

**UCPB LEASING AND FINANCE CORPORATION**  
**TRIAL BALANCE PER AFS**  
AS OF DECEMBER 31, 2022

GL CODE	ACCOUNT DESCRIPTION	AMOUNT
10101020	Petty Cash Fund	5,000.00
10102030	Deposits in Banks - UCPB SA # 001-122853-2	78,282,501.29
10102020	Deposits in Banks - LBP CA# 3432-1003-31	3,559,398.47
10102020	Deposits in Banks - LBP HYSAs# 3431-1541-79	80,135,202.40
10102020	Deposits in Banks - LBP HYSAs# 3431-1605-43	30,030,343.54
10102020	Deposits in Banks - LBP HYSAs# 3431-1647-94	50,032,227.40
10102020	Deposits in Banks - LBP HYSAs# 3431-1770-80	60,000,000.00
10301010	Accounts Receivable	882,281.80
10399020	Accounts Receivable - Others (Payroll/CAR)	13,552.38
19902010	Advances to Suppliers/Contractors	2,639,168.28
10301050	Accrued Interest Receivable - Other Loans/ Receivable	2,178,905.54
10301050	Accrued Interest Receivable - Restructured Loans	1,933,448.61
10301050	Accrued Interest Receivable - Sales Contract Receivable	54,887.60
10301050	Accrued Interest Receivable - Others	63,449,116.89
10301051	Allowance for Uncollected Interest on Loans	(12,131,190.09)
10301051	General Loan Loss Provision- Accrued Interest Receivable	(11,956.34)
10301051	General Loan Loss Provision- AIR-SCR	(107.69)
10301051	Allowance for Uncollected-AIR - SCR	(38,982.66)
20501010	Capitalized Interest and Other Charges - Restructured Loans - Items In Litigation	(38,865.60)
20501010	Capitalized Interest and Other Charges - Restructured Loans - Past Due	(17,145,892.46)
20501010	Deferred Leasing Income	(22,848,743.97)
20501010	Deferred Leasing Income - Items in Litigation	(29,546,330.83)
20501010	Deferred Leasing Income - Past Due	(3,319,119.86)
10301280	Factoring Receivables - Items in Litigation	6.00
10301280	Factoring Receivable - Past Due	7.00
10301280	Finance Receivables	52,422,000.00
10301280	Finance Receivables - Items in Litigation	143,408,704.05
10301280	Finance Receivable - Past Due	84,157,891.79
10302020	Lease Contract Receivables	230,516,246.44
10302020	Lease Contracts Receivables - Items in Litigation	199,755,973.90
10302020	Lease Contract Receivables - Past Due	46,429,478.32
10302020	Other Loans/Receivables	424,973,159.62
10302020	Other Loans/Receivables - Items in Litigation	6,491,909.51
10302020	Other Loans/Receivables - Past Due	90,022,159.84
10302020	Residual Value - Equipment and Other Properties for Lease	198,664,382.59
10302020	Residual Value - Equipment and Other Properties for Lease - Restructured	5,839,022.22
10302020	Restructured Loans - Items in Litigation	2,429,355.17
10302020	Restructured Loans - Past Due	268,716,062.30
10302020	Restructured Loans - Fully Secured	115,515,379.63
10301160	Sales Contracts Receivable	1,523,824.80
10301160	Sales Contracts Receivable - past Due	2,227,647.85
20502010	Unearned Discount and Interest	(581,993.77)
	General Loan Loss Provision- SCR	(22,168.54)
	General Loan Loss Provision- Accounts Receivable	(3,525.82)
10301162	Allowance for credit losses - Sales Contract Receivable	(757,800.13)
10301012	Allowance for Probable Losses - Accounts Receivable	(231,523.19)
10301282	Allowance for Probable Losses - Finance Receivables (Items in Litigation)	(114,208,908.96)
10301282	Allowance for Probable Losses - Finance Receivables (Past Due)	(62,271,336.86)
	General Loan Loss Provision	(10,053,934.19)
10302022	Allowance for Probable Losses - Lease Contract Receivables	(15,457,405.59)
10302022	Allowance for Probable Losses - Lease Contract Receivables (Items in Litigation)	(18,422,694.25)
10302022	Allowance for Probable Losses - Lease Contract Receivables (Past Due)	(2,766,649.51)
10302022	Allowance for Probable Losses - Other Loans/Receivables (Items in Litigation)	(1,014,842.90)
10302022	Allowance for Probable Losses - Other Loans/Receivables (Past Due)	(39,894,104.36)
10302022	Allowance for Probable Losses - Other Loans/ Receivables	(11,123,859.83)
10302022	Allowance for Probable Losses - Restructured Loans	(25,511,719.28)

