

PHILIPPINE AMUSEMENT AND GAMING CORPORATION
STATEMENT OF FINANCIAL POSITION
AS OF SEPTEMBER 30, 2025
(In Philippine Peso)

PARTICULARS	AMOUNT
ASSETS	
Current Assets	
Cash and Cash Equivalents	45,594,143,606.72
Receivables, net	7,426,679,447.16
Inventories	1,233,030,439.09
Other Current Assets	143,453,592.33
Total Current Assets	54,397,307,085.30
Non-Current Assets	
Other Investments	41,223,880.00
Receivables	52,075,609.13
Investment Property	4,767,356,493.63
Property, Plant and Equipment, net	8,423,473,842.18
Right-of-Use (ROU) Assets	5,102,708,776.49
Intangible Assets	2,100,674.66
Other Non-Current Assets	1,030,222,592.47
Total Non-Current Assets	19,419,161,868.56
TOTAL ASSETS	73,816,468,953.86
LIABILITIES	
Current Liabilities	
Financial Liabilities	6,156,684,955.43
Lease Payables	1,032,597,694.35
Inter-Agency Payables	15,371,040,747.31
Trust Liabilities	248,910,279.86
Other Payables	5,225,641,406.29
Total Current Liabilities	28,034,875,083.24
Non-Current Liabilities	
Lease Payables	5,471,125,105.77
Deferred Tax Liabilities	49,082,957.21
Trust Liabilities	5,903,698,622.61
Deferred Credits/Unearned Income	41,419,198.95
Provisions	22,245,665,110.03
Other Payables	1,978,391,605.57
Total Non-Current Liabilities	35,689,382,600.14
Total Liabilities	63,724,257,683.38
EQUITY	
Retained Earnings/(Deficit)	38,367,583,447.45
Government Equity	71,430,752.03
Remeasurement Gain/(Loss)	(28,346,802,929.00)
Total Equity	10,092,211,270.48
Total Liabilities and Equity	73,816,468,953.86

PHILIPPINE AMUSEMENT AND GAMING CORPORATION
STATEMENT OF COMPREHENSIVE INCOME
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2025
(In Philippine Peso)

PARTICULARS	AMOUNT
Income	
Services and Business Income	
Income from Gaming Operations	75,935,607,296.96
Other Service and Business Income	6,961,383,888.72
Gains	1,197,959,179.10
Other Non-Operating Income	1,592,489.07
Total Income	84,096,542,853.85
Expenses	
Personnel Services	10,603,417,452.05
Maintenance and Other Operating Expenses	6,010,634,079.21
Financial Expenses	252,702,382.63
Non-Cash Expenses	2,437,920,196.17
Total Expenses	19,304,674,110.06
Profit/(Loss) Before Tax	64,791,868,743.79
Income Tax Benefit/(Expenses)	(609,872,474.02)
Profit/(Loss) After Tax	64,181,996,269.77
Net Assistance/Subsidy/Financial Assistance/Subsidy/Contribution	(49,859,290,825.57)
Net Income/(Loss)	14,322,705,444.20

PHILIPPINE AMUSEMENT AND GAMING CORPORATION
STATEMENT OF CHANGES IN EQUITY
AS OF SEPTEMBER 30, 2025
(In Philippine Peso)

PARTICULARS	REMEASUREMENT GAIN (LOSS)	RETAINED EARNINGS/ (DEFICIT)	SHARE CAPITAL	TOTAL
BALANCE AT JANUARY 1, 2025	(28,346,802,929.00)	29,162,369,752.86	71,430,752.03	886,997,575.89
CHANGES IN EQUITY FOR 2025				
Add/(Deduct):				
Members' Contribution	-	-	-	-
Prior Period Adjustments	-	(891,332,676.44)	-	(891,332,676.44)
Comprehensive Income as of 3rd Quarter	-	14,322,705,444.20	-	14,322,705,444.20
Dividends	-	-	-	-
Remeasurement of Retirement Benefit Obligation	-	-	-	-
Other Adjustments	-	(4,226,159,073.17)	-	(4,226,159,073.17)
BALANCE AT SEPTEMBER 30, 2025	(28,346,802,929.00)	38,367,583,447.45	71,430,752.03	10,092,211,270.48

