

APO PRODUCTION UNIT, INC
TRIAL BALANCE
FOR THE SECOND (2nd) QUARTER ENDING JUNE 30, 2023

ACCOUNT TITLES and CODES	4/30/2023	5/31/2023	6/30/2023	2ND QUARTER
ASSETS				
1 Assets				
1 01 Cash and Cash Equivalents				
1 01 01 Cash on Hand	-	-	-	-
1 01 01 010 00 Cash-Collecting Officers	-	-	-	-
1 01 01 020 00 Petty Cash	325,000.00	362,500.00	362,500.00	362,500.00
1 01 02 Cash in Bank-Local Currency	-	-	-	-
1 01 02 00 Cash in Bank-Local Currency, Current Account	-	-	-	-
1 01 02 020 01 Cash in Bank-Local Currency, CA LBP-LIMA	143,301,588.98	175,363,713.28	209,791,498.36	209,791,498.36
1 01 02 020 02 Cash in Bank-Local Currency, CA LBP-OC	233,599,605.78	314,583,954.04	150,558,163.93	150,558,163.93
1 01 02 020 03 Cash in Bank-Local Currency, CA AUB	-	-	-	-
1 01 02 020 04 Cash in Bank-Local Currency, CA DBP	104,762,385.81	109,106,196.31	113,465,948.95	113,465,948.95
1 01 02 020 05 Cash in Bank-Local Currency, CA UCPB	17,166,786.88	17,679,663.09	19,029,839.18	19,029,839.18
1 01 02 020 06 Cash in Bank-Local Currency, CA DBP (Commonwealth)	5,842,424.23	5,565,095.38	6,128,512.53	6,128,512.53
1 01 02 030 00 Cash in Bank-Local Currency, Savings Account	-	-	-	-
1 01 02 030 01 Cash in Bank-Local Currency, SA DBP	14,953,539.28	14,953,539.28	15,138,669.58	15,138,669.58
1 01 03 Cash in Bank-Foreign Currency	-	-	-	-
1 01 03 030 00 Cash in Bank-Foreign Currency, Savings Account	-	-	-	-
1 01 03 030 02 Cash in Bank-Foreign Currency, SA UCPB	285,181.76	285,181.76	285,196.71	285,196.71
1 01 05 Cash Equivalents	-	-	-	-
1 01 05 050 00 Cash in Transit	-	-	-	-
1 02 Investments	-	-	-	-
1 02 05 Investments in Joint Ventures	-	-	-	-
1 02 05 010 00 Investments in Joint Ventures	-	-	-	-
1 02 05 012 00 Allowance for Impairment-Investments in Joint Ventures	-	-	-	-
1 03 Receivables	-	-	-	-
1 03 01 Loans and Receivable Accounts	-	-	-	-
1 03 01 010 00 Accounts Receivable	-	-	-	-
1 03 01 010 01 Accounts Receivable-Trade	1,694,986,973.43	2,016,296,318.28	1,425,176,649.23	1,425,176,649.23
1 03 01 010 02 Accounts Receivable-Unbilled	210,917,237.96	210,917,237.96	570,971,189.56	570,971,189.56
1 03 01 012 00 Allowance for Impairment-Accounts Receivable	(30,876,379.81)	(30,876,379.81)	(30,876,379.81)	(30,876,379.81)
1 03 01 060 00 Dividends Receivable	30,890,863.19	34,668,705.99	34,668,705.99	34,668,705.99
1 03 01 080 00 Subrogated Claims Receivable	3,809,463.77	4,552,988.75	4,664,571.70	4,664,571.70
1 03 01 082 00 Allowance for Impairment-Subrogated Claims Receivable	-	-	-	-
1 03 01 990 00 Loans Receivables-Others	3,577,674.05	3,576,674.05	3,483,304.34	3,483,304.34
1 03 03 050 00 Due from Other Government Corporations	-	-	-	-
1 03 03 050 01 Due from SSS	546,751.77	610,314.27	584,389.02	584,389.02
1 03 03 052 00 Allowance for Impairment-Due from Other Government	-	-	-	-
1 03 03 060 00 Due from Subsidiaries	9,891,797.32	8,389,283.32	7,351,114.42	7,351,114.42
1 03 03 062 00 Allowance for Impairment-Due from Subsidiaries	-	-	-	-
1 03 99 Other Receivables	-	-	-	-
1 03 99 020 00 Due from Officers and Employees	-	-	-	-
1 03 99 020 01 Due from Officers and Employees-current	91,629.54	91,629.54	91,629.54	91,629.54
1 03 99 020 02 Due from Officers and Employees-non-current	940,600.00	940,600.00	940,600.00	940,600.00
1 03 99 022 00 Allowance for Impairment-Due from Officers and Employees	-	-	-	-
1 03 99 990 00 Other Receivables	(1,017,366.92)	(1,017,366.92)	1,275,317.78	1,275,317.78
1 03 99 992 00 Allowance for Impairment-Other Receivables	(87,278.34)	(87,278.34)	(87,278.34)	(87,278.34)
1 04 Inventories	-	-	-	-
1 04 03 Inventory Held for Manufacturing	-	-	-	-
1 04 03 010 00 Raw Materials Inventory	73,492,338.29	(106,860,264.67)	68,182,286.86	68,182,286.86
1 04 03 012 00 Allowance for Impairment-Raw Materials Inventory	(11,651,608.68)	(11,651,608.68)	(11,651,608.68)	(11,651,608.68)
1 04 03 020 00 Work-in-Process Inventory	68,681,516.96	326,052,035.25	167,511,316.17	167,511,316.17
1 04 03 022 00 Allowance for Impairment-Work-in-Process Inventory	-	-	-	-
1 04 03 030 00 Finished Goods Inventory	44,616,473.62	96,921,335.68	79,622,001.43	79,622,001.43
1 04 03 032 00 Allowance for Impairment-Finished Goods Inventory	-	-	-	-
