



## TORTA

| CHOCOLATE BLANCO Y ALMENDRA     |             |             |                  |
|---------------------------------|-------------|-------------|------------------|
|                                 | VLR X GRAMO | GRAMO USADO | VLR TOTAL        |
| Chocolate blanco                | 18          | 50          | \$ 900           |
| Harina                          | 3           | 130         | \$ 390           |
| Azucar                          | 3           | 180         | \$ 540           |
| Almendra                        | 21          | 30          | \$ 630           |
| Mantequilla                     | 28          | 180         | \$ 5,040         |
| Huevo                           | 333         | 6           | \$ 2,000         |
| Blonda Caja                     | 120         | 1           | \$ 120           |
| Caja                            | 3,000       | 1           | \$ 3,000         |
| Mano de obra                    |             |             | \$ 12,124        |
| <b>TOTAL COSTOS FIJOS</b>       |             |             | <b>\$ 24,744</b> |
| Servicios publicos (agua, luz)  |             |             | \$ 1,262         |
| <b>TOTAL COSTOS VARIABLES</b>   |             |             | <b>\$ 1,262</b>  |
| <b>TOTAL COSTOS</b>             |             |             | <b>\$ 26,006</b> |
| <b>PRECIO (73,04% UTILIDAD)</b> |             |             | <b>\$ 45,000</b> |

| Leche en polvo      |
|---------------------|
| Harina              |
| Azucar              |
| Cocoa               |
| Mantequilla         |
| Huevo               |
| Esencia de vainilla |
| Blonda              |
| Caja                |
| Mano de obra        |
| <b>TOTAL</b>        |
| Servicios           |
| <b>TOTAL C</b>      |
| <b>TO</b>           |
| <b>PRECIO</b>       |

|                             | AGUA       | LUZ        | MANO OBRA    |
|-----------------------------|------------|------------|--------------|
|                             | \$ 100,000 | \$ 450,000 | \$ 4,364,643 |
| <b>Dias</b>                 | \$ 3,333   | \$ 15,000  | \$ 145,488   |
| <b>Horas</b>                | \$ 139     | \$ 625     | \$ 6,062     |
| <b>Minutos</b>              | \$ 2       | \$ 10      | \$ 101       |
| <b>Consumo \$ por torta</b> | \$ 12      | \$ 1,250   | \$ 12,124    |

| DULCE DE FRUTOS ROJOS            |             |             |                 |
|----------------------------------|-------------|-------------|-----------------|
|                                  | VLR X GRAMO | GRAMO USADO | VLR FINAL       |
| Fresa                            | 13          | 500         | \$ 6,500        |
| Mora                             | 14          | 500         | \$ 7,000        |
| Azucar                           | 3           | 250         | \$ 750          |
| Agua                             | 1           | 150         | \$ 150          |
| Mano de obra                     |             |             | \$ 674          |
| <b>TOTAL X GRAMAJE (90)</b>      |             |             | <b>\$ 834</b>   |
| Servicios publicos (agua, luz)   |             |             | \$ 628          |
| <b>TOTAL COSTOS VARIABLES</b>    |             |             | <b>\$ 628</b>   |
| <b>TOTAL COSTOS</b>              |             |             | <b>\$ 1,462</b> |
| <b>PRECIO (105,21% UTILIDAD)</b> |             |             | <b>\$ 3,000</b> |

| Tomate de arbol amarillo |
|--------------------------|
| Mango                    |
| Piña                     |
| Azucar                   |
| Agua                     |
| Mano de obra             |
| <b>TOTAL</b>             |
| Servicios                |
| <b>TOTAL C</b>           |
| <b>TO</b>                |
| <b>PRECIO</b>            |

|                               | AGUA       | LUZ        | MANO OBRA    |
|-------------------------------|------------|------------|--------------|
|                               | \$ 100,000 | \$ 450,000 | \$ 1,454,881 |
| <b>Dias</b>                   | \$ 3,333   | \$ 15,000  | \$ 48,496    |
| <b>Horas</b>                  | \$ 139     | \$ 625     | \$ 2,021     |
| <b>Minutos</b>                | \$ 2       | \$ 10      | \$ 34        |
| <b>Consumo \$ por aderezo</b> | \$ 3       | \$ 625     | \$ 674       |

AS GRANDES

| MARMOLEADA                     |             |           |
|--------------------------------|-------------|-----------|
| VLR X GRAMO                    | GRAMO USADO | VLR FINAL |
| 19                             | 25          | \$ 475    |
| 3                              | 130         | \$ 390    |
| 3                              | 180         | \$ 540    |
| 17                             | 25          | \$ 425    |
| 28                             | 180         | \$ 5,040  |
| 333                            | 6           | \$ 2,000  |
| 1                              | 30          | \$ 30     |
| 120                            | 1           | \$ 120    |
| 3,000                          | 1           | \$ 3,000  |
| Mano de obra                   |             | \$ 12,124 |
| TOTAL COSTOS FIJOS             |             | \$ 24,144 |
| Servicios publicos (agua, luz) |             | \$ 1,262  |
| COSTOS VARIABLES               |             | \$ 1,262  |
| TOTAL COSTOS                   |             | \$ 25,405 |
| (77,13% UTILIDAD)              |             | \$ 45,000 |

| SELVA NEGRA                    |             |             |
|--------------------------------|-------------|-------------|
|                                | VLR X GRAMO | GRAMO USADO |
| Harina                         | 3           | 130         |
| Azucar                         | 3           | 180         |
| Cocoa                          | 17          | 50          |
| Mantequilla                    | 28          | 180         |
| Huevo                          | 333         | 6           |
| Blonda                         | 120         | 1           |
| Caja                           | 3,000       | 1           |
| Mano de obra                   |             |             |
| TOTAL COSTOS FIJOS             |             |             |
| Servicios publicos (agua, luz) |             |             |
| TOTAL COSTOS VARIABLES         |             |             |
| TOTAL COSTOS                   |             |             |
| PRECIO (77,69% UTILIDAD)       |             |             |

| CE DE FRUTOS AMARILLOS         |             |           |
|--------------------------------|-------------|-----------|
| VLR X GRAMO                    | GRAMO USADO | VLR FINAL |
| 15                             | 500         | \$ 7,500  |
| 13                             | 500         | \$ 6,500  |
| 15                             | 500         | \$ 7,500  |
| 3                              | 250         | \$ 750    |
| 1                              | 150         | \$ 150    |
| Mano de obra                   |             | \$ 674    |
| X GRAMAJE (90)                 |             | \$ 922    |
| Servicios publicos (agua, luz) |             | \$ 628    |
| COSTOS VARIABLES               |             | \$ 628    |
| TOTAL COSTOS                   |             | \$ 1,551  |
| (93,41% UTILIDAD)              |             | \$ 3,000  |

|                  |
|------------------|
|                  |
| <b>VLR FINAL</b> |
| \$ 390           |
| \$ 540           |
| \$ 850           |
| \$ 5,040         |
| \$ 2,000         |
| \$ 120           |
| \$ 3,000         |
| \$ 12,124        |
| <b>\$ 24,064</b> |
| \$ 1,262         |
| <b>\$ 1,262</b>  |
| <b>\$ 25,326</b> |
| <b>\$ 45,001</b> |



## TORTA

| CHOCOLATE BLANCO Y ALMENDRA    |             |             |           |
|--------------------------------|-------------|-------------|-----------|
|                                | VLR X GRAMO | GRAMO USADO | VLR FINAL |
| Chocolate blanco               | 18          | 33          | \$ 600    |
| Harina                         | 3           | 87          | \$ 260    |
| Azucar                         | 3           | 120         | \$ 360    |
| Almendra                       | 21          | 20          | \$ 420    |
| Mantequilla                    | 28          | 120         | \$ 3,360  |
| Huevo                          | 333         | 4           | \$ 1,332  |
| Blonda Caja                    | 90          | 1           | \$ 90     |
| Caja                           | 2,500       | 1           | \$ 2,500  |
| Mano obra                      |             |             | \$ 9,093  |
| TOTAL COSTOS FIJOS             |             |             | \$ 18,015 |
| Servicios publicos (agua, luz) |             |             | \$ 944    |
| TOTAL COSTOS VARIAIBLES        |             |             | \$ 944    |
| TOTAL COSTOS                   |             |             | \$ 18,959 |
| PRECIO (42,41% UTILIDAD)       |             |             | \$ 27,000 |

| Leche en polvo      |  |
|---------------------|--|
| Harina              |  |
| Azucar              |  |
| Cocoa               |  |
| Mantequilla         |  |
| Huevo               |  |
| Esencia de vainilla |  |
| Blonda              |  |
| Caja                |  |
| TOTAL               |  |
| Servicios           |  |
| TOTAL C             |  |
| TO                  |  |
| PRECIO              |  |

|                      | AGUA       | LUZ        | MANO OBRA    |
|----------------------|------------|------------|--------------|
|                      | \$ 100,000 | \$ 450,000 | \$ 4,364,643 |
| Dias                 | \$ 3,333   | \$ 15,000  | \$ 145,488   |
| Horas                | \$ 139     | \$ 625     | \$ 6,062     |
| Minutos              | \$ 2       | \$ 10      | \$ 101       |
| Consumo \$ por torta | \$ 7       | \$ 938     | \$ 9,093     |

| DULCE DE FRUTOS ROJOS          |             |             |           |
|--------------------------------|-------------|-------------|-----------|
|                                | VLR X GRAMO | GRAMO USADO | VLR FINAL |
| Fresa                          | 13          | 500         | \$ 6,500  |
| Mora                           | 14          | 500         | \$ 7,000  |
| Azucar                         | 3           | 250         | \$ 750    |
| Agua                           | 1           | 150         | \$ 150    |
| Mano obra                      |             |             | \$ 505    |
| TOTAL X GRAMAJE (50)           |             |             | \$ 793    |
| SERVICIOS PUBLICOS (AGUA, LUZ) |             |             | \$ 472    |
| TOTAL COSTOS VARIABLES         |             |             | \$ 472    |
| TOTAL COSTOS                   |             |             | \$ 1,265  |
| PRECIO (97,56% UTILIDAD)       |             |             | \$ 2,500  |

| DULCE                    |  |
|--------------------------|--|
| Tomate de arbol amarillo |  |
| Mango                    |  |
| Piña                     |  |
| Azucar                   |  |
| Agua                     |  |
| TOTAL                    |  |
| SERVICIOS P              |  |
| TOTAL C                  |  |
| TOT                      |  |
| PRECIO                   |  |

|                        | AGUA       | LUZ        | MANO OBRA    |
|------------------------|------------|------------|--------------|
|                        | \$ 100,000 | \$ 450,000 | \$ 1,454,881 |
| Dias                   | \$ 3,333   | \$ 15,000  | \$ 48,496    |
| Horas                  | \$ 139     | \$ 625     | \$ 2,021     |
| Minutos                | \$ 2       | \$ 10      | \$ 34        |
| Consumo \$ por aderezo | \$ 3       | \$ 469     | \$ 505       |

S MEDIANAS

| MARMOLEADA             |             |           |
|------------------------|-------------|-----------|
| VLR X GRAMO            | GRAMO USADO | VLR FINAL |
| 19                     | 18          | \$ 342    |
| 3                      | 87          | \$ 261    |
| 3                      | 120         | \$ 360    |
| 17                     | 18          | \$ 306    |
| 28                     | 120         | \$ 3,360  |
| 333                    | 4           | \$ 1,333  |
| 1                      | 20          | \$ 20     |
| 90                     | 1           | \$ 90     |
| 2,500                  | 1           | \$ 2,500  |
| Mano obra              |             | \$ 9,093  |
| L COSTOS FIJOS         |             | \$ 17,665 |
| s publicos (agua, luz) |             | \$ 944    |
| OSTOS VARIAIBLES       |             | \$ 944    |
| TAL COSTOS             |             | \$ 18,610 |
| (45,09% UTILIDAD)      |             | \$ 27,001 |

| SELVA NEGRA                    |             |             |
|--------------------------------|-------------|-------------|
|                                | VLR X GRAMO | GRAMO USADO |
| Harina                         | 3           | 90          |
| Azucar                         | 3           | 120         |
| Cocoa                          | 17          | 30          |
| Mantequilla                    | 28          | 120         |
| Huevo                          | 333         | 4           |
| Blonda                         | 90          | 1           |
| Caja                           | 2,500       | 1           |
| Mano obra                      |             |             |
| TOTAL COSTOS FIJOS             |             |             |
| Servicios publicos (agua, luz) |             |             |
| TOTAL COSTOS VARIAIBLES        |             |             |
| TOTAL COSTOS                   |             |             |
| PRECIO (46,26% UTILIDAD)       |             |             |

| DE FRUTOS AMARILLOS  |             |           |
|----------------------|-------------|-----------|
| VLR X GRAMO          | GRAMO USADO | VLR FINAL |
| 15                   | 500         | \$ 7,500  |
| 13                   | 500         | \$ 6,500  |
| 15                   | 500         | \$ 7,500  |
| 3                    | 250         | \$ 750    |
| 1                    | 150         | \$ 150    |
| Mano obra            |             | \$ 505    |
| . X GRAMAJE (50)     |             | \$ 953    |
| PUBLICOS (AGUA, LUZ) |             | \$ 472    |
| OSTOS VARIABLES      |             | \$ 472    |
| TAL COSTOS           |             | \$ 1,425  |
| (75,39% UTILIDAD)    |             | \$ 2,500  |

|                  |
|------------------|
|                  |
| <b>VLR FINAL</b> |
| \$ 270           |
| \$ 360           |
| \$ 510           |
| \$ 3,360         |
| \$ 1,333         |
| \$ 90            |
| \$ 2,500         |
| \$ 9,093         |
| <b>\$ 17,516</b> |
| \$ 944           |
| <b>\$ 944</b>    |
| <b>\$ 18,461</b> |
| <b>\$ 27,001</b> |



## TORTAS

| CHOCOLATE BLANCO Y ALMENDRA    |             |             |           |
|--------------------------------|-------------|-------------|-----------|
|                                | VLR X GRAMO | GRAMO USADO | VLR FINAL |
| Chocolate blanco               | 18          | 17          | \$ 300    |
| Harina                         | 3           | 43          | \$ 130    |
| Azucar                         | 3           | 60          | \$ 180    |
| Almendra                       | 21          | 10          | \$ 210    |
| Mantequilla                    | 18          | 60          | \$ 1,080  |
| Huevo                          | 333         | 2           | \$ 666    |
| Blonda Caja                    | 40          | 1           | \$ 40     |
| Caja                           | 1,300       | 1           | \$ 1,300  |
| Mano obra                      |             |             | \$ 4,547  |
| TOTAL COSTOS FIJOS             |             |             | \$ 8,453  |
| Servicios publicos (agua, luz) |             |             | \$ 628    |
| TOTAL COSTOS VARIABLES         |             |             | \$ 628    |
| TOTAL COSTOS                   |             |             | \$ 9,081  |
| PRECIO (43,16% UTILIDAD)       |             |             | \$ 13,000 |

| Leche en polvo      |
|---------------------|
| Harina              |
| Azucar              |
| Cocoa               |
| Mantequilla         |
| Huevo               |
| Esencia de vainilla |
| Blonda              |
| Caja                |
|                     |
| TOTAL               |
| Servicios           |
| TOTAL C             |
| TO                  |
| PRECIO              |

|                      | AGUA       | LUZ        | MANO OBRA    |
|----------------------|------------|------------|--------------|
|                      | \$ 100,000 | \$ 450,000 | \$ 4,364,643 |
| Dias                 | \$ 3,333   | \$ 15,000  | \$ 145,488   |
| Horas                | \$ 139     | \$ 625     | \$ 6,062     |
| Minutos              | \$ 2       | \$ 10      | \$ 101       |
| Consumo \$ por torta | \$ 3       | \$ 625     | \$ 4,547     |

| DULCE DE FRUTOS ROJOS          |             |             |           |
|--------------------------------|-------------|-------------|-----------|
|                                | VLR X GRAMO | GRAMO USADO | VLR FINAL |
| Fresa                          | 13          | 500         | \$ 6,500  |
| Mora                           | 14          | 500         | \$ 7,000  |
| Azucar                         | 3           | 250         | \$ 750    |
| Agua                           | 1           | 150         | \$ 150    |
| Mano obra                      |             |             | \$ 236    |
| TOTAL X GRAMAJE (30)           |             |             | \$ 716    |
| Servicios publicos (agua, luz) |             |             | \$ 316    |
| TOTAL COSTOS VARIABLES         |             |             | \$ 316    |
| TOTAL COSTOS                   |             |             | \$ 1,032  |
| PRECIO (45,51% UTILIDAD)       |             |             | \$ 1,501  |

| Tomate de arbol amarillo |
|--------------------------|
| Mango                    |
| Piña                     |
| Azucar                   |
| Agua                     |
|                          |
| TOTAL                    |
| Servicios                |
| TOTAL C                  |
| TO                       |
| PRECIO                   |

|         | AGUA       | LUZ        | MANO OBRA    |
|---------|------------|------------|--------------|
|         | \$ 100,000 | \$ 450,000 | \$ 1,454,881 |
| Dias    | \$ 3,333   | \$ 15,000  | \$ 48,496    |
| Horas   | \$ 139     | \$ 625     | \$ 2,021     |
| Minutos | \$ 2       | \$ 10      | \$ 34        |

|                        |      |        |        |
|------------------------|------|--------|--------|
| Consumo \$ por aderezo | \$ 3 | \$ 313 | \$ 236 |
|------------------------|------|--------|--------|

