Allowance for impairment of accounts receivable as of January 1, 2024 | \$ 336,223 |
| Mexico's increase | 2,542 |
| Aerostar's increase | 24,228 |
| Application of Aerostar's estimate | (16,936) |
| Effect of foreign currency translation Aerostar | 5,457 |
| Airplan's increase | 6,967 |
| Effect of foreign currency translation Airplan | 792 |
| Provision for impairment at December 31, 2024 | <u>359,273</u> |
| Mexico's increase | 66 |
| Aerostar's increase | (2,387) |
| Cancelation of Aerostar's estimate | (1,341) |
| Effect of foreign currency translation Aerostar | (5,176) |
| Airplan's increase | 4,670 |
| Cancelation of Airplan's estimate | (29,970) |
| Effect of foreign currency translation Airplan | 704 |
| Provision for impairment at December 31, 2025 | <u>\$ 325,839</u> |

The constitution of the provision for impairment of accounts receivable has been recorded in the consolidated comprehensive income statement under cost of services, and the amounts charged to the provision are written off from accounts receivable when recovery is not expected.

To measure expected credit losses, accounts receivable have been grouped based on shared credit risk characteristics and days past due.

Expected loss rates are based on sales payment profiles for the 12 months prior to December 31, 2025, or January 1, 2024, respectively, and the corresponding historical credit losses incurred within that period. Historical loss rates are adjusted to reflect current and forward-looking macroeconomic factors affecting customers' ability to settle receivables. The Company has identified the economic situation in various countries as potentially adversely affecting the transportation industry, along with the costs of complying with aviation regulations and union pressures on airlines, as the most relevant factors. Consequently, it adjusts historical loss rates based on expected changes in these factors. Based on this, the allowance for losses as of December 31, 2025, and 2024 was determined as shown in next page for receivables.

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6.3 Investment in financial instruments

In August 2023, the Company contracted two bonds in US dollars with rates of 6.50% and 6.84%, semiannual interest. The maturities are March 13, 2027 and January 23, 2030, respectively. During 2024, the Company sold the bond maturing in March 2027, resulting in a balance of \$1,537,688 as of December 31, 2024. On April 2, 2025, and May 15, 2025, the Company sold the bonds maturing on January 23, 2030.

The fair value as of December 31, 2024, amounted to \$1,537,688. The fair value hierarchy level of the investments in securities is Level 1.

Note 7 - Land, furniture and equipment - Net:

At December 31, 2025 and 2024, the land, furniture and equipment are made up as follows:

| | 01/01/2025 | Foreign currency translation | Additions | Disposals transfers | 31/12/2025 |
|---------------------------------|-------------------|------------------------------------|------------------|------------------------|-------------------|
| Land | \$ 192 | \$ 3 | | | \$ 195 |
| Furniture & equipment | 159,238 | (2,114) | \$ 25,640 | | 182,764 |
| Machinery & equipment | 218,872 | (30,175) | 15,426 | | 204,123 |
| Computer equipment | 185,970 | (30,458) | 46,270 | | 201,782 |
| Transport equipment | 63,166 | (8,887) | 7,869 | \$ (1,170) | 60,978 |
| Improvements to leased premises | 160,560 | (24,182) | 57,504 | | 193,882 |
| Accumulated Depreciation | (519,548) | 67,389 | (88,497) | | (540,656) |
| | <u>\$ 268,450</u> | <u>\$ (28,424)</u> | <u>\$ 64,212</u> | <u>\$ (1,170)</u> | <u>\$ 303,068</u> |

| | 01/01/2024 | Foreign currency translation | Additions | Disposals transfers | 31/12/2024 |
|---------------------------------|-------------------|------------------------------------|------------------|------------------------|-------------------|
| Land | \$ 177 | \$ 15 | | | \$ 192 |
| Furniture & equipment | 139,342 | 3,267 | \$ 16,629 | | 159,238 |
| Machinery & equipment | 151,868 | 40,650 | 26,354 | | 218,872 |
| Computer equipment | 117,323 | 32,777 | 35,870 | | 185,970 |
| Transport equipment | 46,183 | 10,847 | 9,533 | (3,397) | 63,166 |
| Improvements to leased premises | 98,824 | 27,922 | 33,814 | | 160,560 |
| Accumulated Depreciation | (369,701) | (77,597) | (72,250) | | (519,548) |
| | <u>\$ 184,016</u> | <u>\$ 37,881</u> | <u>\$ 49,950</u> | <u>(\$ 3,397)</u> | <u>\$ 268,450</u> |

The consolidated depreciation expense for 2025 was \$88,497 (\$72,250 in 2024), including the depreciation of Aerostar \$73,979 (\$59,090 in 2024), and the depreciation of Airplan \$544 and \$710 for 2025 and 2024, respectively, and which has been charged in aeronautical, non-aeronautical services costs, and administrative expenses.

The depreciation expense of 2025 and 2024 for the rights of use of assets for consolidated leasing was \$7,146 and \$3,583, respectively, applicable in Mexico, there was no recognition of rights of assets for leasing in Aerostar and Airplan.

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7.1. Right-of-use assets of leasing assets

As of December 31, 2025 and 2024, the right-of-use assets associated with property leases amount to \$27,691 and \$27,541 and the associated liability amounts to approximately \$31,557 and \$22,496, respectively, which are not significant.

The Company has executed a contract for the lease of corporate offices and commercial vehicles. The general terms of the lease contracts are shown below:

Lease of commercial vehicles in Mexico:

Framework contract, with separate contracts by vehicle, including the following terms and conditions: i) mandatory term of 48 months; ii) monthly fixed payments and an extraordinary one-off rent payable in the first month; iii) cash value to be settled at the end of the mandatory term; iv) the lessee shall have a preferential right to acquire underlying assets at the end of the contractual term; and v) in the event of noncompliance with principal payments, default interest shall accrue at a monthly rate of 3%.

The lease agreements and service contracts for which lease assets were identified in accordance with IFRS 16 were not significant for the Company and they recognized it within the Land, furniture and equipment, net. See Note 19.8.

Note 8 - Investment Properties:

On December 11, 2025, the company, through its subsidiary ASUR US Commercial, entered into an investment agreement to acquire the shares of URW Airports (currently ASUR Airports).

ASUR Airports, LLC (formerly URW Airports) and its subsidiaries have the rights to develop and operate retail and food and beverage outlets in certain terminals of three U.S. airports: Terminal 5 at Chicago O'Hare International Airport ("ORD"); Terminals 1, 2, 3 and 6 as well as the Tom Bradley International Terminal and the West Gates Concourse at Los Angeles International Airport ("LAX"); and Terminals 1 and 8 at New York John F. Kennedy International Airport (JFK T1 and JFK T8).

All of the Company's investment properties are buildings maintained under concession contracts, most of which extend between 2036 and 2039. Investment properties do not include land held under operating leases.

The Company has lease agreements for concession spaces that include fixed payments, including payments that are, in substance, fixed, and variable payments based on an index or rate. These lease agreements generally have a term of 13 to 23 years, with the option to extend them for an additional 5 to 7 years in some cases.

The right-of-use assets meet the definition of investment property and, as such, are presented in the statement of financial position, while lease liabilities are presented as separate line items in the statement of financial position and disclosed separately in the notes.

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The following presents the fair value of investment properties as of the acquisition date, December 11, 2025:

| Business Unit | Fair Value | |
|---------------|-------------------|---------------------|
| | Thousands of USD | Thousands of Pesos |
| LAX | \$ 177,000 | \$ 3,189,225 |
| ORD | 40,500 | 731,199 |
| JFK T1 | 23,900 | 431,498 |
| JFK T8 | 17,600 | 317,756 |
| | <u>\$ 259,000</u> | <u>\$ 4,669,678</u> |

As of December 11, 2025 (acquisition date), the Investment Properties were comprised as follows:

| | |
|--|----------------------|
| Leasehold Improvements | \$ 837,954 |
| Construction in Progress | 976,340 |
| Fair Value under IAS 40 | <u>2,855,384</u> |
| | 4,669,678 |
| Right-of-Use Assets under Lease Agreements | <u>8,119,351</u> |
| Total Investment Properties | <u>\$ 12,789,029</u> |

From the acquisition date and up to December 31, 2025, the Investment Properties were comprised as follows:

| | 11/12/2025 | Foreign currency translation | Additions | 31/12/2025 |
|--|-------------------|------------------------------|-----------|-------------------|
| Leasehold Improvements | 837,954 | - 2,465 | 8,389 | 843,878 |
| Construction in Progress | 976,340 | - 2,871 | 20,498 | 993,967 |
| Fair Value under IAS 40 | <u>2,855,384</u> | <u>- 30,905</u> | | <u>2,824,479</u> |
| | 4,669,678 | - 36,241 | 28,887 | 4,662,324 |
| Right-of-Use Assets under Lease Agreements | <u>8,119,351</u> | <u>- 22,726</u> | | <u>8,096,625</u> |
| Total Investment Properties | <u>12,789,029</u> | <u>- 58,967</u> | 28,887 | <u>12,758,949</u> |

In accordance with IFRS 16 and IAS 40, right-of-use assets derived from leased properties that meet the definition of investment property are measured at fair value. For properties measured at fair value, the market value adopted by the Company is determined based on appraisals performed by qualified independent external experts, who value the Company's terminals as of June 30 and December 31 of each year.

To determine the appraisal basis, various approaches were analyzed, such as the cost approach, the sales comparison approach, and the income capitalization approach, taking into consideration the type of property, the purpose and scope of the appraisal, the quality and quantity of data available for analysis, and determining which method provides the most reliable value estimate. As a result of this process, the applicable valuation approach was the income capitalization method.

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The Company used the Discounted Cash Flow (DCF) method of the income capitalization approach to determine the fair value of each lease right, specifically the future income for Los Angeles (LAX), Chicago (ORD), and New York (JFK T1 and JFK T8), and the following assumptions: Operating and capital expenditures were projected based on historical operating projections and figures; the projected cash flows for each operating lease were discounted using an appropriate discount rate. The cash flow for each lease extends from the valuation date to the expiration date of the operating lease; because the lease right is valued, no reversal is modeled.

In selecting the appropriate discount rate for the lease rights, consideration was given to current economic conditions, relevant physical characteristics of the properties, the stability of projected cash flows, and discount rates obtained from various published surveys of real estate investors, which are presented below:

| | <u>Minimum</u> | <u>Maximum</u> | <u>Average</u> |
|---------------------------------------|----------------|----------------|----------------|
| Discount rate | | | |
| Real Estate Investor Survey | 6.00% | 12.00% | 8.08% |
| National Power Center | 6.00% | 10.00% | 8.09% |
| Real Estate Industry Report | 6.50% | 12.00% | 8.08% |
| Real Estate Industry Report | | | |
| National Regional Shopping Center | 7.30% | 9.50% | 8.60% |
| National Power Center | 8.00% | 9.00% | 8.40% |
| National Neighborhood Shopping Center | 7.00% | 8.50% | 7.80% |

The data and assumptions used to determine the fair value of investment properties under IAS 40 are not similar to those used to determine lease obligations under IFRS 16 for the same contracts, resulting in a fair value of investment properties lower than that of lease obligations.

The key valuation metrics used for the fair value measurement of investment properties under IAS 40 are presented in the following table on a weighted average basis:

| Investment property | <u>Discount rate</u> | <u>Investment Horizon (Years)</u> |
|----------------------------|----------------------|-----------------------------------|
| LAX | 8.75% | 12.7 |
| ORD | 8.75% | 13.7 |
| JFK T1 | 11.75% | 13.11 |
| JFK T8 | 9.00% | 11.1 |

For the year 2025, if the discount rate applied to the cash flow projections of the investment projections were +1% or -1%, the fair value would have had a decrease of \$781,638 and an increase of \$646,182 respectively.

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Note 9 - Intangible assets, airport concessions and goodwill:

The movement of intangible assets derived from airport concessions during the periods presented in the consolidated financial statements is shown below:

| | 01/01/2025 | Foreign currency translation | Additions ⁽¹⁾ | Disposals transfers | 12/31/2025 |
|---|----------------------|------------------------------------|--------------------------|------------------------|----------------------|
| Concessions (Regulated Activity) | \$ 64,383,779 | (\$ 2,470,330) | \$ 229,597 | \$ 2,337,379 | \$ 64,480,425 |
| Contracts assets | 2,550,702 | (119,082) | 7,350,308 | (2,337,379) | 7,444,549 |
| Contractor advance | 1,406,193 | - | 40,208 | | 1,446,401 |
| Licences and ODC | 560,661 | - | 38,650 | | 599,311 |
| Commercial Right's (Unregulated Activity) | 6,776,277 | (907,910) | - | | 5,868,367 |
| Goodwill | 2,623,663 | (351,445) | 672,538 | | 2,944,756 |
| Accumulated amortization ⁽¹⁾ | (22,415,112) | 826,570 | (3,172,318) | | (24,760,860) |
| | <u>\$ 55,886,163</u> | <u>\$ (3,022,197)</u> | <u>\$ 5,158,983</u> | <u>\$ -</u> | <u>\$ 58,022,949</u> |

| | 01/01/2024 | Foreign currency translation | Additions ^(**) | Disposals transfers | 12/31/2024 |
|---|----------------------|------------------------------------|---------------------------|------------------------|----------------------|
| Concessions (Regulated Activity) | \$ 58,504,094 | \$ 3,784,683 | \$ 245,120 | \$ 1,849,882 | \$ 64,383,779 |
| Contracts assets | 1,424,292 | 127,992 | 2,848,300 | (1,849,882) | 2,550,702 |
| Contractor advance | 214,245 | 20 | 1,191,928 | | 1,406,193 |
| Licences and ODC | 472,764 | - | 87,897 | | 560,661 |
| Commercial Right's (Unregulated Activity) | 5,515,570 | 1,260,707 | | | 6,776,277 |
| Goodwill | 2,149,185 | 474,478 | | | 2,623,663 |
| Accumulated amortization ⁽¹⁾ | (18,970,087) | (1,194,291) | (2,250,734) | | (22,415,112) |
| | <u>\$ 49,310,063</u> | <u>\$ 4,453,589</u> | <u>\$ 2,122,511</u> | <u>\$ -</u> | <u>\$ 55,886,163</u> |

⁽¹⁾ Includes amortization for concessions as of December 31, 2025 and 2024 for \$22,389,237 and \$20,233,758, respectively.

^(*) Within the most significant additions in 2025 are: Mexico a) mainly the expansion works of Terminal 1 building at Cancún Airport, amounting to \$1,570,500; b) expansion of Terminal 4 building at Cancún Airport for \$1,308,600; c) expansion of Oaxaca Airport for \$492,400; d) expansion of Cozumel Airport for \$140,600 e) at Aerostar, the most significant works include improvements to the main parking lot, flight information service, and security system for an amount of \$329,645.

^(**) Within the most significant additions in 2024 are: Mexico a) mainly due to the expansion works of terminal building 1 at Cancun Airport with an amount of \$913,765; b) expansion of terminal building 4 at Cancun Airport for \$350,430; c) expansion of Villahermosa Airport for \$70,547; d) in Aerostar, the most significant works are those that continue to be carried out for the expansion of terminal "D" for \$218,057; and e) expansion in the rest of the Group's airports for \$297,083, which have been completed and transferred to the concessions line (regulated). The remainder of the additions corresponds to works that are in the process of being finalized related to the expansion of terminal 1 at Cancun Airport, for an amount of \$510,418, and terminal "D" in Puerto Rico, for an amount of \$280,213.

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The consolidated expense for amortization of intangibles related to concessions for 2025 is \$3,172,318 (\$2,250,734 in 2024) has been charged to the cost of aeronautical and non-aeronautical services, this amount includes the amortization of commercial rights of Aerostar for \$164,151 (\$189,547 in 2024), recognized by the valuation of its investment in accordance with IFRS 3 "Business combinations", and the amortization of the intangible assets of Airplan for \$318,386 (\$106,282 in 2024). During 2025, the Administration reviewed Airplan's intangible asset based on a change in the accounting estimate of the concession's life due to its regulated component. The expected useful life of the intangible asset was adjusted, and it is now estimated to end in 2027, earlier than originally anticipated. This component will be amortized on an accelerated basis until 2027, reflecting the complete extinction of the benefits associated with the regulated revenue. See Note 21.2.

The amortization expense of the Mexican concession by \$1,161,654 in 2025 (\$1,101,228 in 2024) has been charged to the cost of the aeronautical and non-aeronautical services.

The amortization expense of the Aerostar concessions by \$536,012 in 2025 (\$480,006 in 2024) has been charged to the cost of aeronautical and non-aeronautical services.

The amortization expense of the Airplan concessions by \$913,817 in 2025 (\$311,576 in 2024) has been charged to the cost of aeronautical and non-aeronautical services.

As a result of the change in the estimate, the increase in amortization expense for the year amounted to \$583,432.

Otherwise, the expense for amortizing licenses and ODC of \$78,298 in 2025 (\$62,095 in 2024) has been charged to administrative expenses.

9.1 Impairment Testing of Intangible Assets, Airport Concession, and Goodwill

The Company reviews the performance of business in the country where subsidiaries operate, considering three CGUs per country of operation.

At Aerostar and Airplan, the required annual impairment tests were performed on the goodwill value, which as of December 31, 2025 and 2024, is \$2,272,218 and \$2,623,663, respectively. The goodwill balance of the ASUR Airports Business Unit as of December 31, 2025, is \$672,538.

Goodwill is assigned to the operating segments that are expected to benefit from the synergies of the business combination, regardless of whether other assets or liabilities of the acquired entities are assigned.

The following is a summary of the allocation of goodwill:

| | December 31, | |
|-------------------------|---------------------|---------------------|
| | 2025 | 2024 |
| Aerostar | \$ 859,989 | \$ 993,040 |
| Airplan | 1,412,229 | 1,630,623 |
| ASUR Aiports (Note 1.1) | 672,538 | - |
| | <u>\$ 2,944,756</u> | <u>\$ 2,623,663</u> |

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Methodology:

Pursuant to IAS 36 methods applied to the 2025 and 2024 calculation, Management determines the recoverable value by the fair value less costs of disposal. The Company used this method for all its CGUs. To determine the fair value less costs of disposal the discounted cash flow projections approved by Management are used covering a period of 27 and 28, respectively, in the case of Aerostar and 2 and 8 years, respectively, in the case of Airplan, which correspond to the remaining years of the airport concessions, with respect to the lease term used for ASUR Airports' contracts, a period of 19 years was applied for all Terminals.

For 2025 and 2024, the Company uses as a valuation technique to estimate the recoverable amount, by the traditional approach. This approach consists of using a "single set of estimated cash flows and a single discount rate. Uncertainties are reflected through the risk premium included in the discount rate.

The calculations use cash flow projections that are based on financial budgets and business plans prepared by management and approved by the board of directors. Budgets and business plans are updated to reflect the most recent developments as of the reporting date. Management's expectations reflect performance to date and are based on its experience in times of recession and are consistent with assumptions a market participant would make. The calculations are based on studies carried out by independent third parties specialized in the aeronautical industry.

The assumptions used to estimate the recoverable amount are consistent with assumptions made by a market participant. For each CGU, the key assumptions for the base scenario were the following during 2025 and 2024:

| | 2025 | | | 2024 | |
|---|---------|----------|--------------|---------|----------|
| | Airplan | Aerostar | ASUR Aiports | Airplan | Aerostar |
| Discount rate | 14.61% | 11.10% | 7.75% | 15.21% | 11.60% |
| Average growth rate of passengers in the period after the recovery of passengers by each CGU. | 5.64% | 2.52% | 4.52% | 3.94% | 4.56% |
| Passenger growth rate in the recovery period of each CGU. | 2.36% | 2.69% | 2.20% | 2.22% | 2.94% |
| Average inflation growth rate | | | 2.50% | | |
| Hierarchy level of the fair value of the recoverable value of the CGU | 3 | 3 | 3 | 3 | 3 |

Management has determined the values assigned to each of the above key assumptions as follows:

2025 and 2024

Assumption

Discount rate

Average growth rate for operating costs and expenses.

Approach used to determine values

The after-tax discount rate was used from information of listed companies of the industry where each CGU operates.

Average growth rate during the concession period, which is based on the latest period and projected inflation trends.

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| Assumption | Approach used to determine values |
|---|---|
| Growth rate of departing passengers. | Weighted average growth rate of departing passengers during the concession period aligned with operating and financial growth under a recovered economic environment in terms of passenger traffic. |
| Average inflation growth rate (applicable only to 2025) | Average inflation rate based on projected trends applicable to the Asur Airports UGE. |

For fiscal year 2025, if the discount rate applied to the cash flow projections for each of the CGUs had been +1% or -1%, the cash flow projections would have resulted in an impairment effect of \$159,893 and an excess of \$4,146,078 for Aerostar, respectively, and an excess of \$302,022 and \$413,174 for Airplan, respectively. The recoverable amount of these CGUs would equal their carrying amount if the key assumptions changed as follows: the discount rate would change from 11.10% to 12.01% for Aerostar and from 14.61% to 22.04% for Airplan.

For the 2024 fiscal year, if the discount rate applied to the cash flow projections of each of the CGUs had been +1% or -1%, the cash flow projections would have had an impairment effect of \$960,476 and an excess of \$3,672,552 in Aerostar respectively and an excess of \$210,515 and \$347,469 in Airplan respectively.

9.2 Basic terms and conditions of the concessions

Mexico

The basic terms and conditions of each concession are the following:

- a. The concession holder must undertake the construction, improvement, and maintenance of the facilities in accordance with its Master Development Plan (MDP) and is required to update the plan every five years. See Note 17.b
- b. The concession holder may only use the airport facilities for the purposes specified in the concession and must provide services in accordance with all applicable laws and regulations and is subject to statutory oversight by the SCT. The concession holder shall pay a DUAC of 9% of the gross income of the concession holder, resulting from the use of public assets in accordance with the terms of the concessions as required by the applicable law. DUAC is presented in the consolidated income statement under "Cost of aeronautical services". See Note 4.
- c. Fuel services and fuel supply are to be provided by the Mexican Airport and Auxiliary Services Agency, a Decentralized Public Entity.
- d. The concession holder must grant access to and the use of specific areas of the airport to government agencies to perform their activities inside the airports.

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- e. The concession may be terminated if the concession holder fails to comply with certain of the obligations imposed by the concession as established in Article 27 or for the reasons specified in Article 26 of the Airport Law.
- f. Revenues resulting from the concession are regulated and subject to a review process. See Note 20.1.3.
- g. The terms and conditions of the regulations governing the operations of the Company may be modified by the SCT.

Aerostar

The purpose of the Aerostar concession (Agreement) is to operate the public airport safely by maintaining the highest possible levels of safety and protection at the LMM Airport, and promoting, facilitating and improving commerce, tourism and economic development. The Puerto Rico authorities, Aerostar and the other airlines have agreed to the terms and conditions of the LMM Airport Facility Contract. The concession period is 40 years as of the closing of the agreement assigning the Airport's operating rights (February 27, 2013).

Under the Agreement, Aerostar has no rights to control in full the use of the Airport facilities, for example, airport facilities that are under the supervision of the port authority in Puerto Rico or internal or external security in certain areas and it is required to provide certain maintenance services within the airport.

As part of the Agreement, the authorities grant Aerostar the right to sublease the LMM Airport non-aeronautical areas and to collect and retain the fees, charges and payments and income arising from all subleased facilities.

