Government Corporation Name	PHILIPPINE NATIONAL OIL COMPANY		
Cluster			
Region			
Year	December 31, 2025		
Fund			
Account Title	Account Code	Corporate Fund	
CASH-COLLECTING OFFICER	1-01-01-010	893,702.02	
PETTY CASH	1-01-01-020	700,000.00	
CASH IN BANK-LOCAL, CURRE	1-01-02-020	21,571,619.90	
CASH IN BANK-LOCAL, SAVIN	1-01-02-030	5,525,149.99	
CASH IN BANK-FOREIGN, SAV	1-01-03-030	88,612,100.17	
Cash Equivalents-Others-L	1-01-05-020	1,422,330,720.23	
INVESTMNT IN TBILLS-LOCAL	1-02-02-010	5,630,454,405.44	
INVESTMNT IN BONDS-LOCAL	1-02-02-050	7,483,742,569.34	
PREMIUM ON INVESTMNT IN B	1-02-02-053		40,096,706.29
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	194,298,414.76	
ALLOW FOR IMPAIRMNT-ACCTS	1-03-01-012		51,748.42
INTERESTS RECEIVABLE - PN	1-03-01-050	4,324,260.08	
LOANS RECEIVABLE-OTH GOVE	1-03-01-070	68,867,594.97	
ALLOW FOR IMPRMT-LOANS RE	1-03-01-072		63,102,663.47
OPERATING LEASE RECEIVABL	1-03-02-010	233,760,202.66	
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	1,613,299,754.14	
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	6,163,103.16	
ALLOW FOR IMPRMT-DUE FRM	1-03-99-022		842,558.13
OTHER RECEIVABLES	1-03-99-990	105,587,025.46	
ALLOW FOR IMPAIRMNT-OTH R	1-03-99-992		30,720,562.95
MERCH&ISE INVENTORY	1-04-01-010	8,604,458,435.41	
INVSTMNT PROPERTY, L&	1-05-01-010	11,075,496,070.20	
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		147,280,703.59
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		532,529.29
POWER SUPPLY SYSTEMS-PNOC	1-06-03-050	19,173,864.93	
ACCUM DEPR-POWER SUP SYS-	1-06-03-051		99,202.95
BUILDINGS	1-06-04-010	391,393,201.47	

Account Title	Account Code	Corporate Fund	
ACCUM. DEPR-BUILDINGS	1-06-04-011		352,912,646.31
OTH STRUCTURES	1-06-04-990	171,382,898.64	
ACCUM. DEPR-OTH STRUCTURE	1-06-04-991		28,071,125.00
OFFICE EQUIPMENT	1-06-05-020	4,028,302.69	
ACCUM. DEPR-OFFICE EQUIPM	1-06-05-021		1,840,697.79
INFORMATION & COMMUNICATI	1-06-05-030	43,720,598.24	
ACCUM DEPR-INFO & COMMUNI	1-06-05-031		24,666,631.56
COMMUNICATION EQUIPMENT	1-06-05-070	1,100,030.87	
ACCUM. DEPR-COMMUNICATION	1-06-05-071		1,015,507.28
DISASTER RESPONSE AND RES	1-06-05-090	462,503.09	
ACCUM. DEPR-DISASTER RESP	1-06-05-091		253,194.68
OTHER MACHINERY & EQUIPME	1-06-05-990	32,810,339.75	
ACCUM. DEPR-OTH MACHINERY	1-06-05-991		25,021,225.87
MOTOR VEHICLES	1-06-06-010	41,800,649.48	
ACCUM. DEPR-MOTOR VEHICLE	1-06-06-011		28,239,998.54
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		10,002,929.10
FURNITURE & FIXTURES	1-06-07-010	1,133,472.21	
ACCUM DEPR-FURNITURE & FI	1-06-07-011		584,198.54
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	
CREDITABLE INPUT TAX	1-99-02-070	74,041.12	
WITHHOLDING TAX AT SOURCE	1-99-02-080	514,575.10	
PREPAID SUBSCRIPTION	1-99-02-100	0.00	
OTH PREPAYMENTS	1-99-02-990	27,647,165.93	
