

APO PRODUCTION UNIT, INC
TRIAL BALANCE
FOR THE THIRD (3rd) QUARTER ENDING SEPTEMBER 30, 2023

ACCOUNT TITLES and CODES	7/31/2023	8/31/2023	9/30/2023	3RD QUARTER
ASSETS				
I Assets				
I 01 Cash and Cash Equivalents				
I 01 01 Cash on Hand				
I 01 01 010 00	Cash-Collecting Officers	-	-	-
I 01 01 01 020 00	Petty Cash	-	-	-
I 01 02 Cash in Bank-Local Currency				
I 01 02 020 00 Cash in Bank-Local Currency, Current Account				
I 01 02 020 01	Cash in Bank-Local Currency, CA LBP-LIMA	144,946,793.58	79,033,173.50	88,190,636.77
I 01 02 020 02	Cash in Bank-Local Currency, CA LBP-QC	260,575,448.04	199,178,932.44	639,149,156.44
I 01 02 020 03	Cash in Bank-Local Currency, CA AUB	-	-	-
I 01 02 020 04	Cash in Bank-Local Currency, CA DBP	117,970,394.45	121,909,860.45	125,665,451.63
I 01 02 020 05	Cash in Bank-Local Currency, CA UCPB	16,625,763.98	18,564,597.10	23,016,303.55
I 01 02 020 06	Cash in Bank-Local Currency, CA DBP (Commonwealth)	6,293,051.30	6,455,041.05	6,621,894.16
I 01 02 030 00 Cash in Bank-Local Currency, Savings Account				
I 01 02 030 01	Cash in Bank-Local Currency, SA DBP	17,216,080.29	17,224,880.29	17,281,263.69
I 01 03 Cash in Bank-Foreign Currency				
I 01 03 030 00 Cash in Bank-Foreign Currency, Savings Account				
I 01 03 030 02	Cash in Bank-Foreign Currency, SA UCPB	285,196.71	285,196.71	285,212.09
I 01 05 Cash Equivalents				
I 01 05 050 00	Cash in Transit	-	-	-
I 02 Investments				
I 02 05 Investments in Joint Ventures				
I 02 05 010 00	Investments in Joint Ventures	-	-	-
I 02 05 012 00	Allowance for Impairment-Investments in Joint Ventures	-	-	-
I 03 Receivables				
I 03 01 Loans and Receivable Accounts				
I 03 01 010 00 Accounts Receivable				
I 03 01 010 01	Accounts Receivable-Trade	1,755,151,894.96	2,394,687,282.21	1,284,816,280.22
I 03 01 010 02	Accounts Receivable-Unbilled	570,971,189.56	625,103,887.91	713,787,098.25
I 03 01 012 00	Allowance for Impairment-Accounts Receivable	(30,876,379.81)	(30,876,379.81)	(30,876,379.81)
I 03 01 060 00	Dividends Receivable	34,668,705.99	48,473,691.99	48,473,691.99
I 03 01 080 00	Subrogated Claims Receivable	4,693,437.90	6,000,539.92	1,900,474.18
I 03 01 082 00	Allowance for Impairment-Subrogated Claims Receivable	-	-	-
I 03 01 990 00 Loans Receivables-Others		3,269,765.70	3,267,765.70	3,266,765.70
I 03 03 050 00 Due from Other Government Corporations				
I 03 03 050 01	Due from SSS	514,389.02	538,007.85	553,722.38
I 03 03 052 00	Allowance for Impairment-Due from Other Government	-	-	-
I 03 03 060 00 Due from Subsidiaries		2,901,839.99	4,462,867.14	6,159,018.20
I 03 03 062 00	Allowance for Impairment-Due from Subsidiaries	-	-	-
I 03 99 Other Receivables				
I 03 99 020 00 Due from Officers and Employees				
I 03 99 020 01	Due from Officers and Employees-current	91,629.54	91,629.54	91,629.54
I 03 99 020 02	Due from Officers and Employees-non-current	940,600.00	940,600.00	940,600.00
I 03 99 022 00	Allowance for Impairment-Due from Officers and Employees	-	-	-
I 03 99 990 00 Other Receivables		13,340,718.66	13,336,256.69	13,330,945.42
I 03 99 992 00	Allowance for Impairment-Other Receivables	(87,278.34)	(87,278.34)	(87,278.34)
I 04 Inventories				
I 04 03 Inventory Held for Manufacturing				
I 04 03 010 00	Raw Materials Inventory	(125,800,485.62)	42,171,916.55	99,253,401.54
I 04 03 012 00	Allowance for Impairment-Raw Materials Inventory	(11,651,608.68)	(11,651,608.68)	(11,651,608.68)
I 04 03 020 00	Work-in-Process Inventory	492,052,726.18	468,620,863.33	234,823,177.70
I 04 03 022 00	Allowance for Impairment-Work-in-Process Inventory	-	-	-
I 04 03 030 00	Finished Goods Inventory	51,831,402.69	47,644,928.51	45,049,429.82
I 04 03 032 00	Allowance for Impairment-Finished Goods Inventory	-	-	-
I 04 04 Inventory Held for Consumption				
I 04 04 990 00 Other Supplies and Materials Inventory				
I 04 04 992 00	Allowance for Impairment-Other Supplies and Materials	(1,595,307.13)	(1,595,307.13)	(1,595,307.13)
I 04 05 Semi-Expendable Machinery and Equipment				
I 04 05 020 00	Semi-Expendable Office Equipment	-	-	-
I 04 05 022 00	Allowance for Impairment-Semi-Expendable Office Equipment	-	-	-
I 04 05 030 00 Semi-Expendable Information and Communications Technology Equipment		378,877.05	378,877.05	422,180.62
I 04 05 032 00	Allowance for Impairment-Semi-Expendable Information and	-	-	-
I 04 05 990 00	Semi-Expendable Other Machinery and Equipment	-	-	-
I 04 05 992 00	Allowance for Impairment-Semi-Expendable Other Machinery a	-	-	-
I 04 06 Semi-Expendable Furniture, Fixtures and Books				
I 04 06 010 00	Semi-Expendable Furniture and Fixtures	-	-	-
I 04 06 012 00	Allowance for Impairment-Semi-Expendable Furniture and Fixt	-	-	-
I 06 Property, Plant and Equipment				
I 06 04 Buildings and Other Structures				
I 06 04 010 00 Buildings				
I 06 04 011 00	Accumulated Depreciation-Buildings	0.00	0.00	0.00
I 06 04 012 00	Accumulated Impairment Losses-Buildings	-	-	-
I 06 05 Machinery and Equipment				
I 06 05 020 00	Office Equipment	4,313,768.04	4,313,768.04	4,313,768.04
I 06 05 021 00	Accumulated Depreciation-Office Equipment	(3,950,221.76)	(3,954,754.05)	(3,959,286.34)
I 06 05 022 00	Accumulated Impairment Losses-Office Equipment	-	-	-
I 06 05 030 00 Information and Communications Technology Equipment		9,047,864.55	9,047,864.55	9,047,864.55
I 06 05 031 00	Accumulated Depreciation-Information and Communications	(4,727,187.45)	(4,836,797.49)	(4,946,407.53)
I 06 05 032 00	Accumulated Impairment Losses-Information and	-	-	-
I 06 05 990 00 Other Machinery and Equipment		110,030,439.15	110,030,439.15	110,030,439.15
I 06 05 991 00	Accumulated Depreciation-Other Machinery and Equipment	(65,857,444.11)	(66,406,007.46)	(66,954,570.81)
I 06 05 992 00	Accumulated Impairment Losses-Other Machinery and	-	-	-
I 06 06 Transportation Equipment				
I 06 06 010 00	Motor Vehicles	30,211,347.90	30,211,347.90	30,211,347.90
I 06 06 011 00	Accumulated Depreciation-Motor Vehicles	(17,655,851.10)	(17,814,791.31)	(17,973,731.52)
I 06 06 012 00	Accumulated Impairment Losses-Motor Vehicles	-	-	-
I 06 07 Furniture, Fixtures and Books				
I 06 07 010 00	Furniture and Fixtures	2,462,393.21	2,462,393.21	2,462,393.21
I 06 07 011 00	Accumulated Depreciation-Furniture and Fixtures	(2,339,273.54)	(2,339,273.54)	(2,339,273.54)
I 06 07 012 00	Accumulated Impairment Losses-Furniture and Fixtures	-	-	-
I 06 09 Leased Assets Improvements				
I 06 09 020 00	Leased Asset Improvements, Buildings and Other Structures	67,277,887.60	67,779,070.97	67,779,070.97
I 06 09 021 00	Accumulated Depreciation-Leased Asset Improvements,	(29,225,078.56)	(29,582,069.59)	(29,937,147.33)
I 06 09 022 00	Accumulated Impairment Losses-Leased Asset Improvements,	-	-	-
I 06 99 Other Property, Plant and Equipment				
I 06 99 990 00	Other Property, Plant and Equipment	13,275,555.60	13,275,555.60	13,346,984.17
I 06 99 991 00	Accumulated Depreciation-Other Property, Plant and	(4,737,690.17)	(4,934,063.65)	(5,130,437.13)
I 06 99 992 00	Accumulated Impairment Losses-Other Property, Plant and	-	-	-
I 08 Intangible Assets				
I 08 01 Intangible Assets				
I 08 01 020 00	Computer Software	15,006,399.97	15,006,399.97	15,006,399.97

