

# BALANCE SHEET

## CHART OF ACCOUNTS FOR TRADING PARTICIPANTS

### ASSETS 1000000-1999999

1	1	0	0	0	0	0	<b>Current Assets</b>
	1	1	0	1	0	0	Cash and Cash Equivalents
		1	1	0	1	0	Cash on Hand
		1	1	0	1	1	Petty Cash Fund
		1	1	0	1	2	Cash in Bank - Local Currency
		1	1	0	1	3	Cash in bank - Foreign Currency
		1	1	0	1	4	Cash in Bank - Reserve Bank Account
		1	1	0	1	5	Cash- Clearing House
		1	1	0	1	6	Cash Equivalents
1	1	0	2	0	0	0	Trade Receivables
	1	1	0	2	1	0	Receivable from Customers-Cash Accounts
	1	1	0	2	1	1	Allowance for Credit Losses-Receiveable from Customers-Cash Accounts
	1	1	0	2	1	2	Receivable from Customers - Margin Accounts
	1	1	0	2	1	3	Allowance for Credit Losses-Receiveable from Customers - Margin Accounts
	1	1	0	2	1	4	Receivable from Other Brokers
	1	1	0	2	1	5	Receivable from Clearing House
	1	1	0	2	1	6	Receivable from Securities Failed to Deliver
	1	1	0	2	1	7	Receivable from Securities Borrowed
	1	1	0	2	1	8	Dividends Receivable
	1	1	0	2	1	9	Allowance for Credit Losses- Other Trade Receivables
1	1	0	3	0	0	0	Other Receivables
	1	1	0	3	1	0	Notes Receivable
	1	1	0	3	1	1	Interest Receivable
	1	1	0	3	1	2	Secured Demand Notes
	1	1	0	3	1	3	Advances to Officers and Employees
	1	1	0	3	1	4	Due from Related Parties
	1	1	0	3	1	5	Others - Receivables
	1	1	0	3	1	6	Allowance for Credit Losses - Other Receivables
1	1	0	4	0	0	0	Financial Assets at Fair Value through Profit or Loss
	1	1	0	4	1	0	Held for Trading Securities
	1	1	0	4	1	1	Financial Assets Designated at Fair Value
	1	1	0	4	1	2	Investments in Securities with No Ready Market
1	1	0	5	0	0	0	Prepayments
	1	1	0	5	1	0	Prepaid Rent
	1	1	0	5	1	1	Prepaid Insurance
	1	1	0	5	1	2	Prepaid Taxes and Licenses
	1	1	0	5	1	3	Other Prepayments
1	1	0	6	0	0	0	Available-for-Sale Investments - Current Portion
	1	1	0	6	1	0	Available-for-Sale Investments - Current Portion- with Ready Market
	1	1	0	6	1	1	Available-for-Sale Investments - Current Portion- with No Ready Market
1	1	0	7	0	0	0	Held-to-Maturity Investments - Current Portion
1	1	0	8	0	0	0	Other Current Assets

## BALANCE SHEET

1	5	0	0	0	0	0	<b>Non-Current Assets</b>
1	5	0	1	0	0	0	Available-for-Sale Investments – Non-Current Portion
	1	5	0	1	1	0	Available-for-Sale Investments - Non-Current Portion-with Ready Market
	1	5	0	1	1	0	Available-for-Sale Investments - Non-Current Portion- without Ready Market
1	5	0	2	0	0	0	Held-to-Maturity Investment s- Non-Current Portion
1	5	0	3	0	0	0	Investment in Subsidiaries
1	5	0	4	0	0	0	Investment in Associates
1	5	0	5	0	0	0	Investment in Joint Venture
1	5	0	6	0	0	0	Investment Property
	1	5	0	6	5	0	Accumulated Depreciation - Investment Property
1	5	0	7	0	0	0	Property, Plant & Equipment
	1	5	0	7	1	0	Land
	1	5	0	7	1	1	Leasehold Improvements
	1	5	0	7	1	1	Accumulated Depreciation - Leasehold Improvements
	1	5	0	7	1	2	Building
	1	5	0	7	1	2	Accumulated Depreciation - Building
	1	5	0	7	1	3	Condominium
	1	5	0	7	1	3	Accumulated Depreciation-Condominium
	1	5	0	7	1	4	Furniture, Fixtures & Equipment
	1	5	0	7	1	4	Accumulated Depreciation - Furniture, Fixtures & Equipment
	1	5	0	7	1	5	Transportation Equipment
	1	5	0	7	1	5	Accumulated Depreciation - Transportation Equipment
	1	5	0	7	1	6	Revaluation Increment-Property, Plant & Equipment
	1	5	0	7	1	6	Accumulated Depreciation-Revaluation Increment-Property, Plant & Equipment
	1	5	0	7	1	7	Others- Property, Plant & Equipment
	1	5	0	7	1	7	Accumulated Depreciation-Others- Property, Plant & Equipment
1	5	0	8	0	0	0	Intangible Assets
	1	5	0	8	1	0	Computer Software ( Net of Amortization)
	1	5	0	8	1	1	Goodwill
	1	5	0	8	1	2	Trading Rights
	1	5	0	8	1	3	Other Intangible Assets (Net of Amortization)
1	5	0	9	0	0	0	Deferred Tax Assets
1	5	1	0	0	0	0	Other Non-Current Assets
	1	5	1	0	1	0	Refundable Deposit
	1	5	1	0	1	1	Input Tax
	1	5	1	0	1	2	Creditable Withholding Tax
	1	5	1	0	1	3	Retirement Pension Asset
	1	5	1	0	1	4	Miscellaneous Assets

