

GROUP SIMEC SA DE CV

Form 6-K

May 05, 2010

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 6-K

**REPORT OF FOREIGN PRIVATE ISSUER PURSUANT TO RULE 13a-16 OR 15d-16
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

COMMISSION FILE NUMBER 1-11176

For the month of May, 2010.

Group Simec, Inc.

(Translation of Registrant's Name Into English)

Av. Lazaro Cardenas 601, Colonia la Nogalera, Guadalajara, Jalisco, Mexico 44440

(Address of principal executive office)

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F.

Form 20-F Form 40-F

Indicate by check mark whether the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1)

Yes No

Indicate by check mark whether the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7)

Yes No

Indicate by check mark whether the registrant by furnishing the information contained in this form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes No

(If Yes is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b):
82-_____.)

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Company has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

GRUPO SIMEC, S.A.B. de C.V.

(Registrant)

Date: May 5, 2010.

By: /s/ Luis García Limón

Name: Luis García Limón

Title: Chief Executive Officer

**MEXICAN STOCK EXCHANGE
SIFIC / ICS**

STOCK EXCHANGE CODE: SIMEC

QUARTER: 4 YEAR: 2009

GRUPO SIMEC, S.A.B. DE C.V.

CONSOLIDATED FINANCIAL STATEMENT

AT DECEMBER 31 OF 2009 AND 2008

(thousands of Mexican pesos)

AUDITED

REF S	CONCEPTS	CURRENT YEAR		PREVIOUS YEAR	
		AMOUNT	%	AMOUNT	%
s01	TOTAL ASSETS	26,883,123	100	30,814,017	100
s02	CURRENT ASSETS	12,477,733	46	13,045,429	42
s03	CASH AND SHORT-TERM INVESTMENTS	1,948,900	7	576,741	2
s04	ACCOUNTS AND NOTES RECEIVABLE (NET)	2,062,155	8	2,855,472	9
s05	OTHER ACCOUNTS AND NOTES RECEIVABLE	1,477,367	5	504,818	2
s06	INVENTORIES	6,792,064	25	8,849,906	29
s07	OTHER CURRENT ASSETS	197,247	1	258,492	1
s08	LONG-TERM	0	0	0	0
s09	ACCOUNTS AND NOTES RECEIVABLE (NET)	0	0	0	0
s10	INVESTMENT IN SHARES OF NON-CONSOLIDATED SUBSIDIARIES AND ASSOCIATES	0	0	0	0
s11	OTHER INVESTMENTS	0	0	0	0
s12	PROPERTY, PLANT AND EQUIPMENT (NET)	9,794,942	36	10,291,145	33
s13	LAND AND BUILDINGS	3,734,281	14	3,731,695	12
s14	MACHINERY AND INDUSTRIAL EQUIPMENT	12,973,637	48	12,790,306	42
s15	OTHER EQUIPMENT	232,275	1	230,015	1
s16	ACCUMULATED DEPRECIATION	7,504,768	28	6,847,468	22
s17	CONSTRUCTION IN PROGRESS	359,517	1	386,597	1
s18	OTHER INTANGIBLE ASSETS AND DEFERRED ASSETS (NET)	4,468,951	17	7,351,774	24
s19	OTHER ASSETS	141,497	1	125,669	0
s20	TOTAL LIABILITIES	6,901,229	100	9,508,520	100
s21	CURRENT LIABILITIES	4,067,703	59	5,255,145	55

