

**PHILIPPINE CHARITY SWEEPSTAKES OFFICE**  
**CONDENSED STATEMENT OF FINANCIAL POSITION**  
**AS AT SEPTEMBER 30, 2025**

**A S S E T S**

**CURRENT ASSETS**

Cash and cash equivalents	P	19,048,490,527.15
Investments		6,498,991,935.53
Receivables		4,669,086,390.74
Inventories		357,911,783.36
Other Current Assets		677,303,633.53

<b>Total Current Assets</b>	<b>P</b>	<b><u>31,251,784,270.31</u></b>
-----------------------------	----------	---------------------------------

**NON-CURRENT ASSETS**

Financial Assets	P	2,073,823,585.70
Other Investments		-
Investment Property		278,083,576.23
Property, plant and equipment - net		5,199,338,010.53
Intangible Assets		13,093,235.11
Deferred Tax Assets		1,738,070,681.34
Other Non-Current Assets		9,603,819,673.31

<b>Total Non-Current Assets</b>	<b>P</b>	<b><u>18,906,228,762.22</u></b>
---------------------------------	----------	---------------------------------

<b>TOTAL ASSETS</b>	<b>P</b>	<b><u>50,158,013,032.53</u></b>
---------------------	----------	---------------------------------

**L I A B I L I T I E S   A N D   E Q U I T Y**

**CURRENT LIABILITIES**

Financial Liabilities	P	7,371,691,245.76
Inter-Agency Payables		1,148,446,411.82
Intra-Agency Payables		51,783.92
Provisions		410,035,090.66
Other current liability		1,228,194,278.64

<b>Total Current Liabilities</b>	<b>P</b>	<b><u>10,158,418,810.80</u></b>
----------------------------------	----------	---------------------------------

**NON-CURRENT LIABILITIES**

Financial Liabilities	P	3,075,886,991.74
Deferred Credits/Unearned Income		188,981,005.28
Trust Liabilities		8,810,967,012.87
Provisions		268,302,340.62
Deferred Tax Liabilities		633,418,615.05

<b>Total Non-Current Liabilities</b>	<b>P</b>	<b><u>12,977,555,965.56</u></b>
--------------------------------------	----------	---------------------------------

<b>TOTAL LIABILITIES</b>	<b>P</b>	<b><u>23,135,974,776.36</u></b>
--------------------------	----------	---------------------------------

**EQUITY**

Government Equity	P	49,104,128.86
Retained Earnings		26,967,430,214.91
Cumulative Changes in Fair Value		5,503,912.40

<b>Total Equity</b>	<b>P</b>	<b><u>27,022,038,256.17</u></b>
---------------------	----------	---------------------------------

<b>TOTAL LIABILITIES AND EQUITY</b>	<b>P</b>	<b><u>50,158,013,032.53</u></b>
-------------------------------------	----------	---------------------------------

Certified Correct:

Noted by:

**MA. CRISTINA J. GREGORIO**  
 Manager  
 Accounting and Budget Department

**ARNEL N. CASAS**  
 Assistant General Manager  
 Management Services Sector

**PHILIPPINE CHARITY SWEEPSTAKES OFFICE  
CONDENSED STATEMENT OF COMPREHENSIVE INCOME  
FOR THE PERIOD SEPTEMBER 30, 2025**

**INCOME**

Service and Business Income	P	48,762,764,264.39
Gains / (Loss)		23,062,461.33
Shares, Grants and Donations		4,139,100.00
Other Non-Operating Income		238,301,777.04
		<hr/>
<b>Total Income</b>	<b>P</b>	<b>49,028,267,602.76</b>
		<hr/>

**EXPENSES**

Personnel Services	P	754,077,977.59
Maintenance and Other Operating Expenses		36,087,351,376.83
Financial Expenses		182,664,248.41
Non-Cash Expenses		1,050,207,407.84
		<hr/>
<b>Total Expenses</b>	<b>P</b>	<b>38,074,301,010.67</b>
		<hr/>

<b>PROFIT/(LOSS) BEFORE TAX</b>	<b>P</b>	<b>10,953,966,592.09</b>
<b>INCOME TAX EXPENSE/BENEFIT</b>		910,602,759.88
<b>INCOME TAX EXPENSE/BENEFIT - DEFERRED</b>		-
		<hr/>

