

UCPB LEASING AND FINANCE CORPORATION
TRIAL BALANCE
AS OF JUNE 30, 2023

ACCOUNT TITLE	AMOUNT
ASSETS	
Deposits in Banks	455,089,922.64
ACCOUNT LBP CA#3432-1003-31	53,837,314.29
ACCOUNT LBP CA#0052-1467-47	20,565,990.08
ACCOUNT LBP HYSA#3431-1541-79	80,299,655.92
ACCOUNT LBP HYSA#3431-1605-43	30,082,098.09
ACCOUNT LBP HYSA#3431-1647-94	50,107,874.35
ACCOUNT LBP HYSA#3431-1770-80	60,130,456.59
ACCOUNT LBP HYSA# 3431-1683-90	50,026,666.66
ACCOUNT LBP HYSA# 3431-1690-36	30,039,866.66
ACCOUNT LBP HYSA# 3431-1698-26	40,000,000.00
ACCOUNT LBP HYSA# 3431-1705-90	40,000,000.00
Receivables	1,518,567,204.77
Loans and Discounts	600,060,196.68
ACCOUNT Finance Receivables	52,071,000.00
ACCOUNT Lease Contracts Receivables	173,911,187.48
ACCOUNT Other Loans/Receivables	374,078,009.20
ACCOUNT Restructured Loans	153,384,001.27
Past Due Receivables	311,718,901.98
ACCOUNT Finance Receivables - Past Due	71,808,510.54
ACCOUNT Factoring Receivables - Past Due	7.00
ACCOUNT Lease Contracts Receivables - Past Due	26,020,400.97
ACCOUNT Other Loans/Receivables - Past Due	49,882,267.65
ACCOUNT Restructured Loans - Past Due	164,007,715.82
Items in Litigation	453,404,104.84
ACCOUNT Finance Receivables - Items in Litigation	153,893,428.57
ACCOUNT Factoring Receivables - Items in Litigation	6.00
ACCOUNT Lease Contracts Receivables - Items in Litigation	193,508,945.17
ACCOUNT Other Loans/Receivables - Items in Litigation	45,450,731.82
ACCOUNT Restructured Loans - Items in Litigation	60,550,993.28
Allowance for Probable Losses	(434,857,046.32)
ACCOUNT General Loan Loss Provision- Loans	(6,886,110.71)
Allowance for Probable Losses - Current	(55,181,403.12)
ACCOUNT Finance Receivables	(0.31)
ACCOUNT Lease Contracts Receivables	(1,807,112.41)
ACCOUNT Other Loans/Receivables	(14,734,567.53)
ACCOUNT Restructured Loans	(38,639,722.87)
Allowance for Probable Losses - Past Due	(159,996,869.46)
ACCOUNT Finance Receivables	(60,846,016.83)
ACCOUNT Lease Contracts Receivables	(2,724,146.25)
ACCOUNT Other Loans/Receivables	(20,037,906.02)
ACCOUNT Restructured Loans	(76,388,800.36)
Allowance for Probable Losses - Items in Litigation	(212,792,663.03)
ACCOUNT Finance Receivables	(119,716,604.25)
ACCOUNT Lease Contracts Receivables	(20,575,091.64)
ACCOUNT Other Loans/Receivables	(30,818,661.54)
ACCOUNT Restructured loans	(41,682,305.60)
Equity Investments	6,050,385.55
ACCOUNT Equity Investments	21,510,385.55
ACCOUNT Allowance for Impairment Losses	(15,460,000.00)
ACCOUNT Residual Value - Equipment and Other Properties for Lease	182,678,342.96

