

APO PRODUCTION UNIT, INC
CONDENSED STATEMENT OF COMPREHENSIVE INCOME
CORPORATE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>YTD 2024</u>
Income	
Service and Business Income	4,027,682,140.61
Gains	12,452.52
Other Non-Operating Income	57,862,328.63
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Total Income	4,085,556,921.76
Expenses	
Personnel Services	(119,398,192.10)
Maintenance and Other Operating Expenses	(195,062,668.57)
Financial Expenses	(40,602.27)
Direct Costs	(3,617,739,622.09)
Non-Cash Expenses	(19,110,099.64)
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Total Expenses	(3,951,351,184.67)
Profit/(Loss) Before Tax	134,205,737.09
Income Tax Expense/(Benefit)	
Income Tax Expenses-Current	33,396,796.32
Income Tax Expenses-Deferred	-
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Profit/(Loss) After Tax	100,808,940.77
Net Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)	
Net Income/(Loss)	100,808,940.77
Other Comprehensive Income/(Loss) for the Period	
Comprehensive Income/(Loss)	100,808,940.77

	<u>YTD 2024</u>
Sales Revenue	4,003,065,804.61
Share in the Profit/Revenue of Joint Venture	24,616,336.00
Total Service and Business Income	4,027,682,140.61
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Gain on Forex	12,452.52
Gain on Sale of Property, Plant and Equipment	
Gain on Sale of Unserviceable Property	
Other Gains	
Gain on Sale of Property, Plant and Equipment	
Total Gains	12,452.52
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Other Non-Operating Income	
Interest Income from bank deposits	4,248,972.69
Miscellaneous Income	584,797.07
Bid Documents	504,750.00
Other Income	44,494,077.67
Reversal of Impairment Loss	8,029,731.20
Total Other Non-Operating Income	57,862,328.63

Note : This report is tentative and subject to audit adjustments

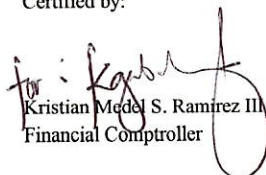
Certified by:
for: 
Kristian Medel S. Ramirez III
Financial Comptroller

APO PRODUCTION UNIT, INC.
CONDENSED STATEMENT OF FINANCIAL POSITION
CORPORATE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>YTD 2024</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	1,129,441,689.97
Receivables	1,285,845,793.30
Inventories	166,600,663.93
Other Current Assets	<u>1,337,896,604.83</u>
Total Current Assets	<u>3,919,784,752.03</u>
Non-Current Assets	
Receivables	940,600.00
Property, Plant and Equipment	239,084,856.98
Right-of-Use Assets	148,978,961.26
Intangible Assets	119,036,945.29
Deferred Tax Assets	11,052,643.22
Other Non-Current Assets	<u>41,218,261.28</u>
Total Non-Current Assets	<u>560,312,268.03</u>
Total Assets	<u>4,480,097,020.06</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	1,921,241,246.42
Lease Payables	165,715,230.08
Inter-Agency Payables	1,094,608,011.47
Trust Liabilities	5,415,119.63
Deferred Credits/Unearned Income	73,982,252.04
Other Payables	<u>1,678,521.34</u>
Total Current Liabilities	<u>3,262,640,380.97</u>
Non-Current Liabilities	
Financial Liabilities	94,518,249.61
Provisions	65,327,809.65
Deferred Tax Liabilities	2,804,860.88
Other Payables	<u>195,365,222.43</u>
Total Non-Current Liabilities	<u>358,016,142.57</u>
Total Liabilities	<u>3,620,656,523.54</u>
EQUITY	
Revaluation Surplus	2,908,467.01
Retained Earnings/(Deficit)	<u>856,532,029.51</u>
Total Equity	<u>859,440,496.52</u>
Total Liabilities and Equity	<u>4,480,097,020.06</u>

Note : This report is tentative and subject to audit adjustments

Certified by:

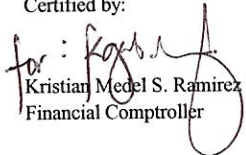

for: Kristian Medel S. Ramirez III
Financial Comptroller

**APO PRODUCTION UNIT, INC.
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>YTD 2024</u>
BALANCE AT JANUARY 1, 2024	<u>977,227,277.41</u>
CHANGES IN EQUITY -	
Add/(Deduct):	
Comprehensive Income (Loss) -	100,808,940.77
Dividends	-
Dividends payable to the National Government	(197,080,938.00)
Other Adjustments	(21,514,783.67)
BALANCE ENDING	<u>859,440,496.52</u>

Note : This report is tentative and subject to audit adjustments

Certified by:

for: 
Kristian Medel S. Ramirez III
Financial Comptroller


APO PRODUCTION UNIT, INC.
DELIVERED SALES
DECEMBER 31, 2024

	<u>YTD 2024</u>
Delivered Sales - QC	1,658,866,159.50
Delivered Sales - Lima	414,896,213.84
Delivered Sales -Joint Venture DFA	1,883,466,757.17
Delivered Sales -Joint Venture DTI	39,628,571.43
Delivered Sales -Joint Venture DENR	850,959.81
Delivered Sales -Joint Venture OWWA	5,357,142.86
TOTAL	<u>4,003,065,804.61</u>

Prepared by:

for: 
Lara Jane Barrientos
Accounting Staff

Certified by:

for: 
Kristian Medel S. Ramirez III
Financial Comptroller

APO PRODUCTION UNIT INC.
BUDGET UTILIZATION REPORT
BUDGET vs ACTUAL AS OF DECEMBER 31, 2024 (TENTATIVE 4.18.2025)

ACCOUNT TITLE	BUDGET	SUPPLEMENTAL	RE-ALIGNMENT	TOTAL BUDGET WITH RE-ALIGNMENT	ACTUAL	VARIANCE
MOOE	311,653,057	-	23,703,363	335,356,420	214,172,768	121,183,652
CAPEX	316,744,802	682,000,000	(0)	998,744,802	319,232,906	679,511,895
	628,397,858	682,000,000	23,703,363	1,334,101,221	533,405,675	800,695,547

BU R RATE 40%

Prepared by: *Fancito*
 Fancito
 Fancito F. Anecito
 Budget Officer