Government Corporation Name	PHILIPPINE NATIONAL OIL COMPANY		
Cluster			
Region			
Year	JUNE 30, 2026		
Fund			
Account Title	Account Code	Corporate Fund	
CASH-COLLECTING OFFICER	1-01-01-010	3,241,500.99	
PETTY CASH	1-01-01-020	700,000.00	
CASH IN BANK-LOCAL, CURRE	1-01-02-020	1,916,069,294.94	
CASH IN BANK-LOCAL, SAVIN	1-01-02-030		27,487,152.77
CASH IN BANK-FOREIGN, SAV	1-01-03-030	1,228,558,487.44	
Cash Equivalents-Others-L	1-01-05-020	110,700,268.19	
INVESTMNT IN TBILLS-LOCAL	1-02-02-010	5,233,185,976.13	
INVESTMNT IN BONDS-LOCAL	1-02-02-050	9,746,259,349.36	
PREMIUM ON INVESTMNT IN B	1-02-02-053		30,511,531.84
INVESTMENT IN ASSOC./AFFI	1-02-06-010	115,869,563.75	
FIN. ASSETS - AVAILABLE F	1-02-08-010	7,350,000.00	
ALLOW FOR IMP LOSS-AVAIL	1-02-08-012		1,600,000.00
INVSTMNT IN SUBS	1-02-10-010	5,628,458,348.90	
ALLOW FOR IMPAIRMNT-INVST	1-02-10-011		768,683,293.19
INVSTMNTS IN STOCKS	1-02-99-010	199,234,831.76	
ALLOW FOR IMPRMNT-INVSTMT	1-02-99-012		57,685,381.88
ACCTS RECEIVABLE	1-03-01-010	347,861,573.04	
ALLOW FOR IMPAIRMNT-ACCTS	1-03-01-012		51,748.42
INTERESTS RECEIVABLE - PN	1-03-01-050	20,069.98	
LOANS RECEIVABLE-OTH GOVE	1-03-01-070	69,612,252.50	
ALLOW FOR IMPRMT-LOANS RE	1-03-01-072		63,102,663.47
OPERATING LEASE RECEIVABL	1-03-02-010	252,986,847.76	
ALLOW FOR IMP-OPR LEASE R	1-03-02-012		169,678,186.55
DUE FROM OTHER GOVERNMENT	1-03-03-050	112,543,141.86	
ALLOW FOR IMPRMT-DUE FROM	1-03-03-052		112,543,141.86
INTER-AGENCY RCV-DUE FRM	1-03-03-060	1,615,403,430.46	
ALLOW FOR IMPAIRMENT-DUE	1-03-03-062		1,602,504,839.04
RECEIVABLES-DISALLOWANCES	1-03-99-010	1,258,066.83	
DUE FROM OFFICERS & EMPLO	1-03-99-020	5,953,683.92	
ALLOW FOR IMPRMT-DUE FRM	1-03-99-022		842,558.13
OTHER RECEIVABLES	1-03-99-990	106,782,213.17	
ALLOW FOR IMPAIRMNT-OTH R	1-03-99-992		30,720,562.95
MERCH&ISE INVENTORY	1-04-01-010	9,437,234,964.92	
INVSTMNT PROPERTY, L&	1-05-01-010	3,025,236,977.81	
ACCUM IMPAIRMENT LOSS-INV	1-05-01-012		117,240,168.34
INVSTMNT PROPERTY, BLDG I	1-05-01-020	188,323,827.75	
ACCUM. DEPR-INVSTMNT PROP	1-05-01-021		152,064,872.70
LAND	1-06-01-010	528,236,885.71	
OTH L& IMPRVMNTS-DAVAO	1-06-02-990	5,397,649.99	
ACCUM. DEPR-OTH L& IMPRVM	1-06-02-991		778,925.77
POWER SUPPLY SYSTEMS-PNOC	1-06-03-050	19,173,864.93	
ACCUM DEPR-POWER SUP SYS-	1-06-03-051		491,985.69
BUILDINGS	1-06-04-010	391,393,201.47	

Account Title	Account Code	Corporate Fund	
ACCUM. DEPR-BUILDINGS	1-06-04-011		352,917,094.44
OTH STRUCTURES	1-06-04-990	172,083,687.03	
ACCUM. DEPR-OTH STRUCTURE	1-06-04-991		31,149,184.40
OFFICE EQUIPMENT	1-06-05-020	4,028,302.69	
ACCUM. DEPR-OFFICE EQUIPM	1-06-05-021		2,072,183.91
INFORMATION & COMMUNICATI	1-06-05-030	43,874,169.67	
ACCUM DEPR-INFO & COMMUNI	1-06-05-031		26,866,159.22
COMMUNICATION EQUIPMENT	1-06-05-070	1,100,030.87	
ACCUM. DEPR-COMMUNICATION	1-06-05-071		1,042,317.26
DISASTER RESPONSE AND RES	1-06-05-090	462,503.09	
ACCUM. DEPR-DISASTER RESP	1-06-05-091		490,523.56
OTHER MACHINERY & EQUIPME	1-06-05-990	34,077,639.75	