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1	08	01	021	00	Accumulated Amortization-Computer Software	(11,464,713.34)	(11,540,303.35)	(11,615,893.36)	(11,615,893.36)
1	08	01	022	00	Accumulated Impairment Losses-Computer Software	-	-	-	-
1	08	01	030	00	Websites	688,610.00	688,610.00	867,627.86	867,627.86
1	08	01	031	00	Accumulated Amortization-Websites	(371,897.68)	(382,430.58)	(392,963.48)	(392,963.48)
1	08	01	032	00	Accumulated Impairment Losses-Websites	-	-	-	-
1	12				Deferred Tax Assets	-	-	-	-
1	12	01			Deferred Tax Assets	-	-	-	-
1	12	01	010	00	Deferred Tax Assets	11,052,643.22	11,052,643.22	11,052,643.22	11,052,643.22
1	13				Right-of-Use Assets	-	-	-	-
1	13	01			Right-of-Use Assets	-	-	-	-
1	13	01	010	00	Right-of-Use Assets, Land	-	-	-	-
1	13	01	012	00	Accumulated Impairment Losses-Right-of-Use Assets, Land	-	-	-	-
1	13	01	020	00	Right-of-Use Assets, Buildings and Other Structures	-	-	210,323,239.41	210,323,239.41
1	13	01	021	00	Accumulated Depreciation-Right-of-Use Assets, Building and Other Structures	-	-	(17,526,936.62)	(17,526,936.62)
1	13	01	022	00	Accumulated Impairment Losses-Right-of-Use Assets, Building and Other Structures	-	-	-	-
1	13	01	030	00	Right-of-Use Assets, Machinery and Equipment	-	-	-	-
1	13	01	031	00	Accumulated Depreciation-Right-of-Use Assets, Machinery and Equipment	-	-	-	-
1	13	01	032	00	Accumulated Impairment Losses-Right-of-Use Assets, Machinery and Equipment	-	-	-	-
1	13	01	040	00	Right-of-Use Assets, Transportation Equipment	-	-	-	-
1	13	01	041	00	Accumulated Depreciation-Right-of-Use Assets, Transportation Equipment	-	-	-	-
1	13	01	042	00	Accumulated Impairment Losses-Right-of-Use Assets, Transportation Equipment	-	-	-	-
1	13	01	050	00	Right-of-Use Assets, Furniture and Fixtures	-	-	-	-
1	13	01	051	00	Accumulated Depreciation-Right-of-Use Assets, Furniture and Fixtures	-	-	-	-
1	13	01	052	00	Accumulated Impairment Losses-Right-of-Use Assets, Furniture and Fixtures	-	-	-	-
1	13	01	990	00	Other Right-of-Use Assets	-	-	-	-
1	13	01	991	00	Accumulated Depreciation-Right-of-Use Assets, Other Right-of-Use Assets	-	-	-	-
1	13	01	992	00	Accumulated Impairment Losses-Right-of-Use Assets, Other Right-of-Use Assets	-	-	-	-
1	99				Other Assets	-	-	-	-
1	99	01			Advances	-	-	-	-
1	99	01	030	00	Advances to Special Disbursing Officer	296,185.00	247,900.00	92,000.00	92,000.00
1	99	01	040	00	Advances to Officers and Employees	580,131.48	375,435.08	534,913.08	534,913.08
1	99	02			Prepayments	-	-	-	-
1	99	02	010	00	Advances to Contractors	-	-	-	-
1	99	02	020	00	Prepaid Rent	6,987,722.90	8,283,931.16	11,066,019.16	11,066,019.16
1	99	02	030	00	Prepaid Registration	5,500,011.80	5,500,011.80	5,500,011.80	5,500,011.80
1	99	02	040	00	Prepaid Interest	-	-	-	-
1	99	02	050	00	Prepaid Insurance	-	-	-	-
1	99	02	060	00	Input Tax	31,267,893.76	62,964,149.03	82,993,289.06	82,993,289.06
1	99	02	070	00	Creditable Input Tax	-	-	-	-
1	99	02	080	00	Withholding Tax at Source	-	-	-	-
1	99	02	080	01	Withholding Tax at Source-VAT (2306)	225,628,171.70	227,603,465.72	249,917,935.93	249,917,935.93
1	99	02	080	02	Withholding Tax at Source-Expanded (2307)	377,375,820.00	357,613,597.09	363,326,787.57	363,326,787.57
1	99	02	090	00	Prepaid Benefit Cost	-	-	-	-
1	99	02	100	00	Prepaid Subscription	-	-	-	-
1	99	02	990	00	Other Prepayments	136,064.48	136,064.48	136,064.48	136,064.48
1	99	03			Deposits	-	-	-	-
1	99	03	010	00	Deposit on Letters of Credit	-	-	-	-
1	99	03	020	00	Guaranty Deposits	1,079,285.20	2,375,493.46	2,375,493.46	2,375,493.46
1	99	03	990	00	Other Deposits	11,425,339.35	11,425,339.35	11,425,339.35	11,425,339.35
1	99	04			Restricted Fund	-	-	-	-
1	99	04	010	00	Restricted Fund	-	-	-	-
1	99	99			Other Assets	-	-	-	-
1	99	99	990	00	Other Assets	84,008.16	84,008.16	84,008.16	84,008.16
1	99	99	992	00	Accumulated Impairment Losses-Other Assets	-	-	-	-
LIABILITIES					-	-	-	-	
2	Liabilities				-	-	-	-	
2	01				-	-	-	-	
2	01	01			-	-	-	-	
2	01	01	010		-	-	-	-	
2	01	01	010	00	Accounts Payable	-	-	-	-
2	01	01	010	01	Accounts Payable-Trade	(113,128,735.31)	(131,878,531.10)	(53,431,631.64)	(53,431,631.64)
2	01	01	010	02	Accounts Payable-Services	(11,994,636.95)	(11,283,212.72)	(11,780,228.11)	(11,780,228.11)
2	01	01	010	03	Accounts Payable-Others	(12,850,027.92)	(11,369,319.67)	(11,145,239.44)	(11,145,239.44)
2	01	01	010	04	Accounts Payable-Accrued Expenses	(937,701,330.17)	(1,140,259,890.23)	(1,230,514,599.94)	(1,230,514,599.94)
2	01	01	010	05	Accounts Payable-BIR	0.39	0.39	(3,767,811.43)	(3,767,811.43)
2	01	01	010	06	Accounts Payable-SSS	(1,498,440.31)	(1,607,460.26)	(1,573,290.33)	(1,573,290.33)
2	01	01	010	07	Accounts Payable-PAG-IBIG	(636,410.80)	(648,544.22)	(656,647.53)	(656,647.53)
2	01	01	010	08	Accounts Payable-Philhealth	(310,372.94)	(324,594.26)	(317,542.22)	(317,542.22)
2	01	01	010	09	Accounts Payable-Payroll	(5,975,056.72)	(6,004,488.12)	(2,224,049.42)	(2,224,049.42)
2	01	01	010	10	Accounts Payable-Capital Assets	(6,692,590.74)	(6,692,590.74)	(6,692,590.74)	(6,692,590.74)
2	01	01	020	00	Due to Officers and Employees	(4,906,957.83)	(4,906,957.83)	(4,906,957.83)	(4,906,957.83)
2	01	02			Bills/Bonds/Loans Payable	-	-	-	-
2	01	02	040	00	Loans Payable-Domestic	(94,518,249.61)	(94,518,249.61)	(94,518,249.61)	(94,518,249.61)
2	01	03			Tax Refund Payable	-	-	-	-
2	01	03	010	01	Tax Refund Payable	-	-	-	-
2	02				Inter-Agency Payables	-	-	-	-
2	02	01			Inter-Agency Payables	-	-	-	-
2	02	01	010	00	Due to BIR	(3,712,134.25)	(3,712,134.25)	(3,712,134.25)	(3,712,134.25)
2	02	01	010	01	Due to BIR-W/Tax on Compensation	(1,737,159.90)	(1,777,872.60)	(1,859,516.39)	(1,859,516.39)
2	02	01	010	02	Due to BIR-Expanded Withholding Tax	(7,149,124.28)	(4,289,469.23)	(6,928,367.07)	(6,928,367.07)
2	02	01	010	04	Due to BIR-W/Tax on GMP-Value Added Tax	(36,307,747.87)	(30,910,298.20)	(25,886,962.78)	(25,886,962.78)
2	02	01	030	00	Due to Pag-IBIG	(17,852.36)	(17,852.36)	(17,852.36)	(17,852.36)
2	02	01	030	01	Due to Pag-IBIG-Premium	(23,908.48)	(24,308.48)	(24,808.48)	(24,808.48)
2	02	01	030	02	Due to Pag-IBIG-Multi-Purpose Loan	(35,034.60)	(35,034.60)	(34,726.20)	(34,726.20)
2	02	01	040	00	Due to PhilHealth	(1,004.31)	(1,804.31)	(2,804.31)	(2,804.31)
2	02	01	060	01	Due to NHMFC	(20,431.36)	(20,431.36)	(20,431.36)	(20,431.36)
2	02	01	080	00	Due to Subsidiaries/Joint Venture/Associates/Affiliates	(1,192,271,953.01)	(1,382,821,420.14)	(945,980,842.14)	(945,980,842.14)
2	02	01	110	01	Due to SSS-Life and Retirement Premium	(129,619.27)	(124,601.77)	(132,139.27)	(132,139.27)
2	02	01	110	03	Due to SSS-Salary Loan	(95,074.36)	(100,611.76)	(95,235.87)	(95,235.87)
2	02	01	110	04	Due to SSS-Calamity Loan	(43,588.11)	(43,588.11)	(43,588.11)	(43,588.11)
2	02	01	120	00	Value Added Tax Payable	(454,335,540.31)	(531,666,005.59)	(543,246,989.96)	(543,246,989.96)
2	02	01	130	00	Income Tax Payable	-	-	-	-
2	02	02	990	00	Others	-	-	-	-
2	02	02	990	01	Others-Union Dues	(54,168.88)	(54,168.88)	(54,168.88)	(54,168.88)
2	02	02	990	02	Others-Union Salary Loan	(29,931.12)	(29,931.12)	(29,931.12)	(29,931.12)
2	02	02	990	03	Others-ACCMA Loan	-	-	-	-
2	02	02	990	04	Others-Accrued Payroll	(29,365.58)	(29,365.58)	(29,365.58)	(29,365.58)
2	02	02	990	05	Others-Canteen Payables	(66,175.00)	(66,175.00)	(66,175.00)	(66,175.00)
2	02	02	990	06	Others-AUB Employees Loan	(153,047.02)	(153,047.02)	(153,047.02)	(153,047.02)
2	02	02	990	07	Others-PNB Loan	(62,134.55)	(62,134.55)	(62,134.55)	(62,134.55)
2	02	02	990	08	Others-Employees Trust Fund	(589,112.34)	(589,112.34)	(589,112.34)	(589,112.34)
2	02	02	990	09	Due to BIR-TUP	(485,058.89)	(485,058.89)	(485,058.89)	(485,058.89)
2	02	02	990	10	Others-LBP Employees Loan	(2,586.10)	(2,586.10)	(2,586.10)	(2,586.10)