PHILIPPINE AMUSEMENT AND GAMING CORPORATION
STATEMENT OF CASH FLOWS
AS OF SEPTEMBER 30, 2025
(In Philippine Peso)

PARTICULARS	AMOUNT
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Inflows	
Cash received from Casino Customers	7,627,743,285.55
Collection of Income/Revenue	5,105,784,770.61
Collection of Receivables	69,088,748,882.65
Other Receipts	1,976,311,837.78
Total Cash Inflows	83,798,588,776.59
Adjustments	-
Adjusted Cash Inflows	83,798,588,776.59
Cash Outflows	
Payment of Expenses	(15,217,859,264.96)
Purchase of Inventories	(921,155,020.39)
Grant of Cash Advances	(65,856,909.57)
Prepayments	(125,199,810.55)
Refund of Deposits	(153,621,318.63)
Payments of Accounts Payable	(1,137,971,484.38)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(9,867,384,621.83)
Grant of Financial Assistance/Subsidy/Contribution	(49,505,246,872.10)
Release of Inter-Agency Fund Transfers (Advance To Procurement Service)	(5,189,528.09)
Total Cash Outflows	(76,999,484,830.50)
Adjustments	-
Adjusted Cash Outflows	(76,999,484,830.50)
Net Cash Provided by/(Used In) Operating Activities	6,799,103,946.09
CASH FLOWS FROM INVESTING ACTIVITIES	
Cash Inflows	
Proceeds from Sale/Disposal of Property, Plant and Equipment	-
Receipt of Interest Earned	1,961,785,486.51
Total Cash Inflows	1,961,785,486.51
Adjustments	-
Adjusted Cash Inflows	1,961,785,486.51
Cash Outflows	
Purchase/Construction of Investment Property	-
Purchase/Construction of Property, Plant and Equipment	(1,538,065,584.91)
Purchase of Intangible Assets	-
Total Cash Outflows	(1,538,065,584.91)
Adjustments	-
Adjusted Cash Outflows	(1,538,065,584.91)
Net Cash Provided By/(Used In) Investing Activities	423,719,901.60
CASH FLOWS FROM FINANCING ACTIVITIES	
Cash Outflows	
Payment for Principal Portion of Lease Liability	(662,288,761.34)
Payment of Interest - Lease Liability	(248,728,597.98)
Payment of Cash Dividends	(12,678,477,219.51)
Total Cash Outflows	(13,589,494,578.83)
Adjustments	-
Adjusted Cash Outflows	(13,589,494,578.83)
Net Cash Provided By/(Used In) Financing Activities	(13,589,494,578.83)
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(6,366,670,731.14)
Effects of Exchange Rate Changes on Cash and Cash Equivalents	8,734,663.11
CASH AND CASH EQUIVALENTS, JANUARY 1	51,952,079,674.75
CASH AND CASH EQUIVALENTS, SEPTEMBER 30	45,594,143,606.72

PHILIPPINE AMUSEMENT AND GAMING CORPORATION
TRIAL BALANCE
AS OF SEPTEMBER 30, 2025
(In Philippine Peso)

