# Estado de Resultados

## ASOCIACION GANADERA Y AGROINDUSTRIAL DE PRODUCTORES AGROPECUARIOS DE SAN JOSE

## NIT: 900635383

## Del 1 de enero al 31 de diciembre de 2025: Comparativo 2025-2024

**Expresado en pesos colombianos COP**

| Cuenta contable | NOTA | | Ene - Dic 2025 | % de Ingresos | | Ene - Dic 2024 | % de Ingresos | | Var. absoluta | Var. relativa (%) |
|---|---|---|---|---|---|---|---|---|---|---|
| **Ingresos de actividades ordinarias** | 8 | $ | **2,081,459,360.00** | **100.00%** | $ | **1,832,460,555.00** | **100.00%** | $ | **248,998,805.00** | **13.59%** |
| **Comercio al por mayor y al por menor** | | $ | **2,098,198,460.00** | **100.80%** | $ | **1,837,133,855.00** | **100.26%** | $ | **261,064,605.00** | **14.21%** |
| **Venta de otros productos** | 8 | $ | **2,098,198,460.00** | **100.80%** | $ | **1,837,133,855.00** | **100.26%** | $ | **261,064,605.00** | **14.21%** |
| Venta de Leche Cruda | | $ | 2,098,198,460.00 | 100.80% | $ | 1,837,133,855.00 | 100.26% | $ | 261,064,605.00 | 14.21% |
| **Devoluciones en ventas** | 8 | $ | **16,739,100.00** | **0.80%** | $ | **4,673,300.00** | **0.26%** | $ | **12,065,800.00** | **258.19%** |
| Devoluciones en ventas | | $ | - | 0.00% | $ | 4,673,300.00 | 0.26% | -$ | 4,673,300.00 | -100.00% |
| **Costo de ventas y de prestación de servicios** | 12 | -$ | **1,977,700,129.00** | **95.02%** | -$ | **1,747,197,407.00** | **95.35%** | $ | **230,502,722.00** | **13.19%** |
| **Comercio al por mayor y al por menor** | | -$ | **1,977,700,129.00** | **95.02%** | -$ | **1,747,197,407.00** | **95.35%** | $ | **230,502,722.00** | **13.19%** |
| **Costo de Ventas y Operación** | 12 | -$ | **1,977,700,129.00** | **95.02%** | -$ | **1,747,197,407.00** | **95.35%** | $ | **230,502,722.00** | **13.19%** |
| Costo mercancía vendida | | $ | - | 0.00% | -$ | 1,747,197,407.00 | 95.35% | -$ | 1,747,197,407.00 | -100.00% |
| **Utilidad bruta** | | **$** | **103,759,231.00** | **4.98%** | **$** | **85,263,148.00** | **4.65%** | **$** | **18,496,083.00** | **21.69%** |
| **Operacionales de administración** | 9 | -$ | **35,921,582.00** | **1.73%** | -$ | **22,884,819.00** | **1.25%** | $ | **13,036,763.00** | **56.97%** |
| **Gastos de personal** | 9 | $ | **-** | **0.00%** | -$ | **2,171,200.00** | **0.12%** | -$ | **2,171,200.00** | **-100.00%** |
| Comisiones | | $ | - | 0.00% | -$ | 941,200.00 | 0.05% | -$ | 941,200.00 | -100.00% |
| Viáticos | | $ | - | 0.00% | -$ | 1,230,000.00 | 0.07% | -$ | 1,230,000.00 | -100.00% |
| **Honorarios** | 9 | -$ | **15,600,000.00** | **0.75%** | -$ | **7,250,000.00** | **0.40%** | $ | **8,350,000.00** | **115.17%** |
| Junta directiva | | -$ | 7,200,000.00 | 0.35% | $ | - | 0.00% | $ | 7,200,000.00 | 0.00% |
| Representante Legal | | -$ | 3,600,000.00 | 0.17% | $ | - | 0.00% | $ | 3,600,000.00 | 0.00% |