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s22	SUPPLIERS	1,896,825	27	3,399,772	36
s23	BANK LOANS	0	0	8,800	0
s24	STOCK MARKET LOANS	3,944	0	4,055	0
s103	OTHER LOANS WITH COST	740,285	11	273,474	3
s25	TAXES PAYABLE	334,278	5	298,251	3
s26	OTHER CURRENT LIABILITIES WITHOUT COST	1,092,371	16	1,270,793	13
s27	LONG-TERM LIABILITIES	0	0	0	0
s28	BANK LOANS	0	0	0	0
s29	STOCK MARKET LOANS	0	0	0	0
s30	OTHER LOANS WITH COST	0	0	0	0
s31	DEFERRED LIABILITIES	0	0	0	0
s32	OTHER NON-CURRENT LIABILITIES WITHOUT COST	2,833,526	41	4,253,375	45
s33 CONSOLIDATED STOCKHOLDERS EQUITY					
		19,981,894	100	21,305,497	100
s34 MINORITY INTEREST					
		2,191,358	11	3,122,342	15
s35 MAJORITY INTEREST					
		17,790,536	89	18,183,155	85
s36 CONTRIBUTED CAPITAL					
		8,350,900	42	8,350,900	39
S79	CAPITAL STOCK	4,142,696	21	4,142,696	19
s39	PREMIUM ON ISSUANCE OF SHARES	4,208,204	21	4,208,204	20
s40	CONTRIBUTIONS FOR FUTURE CAPITAL INCREASES	0	0	0	0
s41	EARNED CAPITAL	9,439,636	47	9,832,255	46
s42	RETAINED EARNINGS AND CAPITAL RESERVES	9,075,705	45	9,507,958	45
s44	OTHER ACCUMULATED COMPREHENSIVE RESULT	363,931	2	324,297	2
s80	SHARES REPURCHASED	0	0	0	0

**MEXICAN STOCK EXCHANGE
SIFIC / ICS**
STOCK EXCHANGE CODE: **SIMEC**

QUARTER: 4 YEAR: 2009

GRUPO SIMEC, S.A.B. DE C.V.

CONSOLIDATED FINANCIAL STATEMENT**BREAKDOWN OF MAIN CONCEPTS**

(thousands of Mexican pesos)

AUDITED

REF S	CONCEPTS	CURRENT YEAR		PREVIOUS YEAR	
		AMOUNT	%	AMOUNT	%
s03	CASH AND SHORT-TERM INVESTMENTS	1,948,900	100	576,741	100
s46	CASH	1,109,012	57	234,679	41
s47	SHORT-TERM INVESTMENTS	839,888	43	342,062	59
s07	OTHER CURRENT ASSETS	197,247	100	258,492	100
s81	DERIVATIVE FINANCIAL INSTRUMENTS	0	0	0	0
s82	DISCONTINUED OPERATIONS	0	0	0	0
s83	OTHER	197,247	100	258,492	100
s18	OTHER INTANGIBLE ASSETS AND DEFERRED ASSETS (NET)	4,468,951	100	7,351,774	100
s48	DEFERRED EXPENSES	2,574,564	58	3,099,182	42
s49	GOODWILL	1,798,160	40	4,166,160	57
s51	OTHER	96,227	2	86,432	1
s19	OTHER ASSETS	141,497	100	125,669	100
s84	INTANGIBLE ASSET FROM LABOR OBLIGATIONS	0	0	3,446	3
s85	DERIVATIVE FINANCIAL INSTRUMENTS	0	0	0	0
s50	DEFERRED TAXES	0	0	0	0
s86	DISCONTINUED OPERATIONS	0	0	0	0
s87	OTHER	141,497	100	122,223	97
s21	CURRENT LIABILITIES	4,067,703	100	5,255,145	100
s52	FOREIGN CURRENCY LIABILITIES	2,530,335	62	3,766,787	72

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s53	MEXICAN PESOS LIABILITIES	1,537,368	38	1,488,358	28
s26 OTHER CURRENT LIABILITIES WITHOUT COST					
s88	DERIVATIVE FINANCIAL INSTRUMENTS	216,753	20	376,206	30
s89	INTEREST LIABILITIES	5,461	0	5,251	0
s68	PROVISIONS	0	0	0	0
s90	DISCONTINUED OPERATIONS	0	0	0	0
s58	OTHER CURRENT LIABILITIES	870,157	80	889,336	70
s27 LONG-TERM LIABILITIES					
s59	FOREIGN CURRENCY LIABILITIES	0	0	0	0
s60	MEXICAN PESOS LIABILITIES	0	0	0	0
s31 DEFERRED LIABILITIES					
s65	NEGATIVE GOODWILL	0	0	0	0
s67	OTHER	0	0	0	0
s32 OTHER NON CURRENT LIABILITIES WITHOUT COST					
s66	DEFERRED TAXES	4,737,770	97	4,172,251	98
s91	OTHER LIABILITIES IN RESPECT OF SOCIAL INSURANCE	33,140	1	34,095	1
s92	DISCONTINUED OPERATIONS	0	0	0	0
s69	OTHER LIABILITIES	62,616	2	47,029	1
s79 CAPITAL STOCK					
s37	CAPITAL STOCK (NOMINAL)	2,420,230	58	2,420,230	58
s69	RESTATEMENT OF CAPITAL STOCK	1,722,466	42	1,722,466	42

**MEXICAN STOCK EXCHANGE
SIFIC / ICS**

STOCK EXCHANGE CODE: **SIMEC**
GRUPO SIMEC, S.A.B. DE C.V.

