

SITIOS LATINOAMERICA, S.A.B. DE C.V. FIRST QUARTER OF 2026 FINANCIAL AND OPERATING REPORT

MEXICO CITY, APRIL 29TH, 2026 – SITIOS LATINOAMÉRICA, S.A.B. DE C.V. (“SITES”) [BMV: LASITE *], ANNOUNCED TODAY ITS FINANCIAL AND OPERATING RESULTS FOR THE FIRST QUARTER OF 2026.

Highlights

At the end of the first quarter, SITES reported strong operational and commercial performance, reflected in the continued expansion of our portfolio and sustained growth of our EBITDAaL. At regional level, our operations in Brazil stood out for their contributions to consolidated EBITDAaL and our Tower Lease Revenues, reaffirming its position as a key driver of SITES’ growth. Overall, these results confirm the strength of our business model and the resilience of our operations, while also reinforcing our commitment to advancing connectivity and digitalization across Latin America.

- At the end of the first quarter of 2026, SITES reported a consolidated portfolio of **37,625 sites**, representing an organic growth of **186 sites** compared to the previous quarter and **1,108 sites** year-over-year.
- Throughout the period, **175 new co-locations** were achieved across the regions where we operate, the tenancy ratio of the period stood at **1.26x** maintaining a positive operational trend.
- As of the end of this quarter, we registered **47,561 individual site agreements and equivalent**s, an increase of **2,975 individual agreements** compared to the same period last year.
- Total revenues reached **\$4,141 million Mexican pesos**, increasing +3.3% quarter over quarter and remaining at a similar level compared to the prior year.
- Tower lease revenues for the first three months of the year amounted to **\$2,563 million Mexican pesos** (+1.3% versus the same period last year and +5.1% quarter over quarter). Tower Lease Revenues represented 62% of our total revenues.
- Consolidated EBITDAaL for the quarter totaled **\$2,241 million Mexican pesos**, an increase of +0.4% compared to the same period of last year, resulting in a **consolidated margin of 87.5%**, reflecting a slight contraction compared to the prior year, driven by unfavorable foreign exchange effects.
- As of March, our net debt represented **5.23x** our EBITDAaL, reflecting our ongoing commitment to deleveraging through EBITDAaL expansion.
- During the quarter, SITES announced a capital increase of **\$2,884,171,170 million Mexican pesos** and the issuance of **576,834,234 million shares**.

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SITES LATAM – Stock Fundamentals of 1Q26

EBITDAaL	2,241
EBITDAaL per share ¹	0.47
AFFO	2,291
AFFO per share ²	0.48
Outstanding shares ³	4,758.0

Figures in million Mexican pesos.

¹ EBITDAaL / Total Outstanding Shares.

² AFFO / Total Outstanding Shares.

³ Millions of shares.

SITES LATAM – Operating Subsidiaries as of March 2026

Country	Company	Business Participation
Argentina	Sitios Argentina S.A.	100%
Brazil	Torres do Brasil S.A.	86.93%
Chile	Sites Chile S.A.	100%
Costa Rica	Sites Telecomunicaciones Costa Rica S.A.	100%
Dominican Republic	Towers and Sites Dominicana S.A.S.	100%
Ecuador	Sites Ecuador S.A.S.	100%
El Salvador	Sites El Salvador S.A. de C.V.	100%
Guatemala	Sites Guatemala S.A.	100%
Honduras	Sites Honduras S.A. de C.V.	100%
Nicaragua	Sites Nicaragua S.A.	100%
Panama	Sites Panamá 1, S.A.	100%
Paraguay	Sitios Telecomunicaciones Paraguay S.A.	100%
Peru	Sites del Perú S.A.C.	100%
Puerto Rico	Sites Puerto Rico LLC	100%
Uruguay	Sitios Telecomunicaciones Uruguay S.A.	100%

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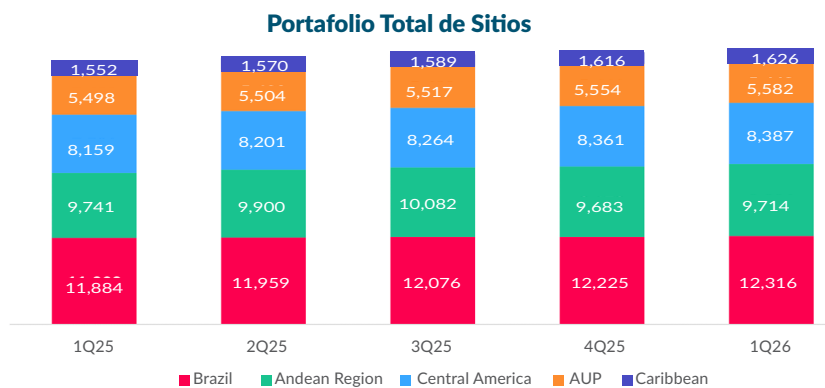
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CONSOLIDATED PERFORMANCE

a. Operating Results

At the end of the first quarter of 2026, SITES reported a consolidated portfolio of 37,625 sites across 15 Latin American countries. These include 12,316 in Brazil; 9,714 in Chile, Ecuador, and Peru (Andean Region); 8,387 in Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua, and Panama (Central America); 5,582 in Argentina, Uruguay, and Paraguay (AUP); and the remaining 1,626 sites in Puerto Rico and the Dominican Republic (Caribbean).



During the first quarter of 2026, we added 186 new sites to our portfolio, with growth primarily driven by Brazil and the Andean Region, which contributed 91 and 31 new sites, respectively. Over the last twelve months, we built 1,108 new sites, with notable increases in Brazil, the Andean Region, and Central America, contributing 432, 290, and 228 new sites, respectively. This strong operating performance underscores our strategic focus on expanding passive infrastructure across Latin America.

Brazil remains our largest market, accounting for approximately one-third of our total site portfolio. The dynamism of the telecommunications sector in the country, along with structurally growing demand for connectivity solutions, has sustained high levels of infrastructure investment. In this context, our Brazilian operation added 432 new sites over the last twelve months.