# PERSONALES

| MARMOLEADA             |             |           |
|------------------------|-------------|-----------|
| VLR X GRAMO            | GRAMO USADO | VLR FINAL |
| 19                     | 9           | \$ 171    |
| 3                      | 44          | \$ 131    |
| 3                      | 60          | \$ 180    |
| 17                     | 9           | \$ 153    |
| 28                     | 60          | \$ 1,680  |
| 333                    | 2           | \$ 667    |
| 1                      | 10          | \$ 10     |
| 40                     | 1           | \$ 40     |
| 1,300                  | 1           | \$ 1,300  |
| Mano obra              |             | \$ 4,547  |
| L COSTOS FIJOS         |             | \$ 8,878  |
| s publicos (agua, luz) |             | \$ 628    |
| OSTOS VARIABLES        |             | \$ 628    |
| TAL COSTOS             |             | \$ 9,506  |
| (36,75% UTILIDAD)      |             | \$ 13,000 |

| SELVA NEGRA                    |             |             |
|--------------------------------|-------------|-------------|
|                                | VLR X GRAMO | GRAMO USADO |
| Harina                         | 3           | 45          |
| Azucar                         | 3           | 60          |
| Cocoa                          | 17          | 15          |
| Mantequilla                    | 28          | 60          |
| Huevo                          | 333         | 2           |
| Blonda                         | 40          | 1           |
| Caja                           | 1,300       | 1           |
| Mano obra                      |             |             |
| TOTAL COSTOS FIJOS             |             |             |
| Servicios publicos (agua, luz) |             |             |
| TOTAL COSTOS VARIABLES         |             |             |
| TOTAL COSTOS                   |             |             |
| PRECIO (37,83% UTILIDAD)       |             |             |

| DE FRUTOS AMARILLOS    |             |           |
|------------------------|-------------|-----------|
| VLR X GRAMO            | GRAMO USADO | VLR FINAL |
| 15                     | 500         | \$ 7,500  |
| 13                     | 500         | \$ 6,500  |
| 15                     | 500         | \$ 7,500  |
| 3                      | 250         | \$ 750    |
| 1                      | 150         | \$ 150    |
| Mano obra              |             | \$ 236    |
| X GRAMAJE (30)         |             | \$ 982    |
| s publicos (agua, luz) |             | \$ 316    |
| OSTOS VARIABLES        |             | \$ 316    |
| TAL COSTOS             |             | \$ 1,298  |
| (15,51% UTILIDAD)      |             | \$ 1,500  |



|                  |
|------------------|
|                  |
| <b>VLR FINAL</b> |
| \$ 135           |
| \$ 180           |
| \$ 255           |
| \$ 1,680         |
| \$ 667           |
| \$ 40            |
| \$ 1,300         |
| \$ 4,547         |
| <b>\$ 8,803</b>  |
| \$ 628           |
| <b>\$ 628</b>    |
| <b>\$ 9,432</b>  |
| <b>\$ 13,000</b> |



## GALLETAS CON AVENA Y ARÁNDANOS

|                                 | VLR X GRAMO | GRAMO USADO | VLR FINAL       |
|---------------------------------|-------------|-------------|-----------------|
| Arandanos                       | 18          | 100         | \$ 1,800        |
| Hojuelas de avena               | 10          | 80          | \$ 838          |
| Mantequilla                     | 28          | 125         | \$ 3,500        |
| Harina de avena                 | 10          | 40          | \$ 419          |
| Azucar                          | 3           | 150         | \$ 450          |
| Harina                          | 3           | 70          | \$ 210          |
| Huevo                           | 333         | 1           | \$ 333          |
| Mano obra                       |             |             | \$ 1,010        |
| <b>TOTAL COSTOS FIJOS</b>       |             |             | <b>\$ 1,849</b> |
| Servicios publicos (agua, luz)  |             |             | \$ 316          |
| <b>TOTAL COSTOS VARIABLES</b>   |             |             | <b>\$ 316</b>   |
| <b>TOTAL COSTOS</b>             |             |             | <b>\$ 2,165</b> |
| <b>PRECIO (15,46% UTILIDAD)</b> |             |             | <b>\$ 2,500</b> |

|                                | AGUA       | LUZ        | MANO OBRA    |
|--------------------------------|------------|------------|--------------|
|                                | \$ 100,000 | \$ 450,000 | \$ 2,909,762 |
| <b>Dias</b>                    | \$ 3,333   | \$ 15,000  | \$ 96,992    |
| <b>Horas</b>                   | \$ 139     | \$ 625     | \$ 4,041     |
| <b>Minutos</b>                 | \$ 2       | \$ 10      | \$ 67        |
| <b>Consumo \$ por galletas</b> | \$ 3       | \$ 313     | \$ 1,010     |







## CUPCAKES

|                                 | VLR X GRAMO | GRAMO USADO | VLR FINAL       |
|---------------------------------|-------------|-------------|-----------------|
| Mantequilla                     | 28          | 200         | \$ 5,600        |
| Chips de choocolate             | 19          | 70          | \$ 1,330        |
| Azucar                          | 3           | 200         | \$ 600          |
| Huevo                           | 333         | 4           | \$ 1,333        |
| Harina                          | 3           | 200         | \$ 600          |
| Fresa                           | 13          | 70          | \$ 937          |
| Chantilly                       | 8           | 150         | \$ 1,200        |
| Caja                            | 1           | 1,300       | \$ 1,300        |
| Mano obra                       |             |             | \$ 1,010        |
| <b>TOTAL COSTOS FIJOS</b>       |             |             | <b>\$ 2,085</b> |
| Servicios publicos (agua, luz)  |             |             | \$ 316          |
| <b>TOTAL COSTOS VARIABLES</b>   |             |             | <b>\$ 316</b>   |
| <b>TOTAL COSTOS</b>             |             |             | <b>\$ 2,401</b> |
| <b>PRECIO (24,96% UTILIDAD)</b> |             |             | <b>\$ 3,001</b> |

|                                | AGUA       | LUZ        | MANO OBRA    |
|--------------------------------|------------|------------|--------------|
|                                | \$ 100,000 | \$ 450,000 | \$ 2,909,762 |
| <b>Dias</b>                    | \$ 3,333   | \$ 15,000  | \$ 96,992    |
| <b>Horas</b>                   | \$ 139     | \$ 625     | \$ 4,041     |
| <b>Minutos</b>                 | \$ 2       | \$ 10      | \$ 67        |
| <b>Consumo \$ por cupcakes</b> | \$ 3       | \$ 313     | \$ 1,010     |







| CAPUCCINO                      |             |             |           |
|--------------------------------|-------------|-------------|-----------|
|                                | VLR X GRAMO | GRAMO USADO | VLR FINAL |
| Capsula Café                   | 1,050       | 1           | \$ 1,050  |
| Leche                          | 2           | 120         | \$ 284    |
| Agua                           | 1           | 50          | \$ 50     |
| Mano obra                      |             |             | \$ 101    |
| TOTAL COSTOS FIJOS             |             |             | \$ 1,485  |
| Servicios publicos (agua, luz) |             |             | \$ 23     |
| TOTAL COSTOS VARIABLES         |             |             | \$ 23     |
| TOTAL COSTOS                   |             |             | \$ 1,509  |
| PRECIO (65,69% UTILIDAD)       |             |             | \$ 2,500  |

| Capsula Café |
|--------------|
| Agua         |
|              |
| T            |
| Se           |
| TOT          |
|              |
| PRE          |

| TE CALIENTE                    |             |             |           |
|--------------------------------|-------------|-------------|-----------|
|                                | VLR X GRAMO | GRAMO USADO | VLR FINAL |
| Sachets de te                  | 2,900       | 1           | \$ 2,900  |
| Agua                           | 1           | 80          | \$ 80     |
| Mano obra                      |             |             | \$ 101    |
| TOTAL COSTOS FIJOS             |             |             | \$ 3,081  |
| Servicios publicos (agua, luz) |             |             | \$ 23     |
| TOTAL COSTOS VARIABLES         |             |             | \$ 23     |
| TOTAL COSTOS                   |             |             | \$ 3,104  |
| PRECIO (28,85% UTILIDAD)       |             |             | \$ 4,000  |

| Te Hatsu X400gr |
|-----------------|
| T               |
| Se              |
| TOT             |
|                 |
| PRE             |

| AGUA SIN GAS                   |             |             |           |
|--------------------------------|-------------|-------------|-----------|
|                                | VLR X GRAMO | GRAMO USADO | VLR FINAL |
| Agua sin gas X300gr            | 1,300       | 1           | \$ 1,300  |
| TOTAL COSTOS FIJOS             |             |             | \$ 1,300  |
| Servicios publicos (agua, luz) |             |             | \$ 23     |
| TOTAL COSTOS VARIABLES         |             |             | \$ 23     |
| TOTAL COSTOS                   |             |             | \$ 1,323  |
| PRECIO (64,16% UTILIDAD)       |             |             | \$ 2,500  |

|                        | AGUA       | LUZ        | MANO OBRA    |
|------------------------|------------|------------|--------------|
|                        | \$ 100,000 | \$ 450,000 | \$ 1,454,881 |
| Días                   | \$ 3,333   | \$ 15,000  | \$ 48,496    |
| Horas                  | \$ 139     | \$ 625     | \$ 2,021     |
| Minutos                | \$ 2       | \$ 10      | \$ 34        |
| Consumo \$ por bebidas | \$ 2       | \$ 21      | \$ 101       |

# BEBIDAS

| AMERICANO                      |             |           |
|--------------------------------|-------------|-----------|
| VLR X GRAMO                    | GRAMO USADO | VLR FINAL |
| 1,050                          | 1           | \$ 1,050  |
| 1                              | 80          | \$ 80     |
| Mano obra                      |             | \$ 101    |
| TOTAL COSTOS FIJOS             |             | \$ 1,231  |
| Servicios publicos (agua, luz) |             | \$ 23     |
| TOTAL COSTOS VARIABLES         |             | \$ 23     |
| TOTAL COSTOS                   |             | \$ 1,254  |
| PRECIO (19,61% UTILIDAD)       |             | \$ 1,500  |

| TE FRIO                        |             |           |
|--------------------------------|-------------|-----------|
| VLR X GRAMO                    | GRAMO USADO | VLR FINAL |
| 3,333                          | 1           | \$ 3,333  |
| TOTAL COSTOS FIJOS             |             | \$ 3,333  |
| Servicios publicos (agua, luz) |             | \$ 23     |
| TOTAL COSTOS VARIABLES         |             | \$ 23     |
| TOTAL COSTOS                   |             | \$ 3,356  |
| PRECIO (19,19% UTILIDAD)       |             | \$ 4,000  |

| ESPRESSO                       |             |
|--------------------------------|-------------|
|                                | VLR X GRAMO |
| Capsula Café                   | 1,050       |
| Agua                           | 1           |
| Mano obra                      |             |
| TOTAL COSTOS FIJOS             |             |
| Servicios publicos (agua, luz) |             |
| TOTAL COSTOS VARIABLES         |             |
| TOTAL COSTOS                   |             |
| PRECIO (34,78% UTILIDAD)       |             |

| AGUA CON GAS                   |             |
|--------------------------------|-------------|
|                                | VLR X GRAMO |
| Agua con gas X375gr            | 1,500       |
| TOTAL COSTOS FIJOS             |             |
| Servicios publicos (agua, luz) |             |
| TOTAL COSTOS VARIABLES         |             |
| TOTAL COSTOS                   |             |
| PRECIO (64,16% UTILIDAD)       |             |

| SO          |           |
|-------------|-----------|
| GRAMO USADO | VLR FINAL |
| 1           | \$ 1,050  |
| 40          | \$ 40     |
|             | \$ 101    |
| S           | \$ 1,090  |
| iz)         | \$ 23     |
| BLES        | \$ 23     |
|             | \$ 1,113  |
| AD)         | \$ 1,500  |

| GAS         |           |
|-------------|-----------|
| GRAMO USADO | VLR FINAL |
| 1           | \$ 1,500  |
| S           | \$ 1,500  |
| iz)         | \$ 23     |
| BLES        | \$ 23     |
|             | \$ 1,523  |
| AD)         | \$ 2,500  |



## GALLETAS PARA PERROS

|                                 | VLR X GRAMO | GRAMO USADO | VLR FINAL       |
|---------------------------------|-------------|-------------|-----------------|
| Harina                          | 3           | 200         | 600             |
| Aceite de oliva                 | 22          | 15          | 330             |
| Huevo                           | 333         | 1           | 333             |
| Manzana                         | 10          | 200         | 2,000           |
| Banano                          | 7           | 150         | 1,050           |
| Mano obra                       |             |             | \$ 1,010        |
| <b>COSTOS FIJOS</b>             |             |             | <b>1,873</b>    |
| Servicios publicos (agua, luz)  |             |             | \$ 316          |
| <b>COSTOS VARIABLES</b>         |             |             | <b>\$ 316</b>   |
| <b>TOTAL COSTOS</b>             |             |             | <b>\$ 2,189</b> |
| <b>PRECIO (37,11% UTILIDAD)</b> |             |             | <b>\$ 3,001</b> |

|                                | AGUA       | LUZ        | MANO OBRA    |
|--------------------------------|------------|------------|--------------|
|                                | \$ 100,000 | \$ 450,000 | \$ 2,909,762 |
| <b>Dias</b>                    | \$ 3,333   | \$ 15,000  | \$ 96,992    |
| <b>Horas</b>                   | \$ 139     | \$ 625     | \$ 4,041     |
| <b>Minutos</b>                 | \$ 2       | \$ 10      | \$ 67        |
| <b>Consumo \$ por galletas</b> | \$ 3       | \$ 313     | \$ 1,010     |





## CUPCAKES PARA PERROS

|                                 | VLR X GRAMO | GRAMO USADO | VLR FINAL       |
|---------------------------------|-------------|-------------|-----------------|
| Harina                          | 3           | 200         | 600             |
| Aceite de oliva                 | 22          | 15          | 330             |
| Huevo                           | 333         | 2           | 666             |
| Manzana                         | 10          | 200         | 2,000           |
| Zanahoria                       | 8           | 200         | 1,600           |
| Agua                            | 1           | 15          | 15              |
| Mano obra                       |             |             | \$ 1,010        |
| <b>TOTAL COSTOS FIJOS</b>       |             |             | <b>1,879</b>    |
| Servicios publicos (agua,luz)   |             |             | \$ 316          |
| <b>TOTAL COSTOS VARIABLES</b>   |             |             | <b>\$ 316</b>   |
| <b>TOTAL COSTOS</b>             |             |             | <b>\$ 2,195</b> |
| <b>PRECIO (36,71% UTILIDAD)</b> |             |             | <b>\$ 3,001</b> |

|                              | AGUA       | LUZ        | MANO OBRA    |
|------------------------------|------------|------------|--------------|
|                              | \$ 100,000 | \$ 450,000 | \$ 2,909,762 |
| <b>Dias</b>                  | \$ 3,333   | \$ 15,000  | \$ 96,992    |
| <b>Horas</b>                 | \$ 139     | \$ 625     | \$ 4,041     |
| <b>Minutos</b>               | \$ 2       | \$ 10      | \$ 67        |
| <b>Consumo \$ por bebida</b> | \$ 3       | \$ 313     | \$ 1,010     |





## PROYECCION DE VENTA POR PRODUCTOS

| IPC  |      |      |      |      |
|------|------|------|------|------|
| 2022 | 2023 | 2024 | 2025 | 2026 |
| 3.3% | 3.1% | 3.1% | 3.3% | 3.3% |

| PRODUCTOS- CANTIDADES                      |          |          |          |          |          |
|--------------------------------------------|----------|----------|----------|----------|----------|
| VENTA                                      | AÑO 2022 | AÑO 2023 | AÑO 2024 | AÑO 2025 | AÑO 2026 |
| Torta grande Chocolate blanco y almendra   | 695      | 717      | 739      | 763      | 1,388    |
| Torta grande Marmoleada                    | 545      | 562      | 579      | 598      | 718      |
| Torta grande Selva negra                   | 580      | 598      | 617      | 637      | 758      |
| Aderezo frutos rojos grande                | 1,036    | 1,068    | 1,101    | 1,138    | 1,575    |
| Aderezo frutos amarillos grande            | 784      | 808      | 833      | 861      | 1,289    |
| Torta mediana Chocolate blanco y almendra  | 1,973    | 2,034    | 2,097    | 2,166    | 2,238    |
| Torta mediana Marmoleada                   | 1,836    | 1,893    | 1,952    | 2,016    | 2,083    |
| Torta mediana Selva negra                  | 897      | 925      | 953      | 985      | 1,017    |
| Aderezo frutos rojos mediana               | 1,854    | 1,911    | 1,971    | 2,036    | 2,103    |
| Aderezo frutos amarillos mediana           | 2,852    | 2,940    | 3,032    | 3,132    | 3,235    |
| Torta personal Chocolate blanco y almendra | 3,206    | 3,305    | 3,408    | 3,520    | 3,636    |
| Torta personal Marmoleada                  | 3,188    | 3,287    | 3,389    | 3,501    | 3,616    |
| Torta personal Selva negra                 | 569      | 587      | 605      | 625      | 645      |
| Aderezo frutos rojos personal              | 3,494    | 3,602    | 3,714    | 3,837    | 3,963    |
| Aderezo frutos amarillos personal          | 3,469    | 3,577    | 3,687    | 3,809    | 3,935    |
| Galleta con Avena y arandanos              | 738      | 761      | 784      | 810      | 837      |
| Cupcakes                                   | 2,727    | 2,812    | 2,899    | 2,994    | 3,093    |
| Galletas para perros                       | 5,149    | 5,309    | 5,473    | 5,654    | 5,840    |
| Cupcakes para perros                       | 7,218    | 7,442    | 7,672    | 7,926    | 8,187    |
| Capuccino                                  | 799      | 824      | 849      | 877      | 906      |
| Americano                                  | 1,288    | 1,328    | 1,369    | 1,414    | 1,461    |
| Espresso                                   | 444      | 458      | 472      | 488      | 504      |
| Te caliente                                | 359      | 370      | 382      | 394      | 407      |
| Te frio                                    | 644      | 664      | 685      | 707      | 730      |
| Agua con gas                               | 381      | 393      | 405      | 418      | 432      |
| Agua sin gas                               | 755      | 778      | 803      | 829      | 856      |



## PROYECCION COSTOS

| IPC  |      |      |      |      |
|------|------|------|------|------|
| 2022 | 2023 | 2024 | 2025 | 2026 |
| 3.3% | 3.1% | 3.1% | 3.3% | 3.3% |

| VENTA                                      | AÑO 2022 | AÑO 2023 | AÑO 2024 | AÑO 2025 | AÑO 2026 |
|--------------------------------------------|----------|----------|----------|----------|----------|
| Torta grande Chocolate blanco y almendra   | 26,006   | 26,812   | 27,643   | 28,555   | 29,497   |
| Torta grande Marmoleada                    | 25,405   | 26,193   | 27,005   | 27,896   | 28,817   |
| Torta grande Selva negra                   | 25,326   | 26,111   | 26,920   | 27,808   | 28,726   |
| Aderezo frutos rojos grande                | 1,462    | 1,507    | 1,554    | 1,605    | 1,658    |
| Aderezo frutos amarillos grande            | 1,551    | 1,599    | 1,649    | 1,703    | 1,759    |
| Torta mediana Chocolate blanco y almendra  | 18,959   | 19,547   | 20,153   | 20,818   | 21,505   |
| Torta mediana Marmoleada                   | 18,610   | 19,187   | 19,781   | 20,434   | 21,109   |
| Torta mediana Selva negra                  | 18,461   | 19,033   | 19,623   | 20,271   | 20,940   |
| Aderezo frutos rojos mediana               | 1,265    | 1,305    | 1,345    | 1,389    | 1,435    |
| Aderezo frutos amarillos mediana           | 1,425    | 1,470    | 1,515    | 1,565    | 1,617    |
| Torta personal Chocolate blanco y almendra | 9,081    | 9,362    | 9,653    | 9,971    | 10,300   |
| Torta personal Marmoleada                  | 9,506    | 9,801    | 10,105   | 10,438   | 10,782   |
| Torta personal Selva negra                 | 9,432    | 9,724    | 10,025   | 10,356   | 10,698   |
| Aderezo frutos rojos personal              | 1,032    | 1,064    | 1,097    | 1,133    | 1,170    |
| Aderezo frutos amarillos personal          | 1,298    | 1,339    | 1,380    | 1,426    | 1,473    |
| Galleta con Avena y arandanos              | 2,165    | 2,232    | 2,302    | 2,378    | 2,456    |
| Cupcakes                                   | 2,401    | 2,476    | 2,552    | 2,637    | 2,724    |
| Galletas para perros                       | 2,189    | 2,257    | 2,327    | 2,404    | 2,483    |
| Cupcakes para perros                       | 2,195    | 2,263    | 2,333    | 2,410    | 2,490    |
| Capuccino                                  | 1,509    | 1,555    | 1,604    | 1,656    | 1,711    |
| Americano                                  | 1,254    | 1,293    | 1,333    | 1,377    | 1,423    |
| Espresso                                   | 1,113    | 1,148    | 1,183    | 1,222    | 1,263    |
| Te caliente                                | 3,104    | 3,200    | 3,300    | 3,409    | 3,521    |
| Te frio                                    | 3,356    | 3,460    | 3,567    | 3,685    | 3,807    |
| Agua con gas                               | 1,523    | 1,570    | 1,619    | 1,672    | 1,728    |
| Agua sin gas                               | 1,323    | 1,364    | 1,406    | 1,453    | 1,501    |