OTH DEPOSITS	1-99-03-990	260,256,566.84	
OTH ASSETS-Foreclosed Property	1-99-99-020	55,838,700.00	
OTH ASSETS	1-99-99-990	274,731.98	
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		12,004,282.04
DUE TO OFFICERS & EMPL-SA	2-01-01-020		3,654,004.64
SERVICE CONCESSION ARRANG	2-01-01-090		274,731.98
OTH FINANCIAL LIABILITIES	2-01-99-990		146,089,320.78
DUE TO BIR-WTAX ON COMPNS	2-02-01-010		16,463,168.27
DUE TO GSIS	2-02-01-020		9,331,354.05
DUE TO PAG-IBIG-MULTI PUR	2-02-01-030		96,791.42
DUE TO PHILHEALTH	2-02-01-040		1,545,872.84
DUE TO SUBS/JOINT VENTURE	2-02-01-080		199,205,640.56
DUE TO OTHERS	2-02-02-990		142,780.23
TRUST LIAB - DES FUND	2-04-01-010		319,643,659.05
GUARANTY/SECURITY DEPOSIT	2-04-01-040		53,776,452.65
OUTPUT TAX	2-05-01-030		60,154,644.19
OTH DEFERRED CREDITS	2-05-01-990		27,272,083.62
UNEARNED REVENUE/INCOME-I	2-05-02-010		8,490,384.96

Account Title	Account Code	Corporate Fund	
LEAVE BENEFITS PAYABLE	2-06-01-020		56,428,135.21
OTHER PROVISION	2-06-01-990		16,545,764.42
DEFERRED TAX LIABILITIES	2-09-01-010		2,330,928,380.69
DIVIDENDS PAYABLE	2-99-99-090		884,098,935.30
OTH PAYABLES	2-99-99-990		5,808,248.66
UNREALIZED GAIN (LOSS) FR	3-05-01-020		3,451,249.93
RETAINED EARNINGS/(DEFICI	3-07-01-010		32,523,456,522.15
SHARE CAPITAL	3-08-01-010		3,114,595,519.00
RENT/LEASE INCOME	4-02-02-050		333,194,699.96
WATERWORKS SYSTEM FEES	4-02-02-090		49,530,145.00
SEAPORT SYSTEM FEES	4-02-02-110		19,731,530.57
SALES REVENUE - BANKED GA	4-02-02-160		2,232,889,566.64
INTEREST INCOME	4-02-02-210		603,667,000.47
FINES & PENALTIES	4-02-02-230		1,815,266.04
SHARE IN PROFIT/REV OF AS	4-02-02-280		10,914,434.65
MANAGEMENT FEES	4-02-02-340		18,371,575.76
OTH BUSINESS INCOME	4-02-02-990		74,561,158.26
GAIN ON FOREIGN EXCHGE (F	4-05-01-010		90,755,385.97
GAIN ON SALE OF UNSERVICE	4-05-01-170		127,920.97
MISCELLANEOUS INCOME	4-06-99-990		3,739,007.09
SALARIES & WAGES-REGULAR	5-01-01-010	133,506,403.77	
PERSONNEL ECONOMIC RELIEF	5-01-02-010	3,004,704.49	
REPRESENTATION ALLOWANCE	5-01-02-020	2,900,875.00	
TRANSPORTATION ALLOWANCE	5-01-02-030	1,612,375.00	
CLOTHING ALLOWANCE	5-01-02-040	875,000.00	
HONORARIA	5-01-02-100	340,500.00	
LONGEVITY PAY	5-01-02-120	65,000.00	
OT & NIGHT PAY	5-01-02-130	5,007,143.85	
YEAR END BONUS	5-01-02-140	10,962,129.30	
CASH GIFT	5-01-02-150	623,250.00	
MID YEAR BONUS	5-01-02-160	11,100,687.00	
DIRECTORS AND COMMITTEE M	5-01-02-170	2,771,000.00	
OTHER BONUSES & ALLOW	5-01-02-990	9,327,485.23	
RETIREMENT & LIFE INSURAN	5-01-03-010	16,020,962.03	
PAG-IBIG CONTRIBUTIONS	5-01-03-020	303,200.00	
PHILHEALTH CONTRIBUTIONS	5-01-03-030	2,873,403.42	
EMPLOYEES COMPENSATION IN	5-01-03-040	152,200.00	
PROVIDENT/WELFARE FUND CONTRIBUTI(	5-01-03-050	2,761,410.10	
RETIREMENT GRATUITY	5-01-04-020	160,000.00	
TERMINAL LEAVE	5-01-04-030	21,850,278.77	
