

Autoridad del Canal de Panamá Interim Financial Statements – Unaudited December 31, 2023 I Quarter



Autoridad del Canal de Panamá Statement of Financial Position December 31, 2023

(In thousands of balboas – at par with US\$)

Non-current assets: Property, plant and equipment, net 15,0010 108,925 Total property, plant and equipment, net 15,0010 108,925 Total property, plant and equipment, net 9,072,007 9,232,030 Total property, plant and equipment, net 9,922,017 9,232,030 Investment properties 99,373 99,439 Reimbursement right of ACP 297,448 293,888 Inventories, net 76,598 76,156 Right-of-use assets 10,575 11,770 Total non-current assets 9,705,811 9,713,283 Current assets 10,575 11,770 Total non-current assets 12,177 12,121 Investment securities and other financial assets 4,844,122 5,931,121 Accrued interest receivable 25,255 20,795 Trade and other receivable 59,048 49,910 Other assets 10,683 12,366 Cash and cash equivalents 55,571,70 6,424,058 Total assets 15,232,981 16,137,341 Equity and liabilities: 2474,422 2,474,422 Equity and liabilities: 2,474,422 2,474,422 Equity and liabilities: 2,474,147 2,73,387 Contributed capital 2,474,147 2,73,387 Contributed capital 2,474,147 2,73,387 Contributed capital 3,600,433 14,581,798 Contribut		December 31, 2023 (Unaudited)	September 30, 2023 (Audited)
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Cash and cash equivalents 575,885 397,745 Total current assets 5,527,170 6,424,058 Total assets 15,232,981 16,137,341 Equity and liabilities: *** *** Equity: *** 2,474,422 2,474,422 Contributed capital 2,474,422 1,739,387 2,847,147 2,773,387 Reserves 2,847,147 2,773,387 2,847,147 2,312,278 2,847,147 2,312,278 2,847,147 2,312,287	Trade and other receivables	59,048	49,910
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Employee benefits 303,196 303,196 Lease liabilities 7,080 7,925 Other financial liabilities 4,215 0 Total non-current liabilities 996,365 1,034,433 Current liabilities: \$96,365 1,034,433 Provision for marine accidents 36,211 30,182 Accrued salaries and vacations payable 144,520 167,478 Borrowings and debt 94,150 97,220 Other liabilities 35,810 32,855 Lease liabilities 3,756 4,115 Trade and other payables 173,679 189,260 Operations with settlement in progress 141,447 0 Total current liabilities 629,573 521,110 Total liabilities 1,625,938 1,555,543		681,874	723,312
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Current liabilities: Provision for marine accidents 36,211 30,182 Accrued salaries and vacations payable 144,520 167,478 Borrowings and debt 94,150 97,220 Other liabilities 35,810 32,855 Lease liabilities 3,756 4,115 Trade and other payables 173,679 189,260 Operations with settlement in progress 141,447 0 Total current liabilities 629,573 521,110 Total liabilities 1,625,938 1,555,543	Other financial liabilities	4,215	0
Provision for marine accidents 36,211 30,182 Accrued salaries and vacations payable 144,520 167,478 Borrowings and debt 94,150 97,220 Other liabilities 35,810 32,855 Lease liabilities 3,756 4,115 Trade and other payables 173,679 189,260 Operations with settlement in progress 141,447 0 Total current liabilities 629,573 521,110 Total liabilities 1,625,938 1,555,543	Total non-current liabilities	996,365	1,034,433
Accrued salaries and vacations payable 144,520 167,478 Borrowings and debt 94,150 97,220 Other liabilities 35,810 32,855 Lease liabilities 3,756 4,115 Trade and other payables 173,679 189,260 Operations with settlement in progress 141,447 0 Total current liabilities 629,573 521,110 Total liabilities 1,625,938 1,555,543			
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	Total equity and liabilities	15,232,981	16,137,341