## PROYECCION COSTOS ANU

| PRODUCTOS X CANTIDADES                     |                    |                    |                    |                    |
|--------------------------------------------|--------------------|--------------------|--------------------|--------------------|
| VENTA                                      | AÑO 2022           | AÑO 2023           | AÑO 2024           | AÑO 2025           |
| Torta grande Chocolate blanco y almendra   | 18,073,880         | 19,211,829         | 20,421,425         | 21,791,478         |
| Torta grande Marmoleada                    | 13,845,906         | 14,717,658         | 15,644,297         | 16,693,857         |
| Torta grande Selva negra                   | 14,688,838         | 15,613,662         | 16,596,713         | 17,710,170         |
| Aderezo frutos rojos grande                | 1,514,661          | 1,610,026          | 1,711,395          | 1,826,210          |
| Aderezo frutos amarillos grande            | 1,215,919          | 1,292,475          | 1,373,850          | 1,466,020          |
| Torta mediana Chocolate blanco y almendra  | 37,406,996         | 39,762,178         | 42,265,645         | 45,101,204         |
| Torta mediana Marmoleada                   | 34,167,563         | 36,318,787         | 38,605,455         | 41,195,456         |
| Torta mediana Selva negra                  | 16,559,323         | 17,601,915         | 18,710,149         | 19,965,394         |
| Aderezo frutos rojos mediana               | 2,346,032          | 2,493,740          | 2,650,749          | 2,828,585          |
| Aderezo frutos amarillos mediana           | 4,065,210          | 4,321,160          | 4,593,224          | 4,901,379          |
| Torta personal Chocolate blanco y almendra | 29,113,607         | 30,946,629         | 32,895,059         | 35,101,956         |
| Torta personal Marmoleada                  | 30,305,294         | 32,213,345         | 34,241,530         | 36,538,760         |
| Torta personal Selva negra                 | 5,366,604          | 5,704,491          | 6,063,652          | 6,470,456          |
| Aderezo frutos rojos personal              | 3,604,819          | 3,831,782          | 4,073,034          | 4,346,290          |
| Aderezo frutos amarillos personal          | 4,504,092          | 4,787,675          | 5,089,111          | 5,430,535          |
| Galleta con Avena y arandanos              | 1,597,941          | 1,698,549          | 1,805,492          | 1,926,620          |
| Cupcakes                                   | 6,548,347          | 6,960,637          | 7,398,886          | 7,895,270          |
| Galletas para perros                       | 11,270,678         | 11,980,291         | 12,734,583         | 13,588,933         |
| Cupcakes para perros                       | 15,842,112         | 16,839,547         | 17,899,781         | 19,100,660         |
| Capuccino                                  | 1,205,361          | 1,281,252          | 1,361,920          | 1,453,290          |
| Americano                                  | 1,615,386          | 1,717,092          | 1,825,202          | 1,947,653          |
| Espresso                                   | 494,238            | 525,355            | 558,432            | 595,897            |
| Te caliente                                | 1,114,401          | 1,184,565          | 1,259,146          | 1,343,621          |
| Te frio                                    | 2,161,359          | 2,297,441          | 2,442,090          | 2,605,927          |
| Agua con gas                               | 580,319            | 616,857            | 655,695            | 699,685            |
| Agua sin gas                               | 998,977            | 1,061,873          | 1,128,730          | 1,204,455          |
|                                            | <b>260,207,864</b> | <b>276,590,812</b> | <b>294,005,246</b> | <b>313,729,764</b> |

JAL

|             |
|-------------|
|             |
| AÑO 2026    |
| 40,942,469  |
| 20,690,324  |
| 21,774,421  |
| 2,611,886   |
| 2,267,564   |
| 48,126,999  |
| 43,959,218  |
| 21,304,852  |
| 3,018,351   |
| 5,230,208   |
| 37,456,911  |
| 38,990,109  |
| 6,904,552   |
| 4,637,878   |
| 5,794,864   |
| 2,055,875   |
| 8,424,956   |
| 14,500,601  |
| 20,382,104  |
| 1,550,790   |
| 2,078,319   |
| 635,875     |
| 1,433,763   |
| 2,780,756   |
| 746,626     |
| 1,285,261   |
| 359,585,535 |



## PROYECCION PRECIO

| IPC  |      |      |      |      |
|------|------|------|------|------|
| 2022 | 2023 | 2024 | 2025 | 2026 |
| 3.3% | 3.1% | 3.1% | 3.3% | 3.3% |

| VENTA                                      | AÑO 2022 | AÑO 2023 | AÑO 2024 | AÑO 2025 | AÑO 2026 |
|--------------------------------------------|----------|----------|----------|----------|----------|
| Torta grande Chocolate blanco y almendra   | 45,000   | 46,395   | 47,833   | 49,412   | 51,042   |
| Torta grande Marmoleada                    | 45,000   | 46,395   | 47,834   | 49,412   | 51,043   |
| Torta grande Selva negra                   | 45,001   | 46,396   | 47,834   | 49,413   | 51,043   |
| Aderezo frutos rojos grande                | 3,000    | 3,093    | 3,189    | 3,294    | 3,403    |
| Aderezo frutos amarillos grande            | 3,000    | 3,093    | 3,188    | 3,294    | 3,402    |
| Torta mediana Chocolate blanco y almendra  | 27,000   | 27,837   | 28,700   | 29,647   | 30,626   |
| Torta mediana Marmoleada                   | 27,001   | 27,838   | 28,701   | 29,648   | 30,626   |
| Torta mediana Selva negra                  | 27,001   | 27,838   | 28,701   | 29,648   | 30,626   |
| Aderezo frutos rojos mediana               | 2,500    | 2,577    | 2,657    | 2,745    | 2,836    |
| Aderezo frutos amarillos mediana           | 2,500    | 2,577    | 2,657    | 2,745    | 2,836    |
| Torta personal Chocolate blanco y almendra | 13,000   | 13,403   | 13,819   | 14,275   | 14,746   |
| Torta personal Marmoleada                  | 13,000   | 13,403   | 13,818   | 14,274   | 14,745   |
| Torta personal Selva negra                 | 13,000   | 13,403   | 13,818   | 14,274   | 14,745   |
| Aderezo frutos rojos personal              | 1,501    | 1,548    | 1,596    | 1,648    | 1,703    |
| Aderezo frutos amarillos personal          | 1,500    | 1,546    | 1,594    | 1,647    | 1,701    |
| Galleta con Avena y arandanos              | 2,500    | 2,577    | 2,657    | 2,745    | 2,836    |
| Cupcakes                                   | 3,001    | 3,094    | 3,190    | 3,295    | 3,404    |
| Galletas para perros                       | 3,001    | 3,094    | 3,190    | 3,295    | 3,404    |
| Cupcakes para perros                       | 3,001    | 3,094    | 3,189    | 3,295    | 3,403    |
| Capuccino                                  | 2,500    | 2,577    | 2,657    | 2,745    | 2,835    |
| Americano                                  | 1,500    | 1,547    | 1,595    | 1,647    | 1,702    |
| Espresso                                   | 1,500    | 1,547    | 1,595    | 1,647    | 1,702    |
| Te caliente                                | 4,000    | 4,124    | 4,252    | 4,392    | 4,537    |
| Te frio                                    | 4,000    | 4,124    | 4,252    | 4,392    | 4,537    |
| Agua con gas                               | 2,500    | 2,578    | 2,658    | 2,746    | 2,836    |
| Agua sin gas                               | 2,500    | 2,578    | 2,658    | 2,745    | 2,836    |



## PROYECCION VENTAS ANU

| PRODUCTOS X CANTIDADES                     |                    |                    |                    |                    |
|--------------------------------------------|--------------------|--------------------|--------------------|--------------------|
| VENTA                                      | AÑO 2022           | AÑO 2023           | AÑO 2024           | AÑO 2025           |
| Torta grande Chocolate blanco y almendra   | 31,275,042         | 33,244,149         | 35,337,234         | 37,707,974         |
| Torta grande Marmoleada                    | 24,525,254         | 26,069,388         | 27,710,743         | 29,569,829         |
| Torta grande Selva negra                   | 26,100,596         | 27,743,915         | 29,490,700         | 31,469,202         |
| Aderezo frutos rojos grande                | 3,108,236          | 3,303,934          | 3,511,953          | 3,747,566          |
| Aderezo frutos amarillos grande            | 2,351,709          | 2,499,775          | 2,657,163          | 2,835,430          |
| Torta mediana Chocolate blanco y almendra  | 53,271,303         | 56,625,318         | 60,190,504         | 64,228,625         |
| Torta mediana Marmoleada                   | 49,573,718         | 52,694,929         | 56,012,654         | 59,770,487         |
| Torta mediana Selva negra                  | 24,219,666         | 25,744,561         | 27,365,464         | 29,201,386         |
| Aderezo frutos rojos mediana               | 4,634,820          | 4,926,633          | 5,236,819          | 5,588,152          |
| Aderezo frutos amarillos mediana           | 7,129,972          | 7,578,882          | 8,056,056          | 8,596,529          |
| Torta personal Chocolate blanco y almendra | 41,679,040         | 44,303,194         | 47,092,567         | 50,251,960         |
| Torta personal Marmoleada                  | 41,442,489         | 44,051,750         | 46,825,292         | 49,966,754         |
| Torta personal Selva negra                 | 7,396,791          | 7,862,500          | 8,357,531          | 8,918,229          |
| Aderezo frutos rojos personal              | 5,245,372          | 5,575,625          | 5,926,672          | 6,324,287          |
| Aderezo frutos amarillos personal          | 5,202,677          | 5,530,243          | 5,878,432          | 6,272,811          |
| Galleta con Avena y arandanos              | 1,844,983          | 1,961,145          | 2,084,621          | 2,224,476          |
| Cupcakes                                   | 8,182,814          | 8,698,013          | 9,245,648          | 9,865,929          |
| Galletas para perros                       | 15,453,227         | 16,426,178         | 17,460,386         | 18,631,786         |
| Cupcakes para perros                       | 21,657,751         | 23,021,344         | 24,470,791         | 26,112,512         |
| Capuccino                                  | 1,997,162          | 2,122,906          | 2,256,566          | 2,407,957          |
| Americano                                  | 1,932,163          | 2,053,814          | 2,183,124          | 2,329,588          |
| Espresso                                   | 666,134            | 708,074            | 752,655            | 803,150            |
| Te caliente                                | 1,435,906          | 1,526,312          | 1,622,410          | 1,731,256          |
| Te frio                                    | 2,576,124          | 2,738,320          | 2,910,727          | 3,106,005          |
| Agua con gas                               | 952,652            | 1,012,632          | 1,076,389          | 1,148,603          |
| Agua sin gas                               | 1,887,767          | 2,006,622          | 2,132,961          | 2,276,059          |
|                                            | <b>385,743,368</b> | <b>410,030,156</b> | <b>435,846,064</b> | <b>465,086,541</b> |

AL

|             |
|-------------|
|             |
| AÑO 2026    |
| 70,846,848  |
| 36,648,772  |
| 38,690,969  |
| 5,359,852   |
| 4,385,695   |
| 68,537,659  |
| 63,780,429  |
| 31,160,477  |
| 5,963,055   |
| 9,173,261   |
| 53,623,314  |
| 53,318,974  |
| 9,516,544   |
| 6,748,577   |
| 6,693,647   |
| 2,373,714   |
| 10,527,825  |
| 19,881,774  |
| 27,864,374  |
| 2,569,504   |
| 2,485,877   |
| 857,033     |
| 1,847,404   |
| 3,314,383   |
| 1,225,661   |
| 2,428,758   |
| 539,824,382 |



## CAPITAL PROPIO

| CAPITAL PROPIO                  |                      |
|---------------------------------|----------------------|
| Maria Alejandra Urueña Acero    | \$ 19,000,000        |
| Karen Tatiana Vargas Gachancipa | \$ 19,000,000        |
| <b>Total</b>                    | <b>\$ 38,000,000</b> |



## **COSTOS DE INFRAESTRUCTURA**

|                            |                   |
|----------------------------|-------------------|
| Terrenos                   | -                 |
| Reparaciones locativas     | 10,000,000        |
| Flota y Equipo transportes | -                 |
| Otros activos fijos        | -                 |
| <b>Total</b>               | <b>10,000,000</b> |



## MUEBLES Y ENSERES

| MUEBLES Y ENSERES  |          |            |
|--------------------|----------|------------|
| PRODUCTO           | CANTIDAD | PRECIO     |
| Mesas              | 10       | 1,200,000  |
| Sillas             | 40       | 1,600,000  |
| Platos             | 30       | 480,000    |
| Pocillos           | 30       | 310,000    |
| Parasoles          | 4        | 2,800,000  |
| Vitrinas           | 3        | 8,000,000  |
| Lamparas colgantes | 3        | 540,000    |
| Muebles            | 2        | 600,000    |
| Total              |          | 15,530,000 |

| AÑO |
|-----|
| 1   |
| 2   |
| 3   |
| 4   |
| 5   |
| 6   |
| 7   |
| 8   |
| 9   |
| 10  |



## EQUIPOS DE COMPUTO

| EQUIPOS DE COMPUTOS           |          |           |
|-------------------------------|----------|-----------|
| PRODUCTO                      | CANTIDAD | PRECIO    |
| Computador                    | 1        | 1,200,000 |
| Caja registradora y facturera | 1        | 500,000   |
| Caja fuerte                   | 1        | 100,000   |
| Camaras con instalacion       | 3        | 600,000   |
| Total                         |          | 2,400,000 |

| AÑO |
|-----|
| 1   |
| 2   |
| 3   |
| 4   |
| 5   |



## MAQUINARIA Y EQUIPO

| MAQUINARIA Y EQUIPO  |          |           |
|----------------------|----------|-----------|
| PRODUCTO             | CANTIDAD | PRECIO    |
| Horno semiindustrial | 2        | 9,400,000 |
| Bases para horno     | 2        | 3,000,000 |
| Batidora             | 2        | 4,400,000 |
| Estanteria           | 4        | 3,000,000 |
| Batidor manual       | 1        | 10,000    |
| Horno microondas     | 2        | 520,000   |
| Bandejas             | 4        | 144,000   |
| Nevera               | 1        | 2,500,000 |
| Mesas de cocina      | 3        | 2,800,000 |
| Trampa de Grasa      | 1        | 1,300,000 |
| Olla                 | 2        | 75,000    |
| Estufa               | 1        | 150,000   |

| AÑO |
|-----|
| 1   |
| 2   |
| 3   |
| 4   |
| 5   |
| 6   |
| 7   |
| 8   |
| 9   |
| 10  |

|                                   |   |                   |
|-----------------------------------|---|-------------------|
| Set Mangas y boquillas            | 1 | 70,000            |
| Procesador de alimentos           | 1 | 150,000           |
| Balanza                           | 1 | 430,000           |
| Cuchillos                         | 4 | 120,000           |
| Guantes                           | 2 | 300,000           |
| Moldes                            | - | 1,500,000         |
| Espátulas                         | 3 | 27,000            |
| Medidores                         | 1 | 20,000            |
| <b>TOTAL, MAQUINARIA Y EQUIPO</b> |   | <b>29,916,000</b> |

| DEPRECIACION (10 AÑOS) |                        |               |
|------------------------|------------------------|---------------|
| CUOTA DEPRECIACION     | DEPRECIACION ACUMULADA | VALOR LIBRO   |
| \$ 1,553,000           | \$ 1,553,000           | \$ 13,977,000 |
| \$ 1,553,000           | \$ 3,106,000           | \$ 12,424,000 |
| \$ 1,553,000           | \$ 4,659,000           | \$ 10,871,000 |
| \$ 1,553,000           | \$ 6,212,000           | \$ 9,318,000  |
| \$ 1,553,000           | \$ 7,765,000           | \$ 7,765,000  |
| \$ 1,553,000           | \$ 9,318,000           | \$ 6,212,000  |
| \$ 1,553,000           | \$ 10,871,000          | \$ 4,659,000  |
| \$ 1,553,000           | \$ 12,424,000          | \$ 3,106,000  |
| \$ 1,553,000           | \$ 13,977,000          | \$ 1,553,000  |
| \$ 1,553,000           | \$ 15,530,000          | \$ -          |

| DEPRECIACION (5 AÑOS) |                        |              |
|-----------------------|------------------------|--------------|
| CUOTA DEPRECIACION    | DEPRECIACION ACUMULADA | VALOR LIBRO  |
| 480,000               | \$ 480,000             | \$ 1,920,000 |
| 480,000               | \$ 960,000             | \$ 1,440,000 |
| 480,000               | \$ 1,440,000           | \$ 960,000   |
| 480,000               | \$ 1,920,000           | \$ 480,000   |
| 480,000               | \$ 2,400,000           | \$ -         |

| DEPRECIACION (10 AÑOS) |                        |               |
|------------------------|------------------------|---------------|
| CUOTA DEPRECIACION     | DEPRECIACION ACUMULADA | VALOR LIBRO   |
| \$ 2,991,600           | \$ 2,991,600           | \$ 26,924,400 |
| \$ 2,991,600           | \$ 5,983,200           | \$ 23,932,800 |
| \$ 2,991,600           | \$ 8,974,800           | \$ 20,941,200 |
| \$ 2,991,600           | \$ 11,966,400          | \$ 17,949,600 |
| \$ 2,991,600           | \$ 14,958,000          | \$ 14,958,000 |
| \$ 2,991,600           | \$ 17,949,600          | \$ 11,966,400 |
| \$ 2,991,600           | \$ 20,941,200          | \$ 8,974,800  |
| \$ 2,991,600           | \$ 23,932,800          | \$ 5,983,200  |
| \$ 2,991,600           | \$ 26,924,400          | \$ 2,991,600  |
| \$ 2,991,600           | \$ 29,916,000          | \$ -          |



