

PENTAGON AUTOMATION CORPORATION
BALANCE SHEET

As of December 31

	<i>Notes</i>		<i>2024</i>		<i>2023</i>
A S S E T S					
Current Assets					
Cash	(2,5,23)	P	17,663,451.20	P	17,085,261.00
Accounts Receivable	(2,6,23)		8,760,781.80		5,093,828.00
Inventories	(2,7)		913,536.00		836,570.00
Other Current Assets	(2,8)		0.00		0.00
		P	27,337,769.00	P	23,015,659.00
Non- Current Assets					
Property & Equipment	(2,3,9)	P	1,000.00	P	1,000.00
Other Assets	(2,10)		0.00		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	P	0.00
Other Current Liabilities	(2,12,23)		455,577.00		115,769.00
TOTAL LIABILITIES		P	502,875.00	P	115,769.00

EQUITY:

Share Capital	(2,13)				
Authorized - 50,000 shares/par value P 100/share		P	5,000,000.00	P	5,000,000.00
Subscribed and paid-up					
Retained Earnings	(2,14)		21,835,894.00		17,900,890.00
		P	26,835,894.00	P	22,900,890.00

TOTAL LIABILITIES AND EQUITY		P	27,338,769.00	P	23,016,659.00
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(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>	<i>2024</i>	<i>2023</i>
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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