ACCUM. DEPR-OTH MACHINERY	1-06-05-991		25,921,320.27
MOTOR VEHICLES	1-06-06-010	41,800,649.48	
ACCUM. DEPR-MOTOR VEHICLE	1-06-06-011		29,780,287.88
WATERCRAFTS	1-06-06-040	694,642.86	
ACCUM. DEPR-WATERCRAFTS	1-06-06-041		659,910.72
OTH TRANSPORTATION EQUIPM	1-06-06-990	26,179,320.71	
ACCUM DEPR-OTH TRANSPORTA	1-06-06-991		12,489,964.68
FURNITURE & FIXTURES	1-06-07-010	1,133,472.21	
ACCUM DEPR-FURNITURE & FI	1-06-07-011		688,958.54
COMPUTER SOFTWARE	1-08-01-020	735,691.96	
ACCUM AMORTIZATION-COMPUT	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 EX	1-99-01-010	29,518.00	
INPUT TAX	1-99-02-060		4,846,300.15
CREDITABLE INPUT TAX	1-99-02-070	74,041.12	
WITHHOLDING TAX AT SOURCE	1-99-02-080		151,771.29
OTH PREPAYMENTS	1-99-02-990	27,062,294.71	
OTH DEPOSITS	1-99-03-990	274,349,905.88	
OTH ASSETS-Foreclosed Property	1-99-99-020	55,838,700.00	
OTH ASSETS	1-99-99-990	2,299,412.09	
OTH ASSETS	1-99-99-990	84,675,663.20	
ACCUM.IMP.LOSS-OTHER ASSE	1-99-99-991		84,413,120.91
ACCUM.IMP.LOSS-OTHER ASSE	1-99-99-992		13,932.51
ACCTS PAYABLE	2-01-01-010		1,216,847,360.55
DUE TO OFFICERS & EMPL-SA	2-01-01-020		1,070,858.77
SERVICE CONCESSION ARRANG	2-01-01-090		2,299,412.09
OTH FINANCIAL LIABILITIES	2-01-99-990		35,171,479.88
DUE TO BIR-WTAX ON COMPNS	2-02-01-010		1,432,181.00
DUE TO GSIS	2-02-01-020		2,963,779.46
DUE TO PAG-IBIG-MULTI PUR	2-02-01-030		85,882.00
DUE TO PHILHEALTH	2-02-01-040		580,334.95
DUE TO SUBS/JOINT VENTURE	2-02-01-080		199,205,640.56
INCOME TAX PAYABLE	2-02-01-130		373,566,155.00
DUE TO OTHERS	2-02-02-990		142,780.23
TRUST LIAB - DES FUND	2-04-01-010		3,121,714,636.82
GUARANTY/SECURITY DEPOSIT	2-04-01-040		54,323,074.04

Account Title	Account Code	Corporate Fund	
OUTPUT TAX	2-05-01-030		18,662,373.41
OTH DEFERRED CREDITS	2-05-01-990		30,817,597.21
UNEARNED REVENUE/INCOME-I	2-05-02-010		63,763,578.65
LEAVE BENEFITS PAYABLE	2-06-01-020		52,113,871.10
OTHER PROVISION	2-06-01-990		16,545,764.42
DEFERRED TAX LIABILITIES	2-09-01-010		374,944,999.15
OTH PAYABLES	2-99-99-990		4,635,292.36
UNREALIZED GAIN (LOSS) FR	3-05-01-020		3,451,249.93
RETAINED EARNINGS/(DEFICI	3-07-01-010		28,329,419,533.47
SHARE CAPITAL	3-08-01-010		3,114,595,519.00
RENT/LEASE INCOME	4-02-02-050		130,706,049.83
WATERWORKS SYSTEM FEES	4-02-02-090		25,219,412.72
POWER SUPPLY SYSTEM FEES	4-02-02-100		114,676.53
SEAPORT SYSTEM FEES	4-02-02-110		10,388,942.91
SALES REVENUE - BANKED GA	4-02-02-160		1,424,865,753.20
INTEREST INCOME	4-02-02-210		339,212,604.37
FINES & PENALTIES	4-02-02-230		124,667.84
MANAGEMENT FEES	4-02-02-340		19,106,041.27
OTH BUSINESS INCOME	4-02-02-990		31,495,373.00
GAIN ON FOREIGN EXCHGE (F	4-05-01-010		17,026,323.11
MISCELLANEOUS INCOME	4-06-99-990		821,559.65
SALARIES & WAGES-REGULAR	5-01-01-010	68,358,167.82	
PERSONNEL ECONOMIC RELIEF	5-01-02-010	1,530,000.01	
REPRESENTATION ALLOWANCE	5-01-02-020	1,309,250.00	
TRANSPORTATION ALLOWANCE	5-01-02-030	629,625.00	
CLOTHING ALLOWANCE	5-01-02-040	840,000.00	
OT & NIGHT PAY	5-01-02-130	1,757,607.69	