## MATERIA PRIMA

| IPC  |      |      |      |      |
|------|------|------|------|------|
| 2022 | 2023 | 2024 | 2025 | 2026 |
| 3.3% | 3.1% | 3.1% | 3.3% | 3.3% |

| COSTOS MATERIA PRIMA POR PRODUCTO          |          |          |          |          |          |
|--------------------------------------------|----------|----------|----------|----------|----------|
| PRODUCTO                                   | AÑO 2022 | AÑO 2023 | AÑO 2024 | AÑO 2025 | AÑO 2026 |
| Torta grande Chocolate blanco y almendra   | 12,620   | 13,011   | 13,415   | 13,857   | 14,315   |
| Torta grande Marmoleada                    | 12,020   | 12,392   | 12,777   | 13,198   | 13,634   |
| Torta grande Selva negra                   | 11,940   | 12,310   | 12,692   | 13,111   | 13,543   |
| Aderezo frutos rojos grande                | 160      | 165      | 170      | 176      | 181      |
| Aderezo frutos amarillos grande            | 249      | 257      | 265      | 273      | 282      |
| Torta mediana Chocolate blanco y almendra  | 8,922    | 9,199    | 9,484    | 9,797    | 10,120   |
| Torta mediana Marmoleada                   | 8,572    | 8,838    | 9,112    | 9,413    | 9,723    |
| Torta mediana Selva negra                  | 8,423    | 8,684    | 8,954    | 9,249    | 9,554    |
| Aderezo frutos rojos mediana               | 288      | 297      | 306      | 316      | 327      |
| Aderezo frutos amarillos mediana           | 448      | 462      | 476      | 492      | 508      |
| Torta personal Chocolate blanco y almendra | 3,906    | 4,027    | 4,152    | 4,289    | 4,430    |
| Torta personal Marmoleada                  | 4,331    | 4,465    | 4,604    | 4,756    | 4,913    |
| Torta personal Selva negra                 | 4,257    | 4,389    | 4,525    | 4,674    | 4,828    |
| Aderezo frutos rojos personal              | 480      | 495      | 510      | 527      | 544      |
| Aderezo frutos amarillos personal          | 747      | 770      | 794      | 820      | 847      |
| Galleta con Avena y arandanos              | 839      | 865      | 892      | 921      | 952      |
| Cupcakes                                   | 1,075    | 1,108    | 1,143    | 1,180    | 1,219    |
| Galletas para perros                       | 863      | 889      | 917      | 947      | 978      |
| Cupcakes para perros                       | 869      | 895      | 923      | 954      | 985      |
| Capuccino                                  | 1,384    | 1,427    | 1,472    | 1,520    | 1,570    |
| Americano                                  | 1,130    | 1,165    | 1,201    | 1,241    | 1,282    |
| Espresso                                   | 1,090    | 1,124    | 1,159    | 1,197    | 1,236    |
| Te caliente                                | 2,980    | 3,072    | 3,168    | 3,272    | 3,380    |
| Te frio                                    | 3,333    | 3,436    | 3,543    | 3,660    | 3,781    |
| Agua con gas                               | 1,500    | 1,547    | 1,594    | 1,647    | 1,701    |
| Agua sin gas                               | 1,300    | 1,340    | 1,382    | 1,427    | 1,475    |



## MANO OBRA

| COSTOS MANO OBRA POR PRODUCTO             |          |          |          |          |          |
|-------------------------------------------|----------|----------|----------|----------|----------|
| PRODUCTO                                  | AÑO 2022 | AÑO 2023 | AÑO 2024 | AÑO 2025 | AÑO 2026 |
| Torta grande Chocolate blanco y almendra  | 12,124   | 12,500   | 12,887   | 13,313   | 13,752   |
| Torta grande Marmoleada                   | 12,124   | 12,500   | 12,887   | 13,313   | 13,752   |
| Torta grande Selva negra                  | 12,124   | 12,500   | 12,887   | 13,313   | 13,752   |
| Aderezo frutos rojos grande               | 674      | 694      | 716      | 740      | 764      |
| Aderezo frutos amarillos grande           | 674      | 694      | 716      | 740      | 764      |
| Torta mediana Chocolate blanco y almendra | 9,093    | 9,375    | 9,666    | 9,984    | 10,314   |
| Torta mediana Marmoleada                  | 9,093    | 9,375    | 9,666    | 9,984    | 10,314   |

|                                            |       |       |       |       |        |
|--------------------------------------------|-------|-------|-------|-------|--------|
| Torta mediana Selva negra                  | 9,093 | 9,375 | 9,666 | 9,984 | 10,314 |
| Aderezo frutos rojos mediana               | 505   | 521   | 537   | 555   | 573    |
| Aderezo frutos amarillos mediana           | 505   | 521   | 537   | 555   | 573    |
| Torta personal Chocolate blanco y almendra | 4,547 | 4,687 | 4,833 | 4,992 | 5,157  |
| Torta personal Marmoleada                  | 4,547 | 4,687 | 4,833 | 4,992 | 5,157  |
| Torta personal Selva negra                 | 4,547 | 4,687 | 4,833 | 4,992 | 5,157  |
| Aderezo frutos rojos personal              | 236   | 243   | 251   | 259   | 267    |
| Aderezo frutos amarillos personal          | 236   | 243   | 251   | 259   | 267    |
| Galleta con Avena y arandanos              | 1,010 | 1,042 | 1,074 | 1,109 | 1,146  |
| Cupcakes                                   | 1,010 | 1,042 | 1,074 | 1,109 | 1,146  |
| Galletas para perros                       | 1,010 | 1,042 | 1,074 | 1,109 | 1,146  |
| Cupcakes para perros                       | 1,010 | 1,042 | 1,074 | 1,109 | 1,146  |
| Capuccino                                  | 101   | 104   | 107   | 111   | 115    |
| Americano                                  | 101   | 104   | 107   | 111   | 115    |
| Espresso                                   | 101   | 104   | 107   | 111   | 115    |
| Te caliente                                | 101   | 104   | 107   | 111   | 115    |
| Te frio                                    | -     | -     | -     | -     | -      |
| Agua con gas                               | -     | -     | -     | -     | -      |
| Agua sin gas                               | -     | -     | -     | -     | -      |



## SERV. PUBLICOS (LUZ, AGUA)

| COSTOS SERVICIOS PUBLICOS POR PRODUCTO     |          |          |          |          |          |
|--------------------------------------------|----------|----------|----------|----------|----------|
| PRODUCTO                                   | AÑO 2022 | AÑO 2023 | AÑO 2024 | AÑO 2025 | AÑO 2026 |
| Torta grande Chocolate blanco y almendra   | 1,262    | 1,301    | 1,341    | 1,385    | 1,431    |
| Torta grande Marmoleada                    | 1,262    | 1,301    | 1,341    | 1,385    | 1,431    |
| Torta grande Selva negra                   | 1,262    | 1,301    | 1,341    | 1,385    | 1,431    |
| Aderezo frutos rojos grande                | 628      | 648      | 668      | 690      | 713      |
| Aderezo frutos amarillos grande            | 628      | 648      | 668      | 690      | 713      |
| Torta mediana Chocolate blanco y almendra  | 944      | 974      | 1,004    | 1,037    | 1,071    |
| Torta mediana Marmoleada                   | 944      | 974      | 1,004    | 1,037    | 1,071    |
| Torta mediana Selva negra                  | 944      | 974      | 1,004    | 1,037    | 1,071    |
| Aderezo frutos rojos mediana               | 472      | 487      | 502      | 519      | 536      |
| Aderezo frutos amarillos mediana           | 472      | 487      | 502      | 519      | 536      |
| Torta personal Chocolate blanco y almendra | 628      | 648      | 668      | 690      | 713      |
| Torta personal Marmoleada                  | 628      | 648      | 668      | 690      | 713      |
| Torta personal Selva negra                 | 628      | 648      | 668      | 690      | 713      |
| Aderezo frutos rojos personal              | 316      | 326      | 336      | 347      | 358      |
| Aderezo frutos amarillos personal          | 316      | 326      | 336      | 347      | 358      |
| Galleta con Avena y arandanos              | 316      | 326      | 336      | 347      | 358      |
| Cupcakes                                   | 316      | 326      | 336      | 347      | 358      |
| Galletas para perros                       | 316      | 326      | 336      | 347      | 358      |
| Cupcakes para perros                       | 316      | 326      | 336      | 347      | 358      |
| Capuccino                                  | 23       | 24       | 25       | 25       | 26       |
| Americano                                  | 23       | 24       | 25       | 25       | 26       |
| Espresso                                   | 23       | 24       | 25       | 25       | 26       |
| Te caliente                                | 23       | 24       | 25       | 25       | 26       |
| Te frio                                    | 23       | 24       | 25       | 25       | 26       |
| Agua con gas                               | 23       | 24       | 25       | 25       | 26       |

|              |    |    |    |    |    |
|--------------|----|----|----|----|----|
| Agua sin gas | 23 | 24 | 25 | 25 | 26 |
|--------------|----|----|----|----|----|

| PROYECCION DE CANTIDAD VENDIDA ANUAL |          |          |          |          |
|--------------------------------------|----------|----------|----------|----------|
| AÑO 2022                             | AÑO 2023 | AÑO 2024 | AÑO 2025 | AÑO 2026 |
| 995                                  | 1,026    | 1,058    | 1,093    | 1,129    |
| 745                                  | 768      | 792      | 818      | 845      |
| 580                                  | 598      | 617      | 637      | 658      |
| 1,536                                | 1,584    | 1,633    | 1,687    | 1,742    |
| 784                                  | 808      | 833      | 861      | 889      |
| 1,973                                | 2,034    | 2,097    | 2,166    | 2,238    |
| 1,836                                | 1,893    | 1,952    | 2,016    | 2,083    |
| 897                                  | 925      | 953      | 985      | 1,017    |
| 2,854                                | 2,942    | 3,034    | 3,134    | 3,237    |
| 1,852                                | 1,909    | 1,969    | 2,034    | 2,101    |
| 3,706                                | 3,821    | 3,939    | 4,069    | 4,204    |
| 3,188                                | 3,287    | 3,389    | 3,501    | 3,616    |
| 569                                  | 587      | 605      | 625      | 645      |
| 3,994                                | 4,118    | 4,245    | 4,386    | 4,530    |
| 3,469                                | 3,577    | 3,687    | 3,809    | 3,935    |
| 738                                  | 761      | 784      | 810      | 837      |
| 2,727                                | 2,812    | 2,899    | 2,994    | 3,093    |
| 5,149                                | 5,309    | 5,473    | 5,654    | 5,840    |
| 7,218                                | 7,442    | 7,672    | 7,926    | 8,187    |
| 799                                  | 824      | 849      | 877      | 906      |
| 1,288                                | 1,328    | 1,369    | 1,414    | 1,461    |
| 444                                  | 458      | 472      | 488      | 504      |
| 359                                  | 370      | 382      | 394      | 407      |
| 644                                  | 664      | 685      | 707      | 730      |
| 381                                  | 393      | 405      | 418      | 432      |
| 755                                  | 778      | 803      | 829      | 856      |

| AÑO 2022       |
|----------------|
| \$ 12,556,900  |
| \$ 8,954,714   |
| \$ 6,925,200   |
| \$ 245,760     |
| \$ 195,129     |
| \$ 17,603,106  |
| \$ 15,738,804  |
| \$ 7,555,730   |
| \$ 821,952     |
| \$ 829,696     |
| \$ 14,475,636  |
| \$ 13,807,472  |
| \$ 2,422,043   |
| \$ 1,917,120   |
| \$ 2,590,187   |
| \$ 619,127     |
| \$ 2,931,510   |
| \$ 4,441,527   |
| \$ 6,268,833   |
| \$ 1,106,140   |
| \$ 1,455,440   |
| \$ 483,960     |
| \$ 1,069,820   |
| \$ 2,146,452   |
| \$ 571,500     |
| \$ 981,500     |
| \$ 128,715,258 |

| PROYECCION DE CANTIDAD VENDIDA ANUAL |          |          |          |          |
|--------------------------------------|----------|----------|----------|----------|
| AÑO 2022                             | AÑO 2023 | AÑO 2024 | AÑO 2025 | AÑO 2026 |
| 995                                  | 1,026    | 1,058    | 1,093    | 1,129    |
| 745                                  | 768      | 792      | 818      | 845      |
| 580                                  | 598      | 617      | 637      | 658      |
| 1,536                                | 1,584    | 1,633    | 1,687    | 1,742    |
| 784                                  | 808      | 833      | 861      | 889      |
| 1,973                                | 2,034    | 2,097    | 2,166    | 2,238    |
| 1,836                                | 1,893    | 1,952    | 2,016    | 2,083    |

| AÑO 2022      |
|---------------|
| \$ 12,063,388 |
| \$ 9,032,386  |
| \$ 7,031,925  |
| \$ 1,034,582  |
| \$ 528,068    |
| \$ 17,940,501 |
| \$ 16,694,759 |

|       |       |       |       |       |
|-------|-------|-------|-------|-------|
| 897   | 925   | 953   | 985   | 1,017 |
| 2,854 | 2,942 | 3,034 | 3,134 | 3,237 |
| 1,852 | 1,909 | 1,969 | 2,034 | 2,101 |
| 3,706 | 3,821 | 3,939 | 4,069 | 4,204 |
| 3,188 | 3,287 | 3,389 | 3,501 | 3,616 |
| 569   | 587   | 605   | 625   | 645   |
| 3,994 | 4,118 | 4,245 | 4,386 | 4,530 |
| 3,469 | 3,577 | 3,687 | 3,809 | 3,935 |
| 738   | 761   | 784   | 810   | 837   |
| 2,727 | 2,812 | 2,899 | 2,994 | 3,093 |
| 5,149 | 5,309 | 5,473 | 5,654 | 5,840 |
| 7,218 | 7,442 | 7,672 | 7,926 | 8,187 |
| 799   | 824   | 849   | 877   | 906   |
| 1,288 | 1,328 | 1,369 | 1,414 | 1,461 |
| 444   | 458   | 472   | 488   | 504   |
| 359   | 370   | 382   | 394   | 407   |
| 644   | 664   | 685   | 707   | 730   |
| 381   | 393   | 405   | 418   | 432   |
| 755   | 778   | 803   | 829   | 856   |

|    |             |
|----|-------------|
| \$ | 8,156,427   |
| \$ | 1,441,747   |
| \$ | 935,569     |
| \$ | 16,849,341  |
| \$ | 14,494,252  |
| \$ | 2,586,960   |
| \$ | 941,564     |
| \$ | 817,798     |
| \$ | 745,627     |
| \$ | 2,755,181   |
| \$ | 5,202,210   |
| \$ | 7,292,591   |
| \$ | 80,726      |
| \$ | 130,131     |
| \$ | 44,859      |
| \$ | 36,271      |
| \$ | -           |
| \$ | -           |
| \$ | -           |
| \$ | 108,281,902 |

| PROYECCION DE CANTIDAD VENDIDA ANUAL |          |          |          |          |
|--------------------------------------|----------|----------|----------|----------|
| AÑO 2022                             | AÑO 2023 | AÑO 2024 | AÑO 2025 | AÑO 2026 |
| 995                                  | 1,026    | 1,058    | 1,093    | 1,129    |
| 745                                  | 768      | 792      | 818      | 845      |
| 580                                  | 598      | 617      | 637      | 658      |
| 1,536                                | 1,584    | 1,633    | 1,687    | 1,742    |
| 784                                  | 808      | 833      | 861      | 889      |
| 1,973                                | 2,034    | 2,097    | 2,166    | 2,238    |
| 1,836                                | 1,893    | 1,952    | 2,016    | 2,083    |
| 897                                  | 925      | 953      | 985      | 1,017    |
| 2,854                                | 2,942    | 3,034    | 3,134    | 3,237    |
| 1,852                                | 1,909    | 1,969    | 2,034    | 2,101    |
| 3,706                                | 3,821    | 3,939    | 4,069    | 4,204    |
| 3,188                                | 3,287    | 3,389    | 3,501    | 3,616    |
| 569                                  | 587      | 605      | 625      | 645      |
| 3,994                                | 4,118    | 4,245    | 4,386    | 4,530    |
| 3,469                                | 3,577    | 3,687    | 3,809    | 3,935    |
| 738                                  | 761      | 784      | 810      | 837      |
| 2,727                                | 2,812    | 2,899    | 2,994    | 3,093    |
| 5,149                                | 5,309    | 5,473    | 5,654    | 5,840    |
| 7,218                                | 7,442    | 7,672    | 7,926    | 8,187    |
| 799                                  | 824      | 849      | 877      | 906      |
| 1,288                                | 1,328    | 1,369    | 1,414    | 1,461    |
| 444                                  | 458      | 472      | 488      | 504      |
| 359                                  | 370      | 382      | 394      | 407      |
| 644                                  | 664      | 685      | 707      | 730      |
| 381                                  | 393      | 405      | 418      | 432      |

| AÑO 2022 |           |
|----------|-----------|
| \$       | 1,255,266 |
| \$       | 939,873   |
| \$       | 731,713   |
| \$       | 965,333   |
| \$       | 492,722   |
| \$       | 1,863,389 |
| \$       | 1,734,000 |
| \$       | 847,167   |
| \$       | 1,347,722 |
| \$       | 874,556   |
| \$       | 2,329,118 |
| \$       | 2,003,569 |
| \$       | 357,601   |
| \$       | 1,261,993 |
| \$       | 1,096,108 |
| \$       | 233,188   |
| \$       | 861,656   |
| \$       | 1,626,941 |
| \$       | 2,280,688 |
| \$       | 18,495    |
| \$       | 29,815    |
| \$       | 10,278    |
| \$       | 8,310     |
| \$       | 14,907    |
| \$       | 8,819     |

|     |     |     |     |     |
|-----|-----|-----|-----|-----|
| 755 | 778 | 803 | 829 | 856 |
|-----|-----|-----|-----|-----|

