1. **EXERCÍCIO ÍNDICES**

BALANÇO PATRIMONIAL DA EMPRESA GENÉRICO S.A. - ANO 20X4

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| **Balanço Patrimonial - Genérico S.A.** | | | | **20X4** | |
| **ATIVO CIRCULANTE** | **142.237,00** |  | **PASSIVO CIRCULANTE** | **178.130,00** |
| Disponibilidades | 28.207,00 |  | Fornecedores - País | 4.556,00 |
| Duplicatas a Receber | 52.180,00 |  | Fornecedores - Exterior | 131.939,00 |
| Estoques | 20.413,00 |  | Outras Obrigações | 8.742,00 |
| Provisão para Devedores Duvidosos | -5.874,00 |  | Empréstimos e Financiamentos | 13.378,00 |
| Outros Créditos | 47.311,00 |  | Outras Contas a Pagar | 19.515,00 |
| **REALIZÁVEL A LONGO PRAZO** | **6.655,00** |  | **EXIGÍVEL A LONGO PRAZO** | **28.281,00** |
| Depósitos Judiciais e Outros Créditos | 6.655,00 |  | Empréstimos e Financiamentos | 18.207,00 |
| **PERMANENTE** | **200.854,00** |  | Outras Obrigações | 10.074,00 |
| Investimentos | 76.252,00 |  | **PATRIMÔNIO LÍQUIDO** | **143.335,00** |
| Imobilizado | 116.389,00 |  | Capital Realizado | 105.072,00 |
| Diferido | 8.213,00 |  | Reservas de Capital | 37.034,00 |
|  |  |  | Lucros Acumulados | 1.229,00 |
| **TOTAL DO ATIVO** | **349.746,00** |  | **TOTAL DO PASSIVO** | **349.746,00** |

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| **Balanço Patrimonial Ajustado - Genérico S.A.** | | | | **20X4** |
| **ATIVO CIRCULANTE** | **142.237,00** |  | **PASSIVO CIRCULANTE** | **178.130,00** |
| **FINANCEIRO** | **69.644,00** |  | **FINANCEIRO** | **13.378,00** |
| Disponibilidades | 28.207,00 |  | Empréstimos e Financiamentos | 13.378,00 |
| Provisão para Devedores Duvidosos | -5.874,00 |  | **OPERACIONAL** | **164.752,00** |
| Outros Créditos | 47.311,00 |  | Fornecedores - País | 4.556,00 |
| **OPERACIONAL** | **72.593,00** |  | Fornecedores - Exterior | 131.939,00 |
| Duplicatas a Receber | 52.180,00 |  | Outras Obrigações | 8.742,00 |
| Estoques | 20.413,00 |  | Outras Contas a Pagar | 19.515,00 |
| **REALIZÁVEL A LONGO PRAZO** | **6.655,00** |  | **EXIGÍVEL A LONGO PRAZO** | **28.281,00** |
| Depósitos Judiciais e Outros Créditos | 6.655,00 |  | Empréstimos e Financiamentos | 18.207,00 |
| **PERMANENTE** | **200.854,00** |  | Outras Obrigações | 10.074,00 |
| Investimentos | 76.252,00 |  | **PATRIMÔNIO LÍQUIDO** | **143.335,00** |
| Imobilizado | 116.389,00 |  | Capital Realizado | 105.072,00 |
| Diferido | 8.213,00 |  | Reservas de Capital | 37.034,00 |
|  |  |  | Lucros Acumulados | 1.229,00 |
| **TOTAL DO ATIVO** | **349.746,00** |  | **TOTAL DO PASSIVO** | **349.746,00** |

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| **DRE - Genérico S.A.** | **20X4** |
| **RECEITA BRUTA DE VENDAS** | **464.854,00** |
| (-) Impostos/Devoluções de Vendas | -123.176,00 |
| **(=) RECEITA LÍQUIDA** | **341.678,00** |
| (-) Custo dos Produtos Vendidos | -264.847,00 |
| **(=) LUCRO BRUTO** | **76.831,00** |
| Despesas com Vendas | -48.069,00 |
| Despesas Administrativas | -23.620,00 |
| Despesas Tributárias | -5.717,70 |
| Receitas Financeiras - Líquido | 14.300,00 |
| Outras Receitas Operacionais | 6.786,00 |
| **(=) LUCRO OPERACIONAL (EBIT)** | **20.510,30** |
| (+/-) Resultado não Operacional | 4.534,00 |
| **(=) LUCRO ANTES DO I.R.** | **25.044,30** |
| (-) Imposto de Renda | -694,00 |
| **(=) LUCRO LÍQUIDO** | **24.350,30** |