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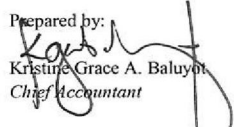
ACCOUNT TITLES and CODES		7/31/2023	8/31/2023	9/30/2023	3RD QUARTER
2	04 Trust Liabilities	-	-	-	-
2	04 01 Trust Liabilities	-	-	-	-
2	04 01 010 00 Trust Liabilities	-	-	-	-
2	04 01 040 00 Guaranty/Security Deposits Payable	(4,968,094.46)	(4,968,094.46)	(1,955,925.90)	(1,955,925.90)
2	05 Deferred Credits/Unearned Revenue/Income	-	-	-	-
2	05 02 Unearned Revenue/Income	-	-	-	-
2	05 02 990 00 Other Unearned Revenue/Income	(214,721,942.65)	(138,119,335.63)	(124,586,230.51)	(124,586,230.51)
2	06 Provisions	-	-	-	-
2	06 01 Provisions	-	-	-	-
2	06 01 030 00 Retirement Gratuity Payable	(78,177,807.66)	(78,078,663.27)	(78,078,663.27)	(78,078,663.27)
2	06 01 990 00 Other Provisions	-	-	-	-
2	09 Deferred Tax Liabilities	-	-	-	-
2	09 01 Deferred Tax Liabilities	-	-	-	-
2	09 01 010 00 Deferred Tax Liabilities	(2,804,860.88)	(2,804,860.88)	(2,804,860.88)	(2,804,860.88)
2	10 Lease Payable	-	-	-	-
2	10 01 Lease Payable	-	-	-	-
2	10 01 010 00 Lease Payable	-	-	(196,788,249.87)	(196,788,249.87)
2	99 Other Payables	-	-	-	-
2	99 99 Other Payables	-	-	-	-
2	99 99 090 00 Dividends Payable	(234,362,091.08)	(234,362,091.08)	(234,362,091.08)	(234,362,091.08)
2	99 99 990 00 Other Payables	-	-	-	-
2	99 99 991 00 Discount on Other Payable	-	-	-	-
EQUITY					
3	Equity	-	-	-	-
3	02 Revaluation Surplus	-	-	-	-
3	02 01 Revaluation Surplus	-	-	-	-
3	02 01 010 00 Revaluation Surplus	(2,908,467.01)	(2,908,467.01)	(2,908,467.01)	(2,908,467.01)
3	07 Retained Earnings/(Deficit)	-	-	-	-
3	07 01 Retained Earnings/(Deficit)	-	-	-	-
3	07 01 010 00 Retained Earnings/(Deficit)	(730,274,237.64)	(730,274,237.64)	(637,346,297.03)	(637,346,297.03)
REVENUES AND EXPENSES					
4	Revenue	-	-	-	-
4	02 Service and Business Income	-	-	-	-
4	02 02 Business Income	-	-	-	-
4	02 02 160 00 Sales Revenue	(1,180,417,992.07)	(1,878,971,234.39)	(2,154,763,664.96)	(2,154,763,664.96)
4	02 02 161 00 Sales Discounts	-	-	-	-
4	02 02 220 00 Share in the Profit/Revenue of Joint Venture	(19,496,591.00)	(33,301,577.00)	(33,301,577.00)	(33,301,577.00)
4	05 Gains	-	-	-	-
4	05 01 Gains	-	-	-	-
4	05 01 010 00 Gain on Foreign Exchange (FOREX)	-	-	-	-
4	06 Other Non-Operating Income	-	-	-	-
4	06 99 Miscellaneous Income	-	-	-	-
4	06 99 990 00 Miscellaneous Income	-	-	-	-
4	06 99 990 01 Miscellaneous Income	(2,048,145.51)	(2,050,555.51)	(2,051,076.59)	(2,051,076.59)
4	06 99 990 02 Bid Documents	(567,000.00)	(580,000.00)	(611,500.00)	(611,500.00)
4	06 99 990 03 Other Income	(44,218,382.68)	(48,157,848.68)	(52,339,784.47)	(52,339,784.47)
4	06 99 990 04 Interest Income from bank deposits	(150,337.99)	(150,337.99)	(219,558.15)	(219,558.15)
5	Expenses	-	-	-	-
5	01 Personnel Services	-	-	-	-
5	01 01 Salaries and Wages	-	-	-	-
5	01 01 010 00 Salaries and Wages-Regular	-	-	-	-
5	01 01 010 01 Salaries and Wages-Regular-Basic	20,170,011.58	23,216,476.24	26,300,692.24	26,300,692.24
5	01 01 010 02 Salaries and Wages-Regular-OT	2,696,801.84	3,500,029.72	4,302,347.90	4,302,347.90
5	01 01 010 03 Salaries and Wages-Officers-Basic	10,656,580.18	12,355,894.23	14,045,193.58	14,045,193.58
5	01 01 010 04 Salaries and Wages-Officers-OT	221,471.18	256,943.57	315,137.22	315,137.22
5	01 01 020 00 Salaries and Wages-Casual/Contractual	-	-	-	-
5	01 01 020 01 Salaries and Wages-Casual/Contractual-Basic	1,733,440.02	2,110,067.43	2,506,974.72	2,506,974.72
5	01 01 020 02 Salaries and Wages-Casual/Contractual-OT	218,177.46	257,579.89	288,170.67	288,170.67
5	01 02 Other Compensation	-	-	-	-
5	01 02 010 00 Personnel Economic Relief Allowance (PERA)	2,813,041.39	3,198,450.63	3,583,132.60	3,583,132.60
5	01 02 020 00 Representation Allowance (RA)	761,875.00	824,125.00	1,029,625.00	1,029,625.00
5	01 02 030 00 Transportation Allowance (TA)	632,875.00	679,125.00	846,625.00	846,625.00
5	01 02 040 00 Clothing/Uniform Allowance	1,116,000.00	1,116,000.00	1,116,000.00	1,116,000.00
5	01 02 100 00 Honoraria	522,000.00	522,000.00	586,000.00	586,000.00
5	01 02 110 00 Hazard Pay	-	-	-	-
5	01 02 120 00 Longevity Pay	20,000.00	20,000.00	20,000.00	20,000.00
5	01 02 140 00 Year-End Bonus	2,575,310.08	2,941,479.72	3,307,649.36	3,307,649.36
5	01 02 150 00 Cash Gift	536,083.31	612,166.64	688,249.97	688,249.97
5	01 02 990 01 Productivity Enhancement Incentive	10,000.00	10,000.00	10,000.00	10,000.00
5	01 02 990 02 Performance Based Bonus	-	-	-	-
5	01 02 990 03 Meal Allowance	-	-	-	-
5	01 02 990 04 Rice Allowance	1,279,770.00	1,279,770.00	1,776,570.00	1,776,570.00
5	01 02 990 05 E-COLA	-	-	-	-
5	01 02 990 06 Medical	-	-	-	-
5	01 02 990 07 Hospitalization	-	-	-	-
5	01 02 990 08 Funeral	-	-	-	-
5	01 02 990 09 SL/VL	1,731,367.94	1,977,654.61	2,223,941.28	2,223,941.28
5	01 02 990 10 Financial Assistance Benefit	2,470,734.72	2,817,430.08	3,164,125.44	3,164,125.44
5	01 02 990 11 Other Bonuses and Allowance	9,560,668.20	10,269,589.36	10,978,510.51	10,978,510.51
5	01 03 Personnel Benefit Contributions	-	-	-	-
5	01 03 010 00 Retirement and Life Insurance Premiums	2,625,265.00	3,042,557.50	3,455,772.50	3,455,772.50
5	01 03 020 00 Pag-IBIG Contributions	124,400.00	141,800.00	159,200.00	159,200.00
5	01 03 030 00 PhilHealth Contributions	557,844.84	640,365.46	722,999.69	722,999.69
5	01 03 040 00 Employees Compensation Insurance Premiums	-	-	-	-
5	01 04 Other Personnel Benefits	-	-	-	-
5	01 04 010 00 Pension Benefits	-	-	-	-
5	01 04 020 00 Retirement Gratuity	5,968,739.76	5,968,739.76	5,968,739.76	5,968,739.76
5	01 04 030 00 Terminal Leave Benefits	-	-	-	-
5	01 04 990 00 Other Personnel Benefits	-	-	-	-
5	02 Maintenance and Other Operating Expenses	-	-	-	-
5	02 01 Traveling Expenses	-	-	-	-
5	02 01 010 00 Traveling Expenses-Local	2,423,262.17	2,551,423.25	2,775,664.68	2,775,664.68
5	02 01 020 00 Traveling Expenses-Foreign	513,102.16	921,640.04	1,832,982.38	1,832,982.38
5	02 02 Training and Scholarship Expenses	-	-	-	-
5	02 02 010 00 Training Expenses	2,597,201.60	2,597,201.60	2,597,201.60	2,597,201.60
5	02 02 010 01 Training Expenses-Seminars	1,917,171.51	2,588,457.22	2,964,502.54	2,964,502.54
5	02 02 010 02 Training Expenses-Strategic Planning	-	-	-	-
5	02 03 Supplies and Materials Expenses	-	-	-	-
5	02 03 010 00 Office Supplies Expenses	1,197,426.63	1,316,187.63	1,439,763.74	1,439,763.74
5	02 03 080 00 Medical, Dental and Laboratory Supplies Expenses	576,478.41	592,107.41	595,946.70	595,946.70

