PODER JUDICIAL
CORTE SUPREMA DE JUSTICIA
*Departamento de Contabilidad*

***MDC N° 215/2015***

# MEMORANDO

A : Lic. **ROBERTO I. TORRES CARDOZO**, Coordinador
Comité de Evaluación de Ofertas

C.C. : Econ. **ROSA LUCIA SANTACRUZ**, Directora
Dirección Financiera

De : Lic. **EDITH GRACIELA GALLARDO**, Directora
Departamento de Contabilidad

Fecha : 22 – MAYO - 2015

Referencia : Informar

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Me dirijo a Ud., a fin de remitir en adjunto Análisis Financiero correspondiente a **LICITACION PUBLICA NACIONAL – PAC N° 22/2015 "ADQUISICION DE CINTAS, TINTAS Y TONER"**, solicitado por el Comité de Evaluación de Ofertas según nota CEO Nº 355/2015, de los siguientes oferentes:

- ***ALTERNATIVA S.A.***
- ***OFFICE CLIP S.R.L.***
- ***G Y L S.R.L.***
- ***EMPRENDIMIENTOS FBC***
- ***OFFICE COMPU S.A.***
- ***DATA SYSTEMS S.A.E.C.A.***
- ***DATA LAB S.A.***
- ***NIC S.A.C.I.S.***
- ***DOCUNET S.A.***
- ***SERVI PRO S.R.L.***

A RECIBIDO 2 MAY 2015 Exp. No. 704 Alison Caballero

CORTE SUPREMA DE JUSTICIA DIRECCIÓN GENERAL DE ADMINISTRACIÓN Y FINANZAS 22 MAY 2015 Recibido por Andrea Ramírez Obst C.S.J. - DGAF Hora 12:50 Adjuntos

Atentamente.

PODER JUDICIAL REPÚBLICA DEL PARAGUAY DIRECCION DE CONTABILIDAD Asunción - Paraguay

*Lic. EDITH GRACIELA GALLARDO*
Directora de Contabilidad
Corte Suprema de Justicia

Alison Caballero
U.O.C.

*Alonso y Testanova*
Palacio de Justicia (4to. Piso) - Torre Sur

*Tel (fax) 595 (021) 420-605*
Asunción – Paraguay

Corte Suprema De Justicia
División Control Contable

# MEMORANDO N° 69 /2015

**A** : **LIC. EDITH GRACIELA GALLARDO, DIRECTORA**
DEPARTAMENTO DE CONTABILIDAD

**DE** : **LELIA CANTERO, JEFA**
DIVISIÓN CONTROL CONTABLE

P/A
C.P. Elizabeth Barrozo
Control Contable

**FECHA** : **22 DE MAYO DE 2015**

*Se remite Informe Financiero solicitado por el Comité de Evaluación de Ofertas, según nota CEO N° 355/2015, correspondiente al llamado a* ***LICITACION PUBLICA NACIONAL – PAC 22/2015 "ADQUISICION DE CINTAS, TINTAS Y TONER",*** *de los oferentes:*

- *ALTERNATIVA S.A.*
- *OFFICE CLIP S.R.L.*
- *G Y L S.R.L.*
- *EMPRENDIMIENTOS FBC*
- *OFFICE COMPU S.A.*
- *DATA SYSTEMS S.A.E.C.A.*
- *DATA LAB S.A.*
- *NIC S.A.C.I.S.*
- *DOCUNET S.A.*
- *SERVI PRO S.R.L.*

*Atentamente.*

RECIBIDO
22 MAY 2015
DIRECCION DE CONTABILIDAD
1329

ERICA MATTO GOMEZ
Dirección de Contabilidad
Corte Suprema de Justicia

# ALTERNATIVA S.A.

**RUC.: 80037264-6**

## I- ANÁLISIS DE ESTADOS CONTABLES COMPARATIVOS Y PORCENTUALES

| ACTIVO | 2011 | 2012 | 2013 |
|---|---|---|---|
| **CORRIENTE** | | | |
| **DISPONIBILIDADES** | **215.159.518** | **86.700.766** | **88.679.484** |
| CAJA | 215.159.518 | 22.581.291 | 88.679.484 |
| RECAUDACIONES A DEPOSITAR | | 270.502 | |
| BANCOS | | 63.848.973 | |
| **CREDITOS** | **282.410.599** | **429.415.832** | **628.848.318** |
| CLIENTES | 239.357.680 | 383.907.469 | 572.806.923 |
| ANTICIPO IMPUESTO A LA RENTA | 43.052.919 | 45.508.363 | 56.041.395 |
| **INVENTARIOS** | **177.976.972** | | **38.928.484** |
| MERCADERIAS - PRODUCTOS TERMINADOS | 177.976.972 | | 38.928.484 |
| **TOTAL ACTIVO CORRIENTE** | **675.547.089** | **516.116.598** | **756.456.286** |
| **ACTIVO NO CORRIENTE** | | | |
| **PROPIEDAD, PLANTA Y EQUIPOS** | **0** | **0** | **7.443.727** |
| BIENES EN OPERACIÓN | | | 7.443.727 |
| DEPRECIACION ACUMULADA | | | |
| **TOTAL ACTIVO** | **675.547.089** | **516.116.598** | **763.900.013** |

| PASIVO | 2011 | 2012 | 2013 |
|---|---|---|---|
| **CORRIENTE** | | | |
| **CUENTAS A PAGAR** | **308.805.935** | **48.995.535** | **0** |
| PROVEEDORES LOCALES | 173.995.535 | 48.995.535 | |
| ACREEDORES VARIOS | 134.810.400 | | |
| **PROVISIONES** | **3.599.445** | **2.403.019** | **2.520.330** |
| IVA A PAGAR | 476.868 | 1.980.172 | 2.097.481 |
| IPS A PAGAR | 3.122.577 | | |
| APORTE Y RETENCIONES A PAGAR | | 422.847 | 422.849 |
| **OTROS PASIVOS** | **-** | **-** | **205.000.000** |
| APORTES DE SOCIOS A CTA. DE AUMENTO DE CAPITAL | | | 205.000.000 |
| **TOTAL PASIVO CORRIENTE** | **312.405.380** | **51.398.554** | **207.520.330** |
| **TOTAL PASIVO** | **312.405.380** | **51.398.554** | **207.520.330** |

| PATRIMONIO NETO | 2.011 | 2.012 | 2.013 |
|---|---|---|---|
| **CAPITAL** | **250.000.000** | **250.000.000** | **250.000.000** |
| CAPITAL A INTEGRAR | 250.000.000 | 250.000.000 | 250.000.000 |
| **RESERVAS** | **10.874.205** | **10.874.205** | **10.874.205** |
| RESERVA DE REVALUO | 10.874.205 | 10.874.205 | 10.874.205 |
| RESERVA REGULAR LEY 125 | | | |
| **RESULTADOS** | **102.267.504** | **203.843.839** | **295.505.478** |
| RESULTADOS ACUMULADOS | 54.029.498 | 102.267.504 | 203.843.839 |
| RESULTADO DEL EJERCICIO | 48.238.006 | 101.576.335 | 91.661.639 |
| **TOTAL PATRIMONIO NETO** | **363.141.709** | **464.718.044** | **556.379.683** |
| **TOTAL PASIVO + PATRIMONIO NETO** | **675.547.089** | **516.116.598** | **763.900.013** |

HECHO POR:

C.P. Elizabeth Barrozo
Control Contable

CONTROLADO POR:

Lic. ALMA ACOSTA
Control Contable

# OFFICE CLIP S.R.L.

**RUC.: 80068676-4**

## I- ANÁLISIS DE ESTADOS CONTABLES COMPARATIVOS Y PORCENTUALES

| ACTIVO | 2011 | 2012 | 2013 |
|---|---|---|---|
| **CORRIENTE** | | | |
| **DISPONIBILIDADES** | **20.004.714** | **15.549.929** | **191.597.941** |
| CAJA | 14.720.717 | 14.930.800 | 144.137.080 |
| BANCOS | 5.283.997 | 619.129 | 47.460.861 |
| **CREDITOS** | **42.669.790** | **471.746.355** | **423.439.341** |
| CLIENTES | 39.381.908 | 467.126.939 | 410.884.862 |
| IVA CREDITO | 1.756.521 | | |
| ANTICIPO IVA INGRESADOS | | 4.619.416 | 4.206.098 |
| RETENCION IMPUESTO A LA RENTA | 612.543 | | 262.018 |
| RETENCION IVA | 918.818 | | 8.086.363 |
| **INVENTARIO** | **14.814.934** | **6.831.549** | **196.039.916** |
| MERCADERIAS - PRODUCTOS TERMINADOS | 14.814.934 | 6.831.549 | 196.039.916 |
| **OTROS ACTIVOS** | **3.000.000** | **3.000.000** | **3.000.000** |
| GARANTIA DE ALQUILER | 3.000.000 | 3.000.000 | 3.000.000 |
| **TOTAL ACTIVO CORRIENTE** | **80.489.438** | **497.127.833** | **814.077.198** |
| **ACTIVO NO CORRIENTE** | | | |
| **PROPIEDAD, PLANTA Y EQUIPOS** | **5.049.442** | **8.808.498** | **8.678.992** |
| BIENES EN OPERACIÓN | 5.049.442 | 9.548.083 | 11.254.766 |
| DEPRECIACION ACUMULADA | | -739.585 | -2.575.774 |
| **TOTAL ACTIVO** | **85.538.880** | **505.936.331** | **822.756.190** |

