


APO PRODUCTION UNIT, INC.
CONDENSED STATEMENT OF FINANCIAL POSITION
CORPORATE FUND
FOR THE THIRD (3RD) QUARTER ENDING SEPTEMBER 30, 2025

	<u>07/31/2025</u>	<u>08/31/2025</u>	<u>09/30/2025</u>	3RD QUARTER
ASSETS				
Current Assets				
Cash and Cash Equivalents	704,316,169.04	546,597,507.02	529,500,610.55	529,500,610.55
Receivables	1,659,823,634.35	1,580,813,329.27	1,891,345,107.49	1,891,345,107.49
Inventories	356,017,997.56	326,521,823.49	172,409,394.21	172,409,394.21
Other Current Assets	1,418,361,712.02	1,464,543,540.72	1,511,427,650.61	1,511,427,650.61
Total Current Assets	4,138,519,512.97	3,918,476,200.50	4,104,682,762.86	4,104,682,762.86
Non-Current Assets				
Receivables	940,600.00	940,600.00	940,600.00	940,600.00
Property, Plant and Equipment	226,901,802.69	224,972,382.20	227,127,216.77	227,127,216.77
Right-of-Use Assets	128,530,868.54	125,609,712.44	122,688,556.34	122,688,556.34
Intangible Assets	124,631,682.20	168,835,120.47	168,581,943.94	168,581,943.94
Deferred Tax Assets	11,052,643.22	11,052,643.22	11,052,643.22	11,052,643.22
Other Non-Current Assets	19,745,928.86	19,745,928.86	19,964,528.86	19,964,528.86
Total Non-Current Assets	511,803,525.52	551,156,387.18	550,355,489.12	550,355,489.12
Total Assets	4,650,323,038.48	4,469,632,587.68	4,655,038,251.98	4,655,038,251.98
LIABILITIES				
Current Liabilities				
Financial Liabilities	1,806,816,829.30	1,664,056,730.07	1,678,836,427.88	1,678,836,427.88
Lease Payables	27,224,293.81	27,946,798.86	28,655,852.31	28,655,852.31
Inter-Agency Payables	1,220,654,969.38	1,249,297,776.66	1,352,592,871.27	1,352,592,871.27
Trust Liabilities	6,278,809.53	6,278,809.53	6,278,809.53	6,278,809.53
Deferred Credits/Unearned Income	94,676,768.53	80,801,535.85	82,608,144.97	82,608,144.97
Other Payables	98,795,795.28	98,893,874.72	98,912,824.75	98,912,824.75
Total Current Liabilities	3,254,447,465.83	3,127,275,525.68	3,247,884,930.70	3,247,884,930.70
Non-Current Liabilities				
Financial Liabilities	94,518,249.61	94,518,249.61	94,518,249.61	94,518,249.61
Lease Payables	130,886,601.26	130,886,601.26	130,886,601.26	130,886,601.26
Provisions	62,103,853.16	61,441,123.12	61,441,123.12	61,441,123.12
Deferred Tax Liabilities	2,804,860.88	2,804,860.88	2,804,860.88	2,804,860.88
Total Non-Current Liabilities	290,313,564.91	289,650,834.87	289,650,834.87	289,650,834.87
Total Liabilities	3,544,761,030.74	3,416,926,360.55	3,537,535,765.57	3,537,535,765.57
EQUITY				
Revaluation Surplus	2,908,467.01	2,908,467.01	2,908,467.01	2,908,467.01
Retained Earnings/(Deficit)	1,102,653,540.74	1,049,797,760.12	1,114,594,019.40	1,114,594,019.40
Total Equity	1,105,562,007.75	1,052,706,227.13	1,117,502,486.41	1,117,502,486.41
Total Liabilities and Equity	4,650,323,038.49	4,469,632,587.68	4,655,038,251.98	4,655,038,251.98

Prepared by:


Frances Arlette J. Ramirez
General Accountant

Checked By:


Kristine Grace A. Baluyot
Chief Accountant

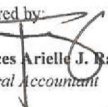
Reviewed by:


Kristian Mehel S. Ramirez III
Financial Comptroller

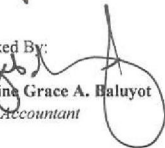
APO PRODUCTION UNIT, INC
CONDENSED STATEMENT OF COMPREHENSIVE INCOME
CORPORATE FUND
FOR THE THIRD (3RD) QUARTER ENDING SEPTEMBER 30, 2025