| Tesorero | | -$ | 3,600,000.00 | 0.17% | $ | - | 0.00% | $ | 3,600,000.00 | 0.00% |
| **Asesoría financiera** | | -$ | **8,400,000.00** | **0.40%** | -$ | **7,250,000.00** | **0.40%** | $ | **1,150,000.00** | **15.86%** |
| Contador Público | | -$ | 8,400,000.00 | 0.40% | -$ | 7,250,000.00 | 0.40% | $ | 1,150,000.00 | 15.86% |
| **Servicios** | 9 | -$ | **4,625,570.00** | **0.22%** | -$ | **4,142,700.00** | **0.23%** | $ | **482,870.00** | **11.66%** |
| **Otros** | | -$ | **1,511,200.00** | **0.07%** | -$ | **1,480,000.00** | **0.08%** | $ | **31,200.00** | **2.11%** |
| Servicios Generales | | -$ | 71,200.00 | 0.00% | -$ | 40,000.00 | 0.00% | $ | 31,200.00 | 78.00% |
| Servicio de Internet | | -$ | 1,440,000.00 | 0.07% | -$ | 1,440,000.00 | 0.08% | $ | - | 0.00% |
| **Procesamiento electrónico de datos** | | -$ | **3,114,370.00** | **0.15%** | -$ | **2,662,700.00** | **0.15%** | $ | **451,670.00** | **16.96%** |
| Renovación Hosting Página WEB | | -$ | 600,000.00 | 0.03% | -$ | 424,000.00 | 0.02% | $ | 176,000.00 | 41.51% |
| Plan SoftwareContable Alegra | | -$ | 2,514,370.00 | 0.12% | -$ | 2,238,700.00 | 0.12% | $ | 275,670.00 | 12.31% |
| **Gastos legales** | 9 | -$ | **1,990,300.00** | **0.10%** | -$ | **1,719,100.00** | **0.09%** | $ | **271,200.00** | **15.78%** |
| **Registro mercantil** | | -$ | **1,943,800.00** | **0.09%** | -$ | **1,719,100.00** | **0.09%** | $ | **224,700.00** | **13.07%** |
| Cámara de Comercio | | -$ | 1,943,800.00 | 0.09% | -$ | 1,719,100.00 | 0.09% | $ | 224,700.00 | 13.07% |
| Trámites y licencias | | -$ | 46,500.00 | 0.00% | $ | - | 0.00% | $ | 46,500.00 | 0.00% |
| Registro Fedepapa | | -$ | 46,500.00 | 0.00% | $ | - | 0.00% | $ | 46,500.00 | 0.00% |
| Mantenimiento y reparaciones | | -$ | 170,500.00 | 0.01% | $ | - | 0.00% | $ | 170,500.00 | 0.00% |
| Construcciones y edificaciones | | -$ | 40,500.00 | 0.00% | $ | - | 0.00% | $ | 40,500.00 | 0.00% |
| Mantenimientos construcción | | -$ | 40,500.00 | 0.00% | $ | - | 0.00% | $ | 40,500.00 | 0.00% |
| Equipo de computación y comunicación | | -$ | 130,000.00 | 0.01% | $ | - | 0.00% | $ | 130,000.00 | 0.00% |
| Mantenimiento equipos de computo | | -$ | 20,000.00 | 0.00% | $ | - | 0.00% | $ | 20,000.00 | 0.00% |
| Mantenimiento cámaras | | -$ | 110,000.00 | 0.01% | $ | - | 0.00% | $ | 110,000.00 | 0.00% |
| **Adecuación e instalación** | 9 | $ | **-** | **0.00%** | -$ | **340,000.00** | **0.02%** | -$ | **340,000.00** | **-100.00%** |
| Reparaciones locativas | | $ | - | 0.00% | -$ | 340,000.00 | 0.02% | -$ | 340,000.00 | -100.00% |
| **Depreciaciones** | 9 | -$ | **4,946,712.00** | **0.24%** | -$ | **308,520.00** | **0.02%** | $ | **4,638,192.00** | **1503.37%** |
| Construcciones y edificaciones | | -$ | 4,638,192.00 | 0.22% | $ | - | 0.00% | $ | 4,638,192.00 | 0.00% |