1 04 04 Inventory Held for Consumption	-	-	-	-
1 04 04 990 00 Other Supplies and Materials Inventory	51,828,035.82	52,072,976.98	51,954,452.44	51,954,452.44
1 04 04 992 00 Allowance for Impairment-Other Supplies and Materials	(1,595,307.13)	(1,595,307.13)	(1,595,307.13)	(1,595,307.13)
1 04 05 Semi-Expendable Machinery and Equipment	-	-	-	-
1 04 05 020 00 Semi-Expendable Office Equipment	-	-	-	-
1 04 05 022 00 Allowance for Impairment-Semi-Expendable Office Equipment	-	-	-	-
1 04 05 030 00 Semi-Expendable Information and Communications Technol	161,912.76	378,877.05	378,877.05	378,877.05
1 04 05 032 00 Allowance for Impairment-Semi-Expendable Information and	-	-	-	-
1 04 05 990 00 Semi-Expendable Other Machinery and Equipment	-	-	-	-
1 04 05 992 00 Allowance for Impairment-Semi-Expendable Other Machinery and	-	-	-	-
1 04 06 Semi-Expendable Furniture, Fixtures and Books	-	-	-	-
1 04 06 010 00 Semi-Expendable Furniture and Fixtures	-	-	-	-
1 04 06 012 00 Allowance for Impairment-Semi-Expendable Furniture and Fixtu	-	-	-	-
1 06 Property, Plant and Equipment	-	-	-	-
1 06 04 Buildings and Other Structures	-	-	-	-
1 06 04 010 00 Buildings	-	-	-	-
1 06 04 011 00 Accumulated Depreciation-Buildings	0.00	0.00	0.00	0.00
1 06 04 012 00 Accumulated Impairment Losses-Buildings	-	-	-	-
1 06 05 Machinery and Equipment	-	-	-	-
1 06 05 020 00 Office Equipment	4,313,768.04	4,313,768.04	4,313,768.04	4,313,768.04
1 06 05 021 00 Accumulated Depreciation-Office Equipment	(3,933,831.43)	(3,939,760.45)	(3,945,689.47)	(3,945,689.47)
1 06 05 022 00 Accumulated Impairment Losses-Office Equipment	-	-	-	-
1 06 05 030 00 Information and Communications Technology Equipment	8,827,437.76	8,950,543.12	8,950,543.12	8,950,543.12
1 06 05 031 00 Accumulated Depreciation-Information and Communications	(4,391,713.79)	(4,502,693.64)	(4,615,622.65)	(4,615,622.65)
1 06 05 032 00 Accumulated Impairment Losses-Information and	-	-	-	-
1 06 05 990 00 Other Machinery and Equipment	110,030,439.15	110,030,439.15	110,030,439.15	110,030,439.15
1 06 05 991 00 Accumulated Depreciation-Other Machinery and Equipment	(64,210,266.08)	(64,760,317.41)	(65,308,880.76)	(65,308,880.76)
1 06 05 992 00 Accumulated Impairment Losses-Other Machinery and	-	-	-	-
1 06 06 Transportation Equipment	-	-	-	-
1 06 06 010 00 Motor Vehicles	30,211,347.90	30,211,347.90	30,211,347.90	30,211,347.90
1 06 06 011 00 Accumulated Depreciation-Motor Vehicles	(17,115,424.23)	(17,312,137.64)	(17,487,438.82)	(17,487,438.82)
1 06 06 012 00 Accumulated Impairment Losses-Motor Vehicles	-	-	-	-
1 06 07 Furniture, Fixtures and Books	-	-	-	-
1 06 07 010 00 Furniture and Fixtures	2,462,393.21	2,462,393.21	2,462,393.21	2,462,393.21
1 06 07 011 00 Accumulated Depreciation-Furniture and Fixtures	(2,339,273.54)	(2,339,273.54)	(2,339,273.54)	(2,339,273.54)
1 06 07 012 00 Accumulated Impairment Losses-Furniture and Fixtures	-	-	-	-
1 06 09 Leased Assets Improvements	-	-	-	-
1 06 09 020 00 Leased Asset Improvements, Buildings and Other Structures	67,189,443.47	67,189,443.47	67,277,887.60	67,277,887.60
1 06 09 021 00 Accumulated Depreciation-Leased Asset Improvements,	(28,162,113.61)	(28,516,435.26)	(28,870,756.91)	(28,870,756.91)
1 06 09 022 00 Accumulated Impairment Losses-Leased Asset Improvements,	-	-	-	-
1 06 99 Other Property, Plant and Equipment	-	-	-	-
1 06 99 990 00 Other Property, Plant and Equipment	13,208,591.31	13,275,555.60	13,275,555.60	13,275,555.60
1 06 99 991 00 Accumulated Depreciation-Other Property, Plant and	(4,149,630.00)	(4,149,630.00)	(4,346,003.48)	(4,346,003.48)
1 06 99 992 00 Accumulated Impairment Losses-Other Property, Plant and	-	-	-	-
1 08 Intangible Assets	-	-	-	-
1 08 01 Intangible Assets	-	-	-	-
1 08 01 020 00 Computer Software	15,006,399.97	15,006,399.97	15,006,399.97	15,006,399.97
1 08 01 021 00 Accumulated Amortization-Computer Software	(11,234,762.53)	(11,313,533.34)	(11,389,123.33)	(11,389,123.33)
1 08 01 022 00 Accumulated Impairment Losses-Computer Software	-	-	-	-
1 08 01 030 00 Websites	688,610.00	688,610.00	688,610.00	688,610.00
1 08 01 031 00 Accumulated Amortization-Websites	(340,298.98)	(350,831.88)	(361,364.78)	(361,364.78)

