



EMPRESA DE ACUEDUCTO Y ALCANTARILLADO DE PEREIRA S.A.S. ESP.  
INFORME DE SITUACIÓN FINANCIERA  
Agosto 2025 y 2024  
(Expresados en Miles de pesos)

| Descripción                                  | a Agosto 2025        | a Diciembre 2024     | Variación Absoluta  | Variación %     |
|----------------------------------------------|----------------------|----------------------|---------------------|-----------------|
| <b>ACTIVO</b>                                | <b>\$762,224,395</b> | <b>\$738,052,966</b> | <b>\$24,171,428</b> | <b>3.3%</b>     |
| <b>ACTIVO CORRIENTE</b>                      | <b>\$72,970,964</b>  | <b>\$62,125,198</b>  | <b>\$10,845,766</b> | <b>17.5%</b>    |
| <b>EFFECTIVO Y EQUIVALENTES DE EFFECTIVO</b> | <b>\$39,927,280</b>  | <b>\$23,194,557</b>  | <b>\$16,732,724</b> | <b>72.1%</b>    |
| Caja                                         | \$17,082             | \$0                  | \$17,082            | 100.0%          |
| Depósitos en Instituciones Financieras       | \$38,932,326         | \$22,061,244         | \$16,871,083        | 76.5%           |
| Fondos en Tránsito                           | \$977,872            | \$1,133,313          | -\$155,441          | -13.7%          |
| <b>INVERSIONES E INSTRUMENTOS DERIVADOS</b>  | <b>\$0</b>           | <b>\$6,452,720</b>   | <b>-\$6,452,720</b> | <b>-100.0%</b>  |
| Inversiones de Administración de Liquidez a  | \$0                  | \$6,452,720          | -\$6,452,720        | -100.0%         |
| <b>CUENTAS POR COBRAR</b>                    | <b>\$30,469,921</b>  | <b>\$30,259,738</b>  | <b>\$210,183</b>    | <b>0.7%</b>     |
| Prestación de Servicios                      | \$7,030,690          | \$7,030,690          | \$0                 | 0.0%            |
| Prestación de Servicios Públicos             | \$23,439,231         | \$23,229,048         | \$210,183           | 0.9%            |
| <b>INVENTARIOS</b>                           | <b>\$2,573,763</b>   | <b>\$2,218,184</b>   | <b>\$355,579</b>    | <b>16.0%</b>    |
| Materiales y Suministros                     | \$2,726,810          | \$2,371,231          | \$355,579           | 15.0%           |
| Deterioro Acumulado de Inventarios (CR)      | -\$153,048           | -\$153,048           | \$0                 | 0.0%            |
| <b>ACTIVO NO CORRIENTE</b>                   | <b>\$689,253,431</b> | <b>\$675,927,768</b> | <b>\$13,325,662</b> | <b>2.0%</b>     |
| <b>INVERSIONES E INSTRUMENTOS DERIVADOS</b>  | <b>\$6,598,765</b>   | <b>\$6,433,445</b>   | <b>\$165,320</b>    | <b>2.6%</b>     |
| Inversiones de Administración de Liquidez al | \$1,914,450          | \$1,749,130          | \$165,320           | 9.5%            |
| Inversiones en Asociadas Contabilizadas por  | \$4,808,116          | \$4,808,116          | \$0                 | 0.0%            |
| Deterioro Acumulado de Inversiones (CR)      | -\$123,800           | -\$123,800           | \$0                 | 0.0%            |
| <b>CUENTAS POR COBRAR</b>                    | <b>\$13,198,712</b>  | <b>\$12,342,546</b>  | <b>\$856,166</b>    | <b>6.9%</b>     |
| Otras Cuentas por Cobrar                     | \$12,783,844         | \$12,321,846         | \$461,998           | 3.7%            |
| Cuentas por Cobrar de Difícil Recaudo        | \$8,605,235          | \$7,680,265          | \$924,971           | 12.0%           |
| Deterioro Acumulado de Cuentas por Cobrar    | -\$8,190,367         | -\$7,659,564         | -\$530,803          | 6.9%            |
| <b>PRESTAMOS POR COBRAR</b>                  | <b>\$4,471,566</b>   | <b>\$43,862</b>      | <b>\$4,427,704</b>  | <b>10094.5%</b> |
| Préstamos Concedidos                         | \$4,475,023          | \$44,368             | \$4,430,655         | 9986.2%         |
| Préstamos por Cobrar de Difícil Recaudo      | \$9,068              | \$12,019             | -\$2,951            | -24.6%          |
| Deterioro Acumulado de Prestamos por         | -\$12,524            | -\$12,524            | \$0                 | 0.0%            |
| <b>PROPIEDADES, PLANTA Y EQUIPO</b>          | <b>\$628,474,486</b> | <b>\$596,916,663</b> | <b>\$31,557,823</b> | <b>5.3%</b>     |
| Terrenos                                     | \$30,080,512         | \$30,281,163         | -\$200,651          | -0.7%           |
| Semovientes                                  | \$16,000             | \$16,000             | \$0                 | 0.0%            |
| Construcciones en Curso                      | \$42,062,641         | \$26,852,934         | \$15,209,707        | 56.6%           |
| Maquinaria, Planta y Equipo en Montaje       | \$3,633,508          | \$1,874,058          | \$1,759,451         | 93.9%           |
| Bienes Muebles en Bodega                     | \$300                | \$300                | \$0                 | 0.0%            |
| Edificaciones                                | \$109,366,425        | \$108,789,930        | \$576,495           | 0.5%            |
| Plantas, Ductos y Túneles                    | \$40,645,325         | \$41,386,146         | -\$740,821          | -1.8%           |
| Redes, Líneas y Cables                       | \$771,529,771        | \$749,027,833        | \$22,501,938        | 3.0%            |
| Maquinaria y Equipo                          | \$48,920,510         | \$47,181,211         | \$1,739,299         | 3.7%            |
| Equipo Médico y Científico                   | \$2,243,500          | \$2,503,884          | -\$260,384          | -10.4%          |
| Muebles, Enseres y Equipo de Oficina         | \$1,947,345          | \$1,899,611          | \$47,735            | 2.5%            |
| Equipos de Comunicación y Computación        | \$9,112,629          | \$7,368,658          | \$1,743,971         | 23.7%           |
| Equipo de Transporte, Tracción y Elevación   | \$5,559,694          | \$2,520,243          | \$3,039,451         | 120.6%          |
| Equipos de Comedor, Cocina, Despensa y       | \$26,859             | \$26,314             | \$545               | 2.1%            |
| Depreciación Acumulada de Propiedades,       | -\$327,461,599       | -\$313,602,686       | -\$13,858,913       | 4.4%            |
| Deterioro Acumulado de Propiedades, Planta   | -\$109,208,935       | -\$109,208,935       | \$0                 | 0.0%            |

