

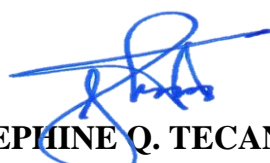
TRIAL BALANCE
AS AT 30 SEPTEMBER 2023

RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
1010101000	Cash-Collecting Officer	531,687.68	
1010102000	Petty Cash	40,000.00	
1010202004	Cash in Bank-LCCA-OPEX	11,700,934.41	
1010202005	Cash in Bank-LCCA-Generated Fund	2,430,678.73	
1010202006	Cash in Bank-LCCA-Scout Barrio Fund	149,150.30	
1010202007	Cash in Bank-LCCA-IHG Fund	2,498,148.71	
1010202009	Cash in Bank-LCCA-Adopt-A-Tree-Fund	412,868.81	
1010202010	Cash in Bank-LCCA-HDMF Remittance	85.96	
1010506001	Special Savings Deposit-Local Currency, LBP GF1M	1,140,179.03	
1010506002	Special Savings Deposit-Local Currency, IHG4.78M	5,102,838.59	
1010506003	Special Savings Deposit-Local Currency, Ret. Fund	185,047.48	
1010506004	Special Savings Deposit-Local Currency, GF5M	5,147,008.46	
1010506007	Special Savings Deposit-Local Currency, OF19M 30d	19,081,634.56	
1010506008	Special Savings Deposit-Local Currency, GF17M 180d	17,000,000.00	
1021101005	Investments in Time Deposits-LC, CU7.2M	11,990,785.99	
1021101006	Investments in Time Deposits-LC, CU16.2M	16,563,430.01	
1021101007	Investments in Time Deposits-LC, GF20.3M	20,704,287.54	
1021101008	Investments in Time Deposits-LC, CUSA14.3M	14,300,000.00	
1021102000	Investments in Time Deposits-FC, Ret. Fund	8,061,882.86	
1030101000	Accounts Receivable	18,826,655.88	
1030101200	Allowance for Impairment-Accounts Receivable		7,875,359.56
1030305000	Due from Other GCs	223,601.54	
1030307000	Due from Parent Corporation	38,125,797.56	
1039901000	Receivables-Disallowances/Charges	12,014,732.39	
1039902000	Due from Officers & Employees	105,111.65	
1039999000	Other Receivables	115,673.39	
1040401000	Office Supplies Inventory	436,272.08	
1040413000	Construction Materials Inventory	3,913,431.81	
1040499000	Other Supplies & Materials Inventory	116,996.77	
1990104000	Advances to Officers & Employees	159,000.00	
1990201000	Advances to Contractors	(170,019.73)	
1990205000	Prepaid Insurance	41,437.76	
1990206001	Input Tax-Goods	150,803.85	
1990206002	Input Tax-Services	342,872.45	
1990208001	Withholding Tax at Source-VAT	3,958,063.05	
1990299000	Other Prepayments	2,361,534.36	
1990302000	Guaranty Deposits	835,313.22	
1021301000	Financial Assets at Fair Value Through Other Comprehensive I	5,500,000.00	
1029901000	Investments in Stocks	132,000.00	
1050102000	Investment Property, Buildings	34,188,014.90	
1050102100	Accumulated Depreciation-Investment Property, Buildings		20,530,720.25
1060299000	Other Land Improvements	1,515,122.62	
1060299100	Accumulated Depreciation-Other Land Improvements		904,594.96
1060401000	Buildings	4,136,145.38	
1060401100	Accumulated Depreciation- Buildings		3,722,530.84
1060499000	Other Structures	9,369,257.69	
1060499100	Accumulated Depreciation-Other Structures		5,967,582.69
1060502000	Office Equipment	1,505,616.43	
1060502100	Accumulated Depreciation-Office Equipment		1,205,460.92
1060503000	ICT Equipment	5,494,564.73	
1060503100	Accumulated Depreciation-ICT Equipment		2,676,377.77
1060507000	Communication Equipment	6,952,000.00	
1060507100	Accumulated Depreciation-Communication Equipment		3,336,960.00
1060510000	Military, Police & Security Equipment	615,785.33	
1060510100	Accumulated Depreciation-Military, Police & Security Equipment		41,565.51
1060512000	Printing Equipment	94,000.00	
1060512100	Accumulated Depreciation-Printing Equipment		74,730.00
1060514000	Technical & Scientific Equipment	208,800.00	
1060514100	Accumulated Depreciation-Technical & Scientific Equipment		187,920.00
1060599000	Other Machinery & Equipment	2,188,844.46	

RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
1060599100	Accumulated Depreciation-Other Machinery & Equipment		1,373,854.77
1060601000	Motor Vehicles	17,559,251.69	
1060601100	Accumulated Depreciation-Motor Vehicles		9,974,935.68
1060701000	Furniture & Fixtures	2,132,028.38	
1060701100	Accumulated Depreciation-Furniture & Fixtures		1,788,468.89
1069803000	Construction in Progress- Buildings & Other Structures	3,180,380.87	
1080102000	Computer Software	1,630,454.69	
1080102100	Accumulated Amortization-Computer Software		1,630,454.69
1089802000	Development in Progress-Computer Software	89,285.71	
2010101000	Accounts Payable		604,677.57
2010101001	Accounts Payable - Accrued Expenses		9,203,473.87
2010102000	Due to Officers & Employees		560.00
2020101020	Due to BIR-EWT goods 1%		1,593.10
2020101006	Due to BIR-EWT services 2%		16,302.59
2020101007	Due to BIR-EWT prof./consultant 10%		600.00
2020101001	Due to BIR-w/tax compensation		356,780.23
2020101021	Due to BIR-EVAT goods 5%		4,417.24
2020101005	Due to BIR-EVAT services 5%		44,550.37
2020101003	Due to BIR-Non-VAT services 1%		7,893.30
2020101014	Due to BIR-EWT dir.fees<720k 5%		7,750.00
2020103001	Due to Pag-IBIG - Premium		22,700.00
2020103002	Due to Pag-IBIG - MPL		30,871.38
2020103004	Due to Pag-IBIG - MP2		171,000.00
2020104001	Due to PhilHealth-Premium		143,216.80
2020111001	Due to SSS - SSS Life and Retirement Premium		219,775.00
2020111002	Due to SSS - ECC		2,270.00
2020111003	Due to SSS - Salary Loan		29,522.90
2020111005	Due to SSS - Provident Fund		72,100.00
2020111006	Due to SSS - Calamity Loan		0.00
2020110000	Due to Parent Corporation		192,763.19
#REF!	#REF!		0.87
2040101000	Trust Liabilities		29,542,761.36
2040104000	Guaranty/Security Deposits Payable		5,141,812.66
2040105000	Customers' Deposits Payable		0.00
2050103000	Output Tax		2,557,518.54
2050199000	Other Deferred Credits		7,300.84
2050201000	Unearned Revenue/Income-Investment Property		515,632.26
2060102000	Leave Benefits Payable		2,281,531.96
2999999000	Other Payables		107,187.93
3080101000	Share Capital		353,115,800.00
3080102000	Share Premium		73.91
3070101000	Retained Earnings/(Deficit)	152,554,905.22	
4020101000	Permit Fees		2,843,654.07
4020104000	Clearance & Certification Fees		33,482.14
4020110000	Inspection fees		28,214.30
4020111000	Verification & Authentication Fees		2,700.01
4020113000	Processing Fees		62,910.69
4020114000	Fines & Penalties-Service Income		43,942.82
4020199001	Other Service Income-CUSA		4,103,164.32
4020199000	Other Service Income		5,892.87
4020199002	Other Service Income-Overtime SEZAD		743,671.23
4020205000	Rent/Lease Income		1,115,448.83
4020221000	Interest Income		290,895.71
4020223000	Fines & Penalties-Business Income		12,580.07
4020234000	Management Fees		57,414,246.02
4020236000	Admission Fees		4,604,216.85
4020299000	Other Business Income		75,250.02
4050101000	Gain on Foreign Exchange (FOREX)		666,905.29
4069999000	Miscellaneous Income		11,363.20
5010101000	Salaries & Wages-Regular	30,093,685.91	
5010201000	Personnel Economic Relief Allowance (PERA)	988,426.65	
5010202000	Representation Allowance (RA)	495,875.00	
5010203000	Transportation Allowance (TA)	328,427.08	
5010204000	Clothing/Uniform Allowance	336,000.00	
5010213000	Overtime & Night Pay	501,377.37	
5010214000	Year-End Bonus	60,179.00	
5010215000	Cash Gift	3,500.00	
5010216000	Mid-Year Bonus	3,304,956.00	
5010217001	BOD_Per diem	1,766,000.00	
5010217002	BOD_Performance Based Incentive	702,500.00	

RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
5010299014	Other Bonuses & Allowances-PBB	1,630,192.75	
5010301000	Retirement & Life Insurance Premiums	936,192.50	
5010304000	Employees Compensation Insurance Premiums	14,790.00	
5010302000	Pag-IBIG Contributions	49,250.00	
5010303000	PhilHealth Contributions	552,832.10	
5010305000	Provident Fund Contributions	436,145.00	
5010403000	Terminal Leave Benefits	24,567.18	
5020101000	Traveling Expenses-Local	1,688,467.57	
5020101001	BOD_Travel Expenses	1,206,857.97	
5020201000	Training Expenses	766,757.93	
5020201001	BOD_Training Expenses	75,901.78	
5020301000	Office Supplies Expenses	408,776.92	
5020309000	Fuel, Oil & Lubricants Expenses	977,017.43	
5020321000	Semi-Expendable Machinery & Equipment Expenses	434,180.36	
5020322000	Semi-Expendable Furniture, Fixtures & Books Expenses	146,178.57	
5020399000	Other Supplies & Materials Expenses	344,807.58	
5020401000	Water Expenses	259,870.86	
5020402000	Electricity Expenses	449,648.05	
5020501000	Postage & Courier Services	7,184.14	
5020502001	Telephone Expenses-Mobile	255,168.23	
5020502002	Telephone Expenses-Landline	3,113.39	
5020502003	BOD_Communication Allowance-EO	141,248.42	
5020503000	Internet Subscription Expenses	538,152.41	
5020504000	Cable, Satellite, Telegraph & Radio Expenses	9,319.77	
5021003000	Extraordinary & Miscellaneous Expenses	70,969.93	
5021101000	Legal Services	123,251.00	
5021102000	Auditing Services	1,721,947.89	
5021199000	Other Professional Services	2,729,758.99	
5021201000	Environment/Sanitary Services	1,045,618.32	
5021202000	Janitorial Services	2,354,528.75	
5021203000	Security Services	964,586.22	
5021299000	Other General Services	67,981.18	
5021304001	R&M - Buildings	60,656.25	
5021305002	R&M-M&E ICT Equipment	11,514.29	
5021305099	R&M-M&E Other Machinery and Equipment	90,446.43	
5021306000	R&M-Transportation Equipment	764,459.12	
5021321000	R&M-Semi-Expendable Machinery & Equipment	1,071.43	
5021398000	R&M-Others	903,739.59	
5021501000	Taxes, Duties & Licenses	20,863.50	
5021502000	Fidelity Bond Premiums	58,087.50	
5021503000	Insurance/Reinsurance Expenses	28,445.48	
5029901001	Advertising, Promotional & Marketing Expenses	301,987.71	
5029902000	Printing & Publication Expenses	29,250.00	
5029903000	Representation Expenses	991,992.22	
5029903001	BOD_Representation Expenses	588,018.75	
5029903002	BOD_RATA - EO	802,886.67	
5029905000	Rent/Lease expenses	291,200.00	
5029907000	Subscription Expenses	94,517.85	
5029999000	Other Maintenance & Operating Expenses	463,738.57	
5030104000	Bank Charges	155.00	
5050101000	Depreciation-Investment Property	495,142.74	
5050102000	Depreciation-Land Improvements	37,923.48	
5050104099	Depreciation-Other Structures	205,607.70	
5050105001	Depreciation-M&E Office Equipment	110,167.08	
5050105002	Depreciation-M&E ICT Equipment	620,363.49	
5050105009	Depreciation-M&E Military, Police & Security Equipment	41,565.51	
5050105011	Depreciation-M&E Printing Equipment	6,345.00	
5050105099	Depreciation-M&E Other Machinery & Equipment	73,264.05	
5050106001	Depreciation-Motor Vehicles	1,103,167.08	
5050107001	Depreciation-Furniture & Fixtures	14,041.92	
5050302000	Impairment Loss-Loans & Receivables	284,587.17	
5050401000	Loss on Foreign Exchange (FOREX)	547,875.72	
5021504000	Income Tax Expenses	2,048,836.09	
TOTAL		537,752,492.84	537,752,492.84

Certified Correct:



JOSEPHINE Q. TECAN, CPA
Accountant