

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

RCA CODE	ACCOUNT TITLES	DEBIT	CREDIT
10101010	Cash-Collecting Officers	-	-
10101020	Petty Cash	110,001.00	-
10102020	Cash in Bank-Local Currency, Current Account	23,272,804.42	-
10103030	Cash in Bank-Foreign Currency, Savings Account	71,134,571.19	-
10105010	Treasury Bills	39,680,037.17	-
10301010	Accounts Receivable	53,565,957.97	-
10303050	Due from Other Government Corporations	2.00	-
10399010	Receivables-Disallowances/Charges	213,554.54	-
10399020	Due from Officers and Employees	168,915.85	-
10399022	Allowance for Impairment-Due from Officers and Employees	-	111,709.81
10399990	Other Receivables	71,824.50	-
10404010	Office Supplies Inventory	60,901.49	-
10404080	Fuel, Oil and Lubricants Inventory	3,154.00	-
10404130	Construction Materials Inventory	133,192.84	-
10404190	Electrical Supplies and Materials Inventory	80,828.81	-
10404990	Other Supplies and Materials Inventory	3,491,065.34	-
10404992	Allowance for Impairment-Other Supplies and Materials Inventory	-	799,815.43
10405020	Semi-Expendable Office Equipment	-	-
10406010	Semi-Expendable Furniture and Fixtures	-	-
19901030	Advances to Special Disbursing Officer	60,876.00	-
19901040	Advances to Officers and Employees	55,015.70	-
19902010	Advances to Contractors/Sub-Contractors	-	-
19902020	Prepaid Rent	286,564.58	-
19902050	Prepaid Insurance	221,253.51	-
19902060	Input Tax	2,586,224.17	-
19902100	Prepaid Subscription	209,311.44	-
19902990	Other Prepayments	13,400,927.87	-
10602990	Other Land Improvements	712,235.16	-
10602991	Accumulated Depreciation-Other Land Improvements	-	151,112.79
10603040	Water Supply Systems	10,900,084.29	-
10603041	Accumulated Depreciation-Water Supply Systems	-	3,063,050.56
10603042	Accumulated Impairment Losses-Water Supply Systems	-	186,194.54
10603990	Other Infrastructure Assets	37,428,546.61	-
10603991	Accumulated Depreciation-Other Infrastructure Assets	-	7,977,633.19
10603992	Accumulated Impairment Losses-Other Infrastructure Assets	-	2,227,409.62
10604010	Buildings	6,190,037.38	-
10604011	Accumulated Depreciation-Buildings	-	4,931,128.64
10605020	Office Equipment	942,890.55	-
10605021	Accumulated Depreciation-Office Equipment	-	669,648.40
10605030	Information and Communication Technology Equipment	3,298,246.30	-
10605031	Accumulated Depreciation-Information and Communication Technology Equipment	-	2,475,949.45
10605070	Communications Equipment	66,964.29	-
10605071	Accumulated Depreciation-Communications Equipment	-	25,446.47
10605170	Electrical Equipment	384,821.21	-
10605171	Accumulated Depreciation-Electrical Equipment	-	299,772.95
10605990	Other Machinery and Equipment	4,443,376.25	-
10605991	Accumulated Depreciation-Other Machinery and Equipment	-	4,161,486.17
10605992	Accumulated Impairment Losses-Other Machinery and Equipment	-	12,770.15
10606010	Motor Vehicles	11,220,439.63	-
10606011	Accumulated Depreciation-Motor Vehicles	-	8,996,294.83
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	-	3,854,563.65
10613990	Other Exploration and Evaluation Assets	92,389,100.00	-
10613991	Accumulated Depreciation-Other Exploration and Evaluation Assets	-	1,246,162.50
10698020	Construction in Progress-Infrastructure Assets	8,828,512.82	-
10698030	Construction in Progress-Buildings and Other Structures	74,121.42	-
10801020	Computer Software	7,522,171.34	-
10801021	Accumulated Amortization-Computer Software	-	3,531,464.27
10898020	Development in Progress-Computer Software	-	-
19903990	Other Deposits	1,885,021.30	-
20101010	Accounts Payable	-	1,617,862.03
20101020	Due to Officers and Employees	-	76,500.55
20201010	Due to BIR	-	760,916.32
20201020	Due to GSIS	-	476,535.09
20201030	Due to Pag-IBIG	-	81,303.40
20201040	Due to PhilHealth	-	170,714.37
20201090	Due to Treasurer of the Philippines	-	-
20201110	Due to SSS	-	107,005.69
20201120	Value Added Tax Payable	-	321,428.57
20401010	Trust Liabilities	-	71,496,140.79
20401040	Guaranty/Security Deposits Payable	-	-
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	-	904,526.92
40202320	Royalty Fees	-	32,455,967.26
40202990	Commitment Fees	-	2,678,571.43
40501010	Gain on Foreign Exchange (FOREX)	-	2,545,927.94
50101010	Salaries and Wages-Regular	24,279,624.33	-
50101020	Salaries and Wages-Casual/Contractual	8,997,216.55	-
50102010	Personnel Economic Relief Allowance (PERA)	942,318.18	-
50102020	Representation Allowance (RA)	612,829.55	-
50102030	Transportation Allowance (TA)	612,829.55	-
50102040	Clothing/Uniform Allowance	665,000.00	-
50102140	Year End Bonus	150,503.20	-
50102150	Cash Gift	34,500.00	-
50102160	Mid-Year Bonus	3,878,949.40	-
50102170	Directors and Committee Members' Fees	584,000.00	-
50103010	Retirement and Life Insurance Premiums	3,133,857.73	-
50103020	Pag-IBIG Contributions	159,200.00	-
50103030	PhilHealth Contributions	775,650.80	-
50103040	Employees Compensation Insurance Premiums	52,500.00	-
50104030	Terminal Leave Benefits	722,217.12	-
50201010	Traveling Expenses-Local	700,094.84	-
50202010	Training Expenses	299,973.20	-
50203010	Office Supplies Expenses	91,090.30	-
50203020	Accountable Forms Expenses	3,600.00	-
50203030	Non-Accountable Forms Expenses	2,187.50	-
50203070	Drugs and Medicines Expenses	949.50	-
50203090	Fuel, Oil and Lubricants Expenses	312,693.44	-
50203210	Semi-Expendable Machinery and Equipment Expenses	124,506.69	-
50203220	Semi-Expendable Furniture, Fixtures and Books Expenses	21,785.71	-
50203260	Electrical Supplies and Materials Expenses	19,574.87	-
50203280	Housekeeping/Cleaning Supplies Expense	57,711.05	-
50203990	Other Supplies and Materials Expenses	82,208.27	-
50204010	Water Expenses	6,749.28	-
50204020	Electricity Expenses	564,054.44	-
50204990	Other Utility Expenses	340,427.59	-
50205010	Postage and Courier Services	31,089.46	-