QUARTER: 4 YEAR: 2009

CONSOLIDATED FINANCIAL STATEMENT

BREAKDOWN OF MAIN CONCEPTS

(thousands of Mexican pesos)

AUDITED

REF S	CONCEPTS	CURRENT YEAR		PREVIOUS YEAR	
		AMOUNT	%	AMOUNT	%
s42	RETAINED EARNINGS AND CAPITAL RESERVES	9,075,705	100	9,507,958	100
s93	LEGAL RESERVE	0	0	0	0
s43	RESERVE FOR REPURCHASE OF SHARES	200,612	2	200,612	2
s94	OTHER RESERVES	0	0	0	0
s95	RETAINED EARNINGS	9,198,031	101	7,511,209	79
s45	NET INCOME FOR THE YEAR	(322,938)	(4)	1,796,137	19
s44	OTHER ACCUMULATED COMPREHENSIVE RESULT	363,931	100	324,297	100
s70	ACCUMULATED MONETARY RESULT	0	0	0	0
s71	RESULT FROM HOLDING NON-MONETARY ASSETS	0	0	0	0
s96	CUMULATIVE RESULT FROM FOREIGN CURRENCY TRANSLATION	515,658	142	595,165	184
s97	CUMULATIVE RESULT FROM DERIVATIVE FINANCIAL INSTRUMENTS	(151,727)	(42)	(270,868)	(84)
s98	CUMULATIVE EFFECT OF DEFERRED INCOME TAXES	0	0	0	0
s99	LABOR OBLIGATION ADJUSTMENT	0	0	0	0
s100	OTHER	0	0	0	0

**MEXICAN STOCK EXCHANGE
SIFIC / ICS**STOCK EXCHANGE CODE: **SIMEC**QUARTER: **4** YEAR: **2009**

GRUPO SIMEC, S.A.B. DE C.V.

BALANCE SHEETS

OTHER CONCEPTS

(thousands of Mexican pesos)

AUDITED

REF S	CONCEPTS	CURRENT YEAR	PREVIOUS YEAR
		AMOUNT	AMOUNT
S72	WORKING CAPITAL	8,410,030	7,790,284
S73	PENSIONS FUND AND SENIORITY PREMIUMS	0	0
S74	EXECUTIVES (*)	56	60
S75	EMPLOYERS (*)	1,564	1,890
S76	WORKERS (*)	2,758	2,873
S77	COMMON SHARES (*)	497,709,214	497,709,214
S78	REPURCHASED SHARES (*)	0	0
S101	RESTRICTED CASH	0	0
S102	NET DEBT OF NON CONSOLIDATED COMPANIES	740,285	273,474

(*)

THESE ITEMS SHOULD BE EXPRESSED IN UNITS

**MEXICAN STOCK EXCHANGE
SIFIC / ICS**

STOCK EXCHANGE CODE: SIMEC

QUARTER: 4 YEAR: 2009

GRUPO SIMEC, S.A.B. DE C.V.

STATEMENTS OF INCOME

FROM JANUARY 1 TO DECEMBER 31 OF 2009 AND 2008

(thousands of Mexican pesos)