ACCOUNT	Residual Value - Equipment and Other Properties for Lease -	5,839,022.22
	Intangible Assets-net	39,219.21
ACCOUNT	Intangible Assets	999,954.48
ACCOUNT	Accumulated Amortization-Intangible Assets	(960,735.27)
	Real Property, Furniture, Fixtures and Equipment - net	69,347.62
	Real Property, Furniture, Fixtures and Equipment - Cost	1,934,682.00
ACCOUNT	Furniture, Fixtures and Equipment	1,934,682.00
	Accumulated Depreciation - Real Property, Furniture, Fixtures a	(1,865,334.38)
ACCOUNT	Accumulated Depreciation - Furnitures, Fixtures and Equipm	(1,865,334.38)
	Sales Contracts Receivable - net	1,925,219.07
ACCOUNT	Sales Contracts Receivable	2,278,461.49
ACCOUNT	Sales Contracts Receivable - Past Due	639,607.42
ACCOUNT	General Loan Loss Provision- SCR	(22,168.54)
ACCOUNT	Allowance for credit losses - SCR	(970,681.30)
	ROPA - Investment Properties - net	34,764,110.08
ACCOUNT	ROPA - Investment Properties	44,730,072.03
ACCOUNT	Accumulated Depreciation - ROPA - Investment Properties	(7,660,089.45)
ACCOUNT	Allowance for Probable Losses - ROPA - Investment Properties	(2,305,872.50)
	ROPA - Other Assets - net	13,937.29
ACCOUNT	ROPA - Other Assets	29,703,512.08
ACCOUNT	Accumulated Depreciation - ROPA - Other Assets	(29,689,574.79)
	Other Assets	207,499,190.76
	Accounts Receivable	1,258,642.15
ACCOUNT	Accounts Receivable	365,367.01
	Accounts Receivable - Others	893,275.14
ACCOUNT	Accounts Receivable - Others(Payroll/CAR)	13,552.38
ACCOUNT	Advances to Suppliers/Contractors	879,722.76
ACCOUNT	General Loan Loss Provision- Accounts Receivable	(3,525.82)
ACCOUNT	Allowance for Probable Losses - Accounts Receivable	(231,523.19)
	Accrued Interest Receivable	73,673,117.61
ACCOUNT	AIR-Others Loans/ Receivable	1,838,294.15
ACCOUNT	AIR-Restructured Loans	584,899.01
ACCOUNT	AIR - Sales Contract Receivable	52,072.33
ACCOUNT	AIR - Others	71,197,852.12
ACCOUNT	Allowance for Uncollected Interest on Loans	(12,356,313.93)
ACCOUNT	General Loan Loss Provision- Accrued Interest Receivable	(6,363.48)
ACCOUNT	General Loan Loss Provision- AIR-SCR	(107.69)
ACCOUNT	Allowance for Uncollected-AIR - SCR	(38,982.66)
ACCOUNT	Petty Cash Fund	5,000.00
	Prepaid Expenses	13,034,602.51
ACCOUNT	Taxes and Licenses	12,587,440.61
ACCOUNT	Insurance	168,750.00
ACCOUNT	Litigation/Asset Acquired	278,411.90
ACCOUNT	Other Investments	4,000.00
ACCOUNT	Deferred Tax Asset	123,685,559.34
	Miscellaneous Assets	8,475,085.92
ACCOUNT	Creditable Withholding Tax	7,044,811.47
ACCOUNT	Allowance for impairment losses - CWT	(38,700.02)
ACCOUNT	Other Deposits	981,923.88
ACCOUNT	Advance Rental	119,450.59
ACCOUNT	Other Assets - Software under development	367,600.00
ACCOUNT	Allowance for Probable Losses - Software under developer	-
	TOTAL ASSETS	1,977,678,855.85
	LIABILITIES AND STOCKHOLDERS EQUITY	
	Bills Payable	-
ACCOUNT	Deposits on Lease Contracts	182,678,342.96
ACCOUNT	Deposits on Lease Contracts - Restructured Loans	5,839,022.22

