

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

ACCOUNT TITLE	AMOUNT
ASSETS	
Deposits in Banks	
	338,641,494.04
ACCOUNT LBP CA#3432-1003-31	58,233,343.52
ACCOUNT LBP CA#0052-1467-47	19,688,324.33
ACCOUNT LBP HYSA#3431-1541-79	80,450,304.74
ACCOUNT LBP HYSA#3431-1605-43	30,141,469.94
ACCOUNT LBP HYSA# 3431-1683-90	50,128,051.51
ACCOUNT LBP HYSA# 3431-1698-26	40,000,000.00
ACCOUNT LBP HYSA# 3431-1817-88	40,000,000.00
ACCOUNT LBP HYSA# 3431-1848-33	20,000,000.00
Receivables	
	1,452,002,644.89
Loans and Discounts	
	337,371,160.26
ACCOUNT Finance Receivables	47,620,000.00
ACCOUNT Lease Contracts Receivables	121,234,570.13
ACCOUNT Other Loans/Receivables	168,516,590.13
ACCOUNT Restructured Loans	151,390,110.27
Past Due Receivables	
	510,133,756.11
ACCOUNT Finance Receivables - Past Due	71,808,510.54
ACCOUNT Factoring Receivables - Past Due	7.00
ACCOUNT Lease Contracts Receivables - Past Due	44,219,333.57
ACCOUNT Other Loans/Receivables - Past Due	230,676,582.81
ACCOUNT Restructured Loans - Past Due	163,429,322.19
Items in Litigation	
	453,107,618.25
ACCOUNT Finance Receivables - Items in Litigation	153,626,941.98
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	60,520,993.28
Allowance for Probable Losses	
	(432,913,035.19)
ACCOUNT General Loan Loss Provision- Loans	(5,500,808.38)
Allowance for Probable Losses - Current	
	(41,446,860.41)
ACCOUNT Finance Receivables	(4,059.12)
ACCOUNT Lease Contracts Receivables	(483,319.03)
ACCOUNT Other Loans/Receivables	(2,433,601.29)
ACCOUNT Restructured Loans	(38,525,880.97)
Allowance for Probable Losses - Past Due	
	(173,462,552.40)
ACCOUNT Finance Receivables	(60,722,965.65)
ACCOUNT Lease Contracts Receivables	(3,903,955.53)
ACCOUNT Other Loans/Receivables	(32,388,005.98)
ACCOUNT Restructured Loans	(76,447,625.24)
Allowance for Probable Losses - Items in Litigation	
	(212,502,814.00)
ACCOUNT Finance Receivables	(119,279,601.69)
ACCOUNT Lease Contracts Receivables	(20,879,833.24)
ACCOUNT Other Loans/Receivables	(30,926,656.06)
ACCOUNT Restructured loans	(41,416,723.01)
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	171,213,642.96
ACCOUNT Residual Value - Equipment and Other Properties for Lease - R	5,839,022.22
Intangible Assets-net	
	30,207.87

ACCOUNT	Intangible Assets	999,954.48
ACCOUNT	Accumulated Amortization-Intangible Assets	(969,746.61)
	Real Property, Furniture, Fixtures and Equipment - net	55,387.78
	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 and Equipment	(1,879,294.22)
ACCOUNT	Accumulated Depreciation - Furnitures, Fixtures and Equipmen	(1,879,294.22)
	Sales Contracts Receivable - net	1,855,802.74
ACCOUNT	Sales Contracts Receivable	2,120,415.50
ACCOUNT	Sales Contracts Receivable - Past Due	654,288.74
ACCOUNT	General Loan Loss Provision- SCR	(22,168.54)
ACCOUNT	Allowance for credit losses - SCR	(896,732.96)
	ROPA - Investment Properties - net	34,410,567.49
ACCOUNT	ROPA - Investment Properties	44,730,072.03
ACCOUNT	Accumulated Depreciation - ROPA - Investment Properties	(8,013,632.04)
ACCOUNT	Allowance for Probable Losses - ROPA - Investment Properties	(2,305,872.50)
	ROPA - Other Assets - net	44,465.93
ACCOUNT	ROPA - Other Assets	29,703,512.08
ACCOUNT	Accumulated Depreciation - ROPA - Other Assets	(29,659,046.15)
	Other Assets	217,395,251.01
	Accounts Receivable	644,952.73
ACCOUNT	Accounts Receivable	631,400.35
	Accounts Receivable - Others	13,552.38
ACCOUNT	Accounts Receivable - Others(Payroll/CAR)	13,552.38
ACCOUNT	General Loan Loss Provision- Accounts Receivable	(28.00)
ACCOUNT	Allowance for Probable Losses - Accounts Receivable	(308,969.35)
	Accrued Interest Receivable	85,710,214.67
ACCOUNT	AIR-Others Loans/ Receivable	1,373,139.87
ACCOUNT	AIR-Restructured Loans	583,080.79
ACCOUNT	AIR - Sales Contract Receivable	51,274.92
ACCOUNT	AIR - Others	83,702,719.09
ACCOUNT	Allowance for Uncollected Interest on Loans	(14,301,830.60)
ACCOUNT	General Loan Loss Provision- Accrued Interest Receivable	(4,857.94)
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	13,887,195.27
ACCOUNT	Taxes and Licenses	13,343,471.39
ACCOUNT	Insurance	354,517.49
ACCOUNT	Litigation/Asset Acquired	189,206.39
ACCOUNT	Other Investments	4,000.00
ACCOUNT	Deferred Tax Asset	123,258,492.25
	Miscellaneous Assets	8,540,172.33
ACCOUNT	Creditable Withholding Tax	7,109,897.88
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 development	-
	TOTAL ASSETS	1,794,625,837.29
	LIABILITIES AND STOCKHOLDERS EQUITY	
ACCOUNT	Deposits on Lease Contracts	171,213,642.96
ACCOUNT	Deposits on Lease Contracts - Restructured Loans	5,839,022.22
	Accrued Other Taxes and Licenses Payable	1,435,829.60
ACCOUNT	Gross Receipts Taxes	1,293,687.60
ACCOUNT	Documentary Taxes	142,142.00
	Accrued Other Expenses Payable	17,775,608.66

