

People's Television Network, Inc.  
Trial Balance  
As of September 30, 2025  
(in Philippine Peso)

	Account Code	Debit	Credit
<b>Assets</b>			
<b>Current Assets</b>	<b>10000000</b>	<b>P 5,358,604,746.93</b>	<b>P 2,457,743,267.63</b>
<b>Cash and Cash Equivalents</b>	<b>10000000</b>	<b>783,383,884.12</b>	<b>57,013,667.62</b>
<b>Cash on Hand</b>	<b>10100000</b>	<b>151,988,128.93</b>	-
Cash-Collecting Officers	10101010	533,670.25	-
Petty Cash	10101020	2,230,294.39	-
<b>Cash in Bank-Local Currency</b>	<b>10102000</b>	<b>122,648,032.43</b>	-
Cash in Bank-Local Currency, Current Account	10102020	118,909,728.03	-
Cash in Bank-Local Currency, Savings Account	10102030	3,738,304.40	-
<b>Cash in Bank-Foreign Currency</b>	<b>10103000</b>	<b>26,576,131.87</b>	-
Cash in Bank-Foreign Currency, Current Account	10103020	22,063,697.60	-
Cash in Bank-Foreign Currency, Savings Account	10103030	4,512,434.27	-
<b>Receivables</b>	<b>10300000</b>	<b>140,634,946.96</b>	<b>57,013,667.62</b>
<b>Loans and Receivable Accounts</b>	<b>10301000</b>	<b>121,823,151.07</b>	<b>43,911,529.11</b>
Accounts Receivable	10301010	121,823,151.07	-
Allowance for Impairment-Accounts Receivable	10301012	-	43,911,529.11
<b>Other Receivables</b>	<b>10399000</b>	<b>18,811,795.89</b>	<b>13,102,138.51</b>
Due from Officers and Employees	10399020	4,820,836.73	-
Other Receivables	10399990	13,990,959.16	-
Allowance for Impairment-Other Receivables	10399992	-	13,102,138.51
<b>Inventories</b>	<b>10400000</b>	<b>5,394,606.95</b>	-
<b>Inventory Held for Consumption</b>	<b>10404000</b>	<b>2,695,820.00</b>	-
Other Supplies and Materials Inventory	10404990	2,695,820.00	-
<b>Semi-Expendable Machinery and Equipment</b>	<b>10405000</b>	<b>1,324,453.66</b>	-
Semi-Expendable Office Equipment	10405020	246,250.16	-
Semi-Expendable Information and Communication Technology Equipment	10405030	217,388.39	-
Semi-Expendable Communication Equipment	10405070	802,416.11	-
Semi-Expendable Other Machinery and Equipment	10405990	58,399.00	-
<b>Semi-Expendable Furniture, Fixtures and Books</b>	<b>10406000</b>	<b>1,374,333.29</b>	-
Semi-Expendable Furniture and Fixtures	10406010	1,374,333.29	-
<b>Other Assets</b>	<b>19900000</b>	<b>485,366,201.28</b>	-
<b>Advances</b>	<b>19901000</b>	<b>61,253,093.54</b>	-
Advances for Operating Expenses	19901010	1,645,143.28	-
Advances for Payroll	19901020	10,325,000.00	-
Advances to Special Disbursing Officer	19901030	10,827,494.79	-
Advances to Officers and Employees	19901040	38,455,455.47	-
<b>Prepayments</b>	<b>19902000</b>	<b>424,097,318.21</b>	-
Advances to Contractors/Sub-Contractors	19902010	36,889,158.30	-
Prepaid Rent	19902020	704,419.56	-
Prepaid Insurance	19902050	3,815,265.69	-
Input Tax	19902060	195,717,362.01	-
Creditable Input Tax	19902070	96,668,119.86	-
Withholding Tax at Source	19902080	90,302,992.79	-
<b>Deposits</b>	<b>19903000</b>	<b>15,789.53</b>	-