Meanwhile, the Andean Region continues to strengthen its position as a key growth driver for SITES, representing approximately 26% of the consolidated portfolio. The region is expected to maintain solid performance, supported by favorable demand conditions in key markets such as Peru, as well as disciplined operational execution.

In Central America, SITES maintained a consistent pace of construction, adding 228 new sites over the last twelve months. Government-led initiatives to advance 5G network development have reinforced demand for passive infrastructure, a trend expected to continue supporting growth in the region.

In Argentina, Uruguay and Paraguay (AUP), 84 new sites were added over the same period. The region continues to show gradual progress despite a challenging environment, supported by improvements in regulatory conditions and early signs of macroeconomic stabilization, which may translate into increased investment opportunities over the medium term. In the Caribbean, we added 74 new sites over the last twelve months, reflecting progressive growth in smaller-scale markets, but with targeted growth opportunities and selective development.

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SITES LATAM- Operating Indicators as of 1Q26

Region	Towers	Individual Site Agreements and Equivalents	Tenancy Ratio
Brazil	12,316	16,472	1.34
Andean Region	9,714	11,246	1.16
Central America	8,387	11,000	1.31
AUP	5,582	6,932	1.24
Caribbean	1,626	1,911	1.18
Total	37,625	47,561	1.26

At the end of quarter, the portfolio reached a total of 47,561 individual site agreements and equivalents, with a consolidated tenancy ratio of 1.26 tenants per tower. This result demonstrates greater efficiency in asset utilization, as well as a positive trend in occupancy levels.

Over the last twelve months, tenancy ratios showed consistent improvements across all regions. Central America reached a ratio of 1.31 tenants per tower, compared to 1.25 the previous year, marking ten consecutive quarters of growth, primarily driven by 5G network deployment.

In Brazil, we reached a ratio of 1.34 tenants per tower, achieving six consecutive quarters of expansion. The sustained increase in the tenancy ratio reaffirms the strength of the portfolio and the ability to capture additional demand in a highly competitive market.

The Andean Region closed the quarter with a tenancy ratio of 1.16 tenants per tower, compared to 1.13 in the prior year, supported by network densification, particularly in Peru. The Caribbean reached 1.18, while Argentina, Uruguay, and Paraguay (AUP) recorded 1.24 tenants per tower; both regions showed steady improvement relative to prior periods.

Overall, these results reflect the execution of a disciplined commercial strategy focused on optimizing site-level profitability and strengthening recurring revenue generation across key markets. SITES remains well positioned to capture opportunities arising from favorable structural trends in connectivity and digitalization throughout the region.

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b. Financial Results

At the end of the first quarter of 2026, total revenues amounted to \$4,141 million Mexican pesos, representing a slight contraction of -0.9% compared to the same period of the previous year. This variation is mainly explained by adverse foreign exchange comparisons against the U.S. dollar and the different currencies in which we operate.

Meanwhile, tower lease revenues reached \$2,563 million Mexican pesos, despite currency headwinds, our tower lease revenues increased by +1.3% year over year and +5.1% quarter over quarter.

The sustained growth in our tower lease revenues reflects strong operational performance and the effectiveness of our commercial strategy, allowing us to continue consolidating an upward trajectory in value creation.

SITES LATAM- Financial Summary

	1Q26	1Q25	Var.	4Q25	Var.
Total Revenues	4,140,525	4,177,532	(0.9%)	4,006,577	3.3%
Tower lease revenues	2,562,602	2,528,661	1.3%	2,438,236	5.1%
Land lease revenues	1,577,923	1,648,871	(4.3%)	1,568,341	0.6%
Operating Costs and Expenses	321,559	301,292	6.7%	206,746	55.5%
EBITDA	3,818,966	3,876,239	(1.5%)	3,799,831	0.5%
%	92.2%	92.8%	(0.6)	94.8%	(2.6)
EBITDAaL	2,241,043	2,227,368	0.6%	2,231,490	0.4%
%	87.5%	88.1%	(0.6)	91.5%	(4.1)

Figures in thousands of Mexican pesos.

In Brazil, tower lease revenues increased by +15.9% year over year and +9.8% quarter over quarter, driven by strong operational execution, maintaining strong construction pace across the country, and effective commercial management, including the addition of new co-locations. Our Brazilian operation remains a key growth engine for the Company, representing 36% of consolidated tower lease revenues.

In the Andean region, quarterly revenues increased by 12%, driven by strong site construction, primarily in Peru, and solid commercial performance in both Peru and Ecuador. On an annual basis, revenues declined due to the regional reorganization following the deconsolidation of our Colombia operations, as well as adverse foreign exchange effects.

Central America (CENAM) recorded tough year-over-year comparisons, mainly attributable to unfavorable foreign exchange impacts, while quarterly performance remained in line with previous periods. The region contributed 21% of consolidated tower lease revenues.

In Argentina, Uruguay, and Paraguay (AUP), tower lease revenues increased by +2.7% compared to the same period of the previous year, driven by solid operational and commercial performance in Argentina. Finally, the Caribbean region recorded a year-over-year decline due to adverse currency effects, the region contributes with approximately 5% of consolidated tower lease revenues.

