

HOME GUARANTY CORPORATION

Pre-closing Trial Balance

As of December 31, 2016

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash-Collecting Officers	10101010	1,375,041.43	
Petty Cash	10101020	1.20	
Cash in Bank-Local Currency, Current Account	10102020	1,243,409,265.14	
Cash in Bank-Local Currency, Savings Account	10102030	1,047,854.17	
Time Deposits-Local Currency	10105020	4,036,186,721.02	
Cash in Bank-Foreign Currency, Savings Account	10103030	2,501,503.26	
Guaranty Call Receivable	10305090	172,946,966.62	
Allowance for Impairment-Guaranty Call Receivable	10305091		8,545,732.58
Sales Contract Receivable	10301160	4,183,345,416.01	
Loans Receivable-Others	10301990	48,988,515.47	
Notes Receivable	10301020	29,860,322.00	
Allowance for Impairment-Notes Receivables	10301021		2,286,697.82
Interest Receivables	10301050	15,524,988.76	
Due from National Agencies	10303010	130,796,411.79	
Due from Government Corporations	10303050	1,093,060,474.75	
Allowance for Impairment-Other Receivables	10305991		245,777.38
Due from Local Government Units	10303030	7,364,079.02	
Due from Other Funds	10304050	320,940,513.69	
Receivables-Disallowances/Charges	10305010	111,837,413.52	
Advances to Officers and Employees	19901040	21,309.00	
Other Receivables	10305990	219,474,471.09	
Allowance for Impairment-Other Receivables	10305991		22,163,568.34
Finance Lease Receivable	10302020	247,445,532.79	
Office Supplies Inventory	10404010	614,862.99	
Prepaid Insurance	19902050	122,963.85	
Deferred Tax Assets	11201010	98,927,540.43	
Withholding Tax at Source	19902080	12,914,704.53	
Other Prepayments	19902990	3,277,146.70	
Guaranty Deposits	19903020	20,858,394.84	
Investment in Stocks	10299010	855,218,352.84	
Investment in Bonds-Local	10202050	1,328,015.16	
Investment Property, Land	10501010	9,265,914,956.84	
Investment Property, Buildings	10501020	49,299,061.46	
Other Investments	10299990	617,500.00	
Accumulated Depreciation-Investment Property, Buildings	10501021		16,638,432.71
Sinking Fund	10207010	769,480,124.46	
Other Land Improvements	10602990	53,797,173.33	
Accumulated Depreciation-Other Land Improvements	10602991		28,949,668.90
Leased Assets Improvements, Buildings	10609020	31,670,911.88	
Accumulated Depreciation-Leased Assets Improvements, Buildings	10609021		29,422,580.92
Office Equipment	10605020	2,790,356.54	
Accumulated Depreciation-Office Equipment	10605021		2,586,051.95
Furniture and Fixtures	10607010	12,345,887.52	
Accumulated Depreciation-Furniture and Fixtures	10607011		4,891,097.01
Information and Communication Technology (ICT)Equipment	10605030	48,080,968.95	
Computer Software	10801020	29,819,153.40	
Accumulated Depreciation-ICT Equipment	10605031		42,029,002.27
Accumulated Amortization-Computer Software	10801021		25,484,606.77
Books	10607020	291,330.47	
Accumulated Depreciation-Books	10607021		255,807.00
Communication Equipment	10605070	1,728,027.15	

