

Government Corporation Name	PHILIPPINE NATIONAL OIL COMPANY		
Cluster			
Region			
Year	MARCH 31, 2026		
Fund			
Account Title	Account Code	CORPORATE FUND	
		Debit	Credit
CASH-COLLECTING OFFICERS	1-01-01-010		
PETTY CASH	1-01-01-020	8,429.02	
CASH IN BANK-LOCAL CURRENCY, CURRENT ACCOUNT	1-01-02-020	700,000.00	
CASH IN BANK-LOCAL CURRENCY, SAVINGS ACCOUNT	1-01-02-030	4,997,259,205.53	
CASH IN BANK-FOREIGN CURRENCY, SAVINGS ACCOUNT	1-01-03-030	11,657,994.48	
TIME DEPOSITS-LOCAL CURRENCY	1-01-05-020		15,537,103.28
INVESTMENT IN TREASURY BILLS-LOCAL	1-02-02-010	1,594,341,513.85	
INVESTMENT IN BONDS-LOCAL	1-02-02-050	5,058,874,504.14	
PREMIUM ON INVESTMENTS IN BONDS-LOCAL	1-02-02-053	8,919,383,802.68	
INVESTMENTS IN ASSOCIATES/AFFILIATES	1-02-06-010		40,096,706.29
FINANCIAL ASSETS-AVAILABLE FOR SECURITIES	1-02-08-010	115,869,563.75	
ALLOW FOR IMPAIRMENT-FINANCIAL ASSETS-AVAILABLE	1-02-08-012	7,350,000.00	
INVESTMENT IN SUBSIDIARIES	1-02-10-010		1,600,000.00
ALLOW FOR IMPAIRMENT-INVESTMENT IN SUBSIDIARIES	1-02-10-011	5,628,458,348.90	
ALLOW FOR IMPAIRMENT-INVESTMENT IN SUBSIDIARIES	1-02-10-012		768,683,293.19
INVESTMENT IN STOCKS	1-02-99-010	199,234,831.76	
ALLOW FOR IMPAIRMENT-INVESTMENT IN STOCKS	1-02-99-012		57,685,381.88
ACCOUNTS RECEIVABLE	1-03-01-010	259,028,068.97	
ALLOW FOR IMPAIRMENT-ACCOUNTS RECEIVABLE	1-03-01-012		51,748.42
INTEREST RECEIVABLE	1-03-01-050	7,629,920.33	
LOANS RECEIVABLE-OTHER GOVERNMENT CORPORATIONS	1-03-01-070	69,311,430.58	
ALLOW FOR IMPAIRMENT-LOANS RECEIVABLE	1-03-01-072		63,102,663.47
OPERATING LEASE RECEIVABLE	1-03-02-010	246,303,073.75	
ALLOW FOR IMPAIRMENT-OPERATING LEASE RECEIVABLE	1-03-02-012		169,678,186.55
DUE FROM OTHER GOVERNMENT CORPORATIONS	1-03-03-050	112,543,141.86	
ALLOW FOR IMPAIRMENT-DUE FROM OTHER GOVT CORP	1-03-03-052		112,543,141.86
DUE FROM SUBSIDIARIES	1-03-03-060	1,613,392,596.88	
ALLOW FOR IMPAIRMENT-DUE FROM SUBSIDIARIES	1-03-03-062		1,602,504,839.04
RECEIVABLES-DISALLOWANCE/CHARGES	1-03-99-010	1,258,066.83	
DUE FROM OFFICERS AND EMPLOYEES	1-03-99-020	1,188,089.26	
ALLOW FOR IMPAIRMENT-DUE FROM OFFICERS AND EMPLOYEES	1-03-99-022		842,558.13
OTHER RECEIVABLES	1-03-99-990	105,435,623.46	
ALLOW FOR IMPAIRMENT-OTHER RECEIVABLES	1-03-99-992		30,720,562.95
MERCHANDISE INVENTORY	1-04-01-010	8,534,938,921.93	
INVESTMENT PROPERTY, LAND	1-05-01-010	11,075,496,070.20	
ACCUM IMPAIRMENT LOSSES-INVESTMENT PROPERTY, LAND	1-05-01-012		117,240,168.34