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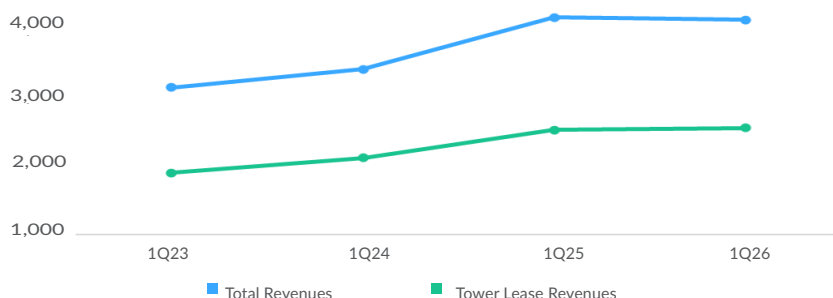
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Revenues Evolution

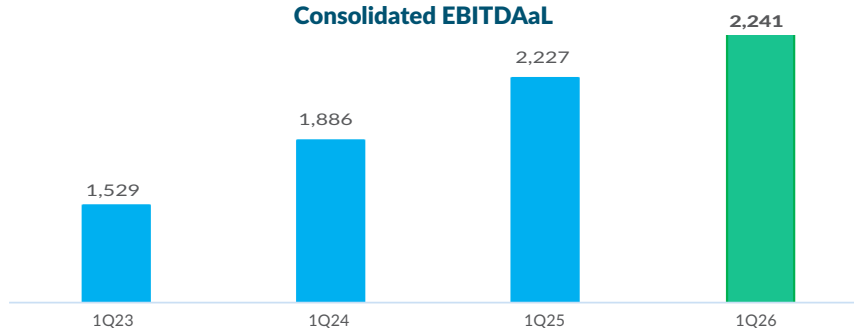


Figures in million Mexican pesos.

At the end of the first quarter of 2026, our consolidated EBITDAaL reached \$2,241 million Mexican pesos, representing an increase of +0.6% compared to the same period of the previous year and +0.4% quarter over quarter. The quarterly margin stood at 87.5%, reflecting a slight contraction driven by a seasonal increase in costs.

The steady increase of our EBITDAaL reflects consistent revenue generation, supported by strong commercial and operational performance.

Consolidated EBITDAaL



Figures in million Mexican pesos.

The regional performance of our EBITDAaL showed mixed results during the period, reflecting differences in market conditions, marked by volatile exchange rates, and highlighting the resilience of our operations in key markets, which continues to support consolidated performance.

In Brazil, we reported EBITDAaL of \$845 million Mexican pesos, an increase of +14.8% year over year and +8% quarter over quarter. Our Brazilian operation ended the period with a margin of 90.8%, maintaining levels above 90% for the sixth consecutive quarter.

The Andean region reported EBITDAaL of \$508 million Mexican pesos, a +10.5% increase quarter over quarter, driven by strong operational performance, and a -5% decline year over year, reflecting the regional reorganization following the divestiture of our Colombia portfolio. The region closed with a margin of 90.3%, in line with the same period of the previous year.

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Central America reported EBITDAaL of \$491 million Mexican pesos, showing declines driven by adverse foreign exchange movements, and maintaining a margin of 90.7%, keeping the region above the 90% level for the ninth consecutive quarter.

Meanwhile, AUP (Argentina, Uruguay, and Paraguay) reached EBITDAaL of \$312 million Mexican pesos, increasing +4.2% compared to the same period of the previous year, with a margin of 81.9%, expanding by 1.3 percentage points year over year. Finally, the Caribbean reported EBITDAaL of \$133 million Mexican pesos, an expansion of 0.2 percentage points compared with the same period of the previous year.

The performance of EBITDAaL across all regions reflects consistency in our results, reinforcing our commitment to the sustained expansion of EBITDAaL while maintaining margins around 90%, in line with our long-term vision of efficiency and value creation.

As of March, our gross debt stood at \$52,251 million Mexican pesos, and our net debt represented 5.23x our EBITDAaL¹, reaffirming our ongoing commitment to deleveraging through EBITDAaL expansion.

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¹ Net Debt / Last Twelve Months EBITDAaL

SITES LATAM – Income Statement as of 1Q26

	1Q26 MXN	1Q25 MXN	Var. %	4Q25 MXN	Var. %
Revenues:					
Tower lease revenues	2,562,602	2,528,661	1.3%	2,438,236	5.1%
Land lease revenues	1,577,923	1,648,871	(4.3%)	1,568,341	0.6%
	4,140,525	4,177,532	(0.9%)	4,006,577	3.3%
Operating costs and expenses:					
Cost of service	(57,134)	(49,999)	14.3%	(38,147)	49.8%
Operating expenses	(264,425)	(251,293)	5.2%	(168,599)	56.8%
Depreciation	(881,528)	(880,834)	0.1%	(1,197,687)	(26.4%)
Depreciation of rights of use (IFRS 16)	(1,163,528)	(1,143,747)	1.7%	(1,507,080)	(22.8%)
	(2,366,615)	(2,325,873)	1.8%	(2,911,513)	(18.7%)
Operating profit	1,773,910	1,851,659	(4.2%)	1,095,064	62.0%
Interest payable	(917,958)	(1,123,930)	(18.3%)	(978,007)	(6.1%)
Leasing interests	(604,189)	(505,025)	19.6%	(682,986)	(11.5%)
Gained interests	57,964	19,025	204.7%	88,269	(34.3%)
Foreign exchange gain and monetary position	(32,411)	(226,893)	(85.7%)	650,515	(105.0%)
Other income/expenses	(37,049)	(63,725)	(41.9%)	632,369	(105.9%)
Profit before income tax	240,267	(48,889)	591.5%	805,224	(70.2%)
Income taxes	(695,468)	(545,452)	27.5%	(611,529)	13.7%
Deferred taxes	237,065	163,923	44.6%	94,875	149.9%
Other local taxes	27,972	9,389	197.9%	(3,548)	888.8%
Net Income for the Period	(190,163)	(421,029)	(54.8%)	285,022	(166.7%)
Minority interest	45,541	42,538	7.1%	70,052	(35.0%)
Discontinued operations	-	-	-	65,498	n.m.
Net Result of the Period	(235,703)	(463,567)	(49.2%)	280,468	(184.0%)
EBITDA	3,818,966	3,876,239	(1.5%)	3,799,831	0.5%
EBITDAaL	2,241,043	2,227,368	0.6%	2,231,490	0.4%
% Margin	87.5%	88.1%	-0.6 p.p.	91.5%	-4.1 p.p.

Cifras en miles de pesos.