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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	020	00	Right-of-Use Assets, Buildings and Other Structures	-	-	-	-
1	13	01	021	00	Accumulated Depreciation-Right-of-Use Assets, Building and Ot	-	-	-	-
1	13	01	022	00	Accumulated Impairment Losses-Right-of-Use Assets, Building a	-	-	-	-
1	99	Other Assets			-	-	-	-	
1	99	01	Advances		-	-	-	-	
1	99	01	030	00	Advances to Special Disbursing Officer	591,460.00	289,437.46	103,000.00	103,000.00
1	99	01	040	00	Advances to Officers and Employees	155,232.90	111,132.90	346,206.90	346,206.90
1	99	02	Prepayments		-	-	-	-	
1	99	02	010	00	Advances to Contractors	-	-	-	-
1	99	02	020	00	Prepaid Rent	6,987,722.90	6,987,722.90	6,987,722.90	6,987,722.90
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	13,230,777.15	21,902,606.48	51,463,899.72	51,463,899.72
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)	217,741,316.26	221,047,769.49	223,505,559.22	223,505,559.22
1	99	02	080	02	Withholding Tax at Source-Expanded (2307)	372,177,443.51	374,290,099.33	375,636,028.48	375,636,028.48
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	1,079,285.20	1,079,285.20	1,079,285.20
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	Financial Liabilities			-	-	-	-	
2	01	01	Pavables		-	-	-	-	
2	01	01	010	00	Accounts Payable	-	-	-	-
2	01	01	010	01	Accounts Payable-Trade	(53,884,500.67)	(64,607,576.24)	(54,887,496.09)	(54,887,496.09)
2	01	01	010	02	Accounts Payable-Services	(14,292,884.30)	(11,266,522.47)	(14,519,254.42)	(14,519,254.42)
2	01	01	010	03	Accounts Payable-Others	(12,301,532.17)	(12,277,461.62)	(68,962,795.79)	(68,962,795.79)
2	01	01	010	04	Accounts Payable-Accrued Expenses	(367,445,696.74)	(473,090,441.46)	(698,893,987.50)	(698,893,987.50)
2	01	01	010	05	Accounts Payable-BIR	0.39	0.39	0.39	0.39
2	01	01	010	06	Accounts Payable-SSS	(1,348,630.58)	(1,378,479.29)	(1,364,271.89)	(1,364,271.89)
2	01	01	010	07	Accounts Payable-PAG-IBIG	(468,681.46)	(623,633.65)	102,559.84	102,559.84
2	01	01	010	08	Accounts Payable-Philhealth	(301,899.30)	(293,322.50)	(298,291.92)	(298,291.92)
2	01	01	010	09	Accounts Payable-Payroll	(5,991,861.24)	(5,935,513.10)	(6,707,591.90)	(6,707,591.90)
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 Pavables			-	-	-	-	
2	02	01	Inter-Agency Pavables		-	-	-	-	
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	(909,029.02)	(1,325,327.84)	(1,289,861.80)	(1,289,861.80)
2	02	01	010	02	Due to BIR-Expanded Withholding Tax	(7,487,309.15)	(7,694,591.26)	(8,633,283.17)	(8,633,283.17)
2	02	01	010	04	Due to BIR-W/Tax on GMP-Value Added Tax	(31,529,584.39)	(32,863,211.66)	(41,175,680.17)	(41,175,680.17)
2	02	01	030	00	Due to Pag-IBIG	(16,852.36)	(17,352.36)	(17,852.36)	(17,852.36)
2	02	01	030	01	Due to Pag-IBIG-Premium	(24,808.48)	(24,808.48)	(24,208.48)	(24,208.48)
2	02	01	030	02	Due to Pag-IBIG-Multi-Purpose Loan	(36,974.20)	(31,622.95)	(35,376.01)	(35,376.01)
2	02	01	040	00	Due to PhilHealth	(2,804.31)	(2,804.31)	(1,604.31)	(1,604.31)
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	(1,204,289,551.01)	(1,525,045,665.01)	(953,235,139.51)	(953,235,139.51)
2	02	01	110	01	Due to SSS-Life and Retirement Premium	(136,931.77)	(133,399.27)	(138,461.77)	(138,461.77)
2	02	01	110	03	Due to SSS-Salary Loan	(92,138.72)	(70,969.05)	(99,435.06)	(99,435.06)
2	02	01	110	04	Due to SSS-Calamity Loan	(42,338.50)	(37,476.33)	(43,588.11)	(43,588.11)
2	02	01	120	00	Value Added Tax Payable	(441,588,104.79)	(464,325,254.56)	(476,309,510.99)	(476,309,510.99)
2	02	01	130	00	Income Tax Payable	-	-	-	-
2	02	02	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-ACMA 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)
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	(6,769,388.96)	(6,769,388.96)	(6,769,388.96)	(6,769,388.96)
2	05	Deferred Credits/Unearned Revenue/Income			-	-	-	-	
2	05	02	Unearned Revenue/Income		-	-	-	-	
2	05	02	990	00	Other Unearned Revenue/Income	(66,509,159.18)	(79,191,096.70)	(62,943,472.52)	(62,943,472.52)
2	06	Provisions			-	-	-	-	
2	06	01	Provisions		-	-	-	-	
2	06	01	030	00	Retirement Gratuity Payable	(80,452,991.05)	(80,452,991.05)	(80,452,991.05)	(80,452,991.05)
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	-	-	-	-
2	99	Other Pavables			-	-	-	-	
2	99	99	Other Pavables		-	-	-	-	
2	99	99	090	00	Dividends Payable	(24,664,406.01)	(13,492,827.07)	(7,907,037.55)	(7,907,037.55)
2	99	99	990	00	Other Pavables	-	-	-	-