AUDITED

REF R	CATEGORIES	CURRENT YEAR		PREVIOUS YEAR	
		AMOUNT	%	AMOUNT	%
r01	NET SALES	19,231,529	100	35,185,220	100
r02	COST OF SALES	17,716,754	92	29,796,163	85
r03	MARGINAL PROFIT	1,514,775	8	5,389,057	15
r04	OPERATING EXPENSES	2,300,982	12	2,273,828	6
r05	OPERATING (LOSS) INCOME	(786,207)	(4)	3,115,229	9
r08	OTHER INCOME AND (EXPENSE), NET	(2,338,009)	(12)	(3,916)	0
r06	COMPREHENSIVE FINANCING RESULT	(96,298)	0	(174,661)	0
r12	EQUITY IN NET INCOME OF NON-CONSOLIDATED SUBSIDIARIES AND ASSOCIATES	0	0	0	0
r48	NON ORDINARY ITEMS	0	0	0	0
r09	(LOSS) INCOME BEFORE INCOME TAXES	(3,220,514)	(17)	2,936,652	8
r10	INCOME TAXES	(2,045,402)	(11)	1,036,303	3
r11	INCOME (LOSS) BEFORE DISCONTINUED OPERATIONS	(1,175,112)	(6)	1,900,349	5
r14	DISCONTINUED OPERATIONS	0	0	0	0
r18	NET CONSOLIDATED (LOSS) INCOME	(1,175,112)	(6)	1,900,349	5
r19	NET (LOSS) INCOME OF MINORITY INTEREST	(852,174)	(4)	104,212	0
r20	NET (LOSS) INCOME OF MAJORITY INTEREST	(322,938)	(2)	1,796,137	5

**MEXICAN STOCK EXCHANGE
SIFIC / ICS**
STOCK EXCHANGE CODE: **SIMEC**

QUARTER: 4 YEAR: 2009

GRUPO SIMEC, S.A.B. DE C.V.

STATEMENTS OF INCOME**BREAKDOWN OF MAIN CONCEPTS**

(thousands of Mexican pesos)

AUDITED

REF R	CONCEPTS	CURRENT YEAR		PREVIOUS YEAR	
		AMOUNT	%	AMOUNT	%
r01	NET SALES	19,231,529	100	35,185,220	100
r21	DOMESTIC	10,296,834	54	10,713,674	30
r22	FOREIGN	8,934,695	46	24,471,546	70
r23	TRANSLATED INTO DOLLARS (***)	660,671		2,198,590	
r08	OTHER INCOME AND (EXPENSE), NET	(2,338,009)	100	(3,916)	100
r49	OTHER INCOME AND (EXPENSE), NET	(2,330,747)	100	20,025	511
r34	EMPLOYEES PROFIT SHARING EXPENSES	7,262	0	23,941	611
r35	DEFERRED EMPLOYEES PROFIT SHARING	0	0	0	0
r06	COMPREHENSIVE FINANCING RESULT	(96,298)	100	(174,661)	100
r24	INTEREST EXPENSE	48,644	(51)	57,288	(33)
r42	GAIN (LOSS) ON RESTATEMENT OF UDI S	0	0	0	0
r45	OTHER FINANCE COSTS	0	0	0	0
r26	INTEREST INCOME	30,775	32	135,810	78
r46	OTHER FINANCIAL PRODUCTS	0	0	0	0
r25	FOREIGN EXCHANGE GAIN (LOSS), NET	(78,429)	(81)	(253,183)	(145)
r28	RESULT FROM MONETARY POSITION	0	0	0	0
r10	INCOME TAXES	(2,045,402)	100	1,036,303	100
r32	INCOME TAX	(641,742)	31	743,255	72
r33	DEFERRED INCOME TAX	(1,403,660)	69	293,048	28

(***)

THOUSANDS OF DOLLARS

**MEXICAN STOCK EXCHANGE
SIFIC / ICS**STOCK EXCHANGE CODE: **SIMEC**QUARTER: **4** YEAR: **2009**

GRUPO SIMEC, S.A.B. DE C.V.

STATEMENTS OF INCOME

OTHER CONCEPTS

(thousands of Mexican pesos)

AUDITED

REF R	CONCEPTS	CURRENT YEAR	PREVIOUS YEAR
		AMOUNT	AMOUNT
r36	TOTAL SALES	19,884,915	35,618,819
r37	TAX RESULT FOR THE YEAR	0	0
r38	NET SALES (**)	19,231,529	35,185,220
r39	OPERATION INCOME (**)	(786,207)	3,143,385
r40	NET INCOME OF MAJORITY INTEREST (**)	(322,938)	1,796,137
r41	NET CONSOLIDATED INCOME (**)	(1,175,112)	1,900,349
r47	OPERATIVE DEPRECIATION AND AMORTIZATION	1,047,882	867,150

(**)

RESTATED INFORMATION FOR THE LAST TWELVE MONTHS

**MEXICAN STOCK EXCHANGE
SIFIC / ICS**STOCK EXCHANGE CODE: **SIMEC**

QUARTER: 4 YEAR: 2009

GRUPO SIMEC, S.A.B. DE C.V.