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT/ NON-CURRENT	DEBIT	CREDIT
10101010-00	Cash-Collecting Officers	1	896,030.38	-
10101020-00	Petty Cash	1	15,935,927.83	-
10101060-00	Treasury Fund Capital	1	551,793,155.34	-
10102020-00	Cash in Bank-Local Currency, Current Account	1	31,097,139.75	-
10102030-00	Cash in Bank-Local Currency, Savings Account	1	719,070,203.98	-
10103030-00	Cash in Bank-Foreign Currency, Savings Account	1	34,836,949.44	-
10105020-00	Time Deposits-Local Currency	1	29,434,000,000.00	-
10105030-00	Time Deposits-Foreign Currency	1	14,806,514,200.00	-
10299010-00	Investments in Stocks	2	39,436,000.00	-
10299990-00	Other Investments	2	1,787,880.00	-
10301010-00	Accounts Receivable	1	10,867,503,177.16	-
10301012-00	Allowance for Impairment-Accounts Receivable	1	-	3,799,944,084.88
10301050-00	Interests Receivable	1	82,389,857.93	-
10303010-00	Due from National Government Agencies	1	9,691,600.00	-
10303050-00	Due from Other Government Corporations	1	2,370,891.97	-
10399020-00	Due from Officers and Employees	1	196,791,150.86	-
10399022-00	Allowance for Impairment-Due from Officers and Employees	1	-	11,188,417.07
10399990-00	Other Receivables	1	99,435,768.16	-
10399992-00	Allowance for Impairment-Other Receivables	1	-	20,370,496.97
10399990-00	Other Receivables	2	52,075,609.13	-
10401010-00	Merchandise Inventory	1	17,472,699.94	-
10402020-00	Welfare Goods for Distribution	1	100,648,461.41	-
10402030-00	Drugs and Medicines for Distribution	1	804,574.40	-
10402040-00	Medical, Dental and Laboratory Supplies for Distribution	1	333,000.00	-
10402090-00	Property and Equipment for Distribution	1	673,979,126.00	-
10402990-00	Other Supplies and Materials for Distribution	1	1,364,334.60	-
10403030-00	Finished Goods Inventory	1	3,233,550.68	-
10404010-00	Office Supplies Inventory	1	89,137,550.58	-
10404020-00	Accountable Forms, Plates and Stickers Inventory	1	987,078.21	-
10404050-00	Food Supplies Inventory	1	11,264,077.30	-
10404060-00	Drugs and Medicines Inventory	1	1,708,950.19	-
10404070-00	Medical, Dental and Laboratory Supplies Inventory	1	2,986,063.16	-
10404130-00	Construction Materials Inventory	1	38,868,590.04	-
10404990-00	Other Supplies and Materials Inventory	1	288,888,634.62	-
10405150-00	Semi-Expendable Gaming Equipment	1	527,530.88	-
10406010-00	Semi-Expendable Furniture and Fixtures	1	826,217.08	-
10501010-00	Investment Property, Land	2	4,767,356,493.63	-
10601010-00	Land	2	2,414,749,092.03	-
10602990-00	Other Land Improvements	2	7,238,613.69	-
10602991-00	Accumulated Depreciation-Other Land Improvements	2	-	5,855,573.23
10604010-00	Buildings	2	83,054,210.89	-
10604011-00	Accumulated Depreciation-Buildings	2	-	48,535,809.66
10604990-00	Other Structures	2	33,017,013.38	-
10604991-00	Accumulated Depreciation-Other Structures	2	-	17,134,055.91
10605020-00	Office Equipment	2	804,751,362.54	-