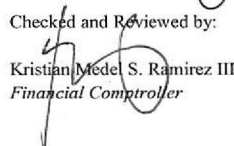
**APO PRODUCTION UNIT, INC
TRIAL BALANCE
FOR THE THIRD (3rd) QUARTER ENDING SEPTEMBER 30, 2023**

ACCOUNT TITLES and CODES					7/31/2023	8/31/2023	9/30/2023	3RD QUARTER	
5	02	03	090	00	Fuel, Oil and Lubricants Expenses	1,263,180.47	1,533,625.19	1,758,486.47	1,758,486.47
5	02	03	110	00	Textbooks and Instructional Materials Expenses	-	-	-	-
5	02	03	210	00	Semi-Expendable Machinery and Equipment Expenses	45,684.82	45,684.82	45,684.82	45,684.82
5	02	03	220	00	Semi-Expendable Furniture, Fixtures and Books Expenses	306,776.79	310,303.58	338,897.33	338,897.33
5	02	03	990	00	Other Supplies and Materials Expenses	1,093,470.70	1,197,589.77	1,291,392.34	1,291,392.34
5	02	04	Utility Expenses		-	-	-	-	
5	02	04	010	00	Water Expenses	187,755.61	215,629.24	299,279.72	299,279.72
5	02	04	020	00	Electricity Expenses	1,665,075.80	1,954,127.34	2,110,922.89	2,110,922.89
5	02	04	030	00	Gas/Heating Expenses	-	-	-	-
5	02	04	990	00	Other Utility Expenses	-	-	-	-
5	02	05	Communications Expenses		-	-	-	-	
5	02	05	010	00	Postage and Courier Services	52,920.54	61,208.07	73,430.58	73,430.58
5	02	05	020	00	Telephone Expenses	2,000.00	2,000.00	2,000.00	2,000.00
5	02	05	020	01	Telephone Expenses-Mobile	447,948.17	529,721.03	621,812.64	621,812.64
5	02	05	020	02	Telephone Expenses-Landline	260,605.56	280,929.70	320,117.19	320,117.19
5	02	05	030	00	Internet Subscription Expenses	689,290.18	745,743.75	847,421.75	847,421.75
5	02	05	040	00	Cable, Satellite, Telegraph and Radio Expenses	-	-	-	-
5	02	06	Awards/Rewards, Prizes and Indemnities		-	-	-	-	
5	02	06	010	00	Awards/Rewards Expenses	-	-	-	-
5	02	07	Survey, Research, Exploration and Development Expenses		-	-	-	-	
5	02	07	010	00	Survey Expenses	-	-	-	-
5	02	07	020	00	Research, Exploration and Development Expenses	-	-	-	-
5	02	10	Confidential, Intelligence and Extraordinary Expenses		-	-	-	-	
5	02	10	010	00	Confidential Expenses	-	-	-	-
5	02	10	020	00	Intelligence Expenses	-	-	-	-
5	02	10	030	00	Extraordinary and Miscellaneous Expenses	-	-	5,000.00	5,000.00
5	02	11	Professional Services		-	-	-	-	
5	02	11	010	00	Legal Services	500,000.00	500,000.00	500,000.00	500,000.00
5	02	11	020	00	Auditing Services	2,055,960.00	3,289,536.00	3,289,536.00	3,289,536.00
5	02	11	030	00	Consultancy Services	1,823,666.66	1,973,666.66	2,178,666.66	2,178,666.66
5	02	11	990	00	Other Professional Services	1,957,025.81	2,251,951.81	2,546,877.81	2,546,877.81
5	02	12	General Services		-	-	-	-	
5	02	12	010	00	Environment/Sanitary Services	-	-	-	-
5	02	12	020	00	Janitorial Services	150,064.87	181,695.07	214,751.22	214,751.22
5	02	12	030	00	Security Services	5,116,023.25	5,116,023.25	6,878,825.18	6,878,825.18
5	02	12	990	00	Other General Services	132,409.91	132,409.91	194,117.72	194,117.72
5	02	13	Repairs and Maintenance		-	-	-	-	
5	02	13	040	00	Repairs and Maintenance-Buildings and Other Structures	-	-	-	-
5	02	13	050	00	Repairs and Maintenance-Machinery and Equipment	234,684.49	258,892.53	283,743.42	283,743.42
5	02	13	060	00	Repairs and Maintenance-Transportation Equipment	511,227.65	648,540.81	677,727.67	677,727.67
5	02	13	070	00	Repairs and Maintenance-Furniture and Fixtures	89,881.36	102,917.07	102,917.07	102,917.07
5	02	13	090	00	Repairs and Maintenance-Leased Assets Improvements	72,791.04	72,791.04	72,791.04	72,791.04
5	02	13	210	00	Repairs and Maintenance-Semi-Expendable Machinery and Equip	-	-	-	-
5	02	13	220	00	Repairs and Maintenance-Semi-Expendable Furniture, Fixtures a	-	-	-	-
5	02	13	990	00	Repairs and Maintenance-Other Property, Plant and Equipment	13,571.43	13,571.43	105,914.57	105,914.57
5	02	15	Taxes, Insurance Premiums and Other Fees		-	-	-	-	
5	02	15	010	00	Taxes, Duties and Licenses	52,345,910.28	57,556,423.58	57,562,083.58	57,562,083.58
5	02	15	020	00	Fidelity Bond Premiums	205,856.25	246,241.50	246,241.50	246,241.50
5	02	15	030	00	Insurance Expenses	2,033,621.25	2,033,621.25	4,933,102.92	4,933,102.92
5	02	15	040	00	Income Tax Expenses	-	-	-	-
5	02	15	040	01	Income Tax Expenses-Current	-	26,210,888.00	26,210,888.00	26,210,888.00
5	02	15	040	02	Income Tax Expenses-Deferred	-	-	-	-