According to the provisions of the Agreement, the Company has the right to collect the annual contributions of all airlines, which will be equal to the sum of the: a) platform use fees; b) landing fees; c) other leases, and d) international and domestic airport use fees.

The Agreement requires Aerostar to make a cash payment of USD\$2.5 million per year for the first five years, after the first five years, the authority establishes a payment of "Annual Authority Income Share", consisting of 5 % of the gross revenues of the airport obtained by Aerostar from the sixth year to the 30th year. From year 31st to 40th, this amount will increase to 10% of the airport's gross revenues.

Airplan

The object of the concession contract is the granting by the Civil Aeronautics of Colombia and in favor of Airplan of the concession for the administration, operation, commercial exploitation, adaptation, modernization and maintenance of the airports Antonio Roldán Betancourt, El Caraño, José María Córdova, Las Brujas, Los Garzones, and Olaya Herrera.

The term of execution of the contract extends from the date of signing of the act of commencement of execution (May 15, 2008) and until the date on which one of any of the following events occurs:

- That the regulated revenues generated are equal to the expected regulated revenues, provided that by that time 15 years have elapsed from the date of execution of the certificate of commencement of execution.

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- That 25 years have elapsed since the date of execution of the execution start certificate regardless of whether, for the time being, regulated revenues generated have not matched the value of the expected regulated revenues.
- If the regulated income generated equals the expected regulated revenue before 15 years have elapsed from the date of execution of the certificate of commencement of execution, the duration of execution of the certificate of commencement of execution and during this term the Concessionaire must execute all the obligations under his charge under the Concession Contract.

For purposes of the regulated revenue expected as defined in the concession contract, it must be taken into consideration that the expected regulated revenue will increase once each of the complementary works (mandatory or voluntary) is delivered to the grantor.

The Grantors agree to assign the regulated and unregulated revenues corresponding to each of the airports to Airplan.

The Concessionaire is obliged, with the grantor to pay, during the period of the Contract, a consideration equivalent to 19% of the gross income of the Concessionaire.

The Concession granted by virtue of this Contract imposes on the Concessionaire the general obligation to administer, make commercial use and operate the airports in accordance with the minimum specifications set forth in the Contract and at their own risk.

The determination of the economic useful life of the intangible is subject to the percentage of execution of the revenues with respect to the total expected income of the financial model that the Company has. See Note 21.2 Useful life of the Airplan concession.

Contract of Trustee

For the administration of the resources of the Concession and the payment of the obligations in charge of the Concessionaire Airplan, it was forced to constitute a trust, to which it transfers all of its gross income received and all the resources of debt and capital that it obtains for the execution of the Concession.

The Trustee will maintain, in accordance with current accounting standards, a record of each and every one of the payments and transfers that are made to third parties or to the Concessionaire itself with charge to any of the accounts of the trust. The foregoing without prejudice to understand that the assignment of regulated income and non - regulated income that this agreement makes the Concession is made in favor of the Concessionaire and not the trust and that the debt and capital resources obtained by the Concessionaire should be adequately recorded as such in its own accounting and not in the Trust, since it is constituted solely for purposes of the administration of resources.

The constitution of the trust was made through the execution of an irrevocable mercantile trust and administration contract whose term will be the maximum authorized by Colombian commercial laws.

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Note 10 - Short- and Long-Term Lease Liabilities:

The subsidiary ASUR Commercial, which was acquired and incorporated into the Company's consolidation on December 11, 2025, has recognized a right-of-use asset for the lease agreements of LAX and JFK T8 in accordance with IFRS 16, due to the characteristics of the contracts, as they contain fixed conditions. The minimum rental payments under the lease agreements are determined as follows:

LAX:

The greater of: (i) the result of multiplying the square footage of the leased spaces by a base rate of either USD \$0.210 or USD \$0.240 (defined in the contract based on each terminal), which must be updated annually with inflation indices; or (ii) 85% of the "percentage rent," which is determined based on a percentage of total revenues from the prior year (defined in the contract based on each terminal), less fixed expenses (tenant improvement allowances granted by the airport authority and the management fee) as defined in the contract. There is an additional contingent rent based on total revenues, which includes an extra 2% above the base percentage if annual commercial revenues of the units fall within the range of USD \$35,000 to USD \$45,000, and an increase of 4% if annual revenues exceed USD \$45,000.

JFKT8:

The greater of: (i) a minimum rent of USD \$30,000, which must be updated annually with inflation indices; or (ii) 85% of prior year revenues.

ORD and JFK T1:

In accordance with IFRS 16, the Company did not recognize a right-of-use asset for these contracts, as the negotiated lease terms included: a) a minimum rent based on minimum passenger traffic and b) a variable rent calculated as a percentage of the previous year's revenues. As of December 31, 2025, The Company has not made any minimum payments because it has not reached the passenger volume stipulated in the contract and has therefore only made variability payments; consequently, all rent payments are considered variable.

Corporate offices in the USA:

As of December 31, 2025, ASUR Airports LLC has short term or low value leases for which it has not recognized a right of use asset. The amount of these leases for offices in the USA amounts to monthly payments of USD40 (approximately \$726.).

Other lease agreements:

Corporate offices in Mexico:

Individual contract stipulating: i) a term of 5 years; ii) monthly rental payments of USD \$29.2 (approximately \$526); iii) a security deposit equivalent to two months' rent; iv) the monthly base rent will increase annually beginning on the first anniversary of the commencement date, in line with the increase in the U.S. Consumer Price Index; and v) in the event of default on principal payments, late interest will accrue at the most recent U.S. dollar interest rate published by the Wall Street Journal under the Prime Rate, plus ten percentage points.

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The right-of-use assets meet the definition of investment property and, as such, are presented in the statement of financial position, while lease liabilities are presented as separate line items in the statement of financial position and disclosed separately in the notes. As of December 31, 2025, the balances of right-of-use assets and lease liabilities are shown below:

| | Year ended December 31, | |
|--|----------------------------|------------------|
| | 2025 | 2024 |
| Lease liability | | |
| Right-of-Use Vehicles under Lease Agreements | \$ 31,558 | \$ 22,496 |
| Right-of-Use Assets under Lease Agreements | 1,363,423 | - |
| Current | <u>\$ 1,394,981</u> | <u>\$ 22,496</u> |
| Non-Current | | |
| Right-of-Use Assets under Lease Agreements | <u>\$ 6,720,103</u> | <u>\$ -</u> |
| Depreciation | \$ 7,146 | \$ 2,583 |
| Interest Expense (Included in Finance Cost) | \$ 39,031 | \$ 2,759 |

The lease liability derived from right-of-use assets under sublease agreements is initially measured at the present value of lease payments not paid at the commencement date, discounted using the interest rate implicit in the lease.

The lease liability is presented under Lease Liabilities (current) and Lease Liabilities (non-current) in the Consolidated Statement of Financial Position. Lease payments not included in the measurement of lease liabilities are recognized in the lines Investment Property Expenses or General and Administrative Expenses in the Consolidated Statement of Profit or Loss.

Note 11 - Accounts payable and accrued expenses:

At December 31, 2025 and 2024, the balances are as follows:

| | Year ended December 31, | |
|---|----------------------------|---------------------|
| | 2025 | 2024 |
| Suppliers | \$ 624,413 | \$ 325,701 |
| Taxes payable | 535,837 | 712,448 |
| Use rights of assets under concession | 506,881 | 355,809 |
| Accounts payable to related parties (Note 16.1) | 98,507 | 101,266 |
| Salaries payable | 288,670 | 234,133 |
| Sundry creditors for services provided | 1,375,147 | 1,143,956 |
| Accounts payable to contractors | 29,250 | 38,241 |
| Total | <u>\$ 3,458,705</u> | <u>\$ 2,911,554</u> |

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Since these accounts mature at a term of under one year, their fair value is considered to approximate their carrying value.

Note 12 - Bank loans:

Mexico:

On October 15, 2021, BBVA Bancomer granted a simple loan in the amount of \$2,000,000, which may be used for corporate expenses, with a term of 7 years, maturing in October 2028, at an annual interest rate equivalent to the 28-day TIIE plus an applicable margin of 140 basis points. On January 15, 2024, and April 15, 2024, the Company made payments of \$50,000, respectively.

On June 11, 2024, the Company renegotiated its debt with Banco BBVA Bancomer, for amount of \$1,750,000 the payment of principal will be made on the new maturity date, at an annual interest rate equivalent to the 28-day TIIE rate plus an applicable margin of 1.35 points, with a maturity on July 11, 2029, and a renegotiated fee of \$4,375, the evaluation was carried out to determine if there is a substantial change, the Company concluded the evaluation with no material impact (See Note 19.14.1), The effective rate for this loan was calculated taking into account all initial fees, additional costs, and other associated expenses. The resulting annual effective rate is 9.19%.

Applicable margin. - If the net leverage index 1.4x is a) Less than 1.5X, the applicable margin will be 140 basis points, b) Between 1.5X and 2.5X, the applicable margin will be 165 basis points and c) greater than 2.5x, the applicable margin will be 190 basis points.

In terms of the credits in pesos granted by BBVA Bancomer, the Company is obliged to maintain a consolidated leverage level not exceeding 3.5x calculated as a total financial debt between the (operating profit calculated before taxes, interest expenses, plus depreciation plus amortization at consolidated level) EBITDA for the twelve months prior to the end of each quarter and a minimum interest coverage of 3.0x, calculated as EBITDA between the financial expenses associated with the total financial debt for the 12 months before the end of each quarter. During the year the Company fulfilled these financial obligations, on each quarterly measurement date. At December 31, 2025 and 2024, the Consolidated Leverage Ratio calculated under the contract was 1.4x and 0.7x, respectively, which does not exceed the established 3.5x. Meanwhile, the debt coverage ratio as of December 31, 2025 and 2024 was 12.8x and 12.5x, respectively, exceeding the minimum contractual requirement of 3.0x.

As of December 31, 2025 and 2024, the Company must refrain from creating, incurring, assuming or generating the existence of any lien on its property, assets and rights, as well as refrain from assuming obligations of third-party accounts, becoming jointly liable or granting any type of personal or fiduciary real guarantee to guarantee its own obligations or those of third parties that are relevant or may cause a relevant adverse effect on the payment of the credit. During the year, the Company has fulfilled these financial obligations.

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On September 29, 2021, the Company acquires a loan with Banco Santander for \$2,650,000, maturing on September 28, 2024, subject to one the 28-day TIIE rate plus 1.50 points. On November 29, 2022, the Company makes advance payments of \$650.0 million without any penalty. On March 26, 2024, the Company renegotiated its debt with Santander for \$675,000, extending the term by one year, to make the payment of the principal on the due date, at an annual interest rate equivalent to the 28-day TIIE rate plus an applicable margin of 1.50 points, with a maturity on September 26, 2025. The evaluation was carried out to determine if there is a substantial change due to such renegotiation and concluded the evaluation with no material impact. The Loan was paid by the Company on September 26, 2025.

On September 26, 2025, the Company entered into a simple revolving credit line agreement with Banco Santander in the amount of \$675,000, with principal repayment due at maturity on September 26, 2027, subject to a one-day TIIEF rate (Backward Looking in arrears, 5-day lookback) plus 1.50 basis points. The resulting annual effective rate is 9.22%.

On November 21, 2025, the Company entered into a current account credit agreement with Banco Santander in the amount of \$3,500,000, with principal repayment due at maturity on February 22, 2026, subject to a one-day TIIEF rate (Backward Looking in arrears, 5-day lookback) plus 0.50 basis points. The loan was drawn down on November 24, 2025, covering a credit opening fee of \$5,250. The Company settled this loan on December 11, 2025.

On December 3, 2025, the Company entered into a simple revolving credit line agreement with Banco Santander in the amount of \$1,000,000, with principal repayment due at maturity on March 4, 2026, subject to a one-day TIIEF rate (Backward Looking in arrears, 5-day lookback) plus 0.50 basis points. The loan was drawn down on December 4, 2025, covering a credit opening fee of \$1,500. The Company settled this loan on December 11, 2025.

In terms of the credit in pesos granted by Santander, the Company is obliged to maintain a leverage level on the last day of each fiscal quarter of no more than 3.5x and a minimum interest coverage ratio of 3.0x, both reasons calculated by the 12 months before each quarter. The calculation for the Leverage Ratio and Interest Coverage Ratio will be performed considering the Company's share in the income/loss of its subsidiaries and other companies in which it holds interest. During the year 2025 and 2024, the Company fulfilled these financial obligations, on each quarterly measurement date. At December 31, 2025 and 2024, the Leverage Ratio calculated under the contract was 1.4.x and 0.7x, respectively, which does not exceed the 3.5x set. In turn, the Debt Coverage Ratio at December 31, 2025 and 2024 was 12.8x and 12.5x, respectively, covering the minimum required of 3.0x as stated in the contract.

On May 22, 2025, the Company entered into a loan agreement with BBVA México in the amount of \$9,500,000, intended for general corporate use, maturing on May 21, 2027, with principal repayment in a single installment at maturity, subject to a 28-day TIIEF rate plus 1.25 basis points. The loan was drawn down on May 27, 2025, covering a structuring fee of \$26,600 and a credit opening fee of \$6,650. The Company may make early repayments without penalty, provided they exceed \$100,000. The resulting effective annual rate is 8.92%.

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Under the terms of the peso-denominated loan granted by BBVA México, the Company is required to maintain the following financial ratios: a net leverage ratio not greater than 3.5x as of the last day of each fiscal quarter, and a minimum interest coverage ratio of 3.0x, both calculated based on the twelve months preceding each quarter. The calculations of the leverage ratio and the interest coverage ratio will be carried out using the Company's share in the results of its subsidiaries or other entities in which it holds an interest. During fiscal year 2025, the Company has complied/has not complied with these financial covenants at each quarterly measurement date. As of December 31, 2025, the leverage ratio, calculated in accordance with the contract, was 1.4x, which does not exceed/exceeds the established 3.5x. Meanwhile, the debt coverage ratio as of December 31, 2025 was 9.6x, meeting the minimum contractual requirement of 3.0x.

On December 5, 2025, the Company entered into a Senior Credit Agreement with JPMorgan Chase Bank, N.A. in the amount of \$6,390,000, at an annual interest rate equivalent to the 28-day TIEEF plus an applicable margin of 0.75 basis points, maturing in May 2027, covering a negotiation fee of \$16,419 on July 31, 2025, and a credit opening fee of \$22,573 on December 15, 2025. The resulting effective annual rate is 8.10%.

Under the terms of the peso-denominated loan granted by JPMorgan Chase Bank NA, the Company is required to maintain the following financial ratios: a net leverage ratio on the last day of each fiscal quarter not exceeding 3.5x and a minimum interest coverage ratio of 3.0x, both calculated for the 12 months prior to each quarter.

On November 26, 2025, a negotiation fee of \$119,029 was paid for a loan with JPMorgan in the amount of US\$936,000, which will be allocated to the Playa project. The aforementioned Commission was recorded as a short-term liability. As of December 31, 2025, this loan has not been formalized.

There are no indication that the Company would have difficulty meeting its financial commitments on the loans for the next twelve months.

Airplan:

On June 1, 2015, the Company acquired a new long-term syndicated loan of COP\$440,000,000 (\$2,897,404) payable in 2027 with a three-year grace period for the payment of principal. The resulting effective annual rate is 14.09%.

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The participants of this syndicated loan are:

| Financial entity | Amount (thousand COP) |
|--------------------------------------|----------------------------------|
| Bancolombia, S. A. | \$ 150,000,000 |
| Banco Itaú Corpbanca Colombia, S. A. | 102,000,000 |
| Banco Davivienda, S. A. | 90,000,000 |
| Banco de Bogotá, S. A. | 37,000,000 |
| Banco de Occidente, S. A. | 37,000,000 |
| Banco Popular, S. A. (1) | 8,000,000 |
| Banco AV Villas, S. A. | 8,000,000 |
| Servicios Financieros, S. A. | 8,000,000 |
| | <hr/> |
| | \$ 440,000,000 |

(1) In April 2023, Banco Popular, S. A. transferred the rights to Banco de Bogotá, S. A. of the syndicated loan, through the signing of promissory notes, under the same conditions.

In April 2022, the Company anticipates a capital payment of COP\$149,999,914 (\$794,510), without any penalty, as follows:

| Financial entity | Amount (thousand COP) |
|--------------------------------------|----------------------------------|
| Bancolombia, S. A. | \$ 51,136,744 |
| Banco Itaú Corpbanca Colombia, S. A. | 34,772,986 |
| Banco Davivienda, S. A. | 30,682,039 |
| Banco de Bogotá, S. A. | 12,613,358 |
| Banco de Occidente, S. A. | 12,613,366 |
| Banco Popular, S. A. | 2,726,835 |
| Banco AV Villas, S. A. | 2,727,293 |
| Servicios Financieros, S. A. | 2,727,293 |
| | <hr/> |
| | \$ 149,999,914 |

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Notes to the Consolidated Financial Statements December 31, 2025 and 2024

In April 24, 2024, the Company anticipates a capital payment of COP\$100,000,000 (\$438,712), without any penalty, as follows:

| Financial entity | Amount (thousand COP) |
|--------------------------------------|----------------------------------|
| Bancolombia, S. A. | \$ 34,090,909 |
| Banco Itaú Corpbanca Colombia, S. A. | 23,181,818 |
| Banco Davivienda, S. A. | 20,454,545 |
| Banco de Bogotá, S. A. | 10,227,273 |
| Banco de Occidente, S. A. | 8,409,091 |
| Banco AV Villas, S. A. | 1,818,182 |
| Servicios Financieros, S. A. | 1,818,182 |
| | <hr/> |
| | \$ 100,000,000 |

Financial obligations

Airplan is obligated throughout the term of the credit to comply with the following financial commitments:

Maintain long-term financial indebtedness limited to this syndicated loan operation: This consists of the sum of the balances payable by the debtor during the term of the syndicated loan, as a result of long- and short-term financial indebtedness, the amount of which may not exceed the sum of COP\$440,000,000 (\$2,897,404).

Maintain the capital structure: This addresses the relationship between capital and debt that the debtor must meet in relation to the project throughout the term of the loan, in such a way that the result of the financial indicator Capital 1 (Capital + debt) is equal to or higher than 16%. As of December 31, 2025 and 2024, the capital structure ratio was 68.2% and 61.1%, respectively.

Maintain the index of debt coverage: This refers to the indicator that the debtor must maintain during the entire term of the loan, defined as: EBITDA - Taxes / Debt service 2: 1.2.

As of December 31, 2025 and 2024, the Company has complied with the debt coverage indicator, which was 4.0x and 4.4x, respectively.

There are no indication that the Company would have difficulty meeting its financial commitments on the loans for the next twelve months.

Aerostar

On December 30, 2020, Aerostar obtained an unsecured revolving credit line with Banco Popular de Puerto Rico for USD\$20,000 (approximately \$399,010), for a term of three years and the possibility of making prepayments at any moment during the term of the contract, with interest at Prime rate plus 0.50% and the Company will pay 0.15% for unused credit line, which will be calculated on the average amount of unused principal during the year.

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On November 15, 2023, Aerostar renewed the secured revolving credit line with Banco Popular de Puerto Rico of USD\$20,000 (\$360,000, approximately), with a maturity date December 29, 2026. The interest is calculated at the interest rate that fluctuates between 0.5% and 3.0% plus a default interest rate of 2.0%. Aerostar is required to maintain a debt coverage ratio of 1:00 at the end of each quarter. As of December 31, 2025, the Company did not use the credit line.

On November 26, 2024, Aerostar renewed the secured revolving credit line with Banco Popular de Puerto Rico of USD\$10,000 (\$207,862 approximately), with a maturity date December 18, 2027. The interest is calculated at the interest rate that fluctuates between 0.75% and 3.0% plus a default interest rate of 2.0%. Aerostar is required to maintain a debt coverage ratio of 1:00 at the end of each quarter. During 2025, the Company has complied with the debt coverage indicator. As of December 31, 2025, the Company did not use the credit line (See Note 20.2).

There are no indication that the Company would have difficulty meeting its financial commitments on the loans for the next twelve months.

As of December 31, 2025, these credit lines have been disposed of as shown as follows.

| Bank | Credit line used foreign currency at 31/12/2025 (*) | Credit line balance used in pesos | Principal amortization in pesos | Commissions and interests Net | Term | | Fair value |
|--------------------------------------|---|---|---------------------------------------|-------------------------------------|-------------------|----------------------|----------------------|
| | | | | | Short | Long | |
| Santander, S. A. | | \$ 675,000 | | \$ 820 | \$ 820 | \$ 675,000 | \$ 676,809 |
| Santander, S. A. | | 675,000 | \$ (675,000) | | | | |
| Santander, S. A. | | 4,500,000 | -4,500,000 | | | | |
| BBVA Bancomer, S. A. | | 1,750,000 | | (2,487) | 6,891 | 1,740,622 | 1,777,049 |
| BBVA Bancomer, S. A. | | 9,500,000 | | 13,558 | 36,168 | 9,477,390 | 9,644,868 |
| JP Morgan, | | 6,390,000 | | (127,220) | 28,634 | 6,234,146 | 6,440,353 |
| Total México | | <u>\$ 23,490,000</u> | <u>\$ (5,175,000)</u> | <u>\$ (115,329)</u> | <u>\$ 72,513</u> | <u>\$ 18,127,158</u> | <u>\$ 18,539,079</u> |
| Bancolombia, S. A. | COP 23,147,347 | \$ 141,427 | | \$ 746 | \$ 50,404 | \$ 91,769 | \$ 110,377 |
| Banco Itaú Corpbanca Colombia, S. A. | 15,740,196 | 96,171 | | 506 | 34,275 | 62,402 | 75,054 |
| Banco Davivienda, S. A. | 13,888,400 | 84,856 | | 446 | 30,242 | 55,060 | 66,224 |
| Banco de Bogotá, S. A. | 6,942,906 | 42,422 | | 223 | 15,115 | 27,530 | 33,102 |
| Banco de Occidente, S. A. | 5,709,271 | 34,884 | | 183 | 12,431 | 22,636 | 27,223 |
| Banco AV Villas, S. A. | 1,234,525 | 7,542 | | 40 | 2,688 | 4,894 | 5,887 |
| Servicios Financieros, S. A. | 1,234,525 | 7,542 | | 40 | 2,688 | 4,894 | 5,887 |
| Total Airplan | COP 67,897,170 | <u>\$ 414,844</u> | <u>\$ -</u> | <u>\$ 2,184</u> | <u>\$ 147,843</u> | <u>\$ 269,185</u> | <u>\$ 323,754</u> |
| | | <u>\$ 23,904,844</u> | <u>\$ (5,175,000)</u> | <u>\$ (113,145)</u> | <u>\$ 220,356</u> | <u>\$ 18,396,343</u> | <u>\$ 18,862,833</u> |

(*) Foreign currencies expressed in thousands.

