

LIGHT RAIL TRANSIT AUTHORITY
TRIAL BALANCE
MARCH 2026

| ACCOUNT CODE | ACCOUNT NAME | BEGINNING BALANCE (0.00) | | TRANSACTION | | ENDING BALANCE (0.00) | |
|--------------|--|--------------------------|--------|------------------|------------------|-----------------------|--------|
| | | DEBIT | CREDIT | DEBIT | CREDIT | DEBIT | CREDIT |
| 1-01-01-010 | Cash Collecting Officers | 8,180,769.12 | | 116,762,363.21 | 124,861,196.21 | 2,081,936.12 | |
| 1-01-01-020 | Cash on Hand - Petty Cash Fund | 1,482,020.00 | | 100,000.00 | | 1,582,020.00 | |
| 1-01-02-020 | Cash in Bank - Local Currency - CA | 4,403,266.163.83 | | 1,028,464,229.77 | 1,014,708,055.75 | 4,417,022,337.85 | |
| 1-01-02-030 | Cash in Bank - Local Currency - SA | 1,415,705,071.27 | | 1,102,183,937.45 | 1,234,190,728.35 | 1,283,898,280.37 | |
| 1-02-11-010 | Investments in Time Deposits - Local Currency | 489,590.42 | | | | 489,590.42 | |
| 1-02-11-020 | Investments in Time Deposits - Foreign Currency | 7,366,069.47 | | 284,289.70 | | 7,650,359.17 | |
| 1-02-99-990 | Other Investments | 14,716,500.60 | | 113,856.69 | | 14,716,500.60 | |
| 1-03-01-050 | Interest Receivables | (155,149.43) | | | | (170,510.46) | |
| 1-03-01-060 | Dividends Receivable | 4,098.92 | | | | 4,098.92 | |
| 1-03-01-240 | Service Concession Arrangements Receivable | 1,994,457,531.47 | | 21,740,382.71 | | 1,926,197,914.18 | |
| 1-03-02-010 | Operating Lease Receivable | 10,009,773.45 | | | | 10,009,773.45 | |
| 1-03-03-010 | Due from National Government Agencies | 65,581,110.42 | | 727,742.00 | 31,163.82 | 66,277,686.60 | |
| 1-03-03-020 | Due from Local Government Unit | 75,000,000.00 | | | | 75,000,000.00 | |
| 1-03-03-050 | Due from other Government Corporations | 261,076.57 | | | | 261,076.57 | |
| 1-03-03-060 | Due from Subsidiaries & Affiliates - Metro Inc. | 697,500.00 | | | | 697,500.00 | |
| 1-03-99-010 | Receivables - Disallowances/Charges | 36,782,364.25 | | | | 36,782,364.25 | |
| 1-03-99-020 | Due from Officers & Employees | 268,419.44 | | | | 268,419.44 | |
| 1-03-99-990 | Other Receivables - Other Receivables | 30,655,730.70 | | | | 30,655,730.70 | |
| 1-04-04-010 | Office Supplies Inventory | 3,878,018.24 | | 31,163.82 | | 3,909,182.05 | |
| 1-04-04-990A | Other Supplies and Materials Inventory | 1,188,492.49 | | 2,290,414.00 | 63,600.00 | 3,395,306.49 | |
| 1-04-04-990B | Other Supplies & Materials - Spare parts Inventory | 792,952,521.18 | | 33,548,321.67 | 11,294,683.59 | 815,206,299.26 | |
| 1-04-05-020 | Semi-Expendable Office Equipment | | | 94,700.00 | | 94,700.00 | |
| 1-04-05-030 | Semi-Expendable ICT Equipment | | | | | | |
| 1-04-05-990 | Semi-Expendable - Other Machinery & Equipment | | | | | | |
| 1-04-05-010 | Semi-Expendable Furniture & Fixtures | 916,496.00 | | | | 916,496.00 | |