10302022	Allowance for Probable Losses - Restructured Loans (Items in Litigation)	(686,047.60)
10302022	Allowance for Probable Losses - Restructured Loans (Past Due)	(125,515,007.63)
10210010	Equity Investments	21,510,385.55
10210012	Allowance for Impairment Losses	(15,460,000.00)
10399992	Allowance for impairment losses - CWT	(38,700.02)
10501010	ROPA - Investment Properties-land	31,082,049.01
10501020	ROPA - Investment Properties-building	40,494,000.00
10501021	Accumulated Depreciation - ROPA - Investment Properties	(9,668,202.47)
10501012	Allowance for Probable Losses - ROPA - Investment Properties	(2,538,241.48)
11201010	Deferred tax Asset	107,804,786.11
10607010	Furniture, Fixtures and Equipment	1,934,682.00
10606991	Accumulated Depreciation - Furniture, Fixtures and Equipment	(1,821,467.93)
10801020	Intangible Asset	999,954.48
10801021	Accumulated Depreciation-Intangible Asset	(941,832.77)
19902050	Prepaid Expenses - Insurance	323,612.63
19902990	Prepaid Expenses -Taxes and Licenses	5,478,286.01
19902990	Prepaid Expenses - Litigation/Asset Acquired	88,691.53
19902990	Miscellaneous Assets - Advance Rental	119,450.59
19999020	ROPA - Other Assets	40,952,720.01
19999020	Accumulated Depreciation - ROPA - Other Assets	(33,226,499.21)
19999990	Other Investment	4,000.00
19999022	Allowance for Probable Losses - ROPA - Other Assets	(72,586.74)
19999990	Miscellaneous Assets - Creditable Withholding Tax	6,840,156.48
19999990	Miscellaneous Assets - Other Deposits	981,923.88
19999990	Miscellaneous Assets - Other Assets - Software und	367,600.00
		<b>1,927,899,300.98</b>

20101010	Accounts Payable	40,581,420.77
20101010	Accounts Payable - Others	916,874.11
20101010	Vouchers Payable	3,257,899.76
29999990	Accrued Other Expenses Payable - Staff Benefits	615,430.00
29999990	Accrued Other Expenses Payable - GSIS, SSS, Medicare and Employees' Compensation Pr	517,036.56
29999990	Accrued Other Expenses Payable - Salaries and Wages	6,463,719.22
29999990	Accrued Other Expenses Payable - Rent	1,501,947.71
29999990	Accrued Other Expenses Payable - Power, Light and Water	416,180.01
29999990	Accrued Other Expenses Payable - Security, Messengerial and Janitorial Services	385,938.55
29999990	Accrued Other Expenses Payable - Management and Other Professional Fees	1,228,182.46
29999990	Accrued Other Expenses Payable - Fuel and Lubricants	213.00
29999990	Accrued Other Expenses Payable - Postage, Telephone, Cables and Telegrams	886,008.40
29999990	Accrued Other Expenses Payable - Bonus & Other Fringe Benefits-Officers - PERA/ACA	20,000.00
29999990	Accrued Other Expenses Payable - Bonus & Other Fringe Benefits-Officers - Others	210,000.00
29999990	Accrued Other Expenses Payable - Bonus & Other Fringe Benefits-Employees - PERA/ACA	59,818.18
29999990	Accrued Other Expenses Payable - Directors' and Committee Members' Fees	1,528,833.29
29999990	Accrued Other Taxes and Licenses Payable - GRT	1,857,235.82
29999990	Accrued Other Taxes and Licenses Payable - DST	251,200.00
20201010	Withholding Tax Payable - EWT	161,541.88
20201010	Withholding Tax Payable- VAT- 5%- Services	14,528.51
20201010	Withholding Tax Payable- Percentage Tax- 1%	689.17
20401050	Deposits on Lease Contracts	198,664,382.59
20401050	Deposits on Lease Contracts - Restructured Loans	5,839,022.22
29999090	Dividends payable	200,000,000.00
29999990	Advance Rentals on Real Property	7,500.00
20101070	Lease Liability	1,035,216.59
		<b>466,420,818.80</b>