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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	-	-	-	
3	07	Retained Earnings/(Deficit)			(2,908,467.01)	(2,908,467.01)	(2,908,467.01)	(2,908,467.01)	
3	07	01	Retained Earnings/(Deficit)		-	-	-	-	
3	07	01	010	00	Retained Earnings/(Deficit)	(963,680,435.69)	(962,881,636.84)	(962,314,634.21)	(962,314,634.21)
REVENUES AND EXPENSES					-	-	-	-	
4	Revenue				-	-	-	-	
4	02	Service and Business Income			-	-	-	-	
4	02	02	Business Income		-	-	-	-	
4	02	02	160	00	Sales Revenue	(319,777,910.74)	(510,049,248.06)	(968,491,966.06)	(968,491,966.06)
4	02	02	161	00	Sales Discounts	-	-	-	-
4	02	02	220	00	Share in the Profit/Revenue of Joint Venture	-	(19,496,591.00)	(19,496,591.00)	(19,496,591.00)
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	(776.00)	(778.00)	(2,047,983.01)	(2,047,983.01)
4	06	99	990	02	Bid Documents	(548,000.00)	(548,000.00)	(553,000.00)	(553,000.00)
4	06	99	990	03	Other Income	(19,991,775.76)	(24,340,553.07)	(28,683,496.60)	(28,683,496.60)
4	06	99	990	04	Interest Income from bank deposits	(75,329.11)	(75,329.11)	(150,337.99)	(150,337.99)
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	11,404,378.66	14,285,469.43	17,178,243.74	17,178,243.74
5	01	01	010	02	Salaries and Wages-Regular-OT	1,409,229.42	1,681,232.17	2,152,551.23	2,152,551.23
5	01	01	010	03	Salaries and Wages-Officers-Basic	5,864,115.40	7,433,805.30	9,030,838.63	9,030,838.63
5	01	01	010	04	Salaries and Wages-Officers-OT	139,644.20	156,290.72	189,740.72	189,740.72
5	01	01	020	00	Salaries and Wages-Casual/Contractual	-	-	-	-
5	01	01	020	01	Salaries and Wages-Casual/Contractual-Basic	808,821.27	1,072,378.98	1,437,122.74	1,437,122.74
5	01	01	020	02	Salaries and Wages-Casual/Contractual-OT	107,926.33	142,765.83	180,946.19	180,946.19
5	01	02	Other Compensation		-	-	-	-	
5	01	02	010	00	Personnel Economic Relief Allowance (PERA)	1,694,177.60	2,066,904.91	2,440,723.16	2,440,723.16
5	01	02	020	00	Representation Allowance (RA)	395,375.00	518,625.00	591,125.00	591,125.00
5	01	02	030	00	Transportation Allowance (TA)	336,375.00	432,625.00	489,125.00	489,125.00
5	01	02	040	00	Clothing/Uniform Allowance	1,038,000.00	1,038,000.00	1,116,000.00	1,116,000.00
5	01	02	100	00	Honoraria	365,000.00	458,000.00	522,000.00	522,000.00
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	1,464,678.56	1,830,848.20	2,197,017.84	2,197,017.84
5	01	02	150	00	Cash Gift	304,333.32	380,416.65	456,499.98	456,499.98
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	416,520.00	841,320.00	841,320.00	841,320.00
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	992,507.93	1,238,794.60	1,485,081.27	1,485,081.27
5	01	02	990	10	Financial Assistance Benefit	1,430,648.64	1,777,344.00	2,124,039.36	2,124,039.36
5	01	02	990	11	Other Bonuses and Allowance	2,876,684.64	8,142,825.88	8,851,747.04	8,851,747.04
5	01	03	Personnel Benefit Contributions		-	-	-	-	
5	01	03	010	00	Retirement and Life Insurance Premiums	1,493,795.00	1,853,550.00	2,230,562.50	2,230,562.50
5	01	03	020	00	Pag-IBIG Contributions	71,300.00	89,100.00	107,400.00	107,400.00
5	01	03	030	00	PhilHealth Contributions	302,470.64	388,436.21	477,190.60	477,190.60
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	5,024,901.90	5,024,901.90	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	1,787,024.27	1,956,388.55	2,100,940.74	2,100,940.74
5	02	01	020	00	Traveling Expenses-Foreign	169,806.42	169,806.42	272,750.48	272,750.48
5	02	02	Training and Scholarship Expenses		-	-	-	-	
5	02	02	010	00	Training Expenses	2,330,000.00	2,431,785.71	2,553,440.83	2,553,440.83
5	02	02	010	01	Training Expenses-Seminars	606,150.00	1,355,421.43	1,355,421.43	1,355,421.43
5	02	02	010	02	Training Expenses-Strategic Planning	-	-	-	-
5	02	03	Supplies and Materials Expenses		-	-	-	-	
5	02	03	010	00	Office Supplies Expenses	682,974.49	796,388.00	996,406.35	996,406.35
5	02	03	080	00	Medical, Dental and Laboratory Supplies Expenses	255,207.45	267,491.70	268,087.70	268,087.70
5	02	03	090	00	Fuel, Oil and Lubricants Expenses	662,433.81	915,672.72	1,085,600.18	1,085,600.18
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	61,455.35	61,455.35	268,598.22	268,598.22
5	02	03	990	00	Other Supplies and Materials Expenses	443,125.29	864,473.25	985,776.34	985,776.34
5	02	04	Utility Expenses		-	-	-	-	
5	02	04	010	00	Water Expenses	61,783.30	70,447.82	85,149.60	85,149.60
5	02	04	020	00	Electricity Expenses	945,408.10	1,158,311.16	1,591,710.35	1,591,710.35
5	02	04	030	00	Gas/Heating Expenses	-	-	-	-
5	02	04	990	00	Other Utility Expenses	8,920.76	-	-	-
5	02	05	Communications Expenses		-	-	-	-	
5	02	05	010	00	Postage and Courier Services	23,310.18	38,500.17	42,148.32	42,148.32
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	238,563.42	295,185.90	370,932.80	370,932.80
5	02	05	020	02	Telephone Expenses-Landline	162,281.89	180,275.44	219,613.96	219,613.96
5	02	05	030	00	Internet Subscription Expenses	444,565.68	444,565.68	546,243.68	546,243.68
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	-	-	-	-