<b>PROFIT/(LOSS) AFTER TAX</b>	<b>P</b>	<b>10,043,363,832.21</b>
		<hr/>
Financial Assistance/Subsidy/Contribution		6,541,932,534.61
		<hr/>

<b>NET INCOME/(LOSS)</b>	<b>P</b>	<b>3,501,431,297.60</b>
		<hr/> <hr/>

Certified Correct:

Noted by:

**MA. CRISTINA J. GREGORIO**  
Manager  
Accounting and Budget Department

**ARNEL N. CASAS**  
Assistant General Manager  
Management Services Sector

**PHILIPPINE CHARITY SWEEPSTAKES OFFICE  
SCHEDULE OF ALLOCATION OF NET SALES  
FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

	NISP	STL	LOTTOMATIK	LOTTO	T O T A L
Retail Receipts	787,500,000.00	26,511,567,859.46	70,072,650.00	20,962,578,210.00	48,331,718,719.46
Less : Actual Printing Cost	15,750,000.00	530,231,357.19 -	0.00	216,321,887.62	762,303,244.81
Net Receipts	<u>771,750,000.00</u>	<u>25,981,336,502.27</u>	<u>70,072,650.00</u>	<u>20,746,256,322.38</u>	<u>47,569,415,474.65</u>
ALLOCATIONS:					
Prize Fund (55% of Net Receipts)	424,462,500.00	14,289,735,076.78	38,539,957.50	11,410,440,977.31	26,163,178,511.59
Charity Fund (30% of Net Receipts)	231,525,000.00	7,794,400,950.82	21,021,795.00	6,223,876,896.72	14,270,824,642.54
Operating Fund (15% of Net Receipts)	<u>115,762,500.00</u>	<u>3,897,200,474.66</u>	<u>10,510,897.50</u>	<u>3,111,938,448.36</u>	<u>7,135,412,320.52</u>
T O T A L	<u>771,750,000.00</u>	<u>25,981,336,502.26</u>	<u>70,072,650.00</u>	<u>20,746,256,322.39</u>	<u>47,569,415,474.65</u>

CERTIFIED CORRECT:

**MA. CRISTINA J. GREGORIO**  
Department Manager  
Accounting and Budget Department

NOTED BY:

**ARNEL N. CASAS**  
Assistant General Manager  
Management Services Sector

**PHILIPPINE CHARITY SWEEPSTAKES OFFICE**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
**For the period ended SEPTEMBER 30, 2025**

	Operating	Charity	Prize	Total
<b>Gross Revenue</b>	<u>7,897,715,565.33</u>	<u>14,270,824,642.54</u>	<u>26,163,178,511.59</u>	<u>48,331,718,719.46</u>
<b>Less: Expenses</b>				
Personal Services Expenses	754,077,977.59	0.00	0.00	754,077,977.59
Maintenance and Other Operating Expenses	2,780,384,724.90	8,825,037,709.49	6,482,308,447.98	18,087,730,882.37
Non-Cash Expenses	394,126,779.63	20,552,111.18	635,528,517.03	1,050,207,407.84
Charity Fund Expenses	0.00	6,541,932,534.61	0.00	6,541,932,534.61
Prize Fund Expenses	0.00	0.00	17,925,462,587.90	17,925,462,587.90
Total Direct Cost	<u>3,928,589,482.12</u>	<u>15,387,522,355.28</u>	<u>25,043,299,552.91</u>	<u>44,359,411,390.31</u>
<b>Net Income from Operations</b>	<u>3,969,126,083.21</u>	<u>(1,116,697,712.74)</u>	<u>1,119,878,958.68</u>	<u>3,972,307,329.15</u>
Add/(Less): Other Income/(Expenses)				
Interest Income from Investments Held-in-Trust	89,655,394.01	0.00	0.00	89,655,394.01
Interest Income from Savings and Time Deposits - net	2,170,089.53	207,199,722.78	1,906,561.16	211,276,373.47
Sources of funds other than the 15% Operating Fund (OF)	298,396,336.96	410.97	0.00	298,396,747.93
Other Business Income	0.00	0.00	0.00	0.00
Gain on Forex	0.00	23,062,461.33	0.00	23,062,461.33
Financial Expenses	(42,487,143.76)	(585,050.00)	(139,592,054.65)	(182,664,248.41)
<b>Total Other Income</b>	<u>347,734,676.74</u>	<u>229,677,545.08</u>	<u>(137,685,493.49)</u>	<u>439,726,728.33</u>
<b>Net Income before Corporate Income Tax</b>	<u>4,316,860,759.95</u>	<u>(887,020,167.66)</u>	<u>982,193,465.19</u>	<u>4,412,034,057.48</u>
Add/(Less): Corporate Income Tax	910,602,759.88	0.00	0.00	910,602,759.88
Income Tax Expense/(Benefit) - Deferred	0.00	0.00	0.00	
Total Income Tax Expense	<u>910,602,759.88</u>	<u>0.00</u>	<u>0.00</u>	<u>910,602,759.88</u>
<b>Net Income after Corporate Income Tax</b>	<b>P</b> <u><u>3,406,258,000.07</u></u>	<b>P</b> <u><u>(887,020,167.66)</u></u>	<b>P</b> <u><u>982,193,465.19</u></u>	<b>P</b> <u><u>3,501,431,297.60</u></u>