10605021-00	Accumulated Depreciation-Office Equipment	2	-	588,464,129.40
10605070-00	Communications Equipment	2	75,805,123.14	-
10605071-00	Accumulated Depreciation-Communications Equipment	2	-	51,418,449.10
10605090-00	Disaster Response and Rescue Equipment	2	589,635.24	-
10605091-00	Accumulated Depreciation-Disaster Response and Rescue Equipment	2	-	336,800.72
10605100-00	Military, Police and Security Equipment	2	3,632,712.25	-
10605101-00	Accumulated Depreciation-Military, Police and Security Equipment	2	-	2,834,361.00
10605110-00	Medical Equipment	2	7,777,645.90	-
10605111-00	Accumulated Depreciation-Medical Equipment	2	-	6,481,169.09
10605130-00	Sports Equipment	2	916,760.33	-
10605131-00	Accumulated Depreciation-Sports Equipment	2	-	694,718.42
10605150-00	Gaming Equipment	2	10,815,241,797.48	-
10605151-00	Accumulated Depreciation-Gaming Equipment	2	-	6,421,516,032.82
10605990-00	Other Machinery and Equipment	2	238,137,328.78	-
10605991-00	Accumulated Depreciation-Other Machinery and Equipment	2	-	177,237,337.35
10606010-00	Motor Vehicles	2	270,685,621.64	-
10606011-00	Accumulated Depreciation-Motor Vehicles	2	-	237,732,429.55
10607010-00	Furniture and Fixtures	2	21,389,298.91	-
10607011-00	Accumulated Depreciation-Furniture and Fixtures	2	-	14,189,629.27
10609020-00	Leased Assets Improvements, Buildings and Other Structures	2	575,335,416.01	-
10609021-00	Accumulated Depreciation-Leased Assets Improvements, Buildings and Other Structures	2	-	258,405,738.32
10699990-00	Other Property, Plant and Equipment	2	977,136,760.15	-
10699991-00	Accumulated Depreciation-Other Property, Plant and Equipment	2	-	75,148,316.34
11301020-00	Right-of-Use Assets, Buildings and Other Structures	2	10,142,608,577.27	-
11301021-00	Accumulated Depreciation - Right-of-Use Assets, Buildings and Other Structures	2	-	5,039,899,800.78
10801020-00	Computer Software	2	631,064,296.04	-
10801021-00	Accumulated Amortization-Computer Software	2	-	630,906,121.38
10801990-00	Other Intangible Assets	2	1,942,500.00	-
19901040-00	Advances to Officers and Employees	1	5,514,941.69	-
19902020-00	Prepaid Rent	1	1,618,548.95	-
19902020-00	Prepaid Rent	2	3,557,808.74	-
19902030-00	Prepaid Registration	1	412,994.59	-
19902050-00	Prepaid Insurance	1	9,773,080.94	-
19902080-00	Withholding Tax at Source	1	4,603,207.47	-
19902990-00	Other Prepayments	1	121,530,818.69	-
19902990-00	Other Prepayments	2	97,591,278.14	-
19903990-00	Other Deposits	2	511,875,340.02	-
19999990-00	Other Assets	2	417,198,165.57	-
20101010-00	Accounts Payable	3	-	1,077,283,090.93
20101020-00	Due to Officers and Employees	3	-	5,079,401,864.50
20201010-00	Due to BIR	3	-	1,345,549,684.08
20201030-00	Due to Pag-IBIG	3	-	6,831,080.30
20201040-00	Due to PhilHealth	3	-	19,248,651.82
20201050-00	Due to NGAs	3	-	5,361,077,992.83
20201070-00	Due to LGUs	3	-	5,457,141,701.62
20201080-00	Due to Other Government Corporations	3	-	856,830.75