Guaranty Deposits	19903020	15,789.53	-
<b>Non-current Assets</b>	<b>10000000</b>	<b>4,575,220,862.81</b>	<b>2,400,729,600.01</b>
<b>Receivables</b>	<b>10300000</b>	<b>655,503,943.01</b>	<b>572,135,150.86</b>
<b>Loans and Receivable Accounts</b>	<b>10301000</b>	<b>546,199,136.80</b>	<b>536,043,005.26</b>
Accounts Receivable	10301010	546,199,136.80	-
Allowance for Impairment-Accounts Receivable	10301012	-	536,043,005.26
<b>Other Receivables</b>	<b>10399000</b>	<b>109,304,806.21</b>	<b>36,092,145.60</b>
Receivables-Disallowances/Charges	10399010	66,152,545.41	-
Other Receivables	10399990	43,152,260.80	-
Allowance for Impairment-Other Receivables	10399992	-	36,092,145.60
<b>Property, Plant and Equipment</b>	<b>10600000</b>	<b>3,915,156,837.04</b>	<b>1,828,594,449.15</b>
<b>Land</b>	<b>10601000</b>	<b>4,270,000.00</b>	-
Land	10601010	4,270,000.00	-
<b>Infrastructure Assets</b>	<b>10603000</b>	<b>997,678,524.10</b>	<b>541,414,626.87</b>
Communication Networks	10603060	997,678,524.10	-
Accumulated Depreciation-Communication Networks	10603061	-	541,414,626.87
<b>Buildings and Other Structures</b>	<b>10604000</b>	<b>649,762,218.29</b>	<b>186,769,966.85</b>
Buildings	10604010	644,123,426.85	-
Accumulated Depreciation-Buildings	10604011	-	183,797,938.18
Other Structures	10604990	5,638,791.44	-
Accumulated Depreciation-Other Structures	10604991	-	2,972,028.67
<b>Machinery and Equipment</b>	<b>10605000</b>	<b>1,324,608,656.97</b>	<b>1,001,934,077.67</b>
Office Equipment	10605020	72,428,363.06	-
Accumulated Depreciation-Office Equipment	10605021	-	65,841,498.11
Information and Communication Technology Equipment	10605030	69,502,058.37	-
Accumulated Depreciation-Information and Communication Technology Equipment	10605031	-	59,015,610.51
Communications Equipment	10605070	1,175,406,622.24	-
Accumulated Depreciation-Communications Equipment	10605071	-	874,285,255.74
Other Machinery and Equipment	10605990	7,271,613.30	-
Accumulated Depreciation-Other Machinery and Equipment	10605991	-	2,791,713.31
<b>Transportation Equipment</b>	<b>10606000</b>	<b>112,713,933.49</b>	<b>67,692,731.47</b>
Motor Vehicles	10606010	112,713,933.49	-
Accumulated Depreciation-Motor Vehicles	10606011	-	67,692,731.47
<b>Furniture, Fixtures and Books</b>	<b>10607000</b>	<b>25,311,555.19</b>	<b>11,463,999.14</b>
Furniture and Fixtures	10607010	25,311,555.19	-
Accumulated Depreciation-Furniture and Fixtures	10607011	-	11,463,999.14
<b>Construction in Progress</b>	<b>10698000</b>	<b>632,111,786.83</b>	-
Construction in Progress-Infrastructure Assets	10698020	27,558,419.09	-
Construction in Progress-Buildings and Other Structures	10698030	604,553,367.74	-
<b>Other Property, Plant and Equipment</b>	<b>10699000</b>	<b>168,700,162.17</b>	<b>19,319,047.15</b>
Other Property, Plant and Equipment	10699990	168,700,162.17	-
Accumulated Depreciation-Other Property, Plant and Equipment	10699991	-	19,319,047.15
