SERVICIOS POSTALES DEL PERU S.A.

RATIOS FINANCIEROS

INDICADOR	Unidad 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	A Sep-08
1.- INDICES DE LIQUIDEZ										
LIQUIDEZ GENERAL	Indice	2.59	2.43	2.25	2.29	2.45	2.41	2.55	2.53	2.42
PRUEBA ACIDA	Indice	2.49	2.33	2.15	2.18	2.24	2.22	2.32	2.30	2.21
2.- INDICES DE GESTION										
ROTACIÓN DE EXISTENCIAS	Veces	3.07	5.89	8.82	12.16	16.80	20.46	21.16	22.97	24.89
ROTACIÓN DE ACTIVO TOTAL	Veces	0.06	0.11	0.17	0.23	0.30	0.35	0.42	0.48	0.53
ROTACIÓN DE CTAS. POR COBRAR COMERCIALES	Días	12	11	11	11	12	12	17	13	15
ROTACIÓN DE CTAS. POR PAGAR COMERCIALES	Días	18	33	29	45	33	35	23	26	27
3.- INDICES DE SOLVENCIA										
ENDEUDAMIENTO PATRIMONIAL	Veces	0.21	0.23	0.25	0.24	0.22	0.22	0.20	0.21	0.22
ENDEUDAMIENTO DEL ACTIVO TOTAL	Veces	0.17	0.19	0.20	0.19	0.18	0.18	0.17	0.17	0.18
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	0.028
RENTABILIDAD NETA DEL PATRIMONIO	Indice	0.000	0.001	-0.004	0.008	0.007	0.015	0.012	0.013	0.018
EBITDA	Mlls S/.	0.445	0.819	1.085	2.236	2.386	2.864	3.366	3.594	4.217

		A Ene-08	A Feb-08	A Mar-08	A Abr-08	A May-08	A Jun-08	A Jul-08	A Ago-08	A Sep-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	36,686,972
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	15,181,729
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	42,676,264
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	51,260,199
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	33,485,099
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	15,181,729
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	1,714,702
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	17,401,063
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	79,407,556
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	96,808,619
DEPRECIACION Y AMORTIZACIÓN ACUMULADA	**S/.**	**190,118**	**378,141**	**565,878**	**756,808**	**951,208**	**1,147,790**	**1,344,878**	**1,541,854**	**1,741,281**
UTILIDAD (PERDIDA) NETA	**S/.**	(18,135)	47,347	(339,133)	611,166	547,930	1,200,874	918,216	1,041,703	1,433,719
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**	**2,475,524**
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**	**2,104,789**
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**	**38,138,463**
ROTACION DE CUENTAS POR PAGAR										
PAGO A PROVEE/COMPRAS POR EL Nº 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**	**1,213,191**
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**	**11,929,083**