| PASIVO | 2011 | 2012 | 2013 |
|---|---|---|---|
| **CORRIENTE** | | | |
| **CUENTAS A PAGAR** | **59.009.877** | **92.908.804** | **91.554.153** |
| PROVEEDORES LOCALES | 26.186.372 | 92.908.804 | 91.554.153 |
| ACREEDORES VARIOS | 32.823.505 | | |
| **PROVISIONES** | **1.652.900** | **17.404.313** | **3.181.151** |
| IMPUESTO A LA RENTA A PAGAR | 1.652.900 | 10.601.039 | 2.960.857 |
| IVA A PAGAR | | 6.510.534 | |
| APORTE Y RETENCIONES A PAGAR | | 292.740 | 220.294 |
| **OTROS PASIVOS** | **-** | **7.000.000** | **-** |
| ANTICIPO DE CLIENTE | | 7.000.000 | |
| **TOTAL PASIVO CORRIENTE** | **60.662.777** | **117.313.117** | **94.735.304** |
| **PASIVO NO CORRIENTE** | | | |
| **PRESTAMOS BANCARIOS** | **-** | **180.702.927** | **348.805.970** |
| PRESTAMOS DE TERCEROS | | 180.702.927 | 220.755.427 |
| PRESTAMOS EN BANCOS | | | 128.050.543 |
| **TOTAL PASIVO** | **60.662.777** | **298.016.044** | **443.541.274** |

| PATRIMONIO NETO | 2.011 | 2.012 | 2.013 |
|---|---|---|---|
| **CAPITAL** | **10.000.000** | **52.823.505** | **52.823.505** |
| CAPITAL SUSCRIPTO | 20.000.000 | 52.823.505 | 52.823.505 |
| CAPITAL A INTEGRAR | -10.000.000 | | |
| **RESERVAS** | **743.805** | **7.945.759** | **16.824.293** |
| RESERVA LEGAL | 743.805 | 7.744.791 | 16.293.007 |
| RESERVA DE REVALUO | | 200.968 | 531.286 |
| **RESULTADOS** | **14.132.298** | **147.151.023** | **309.567.118** |
| RESULTADOS ACUMULADOS | | 14.132.298 | 147.151.023 |
| RESULTADO DEL EJERCICIO | 14.132.298 | 133.018.725 | 162.416.095 |
| **TOTAL PATRIMONIO NETO** | **24.876.103** | **207.920.287** | **379.214.916** |
| **TOTAL PASIVO + PATRIMONIO NETO** | **85.538.880** | **505.936.331** | **822.756.190** |

HECHO POR:

C.P. Elizabeth Barrozo
Control Contable

CONTROLADO POR:

Lic. ALMA ACOSTA
Control Contable

# G Y L S.R.L.

**RUC.: 80034377-8**

## I- ANÁLISIS DE ESTADOS CONTABLES COMPARATIVOS Y PORCENTUALES

| ACTIVO | 2011 | 2012 | 2013 |
|---|---|---|---|
| **CORRIENTE** | | | |
| **DISPONIBILIDADES** | **440.141.488** | **597.469.248** | **217.730.977** |
| CAJA | 433.528.080 | 75.906.809 | 173.945.220 |
| BANCOS | 6.613.408 | 521.562.439 | 43.785.757 |
| **CREDITOS** | **70.108.096** | **166.995.545** | **2.024.701.375** |
| CLIENTES | 16.733.400 | 51.602.890 | 1.934.885.643 |
| CREDITOS FISCALES | 49.806.337 | 115.392.655 | 89.815.732 |
| RETENCION IMPUESTO A LA RENTA | 3.568.359 | | |
| **INVENTARIO** | **179.887** | **26.219.420** | **-** |
| MERCADERIAS - PRODUCTOS TERMINADOS | 179.887 | 26.219.420 | |
| **OTROS ACTIVOS** | **-** | **-** | **11.528.146** |
| GASTOS NO DEVENGADOS | | | 11.528.146 |
| **TOTAL ACTIVO CORRIENTE** | **510.429.471** | **790.684.213** | **2.253.960.498** |
| **ACTIVO NO CORRIENTE** | | | |
| **PROPIEDAD, PLANTA Y EQUIPOS** | **48.614.829** | **30.801.715** | **20.533.101** |
| BIENES EN OPERACIÓN | 133.113.210 | 137.684.162 | 53.459.952 |
| DEPRECIACION ACUMULADA | -84.498.381 | -106.882.447 | -32.926.851 |
| **TOTAL ACTIVO** | **559.044.300** | **821.485.928** | **2.274.493.599** |

| PASIVO | 2011 | 2012 | 2013 |
|---|---|---|---|
| **CORRIENTE** | | | |
| **CUENTAS A PAGAR** | **0** | **0** | **465.000** |
| ACREEDORES VARIOS | | | 465.000 |
| **PRESTAMOS FINANCIEROS** | **-** | **-** | **1.327.839.098** |
| PRESTAMOS BANCARIOS | | | 1.327.839.098 |
| **PROVISIONES** | **338.280** | **352.374** | **-** |
| APORTE Y RETENCIONES A PAGAR | 338.280 | 352.374 | |
| **OTROS PASIVOS** | **-** | **220.000** | **-** |
| ANTICIPO DE CLIENTE | | 220.000 | |
| **TOTAL PASIVO CORRIENTE** | **338.280** | **572.374** | **1.328.304.098** |
| **PASIVO NO CORRIENTE** | | | |
| **PRESTAMOS BANCARIOS** | | | |
| PRESTAMOS DE TERCEROS | | | |
| PRESTAMOS EN BANCOS | | | |
| **TOTAL PASIVO** | **338.280** | **572.374** | **1.328.304.098** |

| PATRIMONIO NETO | 2.011 | 2.012 | 2.013 |
|---|---|---|---|
| **CAPITAL** | **50.000.000** | **50.000.000** | **50.000.000** |
| CAPITAL REALIZADO | 50.000.000 | 50.000.000 | 50.000.000 |
| CAPITAL A INTEGRAR | | | |
| **RESERVAS** | **30.398.756** | **47.851.537** | **49.783.824** |
| RESERVA LEGAL | 5.795.860 | 18.677.689 | 18.677.689 |
| RESERVA DE REVALUO | 24.602.896 | 29.173.848 | 31.106.135 |
| **RESULTADOS** | **478.307.264** | **723.062.017** | **846.405.677** |
| RESULTADOS ACUMULADOS | 383.846.467 | 478.307.264 | 718.516.562 |
| RESULTADO DEL EJERCICIO | 94.460.797 | 244.754.753 | 127.889.115 |
| **TOTAL PATRIMONIO NETO** | **558.706.020** | **820.913.554** | **946.189.501** |
| **TOTAL PASIVO + PATRIMONIO NETO** | **559.044.300** | **821.485.928** | **2.274.493.599** |

HECHO POR:

C.P. Elizabeth Barrozo
Control Contable

CONTROLADO POR:

Lic. ALMA ACOSTA
Control Contable

# EMPRENDIMIENTOS FBC
# DE ZUNILDA ELISA COUCHONAL DOS SANTOS
**RUC.: 429350-9**

## I- ANÁLISIS DE ESTADOS CONTABLES COMPARATIVOS Y PORCENTUALES

| ACTIVO | 2011 | 2012 | 2013 |
|---|---|---|---|
| CORRIENTE | | | |
| **DISPONIBILIDADES** | **1.972.331.502** | **1.710.711.411** | **3.603.996.829** |
| CAJA | 1.099.920.102 | 45.155.138 | 42.560.050 |
| RECAUDACIONES A DEPOSITAR | | 1.132.347.980 | 2.312.333.300 |
| BANCOS | 872.411.400 | 533.208.293 | 1.249.103.479 |
| **CREDITOS** | **12.622.998.030** | **2.063.516.357** | **480.473.529** |
| CLIENTES | | | 365.517.522 |
| ANTICIPO A PROVEEDORES | 61.221.400 | 121.223.559 | 43.128.000 |
| CUENTAS A COBRAR | 12.756.557.238 | 1.912.000.931 | |
| RETENCION IVA COMPUTABLE | 5.219.392 | 25.815 | 40.360.382 |
| RETENCION RENTA COMPUTABLE | | 30.266.052 | 13.909.787 |
| IVA CREDITO | | | 17.557.858 |
| **INVENTARIO** | **199.567.732** | **148.968.700** | **44.837.130** |
| MERCADERIAS - PRODUCTOS TERMINADOS | 199.567.732 | 148.968.700 | 44.837.130 |
| **OTROS ACTIVOS** | **-** | **-** | **7.567.208** |
| GASTOS NO DEVENGADOS | | | 7.567.208 |
| **TOTAL ACTIVO CORRIENTE** | **14.994.897.264** | **3.923.196.468** | **4.136.874.696** |
| **ACTIVO NO CORRIENTE** | | | |
| **PROPIEDAD, PLANTA Y EQUIPOS** | **57.849.433** | **214.292.965** | **316.285.081** |
| MUEBLES Y UTILES | 48.556.484 | 65.014.127 | 78.408.559 |
| RODADOS | 89.029.222 | 230.859.892 | 367.313.212 |
| EQUIPOS DE INFORMATICA | 18.502.125 | 31.193.998 | 32.200.410 |
| EQUIPOS DE COMUNICACIÓN | 5.105.095 | 5.105.095 | 5.105.095 |
| DEPRECIACION ACUMULADA | -103.343.493 | -117.880.147 | -166.742.195 |
| **CARGOS DIFERIDOS** | **4.750.000** | **0** | **0** |
| SEGUROS PAGADOS POR ADELANTADO | 1.900.000 | | |
| GARANTIA DE ALQUILER | 2.850.000 | | |
| **TOTAL ACTIVO** | **15.057.496.697** | **4.137.489.433** | **4.453.159.777** |