ACCOUNT	Salaries and Wages	11,751,190.84
ACCOUNT	Bonus & Other Fringe Benefits-Officers- PERA/ACA	47,999.99
ACCOUNT	Bonus & Other Fringe Benefits-Officers - Others	806,000.00
ACCOUNT	Bonus & Other Fringe Benefits-Employees - PERA/ACA	152,181.82
ACCOUNT	GSIS, SSS, Medicare and Employees' Compensation Premiums	1,230,073.06
ACCOUNT	Rent	1,238,257.85
ACCOUNT	Power, Light, and Water	371,701.61
ACCOUNT	Security, Messengerial, and Janitorial Services	234,610.36
ACCOUNT	Management and Other Professional Fees	1,075,790.66
ACCOUNT	Postage, Telephone, Cables and Telegrams	867,802.47
	Unearned Discount and Interest	349,518.83
ACCOUNT	Unearned Discount and Interest	349,518.83
	Deferred Leasing Income	41,698,792.80
ACCOUNT	Deferred Leasing Income	9,607,427.62
ACCOUNT	Deferred Leasing Income - Past Due	3,603,940.50
ACCOUNT	Deferred Leasing Income - Items in Litigation	28,487,424.68
	Capitalized Interest and Other Charges	17,188,823.26
ACCOUNT	Capitalized Interest and Other Charges - Restructured Loans	3,946,451.04
ACCOUNT	Capitalized Interest and Other Charges - Restructured Loans- F	11,313,925.06
ACCOUNT	Capitalized Interest and Other Charges - Restructured Loans- II	1,928,447.16
ACCOUNT	Advance Rentals on Real Property	7,500.00
	Accounts Payable	50,384,968.42
ACCOUNT	Accounts Payable	37,912,603.78
ACCOUNT	Accounts Payable - Others	917,862.13
ACCOUNT	Vouchers Payable	1,804,009.47
ACCOUNT	Contingent Accounts	9,750,493.04
ACCOUNT	Lease Liability	1,035,216.59
ACCOUNT	Income Tax Payable - RCIT	3,682,208.38
ACCOUNT	Withholding Tax Payable - EWT	28,303.00
ACCOUNT	Withholding Tax Payable- VAT- 5%- Goods	3,555.00
ACCOUNT	Withholding Tax Payable- VAT- 5%- Services	18,348.80
ACCOUNT	Withholding Tax Payable- Percentage Tax- 3%	3,311.97
	Total Liabilities	310,664,650.49
	Stockholders Equity	
ACCOUNT	Capital Stock	775,000,000.00
	Retained Earnings, end	708,961,186.80
	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)	50,136,208.08
	Total Stockholders Equity	1,483,961,186.80
	TOTAL LIABILITIES AND STOCKHOLDERS EQUITY	1,794,625,837.29
	Difference	-
	CONTINGENT ACCOUNTS	
ACCOUNT	Items Held as Collateral	1,426.00
ACCOUNT	Items Held for Safekeeping	-
	INCOME AND EXPENSES	
	Financing/Leasing Income	23,229,934.89
	Interest, Discounts and Finance Fees	7,058,366.10
ACCOUNT	Interest, Discounts and Finance Fees	4,193,056.97