Nota: Los resultados consolidados reflejan el escenario hiperinflacionario de la economía argentina, las normas contables del país requieren una estimación de ajuste por inflación en la mayoría de las cuentas, tanto de Resultados como de Balance General, dicho ajuste también es añadido de acuerdo con la NIC 29 a la información que se consolida a nivel Sitios Latinoamérica. En el Estado de Resultados se observan un par de cuentas (depreciación por derechos de uso, e intereses por derechos de uso) atribuibles a la norma IFRS 16, es decir son partidas financieras que no computan para la estimación de EBITDAaL o flujo y que sí impactan en el Resultado Operativo y Neto. La metodología utilizada en el sector para la determinación de EBITaL se calcula sobre los ingresos por renta de infraestructura, descontando los costos y gastos propios de la operación.

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SITES LATAM – Balance Sheet as of 1Q26

	As of March 31 st , 2026, MXN	As of December 31 st , 2025, MXN
Current Assets:		
Cash	5,107,735	1,349,860
Accounts receivable	1,871,297	1,987,806
Income taxes	1,814,443	2,451,300
Other current assets	381,551	390,315
Total Current Assets	9,175,026	6,179,281
Non-current assets:		
Property and equipment, net	79,570,872	78,292,981
Rights of use	24,913,942	24,141,734
Other non-current assets	12,499	22,396
Deferred Tax Assets	-	1,710,588
Total Non-current Assets	104,497,313	104,167,699
Total Assets	113,672,339	110,346,980
Current liabilities:		
Short-term debt and current portion of long-term debt	1,729,280	1,431,290
Liabilities related to short-term rights of use	5,828,794	5,327,866
Accounts payable	2,725,654	2,951,489
Taxes payable	213,178	576,822
Total Current Liabilities	10,496,906	10,287,467
Non-current liabilities:		
Long-term debt	51,329,089	51,307,977
Liabilities related to long-term rights of use	20,352,815	19,920,199
Deferred income taxes	13,352,937	16,341,361
Obligations for the withdrawal of assets and others	5,548,628	5,397,459
Total non-current Liabilities	90,583,468	92,966,996
Total Liabilities	101,080,374	103,254,463
Equity:		
Capital Stock	6,885,743	4,001,572
Minority interest	1,036,378	933,681
Retained earnings and other accounts	4,669,843	2,157,264
Total Equity	12,591,965	7,092,517
Total Liabilities and Equity	113,672,339	110,346,980

Figures in thousands Mexican pesos.

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ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG)

During the first quarter of 2026, we began compiling information to ensure compliance with the International Financial Reporting Standards on Sustainability (IFRS S1 and S2). This aims to disclose material information regarding all significant sustainability-related risks and opportunities to which a company is exposed. This stage is key to strengthening our alignment with emerging regulatory frameworks and improving the integration of sustainability into business management.

Similarly, we focused our efforts on consolidating strategic information for the preparation of the 2025 Sustainability Report, which will be published in the second quarter of the year. This process involves validating operational, climate, and social progress across all the countries where we operate, ensuring that the report accurately reflects our performance and commitments in sustainability.

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SITES LATAM – Financial Results per Country/Region as of 1Q26

	1Q26	1Q25	Var.%	4Q25	Var.%
Brazil					
Total Revenues	1,502,912	1,420,782	5.8%	1,479,366	1.6%
Tower Lease Revenues	930,320	802,892	15.9%	847,173	9.8%
Land Lease Revenues	572,592	617,890	(7.3%)	632,193	(9.4%)
EBITDAaL	844,975	735,929	14.8%	782,510	8.0%
% Tower Lease Revenues	90.8%	91.7%	-0.9	92.4%	-1.5
Andean Region					
Total Revenues	968,791	1,012,546	(4.3%)	897,933	7.9%
Tower Lease Revenues	563,337	592,366	(4.9%)	502,813	12.0%
Land Lease Revenues	405,454	420,180	(3.5%)	395,120	2.6%
EBITDAaL	508,466	535,046	(5.0%)	460,206	10.5%
% Tower Lease Revenues	90.3%	90.3%	-	91.5%	-1.2
Central America					
Total Revenues	861,650	934,290	(7.8%)	766,123	12.5%
Tower Lease Revenues	541,315	580,805	(6.8%)	544,115	(0.5%)
Land Lease Revenues	320,334	353,485	(9.4%)	222,008	44.3%
EBITDAaL	490,954	530,327	(7.4%)	532,037	(7.7%)
% Tower Lease Revenues	90.7%	91.3%	-0.6	97.8%	-7.1
AUP					
Total Revenues	561,361	522,925	7.4%	640,240	(12.3%)
Tower Lease Revenues	380,802	370,942	2.7%	400,554	(4.9%)
Land Lease Revenues	180,559	151,983	18.8%	239,686	(24.7%)
EBITDAaL	311,840	299,141	4.2%	356,797	(12.6%)
% Tower Lease Revenues	81.9%	80.6%	1.3	89.1%	-7.2
Caribbean					
Total Revenues	245,812	286,989	(14.3%)	222,915	10.3%
Tower Lease Revenues	146,828	181,655	(19.2%)	143,581	2.3%
Land Lease Revenues	98,984	105,333	(6.0%)	79,334	24.8%
EBITDAaL	133,285	164,572	(19.0%)	131,855	1.1%
% Tower Lease Revenues	90.8%	90.6%	0.2	91.8%	-1.0

Figures in thousands Mexican pesos.

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FINANCIAL DEBT

SITES LATAM – Financial Debt as of 1Q26 (Millions)

Amount MXN	Amount USD	Currency	Rates	Maturity
4,508.0	249.5	PEN	9.13%	21-sept-33
18,066.7	1,000	USD	5.38%	04-apr-32
17,092.8	946.1	MXN	TIEE 28d + 1.25%	18-mar-27
11,661.5	645.4	USD	6.00%	25-nov-29
921.5	51.0	PEN	6.80%	01-dec-26
52,250.5	2,892.0	Average interest rate USD equivalent: 5.76%		

Exchange rate as of March 31st, 2026.

