

|                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                            |              |                             |           |                              |            |       |     |               |     |      |            |                     |                   |        |
|-----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-----------------------------|-----------|------------------------------|------------|-------|-----|---------------|-----|------|------------|---------------------|-------------------|--------|
| <br><b>SUPERINTENDENCIA</b><br><b>DE COMPAÑÍAS</b> | <table border="1"> <tr> <td>RAZÓN SOCIAL</td> <td>INDUSTRIAS BORDA INBORDA SA</td> </tr> <tr> <td>DIRECCIÓN</td> <td>JUAN MONTALVO 2324 Y BOLIVAR</td> </tr> <tr> <td>EXPEDIENTE</td> <td>40000</td> </tr> <tr> <td>RUC</td> <td>0780060288001</td> </tr> <tr> <td>AÑO</td> <td>2011</td> </tr> <tr> <td>FORMULARIO</td> <td>SC-NIF-40000-2011-1</td> </tr> <tr> <td>NÚMERO DE INGRESO</td> <td>170733</td> </tr> </table> | RAZÓN SOCIAL | INDUSTRIAS BORDA INBORDA SA | DIRECCIÓN | JUAN MONTALVO 2324 Y BOLIVAR | EXPEDIENTE | 40000 | RUC | 0780060288001 | AÑO | 2011 | FORMULARIO | SC-NIF-40000-2011-1 | NÚMERO DE INGRESO | 170733 |
| RAZÓN SOCIAL                                                                                                                            | INDUSTRIAS BORDA INBORDA SA                                                                                                                                                                                                                                                                                                                                                                                                |              |                             |           |                              |            |       |     |               |     |      |            |                     |                   |        |
| DIRECCIÓN                                                                                                                               | JUAN MONTALVO 2324 Y BOLIVAR                                                                                                                                                                                                                                                                                                                                                                                               |              |                             |           |                              |            |       |     |               |     |      |            |                     |                   |        |
| EXPEDIENTE                                                                                                                              | 40000                                                                                                                                                                                                                                                                                                                                                                                                                      |              |                             |           |                              |            |       |     |               |     |      |            |                     |                   |        |
| RUC                                                                                                                                     | 0780060288001                                                                                                                                                                                                                                                                                                                                                                                                              |              |                             |           |                              |            |       |     |               |     |      |            |                     |                   |        |
| AÑO                                                                                                                                     | 2011                                                                                                                                                                                                                                                                                                                                                                                                                       |              |                             |           |                              |            |       |     |               |     |      |            |                     |                   |        |
| FORMULARIO                                                                                                                              | SC-NIF-40000-2011-1                                                                                                                                                                                                                                                                                                                                                                                                        |              |                             |           |                              |            |       |     |               |     |      |            |                     |                   |        |
| NÚMERO DE INGRESO                                                                                                                       | 170733                                                                                                                                                                                                                                                                                                                                                                                                                     |              |                             |           |                              |            |       |     |               |     |      |            |                     |                   |        |

## CONCILIACIÓN DEL ESTADO DE CAMBIOS EN EL PATRIMONIO

## AL INICIO DEL PERIODO DE TRANSICIÓN

|                |                | RESERVAS                             |               |                                     |                    |                |                                               |                              |                     |                                  |                      | SUPERÁVIT POR VALUACIÓN |                                                   |                           |                          |                  | RESULTADOS |  |  |  |  |
|----------------|----------------|--------------------------------------|---------------|-------------------------------------|--------------------|----------------|-----------------------------------------------|------------------------------|---------------------|----------------------------------|----------------------|-------------------------|---------------------------------------------------|---------------------------|--------------------------|------------------|------------|--|--|--|--|
| EN CIFRAS US\$ | CAPITAL SOCIAL | APORTES DE SOCIOS O EMISIÓN PRIMARIA | RESERVA LEGAL | RESERVAS FACULTATIVAS Y ESTIMATIVAS | RESERVA DE CAPITAL | OTRAS RESERVAS | ACTIVOS FINANCIEROS DISPONIBLES PARA LA VENTA | PROPIEDADES, PLANTA Y EQUIPO | ACTIVOS INTANGIBLES | OTROS SUPERÁVIT POR REEVALUACIÓN | GANANCIAS ACUMULADAS | PERDIDAS ACUMULADAS     | RESULTADOS ACUMULADOS POR PRIMERA VEZ DE LAS NIIF | GANANCIA NETA DEL PERÍODO | PÉRDIDA NETA DEL PERÍODO | TOTAL PATRIMONIO |            |  |  |  |  |
| 301            | 302            | 303                                  | 30401         | 30402                               | 30403              | 30404          | 30501                                         | 30502                        | 30503               | 30504                            | 30601                | 30602                   | 30603                                             | 30701                     | 30702                    |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
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| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  | -963,860.37          | -105,252.54             | 592,483.85                                        | 1,879,083.37              | 1,879,083.37             |                  |            |  |  |  |  |
| 700,000.00     | 700,000.00     |                                      | 12,151.02     | 1,298.00                            | 1,642,263.41       |                |                                               |                              |                     |                                  |                      |                         |                                                   |                           |                          |                  |            |  |  |  |  |

|                                    |
|------------------------------------|
| AL FINAL DEL PERIODO DE TRANSICIÓN |
|------------------------------------|

[illegible]

DECLARO QUE LOS DATOS QUE CONSTAN EN ESTOS ESTADOS FINANCIEROS SON EXACTOS Y VERDADEROS.

**FIRMA DEL CONTADOR**

FIRMA DEL REPRESENTANTE LEGAL

*Robert Boyd*  
REPRESENTANT LEGAL

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