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At December 31, 2024, these credit lines have been disposed of as shown as follows:

| Bank | Credit line used foreign currency at 31/12/2024 (*) | Credit line balance used in pesos | Principal amortization in pesos | Commissions and interests Net | Term | | Fair value |
|--------------------------------------|---|---|---------------------------------------|-------------------------------------|-------------------|---------------------|---------------------|
| | | | | | Short | Long | |
| Santander, S. A. | | \$ 675,000 | \$ - | \$ 180 | \$ 675,180 | \$ - | \$ 695,344 |
| BBVA Bancomer, S. A. | | 1,850,000 | (100,000) | (1,685) | 10,310 | 1,738,005 | 1,803,915 |
| Total México | | <u>\$ 2,525,000</u> | <u>\$ (100,000)</u> | <u>\$ (1,505)</u> | <u>\$ 685,490</u> | <u>\$ 1,738,005</u> | <u>\$ 2,499,259</u> |
| Bancolombia, S. A. | COP 23,148,166 | \$ 294,742 | (\$ 149,557) | \$ 760 | \$ 760 | \$ 145,184 | \$ 110,615 |
| Banco Itaú Corpbanca Colombia, S. A. | 15,740,196 | 200,423 | (101,701) | 516 | 516 | 98,722 | 75,216 |
| Banco Davivienda, S. A. | 13,888,400 | 176,844 | (89,737) | 455 | 455 | 87,107 | 66,367 |
| Banco de Bogotá, S. A. | 6,942,087 | 88,412 | (44,872) | 228 | 228 | 43,541 | 33,173 |
| Banco de Occidente, S. A. | 5,709,271 | 72,700 | (36,892) | 187 | 187 | 35,808 | 27,282 |
| Banco AV Villas, S. A. | 1,234,525 | 15,719 | (7,977) | 40 | 40 | 7,743 | 5,899 |
| Servicios Financieros, S. A. | 1,234,525 | 15,719 | (7,977) | 40 | 40 | 7,743 | 5,899 |
| Total Airplan | COP 67,897,170 | <u>\$ 864,559</u> | <u>\$ (438,712)</u> | <u>\$ 2,226</u> | <u>\$ 2,226</u> | <u>\$ 425,848</u> | <u>\$ 324,451</u> |
| | | <u>\$ 3,389,559</u> | <u>\$ (538,712)</u> | <u>\$ 721</u> | <u>\$ 687,716</u> | <u>\$ 2,163,853</u> | <u>\$ 2,823,710</u> |

(*) Foreign currencies expressed in thousands.

As a result of the business combination in Airplan on October 19, 2017, a fair value of the syndicated loan, valued at its amortized cost, was determined, increasing its value by \$605,382. The debt contracted in the original currency (the Colombian peso) plus this fair value adjustment at the date of the business combination, amounted to the following total in thousands of COP\$535,125,402 (\$3,408,442).

In the fiscal year 2025, the Company maintained loans to finance operations and expansion projects.

The variables used to determine the fair values of loans at December 31, 2025 and 2024 are as follows:

México:
2025 and 2024

- TIIE and TIEF 28 days Discount Rate as of December 31, 2025 and 2024.
- Probability of default of ASUR as of December 31, 2025 and 2024.
- Default Swaps (CDS) of Mexico as of December 31, 2025 and 2024.

Level 2 of fair value hierarchy at December 31, 2025 and 2024.

Aerostar:
2025 and 2024

- Yield Spreads to Maturity through the BB-rating curve by "industrials sector" at December 31, 2025 and 2024.

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Level 2 of fair value hierarchy at December 31, 2025 and 2024.

Airplan:

2025 and 2024

- Reference Discount Rate in Colombia as of December 31, 2025 and 2024.
- Probability of default of ASUR as of December 31, 2025 and 2024.
- Credit Default Swaps (CDS) of Colombia as of December 31, 2025 and 2024.

Level 2 of fair value hierarchy at December 31, 2025 and 2024.

Note 13 - Short and long-term documents:

As a result of including Aerostar in the consolidation, as from May 31, 2017, the following long-term document payable is recorded.

To finance a portion of the agreement payment to the Puerto Rico Authority, and certain other costs and expenditures associated with it, Aerostar signed an agreement for the private placement of bonds on March 22, 2013 in the original amount of \$4,471 million pesos (USD\$350 million) maturing on March 22, 2035 in accordance with the following conditions:

| | |
|---------------------|-------|
| Performance | 2.39% |
| Spread credit (bps) | +336 |
| Coupon | 5.75% |

On June 24, 2015, Aerostar signed an agreement for private placement of bonds in the original amount of \$737 million pesos (USD\$50 million), maturing on March 22, 2035, based on the following conditions:

| | |
|--------------|-------|
| Quoted yield | 6.75% |
|--------------|-------|

In May 2022, Aerostar modified the payment method of the agreement signed for the placement of bonds for USD\$50 million, which stipulated payments on a semi-annual basis and was modified to a single payment due on March 22, 2035, which did not represent any penalty for the Company and qualified as a renegotiation.

In May 2022, Aerostar authorized the private placement of bonds for an original amount of \$3,947,522 (USD\$200 million) guaranteed with a quoted yield of 4.92% maturing on March 22, 2035, the disposition of the resources was in July 2022. Aerostar is financially obligated throughout the term of the bond, to maintain a debt coverage ratio greater than 1.0x with the measurement date of each quarterly closing. As of December 31, 2025, and 2024 the debt coverage ratio was 2.0x and 2.1x, respectively.

At December 31, 2025 the long-term debt is shown as follows:

| | Credit line used in thousand USD | Interest in USD | Credit line in pesos | Principal amortization in pesos | Interest in pesos | Term | | Fair value |
|------|----------------------------------|-----------------|----------------------|---------------------------------|-------------------|-------------------|---------------------|---------------------|
| | | | | | | Short | Long | |
| Loan | \$ 400,000 | (\$ 3,144) | \$ 5,540,143 | (\$ 263,130) | (\$ 56,592) | \$ 356,291 | \$ 4,864,130 | \$ 5,568,220 |
| Loan | 200,000 | 2,733 | 3,600,240 | | 49,203 | 49,203 | 3,600,240 | 3,575,920 |
| | <u>\$ 600,000</u> | <u>(\$ 411)</u> | <u>\$ 9,140,383</u> | <u>-\$ 263,130</u> | <u>-\$ 7,389</u> | <u>\$ 405,494</u> | <u>\$ 8,464,370</u> | <u>\$ 9,144,140</u> |

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At December 31, 2024 the integration of the long-term debt is shown as follows:

| | Credit line used in thousand USD | Interest in USD | Credit line in pesos | Principal amortization in pesos | Interest in pesos | Term | | Fair value |
|------|----------------------------------|-------------------|----------------------|---------------------------------|--------------------|-------------------|----------------------|----------------------|
| | | | | | | Short | Long | |
| Loan | \$ 400,000 | (\$ 3,961) | \$ 6,601,077 | (\$ 224,914) | (\$ 82,332) | \$ 386,998 | \$ 5,906,833 | \$ 6,662,935 |
| Loan | 200,000 | 2,733 | 4,157,240 | | 56,816 | 56,816 | 4,157,240 | 4,053,056 |
| | <u>\$ 600,000</u> | <u>(\$ 1,228)</u> | <u>\$ 10,758,317</u> | <u>(\$ 224,914)</u> | <u>(\$ 25,516)</u> | <u>\$ 443,814</u> | <u>\$ 10,064,073</u> | <u>\$ 10,715,991</u> |

Inputs:

2025 and 2024:

Corporate risk through Yield Spreads to Maturity of comparable bonds of the “Transportations and Logistics” sector.

Level 2 of fair value hierarchy in 2025 and 2024.

Methodology:

The following methodology was used to determine fair value in the terms of IFRS 13 the valuation technique used is one recognized in the financial environment (estimated future cash flows discounted at their present value) using market information available at the valuation date.

Note 14 - Stockholders' equity:

At December 31, 2025 and 2024, the minimum fixed capital with no withdrawal rights is of \$1,000 and the variable portion is of \$7,766,276 (nominal figure) comprised for 300,000,000 common, nominative Class I shares no par value, wholly subscribed and paid in. At December 31, 2025 and 2024, no Class II shares have been issued. Both classes of shares will have the characteristics determined at the Shareholders' meeting where issuance is approved and they are integrated as shown as follows:

| Description | Total shares December 31, | | Capital stock as of December 31, | |
|-------------|------------------------------|--------------------|-------------------------------------|---------------------|
| | 2025 | 2024 | 2025 | 2024 |
| B Series | 277,050,000 | 277,050,000 | \$ 7,173,079 | \$ 7,173,079 |
| BB Series | 22,950,000 | 22,950,000 | 594,197 | 594,197 |
| Total | <u>300,000,000</u> | <u>300,000,000</u> | <u>\$ 7,767,276</u> | <u>\$ 7,767,276</u> |

All ordinary shares confer the same rights and obligations on the holders of each series of shares. Series BB shares have voting shares and other rights, such as the right to elect two members of the Board of Directors, and Series B shareholders are entitled to appoint the remaining members of the Board of Directors. Series BB may not represent more than 15% of the Company's capital stock.

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Legal reserve

The Company is legally required to allocate at least 5% of its unconsolidated annual net income to a legal reserve fund. This allocation must continue until the reserve is equal to 20% of the issued and outstanding capital stock of the Company. Mexican corporations may only pay dividends on retained earnings after the reserve fund for the year has been set up.

Reserve for acquisition of shares

The reserve for acquisition of shares represents the reservation authorized by the stockholders for the Company to purchase its own shares subject to certain criteria set forth in the bylaws and the Securities Market Law. In the Ordinary General Assembly held on April 23, 2025 it was resolved to use the share repurchase reserve to declare dividends. As of December 31, 2025, there is no balance in the account, and as of December 31, 2024, the balance of the share repurchase reserve amounted to \$23,191,198.

Dividends

At the Ordinary General Shareholders' Meeting held on April 23, 2025, the Company's shareholders approved the payment of an ordinary cash dividend in the amount of \$15,000,000, sourced from undistributed profits and the share repurchase reserve, which was paid on May 29, 2025. In addition, the shareholders approved the payment of extraordinary dividends from the share repurchase reserve in the amounts of \$4,500,000 and \$4,500,000 nominal, respectively. In both cases, no Income Tax (IT) will be incurred, as the dividends were sourced from CUFIN, and the payments were made on September 30, 2025, and November 27, 2025, respectively.

In the Ordinary General Assembly held on April 24, 2024, the Company's shareholders agreed to pay an ordinary cash dividend of \$3,277,800, as well as to approve the payment of an extraordinary nominal dividend of \$3,000,000, in both cases they will not cause Income Tax (IT) for coming from CUFIN and its payment was on May 29, 2024 and June 26, 2024, respectively.

Dividends are tax free if paid from the CUFIN. Dividends paid in excess of CUFIN balances are subject to income tax at an effective rate of 42.86%, payable by the Company, in accordance with Mexican Income Tax Law. Tax due is payable by the Company and may be credited against IT for the year or IT for the two immediately following fiscal years. Dividends paid from previously taxed earnings are not subject to tax withholding or payment. Dividends paid that come from profits previously taxed by the ISR will not be subject to any withholding or additional tax payment. The Income Tax Law (LISR or ITL) establishes the obligation to maintain the CUFIN with the profits generated until December 31, 2013 and start another CUFIN with the profits generated as of January 1, 2014. At December 31, 2025 and 2024, the companies CUFIN is \$17,933,778 and \$30,171,752 respectively, whereas the combined contribution capital account (CUCA, by its initials in Spanish) amounts to \$60,458,561 and \$58,307,032, respectively.

In the event of a capital reduction, any excess of stockholders' equity over paid-in capital contribution account balances is accorded the same tax treatment as dividends, in accordance with the procedures provided for in the ITL.

Dividends from foreign subsidiaries are declared in accordance with the cash flow generated from previous years. The payment of dividends is subject in all cases to their investment plans, their financial situation and the approval of the Board of Directors and the corresponding Stockholders' Meeting. Dividends paid will be subject to 30% income tax in Mexico and the tax will be paid by the Company.

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Retained earnings

Substantially, all consolidated Company earnings were generated by its Subsidiaries. Retained earnings can be distributed to the Company's shareholders to the extent that the subsidiaries have distributed earnings to the Company.

Note 15 - Current and Deferred Income Tax (IT):

The Company does not consolidate its results for tax purposes.

a. Income Tax (IT)

Mexico

In 2025 and 2024, the Company determined tax profits together with its subsidiaries in the amounts of \$15,616,291 and \$16,969,158, respectively. In 2025 and 2024, the tax profits were partially offset with the amortization of tax losses in the amounts of \$172,850 and \$162,727, respectively, with the exception of Minatitlan Airport, whose tax losses for the year 2025 and 2024 amount to \$32,635 and \$22,512, respectively.

The subsidiaries that at December 31, 2025 and 2024, have not assessed income tax due to the tax loss carryforwards, are Minatitlan (in both years) and Cozumel (in 2024).

Taxable income differs from the book income due to temporary and permanent differences arising from the different bases for the recognition of the effects of inflation for tax purposes and from the permanent effects of items affecting only the book or tax results. The ITR establishes that the applicable income tax rate is 30% on the taxable income.

The Company has assessed the Preferential Tax Regimes and has determined that for the 2025 and 2024 fiscal years it is not applicable to it because it does carry out a business activity in the case of the investment in the Puerto Rico and United States Airport; and that passive income does not represent more than 20% of its total income.

In accordance with the Company's current policy regarding the distribution of future profits (See Note 19.17), in fiscal years 2025 and 2024 Cancún Airport recognized deferred income tax on the profits of its subsidiaries Aerostar, Airplan, and ASUR US Commercial, arising from its investment, for which dividends will be declared at some point in time. The amount of such provision as of December 31, 2025 and 2024 was \$485,935 and \$710,991, respectively.

Aerostar

In 2025 and 2024, it determined taxable income of \$460,668 (USD\$23,462) and 363,966 (USD\$17,989), respectively, which was partially offset by amortization of tax losses of \$460,668 and \$363,966, respectively. Aerostar maintains an agreement with the Puerto Rico Treasury Department, in which its operations are subject to Puerto Rico income tax of 10% under the provisions of Section 12 (a) of the Public-Private Partnership Act (Act) promulgated June 2009.

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Notes to the Consolidated Financial Statements December 31, 2025 and 2024

Airplan

The Company determined taxable income (liquid income) in accordance with the tax law of Colombia for the period at December 31, 2025 and 2024 of \$2,292,560 and \$2,116,189, respectively. Airplan is subject to an Income Tax (IT) rate of 35% in 2025 and 2024.

ASUR US Commercial

The corporate income tax rate in the United States of America is 21%. ASUR US Commercial and its subsidiaries were acquired in December 2025 in accordance with IFRS 3. Since the subsidiaries of ASUR US Commercial are limited liability companies (LLCs) and have elected to be treated as pass-through entities for U.S. federal and state income tax purposes, the related taxes are the responsibility of their parent company in accordance with International Accounting Standard 12 "Income Taxes" (IAS 12).

The IT provision at December 31, 2025 and 2024 is as follows:

| | December 31, | |
|--------------------------------|---------------------|---------------------|
| | 2025 | 2024 |
| <u>México:</u> | | |
| Current Income Tax | \$ 3,577,190 | \$ 4,954,716 |
| Deferred Income Tax | (51,318) | 812,364 |
| IT provision México | <u>3,525,872</u> | <u>5,767,080</u> |
| <u>Aerostar:</u> | | |
| Current Income Tax | \$ - | \$ - |
| Deferred Income Tax | 61,412 | (87,398) |
| IT provision Aerostar | <u>61,412</u> | <u>(87,398)</u> |
| <u>Airplan:</u> | | |
| Current Income Tax | \$ 845,201 | \$ 737,198 |
| Deferred Income Tax | (398,240) | (74,425) |
| IT provision Airplan | <u>446,961</u> | <u>662,773</u> |
| Total provision for Income Tax | <u>\$ 4,034,245</u> | <u>\$ 6,342,455</u> |

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Notes to the Consolidated Financial Statements December 31, 2025 and 2024

The reconciliation between the statutory and effective income tax rates is shown as follows:

| | December 31, | |
|---|---------------------|---------------------|
| | 2025 | 2024 |
| Consolidated income before provisions for income taxes | \$ 14,958,942 | \$ 20,372,893 |
| Plus (less): | | |
| Net income before taxes of subsidiaries Airplan and Aerostar | (2,191,341) | (2,973,374) |
| Net income before taxes of subsidiaries in México not subject to IT | 8,593 | (208,292) |
| Income before provisions for income taxes | 12,776,194 | 17,191,227 |
| Statutory IT rate | 30% | 30% |
| IT that would result from applying the IT rate to book profit before income taxes | 3,832,858 | 5,157,368 |
| Non-deductible items and other permanent differences | 183,129 | 311,916 |
| Annual adjustment for tax inflation | (20,506) | (134,548) |
| Accounting disconnect inflation | (244,553) | (278,647) |
| Income Tax (IT) on Undistributed Earnings from Investments in Airplan, ASUR US Commercial (ASUR US), and Aerostar, arising from Dividend Decreases recognized at Cancún Airport | (225,056) | 710,991 |
| Effect by difference in rate of IT Aerostar | 61,412 | (87,398) |
| Effect by difference in rate of IT Airplan | 446,961 | 662,773 |
| IT provision | <u>\$ 4,034,245</u> | <u>\$ 6,342,455</u> |
| Effective IT rate | <u>32%</u> | <u>37%</u> |

Following are the principal temporary differences with respect to deferred tax:

| | Year ended December 31, | |
|--|------------------------------------|-----------------------|
| | 2025 | 2024 |
| <u>Deferred income tax asset:</u> | | |
| Temporary liabilities | \$ 71,108 | \$ 65,643 |
| Bank loan's fair value | 31,694 | 36,597 |
| Tax loss carry forwards | 87,321 | 126,688 |
| Allowance for doubtful accounting | 68,324 | 68,007 |
| | <u>258,447</u> | <u>296,935</u> |
| Deferred tax payable: | | |
| Fixed assets and concession ^(*) | (2,682,600) | (3,045,654) |
| Temporay assets | (368,102) | (393,103) |
| Investment in foreign subsidiaries (Retained profits of Aerostar, Airplan and ASUR US - from 2025) | (485,935) | (710,991) |
| | <u>(3,536,637)</u> | <u>(4,149,748)</u> |
| Deferred income tax liability - Net | <u>\$ (3,278,190)</u> | <u>\$ (3,852,813)</u> |

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- (*) Includes \$1,102,163 and \$1,234,730 from Aerostar from the periods 2025 and 2024, respectively, Likewise, the effects related to Airplan result in an asset of \$22,242 and a liability of \$388,421, respectively, for the same fiscal years.

The net movements of the deferred tax asset and liability for the year are as follows:

| | Impairment provision of loan portfolio | Concession Assets | Foreign Currency Conversion | Investment in Subsidiaries | Tax Losses Carry forwards | Others | Total |
|--|--|-------------------|-----------------------------|----------------------------|---------------------------|------------|--------------|
| Balances as of January 1, 2024 | \$ (68,653) | \$ 2,975,531 | \$ (264,257) | | | \$ 255,237 | \$ 2,897,858 |
| Conversion revaluation effect Airplan and Aerostar | | | 294,222 | | | 10,192 | 304,414 |
| Consolidated income statement: | | | | | | | |
| Airplan | 1,409 | (69,852) | 1,594 | | | (7,576) | (74,425) |
| Aerostar | - | 41,285 | (2,021) | | \$ (126,662) | | (87,398) |
| México | (763) | 69,152 | | \$ 710,991 | (26) | 33,010 | 812,364 |
| | 646 | 40,585 | (427) | 710,991 | (126,688) | 25,434 | 650,541 |
| Balances as of December 31, 2024 | \$ (68,007) | \$ 3,016,116 | \$ 29,538 | \$ 710,991 | \$ (126,688) | \$ 290,863 | \$ 3,852,813 |
| Conversion revaluation effect Airplan and Aerostar | | | (192,184) | | 12,704 | (6,997) | (186,477) |
| Consolidated income statement: | | | | | | | |
| Airplan | - | (395,172) | 4,956 | | - | (8,024) | (398,240) |
| Aerostar | - | 35,701 | 519 | | 26,663 | (1,471) | 61,412 |
| México ¹ | (317) | 183,126 | - | (225,056) | - | (9,071) | (51,318) |
| | (317) | (176,345) | 5,475 | (225,056) | 26,663 | (18,566) | (388,146) |
| Balances as of December 31, 2025 | \$ (68,324) | \$ 2,839,771 | \$ (157,171) | \$ 485,935 | \$ (87,321) | \$ 265,300 | \$ 3,278,190 |

- (1) For fiscal year 2025, the Company recognized a net deferred income tax benefit on non-taxable profits from investments in subsidiaries Aerostar, Airplan, and ASUR US in the amount of \$225,056. For fiscal year 2024, the Company recognized deferred income tax on non-taxable profits from investments in subsidiaries Aerostar and Airplan in the amount of \$710,991.

As of December 2024, the Company decided to modify its dividend distribution policy for its foreign subsidiaries, to distribute dividends based on accumulated results and, accordingly, to recognize deferred income tax on its foreign subsidiaries Aerostar and Airplan. For its subsidiary ASUR US, this deferred income tax will be recognized beginning in 2025. (See Note 19.17).

| | December 31, | |
|--|--------------|-------------|
| | 2025 | 2024 |
| Undistributed profits | \$ 1,619,783 | \$2,369,969 |
| Tax rate | 30% | 30% |
| Deferred income tax liabilities unrecognized with the previous temporary differences | \$ 485,935 | \$ 710,991 |

The temporary difference in favor arising from the determination of deferred tax on dividend distributions from the Colombian subsidiary was not recognized as an asset because its recoverability is uncertain. The amount determined as of December 31, 2025, totals \$472,301.

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b. Recoverable taxes

At December 31, 2025 and 2024, the tax credits are \$1,112,994 and \$110,327, respectively.

Tax Losses in Aerostar

In 2024, based on its financial and tax projections, the Company activated approximately 50% of the tax losses from previous years of its subsidiary Aerostar for an amount of \$126,662 (\$6,093 thousand USD). As of December 31, 2025, Aerostar still has tax losses for which deferred income tax has not been recognized because there is still no reasonable certainty of their recovery in future years.

| Year of loss | US thousand dollar Amount | Year of expiration |
|--------------|------------------------------|-----------------------|
| 2016 | \$ 13,873 | 2026 |
| 2017 | 11,124 | 2027 |
| 2018 | 5,300 | 2028 |
| 2020 | 12,424 | 2030 |
| | <u>\$ 42,721</u> | |

International tax reform

Pillar Two Model Rules - amendments to IAS 12 - the Organization for Economic Co-operation and Development (OECD) published the International Tax Reform - Pillar Two Model Rules, derived from the digitization of the economy, as part of the global Base Erosion and Profit Shifting (BEPS) initiative. The rules are designed to ensure that large multinational companies within the scope of the rules pay a minimum level of tax on income generated in a specified period in each jurisdiction where they operate. The rules apply a system of top-up taxation that raises the total amount of tax paid on an entity's excess profits in a jurisdiction to the minimum rate of 15%.

The Company operates in four jurisdictions, Mexico, Colombia, Puerto Rico, and the United States, and expects that its situation in the Dominican Republic will be resolved in the coming year. As of December 31, 2025 and 2024, it is not within the scope of the Pillar Two model rules because such legislation has not yet been enacted in the jurisdictions where the Company operates. However, the Company has begun to analyze the potential future impacts once the legislation is enacted in those jurisdictions. In the case of Mexico and Colombia, the Company estimates that there will be no potential impact since the effective tax rate is above 15% (the minimum rate established by the Pillar Two model rules). In Puerto Rico, the rate is lower (10%) and was defined in the concession agreement. The Puerto Rico Treasury Department is in the process of engaging international tax consulting services for the implementation of the global minimum corporate tax agreement in Puerto Rico. In the case of the United States, the Company will evaluate the impact once the subsidiary ASUR Airports LLC becomes subject to tax at the time its profits are distributed. With respect to ASUR Dominicana, the Company will evaluate the impact once operations commence.