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|--------------|--|-------------------|---------------|---------------|---------------|-------------------|--------|
| | | DEBIT | CREDIT | DEBIT | CREDIT | DEBIT | CREDIT |
| 1-05-01-010 | Investment Property - Land | 475,466,369.79 | | 220,725.00 | | 475,466,369.79 | |
| 1-05-01-010 | Land | 6,935,684,114.18 | | | | 6,935,894,839.18 | |
| 1-05-02-990 | Land Improvements - Other Land Improvements | 72,946,732.50 | | | | 72,946,732.50 | |
| 1-05-03-040 | Water Supply Systems | 56,899,361.00 | | | | 56,899,361.00 | |
| 1-05-03-100A | Railways Systems - PPE Railways | 30,609,426,312.60 | | | | 30,609,426,312.60 | |
| 1-05-04-010 | Buildings & Other Structures - Buildings | 1,500,401,420.75 | | | | 1,500,401,420.75 | |
| 1-05-04-990 | Buildings & Other Structures - Other Structures | 111,318,734.55 | | | | 111,318,734.55 | |
| 1-05-05-020 | Office Equipment | 93,547,974.77 | | 752,400.00 | | 94,300,374.77 | |
| 1-05-05-030 | Information & Communication Technology Equip | 76,783,904.62 | | | | 76,783,904.62 | |
| 1-05-05-990 | Other Machinery & Equipment | 600,684,625.18 | | 37,000,000.00 | | 637,684,625.18 | |
| 1-05-06-010 | Transportation Equipment - Motor Vehicle | 36,425,671.54 | | | | 36,425,671.54 | |
| 1-05-06-020 | Transportation Equipment - Trains | 4,913,145,868.99 | | | | 4,913,145,868.99 | |
| 1-05-06-990 | Other Transportation Equipment | 61,806,590.76 | | | | 61,806,590.76 | |
| 1-05-07-010 | Furniture & Fixtures | 59,725,618.11 | | | | 59,725,618.11 | |
| 1-06-12-010 | Service Concession - Road Networks | 130,787,155.61 | | | | 130,787,155.61 | |
| 1-06-12-020 | Service Concession - Flood Control System | 13,061,824.11 | | | | 13,061,824.11 | |
| 1-06-12-030 | Service Concession - Sewer System | 8,204,684.82 | | | | 8,204,684.82 | |
| 1-06-12-040 | Service Concession - Water Supply System | 16,519,046.44 | | | | 16,519,046.44 | |
| 1-06-12-050 | Service Concession - Power Supply System | 20,915,672.78 | | | | 20,915,672.78 | |
| 1-06-12-060 | Service Concession - Communication Equipment | 8,601,964.09 | | | | 8,601,964.09 | |
| 1-06-12-100 | Service Concession - Railway System | 56,716,308,766.15 | | | | 56,714,603,483.62 | |
| 1-06-12-110 | Service Concession - Buildings & Other Structures | 674,989,054.28 | | | 1,705,282.53 | 674,989,054.28 | |
| 1-06-12-120 | Service Concession - Machinery & Equipment | 16,850,433.22 | | | | 16,850,433.22 | |
| 1-06-12-130 | Service Concession - Transportation Equipment | 24,496,709,684.61 | | | | 24,496,709,684.61 | |
| 1-06-12-140 | Service Concession - Furniture, Fixtures and Books | 262,000.00 | | | | 262,000.00 | |
| 1-06-12-150 | Service Concession - Land | 3,030,534,245.69 | | | | 3,030,534,245.69 | |
| 1-05-12-990 | Other Service Concession Assets | 1,608,428,682.48 | | | | 1,608,428,682.48 | |
| 1-05-98-990A | Construction In Progress - Infrastructure Asset | 736,015,587.97 | | | | 736,015,587.97 | |
| 1-05-99-990A | Other Property Plant & Equipment | 4,524,213,321.91 | | | | 4,524,213,321.91 | |
| 1-05-99-990B | Other PPE - AFCS Equipment | 328,578,917.78 | | | | 328,578,917.78 | |
| 1-99-01-030 | Advances to Special Disbursing Officer | 6,000.00 | | 75,000.00 | | 66,000.00 | |
| 1-99-01-040 | Advances to Officers & Employees | 9,000.00 | | | 15,000.00 | 9,000.00 | |
| 1-99-02-010 | Advances to Contractors/Sub Contractors | 101,106,735.69 | | | 32,360,357.24 | 68,746,378.45 | |
| 1-99-02-040 | Prepaid Interest | | | | | | |
| 1-99-02-050 | Prepaid Insurance | 10,106,334.29 | | | 7,310,198.87 | 2,796,135.42 | |
| 1-99-02-060 | Input Tax | 29,536,851.86 | | 900,312.55 | | 23,946,127.41 | |
| 1-99-02-080 | Withholding Tax at Source (5% tax on Rental) | (0.00) | | | 6,591,037.00 | (0.00) | |
| 1-99-02-990 | Other Prepayments | 0.00 | | | | 0.00 | |
| 1-99-03-010 | Deposit on Letters of Credit | 38,444,155.58 | | 705,210.58 | | 38,906,004.29 | |
| 1-99-99-990 | Other Assets | 17,203,108.02 | | | | 17,203,108.02 | |
| 1-02-99-992 | Allowance for Impairment - Other Investment | | 14,500,000.00 | | | | |