<b>Intangible Assets</b>	<b>10800000</b>	<b>2,815,990.00</b>	-
<b>Intangible Assets</b>	<b>10801000</b>	<b>2,815,990.00</b>	-
Computer Software	10801020	2,815,990.00	-
<b>Other Assets</b>	<b>19900000</b>	<b>1,744,092.76</b>	-
<b>Deposits</b>	<b>19903000</b>	<b>1,744,092.76</b>	-
Other Deposits	19903990	1,744,092.76	-
<b>Liabilities</b>	<b>20000000</b>	<b>1,482,320.63</b>	<b>573,697,048.83</b>
<b>Current Liabilities</b>	<b>20000000</b>	<b>1,482,320.63</b>	<b>468,259,985.73</b>

<b>Financial Liabilities</b>	<b>20100000</b>	-	<b>77,118,618.11</b>
<b>Payables</b>	<b>20101000</b>	-	<b>77,118,618.11</b>
Accounts Payable	20101010	-	77,058,653.41
Due to Officers and Employees	20101020	-	59,964.70
<b>Inter-Agency Payables</b>	<b>20200000</b>	<b>108,466.99</b>	<b>370,687,475.83</b>
<b>Inter-Agency Payables</b>	<b>20201000</b>	<b>108,466.99</b>	<b>370,687,475.83</b>
Due to BIR	20201010	-	178,708,877.38
Due to GSIS	20201020	-	5,855,494.60
Due to Pag-IBIG	20201030	108,466.99	-
Due to PhilHealth	20201040	-	7,037,679.91
Due to SSS	20201110	-	1,425.00
Value Added Tax Payable	20201120	-	171,465,417.94
Income Tax Payable	20201130	-	7,618,581.00
<b>Trust Liabilities</b>	<b>20400000</b>	-	<b>20,453,891.79</b>
<b>Trust Liabilities</b>	<b>20401000</b>	-	<b>20,453,891.79</b>
Trust Liabilities	20401010	-	5,558,213.03
Guaranty/Security Deposits Payable	20401040	-	14,895,678.76
<b>Deferred Credits/Unearned Revenue/Income</b>	<b>20500000</b>	<b>1,373,853.64</b>	-
<b>Deferred Credits</b>	<b>20501000</b>	<b>1,373,853.64</b>	-
Output Tax	20501030	1,373,853.64	-
<b>Non-current Liabilities</b>	<b>20000000</b>	-	<b>105,437,063.10</b>
<b>Trust Liabilities</b>	<b>20400000</b>	-	<b>45,792,002.14</b>
<b>Trust Liabilities</b>	<b>20401000</b>	-	<b>45,792,002.14</b>
Trust Liabilities	20401010	-	40,017,372.00
Guaranty/Security Deposits Payable	20401040	-	5,774,630.14
<b>Deferred Credits/Unearned Revenue/Income</b>	<b>20500000</b>	-	<b>59,072,607.42</b>
<b>Deferred Credits</b>	<b>20501000</b>	-	<b>58,765,126.69</b>
Output Tax	20501030	-	58,765,126.69
<b>Unearned Revenue/Income</b>	<b>20502000</b>	-	<b>307,480.73</b>
Other Unearned Revenue/Income	20502990	-	307,480.73
<b>Other Payables</b>	<b>29900000</b>	-	<b>572,453.54</b>
<b>Other Payables</b>	<b>29999000</b>	-	<b>572,453.54</b>
Other Payables	29999990	-	572,453.54
<b>Equity</b>	<b>30000000</b>	-	<b>2,512,265,659.11</b>
<b>Government Equity</b>	<b>30100000</b>	-	<b>2,512,265,659.11</b>
<b>Government Equity</b>	<b>30101000</b>	-	<b>2,512,265,659.11</b>
Accumulated Surplus/(Deficit)	30101010	-	1,512,265,659.11
Government Equity	30101020	-	1,000,000,000.00
<b>Retained Earnings/(Deficit)</b>	<b>30700000</b>	-	-
<b>Retained Earnings/(Deficit)</b>	<b>30701000</b>	-	-
Retained Earnings/(Deficit)	30701010	-	-
<b>Revenue/Income</b>	<b>40000000</b>	-	<b>195,401,762.37</b>
<b>Service and Business Income</b>	<b>40200000</b>	-	<b>30,342,422.64</b>