30801010	Capital Stock	775,000,000.00
30701010	Retained Earnings - Appropriated for Others	200,000,000.00
30701010	Retained Earnings Reserves - PFRS 9	22,279,972.12
30701010	Retained Earnings	448,392,083.69
	Net Income	15,806,426.37

1,461,478,482.18

0.00

40202050	Leasing Income	30,763,285.63
40202050	Leasing Income - Past Due/Items in Litigation	242,540.77
40202210	Interest, Discounts and Finance Fees	5,366,876.89
40202050	Interest on Other Loans/Receivables	56,178,606.63
40202050	Interest on Other Loans/Receivables - Past Due / Items in Litigation	1,038,086.92
40202050	Interest on Restructured Loans	14,530,574.30
40202050	Interest on Restructured Loans - Past Due/Items in Litigation	1,723,404.22
40202210	Interest on Sales Contracts Receivable	267,603.51
40202210	Interest on Sales Contracts Receivable - Past Due/Items in Litigation	431,028.52
40202210	Interest on Deposits in Banks	303,281.31
40201140	Penalties - Finance Receivables	348,722.21
40201140	Penalties - Lease Contracts Receivables	652,962.38
40201140	Penalties - Other Loans/Receivables	535,523.32
40201140	Penalties - Restructured Loans	1,480,591.05
40201140	Penalties - Sales Contract Receivable	190,636.43
40201130	Service Charge	968,892.00
40201990	Gain on Pretermination	472,404.66
40501030	Gain/(Loss) on Sale of Assets Acquired	1,621,808.00
40201990	Recovery on Charged-Off Assets	550,000.00

117,666,828.75

50215010	Taxes and Licenses - GRT	6,744,780.83
50215010	Taxes and Licenses - DST	1,197,123.30
50215010	Taxes and Licenses - Fringe Benefit Tax	533,335.56
50215010	Taxes and Licenses - Others	369,614.51
50301020	Interest Expense - Bills Payable	2,471,944.45
50301020	Interest Expense - Lease liability	430,341.40
50501070	Depreciation - RP & FFE	405,546.13
50501080	Amortization - Right of Use Asset	2,538,080.59
50501090	Amortization - Leasehold Rights & Improvements	544,494.80
50501010	Depreciation - ROPA-Investment Properties	2,024,700.00
	Depreciation - Intangible Asset	39,504.27
50501990	Depreciation - ROPA-Other Assets	6,637,865.92
50101010	Salaries and Wages	29,010,788.07
50103990	Staff Benefits	1,180,465.18
50103990	Bonus & Other Fringe Benefits-Officers - PERA/ACA	91,090.91
50103990	Bonus & Other Fringe Benefits-Officers - Others	591,270.26
50103990	Bonus & Other Fringe Benefits-Employees - PERA/ACA	325,454.52
50103010	GSIS, SSS, Medicare and Employees' Compensation Premiums & HDMF Contribution	2,618,684.28
50103990	Medical, Dental and Hospitalization	32,318.50
50103990	Wellness Allowance	1,631,563.63
50503030	Provision for impairment losses/(recovery)	35,714,803.53
50299050	Rent	7,708,319.35
50299090	Litigation/Asset Acquired Expenses	626,553.55
50204020	Power, Light and Water	626,183.54
50212030	Security, Messengerial and Janitorial Services	2,000,659.32
50205020	Postage, Telephone, Cables and Telegrams	738,165.00
50211990	Management and Other Professional Fees	617,088.08
50213060	Repairs and Maintenance	502,888.64
50215030	Insurance	560,901.23
50102170	Directors' and Committee Members' Fees	1,803,234.90
50299030	Representation and Entertainment	23,858.50
50201010	Traveling Expenses	350,104.52
50203090	Fuel and Lubricants	36,218.56
50299060	Membership Fees and Dues	38,175.00
50203010	Stationery and Supplies Used	250,819.01
50299040	Freight Expenses	174,567.00

50299990	Seminar/ Training Fees	22,800.00
50301040	Bank Charge	4,930.00
	Semi-expendable Expense	88,674.53
	Loss on Derecognition (LRI)	4,032,505.50
50215010	Provision for Income Tax - Final	60,653.02
50215010	Provision for Income Tax - Deferred	1,782,323.82
50215010	Provision for Income Tax - MCIT	740,649.39
40202280	Share in net income of subsidiary	(241,106.00)
40699990	Miscellaneous Income	(15,498,206.80)
40699990	Miscellaneous Income- Bancassurance	(324,327.92)
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		101,860,402.38
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