

Trial Balance
Period: 06/30/2025

Microsoft Dynamics NAV 2013

G/L Account: Date Filter: 04/01/25..06/30/25

No.	Name	Net Change		Balance	
		Debit	Credit	Debit	Credit
10000	BALANCE SHEET				
10001	ASSETS				
11001	CASH AND CASH EQUIVALENTS				
11100	Cash on Hand				
11200	Check and Other Cash Items				
11300	Deposits in Banks		89,273,833.32	9,453,645.83	
11400	Cash In Bank Oncoll (Suspense)				
11999	TOTAL CASH AND CASH EQUIVALENTS		89,273,833.32	9,453,645.83	
12001	OTHER FINANCIAL ASSETS				
12100	Financial Assets DFVPL				
12201	Available for Sale (AFS) Financial Assets				
12210	Available for Sale Debt Securities				
12214	Unamortized Discount/Premium - AFS Debt				
12220	Available for Sale Equity Securities				
12224	Accumulated Market Gain/(Loss) on AFS Fin.				
12299	Available for Sale (AFS) Financial Assets -				
12301	Held-to-Maturity (HTM) Financial Assets				
12310	Held-to-Maturity (HTM) Financial Assets				
12314	Unamortized Discount/Premium - HTM				
12315	Allowance for Losses HTM Financial Assets				
12399	Held-to-Maturity (HTM) Financial Assets - Net				
12999	TOTAL OTHER FINANCIAL ASSETS				
13001	RECEIVABLES				
13100	Loans and Receivables	212,554,823.38		7,052,235,264.08	
13101	Restructured Loans and Receivables				
13102	Specific Allowance for Losses LCR		7,454,650.44		78,997,374.45
13103	Specific Allowance for Losses LCR-Rest.		4,967,291.61		511,634,375.72
13104	General Allowance for Losses Loans and	603,463.25			31,397,532.79
13200	Items in Litigation		27,818,524.29	780,733,209.77	
13205	Allowance for Losses Items in Litigation				99,774,321.80
13300	Sales Contract Receivables				
13305	Allowance for Losses Sales Contract				
13400	Accounts Receivables - Trade		19,910,918.16	189,716,247.46	
13405	Allowance for Losses Accounts Receivables -		1,333,310.16		5,540,756.86
13700	Accrued Interest Receivables		299,195.47	15,434,818.08	
13705	Allowance for Losses Accrued Interest	572,439.96		400,449.51	
13800	Accrued Interest Receivables - Others				
13900	TL/STLTransitory Account				
13999	TOTAL RECEIVABLES	151,946,836.46		7,311,175,627.28	
14001	OFFICE PREMISES, FURNITURE, FIXTURE				
14100	Equipment and Other Property for Lease	61,839,862.97		916,998,496.15	
14106	Accum Depn - Equipment & Other Property for				3,098,833.55
14200	Building and Improvements			42,566,207.14	

