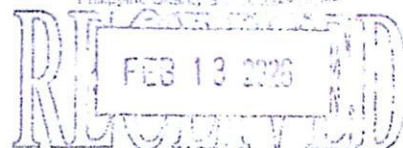


**PHILIPPINE CHARITY SWEEPSTAKES OFFICE
CONDENSED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025**

COMMISSION ON AUDIT
OFFICE OF THE SECRETARY GENERAL
Philippine Charity Sweepstakes Office



A S S E T S

CURRENT ASSETS

Cash and cash equivalents	P	19,572,832,674.00
Investments		6,572,037,073.39
Receivables		4,493,921,782.80
Inventories		717,373,473.15
Other Current Assets		864,233,522.20

Total Current Assets P 32,220,398,525.54

NON-CURRENT ASSETS

Financial Assets	P	2,042,529,954.13
Other Investments		-
Investment Property		278,026,052.61
Property, plant and equipment - net		5,288,755,216.77
Intangible Assets		9,539,795.77
Deferred Tax Assets		2,126,671,887.64
Other Non-Current Assets		8,891,634,298.64

Total Non-Current Assets P 18,637,157,205.56

TOTAL ASSETS P 50,857,555,731.10

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Financial Liabilities	P	9,294,613,339.26
Inter-Agency Payables		1,463,157,463.82
Intra-Agency Payables		51,783.92
Provisions		329,645,922.40
Other current liability		2,363,385,518.06

Total Current Liabilities P 13,450,854,027.46

NON-CURRENT LIABILITIES

Financial Liabilities	P	1,920,264,801.54
Deferred Credits/Unearned Income		197,545,144.72
Trust Liabilities		8,444,812,776.28
Provisions		376,882,802.79
Deferred Tax Liabilities		939,940,543.04

Total Non-Current Liabilities P 11,879,446,068.37

TOTAL LIABILITIES P 25,330,300,095.83

EQUITY

Government Equity	P	49,104,128.86
Retained Earnings		25,473,246,710.62
Cumulative Changes in Fair Value		4,904,795.79

Total Equity P 25,527,255,635.27

TOTAL LIABILITIES AND EQUITY P 50,857,555,731.10

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
ACCOUNTING & BUDGET DEPARTMENT**

CERTIFIED TRUE COPY

By: ARLYNN-KATE DARENE S. BONTO

Date: FEB 10 2026

**PHILIPPINE CHARITY SWEEPSTAKES OFFICE
DETAILED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025**

A S S E T S

CURRENT ASSETS

Cash and cash equivalents	P	<u>19,572,832,674.00</u>
Cash on Hand	P	<u>18,525,806.67</u>
Cash-Collecting Officers		14,963,101.86
Petty Cash		<u>3,562,704.81</u>
Cash in Bank-Local Currency	P	<u>19,446,261,867.33</u>
Cash in Bank - Local Currency, Current Account		17,956,849,754.92
Cash in Bank - Local Currency, Savings Account		<u>1,489,412,112.41</u>
Cash Equivalents		<u>108,045,000.00</u>
Time Deposits - Local Currency		<u>108,045,000.00</u>
Investments	P	<u>6,572,037,073.39</u>
Investment in Time Deposits	P	<u>6,572,037,073.39</u>
Investments in Time Deposits-Local Currency		6,124,864,492.42
Investments in Time Deposits-Foreign Currency		<u>447,172,580.97</u>
Receivables	P	<u>4,493,921,782.80</u>
Loans and Receivable Accounts	P	<u>3,627,815,214.76</u>
Accounts Receivable		6,862,377,562.54
Allowance for Impairment-Accounts Receivable		(3,234,562,347.78)
Net Value-Accounts Receivable	P	<u>3,627,815,214.76</u>
Other Receivables	P	<u>866,106,568.04</u>
Receivables-Disallowances/Charges		76,702,421.42
Due from Officers and Employees		95,795,809.25
Other Receivables		693,618,177.22
Allowance for Impairment-Other Receivables		<u>(9,839.85)</u>
Inventories	P	<u>717,373,473.15</u>
Inventory Held for Distribution	P	<u>234,480,587.93</u>
Drugs and Medicine for Distributions		4,095,955.24
Other Supplies and Materials for Distribution		<u>230,384,632.69</u>
Inventory Held for Consumption	P	<u>470,209,228.90</u>
Office Supplies Inventory		9,340,139.52
Medical, Dental and Laboratory Supplies Inventory		2,075,726.59
Play/Bet Slips and Thermal Rolls Inventory		205,023,244.60
Electrical Supplies and Materials Inventory		264,912.38
Other Supplies and Materials Inventory		<u>253,505,205.81</u>
Semi-Expendable Machinery and Equipment		<u>7,529,848.29</u>
Semi-Expendable Information and Communication Technology Equipment		2,560,167.87
Semi-Expendable Other Machinery and Equipment		1,295,117.49
Semi-Expendable Printing Equipment		36,000.00
Semi-Expendable Medical Equipment		726,000.00
Semi-Expendable Communication Equipment		1,098,524.00
Semi-Expendable Electrical Equipment		280,588.00
Semi-Expendable Office Equipment		<u>1,533,450.93</u>
Semi-Expendable Furniture, Fixtures and Books		<u>5,153,808.03</u>
Semi-Expendable Furniture and Fixtures		5,153,808.03
Other Current Assets	P	<u>864,233,522.20</u>
Advances	P	<u>38,195,633.19</u>
Advances for Payroll		17,521,814.80

<p>PHILIPPINE CHARITY SWEEPSTAKES OFFICE ACCOUNTING & BUDGET DEPARTMENT CERTIFIED TRUE COPY ARLYNN-KATE MARINE S. BONTO By: _____ Date: _____</p>
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**PHILIPPINE CHARITY SWEEPSTAKES OFFICE
DETAILED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025**