	Accrued Other Taxes and Licenses Payable	2,521,359.81
ACCOUNT	Gross Receipts Taxes	2,361,985.81
ACCOUNT	Documentary Taxes	159,374.00
	Accrued Other Expenses Payable	8,859,601.54
ACCOUNT	Salaries and Wages	4,099,055.80
ACCOUNT	Bonus & Other Fringe Benefits-Officers- PERA/ACA	13,999.99
ACCOUNT	Bonus & Other Fringe Benefits-Officers - Others	227,500.00
ACCOUNT	Bonus & Other Fringe Benefits-Employees - PERA/ACA	60,272.73
ACCOUNT	Directors' and Committee Members' Fees	225,979.68
ACCOUNT	GSIS, SSS, Medicare and Employees' Compensation Premium	416,058.58
ACCOUNT	Rent	1,356,042.85
ACCOUNT	Power, Light, and Water	391,520.13
ACCOUNT	Security, Messengerial, and Janitorial Services	277,208.80
ACCOUNT	Management and Other Professional Fees	923,398.91
ACCOUNT	Postage, Telephone, Cables and Telegrams	868,564.07
	Unearned Discount and Interest	734,642.41
ACCOUNT	Unearned Discount and Interest	734,642.41
	Deferred Leasing Income	45,378,344.34
ACCOUNT	Deferred Leasing Income	14,419,794.25
ACCOUNT	Deferred Leasing Income - Past Due	2,471,125.41
ACCOUNT	Deferred Leasing Income - Items in Litigation	28,487,424.68
	Capitalized Interest and Other Charges	17,195,949.27
ACCOUNT	Capitalized Interest and Other Charges - Restructured Loans	3,951,068.47
ACCOUNT	Capitalized Interest and Other Charges - Restructured Loans	11,313,925.06
ACCOUNT	Capitalized Interest and Other Charges - Restructured Loans	1,930,955.74
ACCOUNT	Advance Rentals on Real Property	7,500.00
	Accounts Payable	37,694,745.10
ACCOUNT	Accounts Payable	25,143,985.99
ACCOUNT	Accounts Payable - Others	917,862.13
ACCOUNT	Vouchers Payable	1,882,403.94
ACCOUNT	Contingent Accounts	9,750,493.04
ACCOUNT	Lease Liability	1,035,216.59
ACCOUNT	Dividends Payable	200,000,000.00
ACCOUNT	Income Tax Payable - MCIT	471,836.02
ACCOUNT	Withholding Tax Payable - EWT	29,834.92
ACCOUNT	Withholding Tax Payable- VAT- 5%- Services	26,712.06
	Total Liabilities	502,473,107.24
	Stockholders Equity	
ACCOUNT	Capital Stock	775,000,000.00
	Retained Earnings, end	700,205,748.61
	Retained Earnings, beg.	1,111,550,926.74
ACCOUNT	Retained Earnings, Unappropriated	(675,005,920.14)
ACCOUNT	Retained Earnings, Appropriated	222,279,972.12
	Net Income/(Loss)	41,380,769.89
	Total Stockholders Equity	1,475,205,748.61
	TOTAL LIABILITIES AND STOCKHOLDERS EQUITY	1,977,678,855.85
	Difference	-
	CONTINGENT ACCOUNTS	
ACCOUNT	Items Held as Collateral	1,426.00

