

**SERVICIOS POSTALES DEL PERU S.A.**  
**RATIOS FINANCIEROS**

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

		A	A	A	A	A	A	A
		Ene-08	Feb-08	Mar-08	Abr-08	May-08	Jun-08	Jul-08
<b>LIQUIDEZ</b>								
ACTIVO CORRIENTE	S/.	39,951,623	41,196,516	40,207,775	39,833,402	37,180,002	37,897,258	35,382,215
PASIVO CORRIENTE	S/.	15,424,104	16,928,499	17,885,200	17,412,358	15,195,235	15,718,622	13,897,302
<b>GESTION</b>								
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
VENTAS NETAS	S/.	5,555,702	10,800,158	16,182,603	22,352,458	27,853,590	33,484,368	39,573,298
<b>PRUEBA ACIDA</b>								
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
PASIVO CORRIENTE	S/.	15,424,104	16,928,499	17,885,200	17,412,358	15,195,235	15,718,622	13,897,302
EXISTENCIAS	S/.	1,486,689	1,501,185	1,528,246	1,510,092	1,379,654	1,361,122	1,552,534
<b>SOLVENCIA</b>								
PASIVO TOTAL	S/.	16,433,882	17,716,162	18,891,151	18,690,432	16,689,528	17,482,974	15,812,238
PATRIMONIO	S/.	77,513,682	77,579,064	76,675,764	77,626,063	77,562,827	78,215,771	77,933,113
ACTIVO TOTAL	S/.	93,947,464	95,295,226	95,566,915	96,316,495	94,252,355	95,698,745	93,745,351
<b>DEPRECIACION Y AMORTIZACIÓN ACUMULADA</b>	S/.	<b>190,118</b>	<b>378,141</b>	<b>565,878</b>	<b>756,808</b>	<b>951,208</b>	<b>1,147,790</b>	<b>1,344,878</b>
UTILIDAD (PERDIDA) NETA	S/.	(18,135)	47,347	(339,133)	611,166	547,930	1,200,874	918,216
UTILIDAD (PERDIDA) OPERATIVA	S/.	<b>255,226</b>	<b>440,916</b>	<b>518,727</b>	<b>1,478,872</b>	<b>1,434,916</b>	<b>1,716,006</b>	<b>2,020,949</b>
<b>ROTACION DE CUENTAS POR COBRAR</b>								
CUENTAS POR COBRAR NACIONALES	S/.	<b>1,544,564</b>	<b>1,378,214</b>	<b>1,441,488</b>	<b>1,503,040</b>	<b>1,577,123</b>	<b>1,673,484</b>	<b>2,326,973</b>
VENTAS NETAS NACIONALES	S/.	<b>3,993,273</b>	<b>7,820,908</b>	<b>11,608,635</b>	<b>16,232,647</b>	<b>20,270,033</b>	<b>24,400,110</b>	<b>29,105,137</b>
<b>ROTACION DE CUENTAS POR PAGAR</b>								
<b>PAGO A PROVEE/COMPRAS POR EL N° DE DIAS</b>								
PAGO A PROVEEDORES	S/.	<b>416,391</b>	<b>1,049,843</b>	<b>1,135,923</b>	<b>2,080,236</b>	<b>1,537,389</b>	<b>1,560,472</b>	<b>979,908</b>
COMPRAS	S/.	<b>683,133</b>	<b>1,886,511</b>	<b>3,547,556</b>	<b>5,579,352</b>	<b>7,039,755</b>	<b>7,986,201</b>	<b>9,098,011</b>