## BALANCE SHEET

### LIABILITIES 2000000-2999999

2	1	0	0	0	0	0	0	0	0	<b>Current Liabilities</b>
	2	1	0	1	0	0	0	0	0	Trade Payables
		2	1	0	1	1	0	0	0	Payable to Customers
		2	1	0	1	1	1	0	0	Payable to Clearing House
		2	1	0	1	1	2	0	0	Payable to Brokers
		2	1	0	1	1	3	0	0	Payable for Securities Failed to Receive
		2	1	0	1	1	4	0	0	Payable for Securities Loans
		2	1	0	1	1	5	0	0	Dividends Payable - Customers
	2	1	0	2	0	0	0	0	0	Payable to Non-Customers
	2	1	0	3	0	0	0	0	0	Short-Term Borrowings
	2	1	0	4	0	0	0	0	0	Current Portion of Long-Term Borrowings
		2	1	0	4	1	0	0	0	Subordinated Liability - Current Portion
		2	1	0	4	1	1	0	0	Loan Payable - Current Portion
		2	1	0	4	1	2	0	0	Notes Payable - Current Portion
		2	1	0	4	1	3	0	0	Bonds Payable - Current Portion
	2	1	0	5	0	0	0	0	0	Income Tax Payable
	2	1	0	6	0	0	0	0	0	Provisions- Short-term
	2	1	0	7	0	0	0	0	0	Other Current Liabilities
		2	1	0	7	1	0	0	0	Due to Related Parties
		2	1	0	7	1	1	0	0	Due to BIR
			2	1	0	7	1	1	1	Due to BIR - VAT Payable
			2	1	0	7	1	1	2	Due to BIR - Withholding Tax-Compensation
			2	1	0	7	1	1	3	Due to BIR - Withholding Tax-Expanded
			2	1	0	7	1	1	4	Due to BIR - Withholding Tax-Final
			2	1	0	7	1	1	5	Due to BIR - Withholding Tax-Others
			2	1	0	7	1	1	6	Due to BIR - Documentary Stamp Tax Payable
			2	1	0	7	1	1	7	Due to BIR - Stock Transaction Tax Payable
			2	1	0	7	1	1	8	Due to BIR - Other Taxes Payable
		2	1	0	7	1	2	0	0	SSS Loan Payable
		2	1	0	7	1	3	0	0	SSS Premium Payable
		2	1	0	7	1	4	0	0	HDMF Loan Payable
		2	1	0	7	1	5	0	0	PhilHealth Premium Payable
		2	1	0	7	1	6	0	0	ECC Payable
		2	1	0	7	1	7	0	0	HDMF Fund Payable
		2	1	0	7	1	8	0	0	Transfer Fee Payable
		2	1	0	7	1	9	0	0	Central Depository Fees Payable
		2	1	0	7	2	0	0	0	Clearing House Fee Payable
		2	1	0	7	2	1	0	0	Transaction Fee Payable
		2	1	0	7	2	2	0	0	Interest Payable
		2	1	0	7	2	3	0	0	Securities Differences
		2	1	0	7	2	4	0	0	Securities Sold not yet Repurchased
		2	1	0	7	2	5	0	0	Dividends Payable- Stockholders
		2	1	0	7	2	6	0	0	Mortgage Payable
		2	1	0	7	2	7	0	0	Deposits Due
		2	1	0	7	2	8	0	0	Rental Deposit Payable
		2	1	0	7	2	9	0	0	Advances for Future Services
		2	1	0	7	3	0	0	0	Accrued Management Bonus
		2	1	0	7	3	1	0	0	Accrued Expenses
		2	1	0	7	3	2	0	0	Miscellaneous Payable