The Company has applied the mandatory exception to recognize and disclose information about deferred tax assets and liabilities arising from Pillar 2 income taxes as provided in the amendments to IAS 12 issued in May 2023.

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The tax authorities routinely review the Company's tax returns. Management believes that the tax returns may contain items that could be challenged by these tax authorities during the normal course of a tax audit.

If new information is identified in consequent periods that affects the Company's current position on certain tax matters, the Company will record the impact in the period in which the new information is identified.

The Company and its subsidiaries have no recognized tax assets or liabilities as of December 31, 2025 and 2024 related to uncertain tax positions.

Note 16 - Balances and transactions with related parties:

16.1 Balances payable

At December 31, 2025 and 2024, respectively, the balances payable to related parties shown in the consolidated statement of financial position are comprised as follows:

| | <u>December 31,</u> | |
|---|---------------------|---------------------|
| | <u>2025</u> | <u>2024</u> |
| Inversiones y Técnicas Aeroportuarias, S. A. de C. V. (Shareholder/technical assistance) | \$ (98,507) | \$ (101,266) |
| | <u>\$ (98,507)</u> | <u>\$ (101,266)</u> |

16.2 Transactions with related parties

At December 31, 2025 and 2024, the following transactions were held with related parties, which were set at the same prices and conditions as those that would have been used in comparable operations by third parties, as shown as follows:

| | <u>December 31,</u> | |
|--|---------------------|--------------|
| | <u>2025</u> | <u>2024</u> |
| <u>Commercial revenue:</u> | | |
| Autobuses de Oriente, S. A. de C. V. (Stockholder) | \$ 18,998 | \$ 19,352 |
| Autobuses Golfo Pacífico, S. A. de C. V. (Stockholder) | 10,249 | 9,515 |
| Coordinados de México de Oriente, S. A. de C. V. (Stockholder) | 6 | 60 |
| <u>Expenses:</u> | | |
| Technical assistance (Note 16.4) | \$ (400,912) | \$ (400,838) |
| Leasing | (6,717) | (6,206) |

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16.3 Compensation of key personnel

Key personnel include directors, members of the Board of Directors and Committees. During the fiscal years ended December 31, 2025 and 2024, the Company granted the following benefits to key management personnel, the Board of Directors, and the various Committees of the Company:

| | <u>December 31,</u> | |
|---|---------------------|-------------|
| | 2025 | 2024 |
| Short-term salaries and other benefits paid to key personnel ^(*) | \$ 191,020 | \$ 204,913 |
| Fees paid to the Board of Directors and Committees | 12,068 | 8,698 |

(*) In fiscal years 2025 and 2024, includes costs of \$75,280 and \$99,962, and \$20,048 and \$19,543, respectively, for key personnel of directors of Aerostar and Airplan.

As of December 31, 2025 and 2024, there are no balances pending payment to key personnel.

16.4 Technical assistance agreement

With regard to the sale of series "BB" shares to ITA held in 1998, the Company signed a technical assistance agreement with ITA, whereby the latter company and its stockholders agreed to provide management and consulting services and transfer knowledge and experience in the industry and technology to the Company in exchange for compensation.

The agreement is for an initial term of 15 years and renews automatically for subsequent five year periods, unless one of the parts issues the other a cancellation notice within a determined term prior to the programmed expiration date. The Company can only exercise its termination right through a resolution of the shareholders. ITA began to provide its services under said contract on April 19, 1999.

In accordance with the contract until December 31, 2025 the Company agreed to pay an annual compensation equivalent to the higher of a fixed amount or 5% of the consolidated income of the Company before deducting the compensation for technical assistance and before the comprehensive financial result, IT, depreciation and amortization, from 2024 the compensation was reduced to 2.5% of the consolidated income of the Company before deducting the compensation for technical assistance and before the comprehensive financial result, IT, depreciation and amortization, determined in accordance with financial reporting standards applicable in Mexico, the minimum fixed amount is of USD\$2 million (\$36.0 million of pesos).

The minimum fixed amount will increase annually by the inflation rate of the United States plus the added value tax over the amount of the payment. The Company entered into an amendment agreement for technical assistance and transfer of knowledge, which establishes that the compensation will be paid on a quarterly basis beginning in January 1, 2008, and that such payments are to be deducted from the annual compensation.

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At December 31, 2025 and 2024, the expenses for technical assistance amounted to \$400,912 and \$400,838, respectively which are recorded in the consolidated comprehensive income statement within the aeronautical and non-aeronautical service cost line. ITA also has the right to refund the expenses incurred during the provision of the services specified in the agreement. The ITA BB series shares were put in a trust in order to ensure compliance with the technical assistance agreement, among other things.

Note 17 - Commitments and contingencies:

Commitments:

- a. The Company began leasing office space on May 21, 2015, under a lease agreement. This agreement includes an available extension of 60 months. The monthly rent due is of \$29.2 (\$526 approximately).

As of December 11, 2025, the Company, through its subsidiary ASUR Commercial, maintains lease agreements at LAX, ORD, JFKT1 and JFKT8 airports. See Notes 1.1 and 19.8.2.

The total minimum future payments arising from the non-cancellable lease agreement, which must be made within the following two years, are as follows:

| | Mexico | ASUR Commercial |
|---------------------------|------------------|---------------------|
| Up to one year | \$ 4,357 | \$ 1,405,648 |
| Between one and two years | <u>15,975</u> | <u>865,612</u> |
| Total | <u>\$ 20,332</u> | <u>\$ 2,271,260</u> |

On December 31, 2025 and 2024, the amortization for the right-of-use assets is included in administrative expenses in the consolidated statement of income, amounting to approximately \$6,717 and \$6,206, respectively.

- b. On June 22, 2018, the Company received SCT approval for the MDPs for the five-year period from 2019 to 2023 in which the Company committed to carry out improvements.

On December 11, 2023, the Company received approval from the SCT of the MDP for the five-year period between 2024 and 2028 in which the Company committed to make improvements.

As of December 31, 2025, the investment commitments of this MDP are as follows:

| Period | Amount |
|--------|-------------------------------------|
| 2026 | \$ 7,237,500 |
| 2027 | 5,163,300 |
| 2028 | <u>6,695,100</u> |
| | <u>\$ 19,095,900</u> ⁽¹⁾ |

- (1) Figures adjusted as of December 31, 2025 based on the Construction Price Index (IPCO) in accordance with the terms of the MDP.

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- c. As part of the Concession Agreement, Aerostar has committed to fund and complete certain capital and repair projects with respect to the LMM Airport Facilities. Aerostar has no time restrictions to complete these projects, except that they must be made at any time during the period of validity of the Concession Agreement. As these projects are carried out, repairs will be recorded as expenses incurred or capitalized and depreciated according to their nature; consistent with the Company's accounting policies. Capital projects will be capitalized as part of an intangible concession improvement asset and will be amortized over their useful lives or the remaining life of the concession agreement, whichever is less. Some commitments were excluded from the liability for initial obligations assumed due to factors of uncertainty, the variability of future costs and the extended period of time in which commitments can be fulfilled. As of December 31, 2025 and 2024, Aerostar fulfilled the agreed commitments.
- d. In accordance with the current concession agreements in force at JFK, the Company is obligated to (or will require its tenants to) invest at least USD\$104.0 million (\$1,872 million) in JFK T8 as capital investment for the construction and installation of improvements during the first three years of the term, which began on July 1, 2023. In addition, the Company must invest at least USD\$18.5 million (\$333 million) in concession area improvements at JFK T8, USD\$10.0 million (\$180 million) in concession area improvements at JFK T1, and USD\$2.5 million (\$45 million) in other improvements at JFK T8.

In accordance with the current concession agreements in force at Los Angeles International Airport (LAX), the Company is required to (or require its tenants to) invest at least USD\$11.1 million (\$199.8 million) in capital investments for the construction and installation of improvements, which must be completed by January 31, 2028.

Contingencies:

As of December 31, 2025 and 2024, the Company has confirmed that the results of its lawsuits cannot be accurately predicted as their due processes are currently ongoing and there are not enough elements to determine whether they could largely affect the Company's financial position in the case of an adverse ruling.

- e. The Company's transactions are subject to Mexican Federal and State Laws as well as the Puerto Rico and Colombia Law due to its subsidiaries out of Mexico.
- f. At the time that the Company was carrying out the competitive bidding process (1998) for the sale of shares of the Airport Groups, the SCT established and communicated that concessionaires could amortize for tax purposes the value of the concession up to 15% a year. In February 2012, the SCT estimated an amount due payable by Cancun in the amount of \$865 million pesos against the ruling in question, because it considered that the determination of the 15% amortization was not valid in 2006 and 2007. The Company disagreed with the decision and filed an appeal to overturn this determination. However, in order to adhere to the amnesty program set forth in Transitory Article Three of the new Income Law for 2013, the Company partially desisted from the appeal as it relates to the income tax obligation, but not in regard to the determination of the additional distribution related to employees' statutory profit sharing, which the Company continues to appeal. In September 2023, the Quintana Roo Decentralized Tax Audit Administration issued a new resolution determining that the employees' statutory profit sharing was \$99.8 million pesos. The Company considered this improper and initiated a nullity proceeding to clarify this decision. On October 16, 2025, the Company complied with a final requirement issued by the Regional Chamber of the Federal Court of Administrative Justice. Should the appeal be lost, payment of \$99.8 million could be demanded. As of December 31, 2025, the risk of the judge ruling against Cancun is remote.

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- g. There are currently a number of labor suits in progress against the Company, mainly in relation to involuntary termination. Any sentences that might be handed down not favoring the interests of the Company do not represent significant amounts. The Company is in legal proceedings at the date of this report and a resolution has not been issued yet.
- h. On August 21, 2019, the plenary session of the COFECE (Federal Economic Competition Commission) notified Aeropuerto de Cancún, SA de CV of the resolution issued on July 25, 2019, which determined that: i) administrative liability was established for having engaged in the monopolistic practice stipulated in Article 56, Section V of the Federal Economic Competition Law (LFCE) (refusal to deal), and ii) the Company was fined \$73 million pesos. The Company has challenged the administrative sanction imposed by COFECE by filing an indirect amparo lawsuit, as the necessary grounds for doing so exist. In November 2023, a specialized Federal judge granted Aeropuerto de Cancún constitutional protection against the COFECE decision and ordered the Plenary Session to review and justify whether the Company had indeed engaged in the monopolistic practice of "refusal to deal." On November 21, 2025, the Court upheld the appealed ruling and granted the Cancún Airport an injunction, ordering the full National Antitrust Commission (CNA), which replaced COFECE, to issue a new resolution. As of December 31, 2025, the CNA was in the process of issuing this new resolution. The risk, should the lawsuit be unfavorable to the Company, amounts to \$73 million pesos. This amount is not recorded because the risk of requiring cash outflows to settle the obligation is remote.

Note 18 - Basis for preparation:

The Company's consolidated financial statements as of December 31, 2025 and 2024 have been prepared in accordance with International Financial Reporting Standards (IFRS) issued by the International Accounting Standard Board (IASB) and its interpretations issued by the IFRS Interpretations Committee (IFRS IC).

18.1 Basis of measurement

The consolidated financial statements have been prepared on the historical cost basis. Except for certain financial instruments measured at amortized cost or at their fair value as explained in the accounting policies described below.

The consolidated financial statements have been prepared under the going concern basis.

18.2 Use of estimates and judgments

The preparation of consolidated financial statements requires Management of the Company to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenues and expenses. The areas involving a higher degree of judgment or complexity, or the areas where assumptions and estimates are significant to the consolidated financial statements, are described in Note 21.

Critical estimates and assumptions are reviewed regularly. Adjustments to the accounting estimates are recognized in the period in which the estimate is reviewed and in any future period affected.

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Note 19 - Summary of the material accounting policies:

19.1 New standards and amendments

Some of the amendments and improvements that came into effect as of January 1, 2025 were:

Amendments to IAS 21 – Non Convertibility

In August 2023, The IASB amended IAS 21 to help entities determine whether one currency is interchangeable with another and what spot exchange rate to use when it is not. The Company was not impacted by the adoption of these amendments and does not expect them to have an impact its financial statements in future periods.

Certain amendments to accounting standards have been issued, which are not effective for reporting periods through December 31, 2025, and have not been early adopted by the Company. These amendments are not expected to have a material impact on the Company's current or future reporting periods and foreseeable future transactions.

The following presents the Group's assessment of the impact of these new standards and amendments:

- a) Amendments to the classification and measurement of financial instruments – amendments to IFRS 9 and IFRS 7 (effective for periods beginning on January 1, 2026).

On May 30, 2024, the IASB issued specific amendments to IFRS 9 and IFRS 7 to address recent practical questions and to include new requirements not only for financial institutions but also for corporate entities. These amendments:

Clarify the recognition and derecognition date of certain financial assets and liabilities, with a new exception for some financial liabilities settled through an electronic cash transfer system.

Clarify and provide further guidance on assessing whether a financial asset meets the “solely payments of principal and interest” (SPPI) criterion.

Add new disclosures for certain instruments with contractual terms that may change cash flows (such as financial instruments with features linked to the achievement of environmental, social, and governance objectives).

Update disclosures for equity instruments designated at fair value through other comprehensive income (FVOCI).

- b) Amendments to IFRS 9 and IFRS 7 for nature-dependent electricity contracts (effective for annual periods beginning on January 1, 2026).

On December 18, 2024, the IASB issued specific amendments to IFRS 9 and IFRS 7 for nature-dependent electricity contracts, clarifying the own-use exception in this type of contracts, defining criteria for own consumption consideration, allowing hedge accounting to be applied to variable volumes if the applicable criteria are met, and requiring greater transparency in the information to be disclosed.

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- c) IFRS 19 Subsidiaries without Public Accountability: Disclosures (effective for annual periods beginning on January 1, 2027).

Issued in May 2024, IFRS 19 allows certain eligible subsidiaries of parent entities reporting under IFRS Accounting Standards to apply reduced disclosure requirements.

- d) IFRS 18 Presentation and Disclosure in Financial Statements (effective for annual periods beginning on January 1, 2027).

IFRS 18 will replace IAS 1 Presentation of Financial Statements, introducing new requirements that will help achieve comparability of financial performance among similar entities and provide more relevant information and transparency to users. While IFRS 18 will not affect the recognition or measurement of items in the financial statements, its impacts on presentation and disclosure are expected to be widespread, particularly those related to the statement of profit or loss and the inclusion of management-defined performance measures within the financial statements.

Management is currently evaluating the detailed implications of applying the new standard to the Company's consolidated financial statements. Based on the preliminary high-level assessment performed, the following potential impacts have been identified:

Based on a preliminary assessment, the Company does not expect the adoption of IFRS 18 to impact net income; however, it could involve changes in the presentation and grouping of certain items in the primary financial statements, particularly in the determination and presentation of operating profit.

Changes could also occur in the breakdown of some items, including exchange differences, results from financial instruments, and the separate presentation of goodwill, as well as new disclosure requirements in the notes, if applicable. The Company continues to assess the impact of IFRS 18 and will disclose any relevant effects in a timely manner once this analysis is complete.

The Company will apply the new standard as of its mandatory effective date of January 1, 2027. Retrospective application is required, so comparative information for the year ending December 31, 2026 will be restated in accordance with IFRS 18.

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19.2 Consolidation and equity method

The Company's consolidated subsidiaries, for which it has shares as of December 31, 2025 and 2024, are shown below:

| | Shareholding percentage (%) | Main activity |
|---|-----------------------------|-------------------------|
| Aeropuerto de Cancun, S. A. de C. V. | 100% | Airport services |
| Aeropuerto de Cozumel, S. A. de C. V. | 100% | Airport services |
| Aeropuerto de Merida, S. A. de C. V. | 100% | Airport services |
| Aeropuerto de Huatulco, S. A. de C. V. | 100% | Airport services |
| Aeropuerto de Oaxaca, S. A. de C. V. | 100% | Airport services |
| Aeropuerto de Veracruz, S. A. de C. V. | 100% | Airport services |
| Aeropuerto de Villahermosa, S. A. de C. V. | 100% | Airport services |
| Aeropuerto de Tapachula, S. A. de C. V. | 100% | Airport services |
| Aeropuerto de Minatitlan, S. A. de C. V. | 100% | Airport services |
| Cancun Airport Services, S. A. de C. V. (*) | 100% | Airport services |
| Aerostar Airport Holdings, LLC (*) | 60% | Airport services |
| Sociedad Operadora de Aeropuertos Centro Norte, S. A. | 100% | Airport services |
| ASUR Dominicana, LLC. (*) | 100% | Commercial |
| RH Asur, S. A. de C. V. | 100% | Administrative services |
| Servicios Aeroportuarios del Sureste, S. A. de C. V. | 100% | Administrative services |
| Asur FBO, S. A. de C. V. (*) | 100% | Administrative services |
| Caribbean Logistics, S. A. de C. V. (*) | 100% | Cargo services |
| Cargo RF, S. A. de C. V. (*) | 100% | Cargo services |
| ASUR US Commercial Airports, LLC (*)(**) | 100% | Commercial |

(*) These subsidiaries sub-consolidate at Cancun Airport.

(**) This subsidiary acquired on December 11, 2025, ASUR Airports, LLC (formerly URW Airports), with a 100% stake in ASUR Airports, which in turn has an equity stake in its subsidiaries ASUR Airports JFK T1 and ASUR Airports JFK T8, which in turn has an 81.38% stake in Innovation Partners, LLC.

Relevant information of ASUR Airports and its non-controlling interest

ASUR Airports records and reports its financial information under IFRS in U.S. dollars for purposes of consolidating its financial information with that of the Company, and performs a conversion into Mexican pesos. The exchange rate used at the close of fiscal year 2025 was 18.00 Mexican pesos per U.S. dollar.

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As of December 31, 2025, the condensed financial information of ASUR Airports, in which there is a non-controlling interest, is presented below:

| | <u>December 31,</u> <u>2025</u> |
|---|---|
| <u>Condensed statement of financial position</u> | |
| Cash and cash equivalents | \$ 424,680 |
| Other current assets | 408,048 |
| Total current assets | 832,728 |
| Financial liabilities: | |
| Other current liabilities | (1,747,213) |
| Working capital | (914,485) |
| Investment property - Net | 12,758,949 |
| Other long term assets | 12,962 |
| Lease liabilities | (6,720,103) |
| Other long term liabilities | (102,413) |
| Shareholders' equity | <u>\$ 5,034,910</u> |
| | |
| | <u>Year ended</u> <u>December 31,</u> <u>2025</u> |
| <u>Condensed statements of comprehensive income</u> | |
| Non-aeronautical revenue | \$ 133,143 |
| Operating cost and expenses | (46,968) |
| Comprehensive financial cost - Net | (67,662) |
| Net income for the year | 18,513 |
| Foreign currency translation | (11,893) |
| Total comprehensive income | <u>\$ 6,620</u> |
| Net income for the year attributable to: | |
| Controlling interest | \$ 19,421 |
| Non-controlling interest | (908) |
| | <u>\$ 18,513</u> |

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On October 10, 2025, the Aerostar Board of Directors approved a reimbursement of contributed capital of USD\$20,768 (\$264,967) and approved the payment of a dividend of USD\$29,232 (\$588,029) corresponding to 2025 profits, of which 60% corresponds to the Company and 40% to the partner Avialliance, applying a withholding tax of USD\$1,370 (\$24,660) to the Company. The Company did not change its proportional shareholding in Aerostar, maintaining control with 60% of the share capital; therefore, it was not considered a disposition, and the accumulated conversion effects were not reclassified from comprehensive income.

On October 7, 2024, Aerostar's Board of Directors approved a reimbursement of contributed capital for USD\$20,000 (\$255,167), and a decree and payment of a dividend for USD\$60,000 (\$1,075,823), corresponding to profits for the year 2024, of which 60% corresponds to the Company and 40% to the Avialliance partner, applying an IT withholding to the Company for USD\$1,799. The Company did not change its proportional shareholding in Aerostar, maintaining control with 60% of the capital stock, therefore a disposal was not considered and the cumulative effects of conversion were not reclassified from comprehensive income.

As regards the non-controlling interest in Aerostar's subsidiary, there are no significant restrictions on the possibility of gaining access to files or using them for the payment of liabilities.

Airplan Information

Airplan records and reports its financial information in IFRS as adopted in Colombia and their corresponding IFRIC issued by the IASB and in Colombian pesos. For purposes of consolidating Airplan in the Company, a conversion to Mexican pesos is performed. The exchange rate used at 2025 and 2024 year end was \$209.37 and \$211.33 Colombian pesos and Mexican pesos, respectively.

a. Subsidiaries

Subsidiaries are all entities over which the Company has control. The Company controls an entity when the Company is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Company. They are deconsolidated from the date that control ceases.

Intercompany transactions, balances, revenues and expenses due to transactions between the group companies were eliminated. The non-realized results were also eliminated. The subsidiaries' accounting policies are consistent with the policies adopted by the Company. The Company uses the purchase method to recognize business acquisitions. The consideration for the acquisition of a subsidiary is determined based on the fair value of the net assets transferred, the liabilities assumed and the capital issued by the Company. The Company defines a business combination as a transaction in which it obtains control of a business, through which it has the power to govern and manage the relevant activities of the of assets and liabilities of said business with the purpose of providing return in the form of dividends, lower costs or other economic benefits directly to investors.

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The consideration transferred in the acquisition of a subsidiary is the fair value of the assets transferred, the liabilities incurred and the equity interests issued by the Company. The consideration transferred includes the fair value of any asset or liability that results from a contingent consideration agreement. The identifiable assets acquired, the liabilities and contingent liabilities assumed in a business combination are initially measured at their fair value on the date of acquisition. The Company's accounting policy is to recognize the non-controlling interest (NCI) either on the basis of the proportionate share of the non-controlling interest in the identifiable net assets or at its fair value.

If the initial accounting for the business combination is not completed by the end of the reporting period that constitutes the period in which the combination occurred, the Company presents the items for which fair value has not been determined on a provisional basis in the consolidated financial statements. During the measurement period, which is not longer than one year from the acquisition date, the provisional fair value recognized at the acquisition date is adjusted retrospectively to reflect information obtained about the facts and circumstances existing at the acquisition date, if it is determined that this will affect the measurement of the amounts recognized at that date.

Costs related to the acquisition are recognized as expenses in the consolidated statement of income as incurred.

Goodwill is initially measured as the excess of the consideration paid and the fair value of the non-controlling interest in the acquired subsidiary over the fair value of the identifiable net assets and the liabilities acquired. If the consideration transferred is less than the fair value of the net assets of the acquired subsidiary in the case of a purchase at a bargain price, the difference is recognized directly in the consolidated statement of income. If the business combination is reached in stages, the book value at the date of acquisition of the participation previously held by the Company in the acquired entity, is remeasured at its fair value at the acquisition date. Any loss or gain resulting from such remeasurement is recognized in the results of the year.

b. Changes in the interests of subsidiaries without loss of control

Transactions with non-controlling interests that do not result in loss of control are accounted for as equity transactions, which are transactions with shareholders in their capacity as owners. The difference between the fair value of the consideration paid and the interest acquired in the carrying value of the net assets of the subsidiary is recorded in stockholders' equity. Gains or losses on the sale of non-controlling interests are also recorded in stockholders' equity.

c. Disposal of subsidiaries or associates

When the Company loses control or significant influence over one entity, any retained interest in the entity is measured at fair value, recognizing the effect in income. Subsequently, the fair value is the initial carrying amount for the purpose of determining the retained interest as an associate, joint venture or financial asset, as appropriate. Additionally, the amounts previously recognized in Other Comprehensive Income (OCI) relating to those entities are canceled as though the Company had directly disposed of the related assets or liabilities. This means that the amounts previously recognized in OCI are reclassified to income for the period.