50205020	Telephone Expenses	169,109.62	-
50205030	Internet Subscription Expenses	149,986.86	-
50210030	Extraordinary and Miscellaneous Expenses	5,625.00	-
50211010	Legal Services	137,952.94	-
50211020	Auditing Services	2,289,577.80	-
50211030	Consultancy Services	66,000.00	-
50212010	Environment/Sanitary Services	64,009.28	-
50212990	Other General Services	1,267,851.84	-
50213030	Repairs and Maintenance-Infrastructure Assets	102,771.00	-
50213040	Repairs and Maintenance-Buildings and Other Structures	4,118.93	-
50213050	Repairs and Maintenance-Machinery and Equipment	122,379.41	-
50213060	Repairs and Maintenance-Transportation Equipment	405,127.26	-
50213070	Repairs and Maintenance-Furniture and Fixtures	3,732.14	-
50213090	Repairs and Maintenance-Leased Assets Improvements	368.00	-
50215010	Taxes, Duties and Licenses	609,414.39	-
50215020	Fidelity Bond Premiums	207,468.72	-
50215030	Insurance/Reinsurance Expenses	843,728.05	-
50215040	Income Tax Expenses	53,571.44	-
50299010	Advertising, Promotional and Marketing Expenses	50,000.00	-
50299020	Printing and Publication Expenses	5,031.90	-
50299030	Representation Expenses	21,384.00	-
50299040	Transportation and Delivery Expenses	-	-
50299050	Rent/Lease Expenses	3,664,469.39	-
50299070	Subscription Expenses	519,840.75	-
50299140	Documentary Stamps Expenses	105,664.10	-
50299180	Major Events and Conventions Expenses	44,661.71	-
50299990	Other Maintenance and Operating Expenses	728,183.67	-
50301040	Bank Charges	30,263.03	-
50501020	Depreciation-Land Improvements	20,299.05	-
50501030	Depreciation-Infrastructure Assets	1,369,464.57	-
50501040	Depreciation-Buildings and Other Structures	125,613.99	-
50501050	Depreciation-Machinery and Equipment	407,092.67	-
50501060	Depreciation-Transportation Equipment	615,192.75	-
50501090	Depreciation-Leased Assets Improvements	64,888.65	-
50501120	Depreciation-Exploration and Evaluation Assets	339,862.50	-
50502010	Amortization-Intangible Assets	150,959.33	-
50504010	Loss on Foreign Exchange (FOREX)	2,380,361.85	-
		469,524,618.96	469,524,618.96

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