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|--------------|---|-------------------|-------------------|-------------|----------------|----------------|-------------------|
| | | DEBIT | CREDIT | DEBIT | CREDIT | DEBIT | CREDIT |
| 1-03-01-062 | Allowance for Impairment - Dividends Receivable | - | 4,098.92 | - | - | - | 4,098.92 |
| 1-03-02-012 | Allowance for Impairment - Operating Lease Receivable | - | 6,808,594.63 | - | - | - | 6,808,594.63 |
| 1-03-03-052 | Allowance for Impairment - Due from Other GOCC | - | 261,076.57 | - | - | - | 261,076.57 |
| 1-03-03-052 | Allowance for Impairment - Due from Subsidiaries | - | 697,500.00 | - | - | - | 697,500.00 |
| 1-03-99-022 | Allowance for Impairment - Due from Officers & Employees | - | 150,816.58 | - | - | - | 150,816.58 |
| 1-03-99-992 | Allowance for Impairment - Other Receivable | - | 29,748,188.68 | - | - | - | 29,748,188.68 |
| 1-04-04-992B | Allowance for Impairment Loss (Spareparts Inventory) | - | 17,203,108.02 | - | - | - | 17,203,108.02 |
| 1-06-02-991 | Accumulated Depreciation - Land Improvements | - | - | - | - | - | - |
| 1-06-02-991 | Accumulated Depreciation - Other Land Improvements | - | 69,353,144.83 | - | - | - | 69,353,144.83 |
| 1-06-03-101 | Accumulated Depreciation - Railways System | - | 12,014,173,011.05 | - | - | - | 12,092,335,193.69 |
| 1-06-03-102 | Accumulated Impairment Losses - Railway System | - | - | - | 78,162,182.64 | - | - |
| 1-06-03-101B | Accumulated Depreciation - Electrification Power & Energy Structures | - | 347,172,153.81 | - | - | - | 347,172,153.81 |
| 1-06-03-102B | Accumulated Impairment Losses - Electrification Power & Energy Structures | - | 0.00 | - | - | - | 0.00 |
| 1-06-03-101C | Accumulated Depreciation - Signaling Equipment | - | - | - | - | - | - |
| 1-06-03-041 | Accumulated Depreciation - Water Supply System | - | 23,570,138.14 | - | 300,302.19 | - | 23,870,440.33 |
| 1-06-04-011 | Accumulated Depreciation - Buildings | - | 567,955,920.29 | - | 2,485,296.33 | - | 570,441,216.62 |
| 1-06-04-991 | Accumulated Depreciation - Other Structures | - | 39,771,328.87 | - | 511,133.81 | - | 40,282,462.68 |
| 1-06-05-021 | Accumulated Depreciation - Office Equipment | - | 27,349,824.35 | - | 663,434.43 | - | 28,013,258.78 |
| 1-06-05-031 | Accumulated Depreciation - Information & Communications Technology | - | 50,521,797.99 | - | 833,295.58 | - | 51,355,093.17 |
| 1-06-05-071 | Accumulated Depreciation - Communication Equipment | - | (0.00) | - | - | - | (0.00) |
| 1-06-05-991 | Accumulated Depreciation - Other Machinery & Equipment | - | 427,181,786.60 | - | 2,132,823.77 | - | 429,314,610.37 |
| 1-06-06-011 | Accumulated Depreciation - Motor Vehicle | - | 24,512,344.33 | - | 253,774.41 | - | 24,766,118.74 |
| 1-06-06-021 | Accumulated Depreciation - Trains | - | 3,392,959,053.45 | - | 9,231,705.36 | - | 3,402,190,759.81 |
| 1-06-06-022 | Accumulated Impairment Loss - Trains | - | 357,578,392.86 | - | - | - | 357,578,392.86 |
| 1-06-06-991 | Accumulated Depreciation - Other Transpo Equipment | - | 13,472,240.40 | - | 450,504.51 | - | 13,922,744.91 |
| 1-06-06-992 | Accumulated Impairment Loss - Other Transpo Equipment | - | 1,994,999.84 | - | - | - | 1,994,999.84 |
| 1-06-07-011 | Accumulated Depreciation - Furniture & Fixture | - | 24,865,921.82 | - | 410,606.50 | - | 25,276,528.72 |
| 1-06-12-011 | Accumulated Depreciation - Service Concession - Road Networks | - | 16,980,532.42 | - | 414,159.33 | - | 17,394,691.75 |
| 1-06-12-021 | Accumulated Depreciation - Service Concession - Flood Control System | - | 2,826,433.68 | - | 68,937.41 | - | 2,895,371.09 |
| 1-06-12-031 | Accumulated Depreciation - Service Concession - Sewer System | - | 1,775,402.59 | - | 43,302.50 | - | 1,818,705.09 |
| 1-06-12-041 | Accumulated Depreciation - Service Concession - Water Supply system | - | 3,574,537.87 | - | 87,183.84 | - | 3,661,721.71 |
| 1-06-12-051 | Accumulated Depreciation - Service Concession - Power Supply System | - | 4,525,919.30 | - | 110,388.28 | - | 4,636,307.58 |
| 1-06-12-061 | Accumulated Depreciation - Service Concession - Communication Equipment | - | 5,594,108.57 | - | 136,197.78 | - | 5,730,306.35 |
| 1-06-12-101 | Accumulated Depreciation - Service Concession Assets - Railway System | - | 23,834,892,426.62 | - | 180,229,898.71 | - | 24,015,112,325.33 |
| 1-06-12-111 | Accumulated Depreciation - Service Concession - Bldgs. & Other Structures | - | 87,636,349.04 | - | 2,137,465.35 | - | 89,773,814.39 |
| 1-06-12-121 | Accumulated Depreciation - Service Concession - Machinery & Equipment | - | 10,938,739.62 | - | 266,798.53 | - | 11,205,538.15 |
| 1-06-12-131 | Accumulated Depreciation - Service Concession - Transportation Equipment | - | 12,247,767,469.69 | - | 58,020,178.64 | - | 12,305,787,648.33 |
| 1-06-12-141 | Accumulated Depreciation - Service Concession - Furniture, Fixtures & Books | - | 163,590.00 | - | 3,950.00 | - | 167,540.00 |
| 1-06-12-991 | Accumulated Depreciation - Other Service Concession Assets | - | 432,616,855.97 | - | 1,210,683.39 | - | 433,827,539.36 |
| 1-06-99-991A | Accumulated Depreciation - Other Property, Plant and Equipment | - | 1,400,541,601.01 | - | 5,963,258.00 | - | 1,406,505,159.01 |
| 1-06-99-992A | Accumulated Impairment Loss - Other Property, Plant and Equipment | - | 1,302,686,736.14 | - | - | - | 1,302,686,736.14 |
| 1-06-99-991B | Accumulated Depreciation - AFCS Equipment | - | 222,489,958.67 | - | - | - | 222,489,958.67 |