Advances to Special Disbursing Officer		1,025,461.20
Advances to Officers and Employees		10,307,512.53
Advances for Operating Expenses		9,340,844.66
Prepayments	P	<u>826,037,889.01</u>
Prepaid Insurance		11,353,288.19
Advances to Contractors		240,751,532.16
Other Prepayments		<u>573,933,068.66</u>
TOTAL CURRENT ASSETS	P	<u>32,220,398,525.54</u>
 NON-CURRENT ASSETS		
Financial Assets	P	<u>2,042,529,954.13</u>
Financial Assets-Held to Maturity	P	<u>2,042,529,954.13</u>
Investment in Bonds-Local		-
Financial Assets at Fair Value through other Comprehensive Income		<u>2,042,529,954.13</u>
Investment Property	P	<u>278,026,052.61</u>
Land and Building	P	<u>278,026,052.61</u>
Land		274,642,024.55
Accumulated Impairment Losses		(429,000.00)
Net Value	P	<u>274,213,024.55</u>
Buildings		7,122,000.00
Accumulated Impairment Losses		(368,900.05)
Accumulated Depreciation		(2,940,071.89)
Net Value	P	<u>3,813,028.06</u>
Property, Plant and Equipment	P	<u>5,288,755,216.77</u>
Land		<u>484,296,000.00</u>
Land		484,296,000.00
Land Improvements	P	<u>102,000.00</u>
Other Land Improvements		102,000.00
Buildings and Other Structure	P	<u>45,592,830.74</u>
Buildings		60,736,251.57
Accumulated Depreciation-Buildings		(18,618,709.44)
Net Value-Buildings		<u>42,117,542.13</u>
Other Structures		5,218,763.72
Accumulated Depreciation-Other Structures		(1,743,475.11)
Net Value-Other Structures		<u>3,475,288.61</u>
Machinery and Equipment	P	<u>662,207,761.05</u>
Office Equipment		<u>184,585,878.23</u>
Accumulated Depreciation-Office Equipment		(36,091,944.41)
Net Value-Office Equipment		<u>148,493,933.82</u>
Information and Communication Technology Equipment		<u>362,924,276.29</u>
Accumulated Depreciation-Information and Technology Equipment		(80,033,945.63)
Net Value		<u>282,890,330.66</u>
Communication Equipment		<u>11,152,708.51</u>
Accumulated Depreciation-Communication Equipment		(2,906,729.33)
Net Value		<u>8,245,979.18</u>
Military, Police and Security Equipment		<u>2,413,507.80</u>
Accumulated Depreciation-Military, Police and Security Equipment		(999,889.79)
Net Value		<u>1,413,618.01</u>
Medical Equipment		<u>25,614,169.68</u>
Accumulated Depreciation-Medical Equipment		(8,134,122.60)
Net Value		<u>17,480,047.08</u>
Printing Equipment		<u>323,392,658.60</u>
Accumulated Depreciation-Printing Equipment		(125,734,974.25)
Net Value		<u>197,657,684.35</u>
Sports Equipment		<u>-</u>
Accumulated Depreciation-Sports Equipment		<u>-</u>

PHILIPPINE CHARITY SWEEPSTAKES OFFICE ACCOUNTING & BUDGET DEPARTMENT CERTIFIED TRUE COPY
By: <u>ARLYNN-KATE/DARENE S. BONTO</u>
Date: <u>FEB 10 2026</u>

**PHILIPPINE CHARITY SWEEPSTAKES OFFICE
DETAILED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025**

Net Value		-
Other Machinery and Equipment		<u>9,213,116.14</u>
Accumulated Depreciation-Other Machinery and Equipment		<u>(3,186,948.19)</u>
Net Value		<u>6,026,167.95</u>
Transportation Equipment	P	<u>154,684,218.07</u>
Motor Vehicles		<u>362,525,214.76</u>
Accumulated Depreciation-Motor Vehicles		<u>(207,840,996.69)</u>
Net Value		<u>154,684,218.07</u>
Furnitures, Fixtures and Books	P	<u>2,967,899.97</u>
Furniture and Fixtures		<u>7,740,439.51</u>
Accumulated Depreciation-Furniture and Fixtures		<u>(4,847,789.64)</u>
Net Value		<u>2,892,649.87</u>
Books		<u>175,000.00</u>
Accumulated Depreciation-Books		<u>(99,749.90)</u>
Net Value		<u>75,250.10</u>
Leased Assets	P	<u>2,930,821,930.03</u>
Leased Assets, Buildings and Other Structures		<u>1,237,402,382.47</u>
Accumulated Depreciation-Leased Assets, Buildings and Other Structures		<u>(1,048,076,016.20)</u>
Net Value		<u>189,326,366.27</u>
Leased Assets, Machinery and Equipment		<u>4,984,537,388.54</u>
Accumulated Depreciation-Leased Assets, Machinery and Equipment		<u>(2,243,041,824.78)</u>
Net Value		<u>2,741,495,563.76</u>
Leased Assets Improvements	P	<u>23,025,270.84</u>
Leased Assets Improvements, Buildings		<u>110,727,820.04</u>
Accumulated Depreciation-Leased Assets Improvements Building		<u>(87,700,503.43)</u>
Net Value		<u>23,027,316.61</u>
Other Leased Assets Improvements		<u>-</u>
Accumulated Depreciation-Other Leased Assets Improvements		<u>(2,045.77)</u>
Net Value		<u>(2,045.77)</u>
Other Property, Plant and Equipment	P	<u>11,346,228.16</u>
Other Property, Plant and Equipment		<u>30,595,363.60</u>
Accumulated Depreciation-Other Property, Plant and Equipment		<u>(19,249,135.44)</u>
Accumulated Impairment Losses-Other Property, Plant and Equipment		<u>-</u>
Net Value		<u>11,346,228.16</u>
Construction in Progress	P	<u>973,711,077.91</u>
Construction in Progress-Buildings and Other Structures		<u>973,711,077.91</u>
Intangible Assets	P	<u>9,539,795.77</u>
Intangible Assets		<u>9,539,795.77</u>
Computer Software		<u>323,319,323.95</u>
Accumulated Amortization-Computer Software		<u>(313,779,528.18)</u>
Net Value		<u>9,539,795.77</u>
Deferred Tax Assets	P	<u>2,126,671,887.64</u>
Deferred Tax Assets		<u>2,126,671,887.64</u>
Deferred Tax Assets		<u>2,126,671,887.64</u>
Other Non-Current Assets	P	<u>8,891,634,298.64</u>
Prepayments		<u>9,175,840.01</u>
Prepaid Rent		<u>9,175,840.01</u>
Deposits		<u>8,586,369,005.49</u>
Guaranty Deposits		<u>57,590,706.11</u>
Other Deposits		<u>8,528,778,299.38</u>
Other Assets		<u>296,089,453.14</u>
Foreclosed Property Assets		<u>26,299.65</u>
Abandoned/Surrendered Property Assets		<u>298,548.23</u>
Deferred Charges/Losses		<u>779.80</u>
Other Assets		<u>296,901,064.26</u>
Accumulated Impairment Losses-Other Assets		<u>(1,137,238.80)</u>
TOTAL NON-CURRENT ASSETS	P	<u>18,637,157,205.56</u>
	P	<u>50,857,555,731.10</u>