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No.	Name	Net Change		Balance	
		Debit	Credit	Debit	Credit
14206	Accum Depn - Building & Improvements		314,194.08		27,627,166.35
14300	Furniture and Fixtures	1,135,506.85		9,181,087.81	
14306	Accum Depn - Furniture and Fixtures		157,861.35		6,090,461.69
14400	Information Technology (IT) Equipment	1,294,992.00		15,166,446.40	
14406	Accum Depn - Information Technology		506,087.88		6,689,868.54
14500	Other Office Equipment			525,940.00	
14506	Accum Depn - Other Office Equipment		23,667.30		161,841.60
14600	Transportation Equipment			10,092,530.00	
14606	Accum Depn - Transportation Equipment		327,006.00		5,669,757.00
14700	Leasehold Rights & Improvements				
14706	Accum Depn - Leasehold Rights &				
14800	Right of Use Asset				
14806	Accum Depn - Right of Use Asset				
14999	OFFICE PREMISES, FURNITURE, FIXTURE	62,941,545.21		945,192,778.77	
15001	REAL AND OTHER PROPERTY ACQUIRED				
15100	Investment Property (ROPA)	23,247,409.84		69,484,013.02	
15106	Accum Depn - Investment Property (ROPA)				
15200	Property, Plant and Equipment (ROPA)			1,041,500.00	
15206	Accum Depn - Property, Plant and Equipment		93,506.25		668,193.72
15300	Non-Current Asset Held for Sale				
15405	Allowance for Impairment (ROPA)				1,100,000.00
15406	Allowance for Impairment (EOPL)				
15999	REAL AND OTHER PROPERTY OWNED OR	23,153,903.59		68,757,319.30	
16001	INTANGIBLES				
16100	Intangibles		108,498.90	726,066.36	
16105	Allowance for Losses - Intangibles				
16106	Accumulated Amortization - Intangibles				
16999	INTANGIBLES - NET		108,498.90	726,066.36	
17000	DEFERRED TAX ASSET	3,146,757.15		190,993,947.48	
18001	OTHER ASSETS				
18100	Deferrred Charges				
18201	Other Receivables				
18210	Due to/from Employees		49,266.22	462,230.90	
18215	Allowance for Losses Due to/from Employees				
18220	Due to/from Affiliates		27,000.00	415,557.16	
18225	Allowance for Losses Due to/from Affiliates				
18230	Advances to Suppliers		278,718.00	625,863.35	
18299	Total Other Receivables		354,984.22	1,503,651.41	
18300	Dividend Receivable				
18400	Employee Benefits				
18501	Prepaid Expenses				
18510	Prepaid Taxes and Licenses		14,002,759.49	25,123,936.16	
18520	Prepaid Real Estate Tax				
18530	Prepaid Insurance		37,816.74	19,706,203.49	
18540	Prepaid Employee Benefits	2,469,686.31		3,896,957.55	

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18550	Prepaid Expense Others				
18551	Prepaid Expense - Others SMJCS				
18552	Prepaid Expense - Others SYCIP				
18553	Prepaid Expense - Others		2,925,261.57		10,067,335.88
18559	Total Prepaid Expenses - Others		2,925,261.57		10,067,335.88
18599	Total Prepaid Expenses		14,496,151.49	38,659,761.32	
18600	Shortages				
18700	Sundry Debits				
18801	Others				
18810	Petty Cash Fund			100,000.00	
18820	Stationaries and Supplies on Hand		83,879.49	858,001.14	
18830	Other Investments			16,000.00	
18840	Miscellaneous Assets				
18851	Creditable Withholding Tax - Expanded		10,923,694.93	4,680,160.94	
18852	Creditable Withholding Tax - Percentage		109,895.38	2,029,849.31	
18853	Input VAT				
18855	Allowance for Probable Losses - Input VAT				
18856	Deposits			1,210,484.98	
18857	Other Assets - Nominal Value			306.00	
18859	Total Miscellaneous Assets		11,033,590.31	7,920,801.23	
18899	Total Others		11,117,469.80	8,894,802.37	
18999	TOTAL OTHER ASSETS		25,968,605.51	49,058,215.10	
19000	Non-Current Assets Held for Sale				
19999	TOTAL ASSETS	125,838,104.68		8,575,357,600.12	
20001	LIABILITIES				
20100	Disbursement for Loan (soft4)				
21000	BILLS PAYABLE		258,050,000.01		4,395,034,666.73
21225	Allowance for Losses AFS Financial Assets				
22000	ACCRUED INTEREST EXPENSES	1,024,810.59			23,421,407.70
23001	UNEARNED INCOME AND OTHER DEFERRED				
23100	Unearned Interest and Discount				
23200	Advance Leasing Income Received				
23300	Deferred Interest Income				
23400	Deferred Leasing Income	43,413,448.58			726,415,099.49
23500	Unrealized Profits on Assets Sold/Exchanged				
23600	Interest Earned Not Yet Collected	11,817,528.79			336,833,515.53
23700	Advance Rentals on Real Property and/or				
23800	Other Deferred Credits				
23999	TOTAL UNEARNED INCOME AND OTHER	55,230,977.37			1,063,248,615.02
24000	DEPOSIT ON LEASE CONTRACT		20,236,705.05		1,277,111,583.13
25001	ACCRUED OTHER EXPENSES PAYABLE				
25100	Accrued Expenses Payable - Employee		727,238.67		25,616,984.75
25200	Accrued Expenses Payable - Contractual	13,653,604.38			8,986,251.81
25300	Accrued Expenses Payable - Utilities	75,203.10			73,972.24
25400	Accrued Expenses Payable - Repairs and				