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2	2	0	0	0	0	0	<b>Non-Current Liabilities</b>		
	2	2	0	1	0	0	Non-Current Liabilities		
		2	2	0	1	1	0	0	Subordinated Liability - Non-Current Portion
		2	2	0	1	1	1	0	Loans Payable - Non-Current Portion
		2	2	0	1	1	2	0	Notes Payable – Non-Current Portion
		2	2	0	1	1	3	0	Bonds Payable – Non-Current Portion
	2	2	0	2	0	0	0	Deferred Tax Liability	
	2	2	0	3	0	0	0	Retirement Liability	
	2	2	0	4	0	0	0	Obligation under Finance Lease	
	2	2	0	5	0	0	0	Redeemable Preferred Shares	
	2	2	0	6	0	0	0	Provisions- Long-term	
	2	2	0	7	0	0	0	Other Non-current Liabilities	
<b>EQUITY 3000000-3999999</b>									
3	1	0	0	0	0	0	Equity Attributable to Shareholders of the Parent		
	3	1	0	1	0	0	0	Share Capital	
		3	1	0	1	1	0	0	Common Share Capital
		3	1	0	1	1	1	0	Subscribed Common Share Capital
		3	1	0	1	1	2	0	Subscription Receivable-Common Shares
		3	1	0	1	1	3	0	Preference Share Capital – Non-Cumulative
		3	1	0	1	1	4	0	Subscribed Preference Share – Non-Cumulative
		3	1	0	1	1	5	0	Subscription Receivable - Preference Shares - Non-Cumulative
		3	1	0	1	1	6	0	Preference Share Capital - Cumulative
		3	1	0	1	1	7	0	Subscribed Preference share Capital
		3	1	0	1	1	8	0	Subscription Receivable - Preference Shares-Cumulative
		3	1	0	1	1	9	0	Stock Dividend Distributable
	3	2	0	0	0	0	0	Reserves	
		3	2	0	1	0	0	0	Share Premium
		3	2	0	2	0	0	0	Donated Capital
		3	2	0	3	0	0	0	Deposit for Future Subscription
		3	2	0	4	0	0	0	Revaluation Reserves
		3	2	0	5	0	0	0	Option Premium on Convertible Bonds
		3	2	0	6	0	0	0	Net Unrealized Gains/ (Losses) on AFS Investments
		3	2	0	7	0	0	0	Cumulative Translation Adjustment
	3	3	0	0	0	0	0	Treasury Shares (TS)	
		3	3	0	1	0	0	0	Common Shares (TS)
		3	3	0	2	0	0	0	Preference Shares - Cumulative (TS)
		3	3	0	3	0	0	0	Preference Shares - Non-Cumulative (TS)
	3	4	0	0	0	0	0	Retained Earnings	
		3	4	0	1	0	0	0	Retained Earnings – Appropriated-Reserve Fund
		3	4	0	2	0	0	0	Retained Earnings - Appropriated-Others
		3	4	0	3	0	0	0	Retained Earnings/ (Deficit )- Unappropriated
		3	4	0	4	0	0	0	Prior Period Adjustments
	3	5	0	0	0	0	0	Minority Interest	

## INCOME STATEMENT

### REVENUES 4000000-4999999

4 1 0 1 0 0 0	Commission Revenue
4 1 0 2 0 0 0	Other Revenues
4 1 0 2 1 0 0	Rental Revenue
4 1 0 2 1 1 0	Dividend Revenue
4 1 0 2 1 2 0	Interest Revenue
4 1 0 2 1 3 0	Gain/ (Loss) on Sale of Financial Assets at Fair Value through Profit or Loss
4 1 0 2 1 4 0	Unrealized Market Gain/ (Loss) on Financial assets at Fair Value through Profit or Loss
4 1 0 2 1 5 0	Foreign Exchange Gain/ (Loss)
4 1 0 2 1 6 0	Unrealized foreign Exchange Gain/(Loss)
4 1 0 2 1 7 0	Gain/ (Loss) on Sale of Other Assets
4 1 0 2 1 8 0	Miscellaneous Revenues
4 1 0 2 1 9 0	Share of Profit/(Loss) of Associates
4 1 0 2 2 0 0	Share of Profit/(Loss) in Joint Ventures

