



POST-CLOSING TRIAL BALANCE

AS AT 31 DECEMBER 2025

RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
1010101000	Cash-Collecting Officer	495,949.03	
1010102000	Petty Cash	-	
1010202004	Cash in Bank-LCCA-OPEX	17,519,207.75	
1010202005	Cash in Bank-LCCA-Generated Fund	12,506,226.97	
1010202006	Cash in Bank-LCCA-Scout Barrio Fund	149,423.32	
1010202007	Cash in Bank-LCCA-CUSA Fund	17,113,704.54	
1010202009	Cash in Bank-LCCA-Adopt-A-Tree-Fund	413,624.52	
1010202010	Cash in Bank-LCCA- eGOV	213.89	
1010506001	Special Savings Deposit-Local Currency, LBP GFIM	1,150,600.21	
1010506002	Special Savings Deposit-Local Currency, IHG4.78M	5,197,102.98	
1010506003	Special Savings Deposit-Local Currency, Ret. Fund	187,670.77	
1010506004	Special Savings Deposit-Local Currency, GF5M	5,194,052.06	
1010506008	Special Savings Deposit-Local Currency, GF17M 180d	17,373,813.44	
1021101005	Investments in Time Deposits-LC, CU7.2M	12,345,080.09	
1021101007	Investments in Time Deposits-LC, GF20.3M	21,317,939.42	
1021102000	Investments in Time Deposits-FC, Ret. Fund	8,354,831.52	
1030101000	Accounts Receivable	45,741,532.94	
1030101200	Allowance for Impairment-Accounts Receivable		9,310,522.71
1030101001	A/R Clearing -Temporary Account	369.68	
1030305000	Due from Other GCs	270,574.46	
1030307000	Due from Parent Corporation	42,365,427.95	
1030307200	Allowance for Impairment-Due from Parent Corporation		1,860,718.24
1039901000	Receivables-Disallowances/Charges	18,698,820.41	
1039902000	Due from Officers & Employees	108,151.46	
1040401000	Office Supplies Inventory	589,019.07	
1040413000	Construction Materials Inventory	3,205,138.57	
1040499000	Other Supplies & Materials Inventory	813,305.33	
1990205000	Prepaid Insurance	156,164.29	
1990210000	Prepaid Subscription	653,985.58	
1990299000	Other Prepayments	163,873.31	
1990302000	Guaranty Deposits	2,031,260.41	
	Financial Assets at Fair Value Through Other Comprehensive		
1021301000	Income	5,500,000.00	
1029901000	Investments in Stocks	132,000.00	

RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
1050102000	Investment Property, Buildings	7,791,670.27	
1050102100	Accumulated Depreciation-Investment Property, Buildings		7,037,202.24
1060299000	Other Land Improvements	8,246,215.95	
1060299100	Accumulated Depreciation-Other Land Improvements		1,342,030.61
1060401000	Buildings	7,958,644.87	
1060401100	Accumulated Depreciation- Buildings		3,885,942.67
1060499000	Other Structures	9,944,004.89	
1060499100	Accumulated Depreciation-Other Structures		6,613,922.95
1060502000	Office Equipment	1,322,816.43	
1060502100	Accumulated Depreciation-Office Equipment		1,171,089.63
1060503000	ICT Equipment	9,466,821.89	
1060503100	Accumulated Depreciation-ICT Equipment		4,859,127.86
1060507000	Communication Equipment	6,952,000.00	
1060507100	Accumulated Depreciation-Communication Equipment		3,336,960.00
1060508000	Construction and Heavy Equipment	324,553.58	
1060508100	Accumulated Depreciation-Construction and Heavy Equipment		77,081.40
1060510000	Military,Police & Security Equipment	615,785.33	
1060510100	Accumulated Depreciation-Military, Police & Security Equipment		166,262.04
1060512000	Printing Equipment	94,000.00	
1060512100	Accumulated Depreciation-Printing Equipment		84,600.00
1060514000	Technical & Scientific Equipment	1,417,282.14	
1060514100	Accumulated Depreciation-Technical & Scientific Equipment		281,923.41
1060599000	Other Machinery & Equipment	2,154,973.03	
1060599100	Accumulated Depreciation-Other Machinery & Equipment		1,272,200.04
1060601000	Motor Vehicles	23,317,985.02	
1060601100	Accumulated Depreciation-Motor Vehicles		12,905,376.14
1060701000	Furniture & Fixtures	2,270,028.38	
1060701100	Accumulated Depreciation-Furniture & Fixtures		1,988,037.17
1069803000	Construction in Progress- Buildings & Other Structures	2,243,580.36	
1080102000	Computer Software	1,194,578.36	
1080102100	Accumulated Amortization-Computer Software		1,191,721.22
1089802000	Development in Progress-Computer Software	919,642.86	
2010101000	Accounts Payable		126,954.55
2010101001	Accounts Payable - Accrued Expenses		23,412,131.23
2010102000	Due to Officers & Employees		41,179.64
2020101020	Due to BIR-EWT goods 1%		85,534.43
2020101006	Due to BIR-EWT services 2%		297,853.43
2020101007	Due to BIR-EWT prof./consultant 10%		9,100.00
2020101001	Due to BIR-w/tax compensation		366,594.86
2020101021	Due to BIR-EVAT goods 5%		320,420.72
2020101005	Due to BIR-EVAT services 5%		636,806.40

RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
2020101003	Due to BIR-Non-VAT services 1%		168,631.32
2020101014	Due to BIR-EWT dir.fees<720k 5%		34,650.00
2020103001	Due to Pag-IBIG - Premium		65,168.14
2020103002	Due to Pag-IBIG - MPL		45,409.58
2020103003	Due to Pag-IBIG - Housing Loan		-
2020103004	Due to Pag-IBIG - MP2		142,000.00
2020103005	Due to Pag-IBIG - Calamity Loan		9,181.76
2020104001	Due to PhilHealth-Premium		240,226.10
2020111001	Due to SSS - SSS Life and Retirement Premium		374,292.50
2020111002	Due to SSS - ECC		3,690.00
2020111003	Due to SSS - Salary Loan		27,480.00
2020111005	Due to SSS - Provident Fund		128,250.21
2020110000	Due to Parent Corporation		2,180,627.75
2020112000	Value Added Tax Payable		11,499,571.27
2020113000	Income Tax Payable		4,811,670.67
2040101000	Trust Liabilities		4,111,985.70
2040104000	Guaranty/Security Deposits Payable		2,743,333.34
2040105000	Customers' Deposits Payable		773,800.90
2040108000	Trust Liabilities-Disallowances/Charges		95,961.13
2050201000	Unearned Revenue/Income-Investment Property		2,068,033.37
2060102000	Leave Benefits Payable		4,915,053.60
2060199000	Other Provisions		3,486,725.00
3080101000	Share Capital		277,241,400.00
3080102000	Share Premium		54.52
3070101000	Retained Earnings/(Deficit)	71,864,843.12	
TOTAL		397,848,490.45	397,848,490.45

Certified Correct:

JOSEPHINE Q. TECAN

Accountant