5	02	99	Other Maintenance and Operating Expenses		-	-	-	-	
5	02	99	010	00	Advertising, Promotional and Marketing Expenses	1,010,631.24	1,027,222.31	1,118,293.74	1,118,293.74
5	02	99	020	00	Printing and Publication Expenses	30,257.96	40,967.96	69,575.10	69,575.10
5	02	99	030	00	Representation Expenses	739,440.51	885,355.75	1,012,672.90	1,012,672.90
5	02	99	040	00	Transportation and Delivery Expenses	-	-	-	-
5	02	99	040	01	Transportation Expenses	1,379,121.73	1,547,749.76	1,771,640.88	1,771,640.88
5	02	99	040	02	Delivery Expenses	828.00	828.00	828.00	828.00
5	02	99	050	00	Rent/Lease Expenses	2,691,849.97	3,062,385.68	3,469,974.97	3,469,974.97
5	02	99	060	00	Membership Dues and Contributions to Organizations	782,423.70	854,064.58	925,705.46	925,705.46
5	02	99	070	00	Subscription Expenses	62,923.86	70,066.72	70,066.72	70,066.72
5	02	99	080	00	Donations	22,000.00	22,000.00	42,000.00	42,000.00
5	02	99	120	00	Directors and Committee Members' Fees	550,000.00	602,000.00	654,000.00	654,000.00
5	02	99	140	00	Documentary Stamps Expenses	630.00	630.00	1,170.00	1,170.00
5	02	99	180	00	Major Events and Conventions Expenses	-	-	-	-
5	02	99	990	00	Other Maintenance and Operating Expenses	-	-	-	-
5	02	99	990	01	Miscellaneous Expense	679,012.05	705,031.07	707,789.07	707,789.07
5	02	99	990	02	Meal Expenses	1,425,871.06	1,700,526.26	2,010,775.36	2,010,775.36
5	02	99	990	03	Registration	37,315.33	37,315.33	37,726.04	37,726.04
5	02	99	990	04	Penalties for Late Deliveries	2,857,055.81	3,615,093.99	3,629,096.70	3,629,096.70
5	02	99	990	05	Penalties for Damages/Late pay	-	-	-	-
5	02	99	990	06	Other MOOE-GAD Activities	2,836,908.16	4,932,628.46	5,571,410.12	5,571,410.12
5	02	99	990	07	Other Maintenance and Operating Expenses	-	-	-	-
5	03	Financial Expenses			-	-	-	-	
5	03	01	Financial Expenses		-	-	-	-	
5	03	01	020	00	Interest Expenses	-	-	5,076,722.16	5,076,722.16
5	03	01	040	00	Bank Charges	20,150.00	27,150.00	27,550.00	27,550.00
5	04	Direct Costs			-	-	-	-	
5	04	01	Cost of Goods Manufactured		-	-	-	-	
5	04	01	010	00	Direct Labor	-	-	-	-
5	04	01	010	01	DL-Salaries and Wages-Regular-Basic	13,794,189.60	15,880,322.84	18,109,790.90	18,109,790.90
5	04	01	010	02	DL-Salaries and Wages-Regular-OT	3,284,978.86	4,158,668.31	5,343,711.17	5,343,711.17
5	04	01	010	03	DL-Salaries and Wages-Casual/Contractual-Basic	2,178,588.54	2,621,250.48	3,056,188.10	3,056,188.10
5	04	01	010	04	DL-Salaries and Wages-Casual/Contractual-OT	553,039.46	938,435.75	1,234,979.71	1,234,979.71
5	04	01	010	05	Direct Labor-Applied	(5,557,257.17)	(6,471,802.57)	(7,873,777.66)	(7,873,777.66)
5	04	01	010	06	Loss from Unapplied Labor Cost	8,714,359.47	10,194,172.72	12,114,451.38	12,114,451.38
5	04	01	020	00	Manufacturing Overhead	-	-	-	-
5	04	01	020	01	MOH-PS-Salaries and Wages-Regular-Basic	2,063,215.19	2,340,969.02	2,587,176.95	2,587,176.95
5	04	01	020	02	MOH-PS-Salaries and Wages-Regular-OT	299,956.03	331,176.40	402,393.20	402,393.20
5	04	01	020	03	MOH-PS-Salaries and Wages-Casual/Contractual-Basic	193,364.20	212,608.51	322,122.51	322,122.51
5	04	01	020	04	MOH-PS-Salaries and Wages-Casual/Contractual-OT	6,182.50	51,984.92	57,420.96	57,420.96
5	04	01	020	05	MOH-PS-Salaries and Wages-Officers-Basic	2,677,376.69	3,024,467.19	3,387,961.88	3,387,961.88
5	04	01	020	06	MOH-PS-Salaries and Wages-Officers-OT	456,114.74	592,217.92	745,510.73	745,510.73
5	04	01	020	07	MOH-PS-Personnel Economic Relief Allowance(PERA)	1,814,677.45	2,073,131.99	2,327,950.11	2,327,950.11
5	04	01	020	08	MOH-PS-Representation Allowance(RA)	67,500.00	72,500.00	92,500.00	92,500.00
5	04	01	020	09	MOH-PS-Transportation Allowance(TA)	67,500.00	72,500.00	92,500.00	92,500.00
5	04	01	020	10	MOH-PS-Clothing/Uniform Allowance	816,000.00	816,000.00	816,000.00	816,000.00
5	04	01	020	11	MOH-PS-Overtime and Night Pay	-	-	-	-
5	04	01	020	12	MOH-PS-Year-End Bonus	1,798,159.95	2,061,869.93	2,311,559.49	2,311,559.49
5	04	01	020	13	MOH-PS-Cash Gift	432,916.69	496,833.36	557,250.03	557,250.03
5	04	01	020	14	MOH-PS-Other Bonuses and Allowance	-	-	559,024.53	559,024.53
5	04	01	020	15	MOH-Productivity Enhancement Incentive	-	-	-	-
5	04	01	020	16	MOH-Performance Based Bonus	-	-	-	-