If the interest in an associate is reduced, but significant influence is maintained, only a proportional part of the amounts previously recognized in other comprehensive income will be reclassified to results as appropriate.

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d. Acquisition in stages

The additional acquisition in joint venture accounted under the equity method is considered a business combination conducted in stages, which means that the fair value of interest previously acquired was also revalued.

e. Associate

Associates are all entities over which the Group exercises significant influence but not control. Generally, in these entities the Group maintains a participation of between 20% and 50% of the voting rights. Investments in associates are valued using the equity method and are initially recognized at cost (see section h. Equity method).

On May 18, 2023, our subsidiary ASUR Dominicana LLC (ASUR Dominicana), a commercial company incorporated under the laws of the State of Delaware, United States of America, and is also a subsidiary of Cancun Airport, entered into an investment agreement with Aeropuerto Bávaro International AIB, S.A.S. (AIB), CVC One, Inc., Grupo Abrisa, S.R.L., Muñoz Investment Banking Group Fund, LLC., Abraham Jorge Hazoury Toral and Alberto Alejandro Durán Santana, with the purpose of developing and constructing an international airport in Bávaro, Dominican Republic, agreeing to maintain a 25% stake in the company Aeropuerto Internacional de Bávaro AIB, S.A.S. The contract stipulates an estimated total investment of USD \$66.0 million once construction is completed. The initial investment was USD \$17.8 million and was recognized as an associate investment. As of December 31, 2025, AIB's construction permit had not yet been authorized.

The Company acquired contractual obligations through an investment agreement entered into on May 18, 2023, whose main objective is the development and construction of the Bávaro International Airport in the Dominican Republic. Said agreement mentions that the Company is obliged to acquire up to 25% stake (USD\$66 million) in the Bávaro International Airport Company AIB, S.A.S. As of December 31, 2025, the amount pending to be invested amounts to USD\$48.1 million, the agreement conditions that this pending obligation must be carried out once approval is obtained with the government where the Airport will be built, said approval does not It is under the control of the Company but of the Dominican Institute of Civil Aviation (IDAC), this future share purchase obligation qualifies as a derivative at fair value through profit or loss, which was not material for its recognition as of December 31, 2025 and 2024. ASUR Dominicana received from AIB a mortgage guarantee on part of the properties corresponding to the Bávaro International Airport AIB, for a total value of USD\$25 million as a guarantee for the initial payment of ASUR Dominicana's capital contribution. Additionally, in the event that the construction of the Bávaro International Airport AIB is not carried out, within a period of three years from the initial payment of the capital contribution of the Company, or the Bávaro International Airport AIB, is declared canceled by the authorities in a definitive and unappealable manner, the current shareholders will purchase the shares of ASUR Dominicana for the total amount that has been paid for them. This right to recover the investment qualified as a financial asset measured at fair value, in addition to the recognition of the equity method within the investment in associate's category. As of December 31, 2025, the fair value of the financial asset is recognized within the equity method of 25% of the investment. As of December 31, 2024, the fair value of the financial asset equaled the cost of the investment, to which the equity method of the 25% investment was additionally recognized. As of December 31, 2025, there is still no government approval for the construction of the Airport and the fair value of the financial asset is similar to the cost of the investment.

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f. Joint arrangements

Under IFRS 11, investments in joint arrangements are classified as a joint operation or joint venture, according to the contractual rights and obligations of each investor, instead of the legal structure of a joint arrangement.

g. Joint ventures

Interest in joint ventures is accounted for using the equity method, subsequent to having been initially recognized at cost in the Consolidated Statement of Financial Position.

On February 20, 2020, our subsidiary Cancún Airport entered into a contractual agreement with Aviation Investments, LLC, to set up a joint venture through a separate legal entity called Airport Development Group, LLC, with each Company holding an interest of 50%. Initial investment amounted to USD\$500 (\$10,556). According to the agreement, decisions on the relevant activities of the entity require unanimous consent of both parties. The Company assessed the nature of the transaction and determined it was a joint venture. Joint ventures are recognized through the equity method. In July 2023, the joint contract with Airport Development Group, LLC was canceled, and Aviation Investments, LLC reimbursed ASUR the total amount of its initial its participation.

h. Equity method

Under the equity method, investments are initially recognized at cost and subsequently adjusted to recognize the share in income/loss after acquisition, as well as changes in other comprehensive income. Dividends received or receivable from joint ventures are recognized as a reduction in the carrying amount of the investment.

When the Company's share of losses in a joint venture equals or exceeds its interest in the joint venture (which includes any long-term interest that, in substance, forms part of the Company's net investment in the joint venture), the Company does not recognize further losses, unless it has incurred obligations or made payments on behalf of the joint venture.

Unrealized gains from transactions between Group companies and its joint ventures are eliminated to the extent of the Group's interest in the joint venture. Unrealized losses are also eliminated, unless the transaction shows evidence that the asset transferred is impaired. Accounting policies on the investments recorded under the equity method have been changed where necessary to ensure consistency with the policies adopted by the Company.

i. Capital reduction in foreign subsidiaries

The capital reductions without change in the proportional percentage of shareholding of the parent, is not considered a partial disposition. Since the Group maintains the same ownership percentage and continues to control the subsidiary abroad, the cumulative effects of the translation effect are not reclassified to the statement of comprehensive income.

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19.3 Conversion of foreign currencies

Functional currency and reporting currency

Items included in the consolidated financial statements of each of the companies of the Company are measured in the currency of the primary economic environment in which the entity operates, i.e., its “functional currency” which is also the reporting currency. The consolidated financial statements are presented in (thousands of Mexican pesos), which is the Company’s functional and reporting currency.

19.3.1 Consolidation of subsidiaries with a functional currency different from the reporting currency

The results and financial position of Aerostar, Airplan and ASUR Dominicana (none of which handle a currency that corresponds to a hyperinflationary economy) expressed in a functional currency other than the reporting currency are converted to the reporting currency as follows.

- (i) The assets and liabilities recognized in the consolidated statement of financial position are translated at the exchange rate on the balance sheet date.
- (ii) The stockholders’ equity in the consolidated statement of financial position is translated using the historical exchange rates.
- (iii) Income and expenses recognized in the consolidated statement of income are translated at the average exchange rate for each year (unless that average is not a reasonable approximation of the effect of translating the results derived from the exchange rates prevailing at transaction dates, in which case the Company uses the respective rates).
- (iv) The resulting exchange differences are recognized within OCI.

Goodwill and fair value adjustments that arise on the date of acquisition of a foreign operation to measure them at fair value are recognized as assets and liabilities of the foreign entity and are converted at the closing exchange rate.

19.3.2 Transactions in foreign currency and results from exchange fluctuations

Operations carried out in foreign currency are recorded in the functional currency applying the exchange rates in effect at the transaction date or the exchange rate at the date of the valuation when the items are revalued.

Exchange differences arising from fluctuations in the exchange rates between the transactions and settlement dates, or the consolidated statement of financial position date, are recognized in the consolidated comprehensive income statement.

19.4 Cash and cash equivalents

Cash and cash equivalents include cash, bank deposits and other highly liquid investments with low risk of changes in value with immediate realization and original maturities of three months or less. As of December 31, 2025 and 2024, cash and cash equivalents consisted primarily of peso and dollar denominated bank deposits and peso denominated investment bonds issued by the Mexican Federal Government.

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19.5 Fiduciary rights

For the administration of the resources of the Concession and the payment of the obligations in charge of Airplan a trust is constituted to which it transfers all the gross income received as remuneration of the contract and all the debt and capital resources obtained for the execution of the concession.

19.6 Restricted cash

Restricted cash is presented as current if it is expected to be used within 12 months of the filing date. Any funds restricted beyond 12 months are recorded as non-current. Restricted cash includes cash that is restricted as to immediate access and use. The nature of the restrictions includes pre-use approvals and restrictions imposed by bond placement contracts and federal agency funds related to capital spending.

Aerostar maintains cash restricted by requirement of the debt contracts in the amount of \$1,293,363 and \$1,464,532 December 31, 2025 and 2024, respectively, and PFC in the amount of \$747,664 and \$579,093 as of December 31, 2025 and 2024, respectively. Mexico has no restricted cash balance as of December 31, 2025 and 2024 In Mexico there is no balance as of December 31, 2025 and 2024.

In December 2025, the Subsidiary ASUR US Commercial, LLC in the United States established a trust in the amount of US\$3,000 to guarantee the acquisition transaction of the subsidiary ASUR Airports LLC. Its balance as of December 31, 2025 amounts to \$54,004.

Restricted cash is presented in the statement of cash flows within financing activities in relation to the reserves to which it is obligated in accordance with the bond placement agreements and in investment activities, which are related to the investment in airport infrastructure. See Note 5.1.

19.7 Financial assets

- a. Classification. - The Company classifies its financial assets into the following measurement categories: a) financial assets measured at amortized cost; b) financial assets subsequently measured at fair value (either through other comprehensive income or through profit or loss). At present, the Company does not hold any financial assets. This classification depends on the business model of the Company to manage its financial instruments and the terms of the instrument's contractual cash flows. The Company reclassifies financial assets when, and only if, it changes its business model for the management of those assets. The Company's financial assets are measured at amortized cost, since contractual terms comply with the SPPI (solely payment of principal and interest) requirement, and the Company's business model whose objective is achieved by collecting cash flows.
- b. Measurement. - At initial recognition, financial assets at amortized cost are measured at fair value plus transaction costs that are directly attributable to their acquisition. Transaction costs of financial assets measured at fair value (through profit or loss or through other comprehensive income) are recognized in profit or loss as incurred. Gains and losses on assets measured at fair value are recorded in profit or loss or in other comprehensive income. Financial assets with embedded derivatives are considered as a whole if it is determined that the cash flows correspond exclusively to the payment of principal and interest. Accounts receivable are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Investment in financial

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instruments and accounts receivables are included as current assets, except for maturities greater than 12 months following the date of the Statement of Financial Position. These are classified as non-current assets. Loans and accounts receivable are initially recognized at fair value plus directly attributable transaction costs, and subsequently measured at amortized cost.

- c. Impairment. - Impairment losses are presented as net impairment losses within the operating result. Subsequent recoveries of previously canceled amounts are credited against the same line. For accounts receivable, the Company applies the simplified approach allowed by IFRS 9, which requires that the expected losses over the life of the instrument be recognized from the initial recognition of accounts receivable. See Note 6.2.

19.8 Leasing

19.8.1 As a lessor

ASUR Commercial LLC, a subsidiary, enters into agreements with third-party commercial operators (sublessees), through which it grants them the right to use spaces previously leased from the airport authority.

Under this structure:

- The airport authority is the head lessor.
- ASUR Commercial is the lessee under the head lease and simultaneously an intermediate lessor under the sublease.
- The commercial operators are the sublessees.

In accordance with IFRS 16, ASUR Commercial's subleases to operators are classified as operating leases based on the right-of-use component of the main lease (rather than the original underlying asset). Revenue from operating leases is recognized in the consolidated statement of comprehensive income as non-aircraft service revenue on a straight-line basis over the lease term.

The classification of the sublease is determined by assessing whether it substantially transfers all the risks and rewards associated with the right-of-use component.

The leasing of space by the Company in its capacity as lessor at the terminals is documented through contracts, with either fixed monthly rents or fees based on the greater of a minimum monthly fee or a percentage of the lessees' monthly revenue.

19.8.2 As a lessee

The Company evaluates at the inception of each contract whether the contract is, or contains, a lease in accordance with IFRS 16. A contract is, or contains, a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration; such contracts qualify as a lease under IFRS 16.

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As a lessee, the Company recognizes at the lease commencement date a right-of-use asset and a lease liability, except for short-term leases (term of less than 12 months) and leases of low-value assets, whose payments are recognized as an expense on a straight-line basis over the lease term.

Initial measurement.

The lease liability is initially measured at the present value of lease payments that have not been paid at the commencement date, discounted using the interest rate implicit in the lease, if that rate can be readily determined; otherwise, the Company's incremental borrowing rate is used.

Lease payments included in the measurement of the liability comprise:

- Fixed payments (including in-substance fixed payments);
- variable payments that depend on an index or rate, measured using the index or rate in effect at the commencement date;
- amounts expected to be payable under residual value guarantees;
- the exercise price of a purchase option when it is reasonably certain that the option will be exercised; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of that option.

The right-of-use asset included in the measurement comprises:

- the initial amount of the lease liability;
- lease payments made at or before the commencement date, less any incentives received;
- initial direct costs; and
- estimates of costs to dismantle or restore the asset, when applicable.

Determination of the incremental borrowing rate

The incremental borrowing rate corresponds to the interest rate that the Company would have to pay to obtain financing for a similar term and with similar collateral to obtain an asset of comparable value to the right-of-use asset in a similar economic environment.

To determine this rate, the Company considers its credit risk profile, the lease term, the currency of the contract, and the economic environment in which it operates.

Subsequent measurement

Subsequently, the lease liability is increased by the accrual of interest and reduced by payments made. The liability is remeasured when:

- there is a change in future payments resulting from changes in an index or rate;

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- the lease term is modified;
- the assessment of the exercise of purchase, renewal, or termination options changes; or
- the lease contract is modified.

The right-of-use asset is depreciated on a straight-line basis over the lease term or the useful life of the underlying asset, whichever is shorter, unless the Company is reasonably certain to exercise a purchase option, in which case it is depreciated over the useful life of the asset.

ASUR Commercial's subsidiaries have recognized a right-of-use asset related to the LAX and JFK T8 contracts in accordance with IFRS 16 due to the characteristics of these contracts, given that they include fixed conditions within them. The minimum rent for lease payments is determined as shown below.

LAX:

The greater of: (i) the result of multiplying the square feet of the leased spaces by a base rate of either USD\$0.210 or USD\$0.240 (as defined in the contract based on each terminal), which must be updated annually based on inflation indices; or (ii) 85% of the "percentage rent," which is determined based on a percentage of total revenues from the previous year (as defined in the contract based on each terminal) minus fixed expenses (tenant improvement allowances provided by the airport authority and the management fee) as defined by contract.

JFK T8:

The greater of: (i) a minimum rent of USD\$30,000, which must be updated annually based on inflation indices; or (ii) 85% of the revenues from the previous year.

ORD and JFK T1:

Based on IFRS 16, the Company did not recognize a right-of-use asset for these contracts because the negotiated lease terms contemplate: (a) a minimum rent based on a minimum passenger traffic threshold and (b) a variable component calculated as a variable percentage based on revenues from the previous year. As of December 31, 2025, the Company has not made minimum payments because it has not reached the passenger thresholds specified in the contracts; therefore, it has only made variable payments. Consequently, the total rent is considered variable.

As of December 31, 2025, the Company identified the following favorable and unfavorable conditions in the lease agreements, such as retroactive rent adjustments, penalties, early termination rights and maintenance obligations; these conditions have been implicitly considered in the contractual flows used for the initial measurement of the right-of-use asset.

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19.9 Land, furniture and equipment

Furniture and equipment are recorded at cost less accumulated depreciation and impairment loss. The cost includes expenses directly attributable to the acquisition of those assets and all costs associated with placing the assets in the location and in the condition necessary for them to operate as intended by Management.

Land is recorded at cost and it is not depreciated. Depreciation of other items of plant and equipment is calculated on the straight-line method based on the residual values over their estimated useful lives. The useful lives at the acquisition date of the furniture and equipment are as shown below:

| | December 31, | |
|---------------------------------|--------------|----------|
| | 2025 | 2024 |
| Furniture equipment | 10 a 20% | 10 a 20% |
| Machinery | 10 a 20% | 10 a 20% |
| Computer equipment | 20 a 33% | 20 a 33% |
| Transportation equipment | 20 a 25% | 20 a 25% |
| Improvements to leased premises | 10% | 10% |

The residual values, useful life and depreciation method are reviewed and adjusted, if necessary, on an annual basis.

19.10 Investment Properties

Right-of-use assets derived from leased properties that meet the definition of investment property are measured at fair value. For properties measured at fair value, the market value adopted by the Company is determined based on appraisals performed by qualified independent external experts, who value the Company's terminals as of June 30 and December 31 of each year.

The data and assumptions used to determine the fair value of investment properties in accordance with IAS 40 are not similar to those used to determine lease liabilities under IFRS 16 for the same contracts, resulting in a fair value of investment properties lower than the lease liabilities.

The Company used the Discounted Cash Flow (DCF) method under the income capitalization approach to determine the fair value of each lease right, specifically the future revenues for Los Angeles (LAX), Chicago (ORD), and New York (JFK T1 and JFK T8), based on the following assumptions: Operating and capital expenditures were projected using historical operating figures and forecasts. Projected cash flows for each operating lease were discounted using an appropriate discount rate. The cash flow for each lease extends from the Valuation Date to the expiration date of the operating contract.

Gains or losses arising from changes in the fair value of investment properties are recognized directly in the results of the period in which they are generated.

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19.11 Intangible assets

19.11.1 Concessions

The airports that are part of the Company performed the analysis of the criteria that must be considered to know if they are within the scope of IFRIC 12:

- a. The grantor controls or regulates what services the operator must provide with the infrastructure, to whom it must provide them at what price:
 - The grantor does not need to have full price control; it is sufficient that the price is regulated by the grantor, the contract or the regulator.
 - The grantor can control the price through a limit mechanism.
 - The price can vary from fixed price arrangements to those based on a formula up to a maximum price.
- b. The grantor controls, through ownership, the right of benefits or otherwise, any significant residual interest in the infrastructure at the end of the term of the agreement.

Taking into consideration the foregoing, these criteria are applicable to each of the concessions that the Company has that is why it is considered that their measurement and determination will be within the scope of IFRIC 12. In addition to that at the end of all the concessions all assets become the property of the nation in which the concession is located.

Within the scope of IFRIC 12, the respective assets can be classified as:

- Financial assets: when the licensor establishes an unconditional right to receive cash flows and other financial assets independently of the use of the public service by the users.
- Intangible assets: only when the licensor agreements do not establish a contractual right to receive cash flows and other financial assets from the licensor, independently of the use of the public service by the users. Airport concessions have been considered within the scope of IFRIC 12 as an intangible asset because they comply with the above provisions and no financial assets have been recognized in that regard.

Mexico

Rights to use airport facilities and airport concessions include the acquisition of the nine airport concessions and the rights acquired.

Amortization is computed using the straight-line method over the estimated useful life of the concessions, (original term of 50 years as of November 1, 1998); 27 years as of December 31, 2025.

Aerostar

The airport concession right, which includes certain capital expenditures in improvement projects, the intangible asset is recognized at cost less accumulated amortization and impairment losses.

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Amortization is calculated using the straight-line method during the term of the agreement (40 years); 28 years as of December 31, 2025.

Airplan

In the case of Airplan, the right granted by the Concession Contract No.8000011-OK and Public Tender No.10000001OL2010, respectively, is recorded as intangible, through which the grantors assign to the Company the regulated and unregulated income corresponding to each of the airports subject of the concession.

In turn, the costs per loan that are related to the works in execution are part of the intangible.

The intangible asset resulting from the recognition and updating of the estimated income of the contract is amortized based on the proportion of the accumulated income of the contract and the total income. Amortization is recognized in the results of the period.

The useful life for amortization was determined as the duration of the concession and amortization is calculated on a linear basis based on the years in which the recovery of the expected income from the financial model that the Company has is expected. The minimum term of the concession is the year 2015; however, in accordance with the complementary works carried out and the measurement of the expected income against the income generated, the concession will have a minimum useful life until the year 2032, however, based on notifications from the regulator and the updated financial information as of the close of fiscal year 2025, it is estimated that the regulated revenues generated by Airplan will equal the regulated revenues expected in fiscal year 2027. In accordance with the provisions of clause seven and sections 10.2 and 10.8 of the concession agreements, from that date Airplan will only retain the right to receive non-regulated revenues during the remaining period of the contract, whose minimum expiration is scheduled for 2032. Considering these operating conditions, it was necessary to adjust the amortization method applied up to December 31, 2024, in order to adequately reflect the new pattern of consumption of the future economic benefits of the concession, in accordance with the provisions of IAS 38, IFRIC 12, and IAS 36.

The Company has determined that the concession intangible asset be segregated into two components for amortization purposes:

Regulated component: Corresponds to the right to receive regulated revenues until 2027. Since the benefits associated with this component will be fully extinguished by that date, its amortization will be recognized on an accelerated basis through 2027, reflecting the consumption of the future economic benefits derived from those rights.

Non-regulated component: Represents the right to receive non-regulated revenues derived from commercial activities and complementary services. This component will continue to be amortized on a straight-line basis until 2032, the date on which the concession agreement concludes and the generation of future economic benefits ceases.

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19.11.2 Licenses, commercial direct operation (ODC, by its acronym in Spanish) and commercial rights

These items are recognized at their cost less the accrued amortization and any recognized impairment losses. They are amortized on a straight-line basis using their estimated useful life, determined based on the expected future economic benefits, and are subject to testing when indication of impairment is identified. The useful lives are linked to the useful life of the concessions. See Note 19.11.1.

The estimated remaining useful lives at December 31, 2025 are as follows:

| | |
|-------------------------------|----------|
| Licenses Mexico | 23 years |
| ODC Mexico | 23 years |
| Commercial Rights of Aerostar | 27 years |
| Commercial Rights of Airplan | 1 years |

19.11.3 Goodwill

Goodwill represents the acquisition cost of a subsidiary in excess of the Company's interest in the fair value of the identifiable net assets acquired, determined at the acquisition date, and it is not subject to amortization. Goodwill is shown separately in the consolidated statement of financial position and is recorded at cost less accumulated impairment losses, which are not reversed. Gains and losses on the disposal of an entity include the carrying amount of goodwill relating to the entity sold.

19.11.4 Intangible assets acquired as part of a business combination

When an intangible asset is acquired as part of a business combination, it is recognized at fair value at acquisition date. Subsequently, intangible assets acquired in a business combination, such as commercial rights, are recognized at cost less the accumulated amortization and the accrued amount of impairment losses, see useful lives of these rights in note 19.11.2.

19.12 Impairment of assets

Goodwill and intangible assets with indefinite useful lives are not subject to amortization or depreciation and are subject to annual impairment tests, or more frequently if there are events or circumstances that indicate that they might be affected. Other assets are subject to impairment tests when events or circumstances arise that indicate that their book value might not be recovered. Impairment losses correspond to the amounts where the book value of the asset exceeds their recoverable amount. The recoverable amount of assets is the higher of the fair value of the asset less the costs incurred for its sale and value in use. For impairment assessment purposes, assets are grouped at the lowest levels at which they generate identifiable cash flows separately which are largely independent of the cash flows of other assets or the Company's assets (cash-generating units). Impaired non-financial assets other than goodwill are reviewed to determine the possible reversal of impairment at the end of each reporting period.

19.13 Accounts payable

Accounts payable are liabilities with creditors for purchases of goods or services acquired during the regular course of the Company's operations. When payment is expected over a period of one year or less from the closing date, they are presented under current liabilities. If the foregoing is not complied with, they are presented under non-current liabilities.

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Accounts payable are initially recognized at their fair value and are subsequently measured at amortized cost using the effective interest method.

