

SERVICIOS POSTALES DEL PERU S.A.
RATIOS FINANCIEROS

INDICADOR	Unidades de medida	A Ene-08	A Feb-08	A Mar-08	A Abr-08	A May-08	A Jun-08	A Jul-08	A Ago-08
1.- INDICES DE LIQUIDEZ									
LIQUIDEZ GENERAL	Indice	2.59	2.43	2.25	2.29	2.45	2.41	2.55	2.53
PRUEBA ACIDA	Indice	2.49	2.33	2.15	2.18	2.24	2.22	2.32	2.30
2.- INDICES DE GESTION									
ROTACIÓN DE EXISTENCIAS	Veces	3.07	5.89	8.82	12.16	16.80	20.46	21.16	22.97
ROTACIÓN DE ACTIVO TOTAL	Veces	0.06	0.11	0.17	0.23	0.30	0.35	0.42	0.48
ROTACIÓN DE CTAS. POR COBRAR COMERCIALES	Días	12	11	11	11	12	12	17	13
ROTACIÓN DE CTAS. POR PAGAR COMERCIALES	Días	18	33	29	45	33	35	23	26
3.- INDICES DE SOLVENCIA									
ENDEUDAMIENTO PATRIMONIAL	Veces	0.21	0.23	0.25	0.24	0.22	0.22	0.20	0.21
ENDEUDAMIENTO DEL ACTIVO TOTAL	Veces	0.17	0.19	0.20	0.19	0.18	0.18	0.17	0.17
4.- INDICES DE RENTABILIDAD									
RENTABILIDAD DE VENTAS NETAS	Indice	-0.003	0.004	-0.021	0.027	0.020	0.036	0.023	0.023
RENTABILIDAD NETA DEL PATRIMONIO	Indice	0.000	0.001	-0.004	0.008	0.007	0.015	0.012	0.013
EBITDA	Mils S/.	0.445	0.819	1.085	2.236	2.386	2.864	3.366	3.594

		A Ene-08	A Feb-08	A Mar-08	A Abr-08	A May-08	A Jun-08	A Jul-08	A Ago-08
LIQUIDEZ									
ACTIVO CORRIENTE	S/.	39,951,623	41,196,516	40,207,775	39,833,402	37,180,002	37,897,258	35,382,215	34,885,328
PASIVO CORRIENTE	S/.	15,424,104	16,928,499	17,885,200	17,412,358	15,195,235	15,718,622	13,897,302	13,805,281
GESTION									
COSTO DE VENTAS	S/.	4,564,381	8,844,867	13,474,310	18,366,278	23,176,676	27,842,089	32,854,104	37,728,047
VENTAS NETAS	S/.	5,555,702	10,800,158	16,182,603	22,352,458	27,853,590	33,484,368	39,573,298	45,130,976
PRUEBA ACIDA									
ACT.CTE.-EXIST.-CARGAS DIFERIDAS	S/.	38,391,079	39,432,931	38,378,276	37,891,563	34,070,801	34,833,402	32,181,654	31,707,204
PASIVO CORRIENTE	S/.	15,424,104	16,928,499	17,885,200	17,412,358	15,195,235	15,718,622	13,897,302	13,805,281
EXISTENCIAS	S/.	1,486,689	1,501,185	1,528,246	1,510,092	1,379,654	1,361,122	1,552,534	1,642,359
SOLVENCIA									
PASIVO TOTAL	S/.	16,433,882	17,716,162	18,891,151	18,690,432	16,689,528	17,482,974	15,812,238	16,007,167
PATRIMONIO	S/.	77,513,682	77,579,064	76,675,764	77,626,063	77,562,827	78,215,771	77,933,113	78,056,600
ACTIVO TOTAL	S/.	93,947,464	95,295,226	95,566,915	96,316,495	94,252,355	95,698,745	93,745,351	94,063,767
DEPRECIACION Y AMORTIZACIÓN ACUMULADA	S/.	190,118	378,141	565,878	756,808	951,208	1,147,790	1,344,878	1,541,854
UTILIDAD (PERDIDA) NETA	S/.	(18,135)	47,347	(339,133)	611,166	547,930	1,200,874	918,216	1,041,703
UTILIDAD (PERDIDA) OPERATIVA	S/.	255,226	440,916	518,727	1,478,872	1,434,916	1,716,006	2,020,949	2,051,811
ROTACION DE CUENTAS POR COBRAR									
CUENTAS POR COBRAR NACIONALES	S/.	1,544,564	1,378,214	1,441,488	1,503,040	1,577,123	1,673,484	2,326,973	1,750,067
VENTAS NETAS NACIONALES	S/.	3,993,273	7,820,908	11,608,635	16,232,647	20,270,033	24,400,110	29,105,137	33,435,761
ROTACION DE CUENTAS POR PAGAR									
PAGO A PROVEE/COMPRAS POR EL N° DE DIAS									
PAGO A PROVEEDORES	S/.	416,391	1,049,843	1,135,923	2,080,236	1,537,389	1,560,472	979,908	1,163,233
COMPRAS	S/.	683,133	1,886,511	3,547,556	5,579,352	7,039,755	7,986,201	9,098,011	10,879,043