### COST OF SERVICE 5000000-5999999

5 1 0 1 0 0 0	Commission Expenses
5 1 0 2 0 0 0	Salaries and Benefits- Operations
5 1 0 2 1 0 0	Salaries and Wages- Operations
5 1 0 2 1 1 0	13th Month & Compensation- Related Benefits- Operations
5 1 0 2 1 2 0	Employees' Welfare-Operations
5 1 0 2 1 3 0	SSS Contributions- Operations
5 1 0 2 1 4 0	PhilHealth Contributions- Operations
5 1 0 2 1 5 0	EC Contributions- Operations
5 1 0 2 1 6 0	HDMF Fund Contributions- Operations
5 1 0 2 1 7 0	Employee Retirement Cost- Operations
5 1 0 3 0 0 0	Stock Exchange Dues and Fees
5 1 0 4 0 0 0	Central Depository Fees Expenses
5 1 0 5 0 0 0	Research Fees

### OPERATING EXPENSES 6000000-6999999

6 1 0 0 0 0 0	Administrative Expenses
6 1 0 1 0 0 0	Compensation and Benefits- Admin
6 1 0 1 1 0 0	Salaries and Wages- Admin
6 1 0 1 1 1 0	13th Month & Other Compensation- Related Benefits- Admin
6 1 0 1 1 2 0	Employees' Welfare- Admin
6 1 0 1 1 3 0	SSS Contributions- Admin
6 1 0 1 1 4 0	PhilHealth Contributions- Admin
6 1 0 1 1 5 0	EC Contributions- Admin
6 1 0 1 1 6 0	HDMF Fund Contributions- Admin
6 1 0 1 1 7 0	Employee Retirement Cost- Admin
6 1 0 2 0 0 0	Trainings and Seminars
6 1 0 3 0 0 0	Management Bonus
6 1 0 4 0 0 0	Transportation and Travel
6 1 0 5 0 0 0	Meetings and Conferences
6 1 0 6 0 0 0	Entertainment, Amusement and Recreation
6 1 0 7 0 0 0	Management Fees
6 1 0 8 0 0 0	Professional Fees
6 1 0 9 0 0 0	Directors' Fees
6 1 1 0 0 0 0	Rent
6 1 1 1 0 0 0	Utilities

## INCOME STATEMENT

6	1	1	2	0	0	0	Insurance
6	1	1	3	0	0	0	Office Supplies
6	1	1	4	0	0	0	Postage, Telephone & Communication
6	1	1	5	0	0	0	Security, Messengerial & Janitorial
6	1	1	6	0	0	0	Gas & Oil
6	1	1	7	0	0	0	Repairs & Maintenance
6	1	1	8	0	0	0	Advertising & Promotions
6	1	1	9	0	0	0	Bank Charges
6	1	2	0	0	0	0	Photocopies
6	1	2	1	0	0	0	Subscription and Periodicals
6	1	2	2	0	0	0	Condominium Dues and Fees
6	1	2	3	0	0	0	Taxes & Licenses
6	1	2	4	0	0	0	Other Operating Expenses
6	2	0	0	0	0	0	Depreciation and Amortization
6	2	0	1	0	0	0	Depreciation- Leasehold Improvements
6	2	0	2	0	0	0	Depreciation- Building
6	2	0	3	0	0	0	Depreciation- Condominium
6	2	0	4	0	0	0	Depreciation- Furniture, Fixtures & Equipment
6	2	0	5	0	0	0	Depreciation- Transportation Equipment
6	2	0	6	0	0	0	Depreciation- Revaluation
6	2	0	7	0	0	0	Depreciation- Others- Property, Plant & Equipment
6	2	0	8	0	0	0	Amortization- Intangible Assets
6	3	0	0	0	0	0	Provision for Credit Losses
6	3	0	1	0	0	0	Provision for Credit Losses- Receivables from Customers- Cash Accounts
6	3	0	2	0	0	0	Provision for Credit Losses- Receivables from Customers- Margin Accounts
6	3	0	3	0	0	0	Provision for Credit Losses- Other Trade Receivables
6	4	0	0	0	0	0	Impairment Losses
6	4	0	1	0	0	0	Impairment Losses-Investments
6	4	0	2	0	0	0	Impairment Losses- Investment Property
6	4	0	3	0	0	0	Impairment Losses- Property, Plant & Equipment
6	4	0	4	0	0	0	Impairment Losses- Intangible Assets
6	4	0	5	0	0	0	Impairment Losses- Other Non-Current Assets
6	5	0	0	0	0	0	Interest Expense
6	6	0	0	0	0	0	Miscellaneous Expense
6	7	0	0	0	0	0	Provision for Income Tax
6	7	0	1	0	0	0	Provision for Income Tax- Regular Corporate Income Tax (RCIT)
6	7	0	2	0	0	0	Provision for Income Tax- Deferred
6	7	0	3	0	0	0	Provision for Income Tax-Minimum Corporate Income Tax (MCIT)
6	7	0	4	0	0	0	Provision for Income Tax- Final