

PENTAGON AUTOMATION CORPORATION
BALANCE SHEET

	<i>As of December 31</i>		
	Notes	2024	2023
ASSETS			
Current Assets			
Cash	(2,5,23)	P	17,663,451.20
Accounts Receivable	(2,6,23)	P	8,760,781.80
Inventories	(2,7)	P	913,536.00
Other Current Assets	(2,8)	P	0.00
		P	27,337,769.00
		P	23,015,659.00
Non- Current Assets			
Property & Equipment	(2,3,9)	P	1,000.00
Other Assets	(2,10)	P	0.00
TOTAL ASSETS		P	27,338,769.00
		P	23,016,659.00
LIABILITIES AND EQUITY			
Current Liabilities			
Trade and Other Payables	(2,11,23)	P	47,298.00
Other Current Liabilities	(2,12,23)	P	455,577.00
TOTAL LIABILITIES		P	502,875.00
		P	115,769.00
EQUITY:			
Share Capital	(2,13)		
Authorized - 50,000 shares/par value P 100/share			
Subscribed and paid-up	P	5,000,000.00	5,000,000.00
Retained Earnings	(2,14)	P	21,835,894.00
		P	17,900,890.00
		P	22,900,890.00
TOTAL LIABILITIES AND EQUITY		P	27,338,769.00
		P	23,016,659.00

(The accompanying notes are integral part of these financial statements)

PENTAGON AUTOMATION CORPORATION
STATEMENT OF INCOME

For the Years Ended December 31

	<i>Notes</i>	2024	2023
REVENUES	(2,15)	P 40,853,373.00	P 25,431,327.00
COST OF SALES	(2,17)	26,773,994.00	17,347,461.00
GROSS PROFIT ON SALES		14,079,379.00	8,083,866.00
OTHER INCOME	(2,16)	0.00	0.00
GROSS PROFIT		14,079,379.00	8,083,866.00
DISTRIBUTION COSTS	(2,18)	857,873.00	315,890.00
ADMINISTRATIVE COSTS	(2,19)	8,302,751.00	5,474,005.00
INCOME BEFORE INCOME TAX	(2,21)	4,918,755.00	2,293,971.00
PROVISION FOR INCOME TAX	(2,21)	983,751.00	458,794.00
NET INCOME	P	3,935,004.00	P 1,835,177.00
EARNINGS PER SHARE	(2,22)	P 78.70	P 36.70

(The accompanying notes are integral part of these financial statements)

PENTAGON AUTOMATION CORPORATION
STATEMENT OF CASH FLOWS

		Years Ended December 31	
	Notes	2024	2023
CASH FLOW FROM OPERATING ACTIVITIES			
From Operation			
Net Income after Tax	P	3,935,004.00	P 1,835,177.00
Adjustment to reconcile net income (Loss) to net cash provided by operating activities:			
Depreciation	(2,3,9)	0.00	0.00
Change in Operating assets and liabilities:			
Decrease (increase) in			
Accounts Receivable	(2,6)	(3,666,953.80)	(936,366.00)
Inventories	(2,7)	(76,966.00)	(397,798.00)
Other current assets	(2,8)	0.00	917,816.00
Other non-current assets	(2,10)	0.00	0.00
Increase (decrease) in			
Trade and Other Payables	(2,11,23)	47,298.00	0.00
Other Current Liabilities		339,808.00	85,948.00
Net cash provided by operating activities		578,190.20	1,504,777.00
CASH FLOWS FROM INVESTING ACTIVITIES			
Decrease (Increase)			
Property and Equipment	(2,3,9)	0.00	0.00
Net cash used in investing activities		0.00	0.00
CASH FLOW FROM FINANCING ACTIVITIES			
Increase in Paid up Capital		0.00	0.00
Net cash used in Financing activities		0.00	0.00
NET INCREASE (DECREASE) IN CASH		578,190.20	1,504,777.00
CASH AT BEGINNING OF YEAR		17,085,261.00	15,580,484.00
CASH, END OF YEAR	(2,5,23) P	17,663,451.20 P	17,085,261.00

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