| Equipo de computación y comunicación | | -$ | 308,520.00 | 0.01% | -$ | 308,520.00 | 0.02% | $ | - | 0.00% |
| **Diversos** | 9 | -$ | **7,281,500.00** | **0.35%** | -$ | **6,895,299.00** | **0.38%** | $ | **386,201.00** | **5.60%** |
| **Otros** | | -$ | **6,657,700.00** | **0.32%** | -$ | **5,610,300.00** | **0.31%** | $ | **1,047,400.00** | **18.67%** |
| Reuniones y Eventos Empresa | | -$ | 6,657,700.00 | 0.32% | -$ | 5,610,300.00 | 0.31% | $ | 1,047,400.00 | 18.67% |
| Elementos de aseo y cafetería | | $ | - | 0.00% | -$ | 672,500.00 | 0.04% | -$ | 672,500.00 | -100.00% |
| **Útiles, papelería y fotocopias** | | -$ | **623,800.00** | **0.03%** | -$ | **612,499.00** | **0.03%** | $ | **11,301.00** | **1.85%** |
| Suministros papelería | | -$ | 623,800.00 | 0.03% | -$ | 612,499.00 | 0.03% | $ | 11,301.00 | 1.85% |
| **Provisiones** | 9 | -$ | **1,307,000.00** | **0.06%** | -$ | **58,000.00** | **0.00%** | $ | **1,249,000.00** | **2153.45%** |
| **Otros activos** | | -$ | **1,307,000.00** | **0.06%** | -$ | **58,000.00** | **0.00%** | $ | **1,249,000.00** | **2153.45%** |
| Fumigadora | | $ | - | 0.00% | -$ | 58,000.00 | 0.00% | -$ | 58,000.00 | -100.00% |
| Cantina aluminio 40 Lts | | -$ | 410,000.00 | 0.02% | $ | - | 0.00% | $ | 410,000.00 | 0.00% |
| Hidrolavadora | | -$ | 897,000.00 | 0.04% | $ | - | 0.00% | $ | 897,000.00 | 0.00% |

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|---|---|---|---|---|---|---|---|---|---|---|
| **Operacionales de ventas** | 10 | -$ | 58,215,547.00 | 2.80% | -$ | 56,279,054.00 | 3.07% | $ | 1,936,493.00 | 3.44% |
| **Gastos de personal** | 10 | -$ | 26,496,160.00 | 1.27% | -$ | 23,066,238.00 | 1.26% | $ | 3,429,922.00 | 14.87% |
| **Sueldos** | | -$ | 17,082,000.00 | 0.82% | -$ | 14,690,000.00 | 0.80% | $ | 2,392,000.00 | 16.28% |
| Sueldo Básico | | -$ | 17,082,000.00 | 0.82% | -$ | 14,690,000.00 | 0.80% | $ | 2,392,000.00 | 16.28% |
| **Cesantías** | | -$ | 1,423,500.00 | 0.07% | -$ | 1,224,163.00 | 0.07% | $ | 199,337.00 | 16.28% |
| Cesantías | | -$ | 1,423,500.00 | 0.07% | -$ | 1,224,163.00 | 0.07% | $ | 199,337.00 | 16.28% |
| **Intereses sobre cesantías** | | -$ | 85,410.00 | 0.00% | -$ | 146,900.00 | 0.01% | -$ | 61,490.00 | -41.86% |
| Intereses sobre cesantías | | -$ | 85,410.00 | 0.00% | -$ | 146,900.00 | 0.01% | -$ | 61,490.00 | -41.86% |
| **Prima de servicios** | | -$ | 1,423,500.00 | 0.07% | -$ | 1,224,163.00 | 0.07% | $ | 199,337.00 | 16.28% |
| Prima de servicios | | -$ | 1,423,500.00 | 0.07% | -$ | 1,224,163.00 | 0.07% | $ | 199,337.00 | 16.28% |
| **Vacaciones** | | -$ | 711,750.00 | 0.03% | -$ | 600,712.00 | 0.03% | $ | 111,038.00 | 18.48% |
| Vacaciones | | -$ | 711,750.00 | 0.03% | -$ | 600,712.00 | 0.03% | $ | 111,038.00 | 18.48% |