| PASIVO | 2011 | 2012 | 2013 |
|---|---|---|---|
| CORRIENTE | | | |
| **CUENTAS A PAGAR** | **3.410.000** | **66.623.000** | **149.511.656** |
| PROVEEDORES LOCALES | | 10.836.000 | |
| ACREEDORES VARIOS | 3.410.000 | 55.787.000 | 149.511.656 |
| **PROVISIONES** | **24.172.303** | **1.268.547** | **1.268.547** |
| DIRECCION IMPUESTO A LA RENTA | 22.903.756 | | |
| APORTE Y RETENCIONES A PAGAR | 1.268.547 | 1.268.547 | 1.268.547 |
| **DIFERIDOS** | **220.190.401** | **386.978.182** | **80.673.909** |
| VENTAS ANTICIPADAS | 220.190.401 | 386.978.182 | |
| INGRESOS NO REALIZADOS | | | 80.673.909 |
| **TOTAL PASIVO CORRIENTE** | **247.772.704** | **454.869.729** | **231.454.112** |
| **PASIVO NO CORRIENTE** | | | |
| **PRESTAMOS BANCARIOS** | | | |
| PRESTAMOS DE TERCEROS | | | |
| PRESTAMOS EN BANCOS | | | |
| **TOTAL PASIVO** | **247.772.704** | **454.869.729** | **231.454.112** |

| PATRIMONIO NETO | 2.011 | 2.012 | 2.013 |
|---|---|---|---|
| **CAPITAL** | **1.200.000.000** | **1.200.000.000** | **1.200.000.000** |
| CAPITAL SUSCRIPTO | 1.200.000.000 | 1.200.000.000 | 1.200.000.000 |
| CAPITAL A INTEGRAR | | | |
| **RESERVAS** | **22.830.688** | **25.133.094** | **33.169.080** |
| RESERVA LEGAL | | | |
| RESERVA DE REVALUO | 22.830.688 | 25.133.094 | 33.169.080 |
| **RESULTADOS** | **2.106.893.305** | **2.457.486.610** | **2.988.536.585** |
| RESULTADOS ACUMULADOS | 1.549.048.903 | 2.106.893.305 | 2.457.486.610 |
| RESULTADO DEL EJERCICIO | 557.844.402 | 350.593.305 | 531.049.975 |
| **TOTAL PATRIMONIO NETO** | **3.329.723.993** | **3.682.619.704** | **4.221.705.665** |
| **TOTAL PASIVO + PATRIMONIO NETO** | **3.577.496.697** | **4.137.489.433** | **4.453.159.777** |

HECHO POR:

C.P. Elizabeth Barrozo
Control Contable

CONTROLADO POR:

Lic. ALMA ACOSTA
Control Contable

# OFFICE COMPU S.A.

**RUC.: 80013316-1**

## I- ANÁLISIS DE ESTADOS CONTABLES COMPARATIVOS Y PORCENTUALES

| ACTIVO | 2011 | 2012 | 2013 |
|---|---|---|---|
| **CORRIENTE** | | | |
| **DISPONIBILIDADES** | **2.237.890.013** | **2.558.032.867** | **2.022.927.364** |
| CAJA | 2.003.665.079 | 2.070.023.495 | 1.740.186.729 |
| RECAUDACIONES A DEPOSITAR | | 488.009.372 | 282.740.635 |
| BANCOS | 234.224.934 | | |
| **CREDITOS** | **3.930.457.381** | **6.756.606.878** | **10.531.692.490** |
| CLIENTES | 3.101.723.888 | 5.658.916.320 | 9.540.013.562 |
| ANTICIPO IMP. A LA RENTA | 11.718.736 | | |
| RETENCION IMP. A LA RENTA COMP. | 321.544.384 | 431.114.536 | 389.587.133 |
| IMPUESTO AL VALOR AGREGADO | 398.831.195 | 666.576.022 | 602.091.795 |
| RETENCION IVA COMPUTABLE | 96.639.178 | | |
| **INVENTARIO** | **18.840.510** | **586.091.576** | **1.210.601.648** |
| MERCADERIAS - PRODUCTOS TERMINADOS | 18.840.510 | 586.091.576 | 1.210.601.648 |
| **OTROS ACTIVOS** | **1.873.386** | **8.035.373** | **-** |
| SEGUROS PAGADOS S/ MERCADERIAS | | 8.035.373 | |
| SEGUROS PAGADOS POR ADELANTADO | 1.873.386 | | |
| **TOTAL ACTIVO CORRIENTE** | **6.189.061.290** | **9.908.766.694** | **13.765.221.502** |
| **ACTIVO NO CORRIENTE** | | | |
| **PROPIEDAD, PLANTA Y EQUIPOS** | **964.802.464** | **943.415.324** | **892.012.468** |
| BIENES EN OPERACIÓN | 1.466.618.972 | 1.527.745.409 | 1.563.123.482 |
| DEPRECIACION ACUMULADA | -501.816.508 | -584.330.085 | -671.111.014 |
| **TOTAL ACTIVO** | **7.153.863.754** | **10.852.182.018** | **14.657.233.970** |

| PASIVO | 2011 | 2012 | 2013 |
|---|---|---|---|
| **CORRIENTE** | | | |
| **CUENTAS A PAGAR** | **2.840.927.103** | **5.438.397.617** | **7.180.144.433** |
| PROVEEDORES LOCALES | 2.840.927.103 | 5.429.621.237 | 7.163.477.009 |
| CUENTAS A PAGAR | | 8.776.380 | 16.667.424 |
| **PROVISIONES** | **22.048.135** | **112.932.289** | **224.847.816** |
| IMPUESTO A LA RENTA A PAGAR | 16.646.794 | 107.953.797 | 219.819.324 |
| APORTE Y RETENCIONES A PAGAR | 4.651.341 | 4.228.492 | 4.228.492 |
| HONORARIOS DE SINDICO A PAGAR | 750.000 | 750.000 | 800.000 |
| **TOTAL PASIVO CORRIENTE** | **2.862.975.238** | **5.551.329.906** | **7.404.992.249** |
| **PASIVO NO CORRIENTE** | | | |
| **PRESTAMOS BANCARIOS** | | | |
| PRESTAMOS DE TERCEROS | | | |
| PRESTAMOS EN BANCOS | | | |
| **TOTAL PASIVO** | **2.862.975.238** | **5.551.329.906** | **7.404.992.249** |

| PATRIMONIO NETO | 2.011 | 2.012 | 2.013 |
|---|---|---|---|
| **CAPITAL** | **1.050.000.000** | **1.050.000.000** | **1.050.000.000** |
| CAPITAL REALIZADO | 200.000.000 | 200.000.000 | 200.000.000 |
| ACCIONISTAS | 850.000.000 | 850.000.000 | 850.000.000 |
| **RESERVAS** | **532.450.517** | **570.879.940** | **681.241.833** |
| RESERVA LEGAL | 43.498.748 | 43.498.748 | 140.394.944 |
| RESERVA DE REVALUO | 488.951.769 | 527.381.192 | 540.846.889 |
| **RESULTADOS** | **2.708.437.999** | **3.679.972.172** | **5.520.999.888** |
| RESULTADOS ACUMULADOS | 2.558.616.850 | 2.708.437.999 | 3.679.972.172 |
| RESULTADO DEL EJERCICIO | 149.821.149 | 971.534.173 | 1.841.027.716 |
| **TOTAL PATRIMONIO NETO** | **4.290.888.516** | **5.300.852.112** | **7.252.241.721** |
| **TOTAL PASIVO + PATRIMONIO NETO** | **7.153.863.754** | **10.852.182.018** | **14.657.233.970** |

HECHO POR:

C.P. Elizabeth Barrozo
Control Contable

CONTROLADO POR:

Lic. ALMA ACOSTA
Control Contable

## DATA SYSTEMS S.A.

**RUC.: 80013889-9**

### I- ANÁLISIS DE ESTADOS CONTABLES COMPARATIVOS Y PORCENTUALES

| ACTIVO | 2011 | 2012 | 2013 |
|---|---|---|---|
| **CORRIENTE** | | | |
| **DISPONIBILIDADES** | **5.272.954.117** | **959.765.555** | **1.740.290.393** |
| CAJA | 5.590.000 | 5.590.000 | 5.590.000 |
| RECAUDACIONES A DEPOSITAR | 133.191.896 | 54.089.525 | 156.672.321 |
| BANCOS | 5.184.282.221 | 900.186.030 | 1.578.718.072 |
| **CREDITOS** | **10.417.985.728** | **11.317.879.587** | **16.359.781.924** |
| CLIENTES | 8.685.720.562 | 10.230.677.030 | 15.045.854.753 |
| DEUDORES VARIOS | 16.494.337 | | 596.321.235 |
| DOCUMENTOS CTAS. POR COBRAR | 90.908.061 | 34.236.054 | 62.119.039 |
| IMPUESTO AL VALOR AGREGADO | 1.400.490.853 | 1.056.033.656 | 606.865.953 |
| ANTICIPO IMPUESTO A LA RENTA | 224.493.895 | 25.083.641 | 98.820.944 |
| **INVENTARIO** | **5.759.651.661** | **4.755.406.535** | **5.199.743.681** |
| MERCADERIAS - PRODUCTOS TERMINADOS | 8.823.316.736 | 8.321.421.829 | 7.121.850.521 |
| MENOS PREVISION POR OBSOLESCENCIA | -1.963.965.077 | -1.566.015.294 | -1.922.107.840 |
| **ANTICIPOS** | **372.439.827** | **962.600.308** | **306.956.284** |
| IMPORTACIONES EN CURSO | 12.988.764 | 48.177.452 | 63.091.132 |
| PROVEEDORES | 356.450.063 | 914.422.848 | 242.865.152 |
| **ACTIVOS INTANGIBLES** | **4.663.637** | **4.663.637** | **4.663.637** |
| MARCAS | 4.663.637 | 4.963.637 | 4.663.637 |
| **OTROS ACTIVOS** | **838.570.180** | **5.536.607** | **4.116.572** |
| GASTOS NO DEVENGADOS | 838.570.180 | 5.536.607 | 4.116.572 |
| **TOTAL ACTIVO CORRIENTE** | **22.666.265.150** | **17.985.852.621** | **23.645.651.891** |
| **ACTIVO NO CORRIENTE** | | | |
| **CREDITOS** | **2.987.160.893** | **1.916.730.878** | **3.645.892.992** |
| DOCUMENTOS POR COBRAR | 40.389.469 | 37.763.873 | 43.969.795 |
| DEUDORES VARIOS | | | 1.860.000.000 |
| CREDITOS EN GESTION DE COBRO | 621.236.917 | 621.236.917 | 6.865.000 |
| PREVISIONES PARA INCOBRABLES | -839.463.038 | -1.020.615.386 | -818.571.702 |
| CLIENTES | 3.165.297.515 | 2.279.345.671 | 2.616.579.899 |
| **PROPIEDAD, PLANTA Y EQUIPO** | **5.683.552.691** | **6.989.886.590** | **6.490.752.521** |
| BIENES EN OPERACION | 11.419.372.739 | 13.490.128.348 | 15.459.841.375 |
| DEPRECIACION ACUMULADA | -5.735.820.048 | -7.400.241.458 | -9.969.088.854 |
| **ACTIVOS INTANGIBLES** | **287.655.370** | **406.645.995** | **458.522.267** |
| LICENCIA DE MANUFACTURA | 403.436.061 | 526.558.930 | 719.765.173 |
| AMORTIZACION ACUMULADA | -115.780.691 | -121.912.935 | -261.242.906 |
| **OTROS ACTIVOS** | **0** | **581.166** | **0** |
| GASTOS NO DEVENGADOS | | 581.166 | |
| **TOTAL ACTIVO** | **31.624.574.104** | **26.319.697.250** | **34.150.819.671** |

| PASIVO | 2011 | 2012 | 2013 |
|---|---|---|---|
| **CORRIENTE** | | | |
| **CUENTAS A PAGAR** | **2.884.548.109** | **2.228.039.012** | **6.392.436.507** |
| PROVEEDORES LOCALES | 238.231.290 | 215.655.437 | 2.656.494.925 |
| PROVEEDORES DEL EXTERIOR | 2.136.955.529 | 1.247.481.417 | 2.916.070.941 |
| ACREEDORES VARIOS | 509.761.320 | 764.902.159 | 729.694.641 |
| **PRESTAMOS FINANCIEROS** | **7.976.306.819** | **2.556.465.398** | **2.879.145.079** |
| DOCUMENTOS A PAGAR | 2.347.339.389 | 1.877.760.873 | 1.967.887.986 |
| PORCION CIRCULANTE DE PRESTAMOS A LP | 4.116.369.253 | 194.528.190 | 948.285.980 |
| INTERESES A DEVENGAR | -55.998.458 | 46.140.751 | -7.869.465 |
| DESCUENTOS DE DOCUMENTOS | 190.952.535 | 100.113.237 | 5.072.001 |
| BONOS EMITIDOS | 1.630.000.000 | 340.000.000 | 1.630.000.000 |
| INTERESES A PAGAR | 108.244.081 | 92.173.789 | 75.798.635 |
| **PROVISIONES** | **463.662.979** | **389.120.925** | **295.476.116** |
| RETENCION DE IMPUESTOS | 89.273.982 | 78.967.760 | 58.951.357 |
| APORTES Y RETENCIONES A PAGAR | 50.407.884 | 93.657.411 | 63.260.487 |
| REMUNERACIONES Y SUELDOS A PAGAR | 323.964.113 | 216.495.755 | 173.264.292 |
| **OTROS PASIVOS** | **96.349.302** | **125.204.055** | **771.907.906** |
| ANTICIPO DE CLIENTES | 55.297.568 | 1.296.000 | 7.797.933 |
| CREDITOS EN SUSPENSO | 41.051.734 | 123.908.055 | 764.110.278 |
| **GANANCIAS DIFERIDAS** | **3.880.131.146** | **2.734.173.653** | **3.289.439.848** |
| INGRESOS NO REALIZADOS | 3.900.131.146 | 2.734.173.653 | 3.289.439.848 |
| **TOTAL PASIVO CORRIENTE** | **15.221.398.357** | **8.024.903.974** | **13.541.399.456** |
| **PASIVO NO CORRIENTE** | | | |
| **PRESTAMOS FINANCIEROS** | **2.485.612.118** | **2.834.843.718** | **1.109.900.000** |
| PRESTAMOS EN BANCOS | 351.031.529 | 136.781.636 | |
| DOCUMENTOS A PAGAR | 342.432.200 | | |
| INTERESES A DEVENGAR | -56.937.231 | -7.395.782 | |
| DESCUENTOS DE DOCUMENTOS | 111.035.620 | 4.677.764 | |
| BONOS EMITIDOS | 1.740.000.000 | 2.700.900.000 | 1.100.000.000 |
| **GANANCIAS DIFERIDAS** | **2.980.215.893** | **1.916.730.878** | **2.045.892.992** |
| INGRESOS NO REALIZADOS | 2.980.215.893 | 1.916.730.878 | 2.045.892.992 |
| **TOTAL PASIVO** | **20.687.226.368** | **12.774.777.670** | **16.697.292.448** |

| | 2.011 | 2.012 | 2.013 |
|---|---|---|---|
| **PATRIMONIO NETO** | | | |
| **CAPITAL** | **5.367.396.081** | **6.869.409.909** | **10.000.080.090** |
| CAPITAL A INTEGRAR | | | 1.900.000.000 |
| CAPITAL REALIZADO | 3.369.400.000 | 3.369.400.000 | 8.400.000.000 |
| APORTE PARA FUTURAS INTEGRACIONES | 2.277.996.081 | 3.000.000.000 | |
| **RESERVAS** | **3.862.739.248** | **4.170.206.633** | **4.578.120.142** |
| RESERVA LEGAL | 400.093.398 | 476.594.841 | 628.561.373 |
| RESERVA DE REVALUO | 3.445.045.835 | 3.677.011.792 | 3.932.998.772 |
| PRIMA POR VENTA DE ACCIONES | 16.600.000 | 16.600.000 | 16.600.000 |
| **RESULTADOS** | **1.707.212.467** | **3.276.312.947** | **2.885.467.081** |
| RESULTADOS ACUMULADOS | 237.192.365 | 237.192.365 | 237.192.365 |
| RESULTADO DEL EJERCICIO | 1.470.020.042 | 3.039.120.582 | 2.648.224.716 |
| **TOTAL PATRIMONIO NETO** | **10.937.347.736** | **15.535.919.580** | **17.463.527.223** |
| **TOTAL PASIVO + PATRIMONIO NETO** | **31.624.574.104** | **26.319.697.250** | **34.150.819.671** |

