

**PHILIPPINE MINING DEVELOPMENT CORPORATION**  
**UNAUDITED TRIAL BALANCE**  
**AS OF MARCH 31, 2026**

<b>RCA CODE</b>	<b>ACCOUNT TITLES</b>	<b>DEBIT</b>	<b>CREDIT</b>
10101020	Petty Cash	105,000.00	-
10102020	Cash in Bank-Local Currency, Current Account	25,121,852.99	-
10103030	Cash in Bank-Foreign Currency, Savings Account	62,222,265.88	-
10105010	Treasury Bills	29,992,883.09	-
10301010	Accounts Receivable	29,189,200.11	-
10303050	Due from Other Government Corporations	80,500.00	-
10399010	Receivables-Disallowances/Charges	213,554.54	-
10399020	Due from Officers and Employees	202,935.58	-
10399022	Allowance for Impairment-Due from Officers and Employees	-	111,709.81
10399990	Other Receivables	71,824.50	-
10404010	Office Supplies Inventory	37,900.80	-
10404080	Fuel, Oil and Lubricants Inventory	3,956.05	-
10404130	Construction Materials Inventory	918,896.55	-
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
19901030	Advances to Special Disbursing Officer	42,872.72	-
19901040	Advances to Officers and Employees	20,015.70	-
19902010	Advances to Contractors/Sub-Contractors	292,000.00	-
19902020	Prepaid Rent	247,352.08	-
19902050	Prepaid Insurance	269,040.62	-
19902060	Input Tax	2,796,518.90	-
19902100	Prepaid Subscription	169,487.86	-
19902990	Other Prepayments	13,311,443.22	-
10202010	Investments in Treasury Bills-Local	66,976,562.36	-
10602990	Other Land Improvements	712,235.16	-
10602991	Accumulated Depreciation-Other Land Improvements	-	164,645.42
10603040	Water Supply Systems	10,900,084.29	-
10603041	Accumulated Depreciation-Water Supply Systems	-	3,257,731.00
10603042	Accumulated Impairment Losses-Water Supply Systems	-	186,194.54
10603990	Other Infrastructure Assets	37,491,903.97	-
10603991	Accumulated Depreciation-Other Infrastructure Assets	-	8,688,813.36
10603992	Accumulated Impairment Losses-Other Infrastructure Assets	-	3,015,662.36
10604010	Buildings	6,190,037.38	-
10604011	Accumulated Depreciation-Buildings	-	5,014,871.26
10605020	Office Equipment	942,890.55	-
10605021	Accumulated Depreciation-Office Equipment	-	712,178.69
10605030	Information and Communication Technology Equipment	3,298,246.30	-
10605031	Accumulated Depreciation-Information and Communication Technology Equipment	-	2,658,148.69
10605070	Communications Equipment	66,964.29	-
10605071	Accumulated Depreciation-Communications Equipment	-	31,808.04
10605170	Electrical Equipment	384,821.21	-
10605171	Accumulated Depreciation-Electrical Equipment	-	320,554.16
10605990	Other Machinery and Equipment	4,443,376.25	-
10605991	Accumulated Depreciation-Other Machinery and Equipment	-	4,182,564.20
10605992	Accumulated Impairment Losses-Other Machinery and Equipment	-	12,770.15
10606010	Motor Vehicles	11,220,439.63	-
10606011	Accumulated Depreciation-Motor Vehicles	-	9,371,197.68
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	-	3,897,822.69
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	9,074,144.62	-
10698030	Construction in Progress-Buildings and Other Structures	74,121.42	-
10801020	Computer Software	7,522,171.34	-
10801021	Accumulated Amortization-Computer Software	-	3,773,404.85
19903990	Other Deposits	1,835,854.94	-
20101010	Accounts Payable	-	1,679,628.00
20101020	Due to Officers and Employees	-	80,505.60
20201010	Due to BIR	-	838,531.01
20201020	Due to GSIS	-	1,352,287.92
20201030	Due to Pag-IBIG	-	71,057.37
20201040	Due to PhilHealth	-	172,390.22
20201090	Due to Treasurer of the Philippines	-	52,699,500.00