TRAVELING EXPENSES-LOCAL	5-02-01-010	3,114,300.38	
TRAVELING EXPENSES-FOREIG	5-02-01-020	1,264,607.02	
TRAINING EXPENSES	5-02-02-010	3,154,410.91	
OFFICE SUPPLIES EXPENSES	5-02-03-010	619,856.97	
ACCOUNTABLE FORMS EXPENSE	5-02-03-020	173,400.00	
MEDICAL, DENTAL & LABORAT	5-02-03-080	107,442.61	
FUEL, OIL & LUBRICANTS EX	5-02-03-090	3,343,011.62	
SEMI-EXPENDABLE MACHINERY	5-02-03-210	2,890,972.78	
SEMI-EXPENDABLE FURNITURE	5-02-03-220	722,440.72	
ELECTRICAL MATERIALS & SU	5-02-03-260	866,161.08	

Account Title	Account Code	Corporate Fund	
OTH SUPPLIES & MATERIALS	5-02-03-990	3,705,055.67	
WATER EXPENSES	5-02-04-010	3,371,866.70	
ELECTRICITY EXPENSES	5-02-04-020	24,498,889.87	
OTH UTILITY EXPENSES	5-02-04-990	212,015.81	
POSTAGE & COURIER SERVICE	5-02-05-010	45,392.02	
TELEPHONE EXPENSES	5-02-05-020	2,675,334.70	
INTERNET SUBSCRIPTION EXP	5-02-05-030	2,467,557.12	
CABLE, SATELLITE, TELEGRA	5-02-05-040	63,287.65	
AWARDS/REWARDS EXPENSES	5-02-06-010	36,504,105.21	
EXTRAORDINARY & MISCELLAN	5-02-10-030	143,952.00	
LEGAL SERVICES	5-02-11-010	1,210,000.00	
AUDITING SERVICES	5-02-11-020	8,960,062.43	
CONSULTANCY SERVICES	5-02-11-030	2,836,836.12	
OTH PROFESSIONAL SERVICES	5-02-11-990	8,987,099.72	
JANITORIAL SERVICES	5-02-12-020	11,298,380.19	
SECURITY SERVICES	5-02-12-030	55,101,758.27	
OTH GENERAL SERVICES	5-02-12-990	16,947,687.69	
REPAIRS & MAINT-BUILDINGS	5-02-13-040	4,759,123.58	
REPAIRS & MAINT-MACHINERY	5-02-13-050	6,466,364.19	
REPAIRS & MAINT-TRANSPORT	5-02-13-060	1,320,131.43	
REPAIRS & MAINT-FURNITURE	5-02-13-070	18,214.29	
REPAIRS & MAINT-OTH PROPE	5-02-13-990	5,190.50	
TAXES, DUTIES & LICENSES	5-02-15-010	50,940,806.45	
FIDELITY BOND PREMIUMS	5-02-15-020	247,991.25	
INSURANCE EXPENSES	5-02-15-030	7,750,684.19	
INCOME TAX EXPENSES	5-02-15-040	381,230,346.77	
ADVERTISING, PROMO & MKTN	5-02-99-010	81,810.00	
PRINTING & PUBLICATION EX	5-02-99-020	71,932.14	
REPRESENTATION EXPENSES	5-02-99-030	3,273,507.25	
RENT/LEASE EXPENSES	5-02-99-050	1,770,081.45	
MEMBERSHIP DUES & CONTRIB	5-02-99-060	1,036,940.50	
SUBSCRIPTION EXPENSES	5-02-99-070	2,762,252.49	
MAJOR EVENTS & CONVENTION	5-02-99-180	8,050,907.51	
OTH MAINTENANCE & OPERATI	5-02-99-990	2,887,454.00	
FIN EXP-MGT.SUPERVISION/T	5-03-01-010	6,801,885.74	
BANK CHARGES	5-03-01-040	104,627.77	
COST OF SALES	5-04-02-010	623,758,405.75	
DEPRECIATION-INVESTMNT PR	5-05-01-010	9,567,950.44	
DEPRECIATION-LAND IMPRVME	5-05-01-020	216,420.24	
DEPRECIATION-POWER SUPPLY SYSTEMS	5-05-01-030	99,202.95	
DEPRECIATION-BLDG & OTH S	5-05-01-040	5,237,123.02	
DEPRECIATION-MACHNERY & E	5-05-01-050	2,012,988.28	
DEPRECIATION-TRANSPO EQUI	5-05-01-060	7,354,156.85	
DEPRECIATION-FURN, FIX &	5-05-01-070	3,206,766.34	
IMPAIRMNT LOSS-LOANS & RC	5-05-03-020	34,927,344.69	
LOSS ON FOREX	5-05-04-010	96,807,120.77	
		46,903,158,798.89	46,903,158,798.89