| Bonificaciones | | $ | - | 0.00% | -$ | 237,000.00 | 0.01% | -$ | 237,000.00 | -100.00% |
| **Dotación y suministro a trabajadores** | | -$ | 422,000.00 | 0.02% | -$ | 456,000.00 | 0.02% | -$ | 34,000.00 | -7.46% |
| Dotación y suministro a trabajadores operativo | | -$ | 422,000.00 | 0.02% | -$ | 456,000.00 | 0.02% | -$ | 34,000.00 | -7.46% |
| **Aportes a administradoras de riesgos laborales, ARL** | | -$ | 178,800.00 | 0.01% | -$ | 153,700.00 | 0.01% | $ | 25,100.00 | 16.33% |
| Aportes ARL SURA | | -$ | 178,800.00 | 0.01% | -$ | 153,700.00 | 0.01% | $ | 25,100.00 | 16.33% |
| **Aportes a entidades promotoras de salud, EPS** | | -$ | 1,452,000.00 | 0.07% | -$ | 1,248,700.00 | 0.07% | $ | 203,300.00 | 16.28% |
| Aporte NUEVA EPS | | -$ | 1,452,000.00 | 0.07% | -$ | 1,248,700.00 | 0.07% | $ | 203,300.00 | 16.28% |
| **Aportes a fondos de pensiones y/o cesantías** | | -$ | 2,049,600.00 | 0.10% | -$ | 1,762,800.00 | 0.10% | $ | 286,800.00 | 16.27% |
| Aportes PROTECCION | | -$ | 2,049,600.00 | 0.10% | -$ | 1,762,800.00 | 0.10% | $ | 286,800.00 | 16.27% |
| **Aportes cajas de compensación familiar** | | -$ | 684,000.00 | 0.03% | -$ | 587,600.00 | 0.03% | $ | 96,400.00 | 16.41% |
| Aportes COMFABOY | | -$ | 684,000.00 | 0.03% | -$ | 587,600.00 | 0.03% | $ | 96,400.00 | 16.41% |
| **Aportes ICBF-** | | -$ | 513,600.00 | 0.02% | -$ | 440,700.00 | 0.02% | $ | 72,900.00 | 16.54% |
| Aportes ICBF instituto | | -$ | 513,600.00 | 0.02% | -$ | 440,700.00 | 0.02% | $ | 72,900.00 | 16.54% |
| **Aportes SENA** | | -$ | 342,000.00 | 0.02% | -$ | 293,800.00 | 0.02% | $ | 48,200.00 | 16.41% |
| Aportes SENA | | -$ | 342,000.00 | 0.02% | -$ | 293,800.00 | 0.02% | $ | 48,200.00 | 16.41% |
| Gastos médicos y drogas | | -$ | 128,000.00 | 0.01% | $ | - | 0.00% | $ | 128,000.00 | 0.00% |
| Exámenes médicos de ingreso y retiro | | -$ | 128,000.00 | 0.01% | $ | - | 0.00% | $ | 128,000.00 | 0.00% |
| **Contribuciones y afiliaciones** | 10 | -$ | 15,793,956.00 | 0.76% | -$ | 13,708,404.00 | 0.75% | $ | 2,085,552.00 | 15.21% |
| **Contribuciones** | | -$ | 15,793,956.00 | 0.76% | -$ | 13,708,404.00 | 0.75% | $ | 2,085,552.00 | 15.21% |
| Cuota de fomento ganadero y lechero 0,75% FEDEGAN | | -$ | 15,793,956.00 | 0.76% | -$ | 13,708,404.00 | 0.75% | $ | 2,085,552.00 | 15.21% |
| **Servicios** | 10 | -$ | 10,773,650.00 | 0.52% | -$ | 13,242,150.00 | 0.72% | -$ | 2,468,500.00 | -18.64% |
| Temporales | | -$ | 50,000.00 | 0.00% | $ | - | 0.00% | $ | 50,000.00 | 0.00% |
| Reemplazos | | -$ | 50,000.00 | 0.00% | $ | - | 0.00% | $ | 50,000.00 | 0.00% |
| **Energía** | | -$ | 10,658,650.00 | 0.51% | -$ | 12,828,650.00 | 0.70% | -$ | 2,170,000.00 | -16.92% |
| Energía eléctrica | | -$ | 10,658,650.00 | 0.51% | -$ | 12,828,650.00 | 0.70% | -$ | 2,170,000.00 | -16.92% |
| **Publicidad, propaganda y promoción** | | -$ | 65,000.00 | 0.00% | -$ | 413,500.00 | 0.02% | -$ | 348,500.00 | -84.28% |