HECHO POR:

C.P. Elizabeth Barrozo
Control Contable

CONTROLADO POR:

Lic. ALMA ACOSTA
Control Contable

# DATA LAB S.A.

**RUC.: 80030218-4**

## I- ANÁLISIS DE ESTADOS CONTABLES COMPARATIVOS Y PORCENTUALES

| ACTIVO | 2011 | 2012 | 2013 |
|---|---|---|---|
| **CORRIENTE** | | | |
| **DISPONIBILIDADES** | **2.947.418.713** | **426.589.433** | **655.736.741** |
| CAJA | 886.104.516 | 282.155.448 | 527.666.812 |
| BANCOS | 2.061.314.197 | 144.433.985 | 128.069.929 |
| **CREDITOS** | **15.885.906.424** | **27.173.915.165** | **25.308.398.981** |
| CLIENTES | 13.055.394.477 | 24.598.916.870 | 24.270.447.036 |
| DEUDORES VARIOS | 1.612.888.127 | 1.396.004.126 | 169.917.126 |
| INTERESES A VENCER | 172.266.984 | 217.139.924 | 97.949.136 |
| TARJETAS DE CREDITO | 221.765 | | |
| RETENCIONES- ANTICIPO IMP. A LA RENTA | 982.055.721 | 946.277.759 | 754.509.197 |
| GARANTIA DE ALQUILER | 14.901.733 | 15.576.486 | 15.576.486 |
| GARANTIA DE LICITACIONES | 48.177.617 | | |
| **INVENTARIOS** | **14.595.240.336** | **13.628.670.581** | **12.998.108.786** |
| MERCADERIAS - PRODUCTOS TERMINADOS | 14.595.240.336 | 13.628.670.581 | 12.998.108.786 |
| **ANTICIPOS** | **1.020.619.014** | **1.695.545.005** | **247.224.565** |
| ANTICIPOS A PROVEDORES | 553.462.419 | 1.228.388.410 | 247.224.565 |
| ANTICIPOS DIST. UTILIDADES | 467.156.595 | 467.156.595 | |
| **OTROS ACTIVOS** | **62.643.135** | **64.389.288** | **34.228.752** |
| GASTOS NO DEVENGADOS | 62.643.135 | 64.389.288 | 34.228.752 |
| **TOTAL ACTIVO CORRIENTE** | **34.511.827.622** | **42.989.109.472** | **39.243.697.825** |
| **ACTIVO NO CORRIENTE** | | | |
| **PROPIEDAD, PLANTA Y EQUIPOS** | **3.685.058.460** | **3.556.995.581** | **2.997.746.513** |
| BIENES EN OPERACIÓN | 5.144.812.577 | 5.348.972.425 | 5.053.925.256 |
| DEPRECIACION ACUMULADA | -1.459.754.117 | -1.791.976.844 | -2.056.178.743 |
| **ACTIVO INTANGIBLE** | **2.694.545** | **2.694.545** | **2.694.545** |
| MARCAS | 2.694.545 | 2.694.545 | 2.694.545 |
| **TOTAL ACTIVO** | **38.199.580.627** | **46.548.799.598** | **42.244.138.883** |

| PASIVO | 2011 | 2012 | 2013 |
|---|---|---|---|
| **CORRIENTE** | | | |
| **CUENTAS A PAGAR** | **13.589.594.385** | **13.536.731.896** | **8.171.795.597** |
| PROVEEDORES LOCALES | 6.079.597.888 | 4.236.490.732 | 4.049.318.784 |
| PROVEEDORES DEL EXTERIOR | 4.524.447.332 | 3.900.540.748 | 831.989.816 |
| PRESTAMO SOCIO GERENTE | 416.268.000 | 172.868.000 | 239.825.900 |
| IVA DEBITO FISCAL | 426.948.819 | 1.450.346.289 | 641.608.271 |
| ANTICIPO DE LICITACIONES | 1.995.774.818 | 3.451.888.436 | 63.818.182 |
| ANTICIPO DE CLIENTE | 146.557.528 | 324.597.691 | 62.391.239 |
| DIVIDENDOS A PAGAR | | | 2.282.843.405 |
| **PRESTAMOS FINANCIEROS** | **4.710.067.313** | **8.258.171.538** | **6.042.747.881** |
| DOCUMENTOS A PAGAR | 4.710.067.313 | 8.258.171.538 | 6.042.747.881 |
| **PROVISIONES** | **876.406.073** | **946.450.016** | **1.500.070.959** |
| RETENCIONES DE IMPUESTOS | 55.866.946 | 28.696.745 | 75.044.236 |
| APORTES Y RETENCIONES A PAGAR | 37.878.389 | 50.594.972 | 58.872.450 |
| REMUNERACIONES A PAGAR | 782.660.738 | 867.158.299 | 1.366.154.273 |
| **TOTAL PASIVO CORRIENTE** | **19.176.067.771** | **22.741.353.450** | **15.714.614.437** |
| **TOTAL PASIVO** | **19.176.067.771** | **22.741.353.450** | **15.714.614.437** |

| PATRIMONIO NETO | 2.011 | 2.012 | 2.013 |
|---|---|---|---|
| **CAPITAL** | **4.640.000.000** | **4.640.000.000** | **4.640.000.000** |
| CAPITAL REALIZADO | 4.640.000.000 | 4.640.000.000 | 4.640.000.000 |
| **RESERVAS** | **7.036.110.866** | **7.224.484.919** | **15.796.718.022** |
| RESERVA LEGAL | 871.706.349 | 928.000.000 | 928.000.000 |
| RESERVAS FACULTATIVAS | 4.003.226.965 | 4.003.226.965 | 12.496.188.194 |
| RESERVA DE REVALUO | 2.100.220.375 | 2.232.300.777 | 2.311.572.651 |
| RESERVA REGULAR LEY 125 | 60.957.177 | 60.957.177 | 60.957.177 |
| **RESULTADOS** | **7.347.401.990** | **11.942.961.229** | **6.092.806.424** |
| RESULTADOS ACUMULADOS | 3.186.442.127 | 7.347.401.990 | |
| RESULTADO DEL EJERCICIO | 4.160.959.863 | 4.595.559.239 | 6.092.806.424 |
| **TOTAL PATRIMONIO NETO** | **19.023.512.856** | **23.807.446.148** | **26.529.524.446** |
| **TOTAL PASIVO + PATRIMONIO NETO** | **38.199.580.627** | **46.548.799.598** | **42.244.138.883** |

HECHO POR:

C.P. Elizabeth Barrozo
Control Contable

CONTROLADO POR:

Lic. ALMA ACOSTA
Control Contable

## NEGOCIOS INTERNACIONALES & COMUNICACIONES S.A.
**RUC.: 80012530-4**

### I- ANÁLISIS DE ESTADOS CONTABLES COMPARATIVOS Y PORCENTUALES

| ACTIVO | 2011 | 2012 | 2013 |
|---|---|---|---|
| CORRIENTE | | | |
| **DISPONIBILIDADES** | **164.555.597** | **97.913.234** | **3.746.487** |
| CAJA | 6.832.479 | 31.116.274 | 3.746.487 |
| BANCO CTA. CTE. U$S | 157.723.118 | 66.796.960 | |
| **CREDITOS** | **2.543.794.451** | **2.829.264.386** | **5.644.723.193** |
| CLIENTES | 2.152.690.469 | 2.693.034.336 | 2.482.713.145 |
| IVA CREDITO FISCAL | 38.604.444 | | |
| ANTICIPO IMPUESTO A LA RENTA | 4.507.972 | 20.923.620 | |
| ANTICIPO OTROS ACREEDORES | 300.000.000 | | |
| RETENCION IVA | 22.680.805 | 6.401.192 | 845.592 |
| RETENCION ANTICIPO IMPUESTO A LA RENTA | 23.856.921 | 79.905.824 | 58.496.429 |
| INTERESES A VENCER | | 28.956.213 | |
| INTERESES A VENCER | 1.453.840 | 43.201 | |
| DEUDORES VARIOS | | | 2.064.085.381 |
| DOCUMENTOS / CTAS. POR COBRAR DIRECTORES | | | 1.009.458.215 |
| INTERESES A VENCER | | | 29.124.431 |
| **INVENTARIOS** | **417.901.373** | - | - |
| MERCADERIAS | 417.901.373 | | |
| **ANTICIPOS** | - | - | **25.424.652** |
| ANTICIPO IMPUESTO A LA RENTA | | | 25.424.652 |
| **TOTAL ACTIVO CORRIENTE** | **3.126.251.421** | **2.927.177.620** | **5.673.894.332** |
| **ACTIVO NO CORRIENTE** | | | |
| **PROPIEDAD, PLANTA Y EQUIPOS** | 0 | **8.672.728** | **8.098.161** |
| BIENES EN OPERACIÓN | | 8.672.728 | 8.997.956 |
| RODADO | | | -899.795 |
| **TOTAL ACTIVO** | **3.126.251.421** | **2.935.850.348** | **5.681.992.493** |