APO PRODUCTION UNIT, INC
TRIAL BALANCE
FOR THE SECOND (2nd) QUARTER ENDING JUNE 30, 2023

ACCOUNT TITLES and CODES				4/30/2023	5/31/2023	6/30/2023	2ND QUARTER
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	02	11	Professional Services	-	-	-	-
5	02	11 010 00	Legal Services	-	200,000.00	200,000.00	200,000.00
5	02	11 020 00	Auditing Services	1,233,576.00	1,644,768.00	2,055,960.00	2,055,960.00
5	02	11 030 00	Consultancy Services	1,045,000.00	1,293,666.66	1,438,666.66	1,438,666.66
5	02	11 990 00	Other Professional Services	1,047,247.81	1,302,173.81	1,607,099.81	1,607,099.81
5	02	12	General Services	-	-	-	-
5	02	12 010 00	Environment/Sanitary Services	-	-	-	-
5	02	12 020 00	Janitorial Services	69,198.25	95,372.53	120,332.64	120,332.64
5	02	12 030 00	Security Services	2,454,298.80	2,454,298.80	3,345,803.41	3,345,803.41
5	02	12 990 00	Other General Services	105,345.91	107,409.91	107,409.91	107,409.91
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	222,918.42	232,452.35	234,684.49	234,684.49
5	02	13 060 00	Repairs and Maintenance-Transportation Equipment	429,353.34	435,558.52	469,963.37	469,963.37
5	02	13 070 00	Repairs and Maintenance-Furniture and Fixtures	33,321.43	74,881.36	89,881.36	89,881.36
5	02	13 090 00	Repairs and Maintenance-Leased Assets Improvements	9,908.04	9,908.04	72,791.04	72,791.04
5	02	13 210 00	Repairs and Maintenance-Semi-Expendable Machinery and Equi	-	-	-	-
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	13,571.43	13,571.43
5	02	15	Taxes, Insurance Premiums and Other Fees	-	-	-	-
5	02	15 010 00	Taxes, Duties and Licenses	30,476,033.55	50,491,149.21	50,516,615.21	50,516,615.21
5	02	15 020 00	Fidelity Bond Premiums	143,606.25	204,731.25	204,731.25	204,731.25
5	02	15 030 00	Insurance Expenses	21,974.67	48,245.34	2,023,638.50	2,023,638.50
5	02	15 040 00	Income Tax Expenses	-	-	-	-
5	02	15 040 01	Income Tax Expenses-Current	-	-	-	-
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	761,592.85	800,242.85	958,724.99	958,724.99
5	02	99 020 00	Printing and Publication Expenses	22,997.96	30,257.96	30,257.96	30,257.96
5	02	99 030 00	Representation Expenses	381,995.02	556,688.75	650,559.79	650,559.79
5	02	99 040 00	Transportation and Delivery Expenses	-	-	-	-
5	02	99 040 01	Transportation Expenses	688,236.60	912,892.47	1,221,301.38	1,221,301.38
5	02	99 040 02	Delivery Expenses	828.00	828.00	828.00	828.00
5	02	99 050 00	Rent/Lease Expenses	1,580,242.84	1,950,778.55	2,321,314.26	2,321,314.26
5	02	99 060 00	Membership Dues and Contributions to Organizations	556,247.47	639,141.94	710,782.82	710,782.82
5	02	99 070 00	Subscription Expenses	45,791.72	62,923.86	62,923.86	62,923.86
5	02	99 080 00	Donations	22,000.00	22,000.00	22,000.00	22,000.00
5	02	99 120 00	Directors and Committee Members' Fees	342,000.00	404,000.00	446,000.00	446,000.00
5	02	99 140 00	Documentary Stamps Expenses	120.00	120.00	330.00	330.00
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	68,050.00	391,277.41	657,832.05	657,832.05
5	02	99 990 02	Meal Expenses	671,166.25	812,115.70	1,162,558.55	1,162,558.55
5	02	99 990 03	Registration	11,575.01	11,575.01	31,891.76	31,891.76
5	02	99 990 04	Penalties for Late Deliveries	1,473,391.57	1,911,038.42	2,649,993.91	2,649,993.91
5	02	99 990 05	Penalties for Damages/Late pay	-	-	-	-
5	02	99 990 06	Other MOOE-GAD Activities	1,208,113.79	2,065,621.83	2,634,442.17	2,634,442.17
5	02	99 990 07	Other Maintenance and Operating Expenses	-	-	-	-
5	03		Financial Expenses	-	-	-	-
5	03	01	Financial Expenses	-	-	-	-
5	03	01 040 00	Bank Charges	12,950.00	18,950.00	19,350.00	19,350.00
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	7,946,358.16	9,887,300.65	11,796,120.08	11,796,120.08
5	04	01 010 02	DL-Salaries and Wages-Regular-OT	1,606,205.40	2,017,827.65	2,630,876.92	2,630,876.92
5	04	01 010 03	DL-Salaries and Wages-Casual/Contractual-Basic	1,502,643.93	1,694,553.99	1,896,241.54	1,896,241.54
5	04	01 010 04	DL-Salaries and Wages-Casual/Contractual-OT	500,084.64	500,084.64	500,084.64	500,084.64
5	04	01 010 05	Direct Labor-Applied	(4,314,151.49)	(4,527,682.99)	(4,527,391.78)	(4,527,391.78)
5	04	01 010 06	Loss from Unapplied Labor Cost	5,095,401.49	6,027,750.84	6,833,910.52	6,833,910.52
5	04	01 020 00	Manufacturing Overhead	-	-	-	-
5	04	01 020 01	MOH-PS-Salaries and Wages-Regular-Basic	1,175,843.04	1,484,417.35	1,790,667.63	1,790,667.63
5	04	01 020 02	MOH-PS-Salaries and Wages-Regular-OT	156,273.09	186,322.57	239,555.80	239,555.80
5	04	01 020 03	MOH-PS-Salaries and Wages-Casual/Contractual-Basic	63,998.00	63,998.00	141,295.30	141,295.30
5	04	01 020 04	MOH-PS-Salaries and Wages-Casual/Contractual-OT	1,151.80	1,151.80	2,589.14	2,589.14
5	04	01 020 05	MOH-PS-Salaries and Wages-Officers-Basic	1,580,725.85	1,965,208.11	2,327,640.09	2,327,640.09
5	04	01 020 06	MOH-PS-Salaries and Wages-Officers-OT	220,475.13	276,339.41	360,073.47	360,073.47
5	04	01 020 07	MOH-PS-Personnel Economic Relief Allowance(PERA)	999,313.67	1,270,359.12	1,553,450.17	1,553,450.17
5	04	01 020 08	MOH-PS-Representation Allowance(RA)	35,000.00	42,500.00	47,500.00	47,500.00
5	04	01 020 09	MOH-PS-Transportation Allowance(TA)	35,000.00	42,500.00	47,500.00	47,500.00
5	04	01 020 10	MOH-PS-Clothing/Uniform Allowance	798,000.00	798,000.00	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	998,758.24	1,248,447.80	1,511,620.76	1,511,620.76
5	04	01 020 13	MOH-PS-Cash Gift	241,666.68	302,083.35	365,500.02	365,500.02
5	04	01 020 14	MOH-PS-Other Bonuses and Allowance	-	-	-	-
5	04	01 020 15	MOH-Productivity Enhancement Incentive	-	-	-	-
5	04	01 020 16	MOH-Performance Based Bonus	-	-	-	-
5	04	01 020 17	MOH-Meal Allowance	-	-	-	-
5	04	01 020 18	MOH-Rice Allowance	317,070.00	649,830.00	649,830.00	649,830.00
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	595,262.48	743,781.88	893,224.80	893,224.80
5	04	01 020 24	MOH-Financial Assistance Benefit	912,777.96	1,140,972.45	1,369,166.94	1,369,166.94
5	04	01 020 25	MOH-Other Bonuses and Allowance	2,236,098.12	5,518,926.55	6,077,951.08	6,077,951.08
5	04	01 020 26	MOH-PS-Retirement and Life Insurance Premiums	1,580,390.00	1,962,812.50	2,343,995.00	2,343,995.00
5	04	01 020 27	MOH-PS-Pag-IBIG Contributions	76,400.00	93,100.00	107,700.00	107,700.00
5	04	01 020 28	MOH-PS-Philhealth Contributions	249,017.54	309,402.76	369,483.87	369,483.87
5	04	01 020 29	MOH-PS-Employees Compensation Insurance Premiums	-	-	-	-
5	04	01 020 35	MOH-Rent/Lease Expenses	8,821,732.72	156,250.00	175,810.27	175,810.27
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	1,114,468.06	1,664,519.39	2,213,082.74	2,213,082.74
5	04	01 020 48	MOH-Depreciation-Furniture, Fixtures and Books	-	-	-	-
5	04	01 020 49	MOH-Meal Expenses	14,012.77	20,111.87	20,111.87	20,111.87
5	05	03 070 01	MOH-Impairment Loss	-	-	-	-