ACCOUNT	Interest, Discounts and Finance Fees - Past Due/Items in Litig;	2,865,309.13
	Leasing Income	16,171,568.79
ACCOUNT	Leasing Income	14,928,419.57
ACCOUNT	Leasing Income - Past Due/Items in Litigation	1,243,149.22
	Service Charges/Fees	8,473,930.96
ACCOUNT	Service Charge	560,860.00
ACCOUNT	Penalties - Finance Receivable	2,045,194.03
ACCOUNT	Penalties - Lease Contracts Receivable	4,108,908.31
ACCOUNT	Penalties - Other/Loans Receivables	782,087.13
ACCOUNT	Penalties - Restructured Loans	819,970.65
ACCOUNT	Penalties - Sales Contract Receivables	152,755.31
ACCOUNT	Gain on Pretermination	4,155.53
	Interest Income	56,538,009.81
	Interest on Other Loans/Receivables	33,997,656.28
ACCOUNT	Interest on Other Loans/Receivables	29,842,135.47
ACCOUNT	Interest on Other Loans/Receivables - Past Due/Items in Litig	4,155,520.81
	Interest on Restructured Loans	20,916,145.18
ACCOUNT	Interest on Restructured Loans	20,268,591.92
ACCOUNT	Interest on Restructured Loans - Past Due/Items in Litigation	647,553.26
	Interest on Sales Contracts Receivable	310,494.71
ACCOUNT	Interest on Sales Contract Receivable	264,813.09
ACCOUNT	Interest on Sales Contract Receivable - Past Due/Items in Liti	45,681.62
ACCOUNT	Interest on Deposits in Banks	1,313,713.64
	Extraordinary Credits/(Charges)	1,089,150.00
ACCOUNT	Gain/(Loss) on Sale of Assets Acquired	84,150.00
ACCOUNT	Recovery on Charged-Off Assets	1,005,000.00
	Miscellaneous Income	7,688,418.96
ACCOUNT	Commission Income	-
ACCOUNT	Miscellaneous Income	7,688,418.96
	Total Gross Income	97,019,444.62
	Interest Expense	2,416.66
ACCOUNT	Bills Payable	2,416.66
	Compensation and Fringe Benefits	22,093,421.54
ACCOUNT	Salaries and Wages	18,479,952.71
ACCOUNT	Staff Benefits	36,000.00
ACCOUNT	Bonus & Other Fringe Benefits-Officers - PERA/ACA	81,999.98
ACCOUNT	Bonus & Other Fringe Benefits-Officers - Others	1,198,338.70
ACCOUNT	Bonus & Other Fringe Benefits-Employees - PERA/ACA	245,909.09
ACCOUNT	GSIS, SSS, Medicare and Employees' Compensation Premiums &	2,051,221.06
	Occupancy and Equipment Cost	5,577,524.88
ACCOUNT	Depreciation - RP & FFE	57,826.29
ACCOUNT	Depreciation - Intangible Asset	27,913.84
ACCOUNT	Depreciation - ROPA-Investment Properties	1,060,627.77
ACCOUNT	Depreciation - ROPA-Other Assets	118,695.16
ACCOUNT	Rent	3,381,171.80
ACCOUNT	Security, Messengerial and Janitorial Services	931,290.02
	Other Expenses	8,548,244.55
ACCOUNT	Directors' and Committee Members' Fees	466,520.51
ACCOUNT	Management and Other Professional Fees	119,542.45
ACCOUNT	Bank Charge	1,125.00
ACCOUNT	Fines, Penalties and Other Charges	355,580.75
	Taxes and Licenses	5,181,967.17
ACCOUNT	Gross Receipt Tax	4,690,499.09
ACCOUNT	Documentary Stamps	341,686.00
ACCOUNT	Others	149,782.08
ACCOUNT	Insurance	463,371.36
ACCOUNT	Litigation/Asset Acquired Expenses	1,217,991.62

ACCOUNT	Fuel and Lubricants	36,478.00
ACCOUNT	Traveling Expenses	83,381.28
ACCOUNT	Postage, Telephone, Cables and Telegrams	314,422.80
ACCOUNT	Stationery and Supplies Used	216,332.50
ACCOUNT	Representation and Entertainment	66,765.11
ACCOUNT	Membership Fees and Dues	20,300.00
ACCOUNT	Freight Expenses	4,142.00
ACCOUNT	Miscellaneous Expense	324.00
ACCOUNT	Provision for Impairment Losses/(Recovery)	8,362,947.51
	Provision for Income Tax	2,298,681.40
ACCOUNT	Provision for Income Tax - Final	372,269.76
ACCOUNT	Provision for Income Tax - RCIT	3,692,014.62
ACCOUNT	Benefit from Deferred Income Tax	(1,765,602.98)
	Total Expenses	46,883,236.54
	Net Income/(Loss) for the Month	50,136,208.08