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|--------------|---|-------------------|-------------------|----------------|------------------|----------------|-------------------|
| | | DEBIT | CREDIT | DEBIT | CREDIT | DEBIT | CREDIT |
| 1-06-99-992B | Accumulated Impairment Loss - AACS Equipment | - | 81,364,707.41 | - | - | - | 81,364,707.41 |
| 2-01-01-010 | Accounts Payable | - | 548,633,691.75 | 628,713,296.95 | 135,197,296.61 | - | 55,117,191.41 |
| 2-01-01-020 | Due to Officers & Employees | - | 2,215,131.37 | 37,966.10 | - | - | 2,177,165.27 |
| 2-01-01-050 | Interest Payable | - | 503,702,680.65 | 475,212,183.21 | 8,476,974.33 | - | 36,967,471.77 |
| 2-01-02-050 | Loans Payable - Foreign | - | 6,902,577,936.42 | 510,668,339.50 | - | - | 6,391,909,596.92 |
| 2-02-01-010 | Due to BIR | - | 23,911,966.88 | 16,388,286.12 | 20,867,622.66 | - | 28,391,334.42 |
| 2-02-01-020 | Due to GSIS | - | 13,699,642.68 | 13,079,595.96 | 9,025,458.87 | - | 9,644,505.59 |
| 2-02-01-030 | Due to PAG-IBIG | - | 1,173,244.76 | 969,398.03 | 949,861.46 | - | 1,153,108.19 |
| 2-02-01-040 | Due to Phil health | - | 4,383,421.73 | 1,624,411.95 | 1,589,013.15 | - | 4,348,022.93 |
| 2-02-01-050 | Due to NGA | - | 256,304,789.19 | 42,181,142.82 | 204,611.82 | - | 214,328,258.19 |
| 2-02-01-060 | Due to Other Govt Corporations | - | - | 716,839.86 | 716,839.86 | - | - |
| 2-02-01-070 | Due to Local Government Units | - | (0.00) | - | - | - | (0.00) |
| 2-02-01-090A | Due to Treasurer of the Philippines - Interest and Advances | - | 53,662,865,739.37 | - | 1,173,559,345.02 | - | 54,836,425,084.39 |
| 2-02-01-090B | Due to Treasurer of the Philippines - COA Audit Fees | - | - | - | - | - | - |
| 2-02-01-120 | Value Added Tax Payable | - | - | - | - | - | - |
| 2-02-01-130 | Income Tax Payable | - | - | - | - | - | - |
| 2-03-01-050 | Due to Other Funds | - | 0.00 | - | - | - | 0.00 |
| 2-04-01-010 | Trust Liabilities | - | 3,763,241,251.56 | 10,741,276.91 | 40,999,915.23 | - | 3,793,439,889.88 |
| 2-03-01-080A | Due to Line 1 North Extension Project | - | 0.00 | - | - | - | 0.00 |
| 2-04-01-040 | Guaranty/ Security Deposits Payable | - | 107,391,851.27 | 1,154,691.67 | 18,836,035.00 | - | 125,073,194.60 |
| 2-04-01-050 | Customers Deposits Payable | - | 23,037,506.14 | - | 362,852.70 | - | 23,400,358.84 |
| 2-05-01-030 | Output Tax | - | 3,052,045.98 | - | 2,266,508.17 | - | 5,308,554.15 |
| 2-05-02-990 | Other Unearned Revenue/Income | - | 12,698,595.97 | 6,117,130.70 | 13,937,145.51 | - | 20,518,610.78 |
| 2-05-02-010 | Unearned Revenue Income | - | - | - | - | - | - |
| 2-05-01-020 | Deferred Service Concession Income | - | 26,933,524,672.74 | 64,469,119.35 | - | - | 28,869,055,553.39 |
| 2-06-01-020 | Leave Benefits Payables | - | 173,688,941.29 | 2,131,382.01 | - | - | 171,557,559.28 |
| 2-06-01-990 | Other Provisions | - | - | 198,791,886.43 | 567,241,282.29 | - | 368,449,395.86 |
| 2-09-01-010 | Deferred Tax Liability | - | 1,283,633.34 | - | - | - | 1,283,633.34 |
| 2-99-99-990A | Other Payables | - | 39,195.98 | - | - | - | 39,195.98 |
| 3-01-01-020 | Government Equity | - | 2,985,545,824.02 | - | - | - | 2,985,545,824.02 |
| 3-01-01-030A | Contributed Capital - Appraisal Capital | - | 231,214.32 | - | - | - | 231,214.32 |
| 3-01-01-030B | Contributed Capital - Contingent Capital | - | 35,103,014.83 | - | - | - | 35,103,014.83 |
| 3-01-01-030C | Contributed Capital - Donated Capital | - | 23,091.52 | - | - | - | 23,091.52 |

