



**emserchía** a.a.a  
e.s.p.  
Empresa de Servicios Públicos de Chia

Empresa de servicios publicos de Chia - Emserchía E.S.P  
Estado de situacion Financiera individual  
Periodo contable terminado al 28 de febrero de 2023 y 28 de febrero de 2022  
(Expresados en pesos colombianos)

| Nota   | feb-23 | feb-22                 | Variacion Absoluta (\$) | Variacion Relativa (%) | Analisis Vertical |             |
|--|--------|------------------------|-------------------------|------------------------|-------------------|-------------|
| <b>ACTIVOS</b>   |        |                        |                         |                        |                   |             |
| <b>ACTIVO CORRIENTE</b>                                  |        |                        |                         |                        |                   |             |
| Efectivo y equivalentes de efectivo                      | 5      | 23,648,793,974         | 33,326,544,862          | -9,677,750,887         | -29.04%           | 22%         |
| Inversiones e Instrumentos derivados                     | 6      | 1,237,074,800          | 2,036,572,225           | -799,497,425           | 100.00%           | 1%          |
| Cuentas por cobrar                                       | 7      | 4,664,262,159          | 3,758,054,229           | 906,207,930            | 24.11%            | 4%          |
| Menos Deterioro de Cartera                               | 7      | -1,442,751,797         | -1,485,018,830          | 42,267,033             | -2.85%            | -1%         |
| Otras cuentas por cobrar                                 | 7      | 1,379,211,080          | 1,362,385,140           | 16,825,940             | 1.24%             | 1%          |
| Anticipo de saldo a favor de impuestos y contribuciones  | 7      | 13,950,817             | 13,164,083              | 786,734                | 5.98%             | 0%          |
| Otros Derechos y Garantias                               | 16     | 516,229,546            | 350,124,664             | 166,104,882            | 47.44%            | 0%          |
| Inventarios  | 9      | 1,228,930,577          | 1,019,344,835           | 209,585,741            | 20.56%            | 1%          |
| Activos por impuestos corrientes                         | 35     | 1,350,046,453          | 2,192,326,301           | -842,279,848           | -38.42%           | 1%          |
| <b>Total activos corrientes</b>                          |        | <b>32,595,747,609</b>  | <b>42,573,497,509</b>   | <b>-9,977,749,899</b>  | <b>-23.44%</b>    | <b>31%</b>  |
| <b>ACTIVO NO CORRIENTE</b>                               |        |                        |                         |                        |                   |             |
| Propiedades, planta y equipo                             | 10     | 73,735,853,571         | 63,012,805,501          | 10,723,048,071         | 17.02%            | 69%         |
| Activos Intangibles                                      | 14     | 114,861,521            | 85,342,737              | 29,518,785             | 34.59%            | 0%          |
| Activo por impuestos diferidos                           | 35     | 114,245,921            | 83,084,230              | 31,161,691             | 37.51%            | 0%          |
| <b>Total activos no corrientes</b>                       |        | <b>73,964,961,014</b>  | <b>63,181,232,468</b>   | <b>10,783,728,547</b>  | <b>17.07%</b>     | <b>69%</b>  |
| <b>TOTAL ACTIVO</b>                                      |        | <b>106,560,708,624</b> | <b>105,754,729,976</b>  | <b>805,978,647</b>     | <b>0.76%</b>      |             |
| <b>PASIVOS</b>   |        |                        |                         |                        |                   |             |
| <b>PASIVO CORRIENTE</b>                                  |        |                        |                         |                        |                   |             |
| Prestamos por pagar (parte Corriente)                    | 20     | 352,079,785            | 704,159,580             | -352,079,795           | -50.00%           | 1%          |
| Cuentas por pagar  | 21     | 469,979,686            | 2,318,224,805           | -1,848,245,120         | -79.73%           | 1%          |
| Otras cuentas por pagar                                  | 21     | 5,541,821,616          | 4,595,927,982           | 945,893,634            | 20.58%            | 13%         |
| Avances y Anticipos, Convenios, otros recursos recibidos | 24     | 2,780,699,386          | 21,470,294,286          | -18,689,594,900        | -87.05%           | 7%          |
| Beneficios a los empleados                               | 22     | 1,250,400,456          | 998,469,082             | 251,931,374            | 25.23%            | 3%          |
| Pasivos por impuestos corrientes                         | 24     | 4,420,043,854          | 1,835,361,098           | 2,584,682,756          | 140.83%           | 11%         |
| <b>Total pasivos corrientes</b>                          |        | <b>14,815,024,783</b>  | <b>31,922,436,833</b>   | <b>-17,107,412,050</b> | <b>-53.59%</b>    | <b>36%</b>  |
| <b>PASIVO NO CORRIENTE</b>                               |        |                        |                         |                        |                   |             |
| Prestamos por pagar                                      | 20     | 0                      | 492,911,701             | -492,911,701           | -100.00%          | 0%          |
| Subvenciones por pagar                                   | 21     | 8,823,695,882          | 8,823,695,882           | 0                      | 0.00%             | 21%         |
| Pasivos por impuestos diferidos                          | 24     | 3,264,045,631          | 3,199,495,361           | 64,550,270             | 2.02%             | 8%          |
| Provisiones  | 23     | 14,283,449,903         | 492,148,000             | 13,791,301,903         | 2802.27%          | 35%         |
| <b>Total pasivos no corrientes</b>                       |        | <b>26,371,191,416</b>  | <b>13,008,250,943</b>   | <b>13,362,940,472</b>  | <b>102.73%</b>    | <b>64%</b>  |
| <b>TOTAL PASIVO</b>                                      |        | <b>41,186,216,198</b>  | <b>44,930,687,776</b>   | <b>-3,744,471,578</b>  | <b>-8.33%</b>     | <b>39%</b>  |
| <b>PATRIMONIO</b>  |        |                        |                         |                        |                   |             |
| Capital Fiscal   | 27     | 39,371,675,815         | 39,371,675,815          | 0                      | 0.00%             | 60%         |
| Reservas   |        | 8,109,753,989          | 7,218,795,646           | 890,958,343            | 12.34%            | 12%         |
| Resultado del período                                    |        | 2,337,108,829          | 97,117,885              | 2,239,990,944          | 2306.47%          | 4%          |
| Impactos por Transición al Nuevo Marco de Regulación     |        | 0                      | 0                       | 0                      |                   | 0%          |
| Resultados acumulados                                    |        | 15,555,953,793         | 14,136,452,853          | 1,419,500,939          | 10.04%            | 24%         |
| <b>Total patrimonio</b>                                  |        | <b>65,374,492,426</b>  | <b>60,824,042,200</b>   | <b>4,550,450,226</b>   | <b>7.48%</b>      | <b>61%</b>  |
| <b>Total pasivos y patrimonio</b>                        |        | <b>106,560,708,624</b> | <b>105,754,729,976</b>  | <b>805,978,648</b>     | <b>0.76%</b>      | <b>100%</b> |

