

THE IRREVOCABLE TRUST NUMBER 188156 (CFE FIBRA E)

ANNUAL INFORMATION STATEMENT ISSUED BY A QUALIFIED ELECTING FUND PURSUANT TO TREAS. REG. SECTION 1.1295-1(g)(1) FOR TAXABLE YEAR-ENDED DECEMBER 31, 2025

- 1) This PFIC Annual Information Statement applies to the taxable year of The Irrevocable Trust Number 188156 CFE FIBRA E (the Company) beginning on January 1, 2025 and ending December 31, 2025 (the “Taxable Year”).
- 2) The amounts set forth below reflect the number of outstanding CBFES Series A at the beginning and end of the Taxable Year:

Outstanding CBFES Series A at Beginning of the Taxable Year: 853,195,411

Outstanding CBFES Series A at End of the Taxable Year: 853,195,411

- 3) The amounts described below reflect the total ordinary earnings, net capital gain, and distributions by the company with respect to CBFE Series A during the Taxable Year:

Ordinary earnings for the taxable year: Please see below.

Net capital gain for the taxable year: Nil

Cash distributions during the taxable year: Mex \$2,316,635,925

Equity repayment per certificate \$1.336965535595

Distribution of profits per certificate \$1.378281047863

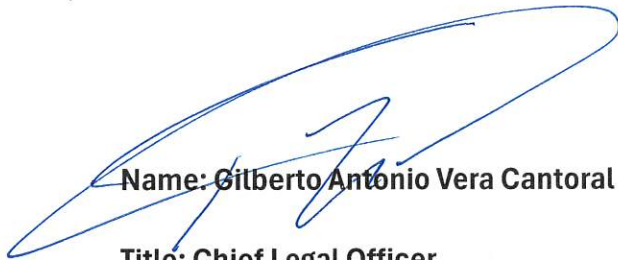
Fair market value of other property distributed during the taxable year: Nil

- 4) During 2018, CBFE Series A shareholders subscribed for 75% of the Company. The Company (which has elected to be treated as a corporation for U.S. tax purposes) transferred the proceeds of the subscription during 2018 to Irrevocable Management Trust and Payment Source No. 80758 (the “Promoted Trust”, which has elected to be treated as a partnership for U.S. tax purposes) in exchange for a 6.776103% interest in the Promoted Trust. The Promoted Trust purchased beneficiary rights from CFE in the amount of Mex\$ 317,653,389,366. These rights granted the Promoted Trust the right to a stream of income from CFE for a period of 30 years equal to the net profit on electricity

transmission (essentially, the revenue stream less certain maintenance and administration costs). Upon the end of the 30-year period, there will be no further return on the Company's investment in the Promoted Trust (the distributions over 30 years represent both a return on and a return of the Company's investment). The manner in which the Company should recover its investment in computing its earnings from year to year under US income tax principles is not free from doubt. During 2025, the Company received from the Promoted Trust a total of Mex \$3,587,173,737. In addition, the Company also earned Mex \$36,049,113 from bank deposit interest income during 2025. Please consult your tax advisor in determining your ordinary earnings.

- 5) The Company will permit the shareholder to inspect and copy its permanent books of account, records, and such other documents as may be maintained by the company to establish that the company's ordinary earnings and net capital gain are computed in accordance with U.S. income tax principles, and to verify these amounts and the shareholder's pro rata shares thereof.

The Irrevocable Trust Number 188156 (CFE FIBRA E)



Name: Gilberto Antonio Vera Cantoral

Title: Chief Legal Officer

Date: April 16, 2026