

**Overseas Filipino Bank, Inc. (formerly Postbank)**  
**Trial Balance**  
**As of September 30, 2022**  
**(in Philippine Peso)**

Account Title	Account Code	Debit	Credit
<b>Assets</b>		<b>P 4,973,955,944.39</b>	<b>P 454,921,743.67</b>
<b>Cash and Cash Equivalents</b>	<b>10000000</b>	<b>611,528,407.50</b>	-
<b>Cash in Bank-Local Currency</b>	<b>10100000</b>	<b>610,770,052.09</b>	-
Due from Bangko Sentral ng Pilipinas-Local Currency	10102050	558,709,777.97	-
Due from Other Banks-Local Currency	10102060	52,060,274.12	-
<b>Cash in Bank-Foreign Currency</b>	<b>10103000</b>	<b>758,355.41</b>	-
Due from Other Banks-Foreign Currency	10103060	758,355.41	-
<b>Investments</b>	<b>10200000</b>	<b>1,468,678,224.51</b>	<b>8,993,057.62</b>
<b>Financial Assets-Held to Maturity</b>	<b>10202000</b>	<b>1,422,030,000.00</b>	<b>8,993,057.62</b>
Investments in Treasury Bills-Local	10202010	1,300,000,000.00	-
Investments in Bonds-Local	10202050	122,030,000.00	-
Discount on Investments in Bonds-Local	10202054	-	8,993,057.62
<b>Financial Assets-Available For Sale Securities</b>	<b>10208000</b>	<b>46,494,891.18</b>	-
Available For Sale Securities	10208010	46,494,891.18	-
<b>Other Investments</b>	<b>10299000</b>	<b>153,333.33</b>	-
Other Investments	10299990	153,333.33	-
<b>Receivables</b>	<b>10300000</b>	<b>2,402,242,348.34</b>	<b>218,616,624.31</b>
<b>Loans and Receivable Accounts</b>	<b>10301000</b>	<b>2,402,242,348.34</b>	<b>218,616,624.31</b>
Accounts Receivable	10301010	268,999,480.70	-
Allowance for Impairment-Accounts Receivable	10301012	-	196,699,221.05
Interests Receivable	10301050	8,967,782.79	-
Loans Receivable	10301280	2,124,275,084.85	-
Allowance for Impairment-Loans Receivable	10301282	-	21,917,403.26
<b>Property, Plant and Equipment</b>	<b>10600000</b>	<b>316,021,282.89</b>	<b>158,356,345.75</b>
<b>Land</b>	<b>10601000</b>	<b>131,008,000.00</b>	-
Land	10601010	131,008,000.00	-
<b>Buildings and Other Structures</b>	<b>10604000</b>	<b>48,199,842.12</b>	<b>25,869,218.28</b>
Buildings	10604010	48,199,842.12	-
Accumulated Depreciation-Buildings	10604011	-	25,869,218.28
<b>Machinery and Equipment</b>	<b>10605000</b>	<b>124,208,894.30</b>	<b>120,574,263.56</b>
Office Equipment	10605020	7,114,602.57	-
Accumulated Depreciation-Office Equipment	10605021	-	6,625,372.77
Accumulated Impairment Losses-Office Equipment	10605022	-	2,018.49
Information and Communication Technology Equipment	10605030	117,094,291.73	-
Accumulated Depreciation-Information and Communication Technology Equipment	10605031	-	113,428,724.54
Accumulated Impairment Losses-Information and Communication Technology Equipment	10605032	-	518,147.76
<b>Transportation Equipment</b>	<b>10606000</b>	<b>7,047,657.03</b>	<b>6,783,714.05</b>
Motor Vehicles	10606010	7,047,657.03	-
Accumulated Depreciation-Motor Vehicles	10606011	-	6,783,714.05
<b>Furniture, Fixtures and Books</b>	<b>10607000</b>	<b>5,556,889.44</b>	<b>5,129,149.86</b>
Furniture and Fixtures	10607010	5,556,889.44	-
Accumulated Depreciation-Furniture and Fixtures	10607011	-	5,129,149.86
<b>Intangible Assets</b>	<b>10800000</b>	<b>85,410,917.61</b>	<b>68,955,715.99</b>
<b>Intangible Assets</b>	<b>10801000</b>	<b>85,410,917.61</b>	<b>68,955,715.99</b>
Computer Software	10801020	83,610,917.61	-