**EMPRESA DE ACUEDUCTO Y ALCANTARILLADO DE PEREIRA S.A.S. ESP.****INFORME DE SITUACIÓN FINANCIERA****Agosto 2025 y 2024****(Expresados en Miles de pesos)**

|                                              |                      |                      |                      |               |
|----------------------------------------------|----------------------|----------------------|----------------------|---------------|
| <b>OTROS ACTIVOS</b>                         | <b>\$36,509,901</b>  | <b>\$60,191,251</b>  | <b>-\$23,681,350</b> | <b>-39.3%</b> |
| Plan de Activos para Beneficios a los        | \$10,300,653         | \$9,098,417          | \$1,202,236          | 13.2%         |
| Bienes y Servicios Pagados por Anticipado    | \$25,652             | \$354,042            | -\$328,390           | -92.8%        |
| Avances y Anticipos Entregados               | \$8,235,013          | \$11,168,698         | -\$2,933,685         | -26.3%        |
| Anticipos o Saldos a Favor por Impuestos y   | \$8,539,731          | \$12,206,085         | -\$3,666,354         | -30.0%        |
| Recursos Entregados en Administración        | \$0                  | \$16,778,466         | -\$16,778,466        | -100.0%       |
| Propiedades de Inversión                     | \$1,897,249          | \$1,897,249          | \$0                  | 0.0%          |
| Depreciación Acumulada de Propiedades de     | -\$196,841           | -\$184,545           | -\$12,296            | 6.7%          |
| Intangibles                                  | \$7,006,294          | \$8,416,151          | -\$1,409,857         | -16.8%        |
| Amortización acumulada de intangibles        | -\$5,243,989         | -\$4,784,428         | -\$459,560           | 9.6%          |
| Activos por impuestos diferidos              | \$5,241,116          | \$5,241,116          | \$0                  | 0.0%          |
| Activos diferidos                            | \$705,022            | \$0                  | \$705,022            | 100.0%        |
| <b>PASIVO</b>                                | <b>\$288,149,318</b> | <b>\$273,255,964</b> | <b>\$14,893,354</b>  | <b>5.5%</b>   |
| <b>PASIVO CORRIENTE</b>                      | <b>\$52,824,982</b>  | <b>\$57,234,714</b>  | <b>-\$4,409,732</b>  | <b>-7.7%</b>  |
| <b>PRESTAMOS POR PAGAR</b>                   | <b>\$9,773,259</b>   | <b>\$13,577,996</b>  | <b>-\$3,804,737</b>  | <b>-28.0%</b> |
| Financiamiento Interno de Corto Plazo        | \$9,773,259          | \$8,855,995          | \$917,264            | 10.4%         |
| Financiamiento Externo de Corto Plazo        | \$0                  | \$4,722,001          | -\$4,722,001         | -100.0%       |
| <b>CUENTAS POR PAGAR</b>                     | <b>\$31,809,234</b>  | <b>\$30,925,283</b>  | <b>\$883,951</b>     | <b>2.9%</b>   |
| Adquisición de Bienes y Servicios Nacionales | \$1,449,776          | \$1,628,475          | -\$178,699           | -11.0%        |
| Recursos a Favor de Terceros                 | \$2,144,249          | \$2,105,090          | \$39,159             | 1.9%          |
| Descuentos de Nomina                         | \$889,150            | \$974,572            | -\$85,422            | -8.8%         |
| Retención en la Fuente e Impuesto de Timbre  | \$1,441,026          | \$1,424,354          | \$16,672             | 1.2%          |
