

**PHILIPPINE MINING DEVELOPMENT CORPORATION**  
**UNAUDITED TRIAL BALANCE**  
**AS OF JUNE 30, 2025**

<b>RCA CODE</b>	<b>ACCOUNT TITLES</b>	<b>DEBIT</b>	<b>CREDIT</b>
10101020	Petty Cash	110,001.00	-
10102020	Cash in Bank-Local Currency, Current Account	35,404,166.26	-
10103030	Cash in Bank-Foreign Currency, Savings Account	69,021,198.57	-
10105010	Treasury Bills	29,773,056.46	-
10301010	Accounts Receivable	38,226,181.12	-
10399010	Receivables-Disallowances/Charges	213,554.54	-
10399020	Due from Officers and Employees	168,710.05	-
10399022	Allowance for Impairment-Due from Officers and Employees	-	111,709.81
10399990	Other Receivables	71,824.50	-
10404010	Office Supplies Inventory	41,744.51	-
10404080	Fuel, Oil and Lubricants Inventory	2,967.60	-
10404130	Construction Materials Inventory	141,043.38	-
10404190	Electrical Supplies and Materials Inventory	81,557.38	-
10404990	Other Supplies and Materials Inventory	3,532,818.02	-
10404992	Allowance for Impairment-Other Supplies and Materials Inventory	-	799,815.43
10406010	Semi-Expendable Furniture and Fixtures	2,857.14	-
19901030	Advances to Special Disbursing Officer	52,218.00	-
19901040	Advances to Officers and Employees	69,165.70	-
19902020	Prepaid Rent	286,564.58	-
19902050	Prepaid Insurance	221,253.51	-
19902060	Input Tax	2,244,264.00	-
19902100	Prepaid Subscription	58,484.32	-
19902990	Other Prepayments	13,454,320.74	-
10602990	Other Land Improvements	712,235.16	-
10602991	Accumulated Depreciation-Other Land Improvements	-	144,346.44
10603040	Water Supply Systems	10,900,084.29	-
10603041	Accumulated Depreciation-Water Supply Systems	-	2,965,710.40
10603042	Accumulated Impairment Losses-Water Supply Systems	-	186,194.54
10603990	Other Infrastructure Assets	37,428,546.61	-
10603991	Accumulated Depreciation-Other Infrastructure Assets	-	7,618,485.16
10603992	Accumulated Impairment Losses-Other Infrastructure Assets	-	2,227,409.62
10604010	Buildings	6,190,037.38	-
10604011	Accumulated Depreciation-Buildings	-	4,889,257.31
10605020	Office Equipment	942,890.55	-
10605021	Accumulated Depreciation-Office Equipment	-	648,383.29
10605030	Information and Communication Technology Equipment	3,298,246.30	-
10605031	Accumulated Depreciation-Information and Communication Technology Equipment	-	2,384,850.07
10605070	Communications Equipment	66,964.29	-
10605071	Accumulated Depreciation-Communications Equipment	-	22,265.66
10605170	Electrical Equipment	384,821.21	-
10605171	Accumulated Depreciation-Electrical Equipment	-	289,382.27
10605990	Other Machinery and Equipment	4,443,376.25	-
10605991	Accumulated Depreciation-Other Machinery and Equipment	-	4,150,947.08
10605992	Accumulated Impairment Losses-Other Machinery and Equipment	-	12,770.15
10606010	Motor Vehicles	11,220,439.63	-
10606011	Accumulated Depreciation-Motor Vehicles	-	8,791,230.58
10606990	Other Transportation Equipment	4,709,676.00	-
10606991	Accumulated Depreciation-Other Transportation Equipment	-	4,474,192.20
10609020	Leased Assets Improvements, Buildings and Other Structures	4,315,470.88	-
10609021	Accumulated Depreciation-Leased Assets Improvements, Buildings and Other Structures	-	3,832,934.10
10613990	Other Exploration and Evaluation Assets	92,389,100.00	-
10613991	Accumulated Depreciation-Other Exploration and Evaluation Assets	-	1,132,875.00
10698020	Construction in Progress-Infrastructure Assets	8,761,363.47	-