INVESTMENT PROPERTY, BUILDINGS	1-05-01-020	188,323,827.75	
ACCUM DEPRECIATION-INVESTMENT PROPERTY, BLDGS	1-05-01-021		149,672,690.95
LAND	1-06-01-010	528,236,885.71	
OTHER LAND IMPROVEMENTS	1-06-02-990	5,397,649.99	
ACCUM DEPRECIATION-OTHER LAND IMPROVEMENTS	1-06-02-991		655,727.53
POWER SUPPLY SYSTEMS - PNOC	1-06-03-050	19,173,864.93	
ACCUM DEPRECIATION-POWER SUPPLY SYSTEMS - PNOC	1-06-03-051		295,594.32
BUILDINGS	1-06-04-010	391,393,201.47	
ACCUM DEPRECIATION-BUILDINGS	1-06-04-011		352,912,646.31
OTHER STRUCTURES	1-06-04-990	172,016,548.64	
ACCUM DEPRECIATION-OTHER STRUCTURES	1-06-04-991		29,609,249.96
OFFICE EQUIPMENT	1-06-05-020	4,028,302.69	
ACCUM DEPRECIATION-OFFICE EQUIPMENT	1-06-05-021		1,956,440.85
INFORMATION & COMMUNICATION TECHNOLOGY EQPT	1-06-05-030	43,261,168.39	
ACCUM DEPR-INFO & COMM TECHNOLOGY EQPT	1-06-05-031		25,291,466.25
COMMUNICATION EQUIPMENT	1-06-05-070	1,100,030.87	
ACCUM DEPRECIATION-COMM EQUIPMENT	1-06-05-071		1,028,912.27
DISASTER RESPONSE AND RESCUE EQUIPMENT	1-06-05-090	462,503.09	
ACCUM DEPRECIATION-DISASTER RESPONSE AND RESCUE	1-06-05-091		271,812.98
OTHER MACHINERY & EQUIPMENT	1-06-05-990	32,810,339.75	
ACCUM DEPRECIATION-OTHER MACHINERY & EQPT	1-06-05-991		25,549,243.15
MOTOR VEHICLES	1-06-06-010	41,800,649.48	
ACCUM DEPRECIATION-MOTOR VEHICLES	1-06-06-011		29,022,398.21
WATERCRAFTS	1-06-06-040	694,642.86	
ACCUM DEPRECIATION-WATERCRAFTS	1-06-06-041		659,910.72
OTHER TRANSPORTATION EQUIPMENT	1-06-06-990	26,179,320.71	
ACCUM DEPRECIATION-OTHER TRANSP EQPT	1-06-06-991		11,246,446.89
FURNITURE & FIXTURES	1-06-07-010	1,768,299.00	
ACCUM DEPRECIATION-FURNITURE & FIXTURES	1-06-07-011		665,938.25
COMPUTER SOFTWARE	1-08-01-020	735,691.96	
ACCUM DEPRECIATION-COMPUTER SOFTWARE	1-08-01-021		46,376.11
OTHER INTANGIBLE ASSETS	1-08-01-990	125,000.00	
DEFERRED TAX ASSETS	1-12-01-010	708,107,769.29	
ADVANCES FOR OPERATING EXPENSES	1-99-01-010	535,042.29	
CREDITABLE INPUT TAX	1-99-02-070	74,041.12	
WITHHOLDING TAX AT SOURCE	1-99-02-080		1,107,323.43
OTHER PREPAYMENTS	1-99-02-990	22,387,890.41	
OTHER DEPOSITS	1-99-03-990	268,578,951.42	
OTH ASSETS-FORECLOSED PROPERTY	1-99-99-020	55,838,700.00	
OTHER ASSETS-CURRENT ASSET	1-99-99-990	1,859,700.35	
OTHER ASSETS-CURRENT ASSET	1-99-99-990	84,675,663.20	
ACCUM IMPAIRMENT LOSSES-OTHER ASSETS	1-99-99-991		84,413,120.91
ACCUM IMPAIRMENT LOSSES-OTHER ASSETS	1-99-99-992		13,932.51
ACCOUNTS PAYABLE	2-01-01-010		19,296,960.75