INCOME AND EXPENSES

	Financing/Leasing Income	17,886,307.44
	Interest, Discounts and Finance Fees	5,436,374.19
ACCOUNT	Interest, Discounts and Finance Fees	2,754,578.47
ACCOUNT	Interest, Discounts and Finance Fees - Past Due/Items in Lit	2,681,795.72
	Leasing Income	12,449,933.25
ACCOUNT	Leasing Income	11,210,515.70
ACCOUNT	Leasing Income - Past Due/Items in Litigation	1,239,417.55
	Service Charges/Fees	8,101,003.21
ACCOUNT	Service Charge	460,470.00
ACCOUNT	Penalties - Finance Receivable	1,895,194.03
ACCOUNT	Penalties - Lease Contracts Receivable	4,095,006.52
ACCOUNT	Penalties - Other/Loans Receivables	689,310.34
ACCOUNT	Penalties - Restructured Loans	800,298.24
ACCOUNT	Penalties - Sales Contract Receivables	156,568.55
ACCOUNT	Gain on Pretermination	4,155.53
	Interest Income	36,288,157.77
	Interest on Other Loans/Receivables	23,612,278.22
ACCOUNT	Interest on Other Loans/Receivables	23,445,199.68
ACCOUNT	Interest on Other Loans/Receivables - Past Due/Items in Li	167,078.54
	Interest on Restructured Loans	11,664,193.44
ACCOUNT	Interest on Restructured Loans	11,053,760.94
ACCOUNT	Interest on Restructured Loans - Past Due/Items in Litigatic	610,432.50
	Interest on Sales Contracts Receivable	245,186.29
ACCOUNT	Interest on Sales Contract Receivable	198,499.23
ACCOUNT	Interest on Sales Contract Receivable - Past Due/Items in I	46,687.06
ACCOUNT	Interest on Deposits in Banks	766,499.82
	Extraordinary Credits/(Charges)	999,150.00
ACCOUNT	Gain/(Loss) on Sale of Assets Acquired	84,150.00
ACCOUNT	Recovery on Charged-Off Assets	915,000.00
	Miscellaneous Income	7,323,784.73
ACCOUNT	Miscellaneous Income	7,323,784.73
	Total Gross Income	70,598,403.15
	Interest Expense	2,416.66
ACCOUNT	Bills Payable	2,416.66
	Compensation and Fringe Benefits	12,922,862.93
ACCOUNT	Salaries and Wages	10,827,817.67
ACCOUNT	Staff Benefits	36,000.00
ACCOUNT	Bonus & Other Fringe Benefits-Officers - PERA/ACA	47,999.98
ACCOUNT	Bonus & Other Fringe Benefits-Officers - Others	619,838.70
ACCOUNT	Bonus & Other Fringe Benefits-Employees - PERA/ACA	154,000.00
ACCOUNT	GSIS, SSS, Medicare and Employees' Compensation Premiums	1,237,206.58
	Occupancy and Equipment Cost	3,755,569.63
ACCOUNT	Depreciation - RP & FFE	43,866.45
ACCOUNT	Depreciation - Intangible Asset	18,902.50
ACCOUNT	Depreciation - ROPA-Investment Properties	707,085.18
ACCOUNT	Depreciation - ROPA-Other Assets	149,223.80
ACCOUNT	Rent	2,235,201.68
ACCOUNT	Security, Messengerial and Janitorial Services	601,290.02
	Other Expenses	5,620,126.95
ACCOUNT	Management and Other Professional Fees	27,292.45
ACCOUNT	Bank Charge	575.00
ACCOUNT	Fines, Penalties and Other Charges	203,189.00
	Taxes and Licenses	3,843,704.08
ACCOUNT	Gross Receipt Tax	3,396,811.47
ACCOUNT	Documentary Stamps	341,686.00
ACCOUNT	Others	105,206.61
ACCOUNT	Insurance	229,862.63

ACCOUNT	Litigation/Asset Acquired Expenses	768,235.67
ACCOUNT	Fuel and Lubricants	27,800.00
ACCOUNT	Traveling Expenses	51,237.00
ACCOUNT	Postage, Telephone, Cables and Telegrams	304,832.80
ACCOUNT	Stationery and Supplies Used	117,360.00
ACCOUNT	Representation and Entertainment	40,770.32
ACCOUNT	Membership Fees and Dues	2,300.00
ACCOUNT	Freight Expenses	2,644.00
ACCOUNT	Miscellaneous Expense	324.00
ACCOUNT	Provision for Impairment Losses/(Recovery)	8,362,947.51
	Provision for Income Tax	(1,446,290.42)
ACCOUNT	Provision for Income Tax - Final	264,737.39
ACCOUNT	Provision for Income Tax - MCIT	481,642.26
ACCOUNT	Benefit from Deferred Income Tax	(2,192,670.07)
	Total Expenses	29,217,633.26
	Net Income/(Loss) for the Month	41,380,769.89