

Philippine National Construction Corporation
Quarter Trial Balance
As of June 30, 2025
(in Philippine Peso)

	Account Title	Account Code	Debit	Credit
Assets		10000000 P	65,300,705,226.33 P	2,621,443,941.64
Current Assets		10000000	4,159,608,178.91	60,924,546.10
Cash and Cash Equivalents		10100000	114,877,146.06	-
Cash in Bank-Local Currency		10102000	114,562,146.06	-
Cash in Bank-Local Currency, Savings Account		10102030	2,980,730.20	-
Cash in Bank-Local Currency, Current Account		10102020	111,581,415.86	-
Cash on Hand		10101000	315,000.00	-
Petty Cash		10101020	315,000.00	-
Inventories		10400000	6,101,825.53	3,514,962.22
Inventory Held for Consumption		10404000	6,101,825.53	3,514,962.22
Office Supplies Inventory		10404010	743,343.49	-
Fuel, Oil and Lubricants Inventory		10404080	528,959.61	-
Medical, Dental and Laboratory Supplies Inventory		10404070	64,118.52	-
Other Supplies and Materials Inventory		10404990	4,765,403.91	-
Allowance for Impairment-Other Supplies and Materials Inventory		10404992	-	3,514,962.22
Investments		10200000	3,186,690,841.85	-
Investments in Time Deposits		10211000	3,186,690,841.85	-
Investments in Time Deposits-Local Currency		10211010	3,186,690,841.85	-
Receivables		10300000	788,293,778.15	57,409,583.88
Inter-Agency Receivables		10303000	150,711,146.93	-
Due from National Government Agencies		10303010	150,000,000.00	-
Due from Subsidiaries		10303060	711,146.93	-
Other Receivables		10399000	146,929,324.55	2,417,565.47
Allowance for Impairment-Due from Officers and Employees		10399022	-	37,948.74
Due from Officers and Employees		10399020	121,512.23	-
Other Receivables		10399990	146,807,812.32	-
Allowance for Impairment-Other Receivables		10399992	-	2,379,616.73
Lease Receivable		10302000	336,727,158.74	54,828,519.11
Operating Lease Receivable		10302010	336,727,158.74	-
Allowance for Impairment-Operating Lease Receivable		10302012	-	54,828,519.11
Loans and Receivable Accounts		10301000	153,926,147.93	163,499.30
Accounts Receivable		10301010	78,549,344.10	-
Interests Receivable		10301050	33,236,259.45	-
Allowance for Impairment-Interests Receivable		10301052	-	163,499.30
Receivables from Joint Ventures		10301220	42,140,544.38	-
Other Assets		19900000	63,644,587.32	-
Prepayments		19902000	63,644,587.32	-
Prepaid Registration		19902030	823,209.43	-
Prepaid Insurance		19902050	275,217.80	-
Creditable Input Tax		19902070	74,571.46	-
Withholding Tax at Source		19902080	62,435,682.38	-
Other Prepayments		19902990	35,906.25	-
Non-current Assets		10000000	61,141,097,047.42	2,560,519,395.54
Property, Plant and Equipment		10600000	4,671,081,891.07	2,366,401,128.01
Buildings and Other Structures		10604000	122,998,435.36	110,925,990.18
Buildings		10604010	122,998,435.36	-
Accumulated Depreciation-Buildings		10604011	-	110,925,990.18
Infrastructure Assets		10603000	2,182,996,127.47	2,182,996,127.47
Road Networks		10603010	2,182,996,127.47	-
Accumulated Depreciation-Road Networks		10603011	-	2,182,996,127.47
Land		10601000	2,268,135,528.40	-
Land		10601010	2,268,135,528.40	-
Land Improvements		10602000	24,399,465.34	23,622,465.34
Other Land Improvements		10602990	24,399,465.34	-
Accumulated Depreciation-Other Land Improvements		10602991	-	23,622,465.34
Leased Assets Improvements		10609000	4,373,670.13	4,373,667.13
Leased Assets Improvements, Land		10609010	4,373,670.13	-