<b>Service Income</b>	<b>40201000</b>	-	<b>2,604,989.97</b>
Other Service Income	40201990	-	2,604,989.97
<b>Business Income</b>	<b>40202000</b>	-	<b>27,737,432.67</b>
Sales Revenue	40202160	-	27,734,259.87
Interest Income	40202210	-	3,172.79
<b>Assistance and Subsidy from</b>	<b>40300000</b>	-	<b>161,814,000.00</b>
<b>Assistance and Subsidy from</b>	<b>40301000</b>	-	<b>161,814,000.00</b>
Subsidy from National Government	40301010	-	161,814,000.00
<b>Gains</b>	<b>40500000</b>	-	<b>1,051,484.02</b>
<b>Gains</b>	<b>40501000</b>	-	<b>1,051,484.02</b>
Gain on Foreign Exchange (FOREX)	40501010	-	1,051,484.02
<b>Other Non-Operating Income</b>	<b>40600000</b>	-	<b>2,193,855.71</b>
<b>Miscellaneous Income</b>	<b>40699000</b>	-	<b>2,193,855.71</b>
Miscellaneous Income	40699990	-	2,193,855.71
<b>Expenses</b>	<b>50000000</b>	<b>379,020,670.39</b>	-
<b>Personnel Services</b>	<b>50100000</b>	<b>47,137,287.18</b>	-
<b>Salaries and Wages</b>	<b>50101000</b>	<b>29,337,127.18</b>	-
Salaries and Wages-Regular	50101010	28,986,127.18	-
Salaries and Wages-Casual/Contractual	50101020	351,000.00	-
<b>Other Compensation</b>	<b>50102000</b>	<b>9,173,500.42</b>	-
Personnel Economic Relief Allowance (PERA)	50102010	2,049,000.05	-
Representation Allowance (RA)	50102020	369,000.00	-
Transportation Allowance (TA)	50102030	115,000.00	-
Clothing/Uniform Allowance	50102040	798,000.00	-
Longevity Pay	50102120	60,000.00	-
Overtime and Night Pay	50102130	2,098,687.17	-
Year End Bonus	50102140	55,098.20	-
Cash Gift	50102150	6,500.00	-
Mid-Year Bonus	50102160	3,006,215.00	-
Directors and Committee Members' Fees	50102170	616,000.00	-
<b>Personnel Benefit Contributions</b>	<b>50103000</b>	<b>4,424,097.74</b>	-
Retirement and Life Insurance Premiums	50103010	3,402,286.07	-
Pag-IBIG Contributions	50103020	205,500.00	-
PhilHealth Contributions	50103030	712,811.67	-
Employees Compensation Insurance Premiums	50103040	103,500.00	-
<b>Other Personnel Benefits</b>	<b>50104000</b>	<b>4,202,561.84</b>	-
Terminal Leave Benefits	50104030	4,202,561.84	-
<b>Maintenance and Other Operating Expenses</b>	<b>50200000</b>	<b>195,399,150.18</b>	-
<b>Traveling Expenses</b>	<b>50201000</b>	<b>3,093,710.03</b>	-
Traveling Expenses-Local	50201010	2,801,328.97	-
Traveling Expenses-Foreign	50201020	292,381.06	-
<b>Training and Scholarship Expenses</b>	<b>50202000</b>	<b>306,311.30</b>	-
Training Expenses	50202010	306,311.30	-
<b>Supplies and Materials Expenses</b>	<b>50203000</b>	<b>3,911,365.40</b>	-
Office Supplies Expenses	50203010	108,688.47	-
Drugs and Medicines Expenses	50203070	19,229.50	-
Fuel, Oil and Lubricants Expenses	50203090	3,489,671.71	-
Semi-Expendable Machinery and Equipment Expenses	50203210	12,446.40	-
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	1,498.75	-
Electrical Supplies and Materials Expenses	50203260	20,671.75	-
Other Supplies and Materials Expenses	50203990	259,158.82	-