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| | | DEBIT | CREDIT | DEBIT | CREDIT | DEBIT | CREDIT |
| 3-01-01-030D | Contributed Capital - Deposit for Future Subscribers | - | 17,659,960,979.33 | | | | 17,659,960,979.33 |
| 3-01-01-010 | Accumulated Surplus/(Deficit) | | (22,951,781,291.18) | 33,697,988.66 | 9,212,099.58 | | (22,976,267,180.26) |
| 3-07-01-020 | Income & Expense Summary | | | | | | 0 |
| 3-03-01-020 | Income & Expense Summary | | | | | | |
| 4-02-01-990 | Service Income-Other Service Income | - | | | | | |
| 4-02-02-200 | Business Income-Dividend Income | - | | | | | |
| 4-02-02-210 | Business Income - Interest Income | - | 6,984,383.26 | | 4,215,109.24 | | 11,199,592.50 |
| 4-02-02-230 | Fines and Penalty - Business Income | | 9,642.12 | | | | 9,642.12 |
| 4-02-02-240 | Business Income - Service Concession Revenue | | 43,480,765.42 | | 21,740,382.71 | | 65,221,148.13 |
| 4-02-02-240 | Business Income - Service Concession Revenue (Assets) | | 124,648,547.80 | | 62,763,836.82 | | 187,412,384.62 |
| 4-02-02-050 | Business Income -Rent /Lease Income | - | 19,144,568.90 | | 10,953,773.26 | | 30,098,342.16 |
| 4-02-02-070 | Business Income - Transportation System Fees | - | 207,822,401.70 | | 94,254,265.94 | | 302,076,667.64 |
| 4-02-02-990 | Business Income - Other Business Income | - | | | | | |
| 4-03-01-010 | Assistance - Subsidy from National Government | - | 287,373,256.42 | 4,150,028.83 | 74,956,808.20 | | 358,150,075.79 |
| 4-05-01-010 | Gains - Gain on Foreign Exchange (FOREX) | | 8,875.54 | | 284,285.70 | | 293,161.24 |
| 4-05-01-170 | Gain Sale of Unserviceable Property | | 8,303.58 | | | | 8,303.58 |
| 4-06-99-990 | Miscellaneous Income | | 199,673.98 | | 1,178,615.10 | | 1,378,289.08 |
| 5-01-01-010 | Salaries and Wages - Regular | 43,115,622.11 | | 21,733,354.88 | | 64,849,276.99 | |
| 5-01-01-020 | Salaries and Wages - Contractual | 33,669,232.22 | | 16,907,743.73 | | 50,576,975.95 | |
| 5-01-02-010 | Personal Economic Relief Allowance (PERA) | 3,224,227.26 | | 1,617,818.17 | | 4,842,045.43 | |
| 5-01-02-020 | Representation Allowance | 685,125.00 | | 338,500.00 | | 1,023,625.00 | |
| 5-01-02-030 | Transportation Allowance | 432,125.00 | | 209,000.00 | | 641,125.00 | |
| 5-01-02-040 | Clothing Allowance | 5,390,000.00 | | | | 5,390,000.00 | |
| 5-01-02-080 | Productivity Incentive Allowance | - | | | | | |
| 5-01-02-100 | Honoraria | - | | | | | |
| 5-01-02-110 | Hazard Pay | - | | | | | |
| 5-01-02-120 | Longevity Pay | 40,000.00 | | 75,000.00 | | 115,000.00 | |
| 5-01-02-130 | Overtime & Night Pay | 8,324,394.09 | | 4,990,226.95 | | 13,314,621.04 | |
| 5-01-02-150 | Cash Gift | - | | | | | |
| 5-01-02-160 | Mid Year Bonus | - | | | | | |

