Presentation of quarterly results

Important note

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These risks and factors are directly related to the Company's results, performance, and achievements; and include, among other things, general changes in the energy sector, economic conditions, domestic and international government policies, changes in interest rates, inflation, exchange rate volatility, and tax rates.

As a result of these risks and factors, actual results may differ materially from projected estimates; therefore, the information presented herein should never be relied upon as certain, complete, or final. The Company assumes no liability whatsoever for the information provided, neither in its current state nor after any variation or modification thereto. Consequently, ISA reserves the right to alter, supplement, or replace at its sole discretion any type of information contained herein, without implying that the Company assumes any obligation to update such statements as a result of new information, future events, or any other factor that may impact the content of this report.

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ISA and its companies' earnings release
2Q26
CONEXIONES QUE INSPIRAN

Agenda

- Highlights
- Financial results
- Closing statements
- Q&A session

1

HIGHLIGHTS

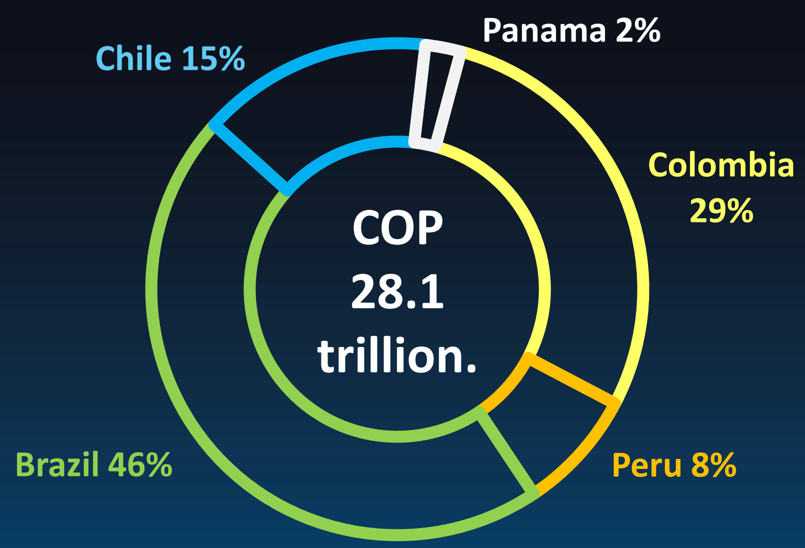
Patricia Castaño
CEO (Interim)

CONNECTIONS THAT INSPIRE

Investment commitments 2026-2030 totaling COP 28.1 trillion, supporting regional growth

CONEXIONES QUE INSPIRAN

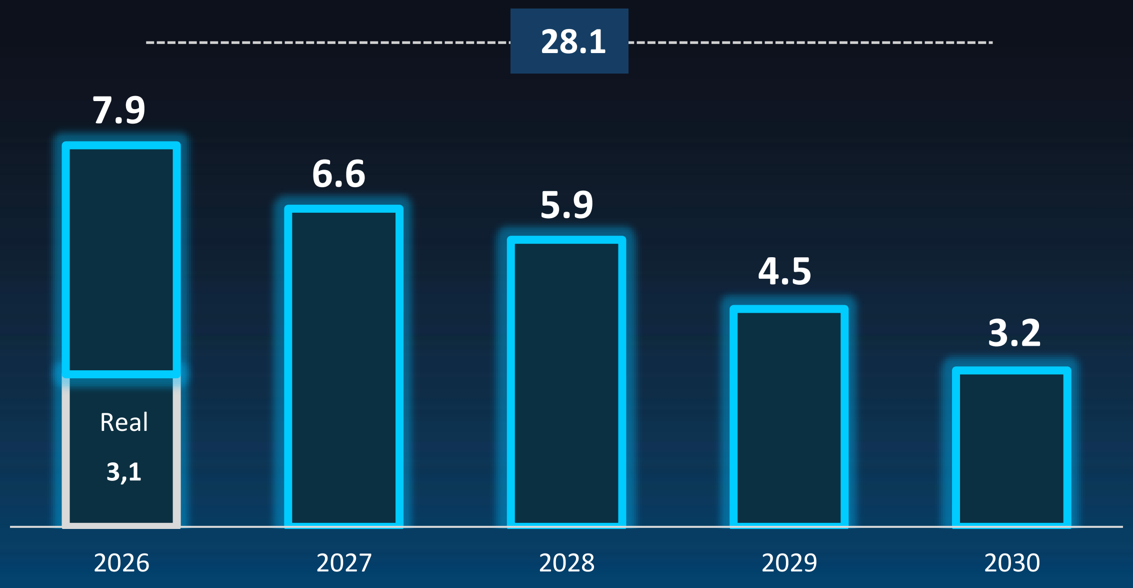
Investment commitments[1]