APO PRODUCTION UNIT, INC
TRIAL BALANCE
FOR THE THIRD (3rd) QUARTER ENDING SEPTEMBER 30, 2023

ACCOUNT TITLES and CODES					7/31/2023	8/31/2023	9/30/2023	3RD QUARTER	
5	04	01	020	17	MOH-Meal Allowance	-	-	-	-
5	04	01	020	18	MOH-Rice Allowance	981,630.00	981,630.00	1,348,830.00	1,348,830.00
5	04	01	020	19	MOH-E-COLA	-	-	-	-
5	04	01	020	20	MOH-Medical	-	-	-	-
5	04	01	020	21	MOH-Hospitalization	-	-	-	-
5	04	01	020	22	MOH-Funeral	-	-	-	-
5	04	01	020	23	MOH-SL/VL	1,048,304.15	1,192,214.10	1,340,733.50	1,340,733.50
5	04	01	020	24	MOH-Financial Assistance Benefit	1,597,361.43	1,825,555.92	2,053,750.41	2,053,750.41
5	04	01	020	25	MOH-Other Bonuses and Allowance	6,636,975.61	7,196,000.14	7,196,000.14	7,196,000.14
5	04	01	020	26	MOH-PS-Retirement and Life Insurance Premiums	2,776,630.00	3,273,630.00	3,739,315.00	3,739,315.00
5	04	01	020	27	MOH-PS-Pag-IBIG Contributions	126,400.00	146,700.00	164,400.00	164,400.00
5	04	01	020	28	MOH-PS-Philhealth Contributions	443,705.64	523,171.69	598,998.11	598,998.11
5	04	01	020	29	MOH-PS-Employees Compensation Insurance Premiums	-	-	-	-
5	04	01	020	35	MOH-Rent/Lease Expenses	175,810.27	8,675,810.27	76,675,810.27	76,675,810.27
5	04	01	020	40	MOH-Documentary Stamps Expenses	-	-	-	-
5	04	01	020	45	MOH-Other MOOE	-	-	-	-
5	04	01	020	46	MOH-Depreciation-Buildings and Other Structure	-	-	-	-
5	04	01	020	47	MOH-Depreciation-Machinery and Equipment	3,870,412.76	4,418,976.11	4,967,539.46	4,967,539.46
5	04	01	020	48	MOH-Depreciation-Furniture, Fixtures and Books	-	-	-	-
5	04	01	020	49	MOH-Meal Expenses	36,088.64	402,099.02	637,157.68	637,157.68
5	05	03	070	01	MOH-Impairment Loss	-	-	-	-
5	04	01	020	52	MOH-Transportation Expenses	100,374.00	113,394.00	163,230.00	163,230.00
5	04	01	020	53	MOH-Delivery Expenses	7,355,112.89	8,292,569.84	8,668,105.62	8,668,105.62
5	04	01	020	54	MOH-Transportation and Delivery Expenses	-	-	-	-
5	04	01	020	55	MOH-Travelling Expenses-Local	19,200.00	22,500.00	29,100.00	29,100.00
5	04	01	020	56	MOH-Travelling Expenses-Foreign	-	-	193,179.91	193,179.91
5	04	01	020	57	MOH-Training Expenses	2,945.54	2,945.54	6,516.97	6,516.97
5	04	01	020	58	MOH-Office Supplies Expenses	89,638.50	97,488.67	110,182.77	110,182.77
5	04	01	020	62	MOH-Medical,Dental and Laboratory Supplies	-	-	-	-
5	04	01	020	63	MOH-Fuel,Oil and Lubricants Expenses	47,223.00	57,812.89	67,284.32	67,284.32
5	04	01	020	66	MOH-Semi-Expendable Machinery and Equipment Expenses	-	12,071.43	12,071.43	12,071.43
5	04	01	020	67	MOH-Semi-Expendable Furniture,Fixture and Books Expenses	921,160.71	921,160.71	921,160.71	921,160.71
5	04	01	020	68	MOH-Other Supplies and Materials Expenses	1,543,467.77	1,780,337.90	2,134,212.72	2,134,212.72
5	04	01	020	69	MOH-Water Expense	697,277.81	800,350.40	840,398.03	840,398.03
5	04	01	020	70	MOH-Electricity Expenses	6,539,947.31	7,678,532.13	8,296,648.96	8,296,648.96
5	04	01	020	71	MOH-Other Utility Expenses	-	-	-	-
5	04	01	020	72	MOH-Postage and Courier Services	-	-	-	-
5	04	01	020	73	MOH-Telephone Expenses - Mobile	48,590.27	53,286.70	59,613.49	59,613.49
5	04	01	020	80	MOH-Other Professional Services	-	-	-	-
5	04	01	020	81	MOH-Repairs and Maintenance-Building and Other Structure	-	-	-	-
5	04	01	020	82	MOH-Repairs and Maintenance-Machinery and Equipment	613,559.30	633,648.59	728,773.77	728,773.77
5	04	01	020	83	MOH-Repairs and Maintenance-Transportation Equipment	-	-	-	-
5	04	01	020	84	MOH-Repairs and Maintenance-Furniture and Fixture	-	52,142.85	57,142.85	57,142.85
5	04	01	020	85	MOH-Repairs and Maintenance-Leased Assets	-	-	-	-
5	04	01	020	86	MOH-Repairs and Maintenance-Leased Assets Improvements	-	-	-	-
5	04	01	020	87	MOH-Repairs and Maintenance-Semi-Expendable Machinery	-	-	-	-
5	04	01	020	88	MOH-Repairs and Maintenance-Semi-Expendable-Furniture	-	-	-	-
5	04	01	020	89	MOH-Repairs and Maintenance-Other Property, Plant and Equip	54,285.71	54,285.71	54,285.71	54,285.71
5	04	01	020	90	MOH-Taxes, Duties and Licenses Expenses	-	-	-	-
5	04	01	020	94	MOH-Printing and Publication Expense	-	-	-	-
5	04	01	020	95	MOH-Representation Expense	-	-	-	-
5	04	01	020	96	MOH-Transportation and Delivery Expense	-	-	-	-
5	04	01	020	97	MOH-PS-Hazard Pay	-	-	-	-
5	04	01	030	00	Direct Materials	1,397,373,440.61	1,672,898,137.52	1,768,546,748.24	1,768,546,748.24
5	04	02			Cost of Sales	-	-	-	-
5	04	02	010	00	Cost of Sales	-	-	-	-
5	04	03			Cost of Services	-	-	-	-
5	04	03	010	01	CGM-Inventory Adjustment	(408,862,402.98)	(381,244,065.95)	(144,850,881.63)	(144,850,881.63)
5	05				Non-Cash Expenses	-	-	-	-
5	05	01			Depreciation	-	-	-	-
5	05	01	010	00	Depreciation-Investment Property	593,560.29	679,683.20	765,806.11	765,806.11
5	05	01	050	00	Depreciation-Machinery and Equipment	769,267.91	883,410.24	997,552.57	997,552.57
5	05	01	060	00	Depreciation-Transportation Equipment	1,492,882.59	1,651,822.80	1,810,763.01	1,810,763.01
5	05	01	090	00	Depreciation-Leased Assets Improvements	11,145,734.27	11,502,725.30	11,857,803.04	11,857,803.04
5	05	01	100	00	Depreciation-Heritage Assets	-	-	-	-
5	05	01	110	00	Depreciation-Service Concession Assets	-	-	-	-
5	05	01	120	00	Depreciation-Exploration and Evaluation Assets	-	-	-	-
5	05	01	130	00	Depreciation-Bearer Biological Assets	-	-	-	-
5	05	01	140	00	Depreciation-Bearer Trees, Plants and Crops	-	-	-	-
5	05	01	150	00	Depreciation-Right-of-Use Assets	-	-	17,526,936.62	17,526,936.62
5	05	01	990	00	Depreciation-Other Property, Plant and Equipment	1,365,419.93	1,561,793.41	1,758,166.89	1,758,166.89
5	05	03			Impairment Loss	-	-	-	-
5	05	03	020	00	Impairment Loss-Loans and Receivables	-	-	-	-
5	05	03	210	00	Impairment Loss-Right-of-Use Assets	-	-	-	-
5	05	04			Losses	-	-	-	-
5	05	04	010	00	Loss on Foreign Exchange (FOREX)	-	-	-	-
5	05	04	270	00	Loss on Termination of Lease	-	-	-	-
5	05	04	990	00	Other Losses	-	-	-	-

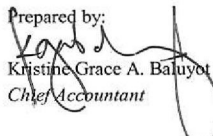
Prepared by:

 Kristine Grace A. Baluyot
 Chief Accountant

Checked and Reviewed by:

 Kristian Medel S. Ramirez III
 Financial Controller

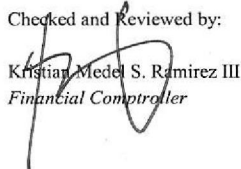
APO PRODUCTION UNIT, INC.
CONDENSED STATEMENT OF FINANCIAL POSITION
CORPORATE FUND
FOR THE THIRD (3rd) QUARTER ENDING SEPTEMBER 30, 2023