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|--------------|---|-------------------|--------|--------------|----------|----------------|--------|
| | | DEBIT | CREDIT | DEBIT | CREDIT | DEBIT | CREDIT |
| 5-01-02-140 | Year-End Bonus | - | - | - | - | - | - |
| 5-01-02-170 | Directors & Committee Members Fee | 52,000.00 | - | - | - | 52,000.00 | - |
| 5-01-02-990 | Other Bonuses & Allowances | 20,000.00 | - | 45,000.00 | - | 65,000.00 | - |
| 5-01-03-010 | Retirement & Life Insurance Premium | 4,609,132.29 | - | 4,596,747.39 | 1,139.62 | 9,204,740.06 | - |
| 5-01-03-020 | PAG-IBIG Contribution | 161,600.00 | - | 162,000.00 | - | 323,600.00 | - |
| 5-01-03-030 | PHIL HEALTH Contribution | 925,443.50 | - | 924,820.43 | - | 1,850,263.93 | - |
| 5-01-03-040 | Employee Compensation Insurance Premiums | 80,900.00 | - | 80,600.00 | - | 161,500.00 | - |
| 5-01-04-020 | Retirement Gratuity | - | - | - | - | - | - |
| 5-01-04-030 | Terminal Leave Benefits | - | - | - | - | - | - |
| 5-01-04-990 | Other Personnel Benefits | 30,000.00 | - | - | - | 30,000.00 | - |
| 5-02-01-010 | Traveling Expenses - Local | 24,300.00 | - | - | - | 24,300.00 | - |
| 5-02-01-020 | Traveling Expenses - Foreign | - | - | - | - | - | - |
| 5-02-02-010 | Training Expenses | 238,276.42 | - | 121,741.12 | - | 360,017.54 | - |
| 5-02-03-010 | Office Supplies Expenses | 5,600.00 | - | 118.00 | 2,000.00 | 3,718.00 | - |
| 5-02-03-070 | Drugs & Medicines Expenses | - | - | - | - | - | - |
| 5-02-03-080 | Medical, Dental & Laboratory Supplies Expense | - | - | - | - | - | - |
| 5-02-03-090 | Fuel, Oil and Lubricants Expenses | - | - | 487,020.16 | - | 487,020.16 | - |
| 5-02-03-990 | Other Supplies & Materials Expenses | 221,369.58 | - | 977,780.01 | - | 1,199,149.59 | - |
| 5-02-03-220 | Semi-Expendable - Furniture, Fixture & Books Expenses | 19,440.00 | - | - | - | 19,440.00 | - |
| 5-02-04-010 | Water Expenses | 44,452.36 | - | 57,002.14 | - | 101,454.40 | - |
| 5-02-04-020 | Electricity Expenses | 365,998.40 | - | 208,906.87 | - | 564,905.27 | - |
| 5-02-05-010 | Postage & Courier Services | - | - | 363.00 | - | 363.00 | - |