**MONTANTE DE COMPRA = R$ 419.583,00**

* 1. **ÍNDICES DE ESTRUTURA DE PATRIMÔNIO**

RELAÇÃO ENTRE AS FONTES DE RECURSOS (RFR) = PC + PELP + REF

PL

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PARTICIPAÇÃO DE CAPITAIS DE TERCEIROS (PCT) = \_\_\_PC + PELP + REF\_\_\_ x 100

PC + PELP + REF + PL

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COMPOSIÇÃO DO ENDIVIDAMENTO (CE) = \_Passivo Circulante\_ x 100

PC + PELP + REF

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ENDIVIDAMENTO GERAL (EG) = PC + PELP x 100

Ativo

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IMOBILIZAÇÃO DO PATRIMÔNIO LÍQUIDO (IPL) = \_\_Ativo Permanente\_\_ x 100

Patrimônio Líquido

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IMOBILIZAÇÃO DOS RECURSOS NÃO CORRENTES (IRNC) = Ativo Permanente x 100

PL + PELP

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PASSIVO ONEROSO SOBRE O ATIVO (POSA) = PCF + PELP x 100

Ativo

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* 1. **ÍNDICES DE LIQUIDEZ**

LIQUIDEZ GERAL (LG) = AC + ARLP

PC + PELP

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LIQUIDEZ CORRENTE (LC) = \_Ativo Circulante\_

Passivo Circulante

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LIQUIDEZ SECA (LS) = \_\_AC – Estoques\_\_

Passivo Circulante

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LIQUIDEZ IMEDIATA (LI) = Disponível

PC

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* 1. **ÍNDICES DE RENTABILIDADE**

MARGEM BRUTA (MB) = \_\_\_\_\_\_\_Lucro Bruto\_\_\_\_\_\_\_

Receita Operacional Líquida

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MARGEM LÍQUIDA (ML) = \_\_\_\_\_\_Lucro Líquido\_\_\_\_\_\_

Receita Operacional Líquida

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RENTABILIDADE DO PATRIMÔNIO LÍQUIDO (RPL) = \_\_\_Lucro Líquido\_\_\_ x 100

Patrimônio Líquido

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MARGEM OPERCIONAL DE LUCRO (MOL) = Lucro Operacional Líquido

Receita Operacional Líquida

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ROTAÇÃO DO ATIVO (RA) = Receita Operacional Líquida

Ativo Total

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RENTABILIDADE DOS INVESTIMENTOS (RI) = Lucro Operacional Líquido x 100

Ativo Total

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

* 1. **INDICADORES DE PRAZOS MÉDIOS**

PRAZO MÉDIO DE COMPRAS (PMC) = \_\_\_\_Fornecedores\_\_\_\_ x 360

Montante de Compras

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

PRAZO MÉDIO DE ESTOQUES (PME) = Estoques x 360

CPV

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GIRO DE ESTOQUES (GE) = \_\_CPV\_\_

Estoque

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PRAZO MÉDIO DE RECEBIMENTOS (PMR) = \_\_\_\_\_\_\_\_\_\_Clientes\_\_\_\_\_\_\_\_\_\_\_\_ x 360

Receita Operacional Bruta - Devoluções

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GIRO DE CONTAS A RECEBER (GCR) = Receita Operacional Bruta – Devoluções

Contas a receber

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GIRO DO ATIVO CIRCULANTE OPERACIONAL (GACO) =

Receita Operacional Bruta – Devoluções

Ativo Circulante Operacional

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PRAZO MÉDIO DE REALIZAÇÃO DE ATIVO OPERACIONAL (PMRAO)

\_\_\_\_\_Ativo Circulante Operacional\_\_\_\_\_ x 360

Receita Operacional Bruta - Devoluções

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

CICLO OPERACIONAL (CO) = PME + PMR = CO

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CICLO FINANCEIRO (CF) = PME + PMR – PMC = CF ou CO – PMC = CF

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* 1. **NECESSIDADE DE CAPITAL DE GIRO**