85% 12% 3%

Investment timeline

(trillion COP)

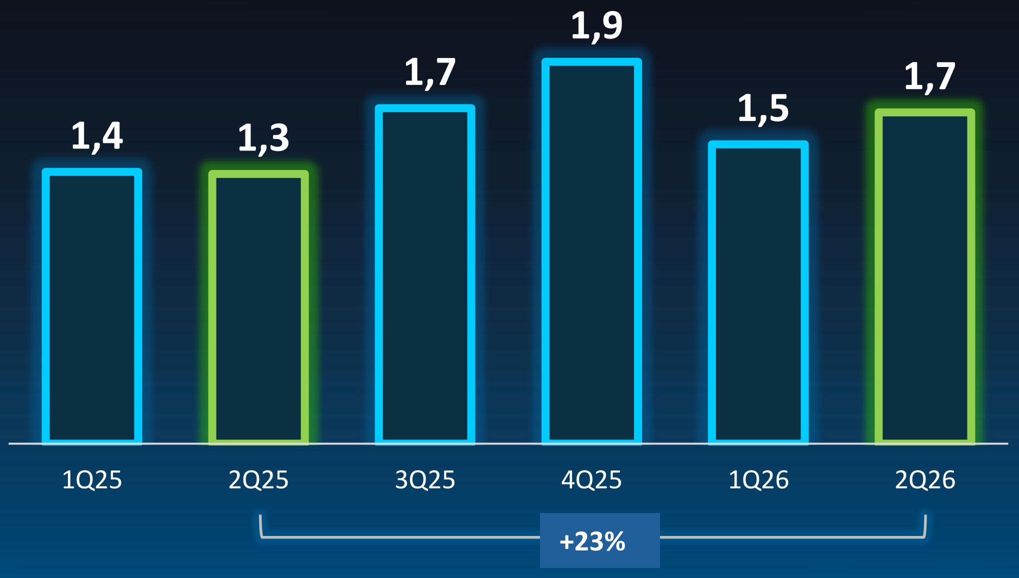


Projects under construction	Km of circuit[2]	Km of roads
35	~ 4,503	296

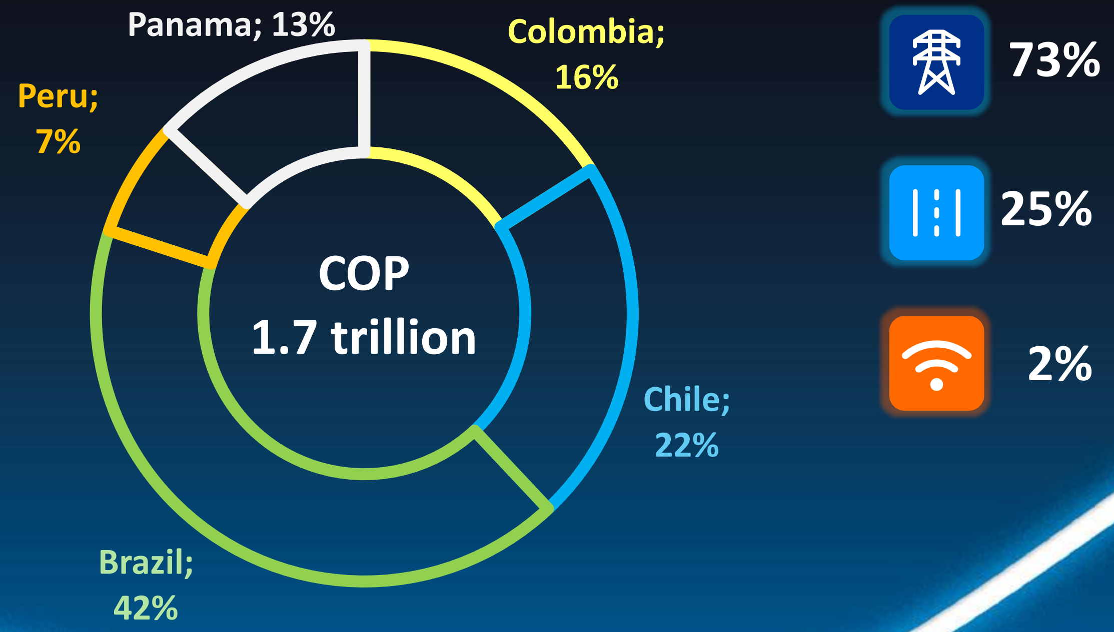
1. The investment plan includes committed and estimated investments for the 2026–2030 period.
2. Km of transmission lines under construction include reinforcements and improvements in Brazil

