

THE LAGUNA CREAMERY, INC.

Brgy. Masaya, Bay, Laguna
Vat Reg. TIN: 007-670-493-00000

JOURNAL VOUCHER

Doc. Type : JV (General Journal)

Doc. Number : CAJE - 203

Company Code : B001

Doc. Date : 12/31/2024

Posting Date : 12/31/2024

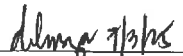
Ref. Doc. : JOURNAL ENTRY

Doc. Currency : PHP

Doc. Header : VITELLIUS LOGISTICS, INC.

Item	Cost Center	Code	Account Text	Debit	Credit	Description
1	B00103N011	1001200	Machinery and equipment	135,994.32		To record purchase of 50% DP FOR TANK, INSULATED 20TONS & 10TONS
2		1001200	Machinery and equipment	395,780.00		50% DP FOR CIP SYSTEM (LYE,ACID,WATER), 200L/TANK
3		1001200	Machinery and equipment	346,942.40		50% DP FOR KETTLE, HEATING, 500 LITERS 23RPM
4		1001200	Machinery and equipment	498,218.00		50% DP FOR OZONATOR 20GRAMS/H, 220V 1KW & 2KW
5		1001200	Machinery and equipment	298,930.80		30% PROGRESS OZONATOR 20G.1KW & 50G.2KW
6		1001200	Machinery and equipment	208,165.44		30% PROGRESS BILLING KETTLE,HEATING 500L 23RPM
7		1001200	Machinery and equipment	237,468.00		30% PROGRESS BILLING CIP SYSTEM (LYE,ACID,WATER)
8		1001200	Machinery and equipment	81,596.59		30%PROGRESS BILLING TANK,INSULTED,20TON&10TON
9		1002301	Advances to Supplier		2,203,095.55	To record payable to VITELLIUS LOGISTICS, INC.
TOTAL				2,203,095.55	2,203,095.55	

PREPARED BY:


SAE/MLA

CHECKED BY:


FMQ

APPROVED BY:


VPM

THE LAGUNA CREAMERY, INC.

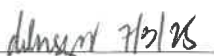
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Doc. Type	: JV (General Journal)	Company Code	: B001
Doc. Number	: CAJE - 217	Posting Date	: 12/31/2024
Doc. Date	: 12/31/2024	Doc. Currency	: PHP
Ref. Doc.	: JOURNAL ENTRY		
Doc. Header	: FIL.BORN BUILDERS		

Item	Cost Center	Code	Account Text	Debit	Credit	Description
1	B00103N012	1002700	Building	6,300,000.00		To record barn expansion
2	B00103N012	1002700	Building	7,927,647.95		To record barn expansion
3		1002301	Advances to Supplier		14,227,647.95	To record barn expansion
TOTAL				14,227,647.95	14,227,647.95	

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THE LAGUNA CREAMERY, INC.

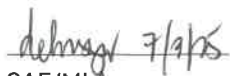
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JOURNAL VOUCHER

Doc. Type	: JV (General Journal)		
Doc. Number	: CAJE - 287	Company Code	: B001
Doc. Date	: 12/31/2024	Posting Date	: 12/31/2024
Ref. Doc.	: JOURNAL ENTRY	Doc. Currency	: PHP
Doc. Header	: R.G SIMBILLO TECHNOLOGIES INTERNATIONAL CORP.		

Item	Cost Center	Code	Account Text	Debit	Credit	Description
1		1002700	Building	2,446,428.57		PAYMENT FOR PO#2690 40% DP FOR ELECTRICAL WORKS FOR CB PLANT
2		1002700	Building	666,367.39		BS3118 PROGRESS BILLING NO.3 78.76% ACCOMPLISHMENT
3		1002700	Building	121,087.49		INV#2180 100% COMPLTN EXCEPT 10% RETENTION- CB
4		1002301	Advances to Supplier		3,233,883.45	To record advances to R.G SIMBILLO TECHNOLOGIES INTERNATIONAL CORP.
TOTAL				3,233,883.45	3,233,883.45	

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Doc. Type	: JV (General Journal)	Company Code	: B001
Doc. Number	: CAJE - 262	Posting Date	: 12/31/2024
Doc. Date	: 12/31/2024	Doc. Currency	: PHP
Ref. Doc.	: JOURNAL ENTRY		
Doc. Header	: THE LAGUNA CREAMY, INC.		