| Impuestos, Contribuciones y Tasas por        | \$7,512,092          | \$13,208,215         | -\$5,696,122         | -43.1%        |
| Créditos Judiciales                          | \$328,474            | \$333,674            | -\$5,200             | -1.6%         |
| Otras Cuentas por Pagar                      | \$18,044,467         | \$11,250,903         | \$6,793,564          | 60.4%         |
| <b>BENEFICIOS A LOS EMPLEADOS</b>            | <b>\$7,756,510</b>   | <b>\$10,561,251</b>  | <b>-\$2,804,741</b>  | <b>-26.6%</b> |
| Beneficios a los Empleados a Corto Plazo     | \$6,497,918          | \$6,599,541          | -\$101,623           | -1.5%         |
| Beneficios Posempleo - Pensiones             | \$1,258,592          | \$3,961,710          | -\$2,703,118         | -68.2%        |
| <b>PROVISIONES</b>                           | <b>\$3,485,979</b>   | <b>\$2,170,184</b>   | <b>\$1,315,795</b>   | <b>60.6%</b>  |
| Administrativas                              | \$1,495,153          | \$1,498,000          | -\$2,847             | -0.2%         |
| Laborales                                    | \$467,023            | \$615,196            | -\$148,172           | -24.1%        |
| Provisiones Diversas                         | \$1,523,802          | \$56,988             | \$1,466,814          | 2573.9%       |
| <b>PASIVO NO CORRIENTE</b>                   | <b>\$235,324,336</b> | <b>\$216,021,250</b> | <b>\$19,303,086</b>  | <b>8.9%</b>   |
| <b>PRESTAMOS POR PAGAR</b>                   | <b>\$87,947,025</b>  | <b>\$52,452,524</b>  | <b>\$35,494,501</b>  | <b>67.7%</b>  |
| Financiamiento Interno de Largo Plazo        | \$87,947,025         | \$52,452,524         | \$35,494,501         | 67.7%         |
| <b>BENEFICIOS A LOS EMPLEADOS</b>            | <b>\$33,571,968</b>  | <b>\$33,168,750</b>  | <b>\$403,219</b>     | <b>1.2%</b>   |
| Beneficios a los Empleados a Largo Plazo     | \$104,835            | \$76,108             | \$28,726             | 37.7%         |
| Otros Beneficios Posempleo                   | \$374,492            | \$0                  | \$374,492            | 100.0%        |
| Calculo Actuarial de Pensiones Actuales      | \$33,092,641         | \$33,092,641         | \$0                  | 0.0%          |
| <b>PROVISIONES</b>                           | <b>\$15,298,348</b>  | <b>\$14,665,880</b>  | <b>\$632,468</b>     | <b>4.3%</b>   |
| Administrativas                              | \$14,067,954         | \$13,862,540         | \$205,414            | 1.5%          |
| Laborales                                    | \$1,230,394          | \$803,340            | \$427,054            | 53.2%         |
| <b>OTROS PASIVOS</b>                         | <b>\$98,506,995</b>  | <b>\$115,734,097</b> | <b>-\$17,227,102</b> | <b>-14.9%</b> |
| Avances y Anticipos Recibidos                | \$7,247,602          | \$7,696,238          | -\$448,637           | -5.8%         |
| Recursos Recibidos en Administración         | \$0                  | \$16,778,466         | -\$16,778,466        | -100.0%       |
| Ingresos Recibidos por Anticipado            | \$189,865            | \$189,865            | \$0                  | 0.0%          |
| Pasivos por Impuestos Diferidos              | \$91,069,528         | \$91,069,528         | \$0                  | 0.0%          |