| Publicidad | | -$ | 65,000.00 | 0.00% | -$ | 413,500.00 | 0.02% | -$ | 348,500.00 | -84.28% |
| **Gastos Legales Ventas** | 10 | $ | - | 0.00% | -$ | 70,800.00 | 0.00% | -$ | 70,800.00 | -100.00% |
| **Otros** | | $ | - | 0.00% | -$ | 70,800.00 | 0.00% | -$ | 70,800.00 | -100.00% |
| Descuentos en ventas | | $ | - | 0.00% | -$ | 70,800.00 | 0.00% | -$ | 70,800.00 | -100.00% |
| **Mantenimientos y reparaciones** | 10 | -$ | 1,665,050.00 | 0.08% | -$ | 1,983,850.00 | 0.11% | -$ | 318,800.00 | -16.07% |
| **Maquinaria y Equipo** | | -$ | 1,665,050.00 | 0.08% | -$ | 1,983,850.00 | 0.11% | -$ | 318,800.00 | -16.07% |
| Mantenimiento Equipos Acopio | | -$ | 1,665,050.00 | 0.08% | -$ | 1,983,850.00 | 0.11% | -$ | 318,800.00 | -16.07% |
| **Diversos** | 10 | -$ | 3,486,731.00 | 0.17% | -$ | 4,207,612.00 | 0.23% | -$ | 720,881.00 | -17.13% |
| **Elementos de aseo y cafetería** | | -$ | 3,022,771.00 | 0.15% | -$ | 3,390,582.00 | 0.19% | -$ | 367,811.00 | -10.85% |
| Elementos de aseo | | -$ | 2,231,764.00 | 0.11% | -$ | 3,390,582.00 | 0.19% | -$ | 1,158,818.00 | -34.18% |
| **Combustibles y lubricantes** | | -$ | 463,959.00 | 0.02% | -$ | 817,030.00 | 0.04% | -$ | 353,071.00 | -43.21% |
| Combustible | | -$ | 463,959.00 | 0.02% | -$ | 817,030.00 | 0.04% | -$ | 353,071.00 | -43.21% |
| **Utilidad operativa** | | **$** | **9,622,102.00** | **0.46%** | **$** | **6,099,275.00** | **0.33%** | **$** | **3,522,827.00** | **57.76%** |
| **Otros ingresos** | 8 | $ | 8,954,491.00 | 0.43% | $ | 8,583,564.00 | 0.47% | $ | 370,927.00 | 4.32% |
| **Financieros** | 8 | $ | 471,339.00 | 0.02% | $ | 291,733.00 | 0.02% | $ | 179,606.00 | 61.57% |
| **Descuentos comerciales condicionados** | | $ | 62,418.00 | 0.00% | $ | 16,580.00 | 0.00% | $ | 45,838.00 | 276.47% |
| Descuentos por pronto pago | | $ | 41,395.00 | 0.00% | $ | 16,580.00 | 0.00% | $ | 24,815.00 | 149.67% |
| **Intereses** | | $ | 408,921.00 | 0.02% | $ | 275,153.00 | 0.02% | $ | 133,768.00 | 48.62% |
| Intereses Cuenta de Ahorros Agrario | | $ | 408,921.00 | 0.02% | $ | 275,153.00 | 0.02% | $ | 133,768.00 | 48.62% |
| **Recuperaciones** | 8 | $ | 60,777.00 | 0.00% | $ | 355,370.00 | 0.02% | -$ | 294,593.00 | -82.90% |
| **Gastos Bancarios** | | $ | 60,777.00 | 0.00% | $ | 355,370.00 | 0.02% | -$ | 294,593.00 | -82.90% |
| Reintegro Gastos Bancarios Proveedores | | $ | 60,777.00 | 0.00% | $ | 355,370.00 | 0.02% | -$ | 294,593.00 | -82.90% |
| **Diversos** | 8 | $ | 8,422,375.00 | 0.40% | $ | 7,936,461.00 | 0.43% | $ | 485,914.00 | 6.12% |
| Ajuste al peso | | -$ | 125.00 | 0.00% | -$ | 3,539.00 | 0.00% | $ | 3,414.00 | -96.47% |
| **Otros** | | $ | 8,422,500.00 | 0.40% | $ | 7,940,000.00 | 0.43% | $ | 482,500.00 | 6.08% |