Certified Correct:

**MA. CRISTINA J. GREGORIO**  
Manager  
Accounting and Budget Department

Noted by:

**ARNEL N. CASAS**  
Assistant General Manager  
Management Services Sector

**PHILIPPINE CHARITY SWEEPSTAKES OFFICE  
STATEMENT OF CHANGES IN EQUITY  
FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

	Operating Fund	Charity Fund	Prize Fund	Total
<b>GOVERNMENT EQUITY</b>				
<b>Beginning Balance, January 01, 2024</b>	P <u>0.00</u>	P <u>0.00</u>	P <u>0.00</u>	P <u>0.00</u>
Add/(Deduct): Accumulated Surplus/(Deficit)	49,104,128.86	0.00	0.00	49,104,128.86
<b>Ending Balance, SEPTEMBER 30, 2025</b>	P <u><b>49,104,128.86</b></u>	P <u><b>0.00</b></u>	P <u><b>0.00</b></u>	P <u><b>49,104,128.86</b></u>
<b>RETAINED EARNINGS</b>				
<b>Beginning Balance, January 01, 2024</b>	P 9,135,003,928.59	P 11,855,437,546.93	P 1,828,008,387.06	P <b>22,818,449,862.58</b>
Add/(Deduct): Prior Year's Adjustments	(81,665,081.89)	217,023,128.92	512,191,007.70	<b>647,549,054.73</b>
Forfeitures	0.00	335,164,263.60	(335,164,263.60)	<b>0.00</b>
Payment of Additional Dividends	0.00	0.00	0.00	<b>0.00</b>
Provision for Dividends	0.00	0.00	0.00	<b>0.00</b>
Transfer of Funds (OF to CF)	0.00	0.00	0.00	<b>0.00</b>
Net Income/(Loss) after Corporate Income Tax	3,406,258,000.07	(887,020,167.66)	982,193,465.19	<b>3,501,431,297.60</b>
<b>Ending Balance, SEPTEMBER 30, 2025</b>	P <u><b>12,459,596,846.77</b></u>	P <u><b>11,520,604,771.79</b></u>	P <u><b>2,987,228,596.35</b></u>	P <u><b>26,967,430,214.91</b></u>
<b>CUMULATIVE CHANGES IN FAIR VALUE OF INVESTMENT</b>				
<b>Beginning Balance, January 01, 2024</b>	P <u>(1,161,614.28)</u>	P <u>0.00</u>	P <u>0.00</u>	P <u>(1,161,614.28)</u>
Add/(Deduct): Cumulative Changes in Fair Value	6,665,526.68	0.00	0.00	6,665,526.68
<b>Ending Balance, SEPTEMBER 30, 2025</b>	P <u><b>5,503,912.40</b></u>	P <u><b>0.00</b></u>	P <u><b>0.00</b></u>	P <u><b>5,503,912.40</b></u>
<b>TOTAL EQUITY, SEPTEMBER 30, 2025</b>	P <u><u><b>12,514,204,888.03</b></u></u>	P <u><u><b>11,520,604,771.79</b></u></u>	P <u><u><b>2,987,228,596.35</b></u></u>	P <u><u><b>27,022,038,256.17</b></u></u>

Certified Correct:

**MA. CRISTINA J. GREGORIO**  
Manager  
Accounting and Budget Department

Noted by:

**ARNEL N. CASAS**  
Assistant General Manager  
Management Services Sector