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(Expresados en Miles de pesos)

| PATRIMONIO                                           | \$474,075,077         | \$464,797,002         | \$9,278,074          | 2.0%          |
|------------------------------------------------------|-----------------------|-----------------------|----------------------|---------------|
| <b>PATRIMONIO DE LAS EMPRESAS</b>                    | <b>\$474,075,077</b>  | <b>\$464,797,002</b>  | <b>\$9,278,074</b>   | <b>2.0%</b>   |
| <b>CAPITAL SUSCRITO Y PAGADO</b>                     | <b>\$9,643,321</b>    | <b>\$9,643,321</b>    | <b>\$0</b>           | <b>0.0%</b>   |
| Capital Autorizado                                   | \$10,720,000          | \$10,720,000          | \$0                  | 0.0%          |
| Capital por Suscribir (DB)                           | -\$1,076,679          | -\$1,076,679          | \$0                  | 0.0%          |
| <b>RESERVAS</b>                                      | <b>\$82,282,189</b>   | <b>\$70,287,846</b>   | <b>\$11,994,343</b>  | <b>17.1%</b>  |
| Reservas de Ley                                      | \$4,821,661           | \$4,821,661           | \$0                  | 0.0%          |
| Otras Reservas                                       | \$77,460,529          | \$65,466,186          | \$11,994,343         | 18.3%         |
| <b>RESULTADOS DE EJERCICIOS ANTERIORES</b>           | <b>\$392,603,441</b>  | <b>\$393,675,405</b>  | <b>-\$1,071,964</b>  | <b>-0.3%</b>  |
| Utilidad o Excedentes Acumulados                     | \$392,603,441         | \$393,675,405         | -\$1,071,964         | -0.3%         |
| <b>RESULTADOS DEL EJERCICIO</b>                      | <b>\$20,350,038</b>   | <b>\$21,994,344</b>   | <b>-\$1,644,305</b>  | <b>-7.5%</b>  |
| Utilidad o Excedente del Ejercicio                   | \$20,350,038          | \$62,114,523          | -\$41,764,485        | -67.2%        |
| Perdida o Déficit del Ejercicio                      | \$0                   | -\$40,120,180         | \$40,120,180         | -100.0%       |
| <b>GANANCIAS O PERDIDAS POR PLANES DE BENEFICIOS</b> | <b>-\$30,803,913</b>  | <b>-\$30,803,913</b>  | <b>\$0</b>           | <b>0.0%</b>   |
| Ganancias o Pérdidas Actuariales por Planes          | -\$30,803,913         | -\$30,803,913         | \$0                  | 0.0%          |
| <b>TOTAL PASIVO + PATRIMONIO</b>                     | <b>\$762,224,395</b>  | <b>\$738,052,966</b>  | <b>\$24,171,428</b>  | <b>3.3%</b>   |
| <b>CUENTAS ORDEN DEUDORAS</b>                        | <b>\$0</b>            | <b>\$0</b>            | <b>\$0</b>           | <b>100.0%</b> |
| <b>DEUDORAS FISCALES</b>                             | <b>\$239,175,747</b>  | <b>\$239,175,747</b>  | <b>\$0</b>           | <b>0.0%</b>   |
| Diferencia entre Patrimonio Contable y Fiscal        | \$224,722,955         | \$224,722,955         | \$0                  | 0.0%          |
| Diferencia entre Utilidad Comercial y Renta Gravable | \$14,452,792          | \$14,452,792          | \$0                  | 0.0%          |
| <b>DEUDORAS DE CONTROL</b>                           | <b>\$202,493,894</b>  | <b>\$202,447,098</b>  | <b>\$46,795</b>      | <b>0.0%</b>   |
| Bienes y Derechos Retirados                          | \$43,938,586          | \$43,938,586          | \$0                  | 0.0%          |
| Bienes Entregados a Terceros                         | \$12,319              | \$12,319              | \$0                  | 0.0%          |
| Ejecución de Proyectos de Inversión                  | \$130,334,893         | \$130,334,893         | \$0                  | 0.0%          |
| Responsabilidades en Proceso                         | \$393,480             | \$393,480             | \$0                  | 0.0%          |
| Otras Cuentas Deudoras de Control                    | \$27,814,616          | \$27,767,820          | \$46,795             | 0.2%          |
| <b>DEUDORAS POR CONTRA CR</b>                        | <b>-\$441,669,641</b> | <b>-\$441,622,845</b> | <b>-\$46,795</b>     | <b>0.0%</b>   |
| Deudoras Fiscales por Contra (CR)                    | -\$239,175,747        | -\$239,175,747        | \$0                  | 0.0%          |
| Deudoras de Control por Contra (CR)                  | -\$202,493,894        | -\$202,447,098        | -\$46,795            | 0.0%          |
| <b>CUENTAS ORDEN ACREEDORAS</b>                      | <b>\$0</b>            | <b>\$0</b>            | <b>\$0</b>           | <b>100.0%</b> |
| <b>PASIVOS CONTINGENTES</b>                          | <b>-\$66,737,701</b>  | <b>-\$55,278,571</b>  | <b>-\$11,459,130</b> | <b>20.7%</b>  |
| Litigios y Mecanismos Alternativos de                | -\$19,111,364         | -\$12,814,040         | -\$6,297,324         | 49.1%         |
| Otros Pasivos Contingentes                           | -\$47,626,337         | -\$42,464,531         | -\$5,161,806         | 12.2%         |
| <b>ACREEDORAS DE CONTROL</b>                         | <b>-\$140,907,314</b> | <b>-\$140,907,314</b> | <b>\$0</b>           | <b>0.0%</b>   |
| Ejecución de Proyectos de Inversión                  | -\$140,907,314        | -\$140,907,314        | \$0                  | 0.0%          |
| <b>ACREEDORAS POR CONTRA (DB)</b>                    | <b>\$207,645,015</b>  | <b>\$196,185,885</b>  | <b>\$11,459,130</b>  | <b>5.8%</b>   |
| Pasivos Contingentes por Contra (DB)                 | \$66,737,701          | \$55,278,571          | \$11,459,130         | 20.7%         |
| Acreedoras de Control por Contra (DB)                | \$140,907,314         | \$140,907,314         | \$0                  | 0.0%          |