Investments of COP 1.7 trillion in 2Q26 up 23% compared with 2Q25

Consolidated capex
COP trillion



Capex by country and by business unit



Awarded projects during 2Q, with estimated investments of USD 1,250 M

CONEXIONES QUE INSPIRAN

The Chilean Ministry of Public Works issued the **Supreme Decree awarding ISA VÍAS** the Río Bueno–Puerto Montt concession tender.

The project contemplates the modernization of 129 km, effective July 1, with a **reference capex of USD 821 M** (~ COP 3 trillion).

Ruta de la Araucanía signed a **supplementary agreement worth USD 22 M**, extending the concession term by 12-14 months (Oct. 2027).

- ISA Energia Brasil **was authorized to consolidate its 100%** ownership interest in IE Madeira.

  The transaction is expected to close in 3Q26, with a **reference investment of USD 355 M** (~ COP 1.3 trillion).

- TAESA (joint control 14.88%) entered into a **purchase and sale agreement to acquire 5 transmission concessions for a total purchase price of ~ USD 438 M** (~ COP 1.6 trillion).

- Grid connection project with an investment of USD 5 million (~ COP 18 billion).

Energized projects that strengthen service reliability, enable the connection of renewable generation, and produce new revenue streams

CONEXIONES QUE INSPIRAN

Chinú – Sabanalarga 1 transmission line upgrade.

Overhead ground wire replacement on the Cerromatoso–Chinú and Chinú - Copey transmission lines.

Reference capex USD 9.7 M

Reference capex USD 775 M.

- 16 Reinforcements, improvements, and connections to the grid.
- Block 3 of the Piraquê Project, **unlocking 100% of the project's revenues**.

  The project was **completed 16 months ahead** of the deadline established by the regulator.

Milestones that reflect our commitment to sustainability

CONEXIONES QUE INSPIRAN

ISA was once again included in the 2025 Dow Jones Best-in-Class Index, ranking among the top 10% of the 250 highest-rated utilities companies worldwide.

It is one of only two Colombian companies in the utilities sector **included in the top 15.**

Through the Serra do Amolar REDD+ Project, ISA **contributes to the conservation** of the Greater Pantanal ecosystem in Brazil, the world's **largest freshwater wetland**.

In addition, the sale of its certified carbon credits **generated resources to finance new** sustainable programs.

ISA mobilizes resources to promote social impact and sustainable development initiatives in communities through Fondo Inversor, a collaborative investment platform developed in partnership with other allies.

Successful follow-on offering at ISA Energia Brasil, that will finance future growth.

isa
CONEXIONES QUE INSPIRAN

ISA Energia Brasil S.A. strengthened its capital structure through a **primary offering of preferred shares, raising BRL 1.2 billion** (~ COP 752 billion).

Following the completion of the transaction, **ISA retains control of the company**, strengthens its shareholder base, and improves stock liquidity.