**PHILIPPINE CHARITY SWEEPSTAKES OFFICE
ACCOUNTING & BUDGET DEPARTMENT
CERTIFIED TRUE COPY
ARLYNN-KATE DARENE S. BONTO**

By: _____
Date: _____

**PHILIPPINE CHARITY SWEEPSTAKES OFFICE
DETAILED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025**

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Financial Liabilities	P	9,294,613,339.26
Payables		9,294,613,339.26
Accounts Payable		8,013,837,603.83
Due to Officers and Employees		116,449,849.17
Finance Lease Payable		1,164,325,886.26
Inter-Agency Payables	P	1,463,157,463.82
Inter-Agency Payables		1,463,157,463.82
Due to BIR		1,400,160,247.77
Due to GSIS		31,444,053.34
Due to Pag-IBIG		2,021,822.79
Due to Philhealth		3,861,618.32
Due to Other NGAs		25,865,494.75
Due to Other GOCCs		(195,773.15)
Income Tax Payable		0.00
Intra-Agency Payables		51,783.92
Intra-Agency Payables		51,783.92
Due to Central/Home/Head OfficeOffice		51,783.92
Provisions	P	329,645,922.40
Provisions		329,645,922.40
Leave Benefits Payable		25,660,891.09
Other Provision		303,985,031.31
Other Payables	P	2,363,385,518.06
Other Payables		2,363,385,518.06
Dividends Payable		1,116,819,677.34
Trustee Fee Payable		1,162,079.48
Withholding Tax Payable		58,510.15
Other Payables		1,245,345,251.09
Total Current Liabilities	P	13,450,854,027.46

NON-CURRENT LIABILITIES

Financial Liabilities	P	1,920,264,801.54
Payables		1,920,264,801.54
Finance Lease Payable - Non-Current		1,920,264,801.54
Deferred Credits/Unearned Income	P	197,545,144.72
Deferred Credits		1,558,786.76
Other Deferred Credits		1,558,786.76
Unearned Revenue/Income		195,986,357.96
Other Unearned Revenue/Income		195,986,357.96
Trust Liabilities	P	8,444,812,776.28
Trust Liabilities		8,444,812,776.28
Guaranty/Security Deposits Payable		8,444,812,776.28
Provisions	P	376,882,802.79
Provisions		376,882,802.79
Leave Benefits Payable		376,882,802.79
Deferred Tax Liabilities	P	939,940,543.04
Deferred Tax Liabilities		939,940,543.04
Deferred Tax Liabilities		939,940,543.04

PHILIPPINE CHARITY SWEEPSTAKES OFFICE
ACCOUNTING & BUDGET DEPARTMENT
CERTIFIED TRUE COPY
ARLYNN-KATE DARENE S. BONTO
By: _____
Date: _____

PHILIPPINE CHARITY SWEEPSTAKES OFFICE
 DETAILED STATEMENT OF FINANCIAL POSITION
 AS AT DECEMBER 31, 2025

Total Non-Current Liabilities		<u>11,879,446,068.37</u>
TOTAL LIABILITIES	P	<u>25,330,300,095.83</u>
 EQUITY		
Government Equity	P	<u>49,104,128.86</u>
Government Equity		<u>49,104,128.86</u>
Accumulated Surplus/(Deficit)		49,104,128.86
 Retained Earnings	 P	 <u>25,473,246,710.62</u>
Retained Earnings/(Deficit)		<u>25,473,246,710.62</u>
Retained Earnings		25,473,246,710.62
 Cumulative Changes in Fair Value	 P	 <u>4,904,795.79</u>
Cumulative Changes in Fair Value		<u>4,904,795.79</u>
Cumulative Changes in Fair Value of Investments		4,904,795.79
 Total Equity	 P	 <u>25,527,255,635.27</u>
 TOTAL LIABILITIES AND EQUITY	 P	 <u>50,857,555,731.10</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
 ACCOUNTING & BUDGET DEPARTMENT
CERTIFIED TRUE COPY
 By: ARLYNN-KATE DARENE S. BONTO
 Date: FEB 10 2026