YEAR END BONUS	5-01-02-140	6,226.00	
MID YEAR BONUS	5-01-02-160	11,042,711.00	
DIRECTORS AND COMMITTEE M	5-01-02-170	2,328,000.00	
OTHER BONUSES & ALLOW	5-01-02-990	170,000.00	
RETIREMENT & LIFE INSURAN	5-01-03-010	8,202,983.47	
PAG-IBIG CONTRIBUTIONS	5-01-03-020	154,800.00	
PHILHEALTH CONTRIBUTIONS	5-01-03-030	1,472,810.24	
EMPLOYEES COMPENSATION IN	5-01-03-040	77,700.00	
PROVIDENT/WELFARE FUND CONTRIBUTI	5-01-03-050	1,726,419.74	
TERMINAL LEAVE	5-01-04-030	208,353.38	
TRAVELING EXPENSES-LOCAL	5-02-01-010	559,277.77	
TRAVELING EXPENSES-FOREIG	5-02-01-020	20,935.00	
TRAINING EXPENSES	5-02-02-010	1,300,867.21	
OFFICE SUPPLIES EXPENSES	5-02-03-010	465,784.94	
MEDICAL, DENTAL & LABORAT	5-02-03-080	107,263.32	
FUEL, OIL & LUBRICANTS EX	5-02-03-090	1,558,998.14	
SEMI-EXPENDABLE MACHINERY	5-02-03-210	622,798.57	
SEMI-EXPENDABLE FURNITURE	5-02-03-220	10,580.36	
OTH SUPPLIES & MATERIALS	5-02-03-990	565,488.64	
WATER EXPENSES	5-02-04-010	1,644,169.07	

Account Title	Account Code	Corporate Fund	
ELECTRICITY EXPENSES	5-02-04-020	11,383,241.07	
OTH UTILITY EXPENSES	5-02-04-990	72,267.85	
POSTAGE & COURIER SERVICE	5-02-05-010	13,304.00	
TELEPHONE EXPENSES	5-02-05-020	1,064,528.33	
INTERNET SUBSCRIPTION EXP	5-02-05-030	1,212,766.42	
AUDITING SERVICES	5-02-11-020	4,785,776.50	
CONSULTANCY SERVICES	5-02-11-030	2,036,085.99	
OTH PROFESSIONAL SERVICES	5-02-11-990	2,451,810.07	
JANITORIAL SERVICES	5-02-12-020	3,036,050.42	
SECURITY SERVICES	5-02-12-030	441,070.14	
OTH GENERAL SERVICES	5-02-12-990	5,858,558.59	
REPAIRS & MAINT-LAND IMPR	5-02-13-020	9,260.00	
REPAIRS & MAINTENANCE-INF	5-02-13-030	1,532,142.86	
REPAIRS & MAINT-BUILDINGS	5-02-13-040	1,134,925.09	
REPAIRS & MAINT-MACHINERY	5-02-13-050	173,202.04	
REPAIRS & MAINT-TRANSPORT	5-02-13-060	298,652.62	
REPAIRS & MAINT-FURNITURE	5-02-13-070	61,250.00	
TAXES, DUTIES & LICENSES	5-02-15-010	25,805,173.90	
FIDELITY BOND PREMIUMS	5-02-15-020	159,937.50	
INSURANCE EXPENSES	5-02-15-030	8,271,170.70	
INCOME TAX EXPENSES	5-02-15-040	380,750,807.00	
ADVERTISING, PROMO & MKTN	5-02-99-010	10,000.00	
PRINTING & PUBLICATION EX	5-02-99-020	78,221.96	
REPRESENTATION EXPENSES	5-02-99-030	1,228,705.73	
RENT/LEASE EXPENSES	5-02-99-050	358,714.28	
MEMBERSHIP DUES & CONTRIB	5-02-99-060	1,754,933.53	
SUBSCRIPTION EXPENSES	5-02-99-070	887,469.90	
MAJOR EVENTS & CONVENTION	5-02-99-180	386,700.15	
OTH MAINTENANCE & OPERATI	5-02-99-990	1,019,464.74	
FIN EXP-MGT.SUPERVISION/T	5-03-01-010	3,580,960.00	
BANK CHARGES	5-03-01-040	24,720.96	
COST OF SALES	5-04-02-010	363,220,904.28	
DEPRECIATION-INVESTMNT PR	5-05-01-010	4,784,169.11	
DEPRECIATION-LAND IMPRVME	5-05-01-020	246,396.48	
DEPRECIATION-POWER SUPPLY SYSTEMS	5-05-01-030	392,782.74	
DEPRECIATION-BLDG & OTH S	5-05-01-040	3,082,507.53	
DEPRECIATION-MACHNERY & E	5-05-01-050	1,392,341.25	
DEPRECIATION-TRANSPO EQUI	5-05-01-060	4,027,324.92	
DEPRECIATION-FURN, FIX &	5-05-01-070	2,307,665.79	
LOSS ON FOREX	5-05-04-010	5,185,706.95	
		42,726,971,176.93	42,726,971,176.93