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Gerente

PEDRO ANIBAL MONTES J.  
Revisor Fiscal TP 46855-T

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ALCALDÍA MUNICIPAL DE CHIA

CQR COMPAÑIA REGISTRADA Y CERTIFICADA

Empresa de servicios públicos de Chía - Emserchia E.S.P  
Estado de Resultados Integrales  
Periodo contable terminado al 28 de febrero de 2023 y 28 de febrero de 2022  
(Expresados en pesos colombianos)

| Nota  | feb-23               | feb-22               | Variacion Absoluta (\$) | Variacion Relativa (%) | Analisis Vertical |
|---|----------------------|----------------------|-------------------------|------------------------|-------------------|
| <b>ACTIVIDADES ORDINARIAS</b>                                     |                      |                      |                         |                        |                   |
| <b>28 INGRESOS</b>  | <b>9,700,604,014</b> | <b>5,240,098,169</b> | <b>4,460,406,845</b>    | <b>85.12%</b>          | 98.1%             |
| Venta de Bienes   | 1,356,800            | 20,345,600           | -18,988,800             | -93.33%                | 0.0%              |
| Venta de Bienes   | 1,356,800            | 20,345,600           | -18,988,800             | -93.33%                | 0.0%              |
| Venta de Servicios  | 9,699,147,214        | 5,219,752,569        | 4,479,394,645           | 85.82%                 | 98.1%             |
| Servicio Publico Acueducto  | 5,844,274,104        | 3,018,501,083        | 2,825,773,022           | 93.62%                 | 59.1%             |
| Servicio Publico Alcantarillado                                   | 2,299,618,706        | 829,447,553          | 1,470,171,154           | 177.25%                | 23.3%             |
| Servicio Publico Aseo   | 1,546,643,477        | 1,381,810,274        | 164,833,203             | 11.93%                 | 15.6%             |
| Otros Servicios   | 8,610,927            | 19,885,722           | -11,274,795             | -56.70%                | 0.1%              |
| Descuento en Venta de Servicios                                   | 0                    | -29,892,062          | 29,892,062              | -100.00%               | 0.0%              |
| <b>30 COSTOS DE VENTAS Y OPERACIÓN</b>                            | <b>5,135,685,740</b> | <b>4,363,721,302</b> | <b>771,964,438</b>      | <b>17.69%</b>          | 51.9%             |
| Costo de Ventas de Servicios                                      | 5,135,685,740        | 4,363,721,302        | 771,964,438             | 17.69%                 | 51.9%             |
| Servicio Publico Acueducto  | 2,795,029,618        | 2,438,337,123        | 356,692,495             | 14.63%                 | 28.3%             |
| Servicio Publico Alcantarillado                                   | 1,033,671,941        | 772,835,857          | 260,836,085             | 33.75%                 | 10.5%             |
| Servicio Publico Aseo   | 1,306,984,181        | 1,152,548,323        | 154,435,858             | 13.40%                 | 13.2%             |
| <b>29 GASTOS DE ADMINISTRACIÓN DE OPERACIÓN Y DE VENTAS</b>       | <b>985,026,603</b>   | <b>739,610,826</b>   | <b>245,415,776</b>      | <b>33.18%</b>          | 10.0%             |
| Sueldos y Salarios  | 342,847,172          | 304,683,253          | 38,163,919              | 12.53%                 | 3.5%              |
| Contribuciones Imputadas  | 1,318,118            | 1,343,088            | -24,970                 | -1.86%                 | 0.0%              |
| Contribuciones Efectivas  | 62,677,400           | 54,872,150           | 7,805,250               | 14.22%                 | 0.6%              |
| Aportes sobre la Nomina   | 3,761,900            | 1,926,900            | 1,835,000               | 95.23%                 | 0.0%              |
| Prestaciones Sociales   | 116,853,637          | 102,710,392          | 14,143,245              | 13.77%                 | 1.2%              |
| Gastos de Personal Diversos Generales                             | 4,148,580            | 4,726,668            | -578,088                | -12.23%                | 0.0%              |