19.14 Bank loans and long term debt

Loans from financial institutions and long-term debt are initially recognized at their fair value, net of transaction costs. Those funds are subsequently recorded at their amortized cost; any difference between the funds received (net of transaction costs) and the redemption value is recognized in the statement of income during the funding period using the effective interest method.

19.14.1 Debt renegotiation

If the renegotiation results in the cancellation of the original liability because the 10% test is exceeded, the original liability is canceled and any difference is recognized in results when the renegotiation occurs.

If the renegotiation does not result in the cancellation of the financial liability, the value of the new cash flows of the financial liability is calculated, discounted at the original effective interest rate, any difference between the discounted value and the carrying amount is recognized in results and the effective interest rate is prospectively adjusted to include the new costs and commissions.

19.14.2 Costs for loans

Costs for specific and general loans directly attributable to the construction of qualifying assets are capitalized during the period of construction and preparation of the asset for its use. Qualifying assets are those that require a substantial period to be ready and able to be used (usually greater than one year). Financial revenues obtained from temporary investments made with money coming from specific loans that will be used for the construction of qualifying assets are decreased of financial costs eligible for capitalization.

The capitalization of costs for loans in foreign currency that generates interests and losses due to foreign exchange fluctuations, are only capitalized up to the amount of interest that would have been generated by loan in national currency, with similar conditions of time.

19.15 Derecognition of financial liabilities

The Company derecognizes its financial liabilities if, and only if, the obligations of the Company are met, are cancelled or if they expire.

19.16 Provisions

Liability provisions represent a present legal obligation or an assumed obligation as a result of past events when the use of economic resources is likely in order to settle the obligation and when the amount can be reasonably estimated. Provisions are not recognized for future operating losses.

Provisions are measured at the present value of expenses expected to cover the related obligation, using a pretax rate that reflects the actual considerations of the value of money market over time and the specific risks inherent in the obligation. The increase in the provision over time is recognized as an interest expense.

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When there are similar obligations, the likelihood of the outflow of economic resources for settling those obligations is determined considering them as a whole. In these cases, the provision thus estimated is recorded, provided the likelihood of the outflow of cash with respect to a specific item considered as a whole is remote.

19.17 Deferred IT, and tax on dividends

The expense for IT includes both the current tax and deferred taxes. Tax is recognized in the statement of income, except when it relates to items recognized directly in OCI or in stockholders' equity in which case, the tax is also recognized in OCI items or directly in stockholders' equity, respectively.

Deferred IT were recorded based on the comprehensive method of liabilities, which consists of recognizing deferred taxes on all temporary differences between the book and tax values of assets and liabilities to be materialized in the future at the enacted or substantially enacted tax rates in effect at the consolidated financial statement date. See Note 15 a.

Deferred tax assets are only recognized to the extent that it is probable future tax profits are expected to be incurred against which temporary differences can be offset.

The balances of deferred income taxes, assets and liabilities are offset when there is an enforceable legal right for each entity to offset current tax assets against current tax liabilities and when deferred income tax assets and liabilities are related to the same tax authority.

The income tax expense is calculated based on the tax laws enacted in Mexico as of the date of the consolidated statement of financial position.

Current IT is made up of IT, which is recorded under income for the year in which they are incurred. The tax is based on taxable income.

To determine the IT the applicable rate in Mexico for 2025 and 2024 was 30%, the applicable rate for Airplan, according to Colombian legislation for 2025 and 2024 was 35%, and the applicable rate for Aerostar, in accordance with the Puerto Rico legislation for 2025 and 2024 was 10 and the applicable rate for ASUR Airports, in accordance with United States legislation for 2025 was 21%.

Deferred tax assets and liabilities from the temporary differences arising from the investments in subsidiaries and joint businesses are recognized, except when the Company controls the reversal period for such temporary differences and it is likely that the temporary differences will not be reverted in a near future.

Aerostar and Airplan hold undistributed retained earnings which, if pay as dividends, would require the beneficiaries to pay tax (See Note 15). As of January 1, 2024, The Company recognized the liability for deferred taxes as there is a taxable temporary difference for the retained earnings by Aerostar and Airplan. As of December 31, 2025, the balance of the deferred income tax recognized at the Cancun Airport on the undistributed retained earnings from Aerostar, Airplan and ASUR US Commercial, amounts to \$485,935.

19.18 Stockholders' equity

Capital stock, capital reserves and retained earnings are expressed at their historical cost. The capital reserves consist of the legal reserve, the reserve to repurchase own shares.

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19.19 Basic and diluted earnings per share

Basic earnings per share were computed by dividing the net income for the year attributable to controlling interest (\$10,488,903 and \$13,551,429) by the weighted average number of shares outstanding in 2025 and 2024. The number of shares outstanding for the periods from January 1 to December 31, 2025 and 2024 were 300 million. The basic ordinary earnings share for the year ended as of December 31, 2025 and 2024 was \$34.96 y \$45.17, respectively, are expressed in pesos, the diluted earnings per share is equal than the basic earnings per share.

19.20 Financial reporting by segments

The segment financial information is presented in a manner that is consistent with the internal reporting provided to the General Directors in charge of making operational decisions, allocating resources and assessing the performance of the operating segments.

The Company determines and evaluates the performance of its airports (operating profit) on an individual basis, after allocating personnel costs and other costs of "Services", which are incurred by a Company's subsidiary which hires some of the Company's employees. The performance of these (Services) is determined and assessed separately by management. All the airports provide substantially the same services to their clients. All airports provide substantially the same services to their customers. Note 2 includes the financial information related to the Company's different segments, which includes Cancun and subsidiaries (Cancun), showing separately due to its importance Aerostar Airport Holdings (Aerostar), Sociedad Operadora de Aeropuertos (Airplan) and ASUR US Commercial (ASUR US), the Aeropuerto de Villahermosa (Villahermosa), the Aeropuerto de Mérida (Mérida), and Services. The financial information of Servicios Aeroportuarios del Sureste, S. A. de C. V., RH Asur, S. A. de C. V. and of the holding company (including the investment of the Company in its subsidiaries) has been grouped and is included in the "Services" column. The remaining six airports has been grouped in the column "Others". The elimination of the investment of the Company in its subsidiaries is included in the "Consolidation Adjustments" column.

Resources are assigned to the segments based on the significance of each one to the Company's operations. Transactions among operating segments are recorded at their fair value.

19.21 Revenue recognition

The accounting policies for the Company's revenue from contracts with customers are explained in Note 3.

Note 20 - Financial risk management:

The Company is exposed to financial risks that result from changes in interest rates, foreign exchange rates, price risk, liquidity risk and credit risk. The Company controls and maintains the treasury control functions related to transactions and global financial risks through practices approved by its Executive Board and Board of Directors.

This note contains information regarding the Company's exposure to each of the aforementioned risks, and the objectives, policies and procedures to measure and manage risk.

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The main risks to which the Company is exposed are:

20.1 Market risk

20.1.1 Interest rate risk

The Company has bank loans to partially finance its operations. These transactions expose the Company to interest rate risk, with the main exposure being to variable interest rates resulting from changes in the market reference rates used. Santander Bank charges interest based on the one-day TIEEF rate plus 1.50 points, maturing in 2027. BBVA Bancomer charges interest based on the 28-day TIEE rate plus an applicable margin of 1.35 points, maturing in 2029, and interest based on the 28-day TIEEF rate plus an applicable margin of 1.25 points, maturing in May 2027. JPMorgan charges interest based on the 28-day TIEE rate plus an applicable margin of 0.75 points, maturing in May 2027. Despite the uncertainty caused by interest rate risk in the event of an increase in interest rates, the Company holds cash equivalent to 17.8 times the amounts of short-term debt and loans.

20.1.2 Exchange rate risk

The Company is exposed to minor risk for changes in the value of the Mexican Peso against the U. S. Dollar. Historically, a significant portion of income generated by the Company (mainly derived from the fees charged to international passengers) are denominated in U. S. Dollars, and despite that, income is invoiced in Pesos at the average exchange rate of the previous month and likewise the cash flows are collected in Pesos. As of December 31, 2024, the Company had an investment amounting to \$1,537,688, which was sold on April 2 and May 15, 2025, respectively (see Note 6.3).

At December 31, 2025 and 2024, the Company is exposed to exchange rate risk for monetary position, as follows:

| | December 31, | |
|---------------------------|-------------------------------|-------------------|
| | 2025 | 2024 |
| | <i>(Thousands of dollars)</i> | |
| Monetary position: | | |
| Assets | \$ 413,507 | \$ 627,768 |
| Liabilities | (7,496) | (7,450) |
| Monetary active position: | <u>\$ 406,011</u> | <u>\$ 620,318</u> |

At December 31, 2025 and 2024, the exchange rate was \$18.00 and \$20.79, respectively. Had the currency weakened by 10% in 2025 (5% in 2024) with respect to the U.S. Dollar, the Company would have had a gain on monetary position at the close in the amount of \$365.4 million in 2025 (monetary gain of \$644.7 million in 2024). As of March 13, 2026, the date of issuance of this report, the exchange rate was \$17.84.

20.1.3 Price risk

The rate regulation system applicable to the airports of the Company imposes maximum rates for each airport, which should not be exceeded on an annual basis. The maximum rates are the maximum annual income per unit of traffic (one passenger or 100 kg of cargo). If the maximum annual rate is exceeded, the government authorities could revoke one or more of the Company's concessions in Mexico.

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The Company monitors and adjusts its income on a regular basis in order for its annual invoicing not to exceed the maximum rate limits. In the case of the Aerostar and Airplan concessions, there are no maximum ceilings established by the corresponding Government.
Concentrations:

At December 31, 2025 and 2024, approximately 56.5% and 61.3%, of revenue, not including income from construction services, resulted from operations at the Cancun International Airport.

20.2 Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its funding requirements. The Company's Management has established policies, procedures and limits of authority that govern the Treasury function. Treasury is responsible for ensuring liquidity and managing the working capital to ensure payments to suppliers, debt servicing and funding of operating costs and expenses.

The Company is cautious about liquidity risk and maintains sufficient cash and negotiable instruments and the availability of financing through an adequate amount of credit facilities to meet obligations at maturity and settle trading positions. At period end on December 31, 2025, the Company had demand deposits amounting to \$11,116,335 (\$20,083,457 in 2024) and as of December 31, 2025, two credit lines available as of December 31, 2025 and 2024 for USD \$20,000 (approximately \$360,024) and USD \$10,000 (approximately \$180,012). To manage liquidity risk, as of December 31, 2025, the Company had not drawn on these credit lines. Due to the dynamic and uncertain nature of current conditions, the Company's treasury maintains financing flexibility by preserving availability under credit lines.

Company's Management controls changes in its liquidity reserves forecast (including unused credit lines) and cash and cash equivalents based on expected cash flows. In general, this is conducted at country level for operating entities of the Company according to practices and limits set. These limits vary in each country, considering the liquidity of the market in which the Company operates. Additionally, the Group's policy on liquidity management includes cash flows projections in the main currencies and the consideration of the necessary level of liquid assets to meet these projections; the control of liquidity ratios of the Statement of Financial Position regarding the internal and external regulatory requirements, and the maintenance of the debt financing plans.

The following table shows the liquidity position for each country where the Company operates.

December 31, 2025

| | <u>Cash and cash equivalents</u> | <u>Total Debt</u> | <u>Short - term Debt</u> | <u>Long - term Debt</u> | <u>Short term Leasing Liabilities</u> | <u>Long term Leasing Liabilities</u> |
|---------------|----------------------------------|----------------------|--------------------------|-------------------------|---------------------------------------|--------------------------------------|
| México | \$ 8,452,666 | \$ 18,199,671 | \$ 72,513 | \$ 18,127,158 | \$ 7,120 | |
| Aerostar | 323,859 | 8,869,864 | 405,494 | 8,464,370 | | |
| Airplan | 1,914,646 | 417,028 | 147,843 | 269,185 | | |
| ASUR Airports | 425,164 | | | | 1,387,861 | \$ 6,720,103 |
| Total | \$ 11,116,335 | \$ 27,486,563 | \$ 625,850 | \$ 26,860,713 | \$ 1,394,981 | \$ 6,720,103 |

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December 31, 2024

| | <u>Cash and cash equivalents</u> | <u>Total Debt</u> | <u>Short - term Debt</u> | <u>Long - term Debt</u> | <u>Short term Leasing Liabilities</u> | <u>Long term Leasing Liabilities</u> |
|--------------|----------------------------------|----------------------|--------------------------|-------------------------|---------------------------------------|--------------------------------------|
| México | \$ 15,868,354 | \$ 2,423,495 | \$ 685,490 | \$ 1,738,005 | \$ 22,496 | |
| Aerostar | 850,723 | 10,507,887 | 443,814 | 10,064,073 | | |
| Airplan | 3,364,380 | 428,074 | 2,226 | 425,848 | | |
| Total | \$ 20,083,457 | \$ 13,359,456 | \$ 1,131,530 | \$ 12,227,926 | \$ 22,496 | \$ - |

The following table presents the analysis of the net financial liabilities of the Company based on the period between the date of the statement of consolidated financial position and the maturity date, including undiscounted contractual cash flows.

| | Under 3 months | Between 3 months and one year | Between 1 and 2 years | Between 2 and 5 years |
|---------------------------------------|-----------------------|--------------------------------------|------------------------------|------------------------------|
| At December 31, 2025 | | | | |
| Bank loans and interest | \$ 371,975 | \$ 1,121,984 | \$ 17,497,589 | \$ 2,037,150 |
| Long term debt | 373,370 | 380,934 | 767,626 | 2,281,367 |
| Suppliers | 624,413 | | | |
| Accounts payable and accrued expenses | 1,502,904 | | | |
| Leasing Liabilities | 351,412 | 1,054,236 | 865,612 | 2,596,836 |
| At December 31, 2024 | | | | |
| Bank loans and interest | \$ 97,469 | \$ 891,336 | \$ 369,518 | \$ 2,418,340 |
| Long term debt | 425,793 | 432,923 | 871,003 | 2,605,601 |
| Suppliers | 325,701 | | | |
| Accounts payable and accrued expenses | 1,305,959 | | | |
| Leasing Liabilities | 22,496 | | | |

As of December 31, 2025 and 2024 the amount of undiscounted contractual cash flows associated with maturities greater than 5 years of long-term debt, including interest, amounts to \$8,845,977 and \$11,129,662, respectively.

As of December 31, 2025, the amount of undiscounted contractual cash flows associated with lease liabilities maturing in more than 5 years amounts to \$6,492,092.

The following table shows the Company's short term liquidity as of:

| | December 31, | |
|---------------------------------|----------------------|----------------------|
| | 2025 | 2024 |
| Current assets | \$ 17,877,787 | \$ 25,656,011 |
| Current liabilities | 5,903,180 | 5,887,005 |
| Short term position (liquidity) | \$ 11,974,607 | \$ 19,769,006 |

Grupo Aeroportuario del Sureste, S. A. B. de C. V. and subsidiaries

Notes to the Consolidated Financial Statements December 31, 2025 and 2024

20.3 Credit risk - credit quality

The financial instruments that are potentially subject to credit risks consist mainly of accounts receivable. Income obtained from fares charged to passengers is not guaranteed and therefore the Company faces the risk of not being able to collect the full amounts invoiced in the event of insolvency of its clients, which are the airlines. The Company frequently reviews financial instruments and tests them for impairment. See Note 6.2.

In the year 2023, the case of Viva Air and Ultra Air airlines, Airplan clients, has been presented, which have reported substantial losses, in addition to this, the income from passenger fees from the main client airlines, and their balance. As of December 31, 2025, and 2024, it amounts to \$21,624 and \$26,514 respectively, not all of them are guaranteed by guarantee or other type of guarantee. Therefore, in the event of insolvency of any of the airlines, the Company would have no certainty of recovering the total sum of amounts invoiced to the airlines for passenger fees. On July 1, 2025, by court order, the uncollectibility of the Viva Air receivable in the amount of \$13.6 thousand and the Ultra Air receivable in the amount of \$7.8 thousand was declared.

In August 2010, Grupo Mexicana filed for bankruptcy. Grupo Mexicana owes the Company \$128,000 for passenger fees. As a result of Grupo Mexicana's bankruptcy, the Company has increased, in that moment, its reserve for uncollectable accounts by \$128,000. The Company has determined that it may not be able to collect that amount. See Note 6.2.

The Company operates under three methods to collect from Airlines:

- a. Credit, mainly offered to airlines with which there is a history of frequent and stable flights,
- b. Advances, from airlines with reasonably stable flights or that are in the exploration stage of routes or destinations, and
- c. Cash, mainly offered for Charter flights and airlines with new flights.

With this segregation, the Company reduces its collection risk since the airlines that operate under methods b) and c) do not generate accounts receivable.

Cash and cash equivalents are not subject to credit risks since the amounts are kept at financial institutions of good standing, and investments are subject to lower significant risk as they are being backed by the Mexican Federal Government or institutions with AAA high market ratings.

Investments in financial instruments are not subject to credit risks since the amount is kept in a solid financial institution with AAA high market ratings.

20.4 Capital management

The objective of Management is to safeguard the Company's ability to continue operating as a going concern in order to provide returns for stockholders and benefits for other stakeholders and to maintain an optimal capital structure to reduce the cost of capital.

Grupo Aeroportuario del Sureste, S. A. B. de C. V. and subsidiaries

Notes to the Consolidated Financial Statements December 31, 2025 and 2024

These activities are monitored through the review of information pertaining to the Company's operation and the Industry. This effort is coordinated by the CEO. Through a planning method, detailed simulations are formulated of identified risks as they are known. The risks identified are valued in terms of probability and impact and are presented to the proper authorities. The result of all these activities is reported to the market through 20-F reports, the Mexican Circular Unica and quarterly reports by a by an Investment Committee that analyzes, among others, financial risks.

During the year, there was no material uncertainty regarding the Company's ability to continue as a going concern. At December 31, 2025 and 2024, the Company's Board has a reasonable expectation that the Group has the appropriate resources to continue operating at least for the next twelve months and that the use of the going concern basis of accounting is appropriate.

20.5 Fair value

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, in accordance with IFRS 13 Fair Value Measurement.

i. Financial Assets and Liabilities

As of December 31, 2025 and 2024, the Company does not hold any financial instruments measured at fair value that are presented individually in the consolidated statement of financial position. Financial assets and liabilities, including bank loans and long-term notes, are recognized and measured primarily at amortized cost, in accordance with the Group's accounting policies.

The fair value of these financial instruments at amortized cost is determined using valuation techniques based on observable market information, and therefore they are classified within Tier 2 of the fair value hierarchy in 2025 and 2024.

However, the Group holds an interest in an associate entity in ASUR Dominicana, whose carrying amount is determined using the equity method in accordance with IAS 28. This investment includes a financial asset corresponding to a right of recovery of investment, which qualifies as a financial instrument measured at fair value. The effect of this measurement is incorporated in the carrying amount of the investment accounted for using the equity method and is not presented separately as a financial asset in the consolidated statement of financial position.

ii. Investment Properties

Beginning in 2025, the Group recognizes investment properties in accordance with IAS 40 Investment Property. These properties primarily consist of right-of-use assets held to earn rental income and are subsequently measured at fair value, in accordance with the Group's accounting policy.

The fair value of investment properties is determined using generally accepted valuation techniques and assumptions that reflect market conditions at the measurement date, such as discount rates, cash flow projections, occupancy levels, and lease terms. Gains or losses arising from changes in the fair value of investment properties are recognized directly in profit or loss in the period in which they arise.

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Notes to the Consolidated Financial Statements December 31, 2025 and 2024

iii. Fair Value Hierarchy

The Company classifies fair value measurements using a hierarchy that prioritizes the input data used in valuation techniques, as follows:

Level 1: Quoted (unadjusted) prices in active markets for identical assets or liabilities.

Level 2: Quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in inactive markets; and valuations using models where all significant data are observable in active markets.

Level 3: Inputs for the asset or liability that are not based on observable market data (i.e., unobservable data).

The fair value of financial instruments traded in active markets is based on market prices quoted as of the closing date of the consolidated statement of financial position. A market is considered active if quoted prices are clearly and regularly available through a stock exchange, dealer, broker, industry group, pricing services, or regulatory agency, and those prices currently and regularly reflect market transactions under independent conditions. The quoted price used for financial assets held by the Company is the current bid price. For disclosure purposes, the fair value measurement of investment properties is classified within Level 3 of the fair value hierarchy, given that the valuation techniques employed use significant assumptions that are not directly observable in the market.

For disclosure purposes, the fair value measurement of investment properties is classified within Level 3 of the fair value hierarchy, given that the valuation techniques employed use significant assumptions that are not directly observable in the market.

Note 21 - Critical accounting judgments and key sources of estimation uncertainty:

In applying the Company's accounting policies, which are described below, Company Management is required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities. Estimates and assumptions are based on historical experience and other factors considered relevant. Actual results could differ from those estimates.

Critical accounting judgments

Significant information on assumptions, critical judgments and uncertainty estimations recognized in the consolidated financial statements are as follows:

21.1 Revenue.

21.2 Useful life of the Airplan concession.

21.3 Evaluation of impairment of intangible assets, airport concession and goodwill.

21.4 Fair Value property investment.

21.1 Revenue

As mentioned in Note 20.1.3, the Company regularly monitors and adjusts income so as to avoid exceeding the maximum rate at each of the airports operated by the Company in Mexico, which is the annual maximum income per traffic unit that can be received, and therefore the amount that the Company can record for services rendered whose prices are regulated.

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Notes to the Consolidated Financial Statements December 31, 2025 and 2024

If the Company recognized income exceeding that maximum rate, the authorities could cancel one or more airport concessions. Therefore, the Company regularly monitors regulated income in Mexico to ensure it does not exceed the limit. The application of the procedure established in the concession titles for determining maximum rates and securing the necessary information are complex procedures. Among the information used in determining the maximum rate is passenger traffic and cargo statistics, in addition to variables such as the National Producer Price Index excluding oil, authorized rates for airport services and the Rate for Airport Use.

21.2 Useful life of the Airplan concession

The term of execution of the contract extends from the date of signing of the act of commencement of execution and until the date on which one of any of the following events occurs:

- That the regulated revenues generated are equal to the expected regulated revenues, provided that by that time 15 years have elapsed from the date of subscription of the certificate of execution.
- That 25 years have elapsed since the date of execution of the execution start certificate, regardless of whether, at the time, the regulated revenues generated have not matched the value of the expected regulated revenues.
- If the regulated income generated equals the expected regulated income before 15 years have elapsed from the date of execution of the certificate of execution, the duration of the execution of the contract will be, in any case, 15 years.

It must be considered, for purposes of the regulated revenues expected according to the definition of the concession contract that the expected regulated revenue will increase once each of the complementary works (mandatory or voluntary) is delivered to the grantor. The useful life for the amortization was determined as the duration of the concession and the amortization is calculated on a linear basis based on the years in which the recovery of the expected income of the financial model held by the Company is expected. The minimum term of the concession was the year 2022; however, in accordance with the complementary works carried out and the measurement of the expected income against the income generated, the concession will have a minimum useful life until the year 2032, and in accordance with the legal terms, the Concession may extend until 2048.

The Company carried out a sensitivity analysis based on notifications from the regulator and the updated financial information as of the close of fiscal year 2025. It is estimated that the regulated revenues generated by Airplan will equal the regulated revenues expected in fiscal year 2027. In accordance with the provisions of clause seven and sections 10.2 and 10.8 of the concession agreement, from that date Airplan will only retain the right to receive non-regulated revenues during the remaining period of the contract, whose minimum expiration is scheduled for 2032. Considering these operating conditions, the Company was required to adjust the amortization method applied up to December 31, 2024, in order to adequately reflect the new pattern of consumption of the future economic benefits of the concession, in accordance with the provisions of IAS 38, IFRIC 12, and IAS 36.