APO PRODUCTION UNIT, INC
TRIAL BALANCE
FOR THE SECOND (2nd) QUARTER ENDING JUNE 30, 2023

ACCOUNT TITLES and CODES					4/30/2023	5/31/2023	6/30/2023	2ND QUARTER	
5	04	01	020	52	MOH-Transportation Expenses	44,556.00	64,180.00	85,674.00	85,674.00
5	04	01	020	53	MOH-Delivery Expenses	3,941,280.50	7,004,652.02	7,004,652.02	7,004,652.02
5	04	01	020	54	MOH-Transportation and Delivery Expenses	-	-	-	-
5	04	01	020	55	MOH-Travelling Expenses-Local	-	-	4,400.00	4,400.00
5	04	01	020	56	MOH-Travelling Expenses-Foreign	-	-	-	-
5	04	01	020	57	MOH-Training Expenses	-	-	-	-
5	04	01	020	58	MOH-Office Supplies Expenses	48,866.33	67,273.34	72,047.47	72,047.47
5	04	01	020	62	MOH-Medical,Dental and Laboratory Supplies	-	-	-	-
5	04	01	020	63	MOH-Fuel,Oil and Lubricants Expenses	26,793.44	34,628.60	40,309.40	40,309.40
5	04	01	020	66	MOH-Semi-Expendable Machinery and Equipment Expenses	-	-	-	-
5	04	01	020	67	MOH-Semi-Expendable Furniture,Fixture and Books Expenses	144,375.00	144,375.00	921,160.71	921,160.71
5	04	01	020	68	MOH-Other Supplies and Materials Expenses	638,647.68	849,477.48	1,135,484.62	1,135,484.62
5	04	01	020	69	MOH-Water Expense	224,869.74	249,640.18	298,439.49	298,439.49
5	04	01	020	70	MOH-Electricity Expenses	3,746,236.26	4,550,056.21	6,268,708.27	6,268,708.27
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	26,739.69	31,911.12	39,283.34	39,283.34
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	1,459,855.97	1,459,855.97	1,537,058.11	1,537,058.11
5	04	01	020	83	MOH-Repairs and Maintenance-Transportation Equipment	-	-	-	-
5	04	01	020	84	MOH-Repairs and Maintenance-Furniture and Fixture	-	-	-	-
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	151,462,089.28	496,713,347.11	781,997,854.36	781,997,854.36
5	04	02	00	00	Cost of Sales	-	-	-	-
5	04	02	010	00	Cost of Sales	-	-	-	-
5	04	03	00	00	Cost of Services	-	-	-	-
5	04	03	010	01	CGM-Inventory Adjustment	21,723,735.31	(287,951,645.04)	(112,111,591.71)	(112,111,591.71)
5	05	00	00	00	Non-Cash Expenses	-	-	-	-
5	05	01	00	00	Depreciation	-	-	-	-
5	05	01	010	00	Depreciation-Investment Property	332,010.77	421,314.49	507,437.38	507,437.38
5	05	01	050	00	Depreciation-Machinery and Equipment	417,403.93	534,312.79	653,170.82	653,170.82
5	05	01	060	00	Depreciation-Transportation Equipment	952,455.72	1,149,169.13	1,324,470.31	1,324,470.31
5	05	01	090	00	Depreciation-Leased Assets Improvements	1,417,286.60	10,437,090.97	10,791,412.62	10,791,412.62
5	05	01	150	00	Depreciation-Right-of-Use Assets	-	-	-	-
5	05	01	990	00	Depreciation-Other Property, Plant and Equipment	777,359.76	777,359.76	973,733.24	973,733.24
5	05	03	00	00	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	00	00	Losses	-	-	-	-
5	05	04	010	00	Loss on Foreign Exchange (FOREX)	-	-	-	-

Prepared by:

Kristine Grace A. Baluyot
 Kristine Grace A. Baluyot
 Chief Accountant

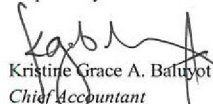
Checked and Reviewed by:

Kristian Medel S. Ramirez III
 Kristian Medel S. Ramirez III
 Financial Controller

APO PRODUCTION UNIT, INC.
CONDENSED STATEMENT OF FINANCIAL POSITION
CORPORATE FUND
FOR THE SECOND (2nd) QUARTER ENDING JUNE 30, 2023

	<u>4/30/2023</u>	<u>5/31/2023</u>	<u>6/30/2023</u>	2ND QUARTER
ASSETS				
Current Assets				
Cash and Cash Equivalents	520,236,512.72	637,899,843.14	514,760,329.24	514,760,329.24
Receivables	1,922,731,365.96	2,247,122,127.09	2,017,303,213.43	2,017,303,213.43
Inventories	225,533,361.64	355,318,044.48	354,402,018.14	354,402,018.14
Other Current Assets	616,520,029.00	630,264,844.84	663,678,493.50	663,678,493.50
Total Current Assets	3,285,021,269.32	3,870,604,859.55	3,550,144,054.31	3,550,144,054.31
Non-Current Assets				
Investments in Joint Ventures	-	-	-	-
Receivables	940,600.00	940,600.00	940,600.00	940,600.00
Property, Plant and Equipment	111,941,168.16	110,913,242.55	109,608,268.99	109,608,268.99
Right-of-Use Assets	-	-	-	-
Intangible Assets	4,119,948.46	4,030,644.75	3,944,521.86	3,944,521.86
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	12,588,632.71	12,588,632.71	12,588,632.71
Total Non-Current Assets	140,642,992.55	139,525,763.23	138,134,666.78	138,134,666.78
Total Assets	3,425,664,261.87	4,010,130,622.78	3,688,278,721.09	3,688,278,721.09
LIABILITIES				
Current Liabilities				
Financial Liabilities	1,671,924,785.65	2,106,118,163.52	1,810,365,817.36	1,810,365,817.36
Lease Payables	-	-	-	-
Inter-Agency Payables	485,599,441.29	510,259,383.67	531,501,427.83	531,501,427.83
Trust Liabilities	6,769,388.96	6,769,388.96	6,769,388.96	6,769,388.96
Deferred Credits/Unearned Income	66,509,159.18	79,191,096.70	62,943,472.52	62,943,472.52
Other Payables	1,471,579.48	1,471,579.48	1,471,579.48	1,471,579.48
Total Current Liabilities	2,232,274,354.56	2,703,809,612.33	2,413,051,686.15	2,413,051,686.15
Non-Current Liabilities				
Financial Liabilities	94,518,249.61	94,518,249.61	94,518,249.61	94,518,249.61
Lease Payables	-	-	-	-
Provisions	80,452,991.05	80,452,991.05	80,452,991.05	80,452,991.05
Deferred Tax Liabilities	2,804,860.88	2,804,860.88	2,804,860.88	2,804,860.88
Other Payables	24,664,406.01	13,492,827.07	7,907,037.55	7,907,037.55
Total Non-Current Liabilities	202,440,507.55	191,268,928.61	185,683,139.09	185,683,139.09
Total Liabilities	2,434,714,862.11	2,895,078,540.94	2,598,734,825.24	2,598,734,825.24
EQUITY				
Revaluation Surplus	2,908,467.01	2,908,467.01	2,908,467.01	2,908,467.01
Retained Earnings/(Deficit)	988,040,932.75	1,112,143,614.83	1,086,635,428.84	1,086,635,428.84
Total Equity	990,949,399.76	1,115,052,081.84	1,089,543,895.85	1,089,543,895.85
Total Liabilities and Equity	3,425,664,261.87	4,010,130,622.78	3,688,278,721.09	3,688,278,721.09