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25500	Accrued Expenses Payable - Others				
25510	Accrued Expenses Payable - Others LBP				
25520	Accrued Expenses Payable - Others DCMF				
25530	Accrued Expenses Payable - Others COA		227,582.49		791,248.02
25540	Accrued Expenses Payable - Others		483,887.34		514,703.75
25599	Total Accrued Expenses Payable - Others		711,469.83		1,305,951.77
25600	Accrued Expenses Payable - Give Aways		210,000.00		417,500.00
25700	Accrued Expenses Payable - Donation				
25999	TOTAL OTHER ACCRUED OTHER EXPENSES	12,080,098.98			36,400,660.57
26001	PROVISIONS				
26100	Pension & Other Post Retirement Benefit		125,833.82		18,421,638.56
26200	Others				
26999	TOTAL PROVISIONS		125,833.82		18,421,638.56
27100	INCOME TAX PAYABLE	20,915,875.01			8,217,530.02
27201	ACCRUED OTHER TAXES AND LICENSES				
27210	Percentage Tax Payable (GRT)	1,469,280.76			6,753,810.65
27220	Fringe Benefits Tax Payable				
27230	Local and Other Taxes Payable				
27299	TOTAL ACCRUED OTHER TAXES AND	1,469,280.76			6,753,810.65
28000	DEFERRED TAX LIABILITIES				
29001	OTHER LIABILITIES				
29101	Withholding Tax Payable				
29110	Withholding Tax Payable - Compensation		24,569.96		500,424.35
29120	Withholding Tax Payable - Expanded	823,345.27			746,425.96
29130	Withholding Tax Payable - EVAT	2,182,304.37			855,270.05
29140	Withholding Tax Payable - Percentage		203,248.63		823,068.85
29150	Withholding Tax Payable - Final	622.16			11,287.89
29199	Total Withholding Tax Payable	2,778,453.21			2,936,477.10
29201	SSS,Philhealth,PagIBIG Contributions				
29210	SSS Payable				
29220	PhilHealth Payable		4,764.60		190,345.95
29230	PAG-IBIG Payable		5,520.29		115,415.28
29240	GSIS Payable		33,942.79		409,196.88
29299	Total SSS,Philhealth,PagIBIG Contribution		44,227.68		714,958.11
29300	Dividend Payable				
29401	Accounts Payable				
29410	Accounts Payable - Trade		12,438,964.23		198,769,584.82
29420	Accounts Payable - Non-Trade		10,088,812.29		12,150,437.00
29430	Contingent Accounts				
29440	Vouchers Payable				
29499	Total Accounts Payable		22,527,776.52		210,920,021.82
29500	Miscellaneous Liabilities		5,724,961.11		41,985,923.40
29600	Sundry Credits				
29700	Lease Liability				
29899	TOTAL OTHER LIABILITIES		25,518,512.10		256,557,380.43