**PHILIPPINE CHARITY SWEEPSTAKES OFFICE
CONDENSED STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD DECEMBER 31, 2025**

INCOME

Service and Business Income	P	65,444,853,275.21
Gains / (Loss)		28,711,162.58
Shares, Grants and Donations		5,960,100.00
Other Non-Operating Income		288,658,855.18
		65,768,183,392.97
Total Income	P	65,768,183,392.97

EXPENSES

Personnel Services	P	1,596,551,291.44
Maintenance and Other Operating Expenses		50,143,929,393.38
Financial Expenses		234,320,825.32
Non-Cash Expenses		1,739,871,088.11
		53,714,672,598.25
Total Expenses	P	53,714,672,598.25

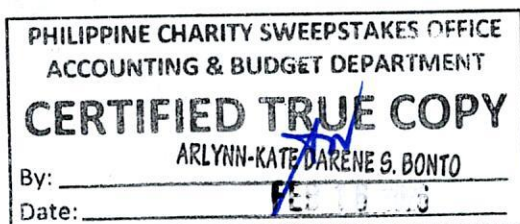
PROFIT/(LOSS) BEFORE TAX	P	12,053,510,794.72
INCOME TAX EXPENSE/BENEFIT		608,733,054.84
INCOME TAX EXPENSE/BENEFIT - DEFERRED		(82,079,278.31)
PROFIT/(LOSS) AFTER TAX	P	11,526,857,018.19
Financial Assistance/Subsidy/Contribution		9,541,506,998.43
		1,985,350,019.76
NET INCOME/(LOSS)	P	1,985,350,019.76

Certified Correct:

Noted by:

MA. CRISTINA GREGORIO
Manager
Accounting and Budget Department


ARNEL N. CASAS
Assistant General Manager
Management Services Sector



PHILIPPINE CHARITY SWEEPSTAKES OFFICE
DETAILED STATEMENT OF COMPREHENSIVE INCOME
For the period ended DECEMBER 31, 2025

INCOME

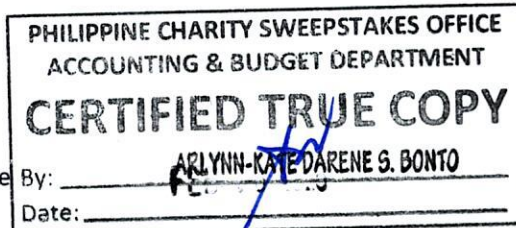
SERVICE AND BUSINESS INCOME	AMOUNT
Service Income	
Other Service Income	10,266,399.98
Processing Fees	38,806,587.33
Total Service Income	49,072,987.31
	P
Business Income	
Seminar/Training Fees	517,600.00
Fines and Penalties-Business Income	25,306,993.71
Interest Income	507,640,458.29
Income From Gaming Operations	64,862,315,235.90
Total Business Income	65,395,780,287.90
	P
Total Service and Business Income	P 65,444,853,275.21
Gains	
Gains	
Gain on Foreign Exchange	27,895,873.22
Gain on Sale of Property, Plant and Equipment	815,289.36
Total Gains	P 28,711,162.58
Shares, Grants and Donations	
Grants and Donations	
Income From Grants and Donations in Kind	5,960,100.00
Total Shares, Grants and Donations	5,960,100.00
Other Non-Operating Income	
Sale of Assets	
Sale Of Unserviceable Property	382,505.90
Total Sale of Assets	P 382,505.90
Reversal of Impairment Loss	
Reversal of Impairment Loss	351,440.80
Total Reversal of Impairment Loss	351,440.80
Miscellaneous Income	
Proceeds from Insurance/Indemnities	1,397,840.54
Miscellaneous Income	286,527,067.94
Total Miscellaneous Income	P 287,924,908.48
Total Non-Operating Income	P 288,658,855.18
TOTAL INCOME	P 65,768,183,392.97
EXPENSES	
Personnel Services	
Salaries and Wages	
Salaries And Wages - Regular	888,154,885.93
Total Salaries And Wages - Regular	P 888,154,885.93

PHILIPPINE CHARITY SWEEPSTAKES OFFICE ACCOUNTING & BUDGET DEPARTMENT CERTIFIED TRUE COPY ARLYNN-KATE VARENE S. BONTO By: _____ Date: _____
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PHILIPPINE CHARITY SWEEPSTAKES OFFICE
DETAILED STATEMENT OF COMPREHENSIVE INCOME
For the period ended DECEMBER 31, 2025

Other Compensation

Cash Gift	5,486,000.00
Clothing/Uniform Allowance	7,518,000.00
Hazard Pay	5,006,842.27
Laundry Allowance	62,100.00
Longevity Pay	1,597,267.19
Other Bonuses and Allowances	123,190,390.14
Overtime and Night Pay	7,631,756.19
Personnel Economic Relief Allowance	26,163,516.89
Representation Allowance (RA)	9,709,125.00
Subsistence Allowance	455,400.00
Transportation Allowance (TA)	7,623,457.76
Mid-Year / Year-End Bonus	148,990,526.45
Director's and Committee Members' Fees	3,912,000.00
Total Other Compensation	347,346,381.89



Personnel Benefit Contributions

Retirement And Life Insurance Premiums	109,746,513.87
Pag-Ibig Contributions	2,683,039.28
Philhealth Contributions	19,023,088.46
Employees Compensation Insurance Premiums	1,383,675.68
Provident/Welfare Fund Contributions	84,796,099.51
Total Personnel Benefit Contributions	P 217,632,416.80