MÓNICA PAOLA SALDARRIAGA ESCOBAR  
Gerente

DIEGO LUIS DIAZ SOTO  
Contador.  
T.P. 58519 - T



EMPRESA DE ACUEDUCTO Y ALCANTARILLADO DE PEREIRA S.A.S. ESP.  
INFORME DE RESULTADO INTEGRAL  
Acumulado a Agosto 2025 y 2024  
(Expresados en Miles de pesos)

| Descripción                                              | 2025                 | 2024                | Variación<br>Absoluta | Variación<br>% |
|----------------------------------------------------------|----------------------|---------------------|-----------------------|----------------|
| <b>INGRESOS DE ACTIVIDADES ORDINARIAS</b>                | <b>\$104,949,665</b> | <b>\$98,556,154</b> | <b>\$6,393,510</b>    | <b>6.5%</b>    |
| <b>INGRESOS OPERACIONALES</b>                            | <b>\$104,693,700</b> | <b>\$98,340,955</b> | <b>\$6,352,745</b>    | <b>6.5%</b>    |
| Servicio de Acueducto                                    | \$54,982,293         | \$52,789,027        | \$2,193,266           | 4.2%           |
| Servicio de Alcantarillado                               | \$49,711,407         | \$45,551,929        | \$4,159,479           | 9.1%           |
| <b>OTROS SERVICIOS</b>                                   | <b>\$255,965</b>     | <b>\$215,199</b>    | <b>\$40,765</b>       | <b>18.9%</b>   |
| Publicidad y Propaganda                                  | \$30,032             | \$17,918            | \$12,114              | 67.6%          |
| Facturación Conjunta                                     | \$225,933            | \$197,281           | \$28,652              | 14.5%          |
| <b>COSTOS DE OPERACIÓN</b>                               | <b>\$59,977,559</b>  | <b>\$52,983,681</b> | <b>\$6,993,928</b>    | <b>13.2%</b>   |
| <b>COSTOS DE OPERACIÓN EFECTIVOS</b>                     | <b>\$46,149,179</b>  | <b>\$39,380,361</b> | <b>\$6,768,818</b>    | <b>17.2%</b>   |
| Servicios Personales                                     | \$20,119,009         | \$18,148,698        | \$1,970,311           | 10.9%          |
| Generales                                                | \$3,223,657          | \$2,876,058         | \$347,599             | 12.1%          |
| Arrendamientos                                           | \$2,148,757          | \$1,740,388         | \$408,368             | 23.5%          |
| Costo de Bienes y Servicios Públicos para la Venta       | \$1,066,450          | \$421,350           | \$645,099             | 153.1%         |
| Consumo de Insumos Directos                              | \$2,212,050          | \$2,064,637         | \$147,412             | 7.1%           |
| Órdenes y Contratos de Mantenimiento y Reparaciones      | \$6,506,237          | \$4,619,991         | \$1,886,246           | 40.8%          |
| Honorarios                                               | \$1,589,628          | \$880,646           | \$708,982             | 80.5%          |
| Servicios Públicos                                       | \$730,140            | \$715,395           | \$14,745              | 2.1%           |
| Materiales y Otros Costos de Operación                   | \$2,082,781          | \$1,175,555         | \$907,226             | 77.2%          |
| Seguros                                                  | \$1,070,195          | \$961,974           | \$108,221             | 11.2%          |
| Impuestos                                                | \$2,103,830          | \$2,790,244         | -\$686,413            | -24.6%         |
| Órdenes y Contratos por Otros Servicios                  | \$3,296,447          | \$2,985,426         | \$311,021             | 10.4%          |
| <b>COSTOS DE OPERACIÓN NO EFECTIVOS</b>                  | <b>\$13,828,429</b>  | <b>\$13,603,320</b> | <b>\$225,109</b>      | <b>1.7%</b>    |
| Depreciaciones                                           | \$13,316,177         | \$12,917,879        | \$398,298             | 3.1%           |
| Amortizaciones                                           | \$512,252            | \$685,441           | -\$173,189            | -25.3%         |