|    |            |
|----|------------|
| \$ | 17,477     |
| \$ | 23,210,704 |

| COSTO POR PRODUCTO X CANTIDAD VENDIDA |                       |                       |                       |
|---------------------------------------|-----------------------|-----------------------|-----------------------|
| AÑO 2023                              | AÑO 2024              | AÑO 2025              | AÑO 2026              |
| \$ 13,347,495                         | \$ 14,187,867         | \$ 15,139,716         | \$ 16,155,425         |
| \$ 9,518,511                          | \$ 10,117,806         | \$ 10,796,600         | \$ 11,520,933         |
| \$ 7,361,218                          | \$ 7,824,687          | \$ 8,349,638          | \$ 8,909,806          |
| \$ 261,233                            | \$ 277,681            | \$ 296,310            | \$ 316,189            |
| \$ 207,414                            | \$ 220,473            | \$ 235,265            | \$ 251,048            |
| \$ 18,711,415                         | \$ 19,889,505         | \$ 21,223,872         | \$ 22,647,760         |
| \$ 16,729,735                         | \$ 17,783,056         | \$ 18,976,103         | \$ 20,249,191         |
| \$ 8,031,446                          | \$ 8,537,114          | \$ 9,109,861          | \$ 9,721,032          |
| \$ 873,703                            | \$ 928,712            | \$ 991,018            | \$ 1,057,505          |
| \$ 881,934                            | \$ 937,462            | \$ 1,000,355          | \$ 1,067,468          |
| \$ 15,387,037                         | \$ 16,355,820         | \$ 17,453,115         | \$ 18,624,027         |
| \$ 14,676,805                         | \$ 15,600,871         | \$ 16,647,518         | \$ 17,764,383         |
| \$ 2,574,538                          | \$ 2,736,633          | \$ 2,920,231          | \$ 3,116,146          |
| \$ 2,037,824                          | \$ 2,166,127          | \$ 2,311,451          | \$ 2,466,523          |
| \$ 2,753,267                          | \$ 2,926,616          | \$ 3,122,960          | \$ 3,332,476          |
| \$ 658,108                            | \$ 699,543            | \$ 746,475            | \$ 796,555            |
| \$ 3,116,081                          | \$ 3,312,272          | \$ 3,534,489          | \$ 3,771,615          |
| \$ 4,721,170                          | \$ 5,018,420          | \$ 5,355,101          | \$ 5,714,369          |
| \$ 6,663,525                          | \$ 7,083,067          | \$ 7,558,263          | \$ 8,065,339          |
| \$ 1,175,783                          | \$ 1,249,812          | \$ 1,333,661          | \$ 1,423,135          |
| \$ 1,547,076                          | \$ 1,644,481          | \$ 1,754,808          | \$ 1,872,536          |
| \$ 514,431                            | \$ 546,820            | \$ 583,505            | \$ 622,652            |
| \$ 1,137,177                          | \$ 1,208,775          | \$ 1,289,870          | \$ 1,376,406          |
| \$ 2,281,595                          | \$ 2,425,246          | \$ 2,587,954          | \$ 2,761,577          |
| \$ 607,482                            | \$ 645,730            | \$ 689,051            | \$ 735,279            |
| \$ 1,043,296                          | \$ 1,108,983          | \$ 1,183,384          | \$ 1,262,776          |
| <b>\$ 136,819,300</b>                 | <b>\$ 145,433,580</b> | <b>\$ 155,190,573</b> | <b>\$ 190,410,112</b> |

| COSTO POR PRODUCTO X CANTIDAD VENDIDA |               |               |               |
|---------------------------------------|---------------|---------------|---------------|
| AÑO 2023                              | AÑO 2024      | AÑO 2025      | AÑO 2026      |
| \$ 12,822,911                         | \$ 13,630,255 | \$ 14,544,695 | \$ 15,520,484 |
| \$ 9,601,074                          | \$ 10,205,568 | \$ 10,890,249 | \$ 11,620,865 |
| \$ 7,474,662                          | \$ 7,945,274  | \$ 8,478,315  | \$ 9,047,116  |
| \$ 1,099,720                          | \$ 1,168,960  | \$ 1,247,384  | \$ 1,331,070  |
| \$ 561,316                            | \$ 596,657    | \$ 636,686    | \$ 679,400    |
| \$ 19,070,053                         | \$ 20,270,723 | \$ 21,630,665 | \$ 23,081,845 |
| \$ 17,745,878                         | \$ 18,863,176 | \$ 20,128,688 | \$ 21,479,102 |

|                       |                       |                       |                       |
|-----------------------|-----------------------|-----------------------|-----------------------|
| \$ 8,669,963          | \$ 9,215,833          | \$ 9,834,114          | \$ 10,493,875         |
| \$ 1,532,520          | \$ 1,629,009          | \$ 1,738,298          | \$ 1,854,919          |
| \$ 994,474            | \$ 1,057,087          | \$ 1,128,006          | \$ 1,203,682          |
| \$ 17,910,192         | \$ 19,037,836         | \$ 20,315,065         | \$ 21,677,982         |
| \$ 15,406,825         | \$ 16,376,854         | \$ 17,475,560         | \$ 18,647,978         |
| \$ 2,749,838          | \$ 2,922,970          | \$ 3,119,070          | \$ 3,328,325          |
| \$ 1,000,846          | \$ 1,063,860          | \$ 1,135,233          | \$ 1,211,395          |
| \$ 869,287            | \$ 924,019            | \$ 986,010            | \$ 1,052,161          |
| \$ 792,572            | \$ 842,473            | \$ 898,994            | \$ 959,306            |
| \$ 2,928,650          | \$ 3,113,041          | \$ 3,321,891          | \$ 3,544,754          |
| \$ 5,529,746          | \$ 5,877,905          | \$ 6,272,247          | \$ 6,693,046          |
| \$ 7,751,740          | \$ 8,239,797          | \$ 8,792,597          | \$ 9,382,483          |
| \$ 85,808             | \$ 91,211             | \$ 97,330             | \$ 103,860            |
| \$ 138,324            | \$ 147,033            | \$ 156,898            | \$ 167,424            |
| \$ 47,683             | \$ 50,685             | \$ 54,086             | \$ 57,714             |
| \$ 38,555             | \$ 40,982             | \$ 43,732             | \$ 46,665             |
| \$ -                  | \$ -                  | \$ -                  | \$ -                  |
| \$ -                  | \$ -                  | \$ -                  | \$ -                  |
| \$ -                  | \$ -                  | \$ -                  | \$ -                  |
| <b>\$ 115,099,438</b> | <b>\$ 122,346,215</b> | <b>\$ 130,554,303</b> | <b>\$ 139,313,057</b> |

| COSTO POR PRODUCTO X CANTIDAD VENDIDA |              |              |              |
|---------------------------------------|--------------|--------------|--------------|
| AÑO 2023                              | AÑO 2024     | AÑO 2025     | AÑO 2026     |
| \$ 1,334,299                          | \$ 1,418,308 | \$ 1,513,461 | \$ 1,614,997 |
| \$ 999,048                            | \$ 1,061,949 | \$ 1,133,194 | \$ 1,209,219 |
| \$ 777,782                            | \$ 826,752   | \$ 882,218   | \$ 941,405   |
| \$ 1,026,112                          | \$ 1,090,717 | \$ 1,163,892 | \$ 1,241,976 |
| \$ 523,745                            | \$ 556,720   | \$ 594,070   | \$ 633,925   |
| \$ 1,980,710                          | \$ 2,105,417 | \$ 2,246,668 | \$ 2,397,394 |
| \$ 1,843,174                          | \$ 1,959,222 | \$ 2,090,665 | \$ 2,230,925 |
| \$ 900,505                            | \$ 957,202   | \$ 1,021,420 | \$ 1,089,946 |
| \$ 1,432,576                          | \$ 1,522,773 | \$ 1,624,934 | \$ 1,733,949 |
| \$ 929,618                            | \$ 988,148   | \$ 1,054,442 | \$ 1,125,183 |
| \$ 2,475,762                          | \$ 2,631,638 | \$ 2,808,192 | \$ 2,996,591 |
| \$ 2,129,716                          | \$ 2,263,805 | \$ 2,415,682 | \$ 2,577,747 |
| \$ 380,116                            | \$ 404,048   | \$ 431,155   | \$ 460,081   |
| \$ 1,341,449                          | \$ 1,425,908 | \$ 1,521,571 | \$ 1,623,652 |
| \$ 1,165,120                          | \$ 1,238,477 | \$ 1,321,565 | \$ 1,410,227 |
| \$ 247,869                            | \$ 263,475   | \$ 281,152   | \$ 300,014   |
| \$ 915,907                            | \$ 973,573   | \$ 1,038,889 | \$ 1,108,588 |
| \$ 1,729,375                          | \$ 1,838,258 | \$ 1,961,585 | \$ 2,093,186 |
| \$ 2,424,282                          | \$ 2,576,917 | \$ 2,749,800 | \$ 2,934,281 |
| \$ 19,660                             | \$ 20,898    | \$ 22,300    | \$ 23,796    |
| \$ 31,692                             | \$ 33,687    | \$ 35,947    | \$ 38,359    |
| \$ 10,925                             | \$ 11,613    | \$ 12,392    | \$ 13,223    |
| \$ 8,833                              | \$ 9,390     | \$ 10,019    | \$ 10,692    |
| \$ 15,846                             | \$ 16,844    | \$ 17,974    | \$ 19,180    |
| \$ 9,375                              | \$ 9,965     | \$ 10,634    | \$ 11,347    |

|               |               |               |               |
|---------------|---------------|---------------|---------------|
| \$ 18,577     | \$ 19,747     | \$ 21,072     | \$ 22,485     |
| \$ 24,672,073 | \$ 26,225,451 | \$ 27,984,890 | \$ 29,862,369 |



**EJERCICIO PARA UN SALARIO MINIMO**

**175.00%**

| NOMBRE TRABAJADOR | SUELDO SMLV 2021 | DEVENGADOS            |              |
|-------------------|------------------|-----------------------|--------------|
|                   |                  | AUXILIO DE TRANSPORTE | HORAS EXTRAS |
| TRABAJADOR 1      | \$ 908,526       | \$ 106,454            | \$ -         |

**CALCULO HORAS EXTRAS**

|                                 |            | VALOR HORA | NUMERO HORAS LABORADAS |
|---------------------------------|------------|------------|------------------------|
| SUELDO                          | 908,526.00 |            |                        |
| HORAS LABORALES MES             | 240.00     | 3,785.53   |                        |
| HORA EXTRA DIURNA ORDINARIA     | 1.25       | 0.00       |                        |
| HORA EXTRA NOCTURNA ORDINARIA   | 1.75       | 0.00       |                        |
| RECARGO POR HORA NOCTURNA ORDIN | 0.35       | 0.00       |                        |
| HORA EXTRA ORDINARIA DOMINICAL  | 2.00       | 0.00       |                        |
| HORA EXTRA NOCTURNA DOMINICAL   | 2.50       | 0.00       |                        |
| HORA RECARGO DOMINICAL FESTIVO  | 2.10       | 0.00       |                        |
| DIA DOMINICAL                   | 1.75       | 0.00       |                        |

# NOMINA MAILLO PASTERLERIA

|                  |                  |             |                  |            |  |                 |         |
|------------------|------------------|-------------|------------------|------------|--|-----------------|---------|
| 8.50%            |                  | 4%          |                  | 12%        |  | 4%              |         |
| SEGURIDAD SOCIAL |                  |             |                  |            |  | TOTAL DEVENGADO | ANEXO   |
| SALUD            |                  | PENSION     |                  |            |  |                 |         |
| EMPRESA 8,5%     | TRABAJADOR<br>4% | EMPRESA 12% | TRABAJADOR<br>4% |            |  |                 | SENA 2% |
| \$ 77,225        | \$ 36,341        | \$ 109,023  | \$ 36,341        | \$ 942,298 |  | 0.00            |         |

[illegible]

|                     |          |                  |                    |                      |                     |                            |
|---------------------|----------|------------------|--------------------|----------------------|---------------------|----------------------------|
| 2%                  | 3%       | 1%               | 4%                 | 8.33%                | 8.33%               | 4.17%                      |
| PORTES PARAFISCALES |          |                  | CARGA PRESTACIONAL |                      |                     |                            |
| ICBF 3%             | ARL      | CAJA DE C.<br>4% | CESANTIAS<br>8,33% | PRIMA DE S.<br>8,33% | VACACIONES<br>4,17% | INT, CESANT.<br>1% MENSUAL |
| 0.00                | 9,485.00 | 36,341.00        | 84,548.00          | 84,548.00            | 37,886.00           | 845.00                     |

1%

51.33%

| TOTAL COSTOS<br>TRABAJADOR<br>MENSUAL | TOTAL EMPRESA<br>PARAFISCALES, SEG. SOCIAL Y<br>CARGA PRESTACIONAL |
|---------------------------------------|--------------------------------------------------------------------|
| 1,454,881.00                          | 439,901.00                                                         |

734717



## COSTOS FIJOS

| IPC  |      |      |      |      |
|------|------|------|------|------|
| 2022 | 2023 | 2024 | 2025 | 2026 |
| 3.3% | 3.1% | 3.1% | 3.3% | 3.3% |

|                               |                      | 2022                  | 2023                  | 2024                  | 2025                  |
|-------------------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                               | MENSUAL              | ANUAL                 |                       |                       |                       |
| Nomina Operativa              | \$ 5,819,524         | \$ 69,834,288         | \$ 71,999,151         | \$ 74,231,125         | \$ 76,680,752         |
| Nomina Administrativa         | \$ 4,364,643         | \$ 52,375,716         | \$ 53,999,363         | \$ 55,673,343         | \$ 57,510,564         |
| Imprevistos                   | \$ 500,000           | \$ 6,000,000          | \$ 6,000,000          | \$ 6,000,000          | \$ 6,000,000          |
| Arrendamientos                | \$ 2,200,000         | \$ 26,400,000         | \$ 27,218,400         | \$ 28,062,170         | \$ 28,988,222         |
| Servicios Publicos (internet) | \$ 100,000           | \$ 1,200,000          | \$ 1,237,200          | \$ 1,275,553          | \$ 1,317,646          |
| Publicidad                    | \$ 1,500,000         | \$ 18,000,000         | \$ 18,558,000         | \$ 19,133,298         | \$ 19,764,697         |
| Seguros                       | \$ 800,000           |                       | \$ 824,800            | \$ 850,369            | \$ 878,431            |
| Utiles y Papeleria            | \$ 250,000           | \$ 3,000,000          | \$ 3,000,000          | \$ 3,000,000          | \$ 3,000,000          |
| Aseo                          | \$ 600,000           | \$ 7,200,000          | \$ 7,200,000          | \$ 7,200,000          | \$ 7,200,000          |
| Gastos Varios                 | \$ 250,000           | \$ 3,000,000          | \$ 3,000,000          | \$ 3,000,000          | \$ 3,000,000          |
| <b>Total</b>                  | <b>\$ 16,384,167</b> | <b>\$ 187,010,004</b> | <b>\$ 193,036,914</b> | <b>\$ 198,425,858</b> | <b>\$ 204,340,312</b> |

| 2026                  |
|-----------------------|
|                       |
| \$ 79,211,217         |
| \$ 59,408,412         |
| \$ 6,000,000          |
| \$ 29,944,833         |
| \$ 1,361,129          |
| \$ 20,416,932         |
| \$ 907,419            |
| \$ 3,000,000          |
| \$ 7,200,000          |
| \$ 3,000,000          |
| <b>\$ 210,449,942</b> |



## FLUJO DE CAJA

| FLUJO DE CAJA                              |                      |                       |                       |                       |
|--------------------------------------------|----------------------|-----------------------|-----------------------|-----------------------|
|                                            | AÑO 0                | AÑO 1                 | AÑO 2                 | AÑO 3                 |
| <b>VENTAS</b>                              |                      |                       |                       |                       |
| Torta grande Chocolate blanco y almendra   |                      | \$ 31,275,042         | \$ 33,244,149         | \$ 35,337,234         |
| Torta grande Marmoleada                    |                      | \$ 24,525,254         | \$ 26,069,388         | \$ 27,710,743         |
| Torta grande Selva negra                   |                      | \$ 26,100,596         | \$ 27,743,915         | \$ 29,490,700         |
| Aderezo frutos rojos grande                |                      | \$ 3,108,236          | \$ 3,303,934          | \$ 3,511,953          |
| Aderezo frutos amarillos grande            |                      | \$ 2,351,709          | \$ 2,499,775          | \$ 2,657,163          |
| Torta mediana Chocolate blanco y almendra  |                      | \$ 53,271,303         | \$ 56,625,318         | \$ 60,190,504         |
| Torta mediana Marmoleada                   |                      | \$ 49,573,718         | \$ 52,694,929         | \$ 56,012,654         |
| Torta mediana Selva negra                  |                      | \$ 24,219,666         | \$ 25,744,561         | \$ 27,365,464         |
| Aderezo frutos rojos mediana               |                      | \$ 4,634,820          | \$ 4,926,633          | \$ 5,236,819          |
| Aderezo frutos amarillos mediana           |                      | \$ 7,129,972          | \$ 7,578,882          | \$ 8,056,056          |
| Torta personal Chocolate blanco y almendra |                      | \$ 41,679,040         | \$ 44,303,194         | \$ 47,092,567         |
| Torta personal Marmoleada                  |                      | \$ 41,442,489         | \$ 44,051,750         | \$ 46,825,292         |
| Torta personal Selva negra                 |                      | \$ 7,396,791          | \$ 7,862,500          | \$ 8,357,531          |
| Aderezo frutos rojos personal              |                      | \$ 5,245,372          | \$ 5,575,625          | \$ 5,926,672          |
| Aderezo frutos amarillos personal          |                      | \$ 5,202,677          | \$ 5,530,243          | \$ 5,878,432          |
| Galleta con Avena y arandanos              |                      | \$ 1,844,983          | \$ 1,961,145          | \$ 2,084,621          |
| Cupcakes                                   |                      | \$ 8,182,814          | \$ 8,698,013          | \$ 9,245,648          |
| Galletas para perros                       |                      | \$ 15,453,227         | \$ 16,426,178         | \$ 17,460,386         |
| Cupcakes para perros                       |                      | \$ 21,657,751         | \$ 23,021,344         | \$ 24,470,791         |
| Capuccino                                  |                      | \$ 1,997,162          | \$ 2,122,906          | \$ 2,256,566          |
| Americano                                  |                      | \$ 1,932,163          | \$ 2,053,814          | \$ 2,183,124          |
| Espresso                                   |                      | \$ 666,134            | \$ 708,074            | \$ 752,655            |
| Te caliente                                |                      | \$ 1,435,906          | \$ 1,526,312          | \$ 1,622,410          |
| Te frio                                    |                      | \$ 2,576,124          | \$ 2,738,320          | \$ 2,910,727          |
| Agua con gas                               |                      | \$ 952,652            | \$ 1,012,632          | \$ 1,076,389          |
| Agua sin gas                               |                      | \$ 1,887,767          | \$ 2,006,622          | \$ 2,132,961          |
| Prestamo bancario                          | \$ 45,000,000        |                       |                       |                       |
| Aportes Capital                            | \$ 38,000,000        |                       |                       |                       |
| <b>TOTAL VENTAS</b>                        |                      | <b>\$ 385,743,368</b> | <b>\$ 410,030,156</b> | <b>\$ 435,846,064</b> |
| <b>INGRESO DE CAJA</b>                     | <b>\$ 83,000,000</b> | <b>\$ 468,743,368</b> | <b>\$ 427,439,597</b> | <b>\$ 448,994,842</b> |
| <b>COMPRAS</b>                             |                      |                       |                       |                       |
| Inversion                                  | \$ 57,846,000        |                       |                       |                       |
| Reparaciones locativas                     |                      | \$ 10,000,000         | \$ -                  | \$ -                  |
| Maquinaria y Equipo                        |                      | \$ 29,916,000         | \$ -                  | \$ -                  |
| Muebles y enseres                          |                      | \$ 15,530,000         | \$ -                  | \$ -                  |
| Equipos de computo                         |                      | \$ 2,400,000          | \$ -                  | \$ -                  |
| Compras materia prima                      |                      | \$ 128,715,258        | \$ 136,819,300        | \$ 145,433,580        |
| <b>TOTAL COMPRAS</b>                       |                      | <b>\$ 186,561,258</b> | <b>\$ 136,819,300</b> | <b>\$ 145,433,580</b> |
| <b>GASTOS ADMINISTRATIVOS</b>              |                      |                       |                       |                       |
| Nomina                                     |                      | \$ 160,657,618        | \$ 169,098,801        | \$ 178,019,559        |
| Imprevistos                                |                      | \$ 6,000,000          | \$ 6,000,000          | \$ 6,000,000          |
| Arrendamientos                             |                      | \$ 26,400,000         | \$ 27,218,400         | \$ 28,062,170         |
| Servicios Publicos                         |                      | \$ 24,410,704         | \$ 25,909,273         | \$ 27,501,004         |
| Seguros                                    |                      | \$ 800,000            | \$ 824,800            | \$ 850,369            |

