

RESTRUCTURACION DE ESTADOS FINANCIEROS

| CUENTA                             | SALDO          | AJUSTES Y/O RECLASIFICACIONES |            | SALDO          |              |         |
|------------------------------------|----------------|-------------------------------|------------|----------------|--------------|---------|
|                                    | S/Contabilidad | DEBE                          | HABER      | Reestructurado |              |         |
| ACTIVO                             |                |                               |            |                |              |         |
| ACTIVO NO CORRIENTE                |                |                               |            |                |              |         |
| Terrenos                           | 287,300.00     |                               |            | 287,300.00     |              |         |
| Edificios                          | 525,000.00     |                               |            | 525,000.00     |              |         |
| (-)Depre. Acumulada                | (112,500.00)   |                               |            | (112,500.00)   |              |         |
| Maquinaria                         | 81,500.00      |                               |            | 81,500.00      |              |         |
| (-)Depre. Acumulada                | (15,800.00)    |                               |            | (15,800.00)    |              |         |
| Mobiliario y Equipo                | 45,000.00      |                               |            | 45,000.00      |              |         |
| (-) Depre Acumulada                | (14,500.00)    |                               |            | (14,500.00)    |              |         |
| TOTAL                              | 796,000.00     |                               |            | 796,000.00     |              |         |
| OTROS ACTIVOS                      |                |                               |            |                |              |         |
| Inversiones Largo Plazo            | 41,500.00      | 35,000.00                     |            | 76,500.00      | 3, 7         |         |
| Afiliadas y Subsidiarias           | 15,000.00      | 25,000.00                     |            | 40,000.00      | 1            |         |
| Seguros pagado por Anticipado      |                | 15,000.00                     |            | 15,000.00      | 8            |         |
| Marcas y Patentes                  |                | 35,000.00                     |            | 35,000.00      | reclasficion |         |
| (-) Amortización Acumulada         |                | 7,500.00                      |            | 7,500.00       | reclasficion |         |
| TOTAL OTROS ACTIVOS                | 56,500.00      |                               |            | 159,000.00     |              |         |
| ACTIVO CORRIENTE                   |                |                               |            |                |              |         |
| Caja y Bancos                      | 205,700.00     | 20,000.00                     | 10,000.00  | 215,700.00     | 2            | 3       |
| Cuentas por Cobrar (neto)          | 152,800.00     |                               |            | 121,900.00     |              |         |
| Cuentas por Cobrar (Bruto)         | 181,900.00     |                               | 30,900.00  | 151,000.00     |              | 4,20    |
| (-) Estimación cuentas Incobrables | 29,100.00      |                               |            | 29,100.00      |              |         |
| Documentos por Cobrar              | 56,000.00      |                               | 8,700.00   | 47,300.00      |              | 5       |
| Deudores Varios                    | 0.00           | 5,900.00                      |            | 5,900.00       | 4            |         |
| Inventarios                        | 985,595.00     |                               |            | 985,595.00     |              | 10      |
| Mercadería en Tránsito             | 105,500.00     |                               |            | 105,500.00     |              |         |
| Inversiones Maco                   | 50,000.00      | 8,700.00                      | 25,000.00  | 33,700.00      | 5            | 7       |
| Marcas y Patentes                  | 35,000.00      |                               | 35,000.00  | 0.00           | reclasficion |         |
| (-) Amortización Acumulada         | 7,500.00       |                               | 7,500.00   | 0.00           | reclasficion |         |
| Gastos Anticipados                 | 15,000.00      |                               | 15,000.00  | 0.00           |              | 8       |
|                                    | 0.00           |                               |            |                |              |         |
| TOTAL CORRIENTE                    | 1,598,095.00   |                               |            | 1,515,595.00   |              |         |
| TOTAL ACTIVO                       | 2,450,595.00   |                               |            | 2,470,595.00   |              |         |
| PATRIMONIO Y PASIVO                |                |                               |            |                |              |         |
| PATRIMONIO                         |                |                               |            |                |              |         |
| Capital Pagado                     | 400,000.00     |                               |            | 400,000.00     |              |         |
| Reinversión de Utilidades          | 75,800.00      |                               |            | 75,800.00      |              |         |
| Reserva Legal                      | 78,100.00      |                               |            | 78,100.00      |              |         |
| Efecto de aplicación de Pymes      |                |                               |            | 0.00           |              |         |
| Utilidad por Distribuir            | 110,395.00     | 5,000.00                      |            | 105,395.00     | 16           |         |
| Utilidad del Ejercicio             | 112,905.00     |                               |            | 87,905.00      |              | CALCULO |
| TOTAL PATRIMONIO                   | 777,200.00     |                               |            | 747,200.00     |              |         |
| PASIVO NO CORRIENTE                |                |                               |            |                |              |         |
| Hipotecas                          | 715,000.00     |                               | 190,500.00 | 905,500.00     |              | 13      |
| Utilidades Diferidas               | 0.00           |                               | 15,000.00  | 15,000.00      |              |         |
| Acreeedurias Laborales             | 0.00           |                               | 0.00       | 0.00           |              |         |
| TOTAL PASIVO NO CORRIENTE          | 715,000.00     |                               |            | 920,500.00     |              |         |
| OTROS PASIVOS                      |                |                               |            |                |              |         |
| Utilidades Diferidas               | 15,000.00      | 15,000.00                     |            | 0.00           |              |         |
| Subsidiarias                       | 40,000.00      |                               | 25,000.00  | 65,000.00      |              | 1       |
| Acreeedurias Laborales             | 52,000.00      |                               |            | 52,000.00      |              |         |
| TOTAL OTROS PASIVOS                | 107,000.00     |                               |            | 117,000.00     |              |         |
| PASIVO CORRIENTE                   |                |                               |            |                |              |         |
| Proveedores Locales                | 142,000.00     |                               | 6,800.00   | 148,800.00     |              | 11      |
| Proveedores del Exterior           | 150,800.00     |                               |            | 150,800.00     |              |         |
| Documentos por Pagar               | 75,800.00      | 6,800.00                      | 5,000.00   | 74,000.00      | 11           | 12      |
| Funcionarios                       | 5,000.00       | 5,000.00                      |            | 0.00           | 12           |         |
| Prestamos Bancarios                | 438,700.00     | 190,500.00                    |            | 248,200.00     | 13           |         |
| Subsidiarias                       |                |                               |            | 0.00           |              |         |
| ISR x pagar                        |                |                               |            | 0.00           |              |         |
| Dividendos x pagar                 | 39,095.00      |                               | 5,000.00   | 44,095.00      |              | 16      |
| Sobregiro                          |                |                               | 20,000.00  | 20,000.00      |              | 2       |
| Prestaciones laborales             |                |                               |            | 0.00           |              |         |
| TOTAL PASIVO CORRIENTE             | 851,395.00     |                               |            | 685,895.00     |              |         |
| SUMA PASIVO Y PATRIMONIO           | 2,450,595.00   |                               |            | 2,470,595.00   |              |         |
|                                    | 0.00           |                               |            | 0.00           |              |         |
| ESTADO DE RESULTADOS               |                |                               |            |                |              |         |
| Para Análisis Financiero           | SALDO          |                               |            | SALDO          |              |         |
|                                    | INICIAL        |                               |            | Reestructurado |              |         |
| VENTAS                             |                |                               |            |                |              |         |
| Costo de Venta                     | 728,600.00     |                               |            | 728,600.00     |              |         |
|                                    | 360,000.00     |                               |            | 360,000.00     |              |         |