<b>Utility Expenses</b>	<b>50204000</b>	<b>29,052,197.46</b>	-
Water Expenses	50204010	1,661,923.32	-
Electricity Expenses	50204020	27,390,274.14	-
<b>Communication Expenses</b>	<b>50205000</b>	<b>7,174,112.82</b>	-
Postage and Courier Services	50205010	56,286.20	-
Telephone Expenses	50205020	725,558.54	-
Internet Subscription Expenses	50205030	442,268.08	-

Cable, Satellite, Telegraph and Radio Expenses	50205040	5,950,000.00	-
<b>Professional Services</b>	<b>50211000</b>	<b>133,803,405.14</b>	-
Legal Services	50211010	61,140.00	-
Auditing Services	50211020	2,132,021.50	-
Other Professional Services	50211990	131,610,243.64	-
<b>General Services</b>	<b>50212000</b>	<b>10,912,292.59</b>	-
Janitorial Services	50212020	2,447,191.54	-
Security Services	50212030	8,465,101.05	-
<b>Repairs and Maintenance</b>	<b>50213000</b>	<b>2,835,953.44</b>	-
Repairs and Maintenance-Infrastructure Assets	50213030	781,250.00	-
Repairs and Maintenance-Buildings and Other Structures	50213040	26,164.00	-
Repairs and Maintenance-Machinery and Equipment	50213050	187,572.97	-
Repairs and Maintenance-Transportation Equipment	50213060	1,690,128.86	-
Repairs and Maintenance-Other Property, Plant and Equipment	50213990	150,837.61	-
<b>Taxes, Insurance Premiums and Other Fees</b>	<b>50215000</b>	<b>416,775.54</b>	-
Taxes, Duties and Licenses	50215010	156,697.18	-
Fidelity Bond Premiums	50215020	9,202.50	-
Insurance/Reinsurance Expenses	50215030	250,875.86	-
<b>Other Maintenance and Operating Expenses</b>	<b>50299000</b>	<b>3,893,026.47</b>	-
Advertising, Promotional and Marketing Expenses	50299010	306,650.29	-
Representation Expenses	50299030	294,465.67	-
Rent/Lease Expenses	50299050	315,852.49	-
Subscription Expenses	50299070	1,202,289.90	-
Documentary Stamps Expenses	50299140	450,285.00	-
Other Maintenance and Operating Expenses	50299990	1,323,483.12	-
<b>Financial Expenses</b>	<b>50300000</b>	<b>20,072.02</b>	-
<b>Financial Expenses</b>	<b>50301000</b>	<b>20,072.02</b>	-
Bank Charges	50301040	20,072.02	-
<b>Direct Costs</b>	<b>50400000</b>	<b>5,617,526.66</b>	-
<b>Cost of Services/Contract</b>	<b>50403000</b>	<b>5,617,526.66</b>	-
Cost of Services/Contract	50403010	5,617,526.66	-
<b>Non-Cash Expenses</b>	<b>50500000</b>	<b>130,846,634.35</b>	-
<b>Depreciation</b>	<b>50501000</b>	<b>129,848,186.59</b>	-
Depreciation-Infrastructure Assets	50501030	69,111,549.91	-
Depreciation-Buildings and Other Structures	50501040	18,386,057.69	-
Depreciation-Machinery and Equipment	50501050	39,663,753.61	-
Depreciation-Transportation Equipment	50501060	965,157.86	-
Depreciation-Furniture, Fixtures and Books	50501070	1,455,095.25	-
Depreciation-Other Property, Plant and Equipment	50501990	266,572.27	-
<b>Losses</b>	<b>50504000</b>	<b>998,447.76</b>	-
Loss on Foreign Exchange (FOREX)	50504010	998,447.76	-
<b>Total</b>		<b>P 5,739,107,737.94</b>	<b>P 5,739,107,737.94</b>
			<b>0.01</b>