The proceeds will be used **to consolidate 100% ownership** of IE Madeira, which has annual permitted revenue of BRL 761 million (COP 477 billion), as well as accelerating investments in reinforcement and improvement projects.

44.4 M	BRL 27	BRL 1.2 bn	July 28, 26
Preferred shares issued	Price per share bookbuilding	Total placement (COP 752 billion)	Settlement

2

RESULTADOS FINANCIEROS

Jaime Falquez
VP Finanzas Corporativas

CONEXIONES QUE INSPIRAN

Financial Highlights

Strong operating performance, with EBITDA increasing by 20% and net income by 9%.

The Colombian peso continues to strengthen against regional currencies.

Investments totaling COP 1.7 trillion during 2Q26, representing a 23% increase compared to 2Q25.

Issuance of sustainable bonds by Ruta del Maipo totaling UF 15 million (~COP 2.4 trillion).

Issuance of debentures by ISA Energia Brasil totaling BRL 1.0 trillion (~COP 676 billion).

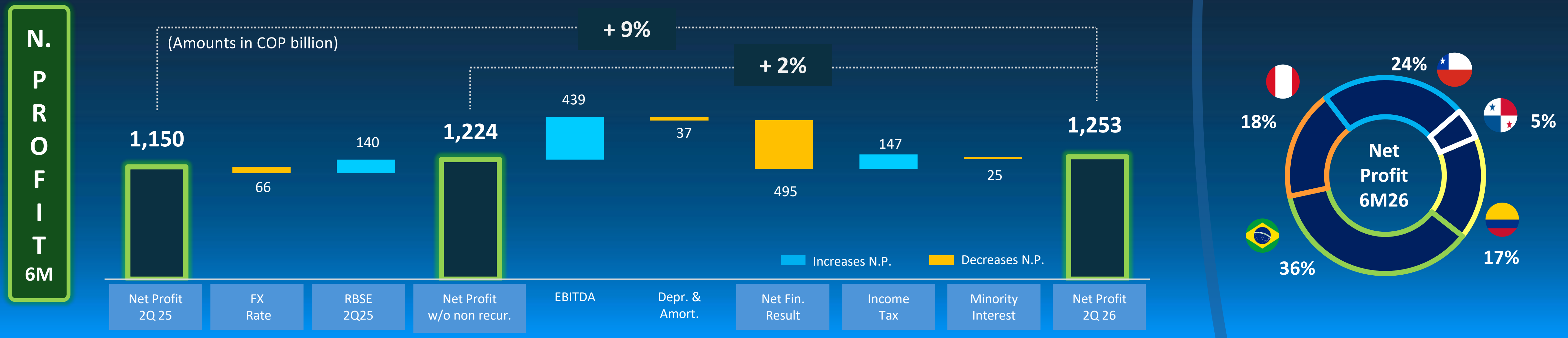
Disbursement of COP 400 billion to finance the 2025–2026 investment plan.

Issuance of preferred shares by ISA Energia Brasil totaling BRL 1.2 billion (~COP 752 billion).

In May, the first dividend payment of COP 218 per share was made.

Positive share price and trading volume performance.

Positive financial results, with increase in EBITDA and net profit



Strength in the financial situation of ISA and its companies

(Amounts in COP trillion, as of June 30, 2026)

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Assets

Liabilities

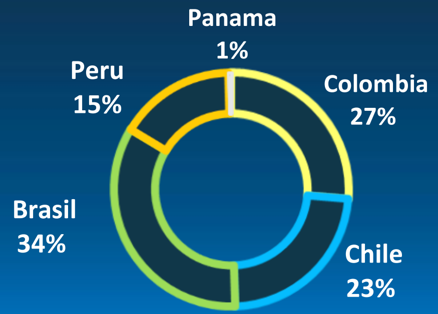
ISA's Equity

(Does not include minority interest)

Minority interest's equity

Efficient debt management to leverage investment projects

BY COUNTRY



BY SOURCE

TYPE OF BOND

Gross debt/EBITDA[2]
3,6 x

FFO/Net Debt
22%

ISA Credit Rating
MOODY'S Baa3
Fitch Ratings BBB-

Moody's highlights ISA's financial strength, as well as its adequate liquidity position.