Prepared by:


Kristine Grace A. Baluyot
Chief Accountant

Checked and Reviewed by:

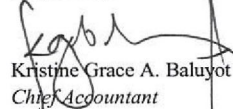

Kristian Medel S. Ramirez III
Financial Comptroller

APO PRODUCTION UNIT, INC
CONDENSED STATEMENT OF COMPREHENSIVE INCOME
CORPORATE FUND
FOR THE SECOND (2nd) QUARTER ENDING JUNE 30, 2023

	<u>April 2023</u>	<u>May 2023</u>	<u>June 2023</u>	<u>2ND QUARTER</u>
Income				
Service and Business Income	55,707,242.68	209,767,928.32	458,442,718.00	723,917,889.00
Gains	-	-	-	-
Other Non-Operating Income	4,096,476.31	4,348,779.31	6,470,157.42	14,915,413.04
Total Income	59,803,718.99	214,116,707.63	464,912,875.42	738,833,302.04
Expenses				
Personnel Services	(8,109,575.73)	(12,912,751.27)	(9,214,379.98)	(30,236,706.98)
Maintenance and Other Operating Expenses	(9,007,993.18)	(26,163,145.87)	(8,619,852.30)	(43,790,991.35)
Financial Expenses	(600.00)	(6,000.00)	(400.00)	(7,000.00)
Direct Costs	(43,586,075.54)	(40,710,599.20)	(471,088,449.27)	(555,385,124.01)
Non-Cash Expenses	(1,916,773.96)	(9,422,730.36)	(930,977.23)	(12,270,481.55)
Total Expenses	(62,621,018.41)	(89,215,226.70)	(489,854,058.78)	(641,690,303.89)
Profit/(Loss) Before Tax	(2,817,299.42)	124,901,480.93	(24,941,183.36)	97,142,998.15
Income Tax Expense/(Benefit)				
Income Tax Expenses-Current	-	-	-	-
Income Tax Expenses-Deferred	-	-	-	-
Profit/(Loss) After Tax	(2,817,299.42)	124,901,480.93	(24,941,183.36)	97,142,998.15
Net Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)				
Net Income/(Loss)	(2,817,299.42)	124,901,480.93	(24,941,183.36)	97,142,998.15
Other Comprehensive Income/(Loss) for the Period				
Comprehensive Income/(Loss)	(2,817,299.42)	124,901,480.93	(24,941,183.36)	97,142,998.15

	<u>April 2023</u>	<u>May 2023</u>	<u>June 2023</u>	<u>2ND QUARTER</u>
Sales Revenue	55,707,242.68	190,271,337.32	458,442,718.00	704,421,298.00
Share in the Profit/Revenue of Joint Venture	-	19,496,591.00	-	19,496,591.00
Total Service and Business Income	55,707,242.68	209,767,928.32	458,442,718.00	723,917,889.00
Gain on Forex	-	-	-	-
Other Non-Operating Income				
Interest Income from bank deposits	-	-	75,008.88	75,008.88
Miscellaneous Income	-	2.00	2,047,205.01	2,047,207.01
Bid Documents	100,000.00	-	5,000.00	105,000.00
Other Income	3,996,476.31	4,348,777.31	4,342,943.53	12,688,197.15
Total Other Non-Operating Income	4,096,476.31	4,348,779.31	6,470,157.42	14,915,413.04

Prepared by:


Kristine Grace A. Baluyot
Chief Accountant

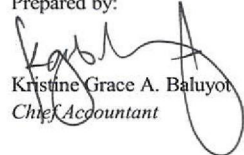
Checked and Reviewed by:


Kristian Medel S. Ramirez III
Financial Comptroller

APO PRODUCTION UNIT, INC
CONDENSED COST OF SALES
CORPORATE FUND
FOR THE SECOND (2nd) QUARTER ENDING JUNE 30, 2023

	April 2023	May 2023	June 2023	2ND QUARTER
Job in Process - Materials	29,337,319.48	345,251,257.83	285,284,507.25	659,873,084.56
Job in Process - Labor	1,594,634.20	2,330,943.30	2,723,847.46	6,649,424.96
Factory Overhead	9,518,120.43	2,803,778.42	7,240,041.23	19,561,940.08
Total Jobs Placed into Process	40,450,074.11	350,385,979.55	295,248,395.94	686,084,449.60
Add: Beginning, Job in Process	72,691,763.75	68,681,516.96	326,052,035.25	72,691,763.75
Total Cost of Jobs to be Handled	113,141,837.86	419,067,496.51	621,300,431.19	758,776,213.35
Less: Ending, Job in Process	68,681,516.96	326,052,035.25	167,511,316.17	167,511,316.17
Total Cost of Jobs Handled	44,460,320.90	93,015,461.26	453,789,115.02	591,264,897.18
Add: Beginning, Finished Goods	43,742,228.26	44,616,473.62	96,921,335.68	43,742,228.26
Total Cost of Goods	88,202,549.16	137,631,934.88	550,710,450.70	635,007,125.44
Less: Ending, Finished Goods	44,616,473.62	96,921,335.68	79,622,001.43	79,622,001.43
Total Cost of Sales	43,586,075.54	40,710,599.20	471,088,449.27	555,385,124.01

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 SECOND (2nd) QUARTER ENDING JUNE 30, 2023