Handwritten mark resembling a stylized 'A' or '6' with a checkmark.

| ACCOUNT CODE | ACCOUNT NAME | BEGINNING BALANCE | | TRANSACTION | | ENDING BALANCE | |
|--------------|--|-------------------|--------|----------------|--------|----------------|----------------|
| | | DEBIT | CREDIT | DEBIT | CREDIT | DEBIT | CREDIT |
| 5-02-05-020A | Telephone Expenses - Landline | 40,910.99 | - | - | - | - | 40,910.99 |
| 5-02-05-020B | Telephone Expenses - Mobile | 215,625.00 | - | 497,000.00 | - | - | 322,625.00 |
| 5-02-05-030 | Internet Subscription Expenses | 81,866.65 | - | - | - | - | 81,866.65 |
| 5-02-06-010 | Awards/Rewards Expenses | - | - | - | - | - | - |
| 5-02-07-010 | Survey Expenses | - | - | - | - | - | - |
| 5-02-10-030 | Extraordinary & Miscellaneous Expenses | - | - | - | - | - | - |
| 5-02-11-010 | Legal Services | - | - | - | - | - | - |
| 5-02-11-020 | Auditing Services | 105,192.75 | - | 74,273.69 | - | 403.20 | 179,865.24 |
| 5-02-11-030 | Consultancy Services | 340,000.00 | - | 212,727.28 | - | 180,000.00 | 372,727.28 |
| 5-02-11-990 | Other Professional Services | 8,408,679.29 | - | 4,253,591.81 | - | 12,662,261.10 | 12,662,261.10 |
| 5-02-12-030 | Security Services | 3,798,310.82 | - | 2,301,099.92 | - | - | 6,099,409.74 |
| 5-02-13-040 | Repairs & Maintenance - Buildings & Other Structures | - | - | - | - | - | - |
| 5-02-13-050 | Repairs & Maintenance - Machinery & Equipment | - | - | - | - | - | - |
| 5-02-13-070 | Repairs & Maintenance - Furniture, Fixture & Equipment | - | - | - | - | - | - |
| 5-02-13-050C | Repairs & Maintenance - Communication Equipment | - | - | - | - | - | - |
| 5-02-13-060 | Repairs & Maintenance - Transportation Equipment | 125,474.50 | - | 27,925.00 | - | - | 153,399.50 |
| 5-02-13-030 | Repairs & Maintenance- Infrastructure Assets | - | - | 1,288,922.64 | - | - | 1,288,922.64 |
| 5-02-13-990B | Repairs & Maintenance- Electrification, Power & Energy | - | - | - | - | - | - |
| 5-02-15-010 | Taxes, Duties & Licenses | 10,329,465.18 | - | 3,708,028.41 | - | 2,298,200.23 | 11,729,283.36 |
| 5-02-15-020 | Fidelity Bond Premiums | 140,775.00 | - | 44,043.75 | - | - | 184,818.75 |
| 5-02-15-030 | Insurance Expense | 14,238,949.68 | - | 7,310,198.87 | - | - | 21,549,148.55 |
| 5-02-99-010 | Advertising, Promotional and Marketing Expenses | - | - | - | - | - | - |
| 5-02-99-020 | Printing & Publication Expenses | - | - | - | - | - | - |
| 5-02-99-030 | Representation Expenses | 39,737.00 | - | 15,189.43 | - | - | 54,926.43 |
| 5-02-99-040 | Transportation and Delivery Expenses | - | - | - | - | - | - |
| 5-02-99-050 | Rent/Lease Expenses | - | - | - | - | - | - |
| 5-02-99-070 | Subscription Expenses | 3,450.00 | - | 4,230.00 | - | - | 7,680.00 |
| 5-02-99-140 | Documentary Stamp Expenses | - | - | - | - | - | - |
| 5-02-99-990 | Other Maintenance & Operating Expenses | 599,967.12 | - | 336,130.95 | - | 185,251.50 | 750,836.57 |
| 5-03-01-040 | Bank Charges | 47,664.47 | - | 21,923.65 | - | - | 69,588.32 |
| 5-03-01-050 | Commitment Fees | - | - | - | - | - | - |
| 5-03-01-020 | Interest Expense | 464,927,283.04 | - | 192,342,204.08 | - | 143,973.63 | 657,125,513.49 |