Accumulated Amortization-Computer Software	10801021	-	68,255,716.06
Websites	10801030	1,800,000.00	-
Accumulated Amortization-Websites	10801031	-	699,999.93
<b>Other Assets</b>	<b>19900000</b>	<b>90,074,763.54</b>	-
<b>Prepayments</b>	<b>19902000</b>	<b>4,330,068.51</b>	-
Prepaid Rent	19902020	4,330,068.51	-
<b>Other Assets</b>	<b>19999000</b>	<b>85,744,695.03</b>	-
Deferred Charges/Losses	19999080	19,769,458.41	-
Other Assets	19999990	65,975,236.62	-
<b>Liabilities</b>	<b>20000000</b>	-	<b>3,275,725,223.49</b>
<b>Deposit Liabilities</b>	<b>20800000</b>	-	<b>3,131,246,318.31</b>
<b>Deposit Liabilities</b>	<b>20801000</b>	-	<b>3,131,246,318.31</b>
Savings Deposit	20801060	-	3,131,246,318.31
<b>Other Payables</b>	<b>29900000</b>	-	<b>144,478,905.18</b>
<b>Other Payables</b>	<b>29999000</b>	-	<b>144,478,905.18</b>
Unclaimed Balances	29999050	-	6,412,392.90
Other Payables	29999990	-	138,066,512.28
<b>Equity</b>	<b>30000000</b>	<b>1,414,909,507.59</b>	<b>2,680,000,000.00</b>
<b>Unrealized Gain/(Loss)</b>	<b>30500000</b>	<b>3,505,108.82</b>	-
<b>Unrealized Gain/(Loss)</b>	<b>30501000</b>	<b>3,505,108.82</b>	-
Unrealized Gain/(Loss) from Changes in the Fair Value of Financial Instruments	30501020	3,505,108.82	-
<b>Retained Earnings/(Deficit)</b>	<b>30700000</b>	<b>1,411,762,943.71</b>	-
<b>Retained Earnings/(Deficit)</b>	<b>30701000</b>	<b>1,411,762,943.71</b>	-
Retained Earnings/(Deficit)	30701010	1,411,762,943.71	-
<b>Stockholders' Equity</b>	<b>30800000</b>	-	<b>2,680,000,000.00</b>
<b>Stockholders' Equity</b>	<b>30801000</b>	-	<b>2,680,000,000.00</b>
Share Capital	30801010	-	2,680,000,000.00
<b>Cumulative Translation Adjustment</b>	<b>30900000</b>	<b>(358,544.94)</b>	-
<b>Cumulative Translation Adjustment</b>	<b>30901000</b>	<b>(358,544.94)</b>	-
Cumulative Translation Adjustment	30901010	(358,544.94)	-
<b>Revenue/Income</b>	<b>40000000</b>	<b>68,925.03</b>	<b>119,671,264.18</b>
<b>Service and Business Income</b>	<b>40200000</b>	<b>68,602.00</b>	<b>119,587,641.27</b>
<b>Service Income</b>	<b>40201000</b>	-	<b>15,005,348.46</b>
Fees and Commissions Income	40201170	-	15,005,348.46
<b>Business Income</b>	<b>40202000</b>	<b>68,602.00</b>	<b>104,582,292.81</b>
Rent/Lease Income	40202050	-	2,982,248.64
Interest Income	40202210	-	101,600,044.17
Other Business Income	40202990	68,602.00	-
<b>Gains</b>	<b>40500000</b>	<b>323.03</b>	-
<b>Gains</b>	<b>40501000</b>	<b>323.03</b>	-
Gain on Foreign Exchange (FOREX)	40501010	323.03	-
<b>Other Non-Operating Income</b>	<b>40600000</b>	-	<b>83,622.91</b>
<b>Miscellaneous Income</b>	<b>40699000</b>	-	<b>83,622.91</b>
Miscellaneous Income	40699990	-	83,622.91
<b>Expenses</b>	<b>50000000</b>	<b>141,383,854.33</b>	-
<b>Personnel Services</b>	<b>50100000</b>	<b>4,820,805.46</b>	-
<b>Salaries and Wages</b>	<b>50101000</b>	<b>2,712,977.70</b>	-

Salaries and Wages-Regular	50101010	2,469,982.12	-
Salaries and Wages-Casual/Contractual	50101020	242,995.58	-
<b>Other Compensation</b>	<b>50102000</b>	<b>1,241,179.09</b>	-
Representation Allowance (RA)	50102020	211,500.00	-
Transportation Allowance (TA)	50102030	140,000.00	-
Overtime and Night Pay	50102130	181,679.09	-
Directors and Committee Members' Fees	50102170	708,000.00	-