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EXCHANGE RATES

SITES LATAM – Exchange Rates Local Currency Units per US Dollar

Country	Currency	1Q26	1Q25	Var.%
Argentina	Argentinian Peso	1,417.3846	1,074.0000	32.0%
Brazil	Brazilian Reais	5.2602	5.8574	(10.2%)
Chile	Chilean Peso	886.3482	964.6148	(8.1%)
Costa Rica	Colones	485.5288	507.4972	(4.3%)
Dominican Republic	Dominican Peso	62.0557	61.4618	1.0%
Ecuador	Dollars	1.0000	1.0000	0.0%
El Salvador	Dollars	1.0000	1.0000	0.0%
Guatemala	Quetzals	7.6617	7.7115	(0.6%)
Honduras	Lempiras	26.6017	25.6612	3.7%
Nicaragua	Cordobas	36.6243	36.6243	0.0%
Panama	Dollars	1.0000	1.0000	0.0%
Paraguay	Guaraní	6,571.9068	7,920.1852	(17.0%)
Peru	Peruvian Sol	3.3921	3.7053	(8.5%)
Puerto Rico	Dollars	1.0000	1.0000	0.0%
Uruguay	Uruguayan Peso	39.1188	43.0645	(9.2%)
Mexico	Mexican Peso	17.5553	20.4235	(14.0%)

Average exchange rate of the period.

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SITES LATAM – Exchange Rates Local Currency Units per Mexican Peso

Country	Currency	1Q26	1Q25	Var.%
Argentina	Argentinian Peso	0.0124	0.0189	(34.4%)
Brazil	Brazilian Reais	3.3376	3.4885	(4.3%)
Chile	Chilean Peso	0.0198	0.0212	(6.5%)
Costa Rica	Colones	0.0362	0.0402	(10.0%)
Dominican Republic	Dominican Peso	0.2830	0.4077	(30.6%)
Ecuador	Dollars	17.5553	20.4235	(14.0%)
El Salvador	Dollars	17.5553	20.4235	(14.0%)
Guatemala	Quetzals	2.2913	2.6484	(13.5%)
Honduras	Lempiras	0.6599	0.7959	(17.1%)
Nicaragua	Cordobas	0.4793	0.5576	(14.0%)
Panama	Dollars	17.5553	20.4235	(14.0%)
Paraguay	Guaraní	0.00267	0.00260	2.8%
Peru	Peruvian Sol	5.1758	5.5123	(6.1%)
Puerto Rico	Dollars	17.5553	20.4235	(14.0%)
Uruguay	Uruguayan Peso	0.4489	0.4743	(5.3%)
Mexico	Mexican Peso	1.0000	1.0000	0.0%

Average exchange rate of the period.

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<i>Active Infrastructure</i>	Means the components of telecommunications or broadcasting networks that store, emit, process, receive, or transmit writing, images, sounds, signals, signs, or information of any nature.
<i>AFFO</i>	<i>Adjusted Funds From Operation.</i>
<i>BMV</i>	Bolsa Mexicana de Valores (Mexican Stock Exchange).
<i>Build- to- Suit (BTS)</i>	Build-to-Suit means those new site construction commitments that have been contracted.
<i>EBITDA</i>	Means Earnings Before Interest, Taxes, Depreciation & Amortization.
<i>EBITDAaL</i>	Means Earnings Before Interest, Taxes, Depreciation & Amortization, less income received from the rental of real estate where the Passive Infrastructure is located, charged to customers of the operating subsidiaries.
<i>EBITDAaL margin</i>	The ratio of EBITDAaL to total income received from the rent of Passive infrastructure.
<i>ESG</i>	Environmental, Sustainability and Corporate Governance.
<i>Individual Site Agreement and Equivalents</i>	Lease agreement for space in the tower to place Active Infrastructure. Equivalents means the extension of such agreement to place additional equipment outside the original agreed space.
<i>Net debt</i>	Total short and long term debt minus cash and marketable securities.
<i>Net Debt / EBITDAaL</i>	The ratio of total short and long term debt minus cash and securities to trailing 12-month income before interest, taxes, depreciation, and amortization less income received from the rental of real estate where the passive infrastructure is located, charged to customers of the operating subsidiaries.
<i>Passive Infrastructure</i>	Means the non-electronic elements of telecommunications networks composed of: (i) physical spaces in real estate (or fractions thereof) owned under any legal title; (ii) the towers, masts and other structures that provide support to radio communication antennas and other Active Infrastructure; and (iii) the civil works, as well as the pipes, racks, ducts, elements to delimit and restrict access, as well as other additions and other physical elements that the site has that are useful for the installation, support, and operation of equipment, radiofrequency and other active infrastructure.
<i>Site</i>	Wireless communications infrastructure, including tower structures, rooftops, and other structures that support antennas used for wireless communications, which we collectively refer to as “towers” or “sites”.
<i>SOFR</i>	The Secured Overnight Financing Rate (SOFR) is a broad measure of the cost of borrowing cash overnight collateralized by Treasury securities.
<i>The company</i>	SITES, with its affiliated companies.
<i>TIIE</i>	TIIE (Spanish: Tasa de Interés Interbancaria de Equilibrio, English: Interbank Equilibrium Interest Rate) is a reference rate for the currency Mexican peso. The TIIE is a representative rate of credit operations between banks and is calculated by the Bank of Mexico.