|                                     |  |                       |                       |                       |
|-------------------------------------|--|-----------------------|-----------------------|-----------------------|
| Utiles y Papeleria                  |  | \$ 3,000,000          | \$ 3,000,000          | \$ 3,000,000          |
| Publicidad                          |  | \$ 18,000,000         | \$ 18,558,000         | \$ 19,133,298         |
| Aseo                                |  | \$ 7,200,000          | \$ 7,200,000          | \$ 7,200,000          |
| Gastos varios                       |  | \$ 3,000,000          | \$ 3,000,000          | \$ 3,000,000          |
| Prestamo                            |  | \$ 15,304,346         | \$ 15,304,347         | \$ 15,304,348         |
| Impuestos 35%                       |  |                       | \$ 1,357,898          | \$ 3,808,544          |
| <b>TOTAL GASTOS ADMINISTRATIVOS</b> |  | <b>\$ 264,772,668</b> | <b>\$ 277,471,520</b> | <b>\$ 291,879,292</b> |
| <b>EGRESO DE CAJA</b>               |  | <b>\$ 451,333,927</b> | <b>\$ 414,290,819</b> | <b>\$ 437,312,872</b> |
| <b>FLUJO DE CAJA</b>                |  | <b>\$ 17,409,441</b>  | <b>\$ 13,148,778</b>  | <b>\$ 11,681,970</b>  |

| AÑO 4 |             | AÑO 5 |             |
|-------|-------------|-------|-------------|
| \$    | 37,707,974  | \$    | 70,846,848  |
| \$    | 29,569,829  | \$    | 36,648,772  |
| \$    | 31,469,202  | \$    | 38,690,969  |
| \$    | 3,747,566   | \$    | 5,359,852   |
| \$    | 2,835,430   | \$    | 4,385,695   |
| \$    | 64,228,625  | \$    | 68,537,659  |
| \$    | 59,770,487  | \$    | 63,780,429  |
| \$    | 29,201,386  | \$    | 31,160,477  |
| \$    | 5,588,152   | \$    | 5,963,055   |
| \$    | 8,596,529   | \$    | 9,173,261   |
| \$    | 50,251,960  | \$    | 53,623,314  |
| \$    | 49,966,754  | \$    | 53,318,974  |
| \$    | 8,918,229   | \$    | 9,516,544   |
| \$    | 6,324,287   | \$    | 6,748,577   |
| \$    | 6,272,811   | \$    | 6,693,647   |
| \$    | 2,224,476   | \$    | 2,373,714   |
| \$    | 9,865,929   | \$    | 10,527,825  |
| \$    | 18,631,786  | \$    | 19,881,774  |
| \$    | 26,112,512  | \$    | 27,864,374  |
| \$    | 2,407,957   | \$    | 2,569,504   |
| \$    | 2,329,588   | \$    | 2,485,877   |
| \$    | 803,150     | \$    | 857,033     |
| \$    | 1,731,256   | \$    | 1,847,404   |
| \$    | 3,106,005   | \$    | 3,314,383   |
| \$    | 1,148,603   | \$    | 1,225,661   |
| \$    | 2,276,059   | \$    | 2,428,758   |
|       |             |       |             |
|       |             |       |             |
| \$    | 465,086,541 | \$    | 539,824,382 |
| \$    | 476,768,511 | \$    | 553,198,345 |
|       |             |       |             |
|       |             |       |             |
| \$    | -           | \$    | -           |
| \$    | -           | \$    | -           |
| \$    | -           | \$    | -           |
| \$    | -           | \$    | -           |
| \$    | 155,190,573 | \$    | 190,410,112 |
| \$    | 155,190,573 | \$    | 190,410,112 |
|       |             |       |             |
|       |             |       |             |
| \$    | 188,064,866 | \$    | 198,721,470 |
| \$    | 6,000,000   | \$    | 6,000,000   |
| \$    | 28,988,222  | \$    | 29,944,833  |
| \$    | 29,302,537  | \$    | 31,223,498  |
| \$    | 878,431     | \$    | 907,419     |

|                       |                       |
|-----------------------|-----------------------|
| \$ 3,000,000          | \$ 3,000,000          |
| \$ 19,764,697         | \$ 20,416,932         |
| \$ 7,200,000          | \$ 7,200,000          |
| \$ 3,000,000          | \$ 3,000,000          |
| \$ 15,304,348         | \$ 15,304,349         |
| \$ 6,700,873          | \$ 16,531,979         |
| <b>\$ 308,203,975</b> | <b>\$ 332,250,480</b> |
| <b>\$ 463,394,548</b> | <b>\$ 522,660,592</b> |
| <b>\$ 13,373,963</b>  | <b>\$ 30,537,754</b>  |



**MAILLO PASTERIA**  
**HOJA DE TRABAJO**

**AÑO 2022**

| CUENTAS                          | SALDO INICIAL |               | MOVIMIEN       |
|----------------------------------|---------------|---------------|----------------|
|                                  | DEBITOS       | CREDITOS      | DEBITOS        |
| CAJA                             | 83,000,000.00 |               | 385,743,367.63 |
| BANCOS                           | 0.00          |               | 0.00           |
| INVERSIONES                      | 0.00          |               | 0.00           |
| MUEBLES Y ENSERES                | 0.00          | 0.00          | 15,530,000.00  |
| EQUIPO DE COMPUTO                | 0.00          | 0.00          | 2,400,000.00   |
| MAQUINARIA Y EQUIPO              | 0.00          | 0.00          | 29,916,000.00  |
| OBLIGACIONES FINANCIERAS         | 0.00          | 45,000,000.00 | 5,386,765.00   |
| IMPUESTOS, GRAVAMENES Y TASAS    |               |               |                |
| CAPITAL SOCIAL                   | 0.00          | 38,000,000.00 | 0.00           |
| MATERIA PRIMA                    | 0.00          | 0.00          |                |
| GASTO NOMINA ADMINISTRATIVA      | 0.00          | 0.00          | 52,375,716.00  |
| IMPREVISTOS                      | 0.00          | 0.00          | 6,000,000.00   |
| ARRENDAMIENTOS                   | 0.00          | 0.00          | 26,400,000.00  |
| SERVICIOS PUBLICOS               | 0.00          | 0.00          | 1,200,000.00   |
| PUBLICIDAD                       | 0.00          | 0.00          | 18,000,000.00  |
| SEGUROS                          | 0.00          | 0.00          | 800,000.00     |
| UTILES Y PAPELERIA               | 0.00          | 0.00          | 3,000,000.00   |
| ASEO                             | 0.00          | 0.00          | 7,200,000.00   |
| GASTOS VARIOS                    | 0.00          | 0.00          | 3,000,000.00   |
| INTERESES FINANCIEROS            |               |               | 9,917,581.00   |
| REPARACIONES LOCATIVAS           |               |               | 10,000,000.00  |
| IMPUESTOS 35%                    |               |               |                |
| VENTAS                           | 0.00          | 0.00          |                |
| COSTO DE VENTAS                  | 0.00          | 0.00          | 260,207,864.28 |
| UTILIDAD O PERDIDA DEL EJERCICIO |               |               |                |
| UTILIDAD NETA                    |               |               |                |
| SUMAS IGUALES                    | 83,000,000.00 | 83,000,000.00 | 837,077,293.91 |

0.00

0.00

**AÑO 2023**

| CUENTAS           | SALDO INICIAL |          | MOVIMIEN       |
|-------------------|---------------|----------|----------------|
|                   | DEBITOS       | CREDITOS | DEBITOS        |
| CAJA              | 17,409,441.35 | 0.00     | 410,030,155.80 |
| BANCOS            | 0.00          | 0.00     | 0.00           |
| INVERSIONES       | 0.00          | 0.00     | 0.00           |
| MUEBLES Y ENSERES | 15,530,000.00 | 0.00     | 0.00           |

|                                  |               |               |                |
|----------------------------------|---------------|---------------|----------------|
| EQUIPO DE COMPUTO                | 2,400,000.00  | 0.00          | 0.00           |
| MAQUINARIA Y EQUIPO              | 29,916,000.00 | 0.00          | 0.00           |
| OBLIGACIONES FINANCIERAS         | 0.00          | 39,613,235.00 | 6,782,476.00   |
| IMPUESTOS, GRAVAMENES Y TASAS    |               |               |                |
| CAPITAL SOCIAL                   | 0.00          | 38,000,000.00 | 0.00           |
| MATERIA PRIMA                    | 0.00          | 0.00          | 0.00           |
| GASTO NOMINA ADMINISTRATIVA      | 0.00          | 0.00          | 53,999,363.20  |
| IMPREVISTOS                      | 0.00          | 0.00          | 6,000,000.00   |
| ARRENDAMIENTOS                   | 0.00          | 0.00          | 27,218,400.00  |
| SERVICIOS PUBLICOS               | 0.00          | 0.00          | 1,237,200.00   |
| PUBLICIDAD                       | 0.00          | 0.00          | 18,558,000.00  |
| SEGUROS                          | 0.00          | 0.00          | 824,800.00     |
| UTILES Y PAPELERIA               | 0.00          | 0.00          | 3,000,000.00   |
| ASEO                             | 0.00          | 0.00          | 7,200,000.00   |
| GASTOS VARIOS                    | 0.00          | 0.00          | 3,000,000.00   |
| INTERESES FINANCIEROS            | 0.00          | 0.00          | 8,521,871.00   |
| REPARACIONES LOCATIVAS           | 0.00          | 0.00          | 0.00           |
| IMPUESTOS 35%                    |               |               | 1,357,898.49   |
| VENTAS                           | 0.00          | 0.00          |                |
| COSTO DE VENTAS                  | 0.00          | 0.00          | 276,590,811.62 |
| UTILIDAD O PERDIDA DEL EJERCICIO | 0.00          | 0.00          |                |
| PERDIDA EJERCICIOS ANTERIORES    | 12,357,793.65 | 0.00          | 0.00           |
|                                  |               |               |                |
| SUMAS IGUALES                    | 77,613,235.00 | 77,613,235.00 | 824,320,976.11 |

0.00

0.00

**AÑO 2024**

| CUENTAS                       | SALDO INICIAL |               | MOVIMIEN       |
|-------------------------------|---------------|---------------|----------------|
|                               | DEBITOS       | CREDITOS      | DEBITOS        |
| CAJA                          | 13,148,776.84 | 0.00          | 435,846,064.44 |
| BANCOS                        | 0.00          | 0.00          | 0.00           |
| INVERSIONES                   | 0.00          | 0.00          | 0.00           |
| MUEBLES Y ENSERES             | 15,530,000.00 | 0.00          | 0.00           |
| EQUIPO DE COMPUTO             | 2,400,000.00  | 0.00          | 0.00           |
| MAQUINARIA Y EQUIPO           | 29,916,000.00 | 0.00          | 0.00           |
| OBLIGACIONES FINANCIERAS      | 0.00          | 32,830,759.00 | 8,539,817.00   |
| IMPUESTOS, GRAVAMENES Y TASAS | 1,357,898.49  |               |                |
| CAPITAL SOCIAL                | 0.00          | 38,000,000.00 | 0.00           |
| MATERIA PRIMA                 | 0.00          | 0.00          | 0.00           |
| GASTO NOMINA ADMINISTRATIVA   | 0.00          | 0.00          | 55,673,343.46  |
| IMPREVISTOS                   | 0.00          | 0.00          | 6,000,000.00   |
| ARRENDAMIENTOS                | 0.00          | 0.00          | 28,062,170.40  |
| SERVICIOS PUBLICOS            | 0.00          | 0.00          | 1,275,553.20   |
| PUBLICIDAD                    | 0.00          | 0.00          | 19,133,298.00  |
| SEGUROS                       | 0.00          | 0.00          | 850,368.80     |

|                                 |               |               |                |
|---------------------------------|---------------|---------------|----------------|
| UTILES Y PAPELERIA              | 0.00          | 0.00          | 3,000,000.00   |
| ASEO                            | 0.00          | 0.00          | 7,200,000.00   |
| GASTOS VARIOS                   | 0.00          | 0.00          | 3,000,000.00   |
| INTERESES FINANCIEROS           | 0.00          | 0.00          | 6,764,531.00   |
| REPARACIONES LOCATIVAS          | 0.00          | 0.00          | 0.00           |
| IMPUESTOS 35%                   |               |               | 3,808,543.85   |
| VENTAS                          | 0.00          | 0.00          |                |
| COSTO DE VENTAS                 | 0.00          | 0.00          | 294,005,245.71 |
| UTILIDAD O PERDIDA DELEJERCICIO |               |               |                |
| PERDIDA EJERCICIOS ANTERIORES   | 8,478,083.66  |               | 0.00           |
|                                 |               |               |                |
| SUMAS IGUALES                   | 70,830,759.00 | 70,830,759.00 | 873,158,935.86 |

0.00

0.00

## AÑO 2025

| CUENTAS                         | SALDO INICIAL |               | MOVIMIEN       |
|---------------------------------|---------------|---------------|----------------|
|                                 | DEBITOS       | CREDITOS      | DEBITOS        |
| CAJA                            | 11,681,969.86 | 0.00          | 465,086,541.06 |
| BANCOS                          | 0.00          | 0.00          | 0.00           |
| INVERSIONES                     | 0.00          | 0.00          | 0.00           |
| MUEBLES Y ENSERES               | 15,530,000.00 | 0.00          | 0.00           |
| EQUIPO DE COMPUTO               | 2,400,000.00  | 0.00          | 0.00           |
| MAQUINARIA Y EQUIPO             | 29,916,000.00 | 0.00          | 0.00           |
| OBLIGACIONES FINANCIERAS        | 0.00          | 24,290,942.00 | 10,752,486.00  |
| IMPUESTOS, GRAVAMENES Y TASAS   | 5,166,442.35  |               |                |
| CAPITAL SOCIAL                  | 0.00          | 38,000,000.00 | 0.00           |
| MATERIA PRIMA                   | 0.00          | 0.00          | 0.00           |
| GASTO NOMINA ADMINISTRATIVA     | 0.00          | 0.00          | 57,510,563.79  |
| IMPREVISTOS                     | 0.00          | 0.00          | 6,000,000.00   |
| ARRENDAMIENTOS                  | 0.00          | 0.00          | 28,988,222.02  |
| SERVICIOS PUBLICOS              | 0.00          | 0.00          | 1,317,646.46   |
| PUBLICIDAD                      | 0.00          | 0.00          | 19,764,696.83  |
| SEGUROS                         | 0.00          | 0.00          | 878,430.97     |
| UTILES Y PAPELERIA              | 0.00          | 0.00          | 3,000,000.00   |
| ASEO                            | 0.00          | 0.00          | 7,200,000.00   |
| GASTOS VARIOS                   | 0.00          | 0.00          | 3,000,000.00   |
| INTERESES FINANCIEROS           | 0.00          | 0.00          | 4,551,865.00   |
| REPARACIONES LOCATIVAS          | 0.00          | 0.00          | 0.00           |
| IMPUESTOS 35%                   |               |               | 6,700,873.32   |
| VENTAS                          | 0.00          | 0.00          |                |
| COSTO DE VENTAS                 | 0.00          | 0.00          | 313,729,763.64 |
| UTILIDAD O PERDIDA DELEJERCICIO |               |               |                |
| PERDIDA EJERCICIOS ANTERIORES   |               | 2,403,470.21  | 0.00           |
|                                 |               |               |                |
| SUMAS IGUALES                   | 64,694,412.21 | 64,694,412.21 | 928,481,089.09 |

0.00

0.00

AÑO 2026

| CUENTAS                         | SALDO INICIAL |               | MOVIMIEN         |
|---------------------------------|---------------|---------------|------------------|
|                                 | DEBITOS       | CREDITOS      | DEBITOS          |
| CAJA                            | 13,373,962.89 | 0.00          | 539,824,382.12   |
| BANCOS                          | 0.00          | 0.00          | 0.00             |
| INVERSIONES                     | 0.00          | 0.00          | 0.00             |
| MUEBLES Y ENSERES               | 15,530,000.00 | 0.00          | 0.00             |
| EQUIPO DE COMPUTO               | 2,400,000.00  | 0.00          | 0.00             |
| MAQUINARIA Y EQUIPO             | 29,916,000.00 | 0.00          | 0.00             |
| OBLIGACIONES FINANCIERAS        | 0.00          | 13,538,456.00 | 13,538,456.00    |
| IMPUESTOS, GRAVAMENES Y TASAS   | 11,867,315.67 |               |                  |
| CAPITAL SOCIAL                  | 0.00          | 38,000,000.00 | 0.00             |
| MATERIA PRIMA                   | 0.00          | 0.00          | 0.00             |
| GASTO NOMINA ADMINISTRATIVA     | 0.00          | 0.00          | 59,408,412.39    |
| IMPREVISTOS                     | 0.00          | 0.00          | 6,000,000.00     |
| ARRENDAMIENTOS                  | 0.00          | 0.00          | 29,944,833.35    |
| SERVICIOS PUBLICOS              | 0.00          | 0.00          | 1,361,128.79     |
| PUBLICIDAD                      | 0.00          | 0.00          | 20,416,931.83    |
| SEGUROS                         | 0.00          | 0.00          | 907,419.19       |
| UTILES Y PAPELERIA              | 0.00          | 0.00          | 3,000,000.00     |
| ASEO                            | 0.00          | 0.00          | 7,200,000.00     |
| GASTOS VARIOS                   | 0.00          | 0.00          | 3,000,000.00     |
| INTERESES FINANCIEROS           | 0.00          | 0.00          | 1,765,895.00     |
| REPARACIONES LOCATIVAS          | 0.00          | 0.00          | 0.00             |
| IMPUESTOS 35%                   |               |               | 16,531,979.30    |
| VENTAS                          | 0.00          | 0.00          |                  |
| COSTO DE VENTAS                 | 0.00          | 0.00          | 359,585,535.00   |
| UTILIDAD O PERDIDA DE EJERCICIO | 0.00          |               |                  |
| PERDIDA EJERCICIOS ANTERIORES   | 0.00          | 21,548,822.56 |                  |
| impuestos                       |               |               |                  |
| SUMAS IGUALES                   | 73,087,278.56 | 73,087,278.56 | 1,062,484,972.97 |

