
ALTERNATIVE PERFORMANCE MEASURES

TABLES 09/30/2023



EVENTO SOSTENIBLE



Cuida del medio ambiente. Imprime sólo si es necesario



Stock Market Data *

		31/12/2022	31/03/2023	30/06/2023	30/09/2023
Number of outstanding shares	n°	6.362.094.000	6.446.364.000	6.446.364.000	6.350.278.000
Price at the end of the period	€/share	10,930	11,485	11,950	10,595
Market capitalisation	€ M	69.538	74.036	77.034	67.281
Equity of shareholders of the parent	€ M	41.119	41.791	42.876	43.133
Price / Book value	(Market capitalisation end of period / Equity of shareholders of the parent) Times	1,69	1,77	1,80	1,56
		OCT-DEC 2022	JAN-MAR 2023	APR-JUN 2023	JUL-SEP 2023
(+) Net profit attributable to the parent	(or Net Profit or Reported Net Profit) € M	1.235	1.485	1.035	1.116
(-) Hybrid bonds costs	€ M	43	50	50	50
Net Profit amended by hybrid bonds costs	€ M	1.192	1.435	985	1.066
Earnings per share ⁽¹⁾	(Net Profit / Outstanding shares) €	0,187	0,223	0,153	0,168
Acumulated earnings per share	Earnings per share last 4 quarters €	0,652	0,716	0,718	0,731
P.E.R.	(Price at the end of the period / Acumulated earnings per share) Times	16,77	16,03	16,65	14,50
Dividend ⁽²⁾	Dividends paid last 12 months + AGM attendance bonus in 2021 / Involvement dividend in 2022 €/share	0,449	0,459	0,459	0,501
Dividend yield	(Dividends paid last 12 months + AGM attendance bonus in 2021 / Involvement dividend in 2022) / Price at the end of the period %	4,11	4,00	3,84	4,73
Adjusted Funds from Operations	€ M	2.920	2.963	2.768	2.453
Adjusted FFO per share	€/share	0,459	0,460	0,429	0,386

(1) Earnings per share in euros (basic and diluted) measured in accordance with IFRS can be obtained from the Annual Report

(2) Free-of-charge allocation rights acquisition

Economic/Financial Data *

Income Statement		OCT-DEC 2022	JAN-MAR 2023	APR-JUN 2023	JUL-SEP 2023
Revenues	€ M	16.046,2	15.460,6	10.802,6	10.929,8
Gross Margin	€ M	5.543,5	6.708,5	5.415,1	5.076,1
Gross Operating Profit (EBITDA)	€ M	3.699,0	4.064,5	3.496,2	3.222,4
Operating Profit (EBIT)	€ M	2.320,5	2.738,0	2.173,0	1.901,9
Net profit attributable to the parent	(or Net Profit or Reported Net Profit) € M	1.235,0	1.485,4	1.035,3	1.116,3
Net Operating expenses	€ M	(1.417,7)	(1.464,8)	(1.440,4)	(1.435,3)
Net Operating expenses / Gross Margin	%	25,57	21,83	26,60	28,28
		31/12/2022	31/03/2023	30/06/2023	30/09/2023
Balance					
Total Assets	€ M	150.114	153.638	145.944	149.870
Equity	€ M	58.114	59.385	59.682	60.145
Net Financial Debt	€ M	44.185	44.191	45.760	47.951
Net Financial Leverage	%	43,2	42,7	43,4	44,4
Net Financial Debt / Equity	%	76,0	74,4	76,7	79,7
Net Profit last 4 quarters	€ M	4.169	4.588	4.598	4.678
Equity of shareholders of the parent	€ M	41.119	41.791	42.876	43.133
Average equity of shareholders of the parent	(beginning year+ end period)/2 € M	40.799	41.455	41.998	42.126
ROE	(Net Profit last 4 quarters/Equity of shareholders of the parent) %	10,22	11,07	10,95	11,11

(*) The definitions of the APMs can be found on the corporate website (www.iberdrola.com) in the "Shareholders and Investors" section.