Other Personnel Benefits

Terminal Leave Benefits	143,377,606.82
Other Personnel Benefits	40,000.00
Total Other Personnel Benefits	P 143,417,606.82

Total Personnel Services

P 1,596,551,291.44

Maintenance and Operating Expenses

Travelling Expenses

Travelling Expenses - Foreign	11,839,830.50
Travelling Expenses - Local	35,503,888.09
Total Travelling Expenses	P 47,343,718.59

Training and Scholarship Programs

Training Expenses	P 31,766,461.15
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Supplies and Materials Expenses

Office Supplies Expenses	17,960,684.67
Drugs and Medicines Expenses	3,392,036.57
Medical, Dental and Laboratory Supplies Expenses	192,667.10
Fuel, Oil and Lubricants Expenses	14,828,256.82
Play/Betslips and Thermal Rolls Supplies	397,388,870.37
Electrical Supplies And Materials Expenses	780,386.12

CERTIFIED TRUE COPY

PHILIPPINE CHARITY SWEEPSTAKES OFFICE
DETAILED STATEMENT OF COMPREHENSIVE INCOME
For the period ended DECEMBER 31, 2025

By: MARVIN KATE DARENE G. BONTO ID

Date: FEB 19 2025

Semi-Expendable Furniture, Fixtures and Books Expenses	7,981,222.56	
Semi-Expendable Machinery and Equipment Expenses	21,733,375.48	
Other Supplies and Materials Expenses	6,777,549.19	
Total Supplies and Materials Expenses	471,035,048.88	P
Utility Expenses		
Water Expenses	3,399,979.37	
Electricity Expenses	39,260,824.36	
Total Utility Expenses	42,660,803.73	P
Communication Expenses		
Postage And Courier Services	2,926,790.10	
Telephone Expenses	4,523,091.59	
Internet Subscription Expenses	105,552,510.75	
Cable, Satellite, Telegraph & Radio Exp.	600.00	
Total Communication Expenses	113,002,992.44	P
Awards/Rewards, Prizes and Indemnities		
Prizes	23,919,058,790.27	P
Confidential, Intelligence and Extraordinary Expenses		
Confidential Expenses	9,977,000.00	
Extraordinary and Miscellaneous Expenses	3,560,213.75	
Total Confidential, Intelligence and Extraordinary Expenses	13,537,213.75	P
Professional Services		
Legal Services	50,813,313.35	
Auditing Services	50,718,970.63	
Consultancy Services	41,867,132.93	
Other Professional Services	63,842,303.22	
Total Professional Services	207,241,720.13	P
General Services		
Janitorial Services	9,725,837.27	
Security Services	118,803,670.20	
Total General Services	128,529,507.47	P
Repairs and Maintenance		
Repairs and Maintenance-Buildings and Other Structures	26,483.74	
Repairs and Maintenance-Machinery and Equipment	4,740,415.75	
Repairs and Maintenance-Transportation Equipment	6,358,496.52	
Repairs and Maintenance-Furniture and Fixtures	8,444.65	
Repairs and Maintenance-Leased Assets Improvements	2,099,001.10	
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	11,330.00	
Repairs & Maintenance-Other Property, Plant & Equipment	33,220.00	
Total Repairs and Maintenance	13,277,391.76	P

PHILIPPINE CHARITY SWEEPSTAKES OFFICE
DETAILED STATEMENT OF COMPREHENSIVE INCOME
For the period ended DECEMBER 31, 2025

Taxes, Insurance Premiums and Other Fees

Taxes, Duties and Licenses	335,050,279.88
Fidelity Bond Premiums	2,565,700.47
Insurance Expenses	12,541,488.21
Total Taxes, Insurance Premiums and Other Fees	P <u>350,157,468.56</u>

Other Maintenance and Operating Expenses

Advertising, Promotional and Marketing Expenses	350,203,513.10
Donations	211,141,998.88
Fees And Commission Expenses	9,310,357,806.81
Lottery Draw Expenses	770,550,666.64
Membership Dues and Contribution to Organizations	1,167,531.45
Other Maintenance and Operating Expenses	424,336,733.94
Printing And Publication Expenses	696,275,135.56
Rental/Lease Expenses	22,543,201.39
Representation Expenses	571,085.69
Subscription Expenses	2,325,366.67
Transportation & Delivery Expenses	44,382,189.34
Other Maintenance and Operating Expenses - Mandatory	
Documentary Stamps Expenses	12,972,463,047.18

Total Other Maintenance and Operating Expenses	P <u>24,806,318,276.65</u>
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Total Maintenance and Operating Expenses	P <u>50,143,929,393.38</u>
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Financial Expenses

Financial Expenses	
Bank Charges	1,394,181.10
Interest Expense - Finance Lease Payment Payable	227,742,597.15
Other Financial Charges	5,184,047.07
Total Financial Expenses	P <u>234,320,825.32</u>

Non-Cash Expenses

Depreciation	
Depreciation-Investment Property	230,094.48
Depreciation-Buildings	1,893,050.51
Depreciation-Machinery and Equipment	53,466,794.74
Depreciation-Transportation Equipment	38,641,430.37
Depreciation-Furniture, Fixtures and Books	483,165.05
Depreciation-Leased Assets Improvements	30,509,129.84
Depreciation-Other Structures	326,193.60

PHILIPPINE CHARITY SWEEPSTAKES OF
ACCOUNTING & BUDGET DEPARTMENT
CERTIFIED TRUE COPY
 By: ARLYNN-KATE MARIE S. BONTO
 Date:

**PHILIPPINE CHARITY SWEEPSTAKES OFFICE
SCHEDULE OF ALLOCATION OF NET SALES
FOR THE PERIOD ENDED DECEMBER 31, 2025**

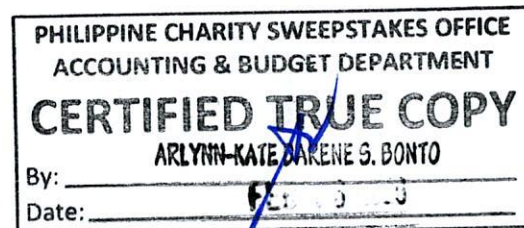
	NISP	STL	LOTTOMATIK	LOTTO	TOTAL
Retail Receipts	1,050,000,000.00	35,569,342,330.90	115,003,415.00	28,127,969,490.00	64,862,315,235.90
Less : Actual Printing Cost	21,000,000.00	675,145,155.06 -	0.00	398,600,720.57	1,094,745,875.63
Net Receipts	1,029,000,000.00	34,894,197,175.84	115,003,415.00	27,729,368,769.43	63,767,569,360.27

ALLOCATIONS:

Prize Fund (55% of Net Receipts)	565,950,000.00	19,191,808,447.48	63,251,878.25	15,251,152,823.18	35,072,163,148.91
Charity Fund (30% of Net Receipts)	308,700,000.00	10,468,259,152.94	34,501,024.50	8,318,810,630.83	19,130,270,808.27
Operating Fund (15% of Net Receipts)	154,350,000.00	5,234,129,575.42	17,250,512.25	4,159,405,315.42	9,565,135,403.09
TOTAL	1,029,000,000.00	34,894,197,175.84	115,003,415.00	27,729,368,769.43	63,767,569,360.27

CERTIFIED CORRECT:

Ma. Cristina J. Gregorio
MA. CRISTINA J. GREGORIO
 Department Manager
 Accounting and Budget Department



NOTED BY:

Arnel N. Casas
ARNEL N. CASAS
 Assistant General Manager
 Management Services Sector

PHILIPPINE CHARITY SWEEPSTAKES OFFICE
 STATEMENT OF FINANCIAL PERFORMANCE
 For the period ended DECEMBER 31, 2025



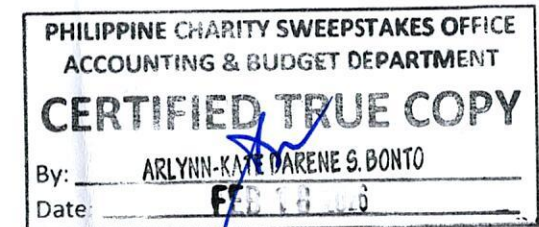
	Operating	Charity	Prize	Total
Gross Revenue	10,659,881,278.72	19,130,270,808.27	35,072,163,148.91	64,862,315,235.90
Less: Expenses				
Personal Services Expenses	1,596,551,291.44	0.00	0.00	1,596,551,291.44
Maintenance and Other Operating Expenses	4,537,568,035.39	11,846,328,834.65	9,740,773,464.94	26,124,670,334.98
Non-Cash Expenses	828,309,901.85	20,552,111.18	891,009,075.08	1,739,871,088.11
Charity Fund Expenses	0.00	9,541,506,998.43	0.00	9,541,506,998.43
Prize Fund Expenses	0.00	0.00	23,919,058,790.27	23,919,058,790.27
Total Direct Cost	6,962,429,228.68	21,408,387,944.26	34,550,841,330.29	62,921,658,503.23
Net Income from Operations	3,697,452,050.04	(2,278,117,135.99)	521,321,818.62	1,940,656,732.67
Add/(Less): Other Income/(Expenses)				
Interest Income from Investments Held-in-Trust	114,877,009.85	77,931,383.18	0.00	192,808,393.03
Interest Income from Savings and Time Deposits - net	2,959,880.45	209,110,662.14	2,561,254.54	214,631,797.13
Sources of funds other than the 15% Operating Fund (OF)	370,331,414.59	410.97	0.00	370,331,825.56
Other Business Income	0.00	0.00	0.00	0.00
Gain on Forex	0.00	27,895,873.22	0.00	27,895,873.22
Financial Expenses	(53,701,591.70)	(715,450.00)	(179,903,783.62)	(234,320,825.32)
Total Other Income	434,466,713.19	314,222,879.51	(177,342,529.08)	571,347,063.62
Net Income before Corporate Income Tax	4,131,918,763.23	(1,963,894,256.48)	343,979,289.54	2,512,003,796.29
Add/(Less): Corporate Income Tax				
Income Tax Expense/(Benefit) - Deferred	608,733,054.84	0.00	0.00	608,733,054.84
Total Income Tax Expense	(82,079,278.31)	0.00	0.00	(82,079,278.31)
Net Income after Corporate Income Tax	3,605,264,986.70	(1,963,894,256.48)	343,979,289.54	1,985,350,019.76

Certified Correct:

Ma. Cristina J. Gregorio
 MA. CRISTINA J. GREGORIO
 Manager
 Accounting and Budget Department

Noted by:

Arnel N. Casas
 ARNEL N. CASAS
 Assistant General Manager
 Management Services Sector