HOME GUARANTY CORPORATION

Pre-closing Trial Balance

As of December 31, 2016

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Accumulated Depreciation-Communication Equipment	10605071		1,472,096.13
Motor Vehicles	10606010	24,487,828.38	
Accumulated Depreciation-Motor Vehicles	10606011		21,992,641.62
Other Property, Plant and Equipment	10698990	7,078,162.40	
Accumulated Depreciation-Other Property, Plant and Equipment	10698991		4,948,751.07
Non-Current Assets Held for Sale	11101010	7,732,650,190.71	
Accumulated Impairment Losses-Non-Current Assets Held for Sale	11101011		128,024,815.58
Accumulated Impairment Losses-Non-Current Assets Held for Sale	11101011		796,891,713.68
Other Assets	19999990	157,753,473.55	
Other Assets - Abot Kaya Pabahay Fund	19999990	3,054,135,129.73	
Other Assets - Assets Held-in-Trust	19999990	1,082,286,113.66	
Due to Officers and Employees	20101020		740,881.58
Dividends Payable	29999090		255,893,301.17
Interest Payable	20101050		389,065,764.10
Due to Treasurer of the Philippines	20201090		11,463,794,903.78
Due to BIR	20201010		1,297,092.73
Due to GSIS	20201020		1,346,470.93
Due to Pag-IBIG	20201030		1,284,303.49
Due to PhilHealth	20201040		94,525.00
Due to NGAs	20201050		45,649.97
Due to Government Corporations	20201060		9,668,774.94
Due to Other Funds	20301050		596,942,599.37
Guaranty/Security Deposit Payables	20401040		23,686,756.03
Bonds Payable-Domestic	20102020		5,712,392.32
Other Payables	29999990		5,130,038,655.32
Trust Liabilities - Abot Kaya Pabahay Fund	20401010		3,054,135,129.73
Trust Liabilities - Assets Held-in-Trust	20401010		1,082,286,113.66
Income Tax Payable	20201130		188,469,756.59
Bonds Payable-Domestic	20102020		12,283,776.76
Deferred Tax Liabilities	20901010		129,435.56
Other Deferred Credits	20501990		2,998,216,875.19
Cumulative Changes in Fair Value of Investments	31001010		165,100.00
Share Capital	30801010		15,073,000,000.00
Revaluation Surplus	30201010		2,407,442,041.09
Retained Earnings/(Deficit)	30701010	9,367,280,311.69	
Other Service Income	40201990		287,393.53
Rent/Lease Income	40202050		171,448,088.93
Interest Income	40202210		188,234,496.78
Guarantee Income	40202180		1,516,931,977.45
Miscellaneous Income	40603990		1,061,272.25
Reversal of Impairment Loss	40602010		18,849,116.87
Fines and Penalties - Business Income	40202230		10,642,319.43
Gain on Foreign Exchange (Forex)	40501010		132,742.45
Other Gains	40501990		32,869,495.51
Loss on Sale of Property, Plant and Equipment	50504040	82,214.40	
Other Losses	50504990	2,645,240.73	
Gain On Sales/Redemption/Transfer of Investments	40501020		55,350.21
Salaries and Wages	50101010	52,398,573.20	
Personnel Economic Relief Allowance (PERA)	50102010	2,662,816.77	
Representation Allowance (RA)	50102020	1,791,518.96	
Transportation Allowance (TA)	50102030	1,922,762.11	

HOME GUARANTY CORPORATION

Pre-closing Trial Balance

As of December 31, 2016

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Clothing/Uniform Allowance	50102040	559,352.28	
Productivity Incentive Allowance	50102080	550,257.13	
Other Bonuses and Allowances	50102990	18,839,814.63	
Honoraria	50102100	4,940,818.51	
Longevity Pay	50102120	173,282.47	
Cash Gift	50102150	550,257.13	
Year End Bonus	50102140	4,183,574.91	
Retirement and Life Insurance Premium	50103010	6,062,643.12	
Pag-IBIG Contributions	50103020	133,880.74	
PhilHealth Contributions	50103030	521,846.12	
Employees Compensation Insurance Premiums	50103040	133,698.84	
Terminal Leave Benefits	50104030	26,794.12	
Provident/Welfare Fund Contribution	50103050	10,125,137.81	
Other Personnel Benefits	50104990	2,863,707.03	
Travelling Expenses-Local	50201010	770,873.23	
Training Expenses	50202010	1,551,948.94	
Office Supplies Expense	50203010	10,610,694.79	
Accountable Forms Expenses	50203020	31,833.06	
Fuel, Oil And Lubricants Expenses	50203090	2,182,301.90	
Other Supplies and Materials Expenses	50203990	83,259.27	
Water Expenses	50204010	379,389.22	
Electricity Expenses	50204020	7,154,550.92	
Postage and Courier Services	50205010	119,804.35	
Telephone Expenses	50205020	2,415,984.40	
Internet Subscription Expenses	50205030	732,159.28	
Cable, Satellite, Telegraph and Radio Expenses	50205040	27,451.00	
Membership Dues and Contributions to Organizations	50299060	57,754.24	
Advertising, Promotional and Marketing Expenses	50299010	787,773.69	
Printing and Publication Expenses	50299020	93,076.19	
Rent/Lease Expenses	50299050	33,522,665.66	
Representation Expenses	50299030	1,398,523.33	
Subscription Expenses	50299070	181,670.56	
Legal Services	50211010	67,395.13	
Auditing Services	50211020	5,679,486.85	
Consultancy Services	50211030	3,510,731.71	
Other General Services	50212990	180,791.63	
Janitorial Services	50212020	5,119,892.87	
Security Services	50212030	5,200,972.11	
Other Professional Services	50211990	18,700,198.51	
Directors and Committee Member's Fees	50299120	744,893.53	
Repairs and Maintenance-Leased Assets Improvements	50213090	933,416.91	
Repairs and Maintenance-Machinery and Equipment	50213050	887,259.41	
Repairs and Maintenance-Furniture and Fixtures	50213070	8,818.67	
Repairs and Maintenance-Transportation Equipment	50213060	1,804,956.90	
Repairs and Maintenance-Other Property, Plant and Equipment	50213990	230,289.43	
Donations	50299080	231,926.56	
Extraordinary and Miscellaneous Expenses	50210030	3,693,960.98	
Taxes, Duties and Licenses	50215010	114,345,628.13	
Income Tax Expenses	50215040	289,719,388.11	
Fidelity Bond Premiums	50215020	368,031.94	