Notes: **1.** The translation effect includes the translation of foreign currencies (USD, CLP, BRL, PEN). **2.** EBITDA is adjusted with the actual cash received from the Basic Network of the Existing System - RBSE. **3.** FFO includes RBSE's effect on cash. **4.** The variations include cash flows, excluding inflation adjustments and the valuation of swaps

The share performed positively, with a 20% increase in value by June 30, 2026

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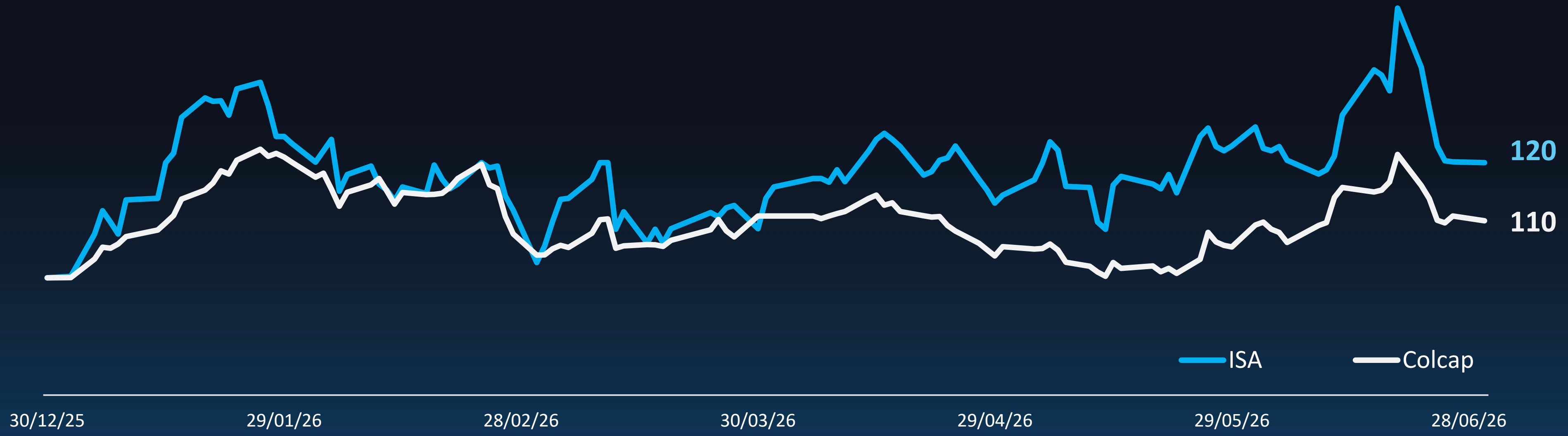
CONEXIONES QUE INSPIRAN

Share Price (base 100) | ISA and Colcap
As of June 30, 2026



Average Daily Volume
(COP million)

2024	2025	2026
6,247	**7,665**	**11,077**

▲ **45%**

Market Cap. (COP Tn)	$ 32.7
Market Cap. (USD Tn)	$ 8.9
Dividend 2026	$1,090
Yield 2026	4,4%

	ISA	Pairs Latam*
EV/EBITDA	9.6	10.5
P/B	1.9	1.2
P/E	14.3	19.6

Pairs: Alupar, Axia, Celsia, Taesa, GEB, Enel Américas. **EV/EBITDA**: *Enterprise Value/EBITDA.* **P/B:** Share Price/Book value**. P/E:** Share Price/Profit.

Closing Statements

- ISA is driving its growth by executing its investment commitments, which total USD 8 billion through 2030.
- Strong performance, driven by the commissioning of new projects generating additional revenue, as well as the addition of newly awarded projects.
- Dynamic capital structure management aimed at optimizing financing conditions and cash flow.
- Positive share performance, with a 20% appreciation year-to-date.
- "ISA was recognized for its sustainability best practices, by being included in the Dow Jones Best-in-Class Index.
- Actualización y modernización del reglamento de Asamblea.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CONEXIONES QUE INSPIRAN
Q&A
Thank you!