CAPITAL DE GIRO (CG) = Ativo Circulante – Passivo Circulante

ou

CG = (PL + REF + PELP) – (AP + ARLP)

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NECESSIDADE DE CAPITAL DE GIRO (NCG) = ACO – PCO

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SALDO DE TESOURARIA - ST = ACF – PCF ou ST = CG - NCG

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Índice de Tendência do Saldo de Tesouraria = Saldo de Tesouraria

NCG

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NECESSIDADE DE CAPITAL DE GIRO EM DIAS = \_\_\_NCG\_\_\_ x 360

Vendas

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

* 1. **EXERCÍCIO - ANÁLISE VERTICAL E HORIZONTAL DO BALANÇO PATRIMONIAL - Empresa Genérico S.A.**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Balanço Patrimonial** | **20X1** | **AV** | **AH** |  | **20X2** | **AV** | **AH** |  | **20X3** | **AV** | **AH** |  | **20X4** | **AV** | **AH** |
| **CIRCULANTE** | **42.101,00** |  |  |  | **157.785,00** |  |  |  | **189.122,00** |  |  |  | **142.237,00** |  |  |
| Disponibilidades | 647,00 |  |  |  | 1.983,00 |  |  |  | 81.102,00 |  |  |  | 28.207,00 |  |  |
| Duplicatas a Receber | 22.139,00 |  |  |  | 46.343,00 |  |  |  | 53.079,00 |  |  |  | 52.180,00 |  |  |
| Estoques | 13.685,00 |  |  |  | 22.737,00 |  |  |  | 23.310,00 |  |  |  | 20.413,00 |  |  |
| Provisão para Devedores Duvidosos | -336,00 |  |  |  | -2.354,00 |  |  |  | -3.374,00 |  |  |  | -5.874,00 |  |  |
| Outros Créditos | 5.966,00 |  |  |  | 89.076,00 |  |  |  | 35.005,00 |  |  |  | 47.311,00 |  |  |
| **REALIZÁVEL A LONGO PRAZO** | **1.331,00** |  |  |  | **6.189,00** |  |  |  | **6.434,00** |  |  |  | **6.655,00** |  |  |
| Depósitos Judiciais e Outros Créditos | 1.331,00 |  |  |  | 6.189,00 |  |  |  | 6.434,00 |  |  |  | 6.655,00 |  |  |
| **PERMANENTE** | **113.385,00** |  |  |  | **185.053,00** |  |  |  | **205.689,00** |  |  |  | **200.854,00** |  |  |
| Investimentos | 9.400,00 |  |  |  | 51.055,00 |  |  |  | 75.575,00 |  |  |  | 76.252,00 |  |  |
| Imobilizado | 100.789,00 |  |  |  | 131.009,00 |  |  |  | 125.229,00 |  |  |  | 116.389,00 |  |  |
| Diferido | 3.196,00 |  |  |  | 2.989,00 |  |  |  | 4.885,00 |  |  |  | 8.213,00 |  |  |
| **TOTAL DO ATIVO** | **156.817,00** |  |  |  | **349.027,00** |  |  |  | **401.245,00** |  |  |  | **349.746,00** |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **CIRCULANTE** | **56.174,00** |  |  |  | **156.547,00** |  |  |  | **215.547,00** |  |  |  | **178.130,00** |  |  |
| Fornecedores - País | 4.839,00 |  |  |  | 4.377,00 |  |  |  | 3.955,00 |  |  |  | 4.556,00 |  |  |
| Fornecedores - Exterior | 38.855,00 |  |  |  | 130.962,00 |  |  |  | 192.589,00 |  |  |  | 131.939,00 |  |  |
| Outras Obrigações | 4.987,00 |  |  |  | 8.804,00 |  |  |  | 9.000,00 |  |  |  | 8.742,00 |  |  |
| Empréstimos e Financiamentos | 4.486,00 |  |  |  | 8.366,00 |  |  |  | 6.416,00 |  |  |  | 13.378,00 |  |  |
| Outras Contas a Pagar | 3.007,00 |  |  |  | 4.038,00 |  |  |  | 3.587,00 |  |  |  | 19.515,00 |  |  |
| **EXIGÍVEL A LONGO PRAZO** | **11.441,00** |  |  |  | **31.275,00** |  |  |  | **30.953,00** |  |  |  | **28.281,00** |  |  |
| Empréstimos e Financiamentos | 5.857,00 |  |  |  | 23.406,00 |  |  |  | 22.190,00 |  |  |  | 18.207,00 |  |  |
| Outras Obrigações | 5.584,00 |  |  |  | 7.869,00 |  |  |  | 8.763,00 |  |  |  | 10.074,00 |  |  |
| **PATRIMÔNIO LÍQUIDO** | **89.202,00** |  |  |  | **161.205,00** |  |  |  | **154.745,00** |  |  |  | **143.335,00** |  |  |
| Capital Realizado | 65.929,00 |  |  |  | 105.072,00 |  |  |  | 105.072,00 |  |  |  | 105.072,00 |  |  |
| Reservas de Capital | 22.858,00 |  |  |  | 42.791,00 |  |  |  | 39.906,00 |  |  |  | 37.034,00 |  |  |
| Lucros Acumulados | 415,00 |  |  |  | 13.342,00 |  |  |  | 9.767,00 |  |  |  | 1.229,00 |  |  |
| **TOTAL DO PASSIVO** | **156.817,00** |  |  |  | **349.027,00** |  |  |  | **401.245,00** |  |  |  | **349.746,00** |  |  |