DUE TO OFFICERS AND EMPLOYEES	2-01-01-020		2,230,094.72
SERVICE CONCESSION ARRANGEMENTS PAYABLE	2-01-01-090		1,859,700.96
OTHER FINANCIAL LIABILITIES	2-01-99-990		57,418,154.51

DUE TO BIR	2-02-01-010		6,207,428.48
DUE TO GSIS	2-02-01-020		3,517,128.69
DUE TO PAG-IBIG	2-02-01-030		90,728.33
DUE TO PHILHEALTH	2-02-01-040		588,419.02
DUE TO SUBSIDIARIES	2-02-01-080		199,570,327.71
INCOME TAX PAYABLE	2-02-01-130		47,729,120.00
DUE TO OTHERS	2-02-02-990		142,780.23
TRUST LIABILITIES	2-04-01-010		5,327,137,806.14
GUARANTY/SECURITY DEPOSITS PAYABLE	2-04-01-040		53,980,611.41
OUTPUT TAX	2-05-01-030		62,159,751.51
OTHER DEFERRED CREDITS	2-05-01-990		662,850,513.31
UNEARNED REVENUE/INCOME-INVESTMENT PROPERTY	2-05-02-010		33,765,925.52
LEAVE BENEFITS PAYABLE	2-06-01-020		56,244,381.39
DEFERRED TAX LIABILITIES	2-09-01-010		2,330,928,380.69
DIVIDENDS PAYABLE	2-99-99-090		892,762,622.41
OTHER PAYABLES	2-99-99-990		3,816,125.52
UNREALIZED GAIN/(LOSS)	3-05-01-020		3,451,249.93
RETAINED EARNINGS/(DEFICIT)	3-07-01-010		34,283,464,916.68
SHARE CAPITAL	3-08-01-010		3,114,595,519.00
RENT/LEASE INCOME	4-02-02-050		71,471,526.24
WATERWORKS SYSTEM FEES	4-02-02-090		9,785,456.39
SEAPORT SYSTEM FEES	4-02-02-110		10,620,452.34
SALES REVENUE - BANKED GAS	4-02-02-160		254,282,032.49
INTEREST INCOME	4-02-02-210		161,614,342.56
FINES & PENALTIES-BUSINESS INCOME	4-02-02-230		2,912.04
MANAGEMENT FEES	4-02-02-340		144,732.44
OTHER BUSINESS INCOME	4-02-02-990		12,224,400.15
GAIN ON FOREIGN EXCHANGE	4-05-01-010		2,841,295.82
MISCELLANEOUS INCOME	4-06-99-990		501,066.86
SALARIES & WAGES-REGULAR	5-01-01-010	34,144,135.69	
PERSONNEL ECONOMIC RELIEF ALLOWANCE (PERA)	5-01-02-010	762,636.37	
REPRESENTATION ALLOWANCE (RA)	5-01-02-020	649,000.00	
TRANSPORTATION ALLOWANCE (TA)	5-01-02-030	305,125.00	
CLOTHING ALLOWANCE	5-01-02-040	854,000.00	
OVERTIME AND NIGHT PAY	5-01-02-130	1,317,353.24	
YEAR END BONUS	5-01-02-140	6,226.00	
MID YEAR BONUS	5-01-02-160	6,226.00	
DIRECTORS AND COMMITTEE MEMBERS' FEES	5-01-02-170	888,000.00	
OTHER BONUSES & ALLOWANCE	5-01-02-990	170,000.00	
RETIREMENT & LIFE INSURANCE PREMIUM	5-01-03-010	4,097,299.58	
PAG-IBIG CONTRIBUTIONS	5-01-03-020	76,200.00	
PHILHEALTH CONTRIBUTIONS	5-01-03-030	732,838.01	
EMPLOYEES COMPENSATION INSURANCE PREMIUM	5-01-03-040	38,700.00	
PROVIDENT/WELFARE FUND CONTRIBUTIONS	5-01-03-050	858,281.91	
TERMINAL LEAVE BENEFITS	5-01-04-030	133,234.45	