RCA CODE	ACCOUNT TITLES	DEBIT	CREDIT
10698030	Construction in Progress-Buildings and Other Structures	74,121.42	-
10801020	Computer Software	3,888,717.44	-
10801021	Accumulated Amortization-Computer Software	-	3,440,772.78
10898020	Development in Progress-Computer Software	2,556,489.11	-
19903990	Other Deposits	1,884,291.49	-
20101010	Accounts Payable	-	1,477,219.56
20101020	Due to Officers and Employees	-	71,169.47
20201010	Due to BIR	-	778,728.44
20201020	Due to GSIS	-	531,184.40
20201030	Due to Pag-IBIG	-	101,030.17
20201040	Due to PhilHealth	-	193,162.22
20201110	Due to SSS	-	143,199.27
20401010	Trust Liabilities	-	70,440,972.83
20601020	Leave Benefits Payable	-	5,412,465.56
29999090	Dividends Payable	-	50,875,000.00
20102040	Loans Payable-Domestic	-	56,660,401.00
20501990	Other Deferred Credits	-	8,053,424.80
20502990	Other Unearned Revenue/Income	-	178,506,700.00
30201010	Revaluation Surplus	-	1,349,850.00
30701010	Retained Earnings/(Deficit)	-	(119,222,428.38)
30801010	Share Capital	-	125,000,000.00
40202210	Interest Income	-	673,817.70
40202320	Royalty Fees	-	4,343,772.38
40501010	Gain on Foreign Exchange (FOREX)	-	2,725,728.10
50101010	Salaries and Wages-Regular	16,091,867.65	-
50101020	Salaries and Wages-Casual/Contractual	6,369,928.70	-
50102010	Personnel Economic Relief Allowance (PERA)	627,174.82	-
50102020	Representation Allowance (RA)	404,329.55	-
50102030	Transportation Allowance (TA)	404,329.55	-
50102040	Clothing/Uniform Allowance	665,000.00	-
50102140	Year End Bonus	9,800.00	-
50102150	Cash Gift	7,500.00	-
50102160	Mid-Year Bonus	3,878,949.40	-
50102170	Directors and Committee Members' Fees	369,000.00	-
50103010	Retirement and Life Insurance Premiums	2,129,360.57	-
50103020	Pag-IBIG Contributions	109,400.00	-
50103030	PhilHealth Contributions	528,336.97	-
50103040	Employees Compensation Insurance Premiums	35,480.00	-
50104030	Terminal Leave Benefits	546,829.32	-
50201010	Traveling Expenses-Local	433,351.71	-
50202010	Training Expenses	245,857.12	-
50203010	Office Supplies Expenses	53,107.45	-
50203070	Drugs and Medicines Expenses	949.50	-
50203090	Fuel, Oil and Lubricants Expenses	207,164.72	-
50203210	Semi-Expendable Machinery and Equipment Expenses	116,310.26	-
50203220	Semi-Expendable Furniture, Fixtures and Books Expenses	18,928.57	-
50203260	Electrical Supplies and Materials Expenses	17,841.85	-
50203280	Housekeeping/Cleaning Supplies Expense	33,379.03	-
50203990	Other Supplies and Materials Expenses	118,147.83	-
50204010	Water Expenses	5,411.70	-
50204020	Electricity Expenses	375,726.08	-
50204990	Other Utility Expenses	245,607.57	-
50205010	Postage and Courier Services	20,355.79	-
50205020	Telephone Expenses	92,181.99	-
50205030	Internet Subscription Expenses	76,437.48	-
50210030	Extraordinary and Miscellaneous Expenses	2,617.00	-
50211020	Auditing Services	1,144,788.90	-
50211030	Consultancy Services	66,000.00	-

RCA CODE	ACCOUNT TITLES	DEBIT	CREDIT
50212010	Environment/Sanitary Services	48,402.13	-
50212990	Other General Services	853,409.64	-
50213030	Repairs and Maintenance-Infrastructure Assets	73,407.74	-
50213040	Repairs and Maintenance-Buildings and Other Structures	4,118.93	-
50213050	Repairs and Maintenance-Machinery and Equipment	117,279.41	-
50213060	Repairs and Maintenance-Transportation Equipment	218,459.63	-
50213070	Repairs and Maintenance-Furniture and Fixtures	3,482.14	-
50213090	Repairs and Maintenance-Leased Assets Improvements	368.00	-
50215010	Taxes, Duties and Licenses	425,011.88	-
50215020	Fidelity Bond Premiums	188,212.50	-
50215030	Insurance/Reinsurance Expenses	843,728.05	-
50299010	Advertising, Promotional and Marketing Expenses	20,000.00	-
50299020	Printing and Publication Expenses	4,241.72	-
50299030	Representation Expenses	10,616.00	-
50299040	Transportation and Delivery Expenses	1,000.00	-
50299050	Rent/Lease Expenses	2,447,997.74	-
50299070	Subscription Expenses	439,280.37	-
50299140	Documentary Stamps Expenses	105,574.10	-
50299180	Major Events and Conventions Expenses	20,125.00	-
50299990	Other Maintenance and Operating Expenses	505,728.83	-
50301040	Bank Charges	22,407.32	-
50501020	Depreciation-Land Improvements	13,532.70	-
50501030	Depreciation-Infrastructure Assets	912,976.38	-
50501040	Depreciation-Buildings and Other Structures	83,742.66	-
50501050	Depreciation-Machinery and Equipment	270,617.60	-
50501060	Depreciation-Transportation Equipment	410,128.50	-
50501090	Depreciation-Leased Assets Improvements	43,259.10	-
50501120	Depreciation-Exploration and Evaluation Assets	228,575.00	-
50502010	Amortization-Intangible Assets	60,267.84	-
50504010	Loss on Foreign Exchange (FOREX)	5,068,704.56	-
		<b>436,238,929.41</b>	<b>436,238,929.41</b>

Prepared by:

  
Stephanie A. Chua  
General Accounting Supervisor

Reviewed by:

  
Mary Ann P. Zarcilla  
Manager, Finance and Accounting