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[210000] Estado de situación financiera, circulante/no circulante

Concepto	Cierre Trimestre Actual 2026-03-31	Cierre Ejercicio Anterior 2025-12-31
Estado de situación financiera [sinopsis]		
Activos [sinopsis]		
Activos circulantes[sinopsis]		
Efectivo y equivalentes de efectivo	5,107,735,000	1,349,860,000
Clientes y otras cuentas por cobrar	2,252,849,000	2,378,121,000
Impuestos por recuperar	1,814,443,000	2,451,300,000
Otros activos financieros	0	0
Inventarios	0	0
Activos biológicos	0	0
Otros activos no financieros	0	0
Activos circulantes distintos de los activos no circulantes o grupo de activos para su disposición clasificados como mantenidos para la venta	9,175,027,000	6,179,281,000
Activos mantenidos para la venta	0	0
Total de activos circulantes	9,175,027,000	6,179,281,000
Activos no circulantes [sinopsis]		
Clientes y otras cuentas por cobrar no circulantes	0	0
Impuestos por recuperar no circulantes	0	0
Inventarios no circulantes	0	0
Activos biológicos no circulantes	0	0
Otros activos financieros no circulantes	12,498,000	22,396,000
Inversiones registradas por método de participación	0	0
Inversiones en subsidiarias, negocios conjuntos y asociadas	0	0
Propiedades, planta y equipo	79,570,873,000	78,292,981,000
Propiedades de inversión	0	0
Activos por derechos de uso	24,913,942,000	24,141,734,000
Crédito mercantil	0	0
Activos intangibles distintos al crédito mercantil	0	0
Activos por impuestos diferidos	0	1,710,588,000
Otros activos no financieros no circulantes	0	0
Total de activos no circulantes	104,497,313,000	104,167,699,000
Total de activos	113,672,340,000	110,346,980,000
Capital Contable y Pasivos [sinopsis]		
Pasivos [sinopsis]		
Pasivos Circulantes [sinopsis]		
Proveedores y otras cuentas por pagar a corto plazo	2,725,654,000	2,951,489,000
Impuestos por pagar a corto plazo	213,178,000	576,822,000
Otros pasivos financieros a corto plazo	1,729,280,000	1,431,290,000
Pasivos por arrendamientos a corto plazo	5,828,794,281	5,327,866,000
Otros pasivos no financieros a corto plazo	0	0
Provisiones circulantes [sinopsis]		
Provisiones por beneficios a los empleados a corto plazo	0	0
Otras provisiones a corto plazo	0	0
Total provisiones circulantes	0	0
Total de pasivos circulantes distintos de los pasivos atribuibles a activos mantenidos para la venta	10,496,906,281	10,287,467,000
Pasivos atribuibles a activos mantenidos para la venta	0	0
Total de pasivos circulantes	10,496,906,281	10,287,467,000
Pasivos a largo plazo [sinopsis]		
Proveedores y otras cuentas por pagar a largo plazo	0	0
Impuestos por pagar a largo plazo	0	0

Concepto	Cierre Trimestre Actual 2026-03-31	Cierre Ejercicio Anterior 2025-12-31
Otros pasivos financieros a largo plazo	51,329,089,209	51,307,977,000
Pasivos por arrendamientos a largo plazo	20,352,815,720	19,920,199,000
Otros pasivos no financieros a largo plazo	0	0
Provisiones a largo plazo [sinopsis]		
Provisiones por beneficios a los empleados a Largo plazo	0	0
Otras provisiones a largo plazo	5,548,627,999	5,397,459,000
Total provisiones a largo plazo	5,548,627,999	5,397,459,000
Pasivo por impuestos diferidos	13,352,937,000	16,341,361,000
Total de pasivos a Largo plazo	90,583,469,719	92,966,996,000
Total pasivos	101,080,376,000	103,254,463,000
Capital Contable [sinopsis]		
Capital social	6,885,743,000	4,001,572,000
Prima en emisión de acciones	0	0
Acciones en tesorería	0	0
Utilidades acumuladas	(27,887,617,948)	(27,974,444,000)
Otros resultados integrales acumulados	32,557,461,000	30,131,708,000
Total de la participación controladora	11,555,586,052	6,158,836,000
Participación no controladora	1,036,377,948	933,681,000
Total de capital contable	12,591,964,000	7,092,517,000
Total de capital contable y pasivos	113,672,340,000	110,346,980,000

[310000] Estado de resultados, resultado del periodo, por función de gasto

Concepto	Acumulado Año Actual 2026-01-01 - 2026-03-31	Acumulado Año Anterior 2025-01-01 - 2025-03-31
Resultado de periodo [sinopsis]		
Utilidad (pérdida) [sinopsis]		
Ingresos	4,140,525,148	4,177,532,000
Costo de ventas	2,129,592,415	2,074,580,000
Utilidad bruta	2,010,932,733	2,102,952,000
Gastos de venta	0	0
Gastos de administración	237,023,078	251,293,000
Otros ingresos	0	0
Otros gastos	0	0
Utilidad (pérdida) de operación	1,773,910,054	1,851,659,000
Ingresos financieros	310,773,168	224,746,000
Gastos financieros	1,844,415,906	2,125,295,000
Participación en la utilidad (pérdida) de asociadas y negocios conjuntos	0	0
Utilidad (pérdida) antes de impuestos	240,267,316	(48,890,000)
Impuestos a la utilidad	430,431,000	372,139,000
Utilidad (pérdida) de operaciones continuas	(190,163,684)	(421,029,000)
Utilidad (pérdida) de operaciones discontinuadas	0	0
Utilidad (pérdida) neta	(190,163,684)	(421,029,000)
Utilidad (pérdida), atribuible a [sinopsis]		
Utilidad (pérdida) atribuible a la participación controladora	(235,702,948)	(463,567,000)
Utilidad (pérdida) atribuible a la participación no controladora	45,539,264	42,538,000
Utilidad por acción [bloque de texto]	0	-0.0090
Utilidad por acción [sinopsis]		
Utilidad por acción [partidas]		
Utilidad por acción básica [sinopsis]		
Utilidad (pérdida) básica por acción en operaciones continuas	(0.05)	(0.009)
Utilidad (pérdida) básica por acción en operaciones discontinuadas	0	0
Total utilidad (pérdida) básica por acción	(0.05)	(0.009)
Utilidad por acción diluida [sinopsis]		
Utilidad (pérdida) básica por acción diluida en operaciones continuas	(0.05)	(0.009)
Utilidad (pérdida) básica por acción diluida en operaciones discontinuadas	0	0
Total utilidad (pérdida) básica por acción diluida	(0.05)	(0.009)

[410000] Estado del resultado integral, componentes ORI presentados netos de impuestos