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29999	TOTAL LIABILITIES		213,210,008.27		7,085,167,292.81
30000	EQUITY				
31000	PAID-IN CAPITAL STOCK - COMMON STOCK				485,552,550.00
32000	ADDITIONAL PAID-IN CAPITAL - COMMON				113,970,900.12
33001	RETAINED EARNINGS				
33101	Retained Earnings Reserve				
33110	Retained Earnings Reserve - Self-Insurance				
33120	Retained Earnings Reserve - Contingencies				
33130	Retained Earnings Reserve - Others				700,000,000.00
33199	Total Retained Earnings Reserve				700,000,000.00
33200	Retained Earnings Free	87,933,567.00			195,652,828.41
33300	Balance Adjustment				
33400	Prior Period Adjustment				
33999	TOTAL RETAINED EARNINGS	87,933,567.00			895,652,828.41
34000	STOCK DIVIDEND DISTRIBUTABLE				
35000	UNDIVIDED PROFITS				
35100	OCI - Net Unrealized Gain/(Loss) AFS Fin.				
35200	OCI - Others				
35300	OCI - Retirement Benefit			13,111,072.00	
36001	OTHER COMPREHENSIVE INCOME (OCI)				
36999	TOTAL OTHER COMPREHENSIVE INCOME				
37000	TREASURY STOCK			20.00	
38000	Net income		561,663.41		8,125,120.78
39999	TOTAL EQUITY	87,933,567.00			1,482,065,186.53
40000	INCOME STATEMENT				
41001	NET INTEREST INCOME				
41101	Interest Income				
41110	Interest Income - Loans and Receivables		139,152,108.25		303,940,523.59
41120	Interest Income - Sales Contract Receivables				
41130	Interest Income - Deposit in Banks		4,707.50		10,342.70
41140	Interest Income - Financial Assets DFVPL				
41150	Interest Income - Available for Sale Fin. Assets				
41160	Interest Income - Held-to-Maturity Fin. Assets				
41170	Interest Income - Others				
41199	Total Interest Income		139,156,815.75		303,950,866.29
41201	Interest Expenses				
41210	Interest Expenses - Bills Payable	71,345,596.91		139,014,900.73	
41220	Interest Expenses - Finance Lease Payment				
41230	Interest Expenses - Others		11,901,914.90		21,830,941.52
41299	Total Interest Expenses	59,443,682.01		117,183,959.21	
41300	Provision for Losses on Accrued Interest Income				
41999	NET INTEREST INCOME		79,713,133.74		186,766,907.08
42001	NON-INTEREST INCOME				
42100	Operating Lease Income				
42200	Dividend Income				

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No.	Name	Net Change		Balance	
		Debit	Credit	Debit	Credit
42301	Fees and Commission Income				
42310	Fees & Commission Income - Intermediation				
42320	Fees & Commission Income - Others				
42399	Total Fees and Commission Income				
42401	Gain/(Loss) on Fin. Assets & Liabilities				
42410	Realized Gain/(Loss) Fin. Assets & Liab DFVPL				
42420	Unrealized Gain/(Loss) from Marking to Market				
42499	Total Gain/(Loss) on Fin. Assets & Liab.				
42501	Gain/(Loss) on NonTrading Fin. Assets & Liab				
42510	Realized Gain/(Loss) NonTrading Fin. Asset &				
42520	Gain/(Loss) on Reclassification from AFS to				
42599	Total Gain/(Loss) on NonTrading Fin. Asset &				
42601	Gain/(Loss) on Non-Financial Assets				
42610	Realized Gain/(Loss) - Office Prem,Furn, Fix,				
42620	Realized Gain/(Loss) - ROPA				1,546,280.00
42699	Total Gain/(Loss) on Non-Financial Assets				1,546,280.00
42701	Other Income				
42702	Fleet Management Service Fee				
42703	Fleet Management Chauffeuring Fee			235,020.65	
42710	Rental Income				
42711	Rental Income - Office Premises, Furn, Fix,				
42712	Rental Income - ROPA				
42719	Total Rental Income				
42720	Miscellaneous Income/(Loss)				
42721	Miscellaneous Income - Penalty		927,203.31		5,437,989.04
42722	Miscellaneous Income - Others		704,157.56		867,098.83
42729	Total Miscellaneous Income/(Loss)		1,631,360.87		6,305,087.87
42999	TOTAL NON-INTEREST INCOME		1,631,360.87		6,070,067.22
43001	NON-INTEREST EXPENSES				
43100	Compensation and Fringe Benefits				
43110	Salaries and Wages	11,800,237.25		23,247,583.31	
43120	Fringe Benefits	3,502,583.77		5,864,689.87	
43130	Director's Fees	1,041,000.00		2,052,000.00	
43140	SSS, Philhealth, PagIBIG & GSIS Contribution	1,574,473.82		2,607,399.24	
43150	Medical, Dental, and Hospitalization			44,420.00	
43160	Contribution to Retirement Fund	297,531.06		595,062.12	
43170	PERA Allowance	410,772.68		794,016.92	
43199	Total Compensation and Fringe Benefits	18,626,598.58		35,205,171.46	
43200	Taxes and Licenses				
43210	Gross Receipt Tax	6,753,810.65		14,976,902.06	
43211	Taxes and Licenses	2,410,931.13		3,578,607.73	
43212	Gross Receipt Tax - Passed-On	48,233.45		98,956.59	
43220	Registration Fees				
43230	Fringe Benefit Tax				
43240	Transfer Mortgage and Registrations Fees	319,217.58		465,206.80	