^{*} Pending approval of Board of Directors

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Autoridad del Canal de Panamá Income Statement For the three months ended December 31, 2023 (In thousands of balboas – at par with US\$)

December 31 (Unaudited)

	(Ollaud	iiteu)
	2023	2022
Revenue:		
Toll revenue	745,658	770,833
Other Canal transit services	574,460	358,258
	1,320,118	1,129,091
Other revenue:		
Sales of electricity and power	17,332	9,677
Sales of potable water	8,637	9,096
Miscellaneous	7,232	6,794
Total other revenue	33,201_	25,567
Total revenue	1,353,319	1,154,658
Expenses:		
Salaries and wages	157,677	162,499
Employee benefits	20,562	20,974
Materials and supplies	23,478	14,684
Fuel	22,681	15,820
Transportation and allowances	359	688
Contracted services and fees	28,589	29,736
Insurance	9,818	8,237
Provision for marine accidents	6,948	4,552
Provision for obsolete inventory	126	126
Depreciation and impairment loss	55,327	56,549
Amortization of right-of-use assets	1,072	1,620
Fees paid to the Panamanian		
Treasury	131,247	155,130
Other expenses	6,695	4,040
Total expenses	464,579	474,655
Results of operations	888,740	680,003
Finance income	92,035	44,309
Finance costs	(11,662)	(16,987)
Finance income, net	80,373	27,322
Profit for the period	969,113	707,325

CPA 3774



Autoridad del Canal de Panamá Statement of Cash Flows For the three months ended December 31, 2023

(In thousands of balboas – at par with US\$)

	December 31, 2023	December 31, 2022
	(Unaudited)	(Unaudited)
Cash flows from operating activities:		
Profit for the year	969,113	707,325
Adjustments to reconcile profit for the year to cash from operating activities:		
Depreciation and impairment loss	55,327	56,549
Depreciation of right-of-use assets	1,072	1,620
Deferred income	(896)	(174)
Amortization of diesel option premium	1,284	908
Loss on disposal of property, plant and equipment	0	6
Provision for marine accidents	6,948	4,552
Provision for obsolete inventory	126	126
Materials and supplies inventory usages	14,706	10,502
Amortized discount on debt	107	(15)
Finance income, net	(80,373)	(27,322)
Changes in operating assets and liabilities:		
Increase in trade and other receivables	(9,114)	(17,253)
Increase in fuel inventory	(56)	(432)
Decrease (increase) in other assets	1,683	(2,772)
Decrease in trade and other payables	(15,581)	(29,344)
Payment of marine accident claims	(919)	227
Decrease in accrued salaries and vacations payable	(22,958)	(51,024)
Operations with settlement in progress	141,447	0
Employee benefits plans	(3,359)	(807)
Increase (decrease) in other liabilities	3,852	(2,886)
Cash provided by operating activities	1,062,409	649,786
Interest paid	(13,999)	(21,252)
Net cash provided by operating activities	1,048,410	628,534
Cash flows from investing activities:		
Acquisition of property, plant and equipment	(45,248)	(14,193)
Acquisition of inventories	(15,275)	(10,678)
Acquisition of investment securities and other financial assets	(1,658,264)	(1,723,547)
Proceeds from sale and redemption of investment securities and other financial assets	2,786,132	3,450,630
Interest received	47,714	12,439
Net cash provided by in investing activities	1,115,059	1,714,651
Cash flows from financing activities:	 _	
Payment of borrowings and debt	(41,545)	(68,846)
Payment of lease liabilities	(1,079)	(1,602)
Transfer to the Panamanian Treasury	(1,942,705)	(1,894,000)
Net cash used in financing activities	(1,985,329)	(1,964,448)
Net increase in cash and cash equivalents	178,140	378,737
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Cash and cash equivalents at the beginning of year	397,745	137,932
Cash and cash equivalents at the end of the period	575,885	516,669

Por: Victor Vial

Vicepresident for Finance Chief Financial Officer CPA 3774