| <b>UTILIDAD (PERDIDA) BRUTA</b>                          | <b>\$44,972,106</b>  | <b>\$45,572,474</b> | <b>-\$600,417</b>     | <b>-1.3%</b>   |
| <b>GASTOS DE ADMINISTRACIÓN Y OPERACIÓN</b>              | <b>\$19,615,141</b>  | <b>\$16,483,721</b> | <b>\$3,131,420</b>    | <b>19.0%</b>   |
| <b>GASTOS EFECTIVOS</b>                                  | <b>\$17,495,190</b>  | <b>\$14,497,891</b> | <b>\$2,997,299</b>    | <b>20.7%</b>   |
| <b>ADMINISTRACION</b>                                    | <b>\$17,495,190</b>  | <b>\$14,497,891</b> | <b>\$2,997,299</b>    | <b>20.7%</b>   |
| Sueldos y Salarios                                       | \$4,680,848          | \$4,177,026         | \$503,821             | 12.1%          |
| Contribuciones Imputadas                                 | \$41,814             | \$46,075            | -\$4,261              | -9.2%          |
| Contribuciones Efectivas                                 | \$1,097,010          | \$1,024,377         | \$72,633              | 7.1%           |
| Aportes Sobre la Nomina                                  | \$64,514             | \$57,325            | \$7,190               | 12.5%          |
| Prestaciones Sociales                                    | \$2,063,280          | \$1,663,760         | \$399,520             | 24.0%          |
| Gastos de Personal Diversos                              | \$714,411            | \$290,330           | \$424,080             | 146.1%         |
| Generales                                                | \$6,055,331          | \$4,749,283         | \$1,306,048           | 27.5%          |
| Impuestos, Contribuciones y Tasas                        | \$2,777,983          | \$2,489,716         | \$288,267             | 11.6%          |
| <b>GASTOS NO EFECTIVOS</b>                               | <b>\$2,119,951</b>   | <b>\$1,985,829</b>  | <b>\$134,121</b>      | <b>6.8%</b>    |
| <b>PROVISIONES, AGOT.DEPRECIACIONES Y AMORTIZACIONES</b> | <b>\$2,119,951</b>   | <b>\$1,985,829</b>  | <b>\$134,121</b>      | <b>6.8%</b>    |
| Deterioro de Cuentas por Cobrar                          | \$763,942            | \$898,141           | -\$134,199            | -14.9%         |
| Depreciación de Propiedades, Planta y Equipo             | \$551,373            | \$373,743           | \$177,629             | 47.5%          |
| Depreciación de Propiedades de Inversión                 | \$3,100              | \$3,100             | \$0                   | 0.0%           |
| Amortización de Activos Intangibles                      | \$149,068            | \$145,137           | \$3,931               | 2.7%           |
| Provisión Litigios y Demandas                            | \$652,468            | \$565,708           | \$86,760              | 15.3%          |
| <b>GANANCIA (PERDIDA) POR ACTIVIDADES DE OPERACIÓN</b>   | <b>\$25,356,965</b>  | <b>\$29,088,753</b> | <b>-\$3,731,837</b>   | <b>-12.8%</b>  |
| <b>OTROS INGRESOS</b>                                    | <b>\$4,443,047</b>   | <b>\$14,096,504</b> | <b>-\$9,653,457</b>   | <b>-68.5%</b>  |
| <b>TRANSFERENCIA Y SUBVENCIONES</b>                      | <b>\$146,250</b>     | <b>\$0</b>          | <b>\$146,250</b>      | <b>100.0%</b>  |
| Subvenciones                                             | \$146,250            | \$0                 | \$146,250             | 100.0%         |
| <b>OTROS INGRESOS</b>                                    | <b>\$4,296,797</b>   | <b>\$14,096,504</b> | <b>-\$9,799,707</b>   | <b>-69.5%</b>  |
| Financieros                                              | \$3,012,945          | \$3,128,509         | -\$115,564            | -3.7%          |
| Ajuste por Diferencia en Cambio                          | \$261,804            | \$329,307           | -\$67,503             | -20.5%         |
| Otros Ingresos Ordinarios                                | \$722,037            | \$10,638,687        | -\$9,916,651          | -93.2%         |
| Reversión de Provisiones                                 | \$300,011            | \$0                 | \$300,011             | 100.0%         |