0.00

0.00

| TOS 2022       | SALDO AJUSTADO |                | P Y G          |                | BALANCE F     |
|----------------|----------------|----------------|----------------|----------------|---------------|
| CREDITOS       | DEBITOS        | CREDITOS       | DEBITOS        | CREDITOS       | DEBITOS       |
| 451,333,926.28 | 17,409,441.35  | 0.00           | 0.00           | 0.00           | 17,409,441.35 |
| 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          |
| 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          |
| 0.00           | 15,530,000.00  | 0.00           | 0.00           | 0.00           | 15,530,000.00 |
| 0.00           | 2,400,000.00   | 0.00           | 0.00           | 0.00           | 2,400,000.00  |
| 0.00           | 29,916,000.00  | 0.00           | 0.00           | 0.00           | 29,916,000.00 |
| 0.00           | 0.00           | 39,613,235.00  | 0.00           | 0.00           | 0.00          |
|                |                |                |                |                |               |
| 0.00           | 0.00           | 38,000,000.00  | 0.00           | 0.00           | 0.00          |
| 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          |
| 0.00           | 52,375,716.00  | 0.00           | 52,375,716.00  | 0.00           | 0.00          |
| 0.00           | 6,000,000.00   | 0.00           | 6,000,000.00   | 0.00           | 0.00          |
| 0.00           | 26,400,000.00  | 0.00           | 26,400,000.00  | 0.00           | 0.00          |
| 0.00           | 1,200,000.00   | 0.00           | 1,200,000.00   | 0.00           | 0.00          |
| 0.00           | 18,000,000.00  | 0.00           | 18,000,000.00  | 0.00           | 0.00          |
| 0.00           | 800,000.00     | 0.00           | 800,000.00     | 0.00           | 0.00          |
| 0.00           | 3,000,000.00   | 0.00           | 3,000,000.00   | 0.00           | 0.00          |
| 0.00           | 7,200,000.00   | 0.00           | 7,200,000.00   | 0.00           | 0.00          |
| 0.00           | 3,000,000.00   | 0.00           | 3,000,000.00   | 0.00           | 0.00          |
| 0.00           | 9,917,581.00   | 0.00           | 9,917,581.00   |                |               |
|                | 10,000,000.00  |                | 10,000,000.00  | 0.00           | 0.00          |
|                |                |                |                |                |               |
| 385,743,367.63 |                | 385,743,367.63 |                | 385,743,367.63 |               |
|                | 260,207,864.28 |                | 260,207,864.28 |                |               |
|                |                |                |                | 12,357,793.65  | 12,357,793.65 |
|                |                |                |                |                |               |
| 837,077,293.91 | 463,356,602.63 | 463,356,602.63 | 398,101,161.28 | 398,101,161.28 | 77,613,235.00 |

0.00

0.00

| TOS 2023       | SALDO AJUSTADO |          | P Y G   |          | BALANCE F     |
|----------------|----------------|----------|---------|----------|---------------|
| CREDITOS       | DEBITOS        | CREDITOS | DEBITOS | CREDITOS | DEBITOS       |
| 414,290,820.31 | 13,148,776.84  | 0.00     | 0.00    | 0.00     | 13,148,776.84 |
| 0.00           | 0.00           | 0.00     | 0.00    | 0.00     | 0.00          |
| 0.00           | 0.00           | 0.00     | 0.00    | 0.00     | 0.00          |
| 0.00           | 15,530,000.00  | 0.00     | 0.00    | 0.00     | 15,530,000.00 |

|                |                |                |                |                |               |
|----------------|----------------|----------------|----------------|----------------|---------------|
| 0.00           | 2,400,000.00   | 0.00           | 0.00           | 0.00           | 2,400,000.00  |
| 0.00           | 29,916,000.00  | 0.00           | 0.00           | 0.00           | 29,916,000.00 |
| 0.00           | 0.00           | 32,830,759.00  | 0.00           | 0.00           | 0.00          |
|                |                |                |                |                | 1,357,898.49  |
| 0.00           | 0.00           | 38,000,000.00  | 0.00           | 0.00           | 0.00          |
| 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          |
| 0.00           | 53,999,363.20  | 0.00           | 53,999,363.20  | 0.00           | 0.00          |
| 0.00           | 6,000,000.00   | 0.00           | 6,000,000.00   | 0.00           | 0.00          |
| 0.00           | 27,218,400.00  | 0.00           | 27,218,400.00  | 0.00           | 0.00          |
| 0.00           | 1,237,200.00   | 0.00           | 1,237,200.00   | 0.00           | 0.00          |
| 0.00           | 18,558,000.00  | 0.00           | 18,558,000.00  | 0.00           | 0.00          |
| 0.00           | 824,800.00     | 0.00           | 824,800.00     | 0.00           | 0.00          |
| 0.00           | 3,000,000.00   | 0.00           | 3,000,000.00   | 0.00           | 0.00          |
| 0.00           | 7,200,000.00   | 0.00           | 7,200,000.00   | 0.00           | 0.00          |
| 0.00           | 3,000,000.00   | 0.00           | 3,000,000.00   | 0.00           | 0.00          |
|                | 8,521,871.00   |                | 8,521,871.00   |                |               |
|                | 0.00           |                | 0.00           | 0.00           | 0.00          |
|                | 1,357,898.49   |                |                |                |               |
| 410,030,155.80 |                | 410,030,155.80 |                | 410,030,155.80 |               |
|                | 276,590,811.62 |                | 276,590,811.62 |                |               |
| 0.00           |                |                | 3,879,709.98   |                | 0.00          |
|                | 12,357,793.65  |                |                |                | 12,357,793.65 |
|                |                |                |                |                |               |
| 824,320,976.11 | 480,860,914.80 | 480,860,914.80 | 410,030,155.80 | 410,030,155.80 | 74,710,468.99 |

0.00

0.00

| TOS 2024       | SALDO AJUSTADO |               | P Y G         |          | BALANCE F     |
|----------------|----------------|---------------|---------------|----------|---------------|
| CREDITOS       | DEBITOS        | CREDITOS      | DEBITOS       | CREDITOS | DEBITOS       |
| 437,312,871.42 | 11,681,969.86  | 0.00          | 0.00          | 0.00     | 11,681,969.86 |
| 0.00           | 0.00           | 0.00          | 0.00          | 0.00     | 0.00          |
| 0.00           | 0.00           | 0.00          | 0.00          | 0.00     | 0.00          |
| 0.00           | 15,530,000.00  | 0.00          | 0.00          | 0.00     | 15,530,000.00 |
| 0.00           | 2,400,000.00   | 0.00          | 0.00          | 0.00     | 2,400,000.00  |
| 0.00           | 29,916,000.00  | 0.00          | 0.00          | 0.00     | 29,916,000.00 |
| 0.00           | 0.00           | 24,290,942.00 | 0.00          | 0.00     | 0.00          |
|                | 1,357,898.49   |               |               |          | 1,357,898.49  |
| 0.00           | 0.00           | 38,000,000.00 | 0.00          | 0.00     | 0.00          |
| 0.00           | 0.00           | 0.00          | 0.00          | 0.00     | 0.00          |
| 0.00           | 55,673,343.46  | 0.00          | 55,673,343.46 | 0.00     | 0.00          |
| 0.00           | 6,000,000.00   | 0.00          | 6,000,000.00  | 0.00     | 0.00          |
| 0.00           | 28,062,170.40  | 0.00          | 28,062,170.40 | 0.00     | 0.00          |
| 0.00           | 1,275,553.20   | 0.00          | 1,275,553.20  | 0.00     | 0.00          |
| 0.00           | 19,133,298.00  | 0.00          | 19,133,298.00 | 0.00     | 0.00          |
| 0.00           | 850,368.80     | 0.00          | 850,368.80    | 0.00     | 0.00          |

|                |                |                |                |                |               |
|----------------|----------------|----------------|----------------|----------------|---------------|
| 0.00           | 3,000,000.00   | 0.00           | 3,000,000.00   | 0.00           | 0.00          |
| 0.00           | 7,200,000.00   | 0.00           | 7,200,000.00   | 0.00           | 0.00          |
| 0.00           | 3,000,000.00   | 0.00           | 3,000,000.00   | 0.00           | 0.00          |
|                | 6,764,531.00   |                | 6,764,531.00   |                |               |
|                | 0.00           |                | 0.00           | 0.00           | 0.00          |
|                | 3,808,543.85   |                |                |                | 3,808,543.85  |
| 435,846,064.44 |                | 435,846,064.44 |                | 435,846,064.44 |               |
|                | 294,005,245.71 |                | 294,005,245.71 |                |               |
| 0.00           |                | 0.00           | 10,881,553.87  |                | 0.00          |
|                | 8,478,083.66   |                |                |                | 8,478,083.66  |
|                |                |                |                |                |               |
| 873,158,935.86 | 498,137,006.44 | 498,137,006.44 | 435,846,064.44 | 435,846,064.44 | 73,172,495.87 |

0.00

0.00

| TOS 2025       | SALDO AJUSTADO |                | P Y G          |                | BALANCE F     |
|----------------|----------------|----------------|----------------|----------------|---------------|
| CREDITOS       | DEBITOS        | CREDITOS       | DEBITOS        | CREDITOS       | DEBITOS       |
| 463,394,548.03 | 13,373,962.89  | 0.00           | 0.00           | 0.00           | 13,373,962.89 |
| 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          |
| 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          |
| 0.00           | 15,530,000.00  | 0.00           | 0.00           | 0.00           | 15,530,000.00 |
| 0.00           | 2,400,000.00   | 0.00           | 0.00           | 0.00           | 2,400,000.00  |
| 0.00           | 29,916,000.00  | 0.00           | 0.00           | 0.00           | 29,916,000.00 |
| 0.00           | 0.00           | 13,538,456.00  | 0.00           | 0.00           | 0.00          |
|                | 5,166,442.35   |                |                |                | 5,166,442.35  |
| 0.00           | 0.00           | 38,000,000.00  | 0.00           | 0.00           | 0.00          |
| 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          |
| 0.00           | 57,510,563.79  | 0.00           | 57,510,563.79  | 0.00           | 0.00          |
| 0.00           | 6,000,000.00   | 0.00           | 6,000,000.00   | 0.00           | 0.00          |
| 0.00           | 28,988,222.02  | 0.00           | 28,988,222.02  | 0.00           | 0.00          |
| 0.00           | 1,317,646.46   | 0.00           | 1,317,646.46   | 0.00           | 0.00          |
| 0.00           | 19,764,696.83  | 0.00           | 19,764,696.83  | 0.00           | 0.00          |
| 0.00           | 878,430.97     | 0.00           | 878,430.97     | 0.00           | 0.00          |
| 0.00           | 3,000,000.00   | 0.00           | 3,000,000.00   | 0.00           | 0.00          |
| 0.00           | 7,200,000.00   | 0.00           | 7,200,000.00   | 0.00           | 0.00          |
| 0.00           | 3,000,000.00   | 0.00           | 3,000,000.00   | 0.00           | 0.00          |
|                | 4,551,865.00   |                | 4,551,865.00   |                |               |
|                | 0.00           |                | 0.00           | 0.00           | 0.00          |
|                | 6,700,873.32   |                |                |                | 6,700,873.32  |
| 465,086,541.06 |                | 465,086,541.06 |                | 465,086,541.06 |               |
|                | 313,729,763.64 |                | 313,729,763.64 |                |               |
| 0.00           | 0.00           |                | 19,145,352.34  |                | 0.00          |
|                |                | 2,403,470.21   |                |                |               |
|                |                |                |                |                |               |
| 928,481,089.09 | 519,028,467.27 | 519,028,467.27 | 465,086,541.05 | 465,086,541.06 | 73,087,278.56 |

0.00

0.00

| TOS 2026         | SALDO AJUSTADO |                | P Y G          |                | BALANCE F      |
|------------------|----------------|----------------|----------------|----------------|----------------|
| CREDITOS         | DEBITOS        | CREDITOS       | DEBITOS        | CREDITOS       | DEBITOS        |
| 522,660,590.85   | 30,537,754.16  | 0.00           | 0.00           | 0.00           | 30,537,754.16  |
| 0.00             | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |
| 0.00             | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |
| 0.00             | 15,530,000.00  | 0.00           | 0.00           | 0.00           | 15,530,000.00  |
| 0.00             | 2,400,000.00   | 0.00           | 0.00           | 0.00           | 2,400,000.00   |
| 0.00             | 29,916,000.00  | 0.00           | 0.00           | 0.00           | 29,916,000.00  |
| 0.00             | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |
|                  | 11,867,315.67  |                |                |                | 11,867,315.67  |
| 0.00             | 0.00           | 38,000,000.00  | 0.00           | 0.00           | 0.00           |
| 0.00             | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |
| 0.00             | 59,408,412.39  | 0.00           | 59,408,412.39  | 0.00           | 0.00           |
| 0.00             | 6,000,000.00   | 0.00           | 6,000,000.00   | 0.00           | 0.00           |
| 0.00             | 29,944,833.35  | 0.00           | 29,944,833.35  | 0.00           | 0.00           |
| 0.00             | 1,361,128.79   | 0.00           | 1,361,128.79   | 0.00           | 0.00           |
| 0.00             | 20,416,931.83  | 0.00           | 20,416,931.83  | 0.00           | 0.00           |
| 0.00             | 907,419.19     | 0.00           | 907,419.19     | 0.00           | 0.00           |
| 0.00             | 3,000,000.00   | 0.00           | 3,000,000.00   | 0.00           | 0.00           |
| 0.00             | 7,200,000.00   | 0.00           | 7,200,000.00   | 0.00           | 0.00           |
| 0.00             | 3,000,000.00   | 0.00           | 3,000,000.00   | 0.00           | 0.00           |
|                  | 1,765,895.00   |                | 1,765,895.00   |                |                |
|                  | 0.00           |                | 0.00           | 0.00           | 0.00           |
|                  | 16,531,979.30  |                |                |                | 16,531,979.30  |
| 539,824,382.12   |                | 539,824,382.12 |                | 539,824,382.12 |                |
|                  | 359,585,535.00 |                | 359,585,535.00 |                |                |
|                  | 0.00           | 0.00           | 47,234,226.57  |                |                |
|                  | 0.00           | 21,548,822.56  |                |                |                |
|                  |                |                |                |                |                |
| 1,062,484,972.97 | 599,373,204.68 | 599,373,204.68 | 539,824,382.12 | 539,824,382.12 | 106,783,049.13 |

0.00

0.00

| FINAL 2022    |
|---------------|
| CREDITOS      |
| 0.00          |
| 0.00          |
| 0.00          |
| 0.00          |
| 0.00          |
| 0.00          |
| 0.00          |
| 39,613,235.00 |
|               |
| 38,000,000.00 |
| 0.00          |
| 0.00          |
| 0.00          |
| 0.00          |
| 0.00          |
| 0.00          |
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| 0.00          |
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|               |
| 0.00          |
|               |
|               |
|               |
|               |
|               |
|               |
| 77,613,235.00 |

0.00

| FINAL 2023 |
|------------|
| CREDITOS   |
| 0.00       |
| 0.00       |
| 0.00       |
| 0.00       |



|               |
|---------------|
| 0.00          |
| 0.00          |
| 0.00          |
|               |
| 0.00          |
|               |
|               |
|               |
| 10,881,553.87 |
|               |
|               |
| 73,172,495.87 |

0.00

| FINAL 2025    |
|---------------|
| CREDITOS      |
| 0.00          |
| 0.00          |
| 0.00          |
| 0.00          |
| 0.00          |
| 0.00          |
| 0.00          |
| 13,538,456.00 |
|               |
| 38,000,000.00 |
| 0.00          |
| 0.00          |
| 0.00          |
| 0.00          |
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| 0.00          |
| 0.00          |
|               |
| 0.00          |
|               |
|               |
|               |
| 19,145,352.34 |
| 2,403,470.22  |
|               |
| 73,087,278.56 |

0.00

| FINAL 2026     |
|----------------|
| CREDITOS       |
| 0.00           |
| 0.00           |
| 0.00           |
| 0.00           |
| 0.00           |
| 0.00           |
| 0.00           |
| 0.00           |
|                |
| 38,000,000.00  |
| 0.00           |
| 0.00           |
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| 0.00           |
| 0.00           |
| 0.00           |
| 0.00           |
|                |
| 0.00           |
|                |
|                |
|                |
| 47,234,226.57  |
| 21,548,822.56  |
|                |
| 106,783,049.13 |

0.00



**MAILO PASTELERIA  
ESTADO DE INGRESOS Y GAS  
PROYECCION A 5 AÑOS**

|                               | 2022                  | 2023                  | 2024                  |
|-------------------------------|-----------------------|-----------------------|-----------------------|
| <b>VENTAS</b>                 |                       |                       |                       |
| Ventas en General             | 385,743,367.63        | 410,030,155.80        | 435,846,064.44        |
| <b>Costo de Ventas</b>        |                       |                       |                       |
| Costo de Ventas               | 260,207,864.28        | 276,590,811.62        | 294,005,245.71        |
| <b>INGRESOS BRUTOS</b>        | <b>125,535,503.35</b> | <b>133,439,344.18</b> | <b>141,840,818.73</b> |
| <b>GASTOS</b>                 |                       |                       |                       |
| Gastos Nomina Administrativa  | 52,375,716.00         | 53,999,363.20         | 55,673,343.46         |
| Imprevistos                   | 6,000,000.00          | 6,000,000.00          | 6,000,000.00          |
| Arrendamientos                | 26,400,000.00         | 27,218,400.00         | 28,062,170.40         |
| Servicios Publicos            | 1,200,000.00          | 1,237,200.00          | 1,275,553.20          |
| Publicidad                    | 18,000,000.00         | 18,558,000.00         | 19,133,298.00         |
| Seguros                       | 800,000.00            | 824,800.00            | 850,368.80            |
| Utiles y Papeleria            | 3,000,000.00          | 3,000,000.00          | 3,000,000.00          |
| Aseo                          | 7,200,000.00          | 7,200,000.00          | 7,200,000.00          |
| Gastos Varios                 | 3,000,000.00          | 3,000,000.00          | 3,000,000.00          |
| Intereses Financieros         | 9,917,581.00          | 8,521,871.00          | 6,764,531.00          |
| Reparaciones Locativas        | 10,000,000.00         | 0.00                  | 0.00                  |
| <b>TOTAL GASTOS</b>           | <b>137,893,297.00</b> | <b>129,559,634.20</b> | <b>130,959,264.86</b> |
| <b>UTILIDAD DEL EJERCICIO</b> | <b>-\$ 12,357,794</b> | <b>\$ 3,879,710</b>   | <b>\$ 10,881,554</b>  |
| Impuestos 35%                 | \$ -                  | \$ 1,357,898          | \$ 3,808,544          |
| <b>UTILIDAD NETA</b>          | <b>-\$ 12,357,794</b> | <b>\$ 2,521,811</b>   | <b>\$ 7,073,010</b>   |