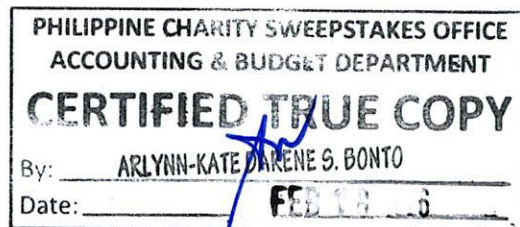


**PHILIPPINE CHARITY SWEEPSTAKES OFFICE
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Operating Fund	Charity Fund	Prize Fund	Total
GOVERNMENT EQUITY				
Beginning Balance, January 01, 2025	P 0.00	P 0.00	P 0.00	P 0.00
Add/(Deduct): Accumulated Surplus/(Deficit)	49,104,128.86	0.00	0.00	49,104,128.86
Ending Balance, DECEMBER 31, 2025	P 49,104,128.86	P 0.00	P 0.00	P 49,104,128.86
RETAINED EARNINGS				
Beginning Balance, January 01, 2025	P 9,135,003,928.59	P 11,855,437,546.93	P 1,828,008,387.06	P 22,818,449,862.58
Add/(Deduct): Prior Year's Adjustments	(136,157,411.47)	1,317,104,032.18	605,319,884.91	1,786,266,505.62
Forfeitures	0.00	483,802,141.60	(483,802,141.60)	0.00
Payment of Additional Dividends	0.00	0.00	0.00	0.00
Provision for Dividends	(1,007,259,666.99)	0.00	(109,560,010.35)	(1,116,819,677.34)
Transfer of Funds (OF to CF)	0.00	0.00	0.00	0.00
Net Income/(Loss) after Corporate Income Tax	3,605,264,986.70	(1,963,894,256.48)	343,979,289.54	1,985,350,019.76
Ending Balance, DECEMBER 31, 2025	P 11,596,851,836.83	P 11,692,449,464.23	P 2,183,945,409.56	P 25,473,246,710.62
CUMULATIVE CHANGES IN FAIR VALUE OF INVESTMENT				
Beginning Balance, January 01, 2025	P (504,892.87)	P 0.00	P 0.00	P (504,892.87)
Add/(Deduct): Cumulative Changes in Fair Value	5,409,688.66	0.00	0.00	5,409,688.66
Ending Balance, DECEMBER 31, 2025	P 4,904,795.79	P 0.00	P 0.00	P 4,904,795.79
TOTAL EQUITY, DECEMBER 31, 2025	P 11,650,860,761.48	P 11,692,449,464.23	P 2,183,945,409.56	P 25,527,255,635.27

Certified Correct:

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



Noted by:

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


**PHILIPPINE CHARITY SWEEPSTAKES OFFICE
STATEMENT OF RETAINED EARNINGS - PRIZE FUND
FOR THE PERIOD ENDED DECEMBER 31, 2025**

RETAIL RECEIPTS		28,127,969,490.00
LOTTO-PLS		115,003,415.00
LOTTOMATIK		35,569,342,330.90
SMALL TOWN LOTTERY (STL)		1,050,000,000.00
NATIONAL INSTANT SWEEPSTAKES PROGRAM (NISP)		
TOTAL RETAIL RECEIPTS	P	<u>64,862,315,235.90</u>
TOTAL RETAIL RECEIPTS		64,862,315,235.90
LESS: Printing Cost		1,094,745,875.63
NET RECEIPTS	P	<u>63,767,569,360.27</u>
PRIZE FUND	P	<u>35,072,163,148.91</u>
Less: Commission Expense	9,163,357,806.81	
Documentary Stamp Tax	564,859,458.10	
Equipment Rentals and Maintenance	<u>12,556,200.03</u>	9,740,773,464.94
	P	<u>25,331,389,683.97</u>
PRIZE FUND		
ADD/(DEDUCT): OTHER SOURCES OF INCOME/EXPENSES		
Interest Income (NET)	2,561,254.54	
Non-Cash Expenses	(891,009,075.08)	
Other Financial Charges	<u>(179,903,783.62)</u>	(1,068,351,604.16)
	P	<u>24,263,038,079.81</u>
TOTAL PRIZE FUND		
LESS: EXPENSES AND CHARGES TO PRIZE FUND		3,998,749,692.08
Jackpot		
Lower Prizes		
Lotto	7,326,833,547.60	
Small Town Lottery (STL)	12,027,525,550.59	
NISP	<u>565,950,000.00</u>	19,920,309,098.19
TOTAL EXPENSES	P	<u>23,919,058,790.27</u>
SAVINGS/(DEFICIT) FROM PRIZE FUND		
INCOME TAX EXPENSE/(BENEFIT)-DEFERRED		
CORPORATE INCOME TAX		343,979,289.54
SAVINGS AFTER CORPORATE INCOME TAX		343,979,289.54
Beginning Balance - January 01, 2025	1,828,008,387.06	
Add/(Deduct):		
Prior year's adjustments	605,319,884.91	
Forfeitures	(483,802,141.60)	
Provision for Dividends Payable	(109,560,010.35)	
Payment of Dividend	<u>-</u>	1,839,966,120.02
	P	<u>2,183,945,409.56</u>
PRIZE FUND, DECEMBER 31, 2025		

Certified Correct as per Accounting Records:


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 RETAINED EARNINGS - CHARITY FUND
FOR THE PERIOD ENDED DECEMBER 31, 2025**