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43250	Other Taxes				
43299	Total Taxes and Licenses	9,532,192.81		19,119,673.18	
43301	Fees and Commission Expenses				
43310	Bank Charges	6,807.92		17,466.03	
43320	Data Processing Charges	94,632.13		125,202.49	
43399	Total Fees and Commission Expenses	101,440.05		142,668.52	
43401	Other Expenses				
43410	Rent	668,368.80		1,301,817.60	
43420	Power, Light and Water	390,000.00		780,000.00	
43430	Postage, Cables, Telephone and Telegram	350,204.22		698,796.56	
43440	Repairs and Maintenance	251,558.04		554,938.62	
43450	Contractual Services	13,763,662.97		48,838,703.95	
43460	Information Technology Expenses	910,602.86		1,780,824.74	
43470	Insurance Expenses	2,156,989.49		4,499,815.42	
43471	Insurance Expense - Clearing				
43480	Management and Other Professional Fees	821,676.43		1,556,242.78	
43491	Representation and Entertainment				
43492	Representation & Entertainment - Allowance	467,500.00		916,500.00	
43493	Representation & Entertainment - Bus. Devt	755,786.17		1,352,016.08	
43499	Total Representation and Entertainment	1,223,286.17		2,268,516.08	
43511	Travelling Expenses				
43512	Travelling Expenses	1,119,179.04		1,793,386.50	
43513	Travelling Expenses - Allowance	467,500.00		916,500.00	
43519	Total Travelling Expenses	1,586,679.04		2,709,886.50	
43520	Fuel and Lubricants	286,565.37		578,105.10	
43530	Advertising and Publicity	389,045.00		599,045.00	
43540	Membership Fees and Dues	415,261.31		845,472.62	
43550	Donations and Charitable Contribution				
43560	Periodicals and Magazines			750.00	
43570	Documentary Stamps Used	6,136,396.84		13,183,420.00	
43580	Stationeries and Supplies Used	152,695.98		562,505.58	
43590	Fines Penalties and Other Charges			192,700.00	
43610	Litigation/Assets Acquired Expenses	1,480,723.98		5,057,368.46	
43620	Other Expenses	1,794,943.97		2,227,646.70	
43630	Miscellaneous Expense - Clearing				
43640	Semi-expendable Items Expense	555,316.14		555,316.14	
43699	Total Other Expenses				
43701	Depreciation/Amortization				
43710	Depreciation - Eqpt. and Other Property for				
43720	Depreciation - Building and Improvements	314,194.08		628,388.16	
43730	Depreciation - Furnitures and Fixtures	1,014,622.53		2,028,506.61	
43740	Depreciation - Information Technology				
43750	Depreciation - Other Office Equipment				
43760	Depreciation - Transportation Equipment				
43770	Depreciation - Leasehold Rights and				

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43781	Depreciation - Investment Property (ROPA)				
43782	Depreciation - Property, Plant & Equipment	93,506.25		355,035.00	
43790	Amortization of Intangibles	108,498.90		216,997.80	
43791	Depreciation - Right Use of Asset				
43799	Total Depreciation/Amortization	1,530,821.76		3,228,927.57	
43801	Impairment Losses				
43810	Impairment Loss -Office				
43820	Impairment Loss -ROPA				
43830	Impairment Loss -Other Assets				
43899	Total Impairment Losses				
43900	Provisions				
44000	Provision for Probable Credit Losses	12,587,028.54		29,174,057.08	
44100	Bad Debts Written Off				
44200	Recovery on Charged-off Assets				
44999	TOTAL NON-INTEREST EXPENSES	14,117,850.30		32,402,984.65	
45000	NET INCOME/(LOSS) BEFORE TAX				
46001	INCOME TAX				
46100	Provision for Income Tax	8,217,530.00		17,889,278.16	
46200	Income Tax Expense - Prior Years				
46300	Deferred Tax Expense				
46400	Income Tax Benefit		3,146,757.15		7,293,514.30
46999	TOTAL INCOME TAX	5,070,772.85		10,595,763.86	
47000	NET INCOME/(LOSS) AFTER TAX		561,663.41		8,125,120.78

DEPRECIATION -

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