STOS

| 2025           | 2026           |
|----------------|----------------|
| 465,086,541.06 | 539,824,382.12 |
|                |                |
| 313,729,763.64 | 359,585,535.00 |
| 151,356,777.42 | 180,238,847.12 |
|                |                |
| 57,510,563.79  | 59,408,412.39  |
| 6,000,000.00   | 6,000,000.00   |
| 28,988,222.02  | 29,944,833.35  |
| 1,317,646.46   | 1,361,128.79   |
| 19,764,696.83  | 20,416,931.83  |
| 878,430.97     | 907,419.19     |
| 3,000,000.00   | 3,000,000.00   |
| 7,200,000.00   | 7,200,000.00   |
| 3,000,000.00   | 3,000,000.00   |
| 4,551,865.00   | 1,765,895.00   |
| 0.00           | 0.00           |
| 132,211,425.07 | 133,004,620.55 |
| \$ 19,145,352  | \$ 47,234,227  |
| \$ 6,700,873   | \$ 16,531,979  |
| \$ 12,444,479  | \$ 30,702,247  |



**MAILLO PASTELERIA**  
**BALANCE GENERAL PROYECTADO A**  
**Cifra expresada en pesos COL \$**

|                               | Inicial              | 2022                 | 2023                 | 2024                 |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>ACTIVOS</b>                |                      |                      |                      |                      |
| <b>Activo Corriente</b>       |                      |                      |                      |                      |
| Caja                          | \$ 83,000,000        | \$ 17,409,441        | 13,148,776.84        | 11,681,969.86        |
| Bancos                        |                      |                      |                      |                      |
| Cuentas por cobrar            |                      |                      |                      |                      |
| <b>Total Activo Corriente</b> | <b>\$ 83,000,000</b> | <b>\$ 17,409,441</b> | <b>\$ 13,148,777</b> | <b>\$ 11,681,970</b> |
| <b>Activo Fijo</b>            |                      |                      |                      |                      |
| Muebles y Enseres             |                      | \$ 15,530,000        | 13,977,000.00        | 12,424,000.00        |
| Dep. Muebles y Enseres        |                      |                      | 1,553,000.00         | 3,106,000.00         |
| Equipo de Computo             |                      | \$ 2,400,000         | 1,920,000.00         | 1,440,000.00         |
| Dep. Equipo computo           |                      |                      | 480,000.00           | 960,000.00           |
| Maquinaria y equipo           |                      | \$ 29,916,000        | 26,924,400.00        | 23,932,800.00        |
| Dep. Maq. Y Equi.             |                      |                      | 2,991,600.00         | 5,983,200.00         |
|                               |                      |                      |                      |                      |
| <b>Total Activo Fijo</b>      | <b>\$ -</b>          | <b>\$ 47,846,000</b> | <b>\$ 49,203,898</b> | <b>\$ 51,654,544</b> |
| <b>TOTAL ACTIVO</b>           | <b>\$ 83,000,000</b> | <b>\$ 65,255,441</b> | <b>\$ 62,352,675</b> | <b>\$ 63,336,514</b> |

|                               |                      |                      |                      |                      |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>PASIVO</b>                 |                      |                      |                      |                      |
| <b>Pasivo Corriente</b>       |                      |                      |                      |                      |
| Obligaciones financieras      | \$ 45,000,000        | \$ 39,613,235        | 32,830,759.00        | 24,290,942.00        |
| Impuestos por pagar           |                      |                      | 1,357,898.49         | 3,808,543.85         |
| <b>Total Pasivo corriente</b> | <b>\$ 45,000,000</b> | <b>\$ 39,613,235</b> | <b>\$ 34,188,657</b> | <b>\$ 28,099,486</b> |
| <b>TOTAL PASIVO</b>           | <b>\$ 45,000,000</b> | <b>\$ 39,613,235</b> | <b>\$ 34,188,657</b> | <b>\$ 28,099,486</b> |

|                                  |                      |                      |                      |                      |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>PATRIMONIO</b>                |                      |                      |                      |                      |
| Capital Social                   | \$ 38,000,000        | \$ 38,000,000        | 38,000,000.00        | 38,000,000.00        |
| <b>Utilidad del Ejercicio</b>    |                      | -\$ 12,357,794       | \$ 2,521,811         | \$ 7,073,010         |
| <b>Utilidades acumuladas</b>     |                      |                      | -12,357,793.65       | -\$ 9,835,982.16     |
| <b>TOTAL PATRIMONIO</b>          | <b>\$ 38,000,000</b> | <b>\$ 25,642,206</b> | <b>\$ 28,164,018</b> | <b>\$ 35,237,028</b> |
|                                  |                      |                      |                      |                      |
| <b>TOTAL PASIVO + PATRIMONIO</b> | <b>\$ 83,000,000</b> | <b>\$ 65,255,441</b> | <b>\$ 62,352,675</b> | <b>\$ 63,336,514</b> |

\$ - \$ 0 \$ 0

5 AÑOS

| 2025 | 2026 |
|------|------|
|------|------|

|                      |                      |
|----------------------|----------------------|
| 13,373,962.89        | 30,537,754.16        |
|                      |                      |
|                      |                      |
| <b>\$ 13,373,963</b> | <b>\$ 30,537,754</b> |
|                      |                      |
| 10,871,000.00        | 9,318,000.00         |
| 4,659,000.00         | 6,212,000.00         |
| 960,000.00           | 480,000.00           |
| 1,440,000.00         | 1,920,000.00         |
| 20,941,200.00        | 17,949,600.00        |
| 8,974,800.00         | 11,966,400.00        |
|                      |                      |
| <b>\$ 54,546,873</b> | <b>\$ 64,377,979</b> |
| <b>\$ 67,920,836</b> | <b>\$ 94,915,733</b> |

|                      |                      |
|----------------------|----------------------|
| 13,538,456.00        | 0.00                 |
| 6,700,873.32         | 16,531,979.30        |
| <b>\$ 20,239,329</b> | <b>\$ 16,531,979</b> |
| <b>\$ 20,239,329</b> | <b>\$ 16,531,979</b> |

|                         |                        |
|-------------------------|------------------------|
| 38,000,000.00           | 38,000,000.00          |
| <b>\$ 12,444,479</b>    | <b>\$ 30,702,247</b>   |
| <b>-\$ 2,762,972.14</b> | <b>\$ 9,681,506.89</b> |
| <b>\$ 47,681,507</b>    | <b>\$ 78,383,754</b>   |
|                         |                        |
| <b>\$ 67,920,836</b>    | <b>\$ 94,915,733</b>   |

\$ 0 \$ 0



| PRODUCTOS                     | Torta grande Chocolate blanco y almendra |
|-------------------------------|------------------------------------------|
|                               | \$ 45,000                                |
| Costos de Produccion          | 26,006                                   |
| Margen Contribucion           | 18,994                                   |
| % Participacion               | 7.0%                                     |
| Margen Contribucion Ponderado | 1,330                                    |

|                              |     |
|------------------------------|-----|
| UNIDADES X PRODUCTO A VENDER | 108 |
|------------------------------|-----|

COSTOS FIJOS 10,564,643

PUNTO EQUILIBRIO  $\frac{\text{COSTOS FIJOS}}{\text{MARGEN DE CONTRIBUCION PONDERADO}}$

| COMPROBACION                 |                                          |
|------------------------------|------------------------------------------|
| PRODUCTOS                    | Torta grande Chocolate blanco y almendra |
| Ventas                       | 4,867,471                                |
| MENOS: Costos Produccion     | 2,812,917                                |
| Margen De Contribucion Total |                                          |
| MENOS: Costos Fijos          |                                          |
| Utilidad                     |                                          |

PUNTO DE EQUILIBRIO

| Torta grande Marmoleada | Torta grande Selva negra | Aderezo frutos rojos grande |
|-------------------------|--------------------------|-----------------------------|
| \$ 45,000               | \$ 45,001                | \$ 3,000                    |
| 25,405                  | 25,326                   | 1,462                       |
| 19,595                  | 19,675                   | 1,538                       |
| 6.7%                    | 5.2%                     | 1.0%                        |
| 1,313                   | 1,023                    | 15                          |
| 104                     | 80                       | 15                          |

|            |       |
|------------|-------|
| 10,564,643 | 1,545 |
| 6,837      |       |

| Torta grande Marmoleada | Torta grande Selva negra | Aderezo frutos rojos grande |
|-------------------------|--------------------------|-----------------------------|
| 4,658,907               | 3,615,913                | 46,360                      |
| 2,630,219               | 2,034,956                | 22,592                      |
|                         |                          |                             |
|                         |                          |                             |
|                         |                          |                             |

| Aderezo frutos amarillos grande |       | Torta mediana Chocolate blanco y almendra |        |
|---------------------------------|-------|-------------------------------------------|--------|
| \$                              | 3,000 | \$                                        | 27,000 |
|                                 | 1,551 |                                           | 18,959 |
|                                 | 1,449 |                                           | 8,041  |
|                                 | 0.5%  |                                           | 8.5%   |
|                                 | 7     |                                           | 683    |
|                                 | 8     |                                           | 131    |

| Aderezo frutos amarillos grande |        | Torta mediana Chocolate blanco y almendra |           |
|---------------------------------|--------|-------------------------------------------|-----------|
|                                 | 23,176 |                                           | 3,546,316 |
|                                 | 11,983 |                                           | 2,490,216 |
|                                 |        |                                           |           |
|                                 |        |                                           |           |
|                                 |        |                                           |           |

| <b>Torta mediana Marmoleada</b> | <b>Torta mediana Selva negra</b> | <b>Aderezo frutos rojos mediana</b> |
|---------------------------------|----------------------------------|-------------------------------------|
| \$ 27,001                       | \$ 27,001                        | \$ 2,500                            |
| 18,610                          | 18,461                           | 1,265                               |
| 8,391                           | 8,540                            | 1,235                               |
| 7.5%                            | 5.6%                             | 1.5%                                |
| 629                             | 478                              | 19                                  |
| 116                             | 87                               | 23                                  |

| <b>Torta mediana Marmoleada</b> | <b>Torta mediana Selva negra</b> | <b>Aderezo frutos rojos mediana</b> |
|---------------------------------|----------------------------------|-------------------------------------|
| 3,129,193                       | 2,336,447                        | 57,944                              |
| 2,156,725                       | 1,597,462                        | 29,330                              |
|                                 |                                  |                                     |
|                                 |                                  |                                     |
|                                 |                                  |                                     |

| Aderezo frutos amarillos mediana | Torta personal Chocolate blanco y almendra |
|----------------------------------|--------------------------------------------|
| \$ 2,500                         | \$ 13,000                                  |
| 1,425                            | 9,081                                      |
| 1,075                            | 3,919                                      |
| 3.5%                             | 14.0%                                      |
| 38                               | 549                                        |
| 54                               | 216                                        |

| Aderezo frutos amarillos mediana | Torta personal Chocolate blanco y almendra |
|----------------------------------|--------------------------------------------|
| 135,207                          | 2,812,383                                  |
| 77,089                           | 1,964,503                                  |
|                                  |                                            |
|                                  |                                            |
|                                  |                                            |

| <b>Torta personal Marmoleada</b> | <b>Torta personal Selva negra</b> | <b>Aderezo frutos rojos personal</b> |
|----------------------------------|-----------------------------------|--------------------------------------|
| \$ 13,000                        | \$ 13,000                         | \$ 1,501                             |
| 9,506                            | 9,432                             | 1,032                                |
| 3,493                            | 3,568                             | 470                                  |
| 9.5%                             | 8.0%                              | 2.5%                                 |
| 332                              | 285                               | 12                                   |
| 147                              | 124                               | 39                                   |

| <b>Torta personal Marmoleada</b> | <b>Torta personal Selva negra</b> | <b>Aderezo frutos rojos personal</b> |
|----------------------------------|-----------------------------------|--------------------------------------|
| 1,908,286                        | 1,606,990                         | 57,994                               |
| 1,395,456                        | 1,165,922                         | 39,856                               |
|                                  |                                   |                                      |
|                                  |                                   |                                      |
|                                  |                                   |                                      |

| <b>Aderezo frutos amarillos personal</b> | <b>Galleta con Avena y arandanos</b> | <b>Cupcakes</b> |
|------------------------------------------|--------------------------------------|-----------------|
| \$ 1,500                                 | \$ 2,500                             | \$ 3,001        |
| 1,298                                    | 2,165                                | 2,401           |
| 201                                      | 335                                  | 599             |
| 2.5%                                     | 1.2%                                 | 1.5%            |
| 5                                        | 4                                    | 9               |
| 39                                       | 19                                   | 23              |

| <b>Aderezo frutos amarillos personal</b> | <b>Galleta con Avena y arandanos</b> | <b>Cupcakes</b> |
|------------------------------------------|--------------------------------------|-----------------|
| 57,937                                   | 46,356                               | 69,551          |
| 50,157                                   | 40,149                               | 55,658          |
|                                          |                                      |                 |
|                                          |                                      |                 |
|                                          |                                      |                 |

| <b>Galletas para perros</b> | <b>Cupcakes para perros</b> | <b>Capuccino</b> | <b>Americano</b> | <b>Espresso</b> | <b>Te caliente</b> |
|-----------------------------|-----------------------------|------------------|------------------|-----------------|--------------------|
| \$ 3,001                    | \$ 3,001                    | \$ 2,500         | \$ 1,500         | \$ 1,500        | \$ 4,000           |
| 2,189                       | 2,195                       | 1,509            | 1,254            | 1,214           | 3,104              |
| 812                         | 806                         | 991              | 246              | 286             | 896                |
| 3.6%                        | 4.7%                        | 1.2%             | 1.5%             | 0.6%            | 0.2%               |
| 29                          | 38                          | 12               | 4                | 2               | 2                  |
| 56                          | 73                          | 19               | 23               | 9               | 3                  |

| <b>Galletas para perros</b> | <b>Cupcakes para perros</b> | <b>Capuccino</b> | <b>Americano</b> | <b>Espresso</b> | <b>Te caliente</b> |
|-----------------------------|-----------------------------|------------------|------------------|-----------------|--------------------|
| 166,952                     | 217,915                     | 46,349           | 34,771           | 13,910          | 12,361             |
| 121,765                     | 159,399                     | 27,973           | 29,070           | 11,257          | 9,593              |
|                             |                             |                  |                  |                 |                    |
|                             |                             |                  |                  |                 |                    |
|                             |                             |                  |                  |                 |                    |

| Te frio  | Agua con gas | Agua sin gas |
|----------|--------------|--------------|
| \$ 4,000 | \$ 2,500     | \$ 2,500     |
| 3,356    | 1,523        | 1,323        |
| 644      | 977          | 1,177        |
| 0.6%     | 0.4%         | 1.0%         |
| 4        | 4            | 12           |

|   |   |    |
|---|---|----|
| 9 | 6 | 15 |
|---|---|----|

| Te frio | Agua con gas | Agua sin gas | TOTAL      |
|---------|--------------|--------------|------------|
| 37,087  | 15,455       | 38,636       | 29,559,867 |
| 31,116  | 9,414        | 20,446       | 18,995,224 |
|         |              |              | 10,564,643 |
|         |              |              | 10,564,643 |
|         |              |              | -          |



## INDICADORES DE EVALUACION FINANCIERA

|                          |                       |
|--------------------------|-----------------------|
| RF                       | 3%                    |
| BETA DE LA INDUSTRIA     | 0.51                  |
| Prima por Riesgo         | 9%                    |
| CAPM                     | 7.21%                 |
| RIESGO PAIS              | 8.29%                 |
| Tasa de Descuento (CAPM) | 15.50%                |
| INVERSION INICIAL        | <b>-\$ 83,000,000</b> |

|     |            |                   |
|-----|------------|-------------------|
| VAN | 72,292,702 | Proyecto Rentable |
|-----|------------|-------------------|

|        | AÑO 2022      | AÑO 2023      | AÑO 2024      | AÑO 2025      |
|--------|---------------|---------------|---------------|---------------|
| ROA    | -18.94%       | 4.04%         | 11.17%        | 18.32%        |
| EBITDA | -\$ 7,333,194 | \$ 13,928,910 | \$ 25,955,354 | \$ 39,243,752 |
| ROE    | -48%          | 9%            | 20%           | 26%           |
| TIR    | 1%            |               |               |               |
| PRI    | 4.62          |               |               |               |

|                                                   | 1             | 2             | 3             | 4             |
|---------------------------------------------------|---------------|---------------|---------------|---------------|
| <b>-\$ 83,000,000</b>                             | \$ 17,409,441 | \$ 13,148,778 | \$ 11,681,970 | \$ 13,373,963 |
| <b>FLUJO DE CAJA<br/>ACUMULADO<br/>DESCONTADO</b> | \$ 34,818,882 | \$ 30,558,219 | \$ 29,091,411 | \$ 30,783,404 |

|       |    |      |
|-------|----|------|
|       | 1  | 3.62 |
| MESES |    | 43.4 |
|       | 43 | 0.4  |
| DIAS  |    | 12   |

| AÑO 2026      |                                                                                                                                                                                                                                                                                                                                    |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 32.35%        | A pesar que en el primer año dio un resultado negativo, durante los siguientes cuatros años este indice a mejorado significativamente, generando mayor rentabilidad a la empresa, asi mismo se puede evidenciar que el ROE y el ROA estan creciendo paralelamente, por lo que los activos son productivos y estan generando valor. |
| \$ 47,234,227 | A pesar que en el primer año dio un resultado negativo, durante los siguientes cuatro años este indice a mejorado significativamente, por lo que Mailo pastelería tiene la capacidad de generar caja en la empresa.                                                                                                                |
| 39%           | A pesar que en el primer año dio un resultado negativo, durante los siguientes cuatro años este indice a arrojado cifras positivas mejorando la rentabilidad de la empresa.                                                                                                                                                        |
|               | Con este resultados podemos identificar que el proyecto es                                                                                                                                                                                                                                                                         |
|               | La recuperacion de la inversion se realizara en En tres años 7                                                                                                                                                                                                                                                                     |

|               |
|---------------|
| 5             |
| \$ 30,537,754 |
| \$ 47,947,195 |