| PASIVO | 2011 | 2012 | 2013 |
|---|---|---|---|
| CORRIENTE | | | |
| **CUENTAS A PAGAR** | **1.647.505.054** | **291.809.501** | **55.507.410** |
| PROVEEDORES LOCALES | 1.647.505.054 | 276.809.501 | 55.507.410 |
| ACREEDORES VARIOS | | 15.000.000 | |
| **PRESTAMOS FINANCIEROS** | - | - | **2.826.694.811** |
| SOBREGIROS EN CTA. CTE. | | | 3.052.951 |
| DOCUMENTOS A PAGAR | | | 2.364.085.381 |
| PRESTAMOS A PAGAR | | | 459.556.479 |
| **PROVISIONES** | **834.131.662** | **108.671.802** | **89.356.898** |
| IMPUESTO A LA RENTA A PAGAR | 44.780.540 | 105.330.474 | 88.934.049 |
| APORTES Y RETENCIONES A PAGAR IPS | 422.849 | 422.849 | 422.849 |
| CHEQUES DIFERIDOS | 768.498.886 | | |
| APORTES Y RETENCIONES A PAGAR IPS FRACCIONADO | 18.975.547 | 2.875.278 | |
| INTERESES A DEVENGAR IPS | 1.453.840 | 43.201 | |
| **TOTAL PASIVO CORRIENTE** | **2.481.636.716** | **400.481.303** | **2.971.559.119** |
| **PASIVO NO CORRIENTE** | | | |
| **PROVISIONES** | - | **303.956.213** | - |
| PRESTAMOS A PAGAR | | 303.956.213 | |
| **TOTAL PASIVO** | **2.481.636.716** | **704.437.516** | **2.971.559.119** |

| PATRIMONIO NETO | 2.011 | 2.012 | 2.013 |
|---|---|---|---|
| **CAPITAL** | **300.000.000** | **1.300.000.000** | **1.300.000.000** |
| CAPITAL SUSCRIPTO | 300.000.000 | | |
| CAPITAL INTEGRADO | | 1.300.000.000 | |
| CAPITAL REALIZADO | | | 1.300.000.000 |
| **RESERVAS** | **17.230.585** | **61.570.641** | **85.830.635** |
| RESERVA DE REVALUO | 17.230.585 | 61.570.641 | 325.228 |
| RESERVA LEGAL | | | 85.505.407 |
| **RESULTADOS** | **327.381.120** | **869.842.191** | **1.324.602.739** |
| RESULTADOS ACUMULADOS | 38.419.364 | 27.381.120 | 869.842.191 |
| RESULTADO DEL EJERCICIO | 288.961.756 | 842.461.071 | 454.760.548 |
| **TOTAL PATRIMONIO NETO** | **644.611.705** | **2.231.412.832** | **2.710.433.374** |
| **TOTAL PASIVO + PATRIMONIO NETO** | **3.126.248.421** | **2.935.850.348** | **5.681.992.493** |

**HECHO POR:**

C.P. Elizabeth Barrozo
Control Contable

**CONTROLADO POR:**

Lic. ALMA ACOSTA
Control Contable

# DOCUNET S.A.

RUC.: 80027414-8

## I- ANÁLISIS DE ESTADOS CONTABLES COMPARATIVOS Y PORCENTUALES

| ACTIVO | 2011 | 2012 | 2013 |
|---|---|---|---|
| **CORRIENTE** | | | |
| **DISPONIBILIDADES** | **87.480.607** | **1.344.507.340** | **2.308.605.263** |
| CAJA | 24.517.969 | 797.583.197 | 157.744.391 |
| BANCOS | 62.962.638 | 546.924.143 | 2.150.860.872 |
| **CREDITOS** | **4.148.729.362** | **3.773.363.582** | **3.094.877.858** |
| CLIENTES | 3.698.697.902 | 3.407.765.935 | 2.588.342.460 |
| ANTICIPO IMPUESTO A LA RENTA | 132.730.145 | 165.583.222 | 211.065.590 |
| IMPUESTO AL VALOR AGREGADO | 317.301.315 | 200.014.425 | 295.469.808 |
| **INVENTARIOS** | **3.080.170.357** | **3.886.810.899** | **5.148.565.409** |
| MERCADERIAS | 3.080.170.357 | 3.886.810.899 | 5.148.565.409 |
| **TOTAL ACTIVO CORRIENTE** | **7.316.380.326** | **9.004.681.821** | **10.552.048.530** |
| **ACTIVO NO CORRIENTE** | | | |
| **PROPIEDAD, PLANTA Y EQUIPO** | **1.737.449.169** | **2.126.327.407** | **1.511.839.242** |
| BIENES EN OPERACIÓN | 3.178.470.526 | 4.748.744.982 | 5.324.402.570 |
| DEPRECIACION ACUMULADA | -1.441.021.357 | -2.622.417.575 | -3.812.563.328 |
| **DETALLE** | **336.339.268** | **324.575.459** | **350.364.531** |
| MUEBLES Y UTILES | 2.122.274.180 | 1.679.588.234 | 1.684.298.510 |
| DEPRECIACION ACUMULADA | -1.785.934.912 | -1.355.012.775 | -1.333.933.979 |
| **CARGOS DIFERIDOS** | **6.748.200** | **0** | **12.040.000** |
| GASTOS PREPAGADOS | | | 12.040.000 |
| DEPOSITO EN GARANTIA | 6.748.200 | | |
| **TOTAL ACTIVO** | **9.396.916.963** | **11.455.584.687** | **12.426.292.303** |

| PASIVO | 2011 | 2012 | 2013 |
|---|---|---|---|
| **CORRIENTE** | | | |
| **CUENTAS A PAGAR** | **995.056.023** | **981.621.233** | **1.290.805.643** |
| PROVEEDORES LOCALES | 295.569.888 | 246.068.047 | 392.428.214 |
| PROVEEDORES DEL EXTERIOR | 699.486.135 | 735.553.186 | 836.924.267 |
| ANTICIPO DE CLIENTES | | | 61.453.162 |
| **DEUDAS FISCALES Y SOCIALES** | **160.457.075** | **213.436.641** | **283.646.233** |
| APORTES Y RETENCIONES A PAGAR | 7.093.392 | 10.638.812 | 11.033.341 |
| RETENCIONES A PAGAR | 1.460.039 | 1.240.514 | 7.511.724 |
| DIRECCION GRAL. DE RECAUDACIONES | 151.903.644 | 201.557.315 | 211.221.168 |
| DIVIDENDO A PAGAR | | | 53.880.000 |
| **TOTAL PASIVO CORRIENTE** | **1.155.513.098** | **1.195.057.874** | **1.574.451.876** |
| **PASIVO NO CORRIENTE** | | | |
| **PROVISIONES** | - | **759.497.926** | - |
| VENTAS DIFERIDAS | | 759.497.926 | |
| **PRESTAMOS FINANCIEROS** | **423.711.773** | **264.578.486** | - |
| DEUDAS BANCARIAS NO CORRIENTE | 423.711.773 | 264.578.486 | |
| **TOTAL PASIVO** | **1.579.224.871** | **2.219.134.286** | **1.574.451.876** |

| PATRIMONIO NETO | 2.011 | 2.012 | 2.013 |
|---|---|---|---|
| **CAPITAL** | **1.500.000.000** | **1.500.000.000** | **4.292.147.621** |
| CAPITAL REALIZADO | 1.500.000.000 | 1.500.000.000 | 1.500.000.000 |
| APORTE DE SOCIOS A CAPITALIZAR | | | 2.792.147.621 |
| **RESERVAS** | **4.525.104.969** | **4.682.622.787** | **4.873.060.012** |
| RESERVA LEGAL | 51.000.000 | 84.000.000 | 169.000.000 |
| RESERVA DE REVALUO | 2.174.104.969 | 2.298.622.787 | 2.404.060.012 |
| RESERVA FACULTATIVA | 2.300.000.000 | 2.300.000.000 | 2.300.000.000 |
| **RESULTADOS** | **1.792.585.123** | **3.053.827.614** | **1.686.632.794** |
| RESULTADOS ACUMULADOS | 743.988.451 | 1.703.797.123 | |
| RESULTADO DEL EJERCICIO | 1.048.596.672 | 1.350.030.491 | 1.686.632.794 |
| **TOTAL PATRIMONIO NETO** | **7.817.690.092** | **9.236.450.401** | **10.851.840.427** |
| **TOTAL PASIVO + PATRIMONIO NETO** | **9.396.914.963** | **11.455.584.687** | **12.426.292.303** |

HECHO POR:

C.P. Elizabeth Barrozo
Control Contable

CONTROLADO POR:

Lic. ALMA ACOSTA
Control Contable

**SERVIPRO S.R.L.**
**RUC.: 80003499-6**

## I- ANÁLISIS DE ESTADOS CONTABLES COMPARATIVOS Y PORCENTUALES

| ACTIVO | 2011 | 2012 | 2013 |
|---|---|---|---|
| **CORRIENTE** | | | |
| **DISPONIBILIDADES** | **21.359.895** | **389.453.525** | **225.551.468** |
| CAJA | 10.087.923 | 218.639.442 | 34.500.825 |
| BANCOS | 11.271.972 | 170.814.083 | 191.050.643 |
| **CREDITOS** | **1.295.381.680** | **1.207.536.492** | **1.225.105.952** |
| CLIENTES | 1.236.648.056 | 1.111.089.786 | 1.136.285.854 |
| ANTICIPO IMPUESTO A LA RENTA | 58.733.624 | 96.446.706 | 76.808.716 |
| IMPUESTO AL VALOR AGREGADO | | | 12.011.382 |
| **INVENTARIOS** | **2.103.776.630** | **1.677.361.089** | **2.433.897.365** |
| MERCADERIAS | 1.221.370.058 | 1.677.361.089 | 2.433.897.365 |
| PRODUCTOS EN PROCESO | 882.406.572 | | |
| **OTROS ACTIVOS** | **88.000.000** | - | - |
| APORTES A INTEGRAR | 87.500.000 | | |
| GASTOS PAGADOS POR ADELANTADO | 500.000 | | |
| **TOTAL ACTIVO CORRIENTE** | **3.508.518.205** | **3.274.351.106** | **3.884.554.785** |
| **ACTIVO NO CORRIENTE** | | | |
| **PROPIEDAD, PLANTA Y EQUIPOS** | **92.759.071** | **134.893.928** | **74.708.192** |
| BIENES EN OPERACIÓN | 1.895.216 | 235.507.020 | 243.325.292 |
| EQUIPOS EN RENTA | 136.757.096 | | |
| MENOS: DEPRECIACION ACUMULADA | -45.893.241 | -100.613.092 | -168.617.100 |
| **OTROS ACTIVOS** | **0** | **88.150.000** | **73.000.000** |
| APORTES A INTEGRAR | | 87.500.000 | |
| GASTOS PAGADOS POR ADELANTADO | | 650.000 | 73.000.000 |
| **TOTAL ACTIVO** | **3.601.277.276** | **3.497.395.034** | **4.032.262.977** |

| PASIVO | 2011 | 2012 | 2013 |
|---|---|---|---|
| **CORRIENTE** | | | |
| **CUENTAS A PAGAR** | **2.075.187.789** | **1.220.529.272** | **1.447.203.223** |
| PROVEEDORES LOCALES GUARANIES | 967.710.980 | 716.078.167 | 1.016.254.907 |
| PROVEEDORES LOCALES DOLARES | 57.609.668 | 75.464.234 | |
| PROVEEDORES DEL EXTERIOR | 1.049.867.141 | 428.986.871 | 430.948.316 |
| **DEVENGADAS** | **314.281.818** | - | - |
| VENTAS NO PERFECCIONADAS | 314.281.818 | | |
| **DEUDAS FISCALES Y SOCIALES** | **79.032.664** | **134.034.602** | **80.530.053** |
| APORTES Y RETENCIONES A PAGAR | 9.113.963 | 13.265.912 | 28.224.143 |
| IMPUESTO A LA RENTA A PAGAR | 60.494.833 | | |
| IVA A PAGAR | 9.423.868 | 10.262.419 | |
| DIRECCION GRAL. DE RECAUDACION | | 110.506.271 | 52.305.910 |
| **TOTAL PASIVO CORRIENTE** | **2.468.502.271** | **1.354.563.874** | **1.527.733.276** |
| **PASIVO NO CORRIENTE** | | | |
| **PRESTAMOS FINANCIEROS** | - | **21.608.091** | - |
| PRESTAMOS BANCARIOS A PAGAR | | 21.608.091 | |
| **TOTAL PASIVO** | **2.468.502.271** | **1.376.171.965** | **1.527.733.276** |

| PATRIMONIO NETO | 2.011 | 2.012 | 2.013 |
|---|---|---|---|
| **CAPITAL** | **140.000.000** | **140.000.000** | **2.004.615.356** |
| CAPITAL REALIZADO | 20.000.000 | 20.000.000 | 20.000.000 |
| APORTE DE SOCIOS A CAPITALIZAR | 120.000.000 | 120.000.000 | 1.984.615.356 |
| **RESERVAS** | **24.175.789** | **29.107.713** | **34.265.985** |
| RESERVA LEGAL | 4.000.000 | 4.000.000 | 4.000.000 |
| RESERVA DE REVALUO | 20.175.789 | 25.107.713 | 30.265.985 |
| **RESULTADOS** | **968.599.216** | **1.952.115.356** | **465.648.360** |
| RESULTADOS DE EJERCICIOS ANTERIORES | 425.735.768 | 968.494.216 | |
| RESULTADO DEL EJERCICIO | 542.863.448 | 983.621.140 | 465.648.360 |
| **TOTAL PATRIMONIO NETO** | **1.132.775.005** | **2.121.223.069** | **2.504.529.701** |
| **TOTAL PASIVO + PATRIMONIO NETO** | **3.601.277.276** | **3.497.395.034** | **4.032.262.977** |

HECHO POR:

C.P. Elizabeth Barrozo
Control Contable

CONTROLADO POR:

Lic. ALMA ACOSTA
Control Contable

## Tabla de Análisis de la Capacidad Financiera y Técnica de las Empresas Oferentes

| | ALTERNATIVA S.A. | | | OFFICE CLIP S.R.L. | | | G Y L S.R.L. | | | EMPRENDIMIENTOS FBC | | | OFFICE COMPU S.A. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Solvencia Financiera** | | | | | | | | | | | | | | | |
| **Años** | **2011** | **2012** | **2013** | **2011** | **2012** | **2013** | **2011** | **2012** | **2013** | **2011** | **2012** | **2013** | **2011** | **2012** | **2013** |
| Activo Corriente (a) | 675.547.089 | 516.116.598 | 756.456.286 | 80.489.438 | 497.127.833 | 814.077.198 | 510.429.471 | 790.684.213 | 2.253.960.498 | 14.994.897.264 | 3.923.196.468 | 4.136.874.696 | 8.189.061.290 | 9.908.766.694 | 13.765.221.502 |
| Pasivo Corriente (b) | 312.405.380 | 51.398.554 | 207.520.330 | 60.662.777 | 117.313.117 | 94.735.304 | 338.280 | 572.374 | 1.328.304.098 | 247.772.704 | 454.869.729 | 231.454.112 | 2.862.975.238 | 5.551.329.906 | 7.404.992.249 |
| | 2,16 | 10,04 | 3,65 | 1,33 | 4,24 | 8,59 | 1508,90 | 1381,41 | 1,70 | 60,52 | 8,62 | 17,87 | 2,16 | 1,78 | 1,86 |
| | **Promedio** | | **5,28** | **Promedio** | | **4,72** | **Promedio** | | **964,00** | **Promedio** | | **29,01** | **Promedio** | | **1,94** |
| **Indice de Endeudamiento** | | | | | | | | | | | | | | | |
| **Años** | **2011** | **2012** | **2013** | **2011** | **2012** | **2013** | **2011** | **2012** | **2013** | **2011** | **2012** | **2013** | **2011** | **2012** | **2013** |
| Pasivo Total | 312.405.380 | 51.398.554 | 207.520.330 | 60.662.777 | 298.016.044 | 443.541.274 | 338.280 | 572.374 | 1.328.304.098 | 247.772.704 | 454.869.729 | 231.454.112 | 2.862.975.238 | 5.551.329.906 | 7.404.992.249 |
| Activo Total | 675.547.089 | 516.116.598 | 763.900.013 | 85.538.880 | 505.936.331 | 822.756.190 | 559.044.300 | 821.485.928 | 2.274.493.599 | 15.057.496.697 | 4.137.489.433 | 4.453.159.777 | 7.153.863.754 | 10.852.182.018 | 14.657.233.970 |
| | 0,46 | 0,10 | 0,27 | 0,71 | 0,59 | 0,54 | 0,00 | 0,00 | 0,58 | 0,02 | 0,11 | 0,05 | 0,40 | 0,51 | 0,51 |
| | **Promedio** | | **0,28** | **Promedio** | | **0,61** | **Promedio** | | **0,20** | **Promedio** | | **0,06** | **Promedio** | | **0,47** |
| **Indice de Rentabilidad** | | | | | | | | | | | | | | | |
| **Años** | **2011** | **2012** | **2013** | **2011** | **2012** | **2013** | **2011** | **2012** | **2013** | **2011** | **2012** | **2013** | **2011** | **2012** | **2013** |
| Utilidad después del Impuesto | 48.238.006 | 101.576.335 | 91.661.639 | 14.132.298 | 133.018.725 | 162.416.095 | 94.460.797 | 244.754.753 | 127.889.115 | 557.844.402 | 350.593.305 | 531.049.975 | 149.821.149 | 971.534.173 | 1.841.027.716 |
| Patrimonio Neto | 363.141.709 | 464.718.044 | 556.379.683 | 24.876.103 | 207.920.287 | 379.214.916 | 558.706.020 | 820.913.554 | 946.189.501 | 3.329.723.993 | 3.682.619.704 | 4.221.705.665 | 4.290.888.516 | 5.300.852.112 | 7.252.241.721 |
| | 0,13 | 0,22 | 0,16 | 0,57 | 0,64 | 0,43 | 0,17 | 0,30 | 0,14 | 0,17 | 0,10 | 0,13 | 0,03 | 0,18 | 0,25 |
| | **Promedio** | | **0,17** | **Promedio** | | **0,55** | **Promedio** | | **0,20** | **Promedio** | | **0,13** | **Promedio** | | **0,16** |