<b>Personnel Benefit Contributions</b>	<b>50103000</b>	<b>178,966.06</b>	-
Retirement and Life Insurance Premiums	50103010	129,312.50	-
Pag-IBIG Contributions	50103020	6,500.00	-
PhilHealth Contributions	50103030	41,203.56	-
Employees Compensation Insurance Premiums	50103040	1,950.00	-
<b>Other Personnel Benefits</b>	<b>50104000</b>	<b>687,682.61</b>	-
Other Personnel Benefits	50104990	687,682.61	-
<b>Maintenance and Other Operating Expenses</b>	<b>50200000</b>	<b>112,133,753.06</b>	-
<b>Traveling Expenses</b>	<b>50201000</b>	<b>37,596.00</b>	-
Traveling Expenses-Local	50201010	37,596.00	-
<b>Supplies and Materials Expenses</b>	<b>50203000</b>	<b>263,797.72</b>	-
Office Supplies Expenses	50203010	103,128.75	-
Fuel, Oil and Lubricants Expenses	50203090	160,668.97	-
<b>Utility Expenses</b>	<b>50204000</b>	<b>1,656,997.57</b>	-
Water Expenses	50204010	249,941.94	-
Electricity Expenses	50204020	1,407,055.63	-
<b>Communication Expenses</b>	<b>50205000</b>	<b>405,423.70</b>	-
Postage and Courier Services	50205010	151,365.00	-
Telephone Expenses	50205020	238,058.70	-
Internet Subscription Expenses	50205030	16,000.00	-
<b>Professional Services</b>	<b>50211000</b>	<b>20,262,183.76</b>	-
Auditing Services	50211020	1,359,567.00	-
Other Professional Services	50211990	18,902,616.76	-
<b>General Services</b>	<b>50212000</b>	<b>3,863,843.39</b>	-
Janitorial Services	50212020	1,640,076.30	-
Security Services	50212030	2,223,767.09	-
<b>Repairs and Maintenance</b>	<b>50213000</b>	<b>106,596.00</b>	-
Repairs and Maintenance-Buildings and Other Structures	50213040	31,820.00	-
Repairs and Maintenance-Transportation Equipment	50213060	41,950.00	-
Repairs and Maintenance-Other Property, Plant and Equipment	50213990	32,826.00	-
<b>Taxes, Insurance Premiums and Other Fees</b>	<b>50215000</b>	<b>8,136,685.47</b>	-
Taxes, Duties and Licenses	50215010	3,061,484.56	-
Insurance/Reinsurance Expenses	50215030	5,075,200.91	-
<b>Other Maintenance and Operating Expenses</b>	<b>50299000</b>	<b>77,400,629.45</b>	-
Advertising, Promotional and Marketing Expenses	50299010	52,080.00	-
Representation Expenses	50299030	144,821.30	-
Transportation and Delivery Expenses	50299040	29,187.00	-
Rent/Lease Expenses	50299050	1,893,341.32	-
Membership Dues and Contributions to Organizations	50299060	232,833.70	-
Documentary Stamps Expenses	50299140	11,285,210.42	-
Fees and Commission Expenses	50299150	1,164,977.00	-
Other Maintenance and Operating Expenses	50299990	62,598,178.71	-
<b>Financial Expenses</b>	<b>50300000</b>	<b>20,246,181.59</b>	-
<b>Financial Expenses</b>	<b>50301000</b>	<b>20,246,181.59</b>	-
Interest Expenses	50301020	20,246,181.59	-
<b>Non-Cash Expenses</b>	<b>50500000</b>	<b>4,183,114.22</b>	-
<b>Depreciation</b>	<b>50501000</b>	<b>2,488,072.74</b>	-
Depreciation-Buildings and Other Structures	50501040	1,937,788.53	-
Depreciation-Furniture, Fixtures and Books	50501070	78,949.80	-
Depreciation-Other Property, Plant and Equipment	50501990	471,334.41	-
<b>Amortization</b>	<b>50502000</b>	<b>1,547,958.48</b>	-
Amortization-Intangible Assets	50502010	1,547,958.48	-
<b>Impairment Loss</b>	<b>50503000</b>	<b>147,083.00</b>	-
Impairment Loss-Property, Plant and Equipment	50503090	147,083.00	-
<b>Total</b>		<b>P 6,530,318,231.34</b>	<b>P 6,530,318,231.34</b>