Concepto	Acumulado Año Actual 2026-01-01 - 2026-03-31	Acumulado Año Anterior 2025-01-01 - 2025-03-31
Estado del resultado integral [sinopsis]		
Utilidad (pérdida) neta	(190,163,684)	(421,029,000)
Otro resultado integral [sinopsis]		
Componentes de otro resultado integral que no se reclasificarán a resultados, neto de impuestos [sinopsis]		
Otro resultado integral, neto de impuestos, utilidad (pérdida) de inversiones en instrumentos de capital	0	0
Otro resultado integral, neto de impuestos, utilidad (pérdida) por revaluación	0	0
Otro resultado integral, neto de impuestos, utilidad (pérdida) por nuevas mediciones de planes de beneficios definidos	0	0
Otro resultado integral, neto de impuestos, cambio en el valor razonable de pasivos financieros atribuible a cambios en el riesgo de crédito del pasivo	0	0
Otro resultado integral, neto de impuestos, utilidad (pérdida) en instrumentos de cobertura que cubren inversiones en instrumentos de capital	0	0
Participación de otro resultado integral de asociadas y negocios conjuntos que no se reclasificará a resultados, neto de impuestos	0	0
Total otro resultado integral que no se reclasificará a resultados, neto de impuestos	0	0
Componentes de otro resultado integral que se reclasificarán a resultados, neto de impuestos [sinopsis]		
Efecto por conversión [sinopsis]		
Utilidad (pérdida) de efecto por conversión, neta de impuestos	2,805,439,684	273,604,000
Reclasificación de efecto por conversión, neto de impuestos	0	0
Efecto por conversión, neto de impuestos	2,805,439,684	273,604,000
Activos financieros disponibles para la venta [sinopsis]		
Utilidad (pérdida) por cambios en valor razonable de activos financieros disponibles para la venta, neta de impuestos	0	0
Reclasificación de la utilidad (pérdida) por cambios en valor razonable de activos financieros disponibles para la venta, neta de impuestos	0	0
Cambios en valor razonable de activos financieros disponibles para la venta, neto de impuestos	0	0
Coberturas de flujos de efectivo [sinopsis]		
Utilidad (pérdida) por coberturas de flujos de efectivo, neta de impuestos	0	0
Reclasificación de la utilidad (pérdida) por coberturas de flujos de efectivo, neta de impuestos	0	0
Importes eliminados del capital incluidos en el valor contable de activos (pasivos) no financieros que se hayan adquirido o incurrido mediante una transacción prevista de cobertura altamente probable, neto de impuestos	0	0
Coberturas de flujos de efectivo, neto de impuestos	0	0
Coberturas de inversiones netas en negocios en el extranjero [sinopsis]		
Utilidad (pérdida) por coberturas de inversiones netas en negocios en el extranjero, neto de impuestos	0	0
Reclasificación por coberturas de inversiones netas en negocios en el extranjero, neto de impuestos	0	0
Coberturas de inversiones netas en negocios en el extranjero, neto de impuestos	0	0
Cambios en el valor temporal de las opciones [sinopsis]		
Utilidad (pérdida) por cambios en el valor temporal de las opciones, neta de impuestos	0	0
Reclasificación de cambios en el valor temporal de las opciones, neto de impuestos	0	0
Cambios en el valor temporal de las opciones, neto de impuestos	0	0
Cambios en el valor de contratos a futuro [sinopsis]		
Utilidad (pérdida) por cambios en el valor de contratos a futuro, neta de impuestos	0	0
Reclasificación de cambios en el valor de contratos a futuro, neto de impuestos	0	0
Cambios en el valor de contratos a futuro, neto de impuestos	0	0
Cambios en el valor de márgenes con base en moneda extranjera [sinopsis]		
Utilidad (pérdida) por cambios en el valor de márgenes con base en moneda extranjera, neta de impuestos	0	0
Reclasificación de cambios en el valor de márgenes con base en moneda extranjera, neto de impuestos	0	0
Cambios en el valor de márgenes con base en moneda extranjera, neto de impuestos	0	0
Activos financieros a valor razonable a través del ORI [sinopsis]		
Utilidad (pérdida) en activos financieros a valor razonable a través del ORI, neto de impuestos	0	0
Ajustes por reclasificación de activos financieros a valor razonable a través del ORI, neto de impuestos	0	0

Concepto	Acumulado Año Actual 2026-01-01 - 2026-03-31	Acumulado Año Anterior 2025-01-01 - 2025-03-31
Monto del capital eliminado o ajustado contra el valor razonable de activos financieros reclasificados a través del ORI, neto de impuestos	0	0
ORI, neto de impuestos, de activos financieros a valor razonable a través del ORI	0	0
Participación de otro resultado integral de asociadas y negocios conjuntos que se reclasificará a resultados, neto de impuestos	0	0
Total otro resultado integral que se reclasificará al resultado del periodo, neto de impuestos	2,805,439,684	273,604,000
Total otro resultado integral	2,805,439,684	273,604,000
Resultado integral total	2,615,276,000	(147,425,000)
Resultado integral atribuible a [sinopsis]		
Resultado integral atribuible a la participación controladora	2,512,579,052	(217,814,000)
Resultado integral atribuible a la participación no controladora	102,696,948	70,389,000