	<u>April 2023</u>	<u>May 2023</u>	<u>June 2023</u>	2nd QUARTER
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Inflows				
Proceeds from Sale of Goods and Services (Cash sales from Lima)	45,347,902.27	53,752,796.83	38,550,288.85	137,650,987.95
Collection of Income/Revenue	89,535,964.99	182,360,840.38	850,654,468.64	1,122,551,274.01
Collection of service and business income - Collection of AR - Trade	85,444,455.49	178,017,029.88	846,311,339.64	1,109,772,825.01
Receipt of shares, grants and donations				-
Collection of other non-operating income -Collection of service fee from passg	3,991,509.50	4,343,810.50	4,338,129.00	12,673,449.00
Collection from Bid Documents	100,000.00		5,000.00	105,000.00
Collection from Scrap Sales				-
Receipt of prior years' income				-
Collection of Receivables - from JV, IRSIS	-	-	3,380,721.63	3,380,721.63
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			3,380,721.63	3,380,721.63
Other Receipts	79,535.50	371,200.91	285,611.50	736,347.91
Receipt of unearned income/revenue				-
Receipt of deposits on letters of credit				-
Refund of guaranty deposits	45,000.00			45,000.00
Receipt of payment for liquidated damages				-
Receipt of unused petty cash fund			15,489.09	15,489.09
Receipt of other deferred credits				-
Receipt of refund of overpayment of personnel services	36,860.50			36,860.50
Receipt of refund of overpayment of maintenance and other operating expenses				-
Receipt of refund of cash advances - cash returned for advances to O & E, Spe	(2,325.00)	333,698.91	65,333.91	396,707.82
Other miscellaneous receipts - other receipts		37,502.00	204,788.50	242,290.50
Total Cash Inflows	134,963,402.76	236,484,838.12	892,871,090.62	1,264,319,331.50
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	134,963,402.76	236,484,838.12	892,871,090.62	1,264,319,331.50
Cash Outflows				
Payment of Expenses	38,404,941.99	45,963,020.84	22,181,055.96	106,549,018.79
Payment of personnel services - payroll and other employee benefits	11,734,458.24	12,654,052.63	10,231,925.44	34,620,436.31
Payment of maintenance and other operating expenses - AP services	26,669,883.75	33,302,968.21	11,949,130.52	71,921,982.48
Payment of financial expenses - bank charges, custom duties	600.00	6,000.00		6,600.00
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 supplies)	58,689,109.05	48,827,831.25	981,000,314.54	1,088,517,254.84
Remittance of Personnel Benefit Contributions and Mandatory Deductions	14,039,876.50	25,682,918.57	7,844,208.23	47,567,003.30
Remittance of taxes withheld - Compensation, EWT and VAT Withholding	11,980,084.50	23,786,191.19	5,771,256.75	41,537,532.44
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS - Government mandatory remit	2,059,792.00	1,896,727.38	2,072,951.48	6,029,470.86
Remittance of provident/welfare fund contribution				-
Remittance of other personnel benefits contributions				-
Remittance of other payables				-
Other Disbursements	2,685,442.05	2,663,031.29	4,699,560.84	10,048,034.18
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	2,685,442.05	2,663,031.29	4,699,560.84	10,048,034.18
Total Cash Outflows	113,819,369.59	123,136,801.95	1,015,725,139.57	1,252,681,311.11
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	113,819,369.59	123,136,801.95	1,015,725,139.57	1,252,681,311.11
Net Cash Provided by/(Used in) Operating Activities	21,144,033.17	113,348,036.17	(122,854,048.95)	11,638,020.39

	<u>April 2023</u>	<u>May 2023</u>	<u>June 2023</u>	2nd QUARTER
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash Inflows				
Receipt of Interest Earned			75,008.88	75,008.88
Receipt of Cash Dividends - dividends from JV		15,718,748.20		15,718,748.20
Total Cash Inflows	-	15,718,748.20	75,008.88	15,793,757.08
Adjustments (Please specify)				
Adjusted Cash Inflows	-	15,718,748.20	75,008.88	15,793,757.08
Cash Outflows				
Purchase/Construction of Property, Plant and Equipment	209,141.78	231,875.01	360,473.83	801,490.62
Construction of buildings and other structures				-
Purchase of machinery and equipment				-
Purchase of transportation equipment				-
Purchase of office, information and technology equipment	209,141.78	231,875.01	360,473.83	801,490.62
Payments for leased assets				-
Payments for leased assets improvements				-
Purchase of other property, plant and equipment				-
Purchase of Intangible Assets	-	-	-	-
Purchase of patents/copyrights				-
Purchase of computer software				-
Purchase of other intangible assets				-
Purchase of intangible assets obligated in prior year				-
Total Cash Outflows	209,141.78	231,875.01	360,473.83	801,490.62
Adjustments (Please specify)				-
Adjusted Cash Outflows	209,141.78	231,875.01	360,473.83	801,490.62
Net Cash Provided By/(Used In) Investing Activities	(209,141.78)	15,486,873.19	(285,464.95)	14,992,266.46
CASH FLOWS FROM FINANCING ACTIVITIES				
Cash Inflows				
Total Cash Inflows	-	-	-	-
Adjustments (Please specify)				
Adjusted Cash Inflows	-	-	-	-
Cash Outflows				
Payment of Cash Dividends	11,171,578.94	11,171,578.94		22,343,157.88
Total Cash Outflows	11,171,578.94	11,171,578.94	-	22,343,157.88
Adjustments (Please specify)				-
Adjusted Cash Outflows	11,171,578.94	11,171,578.94	-	22,343,157.88
Net Cash Provided By/(Used In) Financing Activities	(11,171,578.94)	(11,171,578.94)	-	(22,343,157.88)
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	9,763,312.45	117,663,330.42	(123,139,513.90)	4,287,128.97
Effects of Exchange Rate Changes on Cash and Cash Equivalents				-
CASH AND CASH EQUIVALENTS, BEGINNING	510,473,200.27	520,236,512.72	637,899,843.14	510,473,200.27
CASH AND CASH EQUIVALENTS, ENDING	520,236,512.72	637,899,843.14	514,760,329.24	514,760,329.24

Prepared by:


 Kristine Grace A. Baluyot
 Chief Accountant

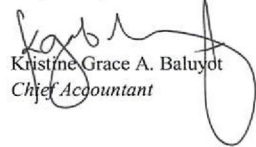
Checked and Reviewed by:


 Kristian Medel S. Ramirez III
 Financial Controller

APO PRODUCTION UNIT, INC.
STATEMENT OF CHANGES IN EQUITY
FOR THE SECOND (2nd) QUARTER ENDING JUNE 30, 2023

	APRIL	MAY	JUNE	2ND 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) -	24,360,497.06	149,261,977.99	124,320,794.63	124,320,794.63
Dividends				-
Dividends payable to the National Government				-
Other Adjustments	2,177,678.79	1,378,879.94	811,877.31	811,877.31
BALANCE ENDING	990,949,399.76	1,115,052,081.84	1,089,543,895.85	1,089,543,895.85

Prepared by:


 Kristine Grace A. Baluyot
 Chief Accountant

Checked and Reviewed by:


 Kristian Medel S. Ramirez III
 Financial Comptroller