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT/ NON-CURRENT	DEBIT	CREDIT
20201090-00	Due to Treasurer of the Philippines	3	-	3,138,363,184.83
20201110-00	Due to SSS	3	-	41,971,621.08
20401040-00	Guaranty/Security Deposits Payable	3	-	248,910,279.86
20401040-00	Guaranty/Security Deposits Payable	4	-	5,903,698,622.61
21001010-00	Lease Payable	3	-	1,032,597,694.35
21001010-00	Lease Payable	4	-	5,471,125,105.77
20502990-00	Other Unearned Revenue/Income	4	-	41,419,198.95
20601060-00	Accrued Benefit Cost	4	-	22,245,665,110.03
20901010-00	Deferred Tax Liabilities	4	-	49,082,957.21
29999990-00	Other Payables	3	-	5,225,641,406.29
29999990-00	Other Payables	4	-	1,978,391,605.57
30701010-00	Retained Earnings/(Deficit)	5	-	24,044,878,003.25
30801010-00	Share Capital	5	-	71,430,752.03
31301020-00	Remeasurement Loss	5	28,346,802,929.00	-
40201020-00	Registration Fees	0	-	3,070,000.00
40201130-00	Processing Fees	0	-	534,081,990.80
40201140-00	Fines and Penalties-Service Income	0	-	623,748.67
40201990-00	Other Service Income	0	-	154,068,291.18
40202050-00	Rent/Lease Income	0	-	121,810,062.35
40202160-00	Sales Revenue	0	-	3,301,609.15
40202210-00	Interest Income	0	-	1,849,044,014.87
40202230-00	Fines and Penalties-Business Income	0	-	82,592,772.94
40202300-00	Income from Gaming Operations	0	-	75,935,607,296.96
40202990-00	Other Business Income	0	-	4,212,791,398.76
40501010-00	Gain on Foreign Exchange (FOREX)	0	-	1,197,643,671.50
40501170-00	Gain on Sale of Unserviceable Property	0	-	315,507.60
40699010-00	Proceeds from Insurance/Indemnities	0	-	316,488.01
40699990-00	Miscellaneous Income	0	-	1,276,001.06
50101010-00	Salaries and Wages-Regular	0	3,767,889,585.39	-
50102010-00	Personnel Economic Relief Allowance (PERA)	0	151,022,124.78	-
50102020-00	Representation Allowance (RA)	0	78,725,906.00	-
50102100-00	Honoraria	0	6,471.70	-
50102110-00	Hazard Pay	0	602,365.43	-
50102130-00	Overtime and Night Pay	0	471,108,965.94	-
50102140-00	Year End Bonus	0	328,572,741.40	-
50102150-00	Cash Gift	0	38,404,500.08	-
50102990-00	Other Bonuses and Allowances	0	2,084,390,348.72	-
50103010-00	Retirement and Life Insurance Premiums	0	235,002,164.50	-
50103020-00	Pag-IBIG Contributions	0	15,291,600.00	-
50103030-00	PhilHealth Contributions	0	87,984,980.88	-
50103040-00	Employees Compensation Insurance Premiums	0	2,295,095.18	-
50103050-00	Provident/Welfare Fund Contributions	0	381,770,764.56	-
50104030-00	Terminal Leave Benefits	0	95,573,089.01	-
50104990-00	Other Personnel Benefits	0	2,864,776,748.48	-
50201010-00	Traveling Expenses-Local	0	51,868,565.37	-
50201020-00	Traveling Expenses-Foreign	0	14,527,927.47	-
50202010-00	Training Expenses	0	9,656,195.36	-
50203010-00	Office Supplies Expenses	0	16,437,400.71	-
50203020-00	Accountable Forms Expenses	0	212,656.80	-
50203050-00	Food Supplies Expenses	0	4,283,166.15	-
50203070-00	Drugs and Medicines Expenses	0	992,888.13	-
50203080-00	Medical, Dental and Laboratory Supplies Expenses	0	1,861,066.51	-
50203090-00	Fuel, Oil and Lubricants Expenses	0	18,875,283.19	-
50203210-00	Semi-Expendable Machinery and Equipment Expenses	0	2,805,791.65	-
50203220-00	Semi-Expendable Furniture, Fixtures and Books Expenses	0	1,422,374.26	-
50203990-00	Other Supplies and Materials Expenses	0	44,721,301.79	-
50204010-00	Water Expenses	0	8,924,254.77	-
50204020-00	Electricity Expenses	0	229,553,475.70	-