|                                |            |            |            |     |
|--------------------------------|------------|------------|------------|-----|
| UTILIDAD BRUTA                 | 368,600.00 |            | 368,600.00 |     |
| GASTOS DE OPERACION            |            |            |            |     |
| Gastos de Distribución y Venta |            |            |            |     |
| Comisiones                     | 30,000.00  |            | 30,000.00  |     |
| Prestaciones                   | 12,600.00  |            | 12,600.00  | 19A |
| Alquiler Sala de Ventas        | 32,400.00  |            | 7,400.00   | 17  |
| Alquiler Locales Temporales    |            | 25,000.00  | 25,000.00  | 17  |
| Seguros de Ventas              | 5,000.00   |            | 5,000.00   |     |
| Vehiculo de Reparto            | 4,000.00   |            | 4,000.00   |     |
| Material de Empaque            | 10,000.00  |            | 10,000.00  |     |
| TOTAL GASTOS DE VENTA          | 94,000.00  |            | 94,000.00  |     |
| UTILIDAD NETA EN VENTAS        | 274,600.00 |            | 274,600.00 |     |
| Gastos de Administración       |            |            |            |     |
| Sueldos y Salarios             | 22,000.00  |            | 22,000.00  |     |
| Prestaciones                   | 17,640.00  |            | 17,640.00  | 19A |
| Alquiler Sala de Ventas        | 12,000.00  |            | 12,000.00  |     |
| Seguros                        | 10,000.00  |            | 10,000.00  |     |
| Mantenimiento                  | 15,000.00  |            | 15,000.00  |     |
| Depreciaciones                 | 12,000.00  |            | 12,000.00  |     |
| Gastos Diversos                | 24,500.00  |            | 4,500.00   | 18  |
| Papeleria y Utiles             | 3,000.00   |            | 3,000.00   |     |
| Luz y Agua                     | 1,200.00   |            | 1,200.00   |     |
| Cuentas Incobrables            | 29,100.00  | 25,000.00  | 54,100.00  | 20  |
| Combustibles y Lubricantes     | 500.00     |            | 500.00     |     |
| TOTAL GTOS. ADMINISTRACION     | 146,940.00 |            | 151,940.00 |     |
| RESULTADO EN OPERACION         | 127,660.00 |            | 122,660.00 |     |
| GASTOS FINANCIEROS             | 14,755.00  |            | 34,755.00  |     |
| Intereses Bancarios            | 14,755.00  | 20,000.00  | 34,755.00  | 18  |
| UTILIDAD ANTES DE I.S.R.       | 112,905.00 |            | 87,905.00  |     |
| ISR                            |            |            |            |     |
| UTILIDAD NETA                  | 112,905.00 |            | 87,905.00  |     |
|                                |            | 444,400.00 | 444,400.00 |     |
|                                |            |            | 0.00       |     |

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NO SE CONSIDERA

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