Item	Cost Center	Code	Account Text	Debit	Credit	Description
1		2000100	Accounts payable-Trade	70,367,943.07		To clear negative balance to AP Others
2		2000200	Accounts payable-Others		70,367,943.07	To clear negative balance to AP Others
TOTAL				70,367,943.07	70,367,943.07	

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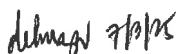
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Doc. Type	: JV (General Journal)		
Doc. Number	: CAJE - 272	Company Code	: B001
Doc. Date	: 12/31/2024	Posting Date	: 12/31/2024
Ref. Doc.	: JOURNAL ENTRY	Doc. Currency	: PHP
Doc. Header	MACSPOWER CONSTRUCTION SUPPLY		

Item	Cost Center	Code	Account Text	Debit	Credit	Description
1		1002400	Construction In Progress	1,646,400.00		To record the BS0095 30% DP FOR DAIRY PLANT EXPANSION PROJECT
2		1002400	Construction In Progress	1,097,600.00		To record the BS0108 20%PROGRESS BILLING FOR DAIRY EXPANSION
3		1002301	Advances to Supplier		2,744,000.00	To record the progress billing and downpayment for dairy expansion
TOTAL				2,744,000.00	2,744,000.00	

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Doc. Type	: JV (General Journal)	Company Code	: B001
Doc. Number	: CAJE - 291	Posting Date	: 12/31/2024
Doc. Date	: 12/31/2024	Doc. Currency	: PHP
Ref. Doc.	: JOURNAL ENTRY		
Doc. Header	: THE LAGUNA CREAMERY, INC		

Item	Cost Center	Code	Account Text	Debit	Credit	Description
1		2000300	Output tax	7,722,267.33		TO REVERSE CAJE 0092 ALREADY RECORDED UNDER JV 2024-08-032 BUT CLOSED TO OUTPUT TAX
2		1000801	Value Added Tax (VAT) - Input Service		4,505,319.71	TO REVERSE CAJE 0092 ALREADY RECORDED UNDER JV 2024-08-032 BUT CLOSED TO OUTPUT TAX
3		1000802	Value Added Tax (VAT) - Input Other than Cap		2,612,855.65	TO REVERSE CAJE 0092 ALREADY RECORDED UNDER JV 2024-08-032 BUT CLOSED TO OUTPUT TAX
4		1001000	Presumptive Input Tax		234,721.00	TO REVERSE CAJE 0092 ALREADY RECORDED UNDER JV 2024-08-032 BUT CLOSED TO OUTPUT TAX
5		1000900	Input tax carry over		-	TO REVERSE CAJE 0092 ALREADY RECORDED UNDER JV 2024-08-032 BUT CLOSED TO OUTPUT TAX
6		2000300	Output tax		369,370.97	TO REVERSE CAJE 0092 ALREADY RECORDED UNDER JV 2024-08-032 BUT CLOSED TO OUTPUT TAX
TOTAL				7,722,267.33	7,722,267.33	

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Doc. Currency : PHP

Doc. Header : THE LAGUNA CREAMERY, INC

Item	Cost Center	Code	Account Text	Debit	Credit	Description
1		1000900	Input tax carry over	2,512,456.50		TO CLOSE Q42024 INPUT AND OUTPUT TAX TO INPUT TAX CARRY OVER
2		2000300	Output tax	4,629,645.53		TO CLOSE Q42024 INPUT AND OUTPUT TAX TO INPUT TAX CARRY OVER
3		1000800	Input tax*		28,227,428.18	TO CLOSE Q42024 INPUT AND OUTPUT TAX TO INPUT TAX CARRY OVER
4		1000801	Value Added Tax (VAT) - Input Service	12,683,629.57		TO CLOSE Q42024 INPUT AND OUTPUT TAX TO INPUT TAX CARRY OVER
5		1000802	Value Added Tax (VAT) - Input Other than Cap	6,910,440.11		TO CLOSE Q42024 INPUT AND OUTPUT TAX TO INPUT TAX CARRY OVER
6		1000803	Value Added Tax (VAT) - Input Capital	961,725.99		TO CLOSE Q42024 INPUT AND OUTPUT TAX TO INPUT TAX CARRY OVER
7		1000804	Input tax-Deferred	-		TO CLOSE Q42024 INPUT AND OUTPUT TAX TO INPUT TAX CARRY OVER
8		1000900	Input tax carry over	-		TO CLOSE Q42024 INPUT AND OUTPUT TAX TO INPUT TAX CARRY OVER
9		1001000	Presumptive Input Tax	529,530.48		TO CLOSE Q42024 INPUT AND OUTPUT TAX TO INPUT TAX CARRY OVER
TOTAL				28,227,428.18	28,227,428.18	

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