| | DATA SYSTEMS S.A.E.C.A. | | | DATA LAB S.A. | | | NIC S.A.C.I.S. | | | DOCUNET S.A. | | | SERVI PRO S.R.L. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Solvencia Financiera** | | | | | | | | | | | | | | | |
| **Años** | **2011** | **2012** | **2013** | **2011** | **2012** | **2013** | **2011** | **2012** | **2013** | **2011** | **2012** | **2013** | **2011** | **2012** | **2013** |
| Activo Corriente (a) | 22.666.265.150 | 17.905.852.621 | 23.645.651.891 | 34.511.827.622 | 42.989.109.472 | 39.243.697.825 | 3.126.251.421 | 2.927.177.620 | 5.673.894.332 | 7.316.380.326 | 9.004.681.821 | 10.552.048.530 | 3.508.518.205 | 3.274.351.106 | 3.884.554.785 |
| Pasivo Corriente (b) | 15.221.398.357 | 8.024.003.074 | 13.541.399.456 | 19.176.067.771 | 22.741.353.450 | 15.714.614.437 | 2.481.636.716 | 400.481.303 | 2.971.559.119 | 1.155.513.098 | 1.195.057.874 | 1.574.451.876 | 2.468.502.271 | 1.354.563.874 | 1.527.733.276 |
| | 1,49 | 2,23 | 1,75 | 1,80 | 1,89 | 2,50 | 1,26 | 7,31 | 1,91 | 6,33 | 7,53 | 6,70 | 1,42 | 2,42 | 2,54 |
| | **Promedio** | | **1,82** | **Promedio** | | **2,06** | **Promedio** | | **3,49** | **Promedio** | | **6,86** | **Promedio** | | **2,13** |
| **Indice de Endeudamiento** | | | | | | | | | | | | | | | |
| **Años** | **2011** | **2012** | **2013** | **2011** | **2012** | **2013** | **2011** | **2012** | **2013** | **2011** | **2012** | **2013** | **2011** | **2012** | **2013** |
| Pasivo Total | 20.687.226.368 | 12.774.777.670 | 16.687.292.448 | 19.176.067.771 | 22.741.353.450 | 15.714.614.437 | 2.481.636.716 | 704.437.516 | 2.971.559.119 | 1.579.224.871 | 2.219.134.286 | 1.574.451.876 | 2.468.502.271 | 1.376.171.965 | 1.527.733.276 |
| Activo Total | 31.624.574.104 | 26.310.697.250 | 34.150.819.871 | 38.199.580.627 | 46.548.799.598 | 42.244.138.883 | 3.126.251.421 | 2.935.850.348 | 5.881.992.493 | 9.396.916.963 | 11.455.584.687 | 12.426.292.303 | 3.601.277.276 | 3.497.395.034 | 4.032.262.977 |
| | 0,65 | 0,49 | 0,49 | 0,50 | 0,49 | 0,37 | 0,79 | 0,24 | 0,52 | 0,17 | 0,19 | 0,13 | 0,69 | 0,39 | 0,38 |
| | **Promedio** | | **0,54** | **Promedio** | | **0,45** | **Promedio** | | **0,52** | **Promedio** | | **0,16** | **Promedio** | | **0,49** |
| **Indice de Rentabilidad** | | | | | | | | | | | | | | | |
| **Años** | **2011** | **2012** | **2013** | **2011** | **2012** | **2013** | **2011** | **2012** | **2013** | **2011** | **2012** | **2013** | **2011** | **2012** | **2013** |
| Utilidad después del Impuesto | 1.470.030.042 | 3.039.130.582 | 2.648.224.716 | 4.160.959.863 | 4.595.559.239 | 6.092.806.424 | 288.961.756 | 842.461.071 | 454.760.548 | 1.048.596.672 | 1.350.030.491 | 1.686.632.794 | 542.863.448 | 983.621.140 | 465.648.360 |
| Patrimonio Neto | 10.937.347.736 | 13.535.919.580 | 17.463.527.223 | 19.023.512.856 | 23.807.446.148 | 26.529.524.446 | 644.611.705 | 2.231.412.832 | 2.710.433.374 | 1.048.596.672 | 1.350.030.491 | 1.686.632.794 | 1.132.775.005 | 2.121.223.069 | 2.504.529.701 |
| | 0,13 | 0,22 | 0,15 | 0,22 | 0,19 | 0,23 | 0,45 | 0,38 | 0,17 | 1,00 | 1,00 | 1,00 | 0,48 | 0,46 | 0,19 |
| | **Promedio** | | **0,17** | **Promedio** | | **0,21** | **Promedio** | | **0,33** | **Promedio** | | **1,00** | **Promedio** | | **0,38** |

| Resumen de Promedios de los tres últimos años | ALTERNATIVA S.A. | OFFICE CLIP S.R.L. | G Y L S.R.L. | EMPRENDIMIENTOS FBC | OFFICE COMPU S.A. | DATA SYSTEMS S.A.E.C.A. | DATA LAB S.A. | NIC S.A.C.I.S. | DOCUNET S.A. | SERVI PRO S.R.L. | REFERENCIA |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Ratio de Liquidez** | 5,28 | 4,72 | 964,00 | 29,01 | 1,94 | 1,82 | 2,06 | 3,49 | 6,86 | 2,13 | **> O = 1** |
| **Indice de Endeudamiento** | 0,28 | 0,61 | 0,20 | 0,06 | 0,47 | 0,54 | 0,45 | 0,52 | 0,16 | 0,49 | **< O = 0,80** |
| **Indice de Rentabilidad** | 0,17 | 0,55 | 0,20 | 0,13 | 0,16 | 0,17 | 0,21 | 0,33 | 1,00 | 0,38 | **> O = 0** |

**HECHO POR:**

C.P. Elizabeth Barrozo
Control Contablé

**CONTROLADO POR:**

Lic. ALMA ACOSTA
Control Contable

## P.A.C. Nº 22/2015 "ADQUISICION DE CINTAS, TINTAS Y TONER "

**CONCLUSION:** Teniendo en cuenta los índices e referencia, los promedios resultantes en el índice de Solvencia Financiera, índice de Endeudamiento e índice de Rentabilidad para la empresa oferente son el siguiente:

- **ALTERNATIVA S.A.** , los promedios resultantes en los diferentes índices analizados (Ratio de Liquidez, Ratio de Endeudamiento y Ratio de Rentabilidad) se encuentran dentro de los rangos referenciales.

- **OFFICE CLIP S.R.L.** , los promedios resultantes en los diferentes índices analizados (Ratio de Liquidez, Ratio de Endeudamiento y Ratio de Rentabilidad) se encuentran dentro de los rangos referenciales.

- **G Y L S.R.L.** , los promedios resultantes en los diferentes índices analizados (Ratio de Liquidez, Ratio de Endeudamiento y Ratio de Rentabilidad) se encuentran dentro de los rangos referenciales.

- **EMPRENDIMIENTOS FBC, DE ZUNILDA ELISA COUCHONAL DOS SANTOS** , los promedios resultantes en los diferentes índices analizados (Ratio de Liquidez, Ratio de Endeudamiento y Ratio de Rentabilidad) se encuentran dentro de los rangos referenciales.

- **OFFICE COMPU S.A.** , los promedios resultantes en los diferentes índices analizados (Ratio de Liquidez, Ratio de Endeudamiento y Ratio de Rentabilidad) se encuentran dentro de los rangos referenciales.

- **DATA SYSTEMS S.A.E.C.A.** , los promedios resultantes en los diferentes índices analizados (Ratio de Liquidez, Ratio de Endeudamiento y Ratio de Rentabilidad) se encuentran dentro de los rangos referenciales.

- **DATA LAB S.A.** , los promedios resultantes en los diferentes índices analizados (Ratio de Liquidez, Ratio de Endeudamiento y Ratio de Rentabilidad) se encuentran dentro de los rangos referenciales.

- **NIC S.A.C.I.S.** , los promedios resultantes en los diferentes índices analizados (Ratio de Liquidez, Ratio de Endeudamiento y Ratio de Rentabilidad) se encuentran dentro de los rangos referenciales.

- **DOCUNET S.A.** , los promedios resultantes en los diferentes índices analizados (Ratio de Liquidez, Ratio de Endeudamiento y Ratio de Rentabilidad) se encuentran dentro de los rangos referenciales.

- **SERVI PRO S.R.L.** , los promedios resultantes en los diferentes índices analizados (Ratio de Liquidez, Ratio de Endeudamiento y Ratio de Rentabilidad) se encuentran dentro de los rangos referenciales.

HECHO POR:

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CONTROLADO POR:

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