Accumulated Depreciation-Leased Assets Improvements, Land		10609011	-	4,373,667.13
Machinery and Equipment		10605000	21,804,613.55	16,815,749.76
Accumulated Depreciation-Office Equipment		10605021	-	2,056,826.91
Accumulated Depreciation-Information and Communication Technology Equipment		10605031	-	5,381,893.57
Sports Equipment		10605130	181,801.83	-
Other Machinery and Equipment		10605990	5,498,430.62	-
Information and Communication Technology Equipment		10605030	5,583,921.73	-
Communications Equipment		10605070	190,000.00	-
Accumulated Depreciation-Sports Equipment		10605131	-	181,697.83
Accumulated Depreciation-Communications Equipment		10605071	-	189,999.00
Construction and Heavy Equipment		10605080	8,293,616.46	-
Accumulated Depreciation-Construction and Heavy Equipment		10605081	-	3,828,162.61
Office Equipment		10605020	2,056,842.91	-
Accumulated Depreciation-Other Machinery and Equipment		10605991	-	5,177,169.84
Transportation Equipment		10606000	45,064,091.07	26,357,183.40
Motor Vehicles		10606010	45,064,091.07	-
Accumulated Depreciation-Motor Vehicles		10606011	-	26,357,183.40
Furniture, Fixtures and Books		10607000	1,309,959.75	1,309,944.73
Accumulated Depreciation-Furniture and Fixtures		10607011	-	1,309,944.73
Furniture and Fixtures		10607010	1,309,959.75	-
Intangible Assets		10800000	446,428.57	-
Intangible Assets		10801000	446,428.57	-
Computer Software		10801020	446,428.57	-
Investments		10200000	1,726,827,691.08	177,467,410.58
Investments in Subsidiaries		10210000	225,193,889.26	163,993,889.06
Investments in Subsidiaries		10210010	225,193,889.26	-
Allowance for Impairment-Investments in Subsidiaries		10210012	-	163,993,889.06
Financial Assets at Fair Value Through Other Comprehensive Income		10213000	796,970.00	-
Financial Assets at Fair Value Through Other Comprehensive Income		10213010	796,970.00	-
Other Investments		10299000	15,020,131.82	13,473,521.52
Allowance for Impairment-Investments in Stocks		10299012	-	13,186,921.52
Investments in Stocks		10299010	13,368,079.47	-
Other Investments		10299990	1,652,052.35	-
Allowance for Impairment-Other Investments		10299992	-	286,600.00
Investments in Joint Venture		10205000	1,485,816,700.00	-
Investments in Joint Ventures		10205010	1,485,816,700.00	-
Receivables		10300000	103,312,641.23	4,820,951.00
Other Receivables		10399000	52,433,458.75	669,385.87
Allowance for Impairment-Due from Officers and Employees		10399022	-	669,385.87
Due from Officers and Employees		10399020	52,433,458.75	-
Loans and Receivable Accounts		10301000	50,879,182.48	4,151,565.13
Accounts Receivable		10301010	50,879,182.48	-
Allowance for Impairment-Accounts Receivable		10301012	-	4,151,565.13
Investment Property		10500000	54,520,794,386.57	4,017,629.21
Land and Buildings		10501000	54,520,794,386.57	4,017,629.21
Investment Property, Buildings		10501020	325,666,386.57	-
Investment Property, Land		10501010	54,195,128,000.00	-
Accumulated Depreciation-Investment Property, Buildings		10501021	-	4,017,629.21
Deferred Tax Assets		11200000	24,542,414.37	-
Deferred Tax Assets		11201000	24,542,414.37	-
Deferred Tax Assets		11201010	24,542,414.37	-
Other Assets		19900000	94,091,594.53	7,812,276.74

Restricted Fund	19904000	14,267,182.60	-
Restricted Fund	19904010	14,267,182.60	-
Other Assets	19999000	7,034,925.38	7,812,276.74