* 1. **EXERCÍCIO - ANÁLISE VERTICAL E HORIZONTAL DO DEMONSTRATIVO DE RESULTADO DO EXERCÍCIO**

**Empresa Genérico S.A.**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Demonstrativo de Resultado do Exercício** | **20X1** | **AV** | **AH** |  | **20X2** | **AV** | **AH** |  | **20X3** | **AV** | **AH** |  | **20X4** | **AV** | **AH** |
| **RECEITA BRUTA DE VENDAS** | **94.977,00** |  |  |  | **310.561,00** |  |  |  | **572.464,00** |  |  |  | **464.854,00** |  |  |
| (-) Impostos/Devoluções de Vendas | -27.125,00 |  |  |  | -101.773,00 |  |  |  | -166.454,00 |  |  |  | -123.176,00 |  |  |
| **(=) RECEITA LÍQUIDA** | **67.852,00** |  |  |  | **208.788,00** |  |  |  | **406.010,00** |  |  |  | **341.678,00** |  |  |
| (-) Custo dos Produtos Vendidos | -59.550,00 |  |  |  | -172.244,00 |  |  |  | -323.296,00 |  |  |  | -264.847,00 |  |  |
| **(=) LUCRO BRUTO** | **8.302,00** |  |  |  | **36.544,00** |  |  |  | **82.714,00** |  |  |  | **76.831,00** |  |  |
| Despesas com Vendas | -6.707,00 |  |  |  | -24.606,00 |  |  |  | -47.372,00 |  |  |  | -48.069,00 |  |  |
| Despesas Administrativas | -3.520,00 |  |  |  | -8.761,00 |  |  |  | -21.192,00 |  |  |  | -23.620,00 |  |  |
| Despesas Tributárias | -1.168,22 |  |  |  | -3.819,90 |  |  |  | -7.041,31 |  |  |  | -5.717,70 |  |  |
| Receitas Financeiras - Líquido | 2.891,00 |  |  |  | 3.591,00 |  |  |  | 5.316,00 |  |  |  | 14.300,00 |  |  |
| Outras Receitas Operacionais | 2.067,00 |  |  |  | 812,00 |  |  |  | 2.614,00 |  |  |  | 6.786,00 |  |  |
| **(=) LUCRO OPERACIONAL** | **1.864,78** |  |  |  | **3.760,10** |  |  |  | **15.038,69** |  |  |  | **20.510,30** |  |  |
| (+/-) Resultado não Operacional | 178,00 |  |  |  | 99,00 |  |  |  | 245,00 |  |  |  | 4.534,00 |  |  |
| **(=) LUCRO ANTES DO I.R.** | **2.042,78** |  |  |  | **3.859,10** |  |  |  | **15.283,69** |  |  |  | **25.044,30** |  |  |
| (-) Imposto de Renda | -1.934,00 |  |  |  | -654,00 |  |  |  | -957,00 |  |  |  | -694,00 |  |  |
| **(=) LUCRO LÍQUIDO** | **108,78** |  |  |  | **3.205,10** |  |  |  | **14.326,69** |  |  |  | **24.350,30** |  |  |