RETAIL RECEIPTS		
KENO		28,127,969,490.00
LOTTO-PLS		115,003,415.00
LOTTOMATIK		35,569,342,330.90
SMALL TOWN LOTTERY (STL)		1,050,000,000.00
NATIONAL INSTANT SWEEPSTAKES PROGRAM (NISP)		
TOTAL RETAIL RECEIPTS	P	<u>64,862,315,235.90</u>
TOTAL RETAIL RECEIPTS		64,862,315,235.90
LESS: Printing Cost		1,094,745,875.63
NET RECEIPTS	P	<u>63,767,569,360.27</u>
CHARITY FUND		19,130,270,808.27
LESS: Equipment Rentals and Maintenance		
NET CHARITY FUND AFTER EQUIPMENT RENTALS & MAINTENANCE	P	19,130,270,808.27
ADD/(LESS): OTHER SOURCES AND CHARGES OF/TO CHARITY FUNDS		
Fines and Penalties		410.97
Interest Income - net		287,042,045.32
Financial Charges		(715,450.00)
Non-Cash Expenses		(20,552,111.18)
Gain on Foreign Exchange (FOREX)		27,895,873.22
TOTAL CHARITY FUND	P	<u>19,423,941,576.60</u>
LESS: EXPENSES AND CHARGES TO CHARITY FUND		
Documentary Stamps		11,842,744,130.98
Commission on Higher Education		282,429,729.05
Department of Energy		57,629,129.04
Nutrition Foundation of the Philippines (RA 4621)		296,773.00
Quezon Institute (RA 4703)		241,339.88
Sports Development Program		1,773,201.06
Dangerous Drug Act Of 2002		48,443,680.16
National Council On Disability Affairs (Ra 4564)		396,608.46
Philippine Red Cross		593,094.05
Girl Scouts of the Philippines		279,516.34
Boy Scouts of the Philippines		269,113.32
Share of Local Government Units from Lotto		460,211,160.52
Universal Health Care		2,573,985,332.96
Medical Access Program		
Medical Access Program-General	3,136,625,882.56	
Medical Access Program-Malasakit	<u>439,312,438.03</u>	3,575,938,320.59
Regular Beneficiary		25,500,000.00
Purchase Of Medical Dental/Hospital Equipment And Supplies		21,990,000.00
PCSO Charity Clinic		
MOOE-Drugs & Medicine Supplies	3,392,036.57	
MOOE-Medical, Dental and Laboratory Supplies Expenses	<u>192,667.10</u>	3,584,703.67
Purchase of Ambulance		<u>2,491,530,000.00</u>
TOTAL EXPENSES	P	<u>21,387,835,833.08</u>
SAVINGS/(DEFICIT) CHARITY FUND	P	(1,963,894,256.48)
INCOME TAX EXPENSE/(BENEFIT)-DEFERRED		
CORPORATE INCOME TAX		
SAVINGS AFTER CORPORATE INCOME TAX		(1,963,894,256.48)
ADD: Beginning Balance - January 1, 2025	11,855,437,546.93	
Add/(Deduct):		
Prior Year's Adjustment	1,317,104,032.18	
Forfeitures	483,802,141.60	
Transfer of Funds (OF to CF)	-	13,856,343,720.71
CHARITY FUND, DECEMBER 31, 2025	P	<u>11,692,449,464.23</u>

Certified Correct as per Accounting Records:


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 RETAINED EARNINGS - OPERATING FUND
FOR THE PERIOD ENDED DECEMBER 31, 2025

RETAIL RECEIPTS			
LOTTO-PLS			28,127,969,490.00
LOTTOMATIK			115,003,415.00
SMALL TOWN LOTTERY (STL)			35,569,342,330.90
NATIONAL INSTANT SWEEPSTAKES PROGRAM (NISP)			1,050,000,000.00
TOTAL RETAIL RECEIPTS	P	P	<u>64,862,315,235.90</u>
TOTAL RETAIL RECEIPTS			64,862,315,235.90
LESS: Printing Cost			1,094,745,875.63
NET RECEIPTS	P	P	<u>63,767,569,360.27</u>
OPERATING FUND	P	P	10,659,881,278.72
Add/(Less): Other Operating Funds/(Expenses)			
Interest Income from Investments Held-in-Trust			114,877,009.85
Interest Income from Savings and Time Deposits - net			2,959,880.45
Sources of Funds other than the 15% Operating Fund			
Other Service Income	10,266,399.98		
Processing Fees	38,806,587.33		
Seminar/Training Fees	517,600.00		
Fines and Penalties	25,306,582.74		
Income from Grants and Donations	5,960,100.00		
Gain on Sale of Property, Plant and Equipment	815,289.36		
Sale of Unserviceable Property	382,505.90		
Reversal of Impairment Loss	351,440.80		
Proceeds from Insurance/Indemnities	1,397,840.54		
Miscellaneous Income	<u>286,527,067.94</u>		370,331,414.59
TOTAL OPERATING FUND	P	P	<u>11,148,049,583.61</u>
Less: Operating Expenses			
Personal Services			1,596,551,291.44
Maintenance and Other Operating Expense			4,537,568,035.39
Non-Cash Expenses			828,309,901.85
Financial Expenses			<u>53,701,591.70</u>
TOTAL OPERATING EXPENSES	P	P	<u>7,016,130,820.38</u>
SAVINGS/(DEFICIT) FROM OPERATING FUND	P	P	4,131,918,763.23
INCOME TAX EXPENSE/(BENEFIT)-DEFERRED			(82,079,278.31)
CORPORATE INCOME TAX			<u>608,733,054.84</u>
SAVINGS/(DEFICIT) AFTER CORPORATE INCOME TAX			3,605,264,986.70
Beginning Balance - January 01, 2025	9,135,003,928.59		
Add/(Deduct):			
Prior year's adjustments	(136,157,411.47)		
Provision for Dividends Payable	(1,007,259,666.99)		
Transfer of Funds (OF to CF)	-		
Payment of Dividend	<u>-</u>		7,991,586,850.13
OPERATING FUND, DECEMBER 31, 2025	P	P	<u>11,596,851,836.83</u>

Certified Correct as per Accounting Records:

Ma. Cristina J. Gregorio
MA. CRISTINA J. GREGORIO
 Manager
 Accounting and Budget Department

Noted by:

Arnel N. Casas
ARNEL N. CASAS
 Assistant General Manager
 Management Services Sector