Deferred Charges/Losses	19999080	6,802,732.68	-
Other Assets	19999990	232,192.70	-
Accumulated Impairment Losses-Other Assets	19999992	-	7,812,276.74
Deposits	19903000	72,789,486.55	-
Other Deposits	19903990	1,717,486.55	-
Guaranty Deposits	19903020	71,072,000.00	-
Liabilities	20000000	-	25,636,332,456.50
Current Liabilities	20000000	-	11,458,280,528.17
Financial Liabilities	20100000	-	11,248,941,075.95
Payables	20101000	-	24,979,759.94
Accounts Payable	20101010	-	24,979,759.94
Other Financial Liabilities	20199000	-	11,223,961,316.01
Other Financial Liabilities	20199990	-	11,223,961,316.01
Deferred Credits/Unearned Revenue/Income	20500000	-	55,369,793.00
Deferred Credits	20501000	-	55,369,793.00
Output Tax	20501030	-	11,955,766.46
Other Deferred Credits	20501990	-	43,414,026.54
Inter-Agency Payables	20200000	-	51,956,873.27
Inter-Agency Payables	20201000	-	51,956,873.27
Due to SSS	20201110	-	133,098.41
Due to Pag-IBIG	20201030	-	24,297.06
Due to BIR	20201010	-	1,222,525.19
Income Tax Payable	20201130	-	50,576,952.61
Trust Liabilities	20400000	-	102,012,785.95
Trust Liabilities	20401000	-	102,012,785.95
Trust Liabilities	20401010	-	3,789,628.75
Customers' Deposits Payable	20401050	-	98,223,157.20
Non-current Liabilities	20000000	-	14,178,051,928.33
Deferred Tax Liabilities	20900000	-	14,178,051,928.33
Deferred Tax Liabilities	20901000	-	14,178,051,928.33
Deferred Tax Liabilities	20901010	-	14,178,051,928.33
Equity	30000000	129,041,580.09	36,949,602,819.90
Retained Earnings/(Deficit)	30700000	-	27,402,059,243.34
Retained Earnings/(Deficit)	30701000	-	27,402,059,243.34
Retained Earnings/(Deficit)	30701010	-	27,402,059,243.34
Revaluation Surplus	30200000	-	1,609,762,875.43
Revaluation Surplus	30201000	-	1,609,762,875.43
Revaluation Surplus	30201010	-	1,609,762,875.43
Unrealized Gain/(Loss)	30500000	24,000.00	-
Unrealized Gain/(Loss)	30501000	24,000.00	-
Unrealized Gain/(Loss) from Changes in the Fair Value of Financial Instruments	30501020	24,000.00	-
Stockholders' Equity	30800000	129,017,580.09	7,937,780,701.13
Stockholders' Equity	30801000	129,017,580.09	7,937,780,701.13
Subscribed Share Capital	30801030	56,158,831.00	-
Other Equity Instruments	30801990	-	5,551,726,307.31
Subscriptions Receivable	10399060	56,158,830.64	-
Treasury Shares	30801040	16,699,918.45	-
Share Capital	30801010	-	2,339,916,950.64
Share Premium	30801020	-	46,137,443.18
Revenue/Income	40000000	-	463,368,765.22
Other Non-Operating Income	40600000	-	18,930.72
Miscellaneous Income	40699000	-	18,930.72
Miscellaneous Income	40699990	-	18,930.72
Service and Business Income	40200000	-	463,349,834.50
Business Income	40202000	-	463,349,834.50
Rent/Lease Income	40202050	-	161,013,222.91
Interest Income	40202210	-	85,155,001.92
Dividend Income	40202200	-	6,620,549.00
Share in the Profit/Revenue of Joint Venture	40202220	-	210,561,060.67
Expenses	50000000	241,001,176.84	-
Financial Expenses	50300000	127,951,000.00	-
Financial Expenses	50301000	127,951,000.00	-
Bank Charges	50301040	10,100.00	-
Other Financial Charges	50301990	127,940,900.00	-
Non-Cash Expenses	50500000	2,860,595.63	-
Depreciation	50501000	2,860,595.63	-
Depreciation-Other Property, Plant and Equipment	50501990	14,880.96	-
Depreciation-Buildings and Other Structures	50501040	914,709.96	-
Depreciation-Machinery and Equipment	50501050	55,513.41	-