	<u>July 2025</u>	<u>August 2025</u>	<u>September 2025</u>	3RD QUARTER
Income				
Service and Business Income	394,784,280.07	187,231,227.86	772,660,829.78	1,354,676,337.71
Gains	-	-	-	-
Other Non-Operating Income	3,503,245.01	3,085,692.51	504,738.96	7,093,676.48
Total Income	398,287,525.08	190,316,920.37	773,165,568.74	1,361,770,014.19
Expenses				
Personnel Services	(11,066,554.72)	(9,740,707.89)	(10,248,208.65)	(31,055,471.26)
Maintenance and Other Operating Expenses	(9,328,092.59)	(5,160,069.19)	(35,079,793.32)	(49,567,955.10)
Financial Expenses	(600.00)	(200.00)	(300.00)	(1,100.00)
Direct Costs	(337,457,155.26)	(226,424,804.70)	(633,606,327.12)	(1,197,488,287.08)
Non-Cash Expenses	(2,331,032.71)	(1,846,919.20)	(1,846,919.20)	(6,024,871.11)
Total Expenses	(360,183,435.28)	(243,172,700.99)	(680,781,548.29)	(1,284,137,684.56)
Profit/(Loss) Before Tax	38,104,089.80	(52,855,780.62)	92,384,020.45	77,632,329.63
Income Tax Expense/(Benefit)				
Income Tax Expenses-Current	-	-	26,523,646.00	26,523,646.00
Income Tax Expenses-Deferred	-	-	-	-
Profit/(Loss) After Tax	38,104,089.80	(52,855,780.62)	65,860,374.45	51,108,683.63
Net Assistance/Subsidy/(Financial Assistance/Subsidy)	-	-	-	-
Net Income/(Loss)	38,104,089.80	(52,855,780.62)	65,860,374.45	51,108,683.63
Other Comprehensive Income/(Loss) for the Period	-	-	-	-
Comprehensive Income/(Loss)	38,104,089.80	(52,855,780.62)	65,860,374.45	51,108,683.63


Prepared by:


Frances Arielle J. Ramirez
General Accountant

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Kristine Grace A. Baluyot
Chief Accountant

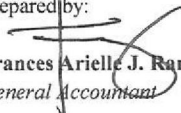
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Financial Comptroller

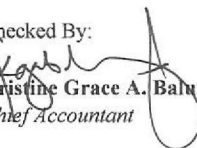
APO PRODUCTION UNIT, INC.
STATEMENT OF CHANGES IN EQUITY
FOR THE THIRD (3rd) QUARTER ENDING SEPTEMBER 30, 2025

	JULY	AUG	SEPT	3RD QUARTER
BALANCE AT JANUARY 1, 2025	859,091,182.46	859,091,182.46	859,091,182.46	859,091,182.46
CHANGES IN EQUITY -				
Add/(Deduct):				
Comprehensive Income (Loss) -	245,878,646.31	193,022,865.69	258,883,240.14	258,883,240.14
Dividends payable to the National	-	-	-	-
Other Adjustments	592,178.98	592,178.98	(471,936.19)	(471,936.19)
BALANCE ENDING	1,105,562,007.75	1,052,706,227.13	1,117,502,486.41	1,117,502,486.41

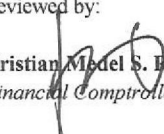
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Checked By:


Kristine Grace A. Baluyot
Chief Accountant

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, 2025

	<u>July 2025</u>	<u>August 2025</u>	<u>September 2025</u>	3rd QUARTER
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Inflows				
Proceeds from Sale of Goods and Services (Cash sales from Lima)	60,755,653.14	43,560,857.55	52,828,747.93	157,145,258.62
Collection of Income/Revenue	289,807,715.72	217,874,007.75	481,373,834.42	989,055,557.89
Collection of service and business income - Collection of AR - Trade	286,547,347.72	214,793,232.75	481,424,287.42	982,764,867.89
Receipt of shares, grants and donations				-
Collection of other non-operating income -Collection of service fee from pass	3,210,368.00	3,029,775.00	(50,453.00)	6,189,690.00
Collection from Bid Documents	50,000.00	51,000.00		101,000.00
Collection from Scrap Sales				-
Receipt of prior years' income				-
Collection of Receivables - from JV, IRSIS	-	-	-	-
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				-
Other Receipts	197,531.32	33,639.36	-	231,170.68
Receipt of unearned income/revenue				-
Receipt of deposits on letters of credit				-
Refund of guaranty deposits				-
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	175,692.52	23,959.81		199,652.33
Receipt of refund of overpayment of maintenance and other operating expenses				-
Receipt of refund of cash advances - cash returned for advances to O & E, Sp	21,838.80	9,677.55		31,516.35
Other miscellaneous receipts - other receipts		2.00		2.00
Total Cash Inflows	350,760,900.18	261,468,504.66	534,202,582.35	1,146,431,987.19
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	350,760,900.18	261,468,504.66	534,202,582.35	1,146,431,987.19
Cash Outflows				
Payment of Expenses	27,566,464.10	14,329,988.86	30,755,979.67	72,652,432.63
Payment of personnel services - payroll and other employee benefits	13,725,916.83	7,486,006.89	24,836,017.73	46,047,941.45
Payment of maintenance and other operating expenses - AP services	13,839,947.27	6,843,781.97	5,919,661.94	26,603,391.18
Payment of financial expenses - bank charges, custom duties	600.00	200.00	300.00	1,100.00
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	482,876,740.54	315,439,558.95	423,142,934.81	1,221,459,234.30
Remittance of Personnel Benefit Contributions and Mandatory Deductions	28,698,554.79	21,502,387.74	64,914,981.86	115,115,924.39
Remittance of taxes withheld - Compensation, EWT and VAT Withholding	25,871,164.76	18,672,706.61	61,995,238.66	106,539,110.03
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS - Government mandatory remit	2,827,390.03	2,829,681.13	2,919,743.20	8,576,814.36
Remittance of provident/welfare fund contribution				-
Remittance of other personnel benefits contributions				-
Remittance of other payables				-

