

RE-STATEMENT OF ACCOUNTING INFORMATION FROM THE SECOND AND THIRD QUARTER OF 2022 DUE TO THE INCORPORATION OF IAS 21

Mexico City, February 17, 2023 – COX ENERGY AMÉRICA, S.A.B. DE C.V. (“Cox Energy América” or “the Company”) (BIVA/BMV: COXA*), the first photovoltaic solar energy company to be listed on a Latin American stock exchange, informs its shareholders and the general public that the financial information for the six and nine month periods ended June 30 and September 30, 2022, respectively, have been re-stated as a result of the incorporation of IAS 21 into the financial statements for each period, which establishes the effects of changes in foreign currency exchange rates when the company enters into inter-company loan assignments and/or capital increases. Accordingly, the accounting treatment of these operations will be considered as a net investment from January 1, 2022, recording such differences in equity.

To see the re-stated Earnings Releases for each quarter, please go to the COXA Investors section (Reporting Center) of the webpage, by clicking on the following link:

<https://www.coxenergy.com/en/centro-reportes>

ABOUT COX ENERGY AMÉRICA

Cox Energy América is a photovoltaic renewable solar energy generation company listed on the Mexican Institutional Stock Exchange (BIVA). Cox Energy develops, promotes, and operates photovoltaic plants in several Latin American countries, with a presence in Mexico, Chile, Colombia, Guatemala and Central América. It has a unique portfolio of projects in different stages of development and has identified opportunities to carry out its activity within a sustainable development framework.

DISCLAIMER

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