QUARTERLY STATEMENTS OF INCOME

FROM OCTOBER 1 TO DECEMBER 31 OF 2009 AND 2008

(thousands of Mexican pesos)

AUDITED

REF R	CATEGORIES	CURRENT YEAR		PREVIOUS YEAR	
		AMOUNT	%	AMOUNT	%
r01	NET SALES	4,954,253	100	7,617,888	100
r02	COST OF SALES	6,106,843	123	7,326,696	96
r03	MARGINAL (LOSS) PROFIT	(1,152,590)	(23)	291,192	4
r04	OPERATING EXPENSES	635,643	13	916,294	12
r05	OPERATING LOSS	(1,788,233)	(36)	(625,102)	(8)
r08	OTHER INCOME AND (EXPENSE), NET	(2,345,808)	(47)	(56,867)	0
r06	COMPREHENSIVE FINANCING RESULT	(47,114)	0	58,853	1
r12	EQUITY IN NET INCOME OF NON-CONSOLIDATED SUBSIDIARIES AND ASSOCIATES	0	0	0	0
r48	NON ORDINARY ITEMS	0	0	0	0
r09	(LOSS) INCOME BEFORE INCOME TAXES	(4,181,155)	(84)	(623,116)	(8)
r10	INCOME TAXES	(2,213,464)	(45)	(172,312)	(2)
r11	INCOME (LOSS) BEFORE DISCONTINUED OPERATIONS	(1,967,691)	(40)	(450,804)	(6)
r14	DISCONTINUED OPERATIONS	0	0	0	0
r18	NET CONSOLIDATED LOSS	(1,967,691)	(40)	(450,804)	(6)
r19	NET LOSS OF MINORITY INTEREST	(475,521)	(10)	(506,206)	(7)
r20	NET (LOSS) INCOME OF MAJORITY INTEREST	(1,492,170)	(30)	55,402	1

**MEXICAN STOCK EXCHANGE
SIFIC / ICS**
STOCK EXCHANGE CODE: **SIMEC**

QUARTER: 4 YEAR: 2009

GRUPO SIMEC, S.A.B. DE C.V.

QUARTERLY STATEMENTS OF INCOME
BREAKDOWN OF MAIN CONCEPTS

(thousands of Mexican pesos)

AUDITED

REF R	CONCEPTS	CURRENT YEAR		PREVIOUS YEAR	
		AMOUNT	%	AMOUNT	%
rt01	NET SALES	4,954,253	100	7,617,888	100
rt21	DOMESTIC	2,128,140	43	2,635,143	35
rt22	FOREIGN	2,826,113	57	4,982,745	65
rt23	TRANSLATED INTO DOLLARS (***)	213,433		338,726	
rt08	OTHER INCOME AND (EXPENSE), NET	(2,345,808)	100	(56,867)	100
rt49	OTHER INCOME AND (EXPENSE), NET	(2,338,546)	100	(41,616)	73
rt34	EMPLOYEES PROFIT SHARING EXPENSES	7,262	0	15,251	27
rt35	DEFERRED EMPLOYEES PROFIT SHARING	0	0	0	0
rt06	COMPREHENSIVE FINANCING RESULT	(47,114)	100	58,853	100
rt24	INTEREST EXPENSE	3,148	7	28,070	48
rt42	GAIN (LOSS) ON RESTATEMENT OF UDI S	0	0	0	0
rt45	OTHER FINANCE COSTS	0	0	0	0
rt26	INTEREST INCOME	9,820	21	25,685	44
rt46	OTHER FINANCIAL PRODUCTS	0	0	0	0
rt25	FOREIGN EXCHANGE GAIN (LOSS), NET	(53,786)	114	61,238	104
rt28	RESULT FROM MONETARY POSITION	0	0	0	0
rt10	INCOME TAXES	(2,213,464)	100	172,312	100
rt32	INCOME TAX	(794,416)	36	305,519	177
rt33	DEFERRED INCOME TAX	(1,419,048)	64	(477,831)	(277)

(***)

THOUSANDS OF DOLLARS

**MEXICAN STOCK EXCHANGE
SIFIC / ICS**

STOCK EXCHANGE CODE: **SIMEC**

QUARTER: **4** YEAR: **2009**

GRUPO SIMEC, S.A.B. DE C.V.