RCA CODE	ACCOUNT TITLES	DEBIT	CREDIT
20201110	Due to SSS	-	97,502.16
20201120	Value Added Tax Payable	-	535,836.43
20401010	Trust Liabilities	-	71,810,182.80
20601020	Leave Benefits Payable	-	6,494,091.81
29999090	Dividends Payable	-	49,975,000.00
20102040	Loans Payable-Domestic	-	56,660,401.00
20501990	Other Deferred Credits	-	8,053,424.80
20502990	Other Unearned Revenue/Income	-	184,362,200.00
30201010	Revaluation Surplus	-	1,349,850.00
30701010	Retained Earnings/(Deficit)	-	(168,711,032.28)
30801010	Share Capital	-	125,000,000.00
40202210	Interest Income	-	11,232.64
40202990	Commitment Fees	-	4,464,285.71
40501010	Gain on Foreign Exchange (FOREX)	-	3,339,816.27
40699990	Miscellaneous Income	-	1,017.86
50101010	Salaries and Wages-Regular	9,011,324.22	-
50101020	Salaries and Wages-Casual/Contractual	1,962,636.54	-
50102010	Personnel Economic Relief Allowance (PERA)	291,181.81	-
50102020	Representation Allowance (RA)	229,750.00	-
50102030	Transportation Allowance (TA)	229,750.00	-
50102040	Clothing/Uniform Allowance	14,000.00	-
50102080	Productivity Incentive Allowance	5,000.00	-
50102170	Directors and Committee Members' Fees	136,000.00	-
50102990	Other Bonuses and Allowances	33,000.00	-
50103010	Retirement and Life Insurance Premiums	1,104,765.17	-
50103020	Pag-IBIG Contributions	44,600.00	-
50103030	PhilHealth Contributions	253,320.29	-
50103040	Employees Compensation Insurance Premiums	15,470.00	-
50201010	Traveling Expenses-Local	140,892.33	-
50202010	Training Expenses	84,643.36	-
50203010	Office Supplies Expenses	50,237.82	-
50203070	Drugs and Medicines Expenses	3,812.14	-
50203090	Fuel, Oil and Lubricants Expenses	93,937.49	-
50203210	Semi-Expendable Machinery and Equipment Expenses	37,053.57	-
50203260	Electrical Supplies and Materials Expenses	4,919.64	-
50203280	Housekeeping/Cleaning Supplies Expense	13,409.65	-
50203990	Other Supplies and Materials Expenses	47,915.04	-
50204010	Water Expenses	1,322.35	-
50204020	Electricity Expenses	176,107.81	-
50204990	Other Utility Expenses	86,648.88	-
50205010	Postage and Courier Services	12,405.93	-
50205020	Telephone Expenses	39,254.62	-
50205030	Internet Subscription Expenses	55,938.69	-
50210030	Extraordinary and Miscellaneous Expenses	2,581.50	-
50212010	Environment/Sanitary Services	11,114.29	-
50212990	Other General Services	403,520.77	-
50213030	Repairs and Maintenance-Infrastructure Assets	20,740.00	-
50213040	Repairs and Maintenance-Buildings and Other Structures	1,930.00	-
50213050	Repairs and Maintenance-Machinery and Equipment	4,210.00	-
50213060	Repairs and Maintenance-Transportation Equipment	53,410.14	-
50215010	Taxes, Duties and Licenses	153,733.88	-
50215020	Fidelity Bond Premiums	122,643.75	-
50215030	Insurance/Reinsurance Expenses	224,233.87	-
50215040	Income Tax Expenses	89,306.08	-
50299020	Printing and Publication Expenses	3,127.86	-
50299030	Representation Expenses	25,269.66	-
50299050	Rent/Lease Expenses	1,281,483.81	-
50299060	Membership Dues and Contributions to Organizations	64,000.00	-
50299070	Subscription Expenses	259,716.57	-
50299140	Documentary Stamps Expenses	4,545.00	-
50299180	Major Events and Conventions Expenses	678.57	-
50299990	Other Maintenance and Operating Expenses	189,979.83	-
50301040	Bank Charges	29,685.72	-
50501020	Depreciation-Land Improvements	6,766.26	-
50501030	Depreciation-Infrastructure Assets	446,833.26	-
50501040	Depreciation-Buildings and Other Structures	41,871.24	-
50501050	Depreciation-Machinery and Equipment	136,475.34	-
50501060	Depreciation-Transportation Equipment	169,838.84	-
50501090	Depreciation-Leased Assets Improvements	21,629.49	-
60502010	Amortization-Intangible Assets	120,970.29	-
50504010	Loss on Foreign Exchange (FOREX)	2,873,565.26	-
		<b>452,371,243.85</b>	<b>452,371,243.85</b>