

**PHILIPPINE MINING DEVELOPMENT CORPORATION**  
**UNAUDITED TRIAL BALANCE**  
**AS OF DECEMBER 31, 2025**

<b>RCA CODE</b>	<b>ACCOUNT TITLES</b>	<b>DEBIT</b>	<b>CREDIT</b>
10101020	Petty Cash	97,112.00	-
10102020	Cash in Bank-Local Currency, Current Account	52,492,396.36	-
10103030	Cash in Bank-Foreign Currency, Savings Account	130,654,413.33	-
10301010	Accounts Receivable	48,964,008.51	-
10303050	Due from Other Government Corporations	74,340.76	-
10399010	Receivables-Disallowances/Charges	213,554.54	-
10399020	Due from Officers and Employees	180,444.58	-
10399022	Allowance for Impairment-Due from Officers and Employees	-	111,709.81
10399990	Other Receivables	71,824.50	-
10404010	Office Supplies Inventory	39,701.00	-
10404080	Fuel, Oil and Lubricants Inventory	2,073.23	-
10404130	Construction Materials Inventory	122,340.15	-
10404190	Electrical Supplies and Materials Inventory	80,828.81	-
10404990	Other Supplies and Materials Inventory	3,489,654.63	-
10404992	Allowance for Impairment-Other Supplies and Materials Inventory	-	799,815.43
10602990	Other Land Improvements	712,235.16	-
10602991	Accumulated Depreciation-Other Land Improvements	-	157,879.16
10603040	Water Supply Systems	10,900,084.29	-
10603041	Accumulated Depreciation-Water Supply Systems	-	3,160,390.75
10603042	Accumulated Impairment Losses-Water Supply Systems	-	186,194.54
10603990	Other Infrastructure Assets	37,491,903.97	-
10603991	Accumulated Depreciation-Other Infrastructure Assets	-	8,339,320.35
10603992	Accumulated Impairment Losses-Other Infrastructure Assets	-	3,015,662.36
10604010	Buildings	6,190,037.38	-
10604011	Accumulated Depreciation-Buildings	-	4,973,000.02
10605020	Office Equipment	942,890.55	-
10605021	Accumulated Depreciation-Office Equipment	-	690,913.43
10605030	Information and Communication Technology Equipment	3,298,246.30	-
10605031	Accumulated Depreciation-Information and Communication Technology Equipment	-	2,567,048.86
10605070	Communications Equipment	66,964.29	-
10605071	Accumulated Depreciation-Communications Equipment	-	28,627.29
10605170	Electrical Equipment	384,821.21	-
10605171	Accumulated Depreciation-Electrical Equipment	-	310,163.66
10605990	Other Machinery and Equipment	4,443,376.25	-
10605991	Accumulated Depreciation-Other Machinery and Equipment	-	4,172,025.20
10605992	Accumulated Impairment Losses-Other Machinery and Equipment	-	12,770.15
10606010	Motor Vehicles	11,220,439.63	-
10606011	Accumulated Depreciation-Motor Vehicles	-	9,201,358.84
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	-	3,876,193.20
10613990	Other Exploration and Evaluation Assets	92,389,100.00	-
10613991	Accumulated Depreciation-Other Exploration and Evaluation Assets	-	1,359,450.00
10698020	Construction in Progress-Infrastructure Assets	8,765,155.46	-
10698030	Construction in Progress-Buildings and Other Structures	74,121.42	-
10801020	Computer Software	7,522,171.34	-
10801021	Accumulated Amortization-Computer Software	-	3,652,434.56
19901030	Advances to Special Disbursing Officer	6,883.63	-
19901040	Advances to Officers and Employees	20,015.70	-
19902020	Prepaid Rent	387,737.83	-
19902050	Prepaid Insurance	494,576.54	-
19902060	Input Tax	2,549,456.00	-
19902100	Prepaid Subscription	283,802.64	-
19902990	Other Prepayments	13,400,749.30	-
19903990	Other Deposits	1,850,375.60	-
20101010	Accounts Payable	-	2,640,687.33
20101020	Due to Officers and Employees	-	3,653,394.32
20102040	Loans Payable-Domestic	-	56,660,401.00
20201010	Due to BIR	-	1,992,359.95
20201020	Due to GSIS	-	1,423,280.34
20201030	Due to Pag-IBIG	-	83,734.67
20201040	Due to PhilHealth	-	175,711.57
20201090	Due to Treasurer of the Philippines	-	52,699,500.00