| Cuota de sostenimiento | | $ | 8,422,500.00 | 0.40% | $ | 7,440,000.00 | 0.41% | $ | 982,500.00 | 13.21% |
| Cuota de ingreso | | $ | - | 0.00% | $ | 500,000.00 | 0.03% | -$ | 500,000.00 | -100.00% |

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|---|---|---|---|---|---|---|---|---|---|---|---|
| **No operacionales** | **11** | **-$** | **7,865,275.00** | **0.38%** | **-$** | **7,950,033.00** | **0.43%** | **-$** | **84,758.00** | **-1.07%** |
| **Financieros** | **11** | **-$** | **7,857,953.00** | **0.38%** | **-$** | **7,429,207.00** | **0.41%** | **$** | **428,746.00** | **5.77%** |
| **Gastos bancarios** | | **-$** | **7,856,953.00** | **0.38%** | **-$** | **7,429,207.00** | **0.41%** | **$** | **427,746.00** | **5.76%** |
| Otros Gastos Bancarios Terceros | | -$ | 87,716.00 | 0.00% | $ | - | 0.00% | $ | 87,716.00 | 0.00% |
| IVA Transferencia Bancaria | | -$ | 61,275.00 | 0.00% | -$ | 103,873.00 | 0.01% | -$ | 42,598.00 | -41.01% |
| GMF Gravámen al Movimiento Financiero | | -$ | 7,385,462.00 | 0.35% | -$ | 6,778,634.00 | 0.37% | $ | 606,828.00 | 8.95% |
| Comisiones Interbancarias | | -$ | 322,500.00 | 0.02% | -$ | 546,700.00 | 0.03% | -$ | 224,200.00 | -41.01% |
| Intereses | | -$ | 1,000.00 | 0.00% | $ | - | 0.00% | $ | 1,000.00 | 0.00% |
| Gastos extraordinarios | | $ | 1,000.00 | 0.00% | $ | - | 0.00% | $ | 1,000.00 | 0.00% |
| Impuestos asumidos | | $ | 1,000.00 | 0.00% | $ | - | 0.00% | $ | 1,000.00 | 0.00% |
| **Gastos diversos** | **11** | **-$** | **8,322.00** | **0.00%** | **-$** | **520,826.00** | **0.03%** | **-$** | **512,504.00** | **-98.40%** |
| Multas, sanciones y litigios | | $ | - | 0.00% | -$ | 10,500.00 | 0.00% | -$ | 10,500.00 | -100.00% |
| **Ajustes por aproximaciones en cálculos** | | **-$** | **8,322.00** | **0.00%** | **-$** | **510,326.00** | **0.03%** | **-$** | **502,004.00** | **-98.37%** |
| C X C TERCEROS AJUSTES | | $ | - | 0.00% | -$ | 510,000.00 | 0.03% | -$ | 510,000.00 | -100.00% |
| **Utilidad antes de impuestos** | | **$** | **10,711,319.00** | **0.51%** | **$** | **6,732,806.00** | **0.37%** | **$** | **3,978,513.00** | **59.09%** |
| **Impuestos** | **13** | **-$** | **2,785.00** | **0.00%** | **-$** | **19,046.00** | **0.00%** | **-$** | **16,261.00** | **-85.38%** |
| **A la propiedad raíz** | **13** | **-$** | **2,785.00** | **0.00%** | **-$** | **19,046.00** | **0.00%** | **-$** | **16,261.00** | **-85.38%** |
| Impuesto Predial | | -$ | 2,785.00 | 0.00% | -$ | 19,046.00 | 0.00% | -$ | 16,261.00 | -85.38% |
| **Utilidad neta** | | **$** | **10,708,534.00** | **0.51%** | **$** | **6,713,760.00** | **0.37%** | **$** | **3,994,774.00** | **59.50%** |

**ORIGINAL FIRMADO**
**WILSON ROBERTO CORTES CORTES**
**Representante Legal**

**ORIGINAL FIRMADO**
**CLAUDIA CRISTINA VARELA MURCIA**
**Contador Público Titulado**
**T.P. No. 186725-T**