TRAVELING EXPENSES-LOCAL	5-02-01-010	288,160.56	
TRAVELING EXPENSES-FOREIGN	5-02-01-020	915,969.69	
TRAINING EXPENSES-LOCAL	5-02-02-010	197,865.24	
OFFICE SUPPLIES EXPENSES	5-02-03-010	25,465.00	
MEDICAL, DENTAL & LABORATY SUPPLIES EXPENSES	5-02-03-080	29,584.75	
FUEL, OIL & LUBRICANTS EXPENSES	5-02-03-090	402,109.78	
OTHER SUPPLIES AND MATERIALS EXPENSES	5-02-03-990	239,483.52	
WATER EXPENSES	5-02-04-010	741,478.60	
ELECTRICITY EXPENSES	5-02-04-020	5,115,761.97	
OTHER UTILITY EXPENSES	5-02-04-990	28,839.28	
POSTAGE & COURIER SERVICES	5-02-05-010	4,031.00	
TELEPHONE EXPENSES	5-02-05-020	419,988.48	
INTERNET SUBSCRIPTION EXPENSES	5-02-05-030	346,805.96	
LEGAL SERVICES	5-02-11-010	2,083,593.09	
AUDITING SERVICES	5-02-11-020	1,945,714.29	
OTHER PROFESSIONAL SERVICES	5-02-11-990	1,085,759.70	
OTHER GENERAL SERVICES	5-02-12-990	27,788.00	
REPAIRS & MAINTENANCE-LAND IMPROVEMENTS	5-02-13-020	9,260.00	
REPAIRS & MAINTENANCE-BLDG & OTHER STRUCTURES	5-02-13-040	317,495.76	
REPAIRS & MAINTENANCE-MACHINERY & EQUIPMENT	5-02-13-050	300.00	
REPAIRS & MAINTENANCE-TRANSPORTATION EQPT	5-02-13-060	7,900.00	
TAXES, DUTIES & LICENSES	5-02-15-010	18,541,595.38	
FIDELITY BOND PREMIUMS	5-02-15-020	153,562.50	
INSURANCE EXPENSES	5-02-15-030	6,342,069.73	
INCOME TAX EXPENSES	5-02-15-040	52,280,067.00	
ADVERTISING, PROMO & MARKETING EXPENSES	5-02-99-010	10,000.00	
PRINTING & PUBLICATION EXPENSES	5-02-99-020	21,116.07	
REPRESENTATION EXPENSES	5-02-99-030	443,348.37	
RENT/LEASE EXPENSE	5-02-99-050	3,000.00	
MEMBERSHIP DUES & CONTRIBUTION TO ORGANIZAION	5-02-99-060	1,293,716.07	
SUBSCRIPTION EXPENSES	5-02-99-070	102,390.87	
MAJOR EVENTS & CONVENTION EXPENSES	5-02-99-180	147,162.86	
OTHER MAINTENANCE AND OPERATING EXPENSES	5-02-99-990	622,948.11	
MGMT SUPERVISION/TRUSTEESHIP FEES	5-03-01-010	1,756,000.00	
BANK CHARGES	5-03-01-040	17,403.41	
COST OF SALES	5-04-02-010	69,519,513.48	
DEPRECIATION-INVESTMNT PROPERTY	5-05-01-010	2,391,987.36	
DEPRECIATION-LAND IMPROVEMENTS	5-05-01-020	123,198.24	
DEPRECIATION-BLDG & OTHER STRUCTURES	5-05-01-040	1,538,124.96	
DEPRECIATION-MACHNERY & EQUIPMENT	5-05-01-050	672,405.50	
DEPRECIATION-TRANSPO EQUIPMENT	5-05-01-060	2,025,917.46	
DEPRECIATION-FURNITURE, FIXTURES AND BOOKS	5-05-01-070	1,168,982.38	
AMORTIZATION-INTANGIBLE ASSET	5-05-02-010	196,391.37	
LOSS ON FOREIGN EXCHANGE	5-05-04-010	4,129,653.07	
LOSS ON SALE OF PPE-LAND	5-05-04-012	400.00	
GRAND TOTAL		51,382,002,448.64	51,382,002,448.64