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APMs (Unaudited) *

Financial Ratios *

		31/12/2022	31/03/2023	30/06/2023	30/09/2023	
Adjusted Net Financial Debt ⁽¹⁾	(1) See Adjusted Leverage	€ M	43.749	43.722	45.290	47.951
Adjusted Net Financial Debt with subsequent event to 2021 closing ⁽²⁾	(2) See Adjusted Leverage	€ M	43.749	43.722	45.290	47.951
EBITDA		€ M	13.228	4.065	7.561	10.783
Efficiency plans		€ M	-	-	-	-
Contribution Infigen proforma 1 year		€ M	-	-	-	-
Contribution CEB proforma 1 year		€ M	-	-	-	-
Contribution onshore Poland proforma 1 year		€ M	-	-	-	-
Contribution of assets available for sale		€ M	-	(95)	-	-
EBITDA exc. efficiency plans		€ M	13.228	3.970	7.561	10.783
Adjusted EBITDA last 4 quarters		€ M	13.228	14.247	14.345	14.482
Adjusted FFO / Adjusted Net Financial Debt		%	25,4	25,3	24,9	23,2
Adjusted RCF / Adjusted Net Financial Debt		%	22,0	21,2	20,8	18,8
Adjusted Net Financial Debt / Adjusted EBITDA		Times	3,31	3,07	3,16	3,31
Adjusted FFO / Adjusted Net Financial Debt with subsequent event to 2021 closing		%	25,4	25,3	24,9	23,2
Adjusted RCF / Adjusted Net Financial Debt with subsequent event to 2021 closing		%	22,0	21,2	20,8	18,8
Adjusted Net Financial Debt with subsequent event to 2021 closing / Adjusted EBITDA		Times	3,31	3,07	3,16	3,31
Net Profit attributable to the parent (+)		€ M	4.338,6	1.485,4	2.520,7	3.637,0
Amortisation and provisions (+)		€ M	5.244,1	1.326,5	2.649,7	3.970,2
Result of companies accounted using the equity method (-)		€ M	(74,47)	(3,44)	5,63	(212,64)
Non-current asset profit/(loss) (-)		€ M	-	-	-	-
Extraordinary Income Tax (-)		€ M	-	-	-	-
Financial provisions capitalized (+)		€ M	108,6	44,8	84,5	126,1
Non-controlling interests (+)		€ M	720,9	154,0	241,2	410,6
Adjustment tax deductible items (+) *		€ M	-	-	-	-
Dividends Equity consolidated subsidiaries (+)		€ M	67,5	2,2	12,6	18,0
Allocation of capital subsidies to income (-)		€ M	(86,3)	(20,3)	(40,7)	(62,6)
Income Tax USA reform (-)		€ M	-	-	-	-
Negative fiscal items (non cash)		€ M	-	-	139,9	161,6
Fiscal deduction of Goodwill amortization (+)		€ M	71,0	17,7	35,5	53,2
Reversal spanish levies (-)		€ M	-	-	-	-
Reversal spanish levies Ruling (+)		€ M	826,1	-	-	-
Social Bond Ruling (-)		€ M	(92,6)	-	81,9	81,9
Nuclear Fuel Ruling (-)		€ M	-	-	-	-
Others (+)		€ M	-	-	-	-
Funds from Operations (FFO)		€ M	11.123,4	3.006,9	5.730,8	8.183,4
Efficiency plans		€ M	-	-	-	-
Contribution Infigen proforma 1 year		€ M	-	-	-	-
Contribution CEB proforma 1 year		€ M	-	-	-	-
Contribution onshore Poland proforma 1 year		€ M	-	-	-	-
Contribution Fiscal deduction of Goodwill amortization proforma 1 year		€ M	-	-	-	-
Contribution of assets available for sale		€ M	-	(43,8)	-	-
Adjusted Funds from Operations (FFO)		€ M	11.123,4	2.963,1	5.730,8	8.183,4
Dividends	Dividends paid + Non-controlling interests dividends + Hybrid Bond payments	€ M	(1.478,0)	(804,9)	(1.013,6)	(1.842,9)
Retained Cash Flow (RCF)		€ M	9.645,4	2.158,2	4.717,2	6.340,5
Adjusted FFO last 4 quarters		€ M	11.123,4	11.081,6	11.294,2	11.103,0
Adjusted RCF last 4 quarters		€ M	9.645,4	9.271,9	9.435,9	9.024,5

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