QUARTERLY STATEMENTS OF INCOME

OTHER CONCEPTS

(thousands of Mexican pesos)

AUDITED

REF RT	CONCEPTS	CURRENT YEAR	PREVIOUS YEAR
		AMOUNT	AMOUNT
rt47	OPERATIVE DEPRECIATION AND AMORTIZATION	236,076	465,209

**MEXICAN STOCK EXCHANGE
SIFIC / ICS**

STOCK EXCHANGE CODE: **SIMEC**

QUARTER: 4 YEAR: 2009

GRUPO SIMEC, S.A.B. DE C.V.

STATE OF CASH FLOW (INDIRECT METHOD)

FROM JANUARY 1 TO DECEMBER 31 OF 2009 AND 2008

(thousands of pesos)

AUDITED

REF C	CONCEPTS	CURRENT YEAR	PREVIOUS YEAR
		AMOUNT	AMOUNT
	ACTIVITIES OF OPERATION		
e01	INCOME (LOSS) BEFORE INCOME TAXES	(3,220,514)	2,936,652
e02	+ (-) ITEMS NOT REQUIRING CASH	165,573	126,084
e03	+ (-) ITEMS RELATED TO INVESTING ACTIVITIES	3,384,918	759,496
e04	+ (-) ITEMS RELATED TO FINANCING ACTIVITIES	48,644	57,288
e05	CASH FLOW BEFORE INCOME TAX	378,621	3,879,520
e06	CASH FLOW PROVIDED OR USED IN OPERATION	780,880	(2,034,270)
e07	CASH FLOW PROVIDED OF OPERATING ACTIVITIES	1,159,501	1,845,250
	INVESTMENT ACTIVITIES		
e08	NET CASH FLOW FROM INVESTING ACTIVITIES	(225,517)	(9,000,056)
e09	CASH FLOW AFTER INVESTING ACTIVITIES	933,984	(7,154,806)
	FINANCING ACTIVITIES		
e10	NET CASH FROM FINANCING ACTIVITIES	438,579	1,334,154
e11	NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	1,372,563	(5,820,652)
e12	TRANSLATION DIFFERENCES IN CASH AND CASH EQUIVALENTS	(404)	1,238
e13	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF PERIOD	576,741	6,396,155
e14	CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	1,948,900	576,741

**MEXICAN STOCK EXCHANGE
SIFIC / ICS**
STOCK EXCHANGE CODE: **SIMEC**

QUARTER: 4 YEAR: 2009

GRUPO SIMEC, S.A.B. DE C.V.

STATE OF CASH FLOW (INDIRECT METHOD)**BREAKDOWN OF MAIN CONCEPTS**

(thousands of pesos)

AUDITED

REF C	CONCEPTS	CURRENT YEAR	PREVIOUS YEAR
		AMOUNT	AMOUNT
e02	+ (-) ITEMS NOT REQUIRING CASH	165,573	126,084
e15	+ ESTIMATES FOR THE PERIOD	0	0
e16	+ PROVISIONS FOR THE PERIOD	0	0
e17	+ (-) OTHER UNREALIZED ITEMS	165,573	126,084
e03	+ (-) ITEMS RELATED TO INVESTING ACTIVITIES	3,384,918	759,496
e18	+ DEPRECIATION AND AMORTIZATION FOR THE PERIOD	1,047,882	895,306
e19	(-) + GAIN OR LOSS ON SALE PROPERTY, PLANT AND EQUIPMENT	0	0
e20	+ IMPAIRMENT LOSS	2,368,000	0
e21	(-) + EQUITY IN RESULTS OF ASSOCIATES AND JOINT VENTURES	0	0
e22	(-) DIVIDENDS RECEIVED	0	0
e23	(-) INTEREST INCOME	(30,964)	(135,810)
e24	(-) + OTHER ITEMS	0	0
e04	+ (-) ITEMS RELATED TO FINANCING ACTIVITIES	48,644	57,288
e25	+ ACCRUED INTEREST	48,644	57,288
e26	+ (-) OTHER ITEMS	0	0
e06	CASH FLOW PROVIDED OR USED IN OPERATION	780,880	(2,034,270)
e27	+ (-) DECREASE (INCREASE) IN ACCOUNTS RECEIVABLE	630,548	290,082
e28	+ (-) DECREASE (INCREASE) IN INVENTORIES	1,864,306	(2,030,274)
e29	+ (-) DECREASE (INCREASE) IN OTHER ACCOUNT RECEIVABLES	128,228	(251,920)
e30	+ (-) INCREASE DECREASE IN SUPPLIERS	(1,338,235)	541,938