The Company has determined that the concession intangible asset be segregated into two components for amortization purposes:

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Notes to the Consolidated Financial Statements December 31, 2025 and 2024

Regulated component: Corresponds to the right to receive regulated revenues until 2027. Since the benefits associated with this component will be fully extinguished by that date, its amortization will be recognized on an accelerated basis through 2027, reflecting the consumption of the future economic benefits derived from those rights.

Non-regulated component: Represents the right to receive non-regulated revenues derived from commercial activities and complementary services. This component will continue to be amortized on a straight-line basis until 2032, the date on which the concession agreement concludes and the generation of future economic benefits ceases.

At December 31, 2025 and 2024 the total expected revenues considering the additional works amount to \$15,380,997 and \$13,081,476 respectively.

21.3 Evaluation of impairment of intangible assets, airport concession and goodwill

Intangible assets and airport concessions are assessed for impairment whenever events or changes in circumstances indicated that the value of intangible assets could be impaired, and at least once a year in the case of goodwill. To determine whether the value of intangible assets and goodwill has been impaired, the cash generating unit relating to the intangible asset and goodwill has to be valued using present value techniques. By applying this valuation technique, the Company is based on a series of factors, including historical results, business plans, forecasts and market data. This is further described in Note 9.1. As can be deduced from this description, changes in the conditions of these judgments and estimates can significantly affect the assessed value of intangible assets and goodwill.

21.4 Fair Value property investment

The fair value of investment properties is determined primarily using the discounted cash flows. These projections are supported by the terms of existing contracts and external information, such as rents from comparable properties in the same areas and under similar conditions. Discount rate reflecting current market conditions are used, and an assessment of the uncertainty associated with the amount and timing of expected cash flows is incorporated.

Sensitivity

For the 2025 fiscal year, if the discount rate applied to the cash flow projections of the investment projections were +1% or -1%, the fair value would have had a decrease of \$781,638 and an increase of \$646,182, respectively.

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Notes to the Consolidated Financial Statements December 31, 2025 and 2024

Note 22 - Consolidated statements of cash flows:

As of December 31, 2025, and 2024, the analysis of net debt and movements in net debt is presented as follows:

| | Debt | | Bank Loans | |
|--|---------------|---------------|---------------|--------------|
| | 2025 | 2024 | 2025 | 2024 |
| Short term debt (Note 13) | \$ 405,494 | \$ 443,814 | | |
| Short-term bank loans (Note 12) | | | \$ 220,356 | \$ 687,716 |
| Long-term bank loans (Note 12) | | | 18,396,343 | 2,163,853 |
| Long-term debt (Note 13) | 8,464,370 | 10,064,073 | | |
| Balances at December 31 | \$ 8,869,864 | \$ 10,507,887 | \$ 18,616,699 | \$ 2,851,569 |
| Balances at January 1 of the debt net | \$ 10,507,887 | \$ 8,748,247 | \$ 2,851,569 | \$ 3,476,523 |
| Interest expense | 549,669 | 545,977 | 887,103 | 252,892 |
| Loan Acquired | | | 21,065,000 | |
| Long-term debt | | | | |
| Interest paid | (536,682) | (516,894) | (834,434) | (421,261) |
| Principal payments | (263,130) | (224,914) | (5,175,000) | (538,712) |
| Deferred Loan Fees related to acquired loans | | | (187,842) | |
| Foreign currency translation | (1,387,880) | 1,955,471 | 10,303 | 82,127 |
| Balances at December 31 | \$ 8,869,864 | \$ 10,507,887 | \$ 18,616,699 | \$ 2,851,569 |

Note 23 - Subsequent event:

On January 26, 2026, the Company's Shareholders' Meeting approved the potential acquisition of shares in Companhia de Participações em Concessões (CPC), which holds shares in twenty airports under concession in Brazil, Ecuador, Costa Rica, and Curaçao. The Company plans to finance the transaction primarily through debt. As of the date of this report, the transaction has not yet been completed.

Note 24 - Authorization of the consolidated financial statements:

The consolidated financial statements and their twenty-four notes are an integral part of the consolidated financial statements, which were authorized and proposed for their issuance to the Board of Directors by Mr. Adolfo Castro Rivas, Chief Executive Officer of Grupo Aeroportuario del Sureste, S. A. B. de C. V.



Item I e)

Annual Report of the Audit Committee of Grupo Aeroportuario
del Sureste, S.A.B. de C.V.
corresponding to year 2025

**Annual Report of the Audit and Corporate Practices Committee
to the Board of Directors and Shareholders of
Grupo Aeroportuario del Sureste, S.A.B. de C.V.**

In accordance with the provisions of Articles 42 and 43 of the Mexican Stock Market Law and the Regulations of the Audit and Corporate Practices Committee, I hereby present my report of the activities carried out during the year ending the 31st of December 2025. In the performance of our duties, we adhered to the recommendations set forth in the Code of Best Business Practice and, as the company is registered on the stock markets of the United States of America, the provisions contained in the Sarbanes-Oxley Act. We held sessions on at least a quarterly basis and, according to an established work programme, carried out the activities described below:

RISK ASSESSMENT

We periodically assessed the effectiveness of the Risk Management System established to detect, measure, record, evaluate, and control risks in the Group, and implemented follow-up procedures that ensure that the system functions efficiently. The Risk Management System was assessed to be sufficient.

In conjunction with Management and the External and Internal Auditors, we reviewed the critical risk factors that might affect the Group's operations or assets. It was determined that such risk factors, and their implications for the internal auditor's work programme, have been appropriately identified, assessed, and managed.

CIBERSECURITY

In light of the significant risks associated with unauthorised access to the information systems of the Group, and with the continuity of operations in the information technology area, we placed special focus on this matter during our meetings. We sought external support to be reasonably confident that adequate controls have been implemented for access to information technology systems, and which ensure the continuity of operations in data-processing areas.

INTERNAL CONTROL

We verified that the Management, in compliance with its responsibilities and on the basis of the Group's risk assessment, has established the necessary processes for the implementation and enforcement of an appropriate system of internal controls. Additionally, we followed up on the comments and observations made in relation thereto by both External and Internal Auditors, in the performance of their duties.

We evaluated the steps taken by the Company to comply with Section 404 of the Sarbanes-Oxley Act relating to the self-assessment of internal controls carried out by the Company, and which it has the obligation to report on for the year 2025. During this process, we followed up on the preventive and corrective measures implemented with regard to internal-control aspects that require improvement.

EXTERNAL AUDITING

We issued a recommendation to the Board of Directors for the engagement of the Group's External Auditors for the year 2025. In order to do so, we first checked that the firm was independent and complied with the requirements set forth in the law and in the general guidelines applicable to entities and issuers supervised by the Mexican National Banking and Securities Commission that retain external auditing services in relation to their basic financial statements. We analysed the External Auditors' approach and work programme together with them, as well as their coordination with the Internal Auditing Department, and received the required reports at the appropriate times.

We reviewed the work programme of the External Auditors and its coordination with the Internal Auditing Department.

We maintained constant, direct communication with the External Auditors to remain apprised of the progress made in their activities and the observations they had, and we took due note of their comments regarding their review of the quarterly and annual financial statements. We were informed of their conclusions and reports regarding the annual financial statements and we followed up on the implementation of the observations and recommendations they made in the performance of their duties.

We authorised the fees paid to the External Auditors for auditing services and other permissible services, and ensured that the latter did not interfere with the firm's independence from the Group.

We assessed the services provided by the External Auditors in the previous year, taking into account the opinions of Management, and we began the performance-assessment process for the year 2025.

INTERNAL AUDITING

In order to ensure independence and objectivity, the Internal Auditing Department reports functionally to the Audit and Corporate Practices Committee. Below is a description of the activities we carried out:

1. At the appropriate time, we reviewed and approved the Department's annual work programme and budget. To prepare the work programme, the Internal Auditor participated in the process of identifying risks and establishing and testing the controls required for compliance with the Sarbanes-Oxley Act. Consequently, we also approved the annual budget and functional structure of the department.
2. We received regular reports of progress made on the approved work programme, as well as deviations from the programme and the factors that caused them.
3. We followed up on the observations and suggestions made by the Internal Auditor and their implementation.
4. We ensured that an annual training plan was in place.
5. We began the assessment process for the Internal Auditing Department for the year 2025.

FINANCIAL INFORMATION, ACCOUNTING POLICIES AND THIRD-PARTY REPORTS

In conjunction with the company officers responsible for their preparation, we reviewed the Company's quarterly and annual financial statements and issued recommendations to the Board of Directors for them to be approved for publication. As part of this process, we took into account the opinion and observations of the External Auditors

and we verified that the accounting and reporting criteria and policies used by Management in the preparation of financial information were adequate and sufficient and were applied on a consistent basis in comparison with the previous year. Consequently, the information presented by Management reasonably reflects the Company's financial situation, operating results and changes in financial standing for the year ending the 31st of December 2025.

We also reviewed the quarterly and annual reports prepared by Management for presentation to stockholders, authorities, and the general public, and we checked that these were prepared according to international accounting standards, using the same accounting criteria as those used for the annual statements. As part of our inspection, we were satisfied that an integral process exists, which provides a reasonable degree of security regarding the content of financial reports. To conclude, we recommended that the Board approve the reports for publication.

Our reviews included all reports and other financial information required by regulatory bodies in Mexico and the United States of America.

COMPLIANCE WITH REGULATIONS, LEGAL ASPECTS AND CONTINGENCIES

We confirmed the existence and reliability of the controls established by the Company to ensure compliance with the different legal provisions that it is subject to, and ensured that they were adequately disclosed in financial reports.

We periodically reviewed the different fiscal, legal, and labour contingencies that exist in the Company, we verified the effectiveness of the procedure established to identify and follow up on them, and we oversaw the appropriate registration and disclosure thereof.

CODE OF ETHICS

With the support of the Internal Auditing Department, we verified compliance by the Company's staff with the Code of Ethics in place in the Group. We also checked that appropriate processes existed for it to be updated and communicated to staff, and that the corresponding penalties were applied in those cases where violations of the Code were detected.

We reviewed the reports received via the system established by the Company for this purpose, and ensured that they were followed up on in an appropriate and timely fashion.

RELATED-PARTY TRANSACTIONS

We verified that transactions with related parties were the result of the Company's business requirements, were performed at market values and were clearly disclosed in financial statements. For this, we received support from the Internal Auditing Department.

ASSESSMENT AND COMPENSATION OF RELEVANT EXECUTIVES

The Board of Directors has established a Nominations and Compensations Committee responsible for, among other things, submitting proposals to the Board of Directors regarding the appointment, assessment and total

annual compensation of the Chief Executive Officer and other relevant executives in the Company. The Committee was duly informed of the levels of compensation proposed for the year 2025.

ADMINISTRATIVE ASPECTS

Meetings were held between the Committee and Management in order for us to keep abreast of developments and significant or unusual activities or events within the Company. We also met with the External and Internal Auditors to comment on the progress of their activities and any limitations that they may have had, and to facilitate any private communications they may have wished to have had with the Committee.

When considered advantageous, we requested the support and opinions of independent experts. We have had no knowledge of any possible significant violations of operating policies, the system of internal controls or accounting policy.

We held executive sessions with the exclusive participation of the Committee members, during which we established agreements and recommendations for Management.

Our reviews included the reports and other financial information required by regulatory bodies in Mexico and the United States of America.

The Chairman of the Audit Committee reported on activities carried out to the Board of Directors on a quarterly basis.

We verified the Company's compliance with the resolutions passed at the Annual General Meeting of the Company's shareholders.

We verified compliance by the Committee's financial expert with the requirements in terms of education and professional experience, and by all members of the Committee with the requirements in terms of independence, as stipulated in the applicable regulations.

The activities we carried out were duly documented in minutes prepared for each of the five meetings we held, which were reviewed and approved in a timely fashion by the members of the Committee.

Sincerely



Dr. Guillermo Ortiz Martínez
Acting Chairman of the Audit and Corporate Practices Committee
20th February 2026



Item I f)

Tax report of
Grupo Aeroportuario del Sureste, S.A.B. de C.V.
corresponding to year 2024

[CONVENIENCE TRANSLATION]

**Report on Other Legal and Regulatory Requirements
Report on Review of Taxpayer's Fiscal Situation**

To the Board of Directors and the Shareholders of Grupo Aeroportuario del Sureste, S.A.B. de C.V.

To the Ministry of Finance and Public Credit

To the Tax Administration Service (Servicio de Administración Tributaria or SAT)

To the General Federal Tax Auditing Administration (Administración General de Auditoría Fiscal Federal)

1. I am issuing this report in relation to the audit I have carried out in accordance with International Auditing Regulations (NIAs) of the financial statements prepared by the management of Grupo Aeroportuario del Sureste, S.A.B. de C.V., as required under Article 32-A of the Federal Tax Code (Código Fiscal de la Federación or CFF); Article 58, Sections I, IV and V, of the Regulations of the CFF (Reglamento del CFF or RCFF); Rules 2.10.6, 2.10.14 and 2.10.15 of the Miscellaneous Tax Resolution for 2025 (Resolución Miscelánea Fiscal or RMF); and the instructions for data calculations and characteristics and guidance formats for the presentation of reports on audited financial statements for tax purposes contained in Appendix 16 of the RMF. An audit conducted in accordance with NIAs provides a reasonable degree of assurance; however, it does not guarantee detection of any possible omissions, errors or acts that might constitute the commission of a tax offence, as it is not designed for that purpose.

Based on the audit I performed, I issued an audit report with unqualified opinion, dated the 13th of May 2025.

2. Exclusively with reference to the matters mentioned in this Section 2, I hereby provide a sworn statement, in accordance with Article 52, Section III, of the CFF; Articles 57 and 58, Section III, of the RCFF; and Rule 2.10.15 of the RMF, to the effect that: as part of my audit, as described in Section 1 above, I reviewed additional information and documentation prepared by and under the responsibility of the Company, in accordance with Article 32-A of the CFF; Article 58, Sections I, IV and V, of the RCFF; Rules 2.10.6, 2.10.7 and 2.10.14 of the RMF; and the instructions for data calculations and characteristics and guidance formats for the presentation of reports on audited financial statements for tax purposes contained in Appendix 16 of the RMF, which has been presented via the Tax Report Presentation System 2024 (SIPRED) via the Internet to the SAT. I audited this information and documentation using selective testing, according to the auditing procedures and scopes I considered appropriate under the circumstances, based on my professional opinion. I believe that the audit evidence I have obtained provides a sufficient and appropriate basis that supports my opinion, as per NIAs, with regard to the financial statements as a whole. This information is attached for the analysis and exclusive use of the Decentralized Tax Auditing Administration (Administración Desconcentrada de Auditoría Fiscal) for Grupo Aeroportuario del Sureste, S.A.B. de C.V. On the basis of my audit, I hereby state the following:

- i. As part of the selective testing carried out in compliance with the NIAs, I reviewed the fiscal situation of the taxpayer, as defined in Article 58, Section V, of the RCFF, for the period covered by the audited financial statements. Within the scope of the selective testing I performed, I ascertained that the goods and services acquired or provided for use or usufruct by the Company during the year were in fact received, issued or rendered, respectively. In accordance with Section II of Rule 2.10.15 of the RMF, the procedures I applied did not include reviews of compliance with customs or external-trade provisions.

My audit documentation contains evidence of the auditing procedures applied for each item sampled, which support the conclusions obtained.

- ii. On the basis of selective testing and the NIAs, I verified calculation and payment of the federal taxes incurred during the year, including taxes payable by the taxpayer as a direct subject and taxes payable as a withholder.

Due to the fact that the Company has no employees, there is no requirement to pay social security contributions to the Mexican Social Security Institute (Instituto Mexicano del Seguro Social or IMSS) arising from wages and salaries.

- iii. During the period under review, I was not made aware that the taxpayer requested the reimbursement of rebates and/or compensations. As of the 31st of December 2024, there are no sums pending rebate or compensation.
- iv. In accordance with their nature and the application methods used in previous years, as applicable, I also verified the concepts and sums corresponding to the year ending the 31st of December 2024 contained in the following appendices:
 - Reconciliation between accounting and tax results for the purpose of calculating income tax (Impuesto Sobre la Renta or ISR), and
 - Reconciliation between the revenues audited according to the profit and loss statement, taxable revenues for the purposes of ISR, and the total resulting from all activities for the purposes of value-added tax (Impuesto al Valor Agregado or IVA).
- v. During the period, I was not made aware of the presentation by the taxpayer of any complementary tax returns that modified the information submitted in previous periods. I also reviewed the complementary tax returns of which I was made aware, presented by the taxpayer to account for tax differences in the period under audit, and verified that they were presented in accordance with the relevant tax regulations.
- vi. Due to the fact that the Company has no employees, Worker Profit Shares were not calculated or paid out.
- vii. Using selective testing, I reviewed the balances as of the 31st of December 2024 of the accounts indicated in the appendices on the comparative analysis of expense sub-accounts and on the comparative analysis of integral financing results sub-accounts, and reconciled, when applicable: a) differences with base financial statements arising from reclassification for presentation, and b) the calculation of deductible and non-deductible sums for the purposes of ISR.
- viii. I was not made aware of any instances in which the Company obtained resolutions from the tax or jurisdictional authorities, exemptions, subsidies or tax credits during the year ending the 31st of December 2024. I reviewed the information relating to tax incentives applied during the period, which are disclosed in the tax returns authorized by the taxpayer's legal representative.
- ix. During the period, and as a result of by audit testing, I did not observe any instance in which the Company had any joint liability for withholding taxes as a result of any sale of shares carried out by parties resident abroad.
- x. During the period under audit, exchange-rate earnings or losses due to fluctuations in foreign currencies were not part of my remit, due to the fact that they are immaterial in the context of the financial statements taken as a whole.
- xi. The sums of the transactions carried out by the Company with its main related parties during the year ending the 31st of December 2024 are stated in Note 8 of the financial statements, attached as the appendix "Notes to the Financial Statements" in SIPRED. The transactions with related parties carried out during the period are stated in the appendix "Transactions with Related Parties" in SIPRED.

As part of my random testing, I reviewed compliance with the obligations relating to transactions with related parties, as required under the following provisions: Articles 11, 27, Section XIII, 28, Sections XVII, paragraph four, point b), XVIII, XXVII, and XXIX, and 76, Sections IX, X and XII of the Income Tax Law.

- xii. During the period ending 31st December 2024, the Company disclosed information in the SIPRED General Information Appendix relating to the application of certain criteria different to those that may have been published by the tax authorities in Subsection h) of Section I of Article 33 of the CFF in force as of the 31st of December 2024. In the appendix in question, the taxpayer stated that said criteria had not been applied during the period ending 31st December 2024.

xiii. As part of my selective testing, I reviewed the information disclosed by the taxpayer in the representations presented in compliance with its obligations under the following fiscal provisions, without observing any omissions therein:

- Appendix 76, Section VI, of the Income Tax Law “Information on Foreign Residents” (Appendix 4 of the DIM).
- Article 9 of the Transitional Provisions of the Income Tax Law for 2014, section X, “Information on Payment and Withholding of ISR, IVA and IEPS” (Appendix 2 of the DIM), referring to withholdings on payments made to parties resident abroad. Appendix 76, Section III, of the Income Tax Law “Information on Withholdings on Foreign Residents Stated on CFDIs”.

3. It is important to take note that a public accountant does not have the professional training or the legal capacity to determine and/or assess those actions that may constitute the commission of a tax crime. Therefore, in all cases it remains the responsibility of the competent authorities to legally determine the existence or not of any supposed action that may amount to a tax crime.

Other Matters

4. My responses in relation to the tax diagnosis and transfer pricing questionnaires that are included in the information in SIPRED are based on the results of my audit of the base financial statements of Grupo Aeroportuario del Sureste, S.A.B. de C.V. as of the 31st of December 2024 and for the year leading up to that date, taken as a whole, which was performed according to NIAs. Consequently, the responses that indicate compliance with tax regulations by the taxpayer are based on: a) the results of the audit that I performed on the basis of NIAs, or b) the fact that during the audit I performed in accordance with NIAs, I reviewed and did not detect any instances of non-compliance on the part of the taxpayer with its fiscal obligations.

Some of the responses to questions in the tax diagnosis questionnaire and the transfer pricing questionnaire were left blank, due to the fact that: 1) they are not applicable to the Company, 2) there is no possible answer, or 3) the information was not reviewed as it did not fall under the scope of my audit, which does not constitute non-compliance with tax provisions.

5. Regarding the responses that the Company has provided to the tax diagnosis and transfer pricing questionnaires included in the appendices “General Information” and “Taxpayer Information on Transactions with Related Parties”, respectively, which form part of the information included in SPIRED, I have reviewed these responses and verified that they are consistent with the results of the audit I performed in accordance with NIAs.

Consequently, the responses that indicate compliance with tax obligations by the taxpayer are supported by the fact that during the audit I performed, I reviewed and detected no instances of noncompliance with the tax obligations referred to in the questionnaires.

Certain questions require information that is not part of the base financial statements, and consequently the responses were provided by the taxpayer and do not fall under the scope of my audit.

Instances of non-compliance that are non-material and/or which do not affect federal taxes and contributions

6. As of the 31st of December 2024, no differences in taxes or contributions were identified that must be disclosed in the column “Non-Material Differences Not Investigated in Audit” in Appendix “List of Contributions Paid by Taxpayer as Direct Payer and as Withholder”.

[signature]

C.P.C. Antonio Nivón Trejo
Registration Number 18382
Federal Tax Auditing Department
Mexico City, 13th May 2025



Item II a)

Proposal for application of retained earnings of Grupo Aeroportuario del Sureste, S.A.B. de C.V. as of yearend 2025;
Proposal to increase legal reserve

Grupo Aeroportuario del Sureste, S.A.B. de C.V.
Proposal to increase legal reserve

Under Mexican law, ASUR and each of its subsidiaries are required to set aside a minimum of 5% of net annual profits to increase the legal reserve until it reaches the equivalent of 20% of the outstanding capital stock (historical) of the company in question. Mexican companies may only pay dividends from retained earnings after the legal reserve has been set aside.

Consequently, in 2026 ASUR will have to increase the legal reserve by **Ps. \$6.00 (six pesos and zero cents, Mexican legal tender)**, with the corresponding deduction from accumulated retained earnings from 2025.

This proposal has been approved by the Company's Strategic Partner, the Company's Operations Committee, and the Company's Board of Directors.

* * * * *

Fernando Chico Pardo
Chairman of the Board of Directors
March 2026



Item II b)

Proposal for application of retained earnings of Grupo Aeroportuario del Sureste, S.A.B. de C.V. as of yearend 2025;
Proposal to pay ordinary dividends in cash from accumulated retained earnings

Grupo Aeroportuario del Sureste, S.A.B. de C.V.
Proposal to pay ordinary dividends in cash from accumulated retained earnings

ASUR's management proposal for the distribution of accumulated retained earnings as of yearend 2025 is to pay the Company shareholders an ordinary dividend for each of the ordinary "B" series and "BB" series shares in the amount of **Ps. \$10.00 (ten pesos and zero cents, Mexican legal tender)**, payable in May 2026.

This proposal has been approved by the Company's Strategic Partner, the Company's Operations Committee, and the Company's Board of Directors.