Depreciation-Transportation Equipment	50501060	1,875,491.30	-
Personnel Services	50100000	40,342,820.25	-
Salaries and Wages	50101000	21,643,712.98	-
Salaries and Wages-Regular	50101010	21,643,712.98	-
Personnel Benefit Contributions	50103000	1,542,902.87	-
PhilHealth Contributions	50103030	400,592.87	-
Pag-IBIG Contributions	50103020	64,400.00	-
Employees Compensation Insurance Premiums	50103040	1,077,910.00	-
Other Compensation	50102000	13,898,720.57	-
Year End Bonus	50102140	1,908,242.23	-
Overtime and Night Pay	50102130	888,551.78	-
Cash Gift	50102150	134,583.40	-
Mid-Year Bonus	50102160	3,564,719.38	-
Directors and Committee Members' Fees	50102170	4,988,800.04	-
Other Bonuses and Allowances	50102990	538,333.37	-
Personnel Economic Relief Allowance (PERA)	50102010	640,490.37	-
Clothing/Uniform Allowance	50102040	343,000.00	-
Honoraria	50102100	892,000.00	-
Other Personnel Benefits	50104000	3,257,483.83	-
Terminal Leave Benefits	50104030	1,975,759.40	-
Other Personnel Benefits	50104990	1,281,724.43	-
Maintenance and Other Operating Expenses	50200000	69,846,760.96	-
Traveling Expenses	50201000	789,747.93	-
Traveling Expenses-Local	50201010	789,747.93	-
Training and Scholarship Expenses	50202000	4,900.00	-
Training Expenses	50202010	4,900.00	-
General Services	50212000	8,526,405.20	-
Security Services	50212030	7,358,708.48	-
Other General Services	50212990	1,167,696.72	-
Utility Expenses	50204000	1,156,410.09	-
Water Expenses	50204010	225,914.66	-
Electricity Expenses	50204020	930,495.43	-
Taxes, Insurance Premiums and Other Fees	50215000	50,094,428.44	-
Taxes, Duties and Licenses	50215010	6,105,127.93	-
Insurance/Reinsurance Expenses	50215030	458,621.35	-
Income Tax Expenses	50215040	43,530,679.16	-
Supplies and Materials Expenses	50203000	2,660,019.73	-
Other Supplies and Materials Expenses	50203990	59,128.87	-
Office Supplies Expenses	50203010	521,219.46	-
Fuel, Oil and Lubricants Expenses	50203090	735,056.04	-
Semi-Expendable Machinery and Equipment Expenses	50203210	1,344,615.36	-
Professional Services	50211000	3,539,154.02	-
Legal Services	50211010	819,609.38	-
Auditing Services	50211020	1,739,187.48	-

Other Professional Services	50211990	980,357.16	-
Communication Expenses	50205000	609,256.03	-
Internet Subscription Expenses	50205030	201,100.00	-
Telephone Expenses	50205020	389,011.71	-
Cable, Satellite, Telegraph and Radio Expenses	50205040	8,464.32	-
Postage and Courier Services	50205010	10,680.00	-
Repairs and Maintenance	50213000	346,134.45	-
Repairs and Maintenance-Buildings and Other Structures	50213040	63,427.07	-
Repairs and Maintenance-Other Property, Plant and Equipment	50213990	118,232.82	-
Repairs and Maintenance-Machinery and Equipment	50213050	9,600.57	-
Repairs and Maintenance-Transportation Equipment	50213060	154,873.99	-
Other Maintenance and Operating Expenses	50299000	2,120,305.07	-
Advertising, Promotional and Marketing Expenses	50299010	36,830.00	-
Representation Expenses	50299030	921,131.82	-
Major Events and Conventions Expenses	50299180	531,897.04	-
Other Maintenance and Operating Expenses	50299990	524,230.01	-
Membership Dues and Contributions to Organizations	50299060	57,369.50	-
Subscription Expenses	50299070	38,846.70	-
Donations	50299080	10,000.00	-
Total	P	65,670,747.983.26	P 65,670,747.983.26