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e31	+ (-)INCREASE DECREASE IN OTHER LIABILITIES	(286,682)	111,756
e32	+ (-) INCOME TAXES PAID OR RETURNED	(217,285)	(695,852)
e08 NET CASH FLOW FROM INVESTING ACTIVITIES			
e33	(-) PERMANENT INVESTMENT IN SHARES	0	(8,450,796)
e34	+ DISPOSITION OF PERMANENT INVESTMENT IN SHARES	0	0
e35	(-) INVESTMENT IN PROPERTY PLANT AND EQUIPMENT	(263,207)	(479,804)
e36	+ SALE OF PROPERTY PLANT AND EQUIPMENT	6,114	4,769
e37	(-) INVESTMENT IN INTANGIBLE ASSETS	0	0
e38	+ DISPOSITION OF INTANGIBLE ASSETS	0	0
e39	+ OTHER PERMANENT INVESTMENTS	0	0
e40	+ DISPOSITION OF OTHER PERMANENT INVESTMENTS	0	0
e41	+ DIVIDEND RECEIVED	0	0
e42	+ INTEREST RECEIVED	30,758	135,810
e43	+ (-) DECREASE (INCREASE) ADVANCES AND LOANS TO THIRD PARTS	0	0
e44	+ (-) OTHER ITEMS	818	(210,035}
e10 NET CASH FROM FINANCING ACTIVITIES			
e45	+ BANK FINANCING	0	1,334,129
e46	+ STOCK MARKET FINANCING	0	0
e47	+ OTHER FINANCING	1,189,850	232,943
e48	(-) BANK FINANCING AMORTIZATION	(8,800)	(1,325,329)
e49	(-) STOCK MARKET FINANCING AMORTIZATION	0	0
e50	(-) OTHER FINANCING AMORTIZATION	(709,219)	(36,138)
e51	+ (-) INCREASE (DECREASE) IN CAPITAL STOCK	0	112,269
e52	(-) DIVIDENDS PAID	0	0
e53	+ PREMIUM ON ISSUANCE OF SHARES	0	1,056,887
e54	+ CONTRIBUTIONS FOR FUTURE CAPITAL INCREASES	0	0
e55	(-) INTEREST EXPENSE	(33,252)	(40,607)
e56	(-) REPURCHASE OF SHARES	0	0
e57	+ (-) OTHER ITEMS	0	0

**MEXICAN STOCK EXCHANGE
SIFIC / ICS**STOCK EXCHANGE CODE: **SIMEC**

QUARTER: 4 YEAR: 2009

GRUPO SIMEC, S.A.B. DE C.V.