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| ACCOUNT CODE | ACCOUNT NAME | BEGINNING BALANCE | | TRANSACTION | | ENDING BALANCE | |
|--------------|--|--------------------|--------------------|------------------|------------------|--------------------|--------------------|
| | | DEBIT | CREDIT | DEBIT | CREDIT | DEBIT | CREDIT |
| 5-03-01-990 | Other Financial Charges | - | - | 1,077,173.58 | - | 1,077,173.58 | - |
| 5-04-03-010 | Cost of Service | 183,794,864.67 | - | - | - | - | - |
| 5-05-01-020 | Depreciation - Land Improvement | - | - | 77,797,645.14 | 795,536.13 | 280,795,973.68 | - |
| 5-05-01-030 | Depreciation - Infrastructure Assets | 156,924,909.66 | - | 78,462,484.83 | - | 235,387,454.49 | - |
| 5-05-01-040 | Depreciation - Buildings & Other Structure | 6,014,860.28 | - | 3,007,430.14 | - | 9,022,290.42 | - |
| 5-05-01-050 | Depreciation - Machinery & Equipment | 7,260,663.99 | - | 3,629,563.78 | 2,780.33 | 10,887,437.43 | - |
| 5-05-01-060 | Depreciation - Transportation Equipment | - | - | 9,935,985.28 | - | 29,807,955.84 | - |
| 5-05-01-050D | Depreciation - Communication Equipment | - | - | - | - | - | - |
| 5-05-01-070 | Depreciation - Furniture, Fixtures and books | 822,472.71 | - | 410,606.90 | - | 1,233,079.61 | - |
| 5-05-01-990 | Depreciation - Other Property, Plant and Equipment | 11,926,516.00 | - | 5,563,298.00 | - | 17,889,774.00 | - |
| 5-05-01-990B | Depreciation - AFCS Equipment | - | - | - | - | - | - |
| 5-05-01-110 | Depreciation - Service Concession Assets | 568,949,917.27 | - | 282,729,183.76 | 1,866,226.10 | 847,812,875.93 | - |
| 5-05-03-030 | Impairment Loss - Lease Receivables | - | - | - | - | - | - |
| 5-05-03-960 | Impairment Loss - Other Receivables | - | - | - | - | - | - |
| 5-05-03-070 | Impairment Loss - Inventories | - | - | - | - | - | - |
| 5-05-03-090 | Impairment Loss - Property, Plant & Equipment | - | - | - | - | - | - |
| 5-05-04-010 | Loss on FCR/EX | 88,470.19 | - | 2,890,392.61 | - | 2,948,862.80 | - |
| 5-05-04-040 | Loss on Sale of Property, Plant & Equipment | - | - | - | - | - | - |
| TOTALS | | 148,464,169,379.87 | 148,464,169,379.87 | 5,056,847,833.61 | 5,056,847,833.61 | 149,104,679,959.88 | 149,104,679,959.88 |

I HEREBY CERTIFY that this Trial Balance consisting of Eight (8) pages is a true and complete statements of all accounts, totals and balances from 01 May 1991 to March 31, 2026

Certified by:

LEONIL ANONAY
Manager, Accounting Division

Date

Reviewed by:

MARK CORAZON S. PASCUAL
Manager, Finance Department

Approved by:

ATTY. JOSE JOBEL V. BELARMINO
OIC DA for Admin, Finance & AFCS

GOVERNOR'S OFFICE
REGATIVE
22 APR 2026
BY: ROTCADA ALIBIO