HOME GUARANTY CORPORATION

Pre-closing Trial Balance

As of December 31, 2016

(In Philippine Peso)

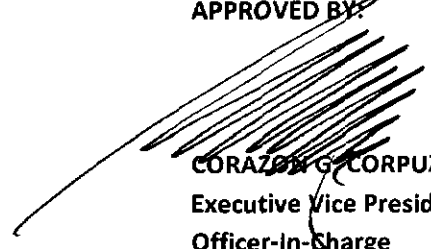
ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Insurance Expenses	50215030	148,299.06	
Impairment Loss-Non-Current Assets Held for Sale	50503160	71,651,035.01	
Depreciation-Land Improvements	50501020	3,164,826.25	
Depreciation-Leased Assets Improvements	50501090	4,820,444.18	
Depreciation-Machinery and Equipment	50501050	5,079,459.69	
Depreciation-Furniture, Fixtures and Books	50501070	368,187.13	
Depreciation-Transportation Equipment	50501060	669,631.37	
Depreciation-Other Property, Plant and Equipment	50501990	299,341.75	
Other Maintenance and Operating Expenses	50299990	104,785,896.27	
Bank Charges	50301040	268,581.50	
Documentary Stamps Expenses	50299140	5,922.45	
Interest Expenses	50301020	404,436,561.30	
Impairment Loss-Other Assets	50503990	1,790,019.88	
		45,773,081,594.45	45,773,081,594.45

CERTIFIED CORRECT:



JIMMY B. SARONA
 Vice President - Management Services Group and
 Concurrent Vice President - Corporate Services Group

APPROVED BY:



CORAZON G. CORPUZ
 Executive Vice President and
 Officer-in-Charge



HOME GUARANTY CORPORATION

Post-closing Trial Balance

As of December 31, 2016

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash-Collecting Officers	10101010	1,375,041.43	
Petty Cash	10101020	1.20	
Cash in Bank-Local Currency, Current Account	10102020	1,243,409,265.14	
Cash in Bank-Local Currency, Savings Account	10102030	1,047,854.17	
Time Deposits-Local Currency	10105020	4,036,186,721.02	
Cash in Bank-Foreign Currency, Savings Account	10103030	2,501,503.26	
Guaranty Call Receivable	10305090	172,946,966.62	
Allowance for Impairment-Guaranty Call Receivable	10305091		8,545,732.58
Sales Contract Receivable	10301160	4,183,345,416.01	
Loans Receivable-Others	10301990	48,988,515.47	
Notes Receivable	10301020	29,860,322.00	
Allowance for Impairment-Notes Receivables	10301021		2,286,697.82
Interest Receivables	10301050	15,524,988.76	
Due from National Agencies	10303010	130,796,411.79	
Due from Government Corporations	10303050	1,093,060,474.75	
Allowance for Impairment-Other Receivables	10305991		245,777.38
Due from Local Government Units	10303030	7,364,079.02	
Due from Other Funds	10304050	320,940,513.69	
Receivables-Disallowances/Charges	10305010	111,837,413.52	
Advances to Officers and Employees	19901040	21,309.00	
Other Receivables	10305990	219,474,471.09	
Allowance for Impairment-Other Receivables	10305991		22,163,568.34
Finance Lease Receivable	10302020	247,445,532.79	
Office Supplies Inventory	10404010	614,862.99	
Prepaid Insurance	19902050	122,963.85	
Deferred Tax Assets	11201010	98,927,540.43	
Withholding Tax at Source	19902080	12,914,704.53	
Other Prepayments	19902990	3,277,146.70	
Guaranty Deposits	19903020	20,858,394.84	
Investment in Stocks	10299010	855,218,352.84	
Investment in Bonds-Local	10202050	1,328,015.16	
Investment Property, Land	10501010	9,265,914,956.84	
Investment Property, Buildings	10501020	49,299,061.46	
Other Investments	10299990	617,500.00	
Accumulated Depreciation-Investment Property, Buildings	10501021		16,638,432.71
Sinking Fund	10207010	769,480,124.46	
Other Land Improvements	10602990	53,797,173.33	
Accumulated Depreciation-Other Land Improvements	10602991		28,949,668.90
Leased Assets Improvements, Buildings	10609020	31,670,911.88	
Accumulated Depreciation-Leased Assets Improvements, Buildings	10609021		29,422,580.92
Office Equipment	10605020	2,790,356.54	
Accumulated Depreciation-Office Equipment	10605021		2,586,051.95
Furniture and Fixtures	10607010	12,345,887.52	
Accumulated Depreciation-Furniture and Fixtures	10607011		4,891,097.01
Information and Communication Technology (ICT) Equipment	10605030	48,080,968.95	
Accumulated Depreciation-ICT Equipment	10605031		42,029,002.27
Computer Software	10801020	29,819,153.40	
Accumulated Amortization-Computer Software	10801021		25,484,606.77
Books	10607020	291,330.47	
Accumulated Depreciation-Books	10607021		255,807.00
Communication Equipment	10605070	1,728,027.15	

HOME GUARANTY CORPORATION

Post-closing Trial Balance

As of December 31, 2016

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Accumulated Depreciation-Communication Equipment	10605071		1,472,096.13
Motor Vehicles	10606010	24,487,828.38	
Accumulated Depreciation-Motor Vehicles	10606011		21,992,641.62
Other Property, Plant and Equipment	10698990	7,078,162.40	
Accumulated Depreciation-Other Property, Plant and Equipment	10698991		4,948,751.07
Non-Current Assets Held for Sale	11101010	7,732,650,190.71	
Accumulated Impairment Losses-Non-Current Assets Held for Sale	11101011		128,024,815.58
Accumulated Impairment Losses-Non-Current Assets Held for Sale	11101011		796,891,713.68
Other Assets	19999990	157,753,473.55	
Other Assets - Abot Kaya Pabahay Fund	19999990	3,054,135,129.73	
Other Assets - Assets Held-in-Trust	19999990	1,082,286,113.66	
Due to Officers and Employees	20101020		740,881.58
Dividends Payable	29999090		255,893,301.17
Interest Payable	20101050		389,065,764.10
Due to Treasurer of the Philippines	20201090		11,463,794,903.78
Due to BIR	20201010		1,297,092.73
Due to GSIS	20201020		1,346,470.93
Due to Pag-IBIG	20201030		1,284,303.49
Due to PhilHealth	20201040		94,525.00
Due to NGAs	20201050		45,649.97
Due to Government Corporations	20201060		9,668,774.94
Due to Other Funds	20301050		596,942,599.37
Guaranty/Security Deposit Payables	20401040		23,686,756.03
Bonds Payable-Domestic	20102020		5,712,392.32
Other Payables	29999990		5,130,038,655.32
Trust Liabilities - Abot Kaya Pabahay Fund	20401010		3,054,135,129.73
Trust Liabilities - Assets Held-in-Trust	20401010		1,082,286,113.66
Income Tax Payable	20201130		188,469,756.59
Bonds Payable-Domestic	20102020		12,283,776.76
Deferred Tax Liabilities	20901010		129,435.56
Other Deferred Credits	20501990		2,998,216,875.19
Cumulative Changes in Fair Value of Investments	31001010		165,100.00
Share Capital	30801010		15,073,000,000.00
Revaluation Surplus	30201010		2,407,442,041.09
Retained Earnings/(Deficit)	30701010	8,648,954,208.54	
		43,832,569,341.04	43,832,569,341.04

CERTIFIED CORRECT:



JIMMY B. SARONA

Vice President - Management Services Group and
Concurrent Vice President - Corporate Services Group

APPROVED BY:



CORAZON G. CORPUZ

Executive Vice President and
Officer-In-Charge