| Impuestos, Contribuciones y Tasas                                 | 270,316,426          | 131,695,587          | 138,620,839             | 105.26%                | 2.7%              |
|   | 183,103,369          | 137,652,788          | 45,450,581              | 33.02%                 | 1.9%              |
| <b>29 DETERIORO, DEPRECIACIONES, AMORTIZACIONES Y PROVISIONES</b> | <b>73,795,828</b>    | <b>39,925,051</b>    | <b>33,870,777</b>       | <b>84.84%</b>          | 0.7%              |
| Depreciacion de Propiedad, Planta y Equipo                        | 58,615,049           | 29,082,814           | 29,532,235              | 101.55%                | 0.6%              |
| Amortizacion de Intangibles                                       | 15,180,779           | 10,842,237           | 4,338,543               | 40.02%                 | 0.2%              |
| Provision Litigios y Demandas                                     | 0                    | 0                    | 0                       | 100.00%                | 0.0%              |
| <b>Utilidad (Pérdida)</b>   | <b>3,505,995,844</b> | <b>96,840,990</b>    | <b>3,409,154,853</b>    | <b>3520.36%</b>        |                   |
| <b>28 OTROS INGRESOS</b>  | <b>187,977,432</b>   | <b>61,035,670</b>    | <b>126,941,761</b>      | <b>207.98%</b>         | 1.9%              |
| Financieros   | 184,835,853          | 52,826,038           | 132,009,815             | 249.90%                | 1.9%              |
| Otros Ingresos Ordinarios   | 3,141,579            | 8,209,632            | -5,068,053              | -61.73%                | 0.0%              |
| <b>29 GASTOS FINANCIEROS</b>                                      | <b>8,986,971</b>     | <b>7,365,690</b>     | <b>1,621,281</b>        | <b>22.01%</b>          | 0.1%              |
| Financieros   | 8,986,971            | 7,365,690            | 1,621,281               | 22.01%                 | 0.1%              |
| <b>Utilidad (Pérdida)</b>   | <b>178,990,460</b>   | <b>53,669,980</b>    | <b>125,320,480</b>      | <b>233.50%</b>         |                   |
| <b>Utilidad (Pérdida) de Actividades Ordinarias</b>               | <b>3,684,986,304</b> | <b>150,510,970</b>   | <b>3,534,475,334</b>    | <b>2348.32%</b>        |                   |
| <b>28 INGRESOS DIVERSOS</b>                                       | <b>0</b>             | <b>0</b>             | <b>0</b>                | <b>0.00%</b>           | 0.0%              |
| Reversion de las Perdidas por Deterioro de Valor                  | 0                    | 0                    | 0                       | 0.00%                  | 0.0%              |
| Subvenciones  | 0                    | 0                    | 0                       | 0.00%                  | 0.0%              |
| <b>29 GASTOS DIVERSOS</b>   | <b>88,412,621</b>    | <b>1,017,395</b>     | <b>87,395,226</b>       | <b>8590.09%</b>        | 0.9%              |
| Otros Gastos Extraordinarios                                      | 88,412,621           | 1,017,395            | 87,395,226              | 8590.09%               | 0.9%              |
| <b>UTILIDAD ANTES DE IMPUESTO DE RENTA</b>                        | <b>3,596,573,683</b> | <b>149,493,575</b>   | <b>3,447,080,108</b>    | <b>2306.84%</b>        | 36.4%             |
| 35 Provision de Renta   | 1,259,464,854        | 52,375,690           | 1,207,089,164           | 100.00%                | 12.7%             |
| 35 Gasto Por Impuesto diferido                                    | 0                    | 0                    | 0                       | #DIV/0!                | 0.0%              |
| 35 Ingreso por Impuesto Diferido                                  | 0                    | 0                    | 0                       | #DIV/0!                | 0.0%              |
| <b>UTILIDAD O PÉRDIDA DEL EJERCICIO</b>                           | <b>2,337,108,829</b> | <b>97,117,885</b>    | <b>2,239,990,944</b>    | <b>2306.47%</b>        | 23.6%             |

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