* * * * *

Fernando Chico Pardo
Chairman of the Board of Directors
March 2026



Item II c)

Proposal for application of retained earnings of Grupo Aeroportuario del Sureste, S.A.B. de C.V. as of yearend 2025;
Proposal of maximum amount that may be used by the Company to repurchase shares in 2026

Grupo Aeroportuario del Sureste, S.A.B. de C.V.
**Proposal of maximum amount that may be used by the Company to
repurchase shares in 2026**

ASUR's management proposal for the maximum amount that may be used by the Company to repurchase its own shares in 2026, in order to support liquidity in the market, is Ps. **\$7,488,570,384.00 (seven billion, four hundred and eighty-eight million, five hundred and seventy thousand, three hundred and eighty-four pesos and zero cents, Mexican legal tender).**

It should be noted that this proposal has been approved by the Company's Strategic Partner, the Company's Operations Committee, and the Company's Board of Directors.

* * * * *

Fernando Chico Pardo
Chairman of the Board of Directors
March 2026



Item III a)

Ratification of administration by the Company's Board of Directors and Chief Executive Officer during the fiscal year 2025

Grupo Aeroportuario del Sureste, S.A.B. de C.V.
Proposal for the ratification of the administration by the Company's Board of Directors and Chief Executive Officer during the fiscal year of 2025

It is proposed that the shareholders ratify the administration of the Company by the Board of Directors and the Chief Executive Officer during the fiscal year of 2025.



Item III b)

Proposal for appointment or ratification, as applicable, of the persons who comprise or will comprise the Board of Directors of the Company

Grupo Aeroportuario del Sureste, S.A.B. de C.V. Proposal for composition of the Board of Directors

The shareholders are hereby informed that the Company's Nominations and Compensations Committee has proposed the ratification in their positions of all members of the Board of Directors.

Consequently, the ratification of the following persons in their positions on the Board of Directors of Grupo Aeroportuario del Sureste, S.A.B. de C.V. is proposed:

III. b) i.

| | |
|--|---|
| Fernando Chico Pardo – Chairman (Alternate: Felipe Chico Hernández) | Appointed by ITA and ratified by the Nominations and Compensations Committee to represent BB-series shareholder |
|--|---|

Fernando Chico Pardo

DIRECTOR TYPE: NON-INDEPENDENT

Mr. Fernando Chico Pardo is 74 years old and was appointed Chairman of ASUR's Board of Directors in April 2005. Mr. Chico Pardo was appointed to the Board of ASUR by ITA, the Company's Strategic Partner, and represents the BB series of shares. He is the founder and President of the private investment banking enterprise Promecap, S.C., and Co-President of the port and rail operator Carrix, Inc. Previously, Mr. Chico Pardo has been partner and Acting CEO of the banking institution Grupo Financiero Inbursa, S.A. de C.V. (Mexico), a member of the United Nations Joint Staff Pension Fund Standing Committee, a member of the Board of the United Nations Global Compact, President of the Iberoamericana University Endowment Fund, and Mexico Representative for Standard Chartered Bank (London). Mr. Chico Pardo has also been on the Boards of Directors of Grupo Financiero Inbursa, BBVA Bancomer, Condumex, Grupo Carso, Sanborns Hermanos, Sears Roebuck de México, Bombardier, Proactiva México, and Grupo Posadas de México.

Attendance Rates of Fernando Chico in 2025:

| Board of Directors | Nominations Committee | Operations Committee | Acquisitions Committee |
|--------------------|-----------------------|----------------------|------------------------|
| 100% | 100% | 100% | 100% |

Felipe Chico Hernández

Mr. Chico Hernández is the alternate member for Mr. Fernando Chico Pardo on our Board of Directors. He is a cofounder of Rodina, a private equity fund, and of Tortuga Resorts, a hotel company focused on Mexico and the Caribbean, where he is Co-President and Co-CEO. He is also Co-Chair of the Board of RLH Properties, S.A.B. de C.V. and is a member of the Board of Culligan, as well as being on the Investment Committee of "The Engine," an investment fund for tech companies. Mr. Chico Hernández has a degree in Finance from the Iberoamericana University and an MBA from Stanford University. He began his career at Promecap, S.C. and has also worked for General Atlantic.

III. b) ii.

| | |
|--|--|
| José Antonio Pérez Antón (Alternate: Luis Fernando Lozano Bonfil) | Appointed by ITA and ratified by the Nominations and Compensations Committee to represent BB-series shareholders |
|--|--|

José Antonio Pérez Antón

DIRECTOR TYPE: NON-INDEPENDENT

Mr. José Antonio Pérez Antón is 53 years old and has been a member of our Board of Directors since 2012. As Chief Executive Officer of Grupo ADO, one of the largest inter-city bus companies in Mexico, he has broad experience in the transport industry in this country. Mr. Pérez has been a member of the Board of Directors of Grupo ADO since 2005. He has a degree in Industrial Engineering from the Anáhuac University and a Master's in Intermodal Transport from the University of Denver. Mr. Pérez Antón is currently an independent member of the board of directors of Santander México bank, and is also on the boards of the non-profit institutions CREO and the Mexican Business Council. He is also the Vice President of CANAPAT (Mexico's National Chamber of Intercity and Tourism Transportation), and is a Councillor at ITI (Intermodal Transportation Institute, based in Denver). He is also a member of the CCE (Mexico's Business Coordination Board).

Attendance Rates of José Antonio Pérez in 2025:

| Board of Directors | Nominations Committee | Operations Committee |
|--------------------|-----------------------|----------------------|
| 100% | 100% | 100% |

Luis Fernando Lozano Bonfil

Mr. Lozano Bonfil has been the Business Development Director of Grupo ADO since 2007. Previously he served as the Treasurer of the Group. Mr. Lozano Bonfil also serves as either member of the Board of Directors or sole administrator of several affiliated companies of Grupo ADO. He is member of IMEF (Mexican Institute of Finance Executives). He has been working for the Group since 2000.

III. b) iii.

| | |
|-----------------------|---|
| Pablo Chico Hernández | Ratification in position Appointed by Fernando Chico Pardo in his capacity as holder of a stake of more than 10% (ten percent) in the B-series shares and ratified by the Nominations and Compensations Committee |
|-----------------------|---|

Pablo Chico Hernández

DIRECTOR TYPE: NON-INDEPENDENT

Mr. Chico Hernández is 41 years old and has been a member of our Board of Directors since 2021. He graduated from the Iberoamericana University in Mexico City with a degree in Business Administration, and obtained an MBA at Southern Methodist University in Dallas, TX, specialising in Finance and

Entrepreneurship. He has worked for Promecap, S.C., and for Prudential Bank Mexico, where he was in charge of a US\$100M fund that was indexed to the Mexican Stock Exchange. He currently works for SSA Marine, a marine and rail transport logistics company based in Seattle, WA.

Attendance Rates of Pablo Chico in 2025:

| |
|---------------------------|
| Board of Directors |
| 100% |

III. b) iv.

| | |
|----------------------|--|
| Aurelio Pérez Alonso | Ratification in position Appointed by Grupo ADO, S.A. de C.V. in its capacity as holder of a stake of more than 10% (ten percent) in the B-series shares and ratified by the Nominations and Compensations Committee |
|----------------------|--|

Aurelio Pérez Alonso

DIRECTOR TYPE: NON-INDEPENDENT

Mr. Pérez Alonso is 54 years old and has been a member of our Board of Directors since 2012. He is Deputy Chief Executive Officer of Grupo ADO since 2006, and has been a member of that company’s Board of Directors since 2005. Before joining the Group in 1998, Mr. Pérez Alonso was a consultant for Arthur Andersen. Currently he is also the Chairman of the Board of Directors of CANAPAT (Mexico’s National Chamber of Intercity and Tourism Transportation).

Attendance Rates of Aurelio Pérez in 2025:

| | |
|---------------------------|-------------------------------|
| Board of Directors | Acquisitions Committee |
| 100% | 100% |

III. b) v.

| | |
|---------------------|---------------------------------|
| Rasmus Christiansen | Ratification in position |
|---------------------|---------------------------------|

Rasmus Christiansen

DIRECTOR TYPE: INDEPENDENT

Mr. Rasmus Christiansen is 74 years old and has been a member of our Board of Directors since 2007. Mr. Christiansen was previously the CEO of Copenhagen Airports International A/S. Prior to that he was the Vice President of Copenhagen Airports International A/S, Director of Development and Acquisitions at Copenhagen Airports International A/S, Director of an import/export concern based in Hungary, Vice President of Dolce International, International Hotel Development & Operations, and CEO of the Scanticon Conference Center. Mr Christiansen’s current positions include board member of Copenhagen Airports International A/S and of Glostrup Park Hotel A/S.

Attendance Rates of Rasmus Christiansen in 2025:

| Board of Directors | Operations Committee | Acquisitions Committee |
|--------------------|----------------------|------------------------|
| 100% | 100% | 100% |

III. b) vi.

| | |
|--------------------------|---------------------------------|
| Francisco Garza Zambrano | Ratification in position |
|--------------------------|---------------------------------|

Francisco Garza Zambrano

DIRECTOR TYPE: INDEPENDENT

Mr. Garza is 70 years old and has been a member of our Board of Directors since 2001. He graduated with a degree in Business Administration from the Instituto Tecnológico y de Estudios Superiores de Monterrey and also has a Master's in Business Administration from Cornell University. He is a member of the boards of directors of Acosta Verde, Autlán, Cydsa, and RLH Properties. He is also on the boards and technical committees for the following non-profit institutions: the University of Monterrey, the Roberto Garza Sada Centre for Art, Architecture and Design of the University of Monterrey, the Bank of Mexico, and Nacional Financiera (NAFIN).

Attendance Rates of Rasmus Christiansen in 2025:

| Board of Directors | Audit Committee | Operations Committee |
|--------------------|-----------------|----------------------|
| 100% | 100% | 100% |

III. b) vii.

| | |
|--------------------------|---------------------------------|
| Guillermo Ortiz Martínez | Ratification in position |
|--------------------------|---------------------------------|

Guillermo Ortiz Martínez

DIRECTOR TYPE: INDEPENDENT

Mr. Ortiz is 77 years old and has been a member of our Board of Directors since 2010. He has been the President of BTG Pactual Latinoamérica and Chairman of the Board of Directors of Grupo Financiero Banorte. Previously, he was Governor of the Bank of Mexico for two terms, from 1998 to 2003, and from 2004 to 2009. From 1994 to 1997, he was Mexico's Public Finance Minister. Mr. Ortiz was the Deputy Public Finance Minister from 1988 to 1994. Prior to that, between 1984 and 1988, he occupied the post of Executive Director of the International Monetary Fund (IMF). From 1977 to 1984, he occupied positions as Economist, Deputy Manager and Manager at the Bank of Mexico's Department of Economic Research. Mr. Ortiz entered public service with the federal government as an Economist at the Planning and Budgeting Ministry. During 2009 he was employed as Chairman of the Bank for International Settlements based in Basel, Switzerland. He is currently on the boards of Orbis, Vitro and BTG Pactual.

Attendance Rates of Guillermo Ortiz in 2025:

| Board of Directors | Audit Committee |
|--------------------|-----------------|
| 100% | 100% |

III. b) viii.

| | |
|-----------------------------|--------------------------|
| Bárbara Garza Lagüera Gonda | Ratification in position |
|-----------------------------|--------------------------|

Bárbara Garza Lagüera Gonda

DIRECTOR TYPE: INDEPENDENT

Ms. Garza Lagüera is 66 years old and has been a member of our Board of Directors since 2020. She graduated with Bachelor's and Master's Degrees in Business Administration from the Instituto Tecnológico y de Estudios Superiores de Monterrey. She is an active member of the board of directors of FEMSA, and Vice-Chair of the board of directors of Tec de Monterrey Mexico City. She is also a member of the following boards of art and charity associations: Fondo para la Paz, Museo Franz Mayer, Museo de Arte Contemporáneo de Monterrey, and chair of the Committee to Develop the FEMSA Collection (one of the most significant corporate collections of modern and contemporary art in Latin America).

Attendance Rates of Bárbara Garza Lagüera in 2025:

| Board of Directors | Nominations Committee |
|--------------------|-----------------------|
| 100% | 100% |

III. b) ix.

| | |
|----------------|--------------------------|
| Heliane Steden | Ratification in position |
|----------------|--------------------------|

Heliane Steden

DIRECTOR TYPE: INDEPENDENT

Ms. Steden is 61 years old and has been a member of our Board of Directors since 2021. She is a managing director at Merrill Lynch and a member of the company's flagship New York International Office. She joined Merrill Lynch in 1999, after working for Bankers Trust and Deutsche Bank. She is also on the Board of Trustees of the University of Southern California. While studying business administration at USC, Steden was a three-time All American women's tennis player, and went on to pursue a five-year professional career in tennis. Her endowed scholarship for the Women of Troy tennis programme primarily goes to an international student-athlete.

Attendance Rates of Heliane Steden in 2025:

| Board of Directors |
|--------------------|
| 100% |

III. b) x.

| | |
|-----------------|--------------------------|
| Diana M. Chávez | Ratification in position |
|-----------------|--------------------------|

Diana M. Chávez

DIRECTOR TYPE: INDEPENDENT

Ms. Chávez is 54 years old and has been a member of our Board of Directors since 2021. Ms. Chávez has extensive experience leading multi-stakeholder programs focused on sustainable development. She served as Vice-Chair of UNITAR's Board of Trustees and directed the UN Global Compact's Regional Center for Latin America and the Caribbean. Additionally, she has led foreign investment projects in emerging economies and was the first woman to chair the UN Forum on Business and Human Rights. Her career spans sustainability, diplomacy, and international mergers. She holds degrees in English literature, national security, negotiation, international relations, and business administration.

Attendance Rates of Diana Chávez in 2025:

| |
|---------------------------|
| Board of Directors |
| 100% |

III. b) xi.

| | |
|----------------------|-----------------------------|
| Isabel Prieto Prieto | PROPOSED APPOINTMENT |
|----------------------|-----------------------------|

Isabel Prieto Prieto

DIRECTOR TYPE: INDEPENDENT

Ms. Prieto is 59 years old and has degree in Economics from the Autonomous Technological Institute of Mexico and a master's in Public Administration from the John F. Kennedy School of Government at Harvard University. She is currently Country Manager for Mexico at Platzi, one of the largest online education platforms in Latin America which focuses on technology. She is on the boards of directors of the mining company Baramin and the provider of interconnection services Wiwi. Previously she held executive positions at the companies Oxio and Altán Redes, both in the telecommunications sector, the Canadian pension fund Caisse de Dépôt de Québec. She was also Country Manager for Lippincot & Margulies, and Associate Consultant for Banking Investments at J.P. Morgan and James D. Wolfensohn, Inc. she has worked as an advisor to the former Governor of the Bank of Mexico Agustín Carstens, and the former Mexican Minister of Finance Pedro Aspe. Ms. Prieto is the Chair of the Board of Trustees of Save the Children Mexico and Vice-chair of the Board of the Centre for Excellence and Innovation for Children's Rights and Opportunities (CEIDON). As of this date, she owns 100 B-Series shares in ASUR.

Attendance Rates of Isabel Prieto in 2025:

| | |
|---------------------------|------------------------|
| Board of Directors | Audit Committee |
| 100% | 100% |

III. b) xii.

| | |
|---------------------------------|---------------------------------|
| Rafael Robles Miaja (Secretary) | Ratification in position |
|---------------------------------|---------------------------------|

Rafael Robles Miaja

Mr Robles is a partner at the law firm Robles Miaja Abogados, S.C. He has been the non-member Secretary of the Board of Directors of Grupo Aeroportuario del Sureste, S.A.B. de C.V. since 2007.

III. b) xiii.

| | |
|---|---------------------------------|
| Ana María Poblanno Chanona (Deputy Secretary) | Ratification in position |
|---|---------------------------------|

Lic. Ana María Poblanno Chanona

Ms Poblanno was previously a partner at the law firm Santamarina y Steta, S.C. She has been the non-member Deputy Secretary of the Board of Directors of Grupo Aeroportuario del Sureste, S.A.B. de C.V. since 2000.



Item III c)

Proposal for appointment or ratification, as applicable, of the
Chairperson of the Audit Committee of the Company

Grupo Aeroportuario del Sureste, S.A.B. de C.V.
Proposal for Chairperson of the Audit Committee of the Company

III c) i.

It is hereby proposed that **Mr. Guillermo Ortiz Martínez** should be ratified in his position of Chairman of the Audit Committee of Grupo Aeroportuario del Sureste, S.A.B. de C.V.

Guillermo Ortiz Martínez

Mr. Ortiz is 77 years old and has been a member of our Board of Directors since 2010. He has been the President of BTG Pactual Latinoamérica and Chairman of the Board of Directors of Grupo Financiero Banorte. Previously, he was Governor of the Bank of Mexico for two terms, from 1998 to 2003, and from 2004 to 2009. From 1994 to 1997, he was Mexico's Public Finance Minister. Mr. Ortiz was the Deputy Public Finance Minister from 1988 to 1994. Prior to that, between 1984 and 1988, he occupied the post of Executive Director of the International Monetary Fund (IMF). From 1977 to 1984, he occupied positions as Economist, Deputy Manager and Manager at the Bank of Mexico's Department of Economic Research. Mr. Ortiz entered public service with the federal government as an Economist at the Planning and Budgeting Ministry. During 2009 he was employed as Chairman of the Bank for International Settlements based in Basel, Switzerland. He is currently on the boards of Orbis, Vitro and BTG Pactual.



Item III d)

Proposal for appointment or ratification, as applicable, of the
persons to serve on the Nominations and Compensations
Committee of the Company

Grupo Aeroportuario del Sureste, S.A.B. de C.V.
**Proposal for composition of the Nominations and Compensations Committee
of the Company**

III. d) i.

It is hereby proposed that **Ms. Bárbara Garza Lagüera Gonda** should be ratified in her position of Chairwoman of the Nominations and Compensations Committee of Grupo Aeroportuario del Sureste, S.A.B. de C.V.

Bárbara Garza Lagüera Gonda

Ms. Garza Lagüera is 66 years old and has been a member of our Board of Directors since 2020. She graduated with Bachelor's and Master's Degrees in Business Administration from the Instituto Tecnológico y de Estudios Superiores de Monterrey. She is an active member of the board of directors of FEMSA, and Vice-Chair of the board of directors of Tec de Monterrey Mexico City. She is also a member of the following boards of art and charity associations: Fondo para la Paz, Museo Franz Mayer, Museo de Arte Contemporáneo de Monterrey, and chair of the Committee to Develop the FEMSA Collection (one of the most significant corporate collections of modern and contemporary art in Latin America).

III. d) ii.

It is hereby proposed that **Mr. Fernando Chico Pardo** should be ratified in his position as member of the Nominations and Compensations Committee of Grupo Aeroportuario del Sureste, S.A.B. de C.V.

Fernando Chico Pardo

Mr. Fernando Chico Pardo is 74 years old and was appointed Chairman of ASUR's Board of Directors in April 2005. Mr. Chico Pardo was appointed to the Board of ASUR by ITA, the Company's Strategic Partner, and represents the BB series of shares. He is the founder and President of the private investment banking enterprise Promecap, S.C., and Co-President of the port and rail operator Carrix, Inc. Previously, Mr. Chico Pardo has been partner and Acting CEO of the banking institution Grupo Financiero Inbursa, S.A. de C.V. (Mexico), a member of the United Nations Joint Staff Pension Fund Standing Committee, a member of the Board of the United Nations Global Compact, President of the Iberoamericana University Endowment Fund, and Mexico Representative for Standard Chartered Bank (London). Mr. Chico Pardo has also been on the Boards of Directors of Grupo Financiero Inbursa, BBVA Bancomer, Condumex, Grupo Carso, Sanborns Hermanos, Sears Roebuck de México, Bombardier, Proactiva México, and Grupo Posadas de México.

III. d) iii.

It is hereby proposed that **Mr. José Antonio Pérez Antón** should be ratified in his position as member of the Nominations and Compensations Committee of Grupo Aeroportuario del Sureste, S.A.B. de C.V.

José Antonio Pérez Antón

Mr. José Antonio Pérez Antón is 53 years old and has been a member of our Board of Directors since 2012. As Chief Executive Officer of Grupo ADO, one of the largest inter-city bus companies in Mexico, he has broad experience in the transport industry in this country. Mr. Pérez has been a member of the Board of Directors of Grupo ADO since 2005. He has a degree in Industrial Engineering from the Anáhuac University and a Master's in Intermodal Transport from the University of Denver. Mr. Pérez Antón is currently an independent member of the board of directors of Santander México bank, and is also on the boards of the non-profit institutions CREO and the Mexican Business Council. He is also the Vice President of CANAPAT (Mexico's National Chamber of Intercity and Tourism Transportation), and is a Councillor at ITI (Intermodal Transportation Institute, based in Denver). He is also a member of the CCE (Mexico's Business Coordination Board).



Item III e)

Proposal for determination of corresponding compensations

Grupo Aeroportuario del Sureste, S.A.B. de C.V.

Proposal for compensation payable to members of the Company's Board of Directors and Committees

In accordance with the resolution passed by the Nominations and Compensations Committee at the session held on the 29th of January 2026, it is proposed that as of the date of this shareholders' meeting, the members of the Company's Board of Directors and Committees should receive the following net compensation for each session attended:

III. e) i.

| Body: | Proposed fee per session attended |
|--------------------|---|
| Board of Directors | MXN \$110,000 <i>(one hundred ten thousand pesos)</i> |

III. e) ii.

| Body: | Proposed fee per session attended |
|----------------------|---|
| Operations Committee | MXN \$110,000 <i>(one hundred ten thousand pesos)</i> |

III. e) iii.

| Body: | Proposed fee per session attended |
|---------------------------------------|---|
| Nominations & Compensations Committee | MXN \$110,000 <i>(one hundred ten thousand pesos)</i> |

III. e) iv.

| Body: | Proposed fee per session attended |
|-----------------|---|
| Audit Committee | MXN \$150,000 <i>(one hundred and fifty thousand pesos)</i> |

III. e) v.

| Body: | Proposed fee per session attended |
|------------------------------------|--|
| Acquisitions & Contracts Committee | MXN \$40,000 <i>(forty thousand pesos)</i> |



Item IV

Proposal for designation of delegates to enact the resolutions of the Ordinary Annual General Meeting of the shareholders of Grupo Aeroportuario del Sureste, S.A.B. de C.V.

Grupo Aeroportuario del Sureste, S.A.B. de C.V.

It is hereby proposed that the following delegates be designated to enact any and all of the resolutions passed at the Annual General Meeting of the Shareholders of Grupo Aeroportuario del Sureste, S.A.B. de C.V. held on the 23rd of April 2026:

IV. a)

Claudio R. Góngora Morales

Mr Góngora is the Chief Legal Counsel of Grupo Aeroportuario del Sureste, S.A.B. de C.V. He has worked for the company for more than 20 years.

IV. b)

Rafael Robles Miaja

Mr Robles is a partner at the law firm Robles Miaja Abogados, S.C. He has been the non-member Secretary of the Board of Directors of Grupo Aeroportuario del Sureste, S.A.B. de C.V. since 2007.

IV. c)

Ana María Poblanno Chanona

Ms Poblanno was previously a partner at the law firm Santamarina y Steta, S.C. She has been the non-member Deputy Secretary of the Board of Directors of Grupo Aeroportuario del Sureste, S.A.B. de C.V. since 2000.