	<u>7/31/2023</u>	<u>8/31/2023</u>	<u>9/30/2023</u>	<u>3RD QUARTER</u>
ASSETS				
Current Assets				
Cash and Cash Equivalents	564,275,228.35	443,014,181.54	900,572,418.33	900,572,418.33
Receivables	2,354,639,913.17	3,064,998,270.80	2,041,415,967.73	2,041,415,967.73
Inventories	457,570,558.36	600,086,728.86	421,845,149.16	421,845,149.16
Other Current Assets	647,772,001.12	662,724,554.36	713,567,021.08	713,567,021.08
Total Current Assets	4,024,257,701.00	4,770,823,735.56	4,077,400,556.30	4,077,400,556.30
Non-Current Assets				
Investments in Joint Ventures	-	-	-	-
Receivables	940,600.00	940,600.00	940,600.00	940,600.00
Property, Plant and Equipment	108,126,509.36	107,252,682.33	105,951,013.79	105,951,013.79
Right-of-Use Assets	-	-	192,796,302.79	192,796,302.79
Intangible Assets	3,858,398.95	3,772,276.04	3,865,170.99	3,865,170.99
Deferred Tax Assets	11,052,643.22	11,052,643.22	11,052,643.22	11,052,643.22
Other Non-Current Assets	12,588,632.71	13,884,840.97	13,884,840.97	13,884,840.97
Total Non-Current Assets	136,566,784.24	136,903,042.56	328,490,571.76	328,490,571.76
Total Assets	4,160,824,485.24	4,907,726,778.12	4,405,891,128.06	4,405,891,128.06
LIABILITIES				
Current Liabilities				
Financial Liabilities	2,287,966,512.31	2,697,797,008.90	2,272,991,430.77	2,272,991,430.77
Lease Payables	-	-	196,788,249.87	196,788,249.87
Inter-Agency Payables	503,608,219.45	572,724,012.61	582,005,556.40	582,005,556.40
Trust Liabilities	4,968,094.46	4,968,094.46	1,955,925.90	1,955,925.90
Deferred Credits/Unearned Income	214,721,942.65	138,119,335.63	124,586,230.51	124,586,230.51
Other Payables	1,471,579.48	1,471,579.48	1,471,579.48	1,471,579.48
Total Current Liabilities	3,012,736,348.35	3,415,080,031.08	3,179,798,972.93	3,179,798,972.93
Non-Current Liabilities				
Financial Liabilities	94,518,249.61	94,518,249.61	94,518,249.61	94,518,249.61
Lease Payables				
Provisions	78,177,807.66	78,078,663.27	78,078,663.27	78,078,663.27
Deferred Tax Liabilities	2,804,860.88	2,804,860.88	2,804,860.88	2,804,860.88
Other Payables	234,362,091.08	234,362,091.08	234,362,091.08	234,362,091.08
Total Non-Current Liabilities	409,863,009.23	409,763,864.84	409,763,864.84	409,763,864.84
Total Liabilities	3,422,599,357.58	3,824,843,895.92	3,589,562,837.77	3,589,562,837.77
EQUITY				
Revaluation Surplus	2,908,467.01	2,908,467.01	2,908,467.01	2,908,467.01
Retained Earnings/(Deficit)	735,316,660.65	1,079,974,415.19	813,419,823.28	813,419,823.28
Total Equity	738,225,127.66	1,082,882,882.20	816,328,290.29	816,328,290.29
Total Liabilities and Equity	4,160,824,485.24	4,907,726,778.12	4,405,891,128.06	4,405,891,128.06

Prepared by:


Kristine Grace A. Baluyot
Chief Accountant

Checked and Reviewed by:

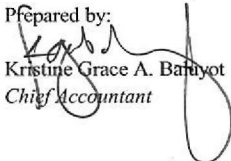

Kristian Medel S. Ramirez III
Financial Comptroller

APO PRODUCTION UNIT, INC
CONDENSED STATEMENT OF COMPREHENSIVE INCOME
CORPORATE FUND
FOR THE THIRD (3rd) QUARTER ENDING SEPTEMBER 30, 2023

	<u>July 2023</u>	<u>August 2023</u>	<u>September 2023</u>	<u>3RD QUARTER</u>
Income				
Service and Business Income	211,926,026.01	712,358,228.32	275,792,430.57	1,200,076,684.90
Gains	-	-	-	-
Other Non-Operating Income	15,549,048.58	3,954,876.00	4,283,177.03	23,787,101.61
Total Income	227,475,074.59	716,313,104.32	280,075,607.60	1,223,863,786.51
Expenses				
Personnel Services	(8,904,442.74)	(8,755,787.34)	(9,637,412.60)	(27,297,642.68)
Maintenance and Other Operating Expenses	(8,734,918.37)	(13,337,412.67)	(9,874,801.37)	(31,947,132.41)
Financial Expenses	(800.00)	(7,000.00)	(5,077,122.16)	(5,084,922.16)
Direct Costs	(327,996,644.48)	(322,431,691.81)	(410,675,329.48)	(1,061,103,665.77)
Non-Cash Expenses	(1,116,640.62)	(912,569.96)	(18,437,593.29)	(20,466,803.87)
Total Expenses	(346,753,446.21)	(345,444,461.78)	(453,702,258.90)	(1,145,900,166.89)
Profit/(Loss) Before Tax	(119,278,371.62)	370,868,642.54	(173,626,651.30)	77,963,619.62
Income Tax Expense/(Benefit)				
Income Tax Expenses-Current	-	26,210,888.00	-	26,210,888.00
Income Tax Expenses-Deferred	-	-	-	-
Profit/(Loss) After Tax	(119,278,371.62)	344,657,754.54	(173,626,651.30)	51,752,731.62
Net Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)				
Net Income/(Loss)	(119,278,371.62)	344,657,754.54	(173,626,651.30)	51,752,731.62
Other Comprehensive Income/(Loss) for the Period				
Comprehensive Income/(Loss)	(119,278,371.62)	344,657,754.54	(173,626,651.30)	51,752,731.62

	<u>July 2023</u>	<u>August 2023</u>	<u>September 2023</u>	<u>3RD QUARTER</u>
Sales Revenue	211,926,026.01	698,553,242.32	275,792,430.57	1,186,271,698.90
Share in the Profit/Revenue of Joint Venture	-	13,804,986.00	-	13,804,986.00
Total Service and Business Income	211,926,026.01	712,358,228.32	275,792,430.57	1,200,076,684.90
Gain on Forex	-	-	-	-
Other Non-Operating Income				
Interest Income from bank deposits	-	-	69,220.16	69,220.16
Miscellaneous Income	162.50	2,410.00	521.08	3,093.58
Bid Documents	14,000.00	13,000.00	31,500.00	58,500.00
Other Income	15,534,886.08	3,939,466.00	4,181,935.79	23,656,287.87
Total Other Non-Operating Income	15,549,048.58	3,954,876.00	4,283,177.03	23,787,101.61

Prepared by:


Kristine Grace A. Bahiyot
Chief Accountant

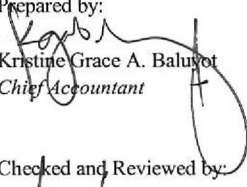
Checked and/Reviewed by:


Kristian Medel S. Ramirez III
Financial Comptroller

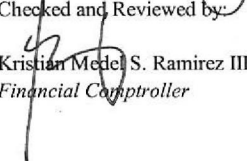
APO PRODUCTION UNIT, INC
CONDENSED COST OF SALES
CORPORATE FUND
FOR THE THIRD (3rd) QUARTER ENDING SEPTEMBER 30, 2023

	July 2023	August 2023	September 2023	3RD QUARTER
Job in Process - Materials	615,375,586.25	275,524,696.91	95,648,610.72	986,548,893.88
Job in Process - Labor	1,957,607.89	2,873,335.52	2,744,017.41	7,574,960.82
Factory Overhead	7,414,261.61	16,415,322.35	75,889,517.03	99,719,100.99
Total Jobs Placed into Process	624,747,455.75	294,813,354.78	174,282,145.16	1,093,842,955.69
Add: Beginning, Job in Process	167,511,316.17	492,052,726.18	468,620,863.33	167,511,316.17
Total Cost of Jobs to be Handled	792,258,771.92	786,866,080.96	642,903,008.49	2,222,027,861.37
Less: Ending, Job in Process	492,052,726.18	468,620,863.33	234,823,177.70	234,823,177.70
Total Cost of Jobs Handled	300,206,045.74	318,245,217.63	408,079,830.79	1,026,531,094.16
Add: Beginning, Finished Goods	79,622,001.43	51,831,402.69	47,644,928.51	79,622,001.43
Total Cost of Goods	379,828,047.17	370,076,620.32	455,724,759.30	1,205,629,426.79
Less: Ending, Finished Goods	51,831,402.69	47,644,928.51	45,049,429.82	45,049,429.82
Total Cost of Sales	327,996,644.48	322,431,691.81	410,675,329.48	1,061,103,665.77

Prepared by:


 Kristine Grace A. Baluyot
 Chief Accountant

Checked and Reviewed by:


 Kristian Medel S. Ramirez III
 Financial Comptroller

APO PRODUCTION UNIT, INC
CONDENSED STATEMENT OF CASH FLOWS
CORPORATE FUND
FOR THE THIRD (3rd) QUARTER ENDING SEPTEMBER 30, 2023