50205010-00	Postage and Courier Services	0	437,551.07	-
50205020-00	Telephone Expenses	0	2,921,650.12	-
50205030-00	Internet Subscription Expenses	0	19,557,978.79	-
50205040-00	Cable, Satellite, Telegraph and Radio Expenses	0	21,275,391.36	-
50211010-00	Legal Services	0	2,830,355.00	-
50211020-00	Auditing Services	0	26,171,485.28	-
50211030-00	Consultancy Services	0	62,213,200.85	-
50211990-00	Other Professional Services	0	1,337,691.75	-
50212010-00	Environment/Sanitary Services	0	56,200.00	-
50212020-00	Janitorial Services	0	91,896,541.30	-
50212030-00	Security Services	0	77,345,347.51	-
50213020-00	Repairs and Maintenance-Land Improvements	0	107,507.21	-
50213040-00	Repairs and Maintenance-Buildings and Other Structures	0	1,775,471.27	-
50213050-00	Repairs and Maintenance-Machinery and Equipment	0	81,022,140.99	-
50213060-00	Repairs and Maintenance-Transportation Equipment	0	1,860,166.95	-
50213070-00	Repairs and Maintenance-Furniture and Fixtures	0	146,735.91	-
50213090-00	Repairs and Maintenance-Leased Assets Improvements	0	51,266,739.88	-
50213210-00	Repairs and Maintenance-Semi-Expendable Machinery and Equipment	0	157,551.62	-
50213220-00	Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	0	2,176,403.89	-
50213990-00	Repairs and Maintenance-Other Property, Plant and Equipment	0	250,809.82	-
50214020-00	Assistance to NGAs	0	47,433,574,493.31	-
50214030-00	Assistance to Local Government Units	0	2,112,058,790.35	-
50214990-00	Assistance/Subsidies/Contribution-Others	0	313,657,541.91	-
50215010-00	Taxes, Duties and Licenses	0	4,156,678,765.06	-
50215020-00	Fidelity Bond Premiums	0	2,281,853.99	-
50215030-00	Insurance/Reinsurance Expenses	0	27,733,343.61	-
50215040-00	Income Tax Expenses	0	609,872,474.02	-
50299010-00	Advertising, Promotional and Marketing Expenses	0	552,164,120.94	-
50299020-00	Printing and Publication Expenses	0	119,160.00	-
50299030-00	Representation Expenses	0	7,466,852.12	-
50299040-00	Transportation and Delivery Expenses	0	10,294,761.94	-
50299050-00	Rent/Lease Expenses	0	267,283,605.41	-
50299060-00	Membership Dues and Contributions to Organizations	0	2,718,804.20	-
50299070-00	Subscription Expenses	0	107,577,910.79	-
50299140-00	Documentary Stamps Expenses	0	13,736,010.79	-
50299180-00	Major Events and Conventions Expenses	0	1,927,000.00	-
50299990-00	Other Maintenance and Operating Expenses	0	9,702,621.93	-
50301020-00	Interest Expenses	0	252,612,011.42	-
50301040-00	Bank Charges	0	90,371.21	-

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT/ NON-CURRENT	DEBIT	CREDIT
50501020-00	Depreciation-Land Improvements	0	165,964.86	-
50501040-00	Depreciation-Buildings and Other Structures	0	3,094,991.55	-
50501050-00	Depreciation-Machinery and Equipment	0	368,012,511.52	-
50501060-00	Depreciation-Transportation Equipment	0	1,224,235.54	-
50501070-00	Depreciation-Furniture, Fixtures and Books	0	684,529.68	-
50501090-00	Depreciation-Leased Assets Improvements	0	85,098,857.46	-
50501990-00	Depreciation-Other Property, Plant and Equipment	0	3,634,238.40	-
50501150-00	Depreciation-Right-of-Use Assets	0	785,965,345.06	-
50502010-00	Amortization-Intangible Assets	0	293,436.72	-
50504010-00	Loss on Foreign Exchange (FOREX)	0	1,188,909,008.39	-
50504250-00	Loss on Sale of Unserviceable Property	0	534,005.50	-
50504990-00	Other Losses	0	303,071.49	-
			189,345,402,763.77	189,345,402,763.77