DATE PER SHARE

CONSOLIDATED

AUDITED

REF D	CATEGORIES	QUARTER OF PRESENT FINANCIAL YEAR	QUARTER OF PREVIOUS FINANCIAL YEAR
d01	BASIC PROFIT PER ORDINARY SHARE (**)	\$ (0.65)	\$ 3.70
d02	BASIC PROFIT PER PREFERRED SHARE (**)	\$ 0.00	\$ 0.00
d03	DILUTED PROFIT PER ORDINARY SHARE (**)	\$ 0.00	\$ 0.00
d04	EARNINGS (LOSS) BEFORE DISCONTINUED OPERATIONS PER COMMON SHARE (**)	\$ (0.65)	\$ 3.70
d05	DISCONTINUED OPERATIONS EFFECT ON EARNING (LOSS) PER SHARE (**)	\$ 0.00	\$ 0.00
d08	CARRYING VALUE PER SHARE	\$ 35.74	\$ 36.53
d09	CASH DIVIDEND ACCUMULATED PER SHARE	\$ 0.00	\$ 0.00
d10	DIVIDEND IN SHARES PER SHARE	0.00 shares	0.00 shares
d11	MARKET PRICE TO CARRYING VALUE	1.02 times	0.62 times
d12	MARKET PRICE TO BASIC PROFIT PER ORDINARY SHARE	(55.93) times	6.12 times
d13	MARKET PRICE TO BASIC PROFIT PER PREFERENT SHARE (**)	0.00 times	0.00 times

(**) TO CALCULATE THE DATE PER SHARE USE THE NET INCOME FOR THE LAST TWELVE MONTHS.

**MEXICAN STOCK EXCHANGE
SIFIC / ICS**

STOCK EXCHANGE CODE: **SIMEC**
GRUPO SIMEC, S.A.B. DE C.V.

QUARTER: 4 YEAR: 2009

**RATIOS
CONSOLIDATED**
AUDITED

REF P	CATEGORIES	QUARTER OF PRESENT FINANCIAL YEAR	QUARTER OF PREVIOUS FINANCIAL YEAR
YIELD			
p01	NET INCOME TO NET SALES	(6.11%)	5.40%
p02	NET INCOME TO STOCKHOLDERS EQUITY (**)	(5.88%)	8.92%
p03	NET INCOME TO TOTAL ASSETS (**)	(4.37%)	6.17%
p04	CASH DIVIDENDS TO PREVIOUS YEAR NET INCOME	0.00%	0.00%
p05	INCOME DUE TO MONETARY POSITION TO NET INCOME	0.00%	0.00%
ACTIVITY			
p06	NET SALES TO NET ASSETS (**)	0.72 times	1.14 times
p07	NET SALES TO FIXED ASSETS (**)	1.96 times	3.42 times
p08	INVENTORIES TURNOVER (**)	2.61 times	3.37 times
p09	ACCOUNTS RECEIVABLE IN DAYS OF SALES	34 days	25 days
p10	PAID INTEREST TO TOTAL LIABILITIES WITH COST (**)	6.65%	0.20%
LEVERAGE			
p11	TOTAL LIABILITIES TO TOTAL ASSETS	25.67%	30.86%
p12	TOTAL LIABILITIES TO STOCKHOLDERS EQUITY	0.35 times	0.45 times
p13	FOREIGN CURRENCY LIABILITIES TO TOTAL LIABILITIES	36.66%	39.61%
p14	LONG-TERM LIABILITIES TO FIXED ASSETS	0.00%	0.00%
p15	OPERATING INCOME TO INTEREST PAID	(16.16) times	54.38 times
p16	NET SALES TO TOTAL LIABILITIES (**)	2.79 times	3.70 times
LIQUIDITY			

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p17	CURRENT ASSETS TO CURRENT LIABILITIES	3.07 times	2.48 times
p18	CURRENT ASSETS LESS INVENTORY TO CURRENT LIABILITIES	1.40 times	0.80 times
p19	CURRENT ASSETS TO TOTAL LIABILITIES	1.81 times	1.37 times
p20	AVAILABLE ASSETS TO CURRENT LIABILITIES	47.91%	10.97%

(**) IN THESE RATIOS FOR THE DATA TAKE INTO CONSIDERATION THE LAST TWELVE MONTHS

**MEXICAN STOCK EXCHANGE
SIFIC / ICS**

STOCK EXCHANGE CODE: **SIMEC**

QUARTER: 4 YEAR: 2009

GRUPO SIMEC, S.A.B. DE C.V.

DIRECTOR REPORT

AUDITED

CONSOLIDATED

Year Ended December 31, 2009 compared to Year Ended December 31, 2008

Net Sales

Net sales decreased 45% to Ps. 19,232 million in 2009 (including the net sales generated by the newly acquired plants of Grupo San of Ps. 3,797 million) compared to Ps. 35,185 million in 2008 (including the net sales generated by the newly acquired plants of Grupo San of Ps. 2,532 million). Shipments of f