	<u>July 2023</u>	<u>August 2023</u>	<u>September 2023</u>	3rd QUARTER
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CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Proceeds from Sale of Goods and Services (Cash sales from Lima)	57,313,776.35	45,909,929.04	37,518,239.78	140,741,945.17
Collection of Income/Revenue	238,439,382.09	179,632,865.41	1,324,255,884.88	1,742,328,132.38
Collection of service and business income - Collection of AR - Trade	233,920,936.59	175,680,399.41	1,320,493,299.88	1,730,094,635.88
Receipt of shares, grants and donations				-
Collection of other non-operating income -Collection of service fee from p	4,504,445.50	3,939,466.00	3,731,085.00	12,174,996.50
Collection from Bid Documents	14,000.00	13,000.00	31,500.00	58,500.00
Collection from Scrap Sales				-
Receipt of prior years' income				-
Collection of Receivables - from JV, IRSIS	6,367,117.26	-	-	6,367,117.26
Collection of loans and receivables				-
Collection of lease receivables				-
Collection of receivable from audit disallowances and/or charges				-
Collection of other receivables - from JV, IRSIS, UGEC	6,367,117.26			6,367,117.26
Other Receipts	83,802.51	73,893.31	127,702.00	285,397.82
Receipt of unearned income/revenue				-
Receipt of deposits on letters of credit				-
Refund of guaranty deposits	30,000.00		103,770.00	133,770.00
Receipt of payment for liquidated damages				-
Receipt of unused petty cash fund				-
Receipt of other deferred credits				-
Receipt of refund of overpayment of personnel services				-
Receipt of refund of overpayment of maintenance and other operating expenses				-
Receipt of refund of cash advances - cash returned for advances to O & E, S	53,802.51	73,893.31	23,932.00	151,627.82
Other miscellaneous receipts - other receipts				-
Total Cash Inflows	302,204,078.21	225,616,687.76	1,361,901,826.66	1,889,722,592.63

Adjustments

Restoration of cash for cancelled/lost/stale checks/ADA	-	-	-	-
Restoration of cash for unreleased checks				-
Other adjustments-Inflow - Journal voucher adjustments - Restricted Fund				-

Adjusted Cash Inflows

	302,204,078.21	225,616,687.76	1,361,901,826.66	1,889,722,592.63
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Cash Outflows

Payment of Expenses	15,345,280.15	21,955,575.25	125,996,090.50	163,296,945.90
Payment of personnel services - payroll and other employee benefits	10,346,492.95	12,297,503.40	15,714,769.45	38,358,765.80
Payment of maintenance and other operating expenses - AP services	4,969,184.75	9,651,071.85	110,281,321.05	124,901,577.65
Payment of financial expenses - bank charges, custom duties	29,602.45	7,000.00		36,602.45
Payment of expenses pertaining to/incurred in the prior years				-
Liquidation of prior year's cash advances				-
Payments of Accounts Payable - Trade Payables (Raw Materials, Other suppli	196,165,735.34	298,926,111.35	755,915,027.34	1,251,006,874.03
Remittance of Personnel Benefit Contributions and Mandatory Deductions	24,598,253.24	21,156,101.83	15,066,203.72	60,820,558.79
Remittance of taxes withheld - Compensation, EWT and VAT Withholding	22,528,907.83	18,933,361.74	12,708,088.94	54,170,358.51
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS - Government mandatory ren	2,069,345.41	2,222,740.09	2,358,114.78	6,650,200.28
Remittance of provident/welfare fund contribution				-
Remittance of other personnel benefits contributions				-
Remittance of other payables				-
Other Disbursements	5,305,170.66	3,811,662.91	6,767,120.20	15,883,953.77
Refund of excess income				-
Refund of excess Working Fund/fund transfers/Trust Fund				-
Refund of bail bond				-
Refund of guaranty/security deposits				-
Refund of customers' deposit				-
Refund of cash advances				-
Refund of income taxes withheld				-
Other disbursements	5,305,170.66	3,811,662.91	6,767,120.20	15,883,953.77
Total Cash Outflows	241,414,439.39	345,849,451.34	903,744,441.76	1,491,008,332.49

Adjustments

Adjustment for dishonored checks	-	-	-	-
Adjustment for cash shortage				-
Reversing entry for unreleased checks in previous year				-
Other adjustments - Outflow - Restricted Fund				-

Adjusted Cash Outflows

	241,414,439.39	345,849,451.34	903,744,441.76	1,491,008,332.49
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July 2023
August 2023
September 2023
3rd QUARTER

	<u>July 2023</u>	<u>August 2023</u>	<u>September 2023</u>	<u>3rd QUARTER</u>
Net Cash Provided by/(Used in) Operating Activities	60,789,638.82	(120,232,763.58)	458,157,384.90	398,714,260.14
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash Inflows				
Receipt of Interest Earned			69,220.16	69,220.16
Receipt of Cash Dividends - dividends from JV				-
Total Cash Inflows	-	-	69,220.16	69,220.16
Adjustments (Please specify)				
Adjusted Cash Inflows	-	-	69,220.16	69,220.16
Cash Outflows				
Purchase/Construction of Property, Plant and Equipment	103,160.72	1,028,283.23	480,399.52	1,611,843.47
Purchase of land				-
Payment for land improvements				-
Construction of infrastructure assets				-
Construction of buildings and other structures				-
Purchase of machinery and equipment				-
Purchase of transportation equipment				-
Purchase of office, information and technology equipment	103,160.72	498,783.00	348,491.05	950,434.77
Payments for leased assets				-
Payments for leased assets improvements			131,908.47	131,908.47
Construction in progress				-
Construction/acquisition of heritage assets				-
Construction/development/purchase of service concession assets				-
Purchase of exploration and evaluation assets				-
Purchase of other property, plant and equipment				-
Payment of right-of-way				-
Advances to contractors				-
Payment of guaranty deposit				-
Payment of retention fee to contractors				-
Payment of other fees charged to projects				-
Payment of incidental expenses				-
Payment for rehabilitation of property, plant and equipment (capitalized repair)		529,500.23		529,500.23
Payment for property, plant and equipment obligated in prior year				-
Purchase of Intangible Assets	-	-	187,968.75	187,968.75
Purchase of patents/copyrights				-
Purchase of computer software			187,968.75	187,968.75
Purchase of other intangible assets				-
Purchase of intangible assets obligated in prior year				-
Total Cash Outflows	103,160.72	1,028,283.23	668,368.27	1,799,812.22
Adjustments (Please specify)				-
Adjusted Cash Outflows	103,160.72	1,028,283.23	668,368.27	1,799,812.22
Net Cash Provided By/(Used In) Investing Activities	(103,160.72)	(1,028,283.23)	(599,148.11)	(1,730,592.06)
CASH FLOWS FROM FINANCING ACTIVITIES				
Cash Inflows				
Total Cash Inflows	-	-	-	-
Adjustments (Please specify)				
Adjusted Cash Inflows	-	-	-	-
Cash Outflows				
Payment of Cash Dividends	11,171,578.99			11,171,578.99
Total Cash Outflows	11,171,578.99	-	-	11,171,578.99
Adjustments (Please specify)				-
Adjusted Cash Outflows	11,171,578.99	-	-	11,171,578.99
Net Cash Provided By/(Used In) Financing Activities	(11,171,578.99)	-	-	(11,171,578.99)
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	49,514,899.11	(121,261,046.81)	457,558,236.79	385,812,089.09
Effects of Exchange Rate Changes on Cash and Cash Equivalents				-

July 2023

August 2023

September 2023

3rd QUARTER

CASH AND CASH EQUIVALENTS, BEGINNING

514,760,329.24

564,275,228.35

443,014,181.54

514,760,329.24

CASH AND CASH EQUIVALENTS, ENDING

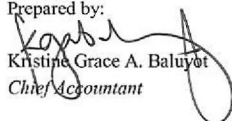
564,275,228.35

443,014,181.54

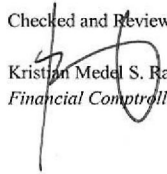
900,572,418.33

900,572,418.33

Prepared by:


Kristine Grace A. Baluyot
Chief Accountant

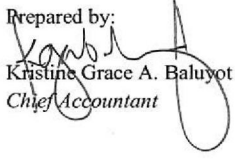
Checked and Reviewed by:


Kristian Medel S. Ramirez III
Financial Comptroller

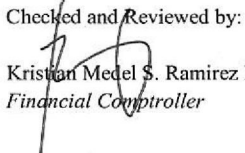
APO PRODUCTION UNIT, INC.
STATEMENT OF CHANGES IN EQUITY
FOR THE THIRD (3rd) QUARTER ENDING SEPTEMBER 30, 2023

	JULY	AUG	SEPT	3RD QUARTER
BALANCE AT JANUARY 1, 2023	964,411,223.91	964,411,223.91	964,411,223.91	964,411,223.91
CHANGES IN EQUITY -				
Add/(Deduct):				
Comprehensive Income (Loss) -	5,042,423.01	349,700,177.55	176,073,526.25	176,073,526.25
Dividends				-
Dividends payable to the National Government				-
Other Adjustments	(231,228,519.26)	(231,228,519.26)	(324,156,459.87)	(324,156,459.87)
BALANCE ENDING	738,225,127.66	1,082,882,882.20	816,328,290.29	816,328,290.29

Prepared by:


Kristine Grace A. Baluyot
Chief Accountant

Checked and Reviewed by:


Kristian Medel S. Ramirez III
Financial Comptroller