EMPRESA DE ACUEDUCTO Y ALCANTARILLADO DE PEREIRA S.A.S. ESP.  
INFORME DE RESULTADO INTEGRAL  
Acumulado a Agosto 2025 y 2024  
(Expresados en Miles de pesos)

|                                                     |              |              |               |         |
|-----------------------------------------------------|--------------|--------------|---------------|---------|
| OTROS GASTOS                                        | \$2,965,901  | \$4,321,594  | -\$1,355,693  | -31.4%  |
| OTROS GASTOS                                        | \$2,965,901  | \$4,321,594  | -\$1,355,693  | -31.4%  |
| Comisiones                                          | \$27,439     | \$91,558     | -\$64,120     | -70.0%  |
| Ajuste por Diferencia en Cambio                     | \$163,824    | \$677,474    | -\$513,650    | -75.8%  |
| Financieros                                         | \$2,651,878  | \$3,035,478  | -\$383,600    | -12.6%  |
| Otros Gastos Diversos                               | \$122,761    | \$517,084    | -\$394,323    | -76.3%  |
| INGRESOS PROGRAMA TODOS POR EL PACIFICO RECURSOS RM | \$0          | \$364        | -\$364        | -100.0% |
| Otros Ingresos No Operacionales                     | \$0          | \$364        | -\$364        | -100.0% |
| UTILIDAD (PERDIDA) ANTES DE IMPUESTOS               | \$26,834,110 | \$38,864,026 | -\$12,029,966 | -31.0%  |
| IMPUESTOS DE RENTA                                  | \$6,484,072  | \$6,377,691  | \$106,381     | 1.7%    |
| Impuesto sobre la renta y complementarios           | \$6,484,072  | \$6,377,691  | \$106,381     | 1.7%    |
| UTILIDAD (PERDIDA)                                  | \$20,350,038 | \$32,486,335 | -\$12,136,347 | -37.4%  |

MÓNICA PAOLA SALDARRIAGA ESCOBAR  
Gerente

DIEGO LUIS DIAZ SOTO  
Contador.  
T.P. 58519 - T