APO PRODUCTION UNIT, INC
CONDENSED STATEMENT OF CASH FLOWS
CORPORATE FUND
FOR THE THIRD (3rd) QUARTER ENDING SEPTEMBER 30, 2025

	<u>July 2025</u>	<u>August 2025</u>	<u>September 2025</u>	3rd QUARTER
Other Disbursements	5,023,032.88	3,626,805.65	27,584,949.01	36,234,787.54
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	5,023,032.88	3,626,805.65	27,584,949.01	36,234,787.54
Total Cash Outflows	544,164,792.31	354,898,741.20	546,398,845.35	1,445,462,378.86
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	544,164,792.31	354,898,741.20	546,398,845.35	1,445,462,378.86
Net Cash Provided by/(Used in) Operating Activities	(193,403,892.13)	(93,430,236.54)	(12,196,263.00)	(299,030,391.67)
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash Inflows				
Receipt of Interest Earned	225,705.51	881.32	60,693.30	287,280.13
Receipt of Cash Dividends - dividends from JV				-
Total Cash Inflows	225,705.51	881.32	60,693.30	287,280.13
Adjustments (Please specify)				
Adjusted Cash Inflows	225,705.51	881.32	60,693.30	287,280.13
Cash Outflows				
Purchase/Construction of Property, Plant and Equipment	2,501,971.99	45,128,660.05	4,961,326.77	52,591,958.81
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	213,892.85	322,434.19		536,327.04
Payments for leased assets				-
Payments for leased assets improvements	2,288,079.14	44,806,225.86	4,961,326.77	52,055,631.77
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)				-
Payment for property, plant and equipment obligated in prior year				-


APO PRODUCTION UNIT, INC
CONDENSED STATEMENT OF CASH FLOWS
CORPORATE FUND
FOR THE THIRD (3rd) QUARTER ENDING SEPTEMBER 30, 2025

	<u>July 2025</u>	<u>August 2025</u>	<u>September 2025</u>	3rd QUARTER
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	2,501,971.99	45,128,660.05	4,961,326.77	52,591,958.81
Adjustments (Please specify)	-	-	-	-
Adjusted Cash Outflows	2,501,971.99	45,128,660.05	4,961,326.77	52,591,958.81
Net Cash Provided By/(Used In) Investing Activities	(2,276,266.48)	(45,127,778.73)	(4,900,633.47)	(52,304,678.68)
CASH FLOWS FROM FINANCING ACTIVITIES				
Cash Inflows				
Total Cash Inflows	-	-	-	-
Adjustments (Please specify)	-	-	-	-
Adjusted Cash Inflows	-	-	-	-
Cash Outflows				
Payment of Cash Dividends	19,160,646.75	19,160,646.75	-	38,321,293.50
Total Cash Outflows	19,160,646.75	19,160,646.75	-	38,321,293.50
Adjustments (Please specify)	-	-	-	-
Adjusted Cash Outflows	19,160,646.75	19,160,646.75	-	38,321,293.50
Net Cash Provided By/(Used In) Financing Activities	(19,160,646.75)	(19,160,646.75)	-	(38,321,293.50)
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(214,840,805.36)	(157,718,662.02)	(17,096,896.47)	(389,656,363.85)
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	-	-	-
CASH AND CASH EQUIVALENTS, BEGINNING	919,156,974.40	704,316,169.04	546,597,507.02	919,156,974.40
CASH AND CASH EQUIVALENTS, ENDING	704,316,169.04	546,597,507.02	529,500,610.55	529,500,610.55

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