[520000] Estado de flujos de efectivo, método indirecto

Concepto	Acumulado Año Actual 2026-01-01 - 2026-03-31	Acumulado Año Anterior 2025-01-01 - 2025-03-31
Estado de flujos de efectivo [sinopsis]		
Flujos de efectivo procedentes de (utilizados en) actividades de operación [sinopsis]		
Utilidad (pérdida) neta	(190,163,684)	(421,029,000)
Ajustes para conciliar la utilidad (pérdida) [sinopsis]		
+ Operaciones discontinuas	0	0
+ Impuestos a la utilidad	430,430,143	372,139,000
+ (-) Ingresos y gastos financieros, neto	1,464,182,647	1,900,549,000
+ Gastos de depreciación y amortización	2,045,055,729	2,024,581,000
+ Deterioro de valor (reversiones de pérdidas por deterioro de valor) reconocidas en el resultado del periodo	0	0
+ Provisiones	0	0
+ (-) Pérdida (utilidad) de moneda extranjera no realizadas	171,028,155	0
+ Pagos basados en acciones	0	0
+ (-) Pérdida (utilidad) del valor razonable	0	0
- Utilidades no distribuidas de asociadas	0	0
+ (-) Pérdida (utilidad) por la disposición de activos no circulantes	0	0
+ Participación en asociadas y negocios conjuntos	0	0
+ (-) Disminuciones (incrementos) en los inventarios	0	0
+ (-) Disminución (incremento) de clientes	1,243,039,385	(164,540,000)
+ (-) Disminuciones (incrementos) en otras cuentas por cobrar derivadas de las actividades de operación	(584,374,000)	1,342,271,000
+ (-) Incremento (disminución) de proveedores	(1,183,010,551)	(73,975,000)
+ (-) Incrementos (disminuciones) en otras cuentas por pagar derivadas de las actividades de operación	(1,021,242,590)	138,608,000
+ Otras partidas distintas al efectivo	0	0
+ Otros ajustes para los que los efectos sobre el efectivo son flujos de efectivo de inversión o financiamiento	0	0
+ Ajuste lineal de ingresos por arrendamientos	0	0
+ Amortización de comisiones por arrendamiento	0	0
+ Ajuste por valor de las propiedades	0	0
+ (-) Otros ajustes para conciliar la utilidad (pérdida)	0	0
+ (-) Total ajustes para conciliar la utilidad (pérdida)	2,565,108,000	5,539,633,000
Flujos de efectivo netos procedentes (utilizados en) operaciones	2,374,944,000	5,118,604,000
- Dividendos pagados	0	0
+ Dividendos recibidos	0	0
- Intereses pagados	0	0
+ Intereses recibidos	0	0
+ (-) Impuestos a las utilidades reembolsados (pagados)	0	0
+ (-) Otras entradas (salidas) de efectivo	0	0
Flujos de efectivo netos procedentes de (utilizados en) actividades de operación	2,374,944,000	5,118,604,000
Flujos de efectivo procedentes de (utilizados en) actividades de inversión [sinopsis]		
+ Flujos de efectivo procedentes de la pérdida de control de subsidiarias u otros negocios	0	0
- Flujos de efectivo utilizados para obtener el control de subsidiarias u otros negocios	0	0
+ Otros cobros por la venta de capital o instrumentos de deuda de otras entidades	0	0
- Otros pagos para adquirir capital o instrumentos de deuda de otras entidades	0	0
+ Otros cobros por la venta de participaciones en negocios conjuntos	0	0
- Otros pagos para adquirir participaciones en negocios conjuntos	0	0
+ Importes procedentes de la venta de propiedades, planta y equipo	0	0
- Compras de propiedades, planta y equipo	2,139,550,000	407,155,000
+ Importes procedentes de ventas de activos intangibles	0	0
- Compras de activos intangibles	0	0
+ Recursos por ventas de otros activos a largo plazo	0	0
- Compras de otros activos a largo plazo	0	0

Concepto	Acumulado Año Actual	Acumulado Año Anterior
	2026-01-01 - 2026-03-31	2025-01-01 - 2025-03-31
+ Importes procedentes de subvenciones del gobierno	0	0
- Anticipos de efectivo y préstamos concedidos a terceros	0	0
+ Cobros procedentes del reembolso de anticipos y préstamos concedidos a terceros	0	0
- Pagos derivados de contratos de futuro, a término, de opciones y de permuta financiera	0	0
+ Cobros procedentes de contratos de futuro, a término, de opciones y de permuta financiera	0	0
+ Dividendos recibidos	0	0
- Intereses pagados	0	0
+ Intereses cobrados	57,964,000	19,025,000
+ (-) Impuestos a la utilidad reembolsados (pagados)	0	0
+ (-) Otras entradas (salidas) de efectivo	0	0
Flujos de efectivo netos procedentes de (utilizados en) actividades de inversión	(2,081,586,000)	(388,130,000)
Flujos de efectivo procedentes de (utilizados en) actividades de financiamiento[sinopsis]		
+ Importes procedentes por cambios en las participaciones en la propiedad en subsidiarias que no dan lugar a la pérdida de control	0	0
- Pagos por cambios en las participaciones en la propiedad en subsidiarias que no dan lugar a la pérdida de control	0	0
+ Importes procedentes de la emisión de acciones	2,884,171,000	0
+ Importes procedentes de la emisión de otros instrumentos de capital	0	0
- Pagos por adquirir o rescatar las acciones de la entidad	0	0
- Pagos por otras aportaciones en el capital	0	0
+ Importes procedentes de préstamos	479,319,690	0
- Reembolsos de préstamos	442,760,628	0
- Pagos de pasivos por arrendamientos financieros	0	0
- Pagos de pasivos por arrendamientos	1,557,356,764	1,570,954,000
+ Importes procedentes de subvenciones del gobierno	0	0
- Dividendos pagados	0	0
- Intereses pagados	0	1,039,682,000
+ (-) Impuestos a las ganancias reembolsados (pagados)	0	0
+ (-) Otras entradas (salidas) de efectivo	0	0
Flujos de efectivo netos procedentes de (utilizados en) actividades de financiamiento	1,363,373,298	(2,610,636,000)
Incremento (disminución) neto de efectivo y equivalentes al efectivo, antes del efecto de los cambios en la tasa de cambio	1,656,731,000	2,119,838,000
Efectos de la variación en la tasa de cambio sobre el efectivo y equivalentes al efectivo [sinopsis]		
Efectos de la variación en la tasa de cambio sobre el efectivo y equivalentes al efectivo	2,101,144,000	(1,734,786,000)
Incremento (disminución) neto de efectivo y equivalentes de efectivo	3,757,875,000	385,052,000
Efectivo y equivalentes de efectivo al principio del periodo	1,349,860,000	1,345,759,000
Efectivo y equivalentes de efectivo al final del periodo	5,107,735,000	1,730,811,000