RCA CODE	ACCOUNT TITLES	DEBIT	CREDIT
20201110	Due to SSS	-	101,073.04
20401010	Trust Liabilities	-	71,944,571.14
20501990	Other Deferred Credits	-	8,053,424.80
20502990	Other Unearned Revenue/Income	-	184,362,200.00
20601020	Leave Benefits Payable	-	6,494,091.81
29999090	Dividends Payable	-	49,975,000.00
29999990	Other Payables	-	2,054.00
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	-	1,338,456.53
40202320	Royalty Fees	-	47,321,165.48
40202990	Commitment Fees	-	2,678,571.43
40501010	Gain on Foreign Exchange (FOREX)	-	3,972,092.21
40699990	Miscellaneous Income	-	0.94
50101010	Salaries and Wages-Regular	37,567,661.03	-
50101020	Salaries and Wages-Casual/Contractual	11,252,411.31	-
50102010	Personnel Economic Relief Allowance (PERA)	1,271,181.78	-
50102020	Representation Allowance (RA)	846,829.55	-
50102030	Transportation Allowance (TA)	846,829.55	-
50102040	Clothing/Uniform Allowance	679,000.00	-
50102080	Productivity Incentive Allowance	302,500.00	-
50102140	Year End Bonus	4,330,647.20	-
50102150	Cash Gift	485,000.00	-
50102160	Mid-Year Bonus	4,265,963.50	-
50102170	Directors and Committee Members' Fees	822,000.00	-
50102990	Other Bonuses and Allowances	2,071,000.00	-
50103010	Retirement and Life Insurance Premiums	4,662,027.22	-
50103020	Pag-IBIG Contributions	206,800.00	-
50103030	PhilHealth Contributions	1,023,151.51	-
50103040	Employees Compensation Insurance Premiums	128,290.00	-
50104020	Retirement Gratuity	3,801,469.73	-
50104030	Terminal Leave Benefits	2,578,438.04	-
50201010	Traveling Expenses-Local	1,792,198.73	-
50201020	Traveling Expenses-Foreign	38,638.17	-
50202010	Training Expenses	416,269.92	-
50203010	Office Supplies Expenses	131,263.91	-
50203020	Accountable Forms Expenses	3,600.00	-
50203030	Non-Accountable Forms Expenses	2,237.50	-
50203070	Drugs and Medicines Expenses	1,410.00	-
50203090	Fuel, Oil and Lubricants Expenses	464,130.97	-
50203210	Semi-Expendable Machinery and Equipment Expenses	162,935.26	-
50203220	Semi-Expendable Furniture, Fixtures and Books Expenses	21,785.71	-
50203260	Electrical Supplies and Materials Expenses	23,539.15	-
50203280	Housekeeping/Cleaning Supplies Expense	74,029.40	-
50203990	Other Supplies and Materials Expenses	86,177.27	-
50204010	Water Expenses	8,550.53	-
50204020	Electricity Expenses	777,341.03	-
50204990	Other Utility Expenses	438,006.76	-
50205010	Postage and Courier Services	44,669.90	-
50205020	Telephone Expenses	307,518.63	-
50205030	Internet Subscription Expenses	186,993.40	-
50210030	Extraordinary and Miscellaneous Expenses	10,163.00	-
50211010	Legal Services	280,328.30	-
50211020	Auditing Services	4,579,155.60	-
50211030	Consultancy Services	106,000.00	-
50212010	Environment/Sanitary Services	83,331.75	-
50212990	Other General Services	1,786,549.62	-
50213030	Repairs and Maintenance-Infrastructure Assets	120,306.55	-
50213040	Repairs and Maintenance-Buildings and Other Structures	4,118.93	-
50213050	Repairs and Maintenance-Machinery and Equipment	124,611.55	-
50213060	Repairs and Maintenance-Transportation Equipment	456,366.28	-
50213070	Repairs and Maintenance-Furniture and Fixtures	13,390.14	-
50213090	Repairs and Maintenance-Leased Assets Improvements	30,932.00	-
50215010	Taxes, Duties and Licenses	755,560.05	-
50215020	Fidelity Bond Premiums	231,918.72	-
50215030	Insurance/Reinsurance Expenses	850,022.62	-
50215040	Income Tax Expenses	53,571.44	-
50299010	Advertising, Promotional and Marketing Expenses	50,000.00	-
50299020	Printing and Publication Expenses	7,760.49	-
50299030	Representation Expenses	71,472.26	-

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50299050	Rent/Lease Expenses	4,745,144.85	-
50299070	Subscription Expenses	527,492.41	-
50299140	Documentary Stamps Expenses	136,115.60	-
50299180	Major Events and Conventions Expenses	331,902.07	-
50299990	Other Maintenance and Operating Expenses	956,474.32	-
50301040	Bank Charges	33,251.62	-
50501020	Depreciation-Land Improvements	27,065.42	-
50501030	Depreciation-Infrastructure Assets	1,828,491.92	-
50501040	Depreciation-Buildings and Other Structures	167,485.37	-
50501050	Depreciation-Machinery and Equipment	543,567.67	-
50501060	Depreciation-Transportation Equipment	820,256.76	-
50501090	Depreciation-Leased Assets Improvements	86,518.20	-
50501120	Depreciation-Exploration and Evaluation Assets	453,150.00	-
50502010	Amortization-Intangible Assets	271,929.62	-
50503090	Impairment Loss-Property, Plant and Equipment	788,252.74	-
50504010	Loss on Foreign Exchange (FOREX)	1,430,203.69	-
		<b>469,524,618.96</b>	<b>469,524,618.96</b>

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