

**PLANTERS PRODUCTS, INC.**

**SEPARATE STATEMENT OF FINANCIAL POSITION**

**APRIL 30, 2024**

**(With Comparative Figures for April 30, 2023)**

	Note	2024	2023 (As Restated - Note 5)
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	4	<b>₱144,012,237</b>	₱52,795,246
Trade and other receivables	5	<b>106,690,945</b>	127,916,810
Inventories	6	<b>90,173,349</b>	111,571,931
Other current assets	7	<b>10,091,201</b>	13,497,477
Total Current Assets		<b>350,967,732</b>	305,781,464
<b>Noncurrent Assets</b>			
Financial assets at fair value through other comprehensive income (FVOCI)	8	<b>15,000,000</b>	10,820,000
Property, plant and equipment	10	<b>55,166,659</b>	62,546,841
Investment properties	11	<b>381,895,700</b>	384,211,097
Net deferred tax assets	24	<b>16,332,568</b>	18,022,685
Investments in subsidiaries	9	-	625,000
Other noncurrent assets	12	<b>6,236,496</b>	2,935,867
Total Noncurrent Assets		<b>474,631,423</b>	479,161,490
		<b>₱825,599,155</b>	₱784,942,954
<b>LIABILITIES AND EQUITY</b>			
<b>Current Liabilities</b>			
Trade and other payables	13	<b>₱82,397,369</b>	₱56,524,983
Current portion of loans payable	14	<b>2,500,000</b>	2,500,000
Income tax payable		<b>130,648</b>	-
Total Current Liabilities		<b>85,028,017</b>	59,024,983
<b>Noncurrent Liabilities</b>			
Loans payable - net of current portion	14	<b>145,250,000</b>	147,750,000
Lease liabilities - net of current portion	23	<b>17,936,027</b>	24,454,096
Net retirement benefit liability	22	<b>21,608,636</b>	27,021,950
Other noncurrent liabilities	15	<b>9,273,047</b>	8,672,073
Total Noncurrent Liabilities		<b>194,067,710</b>	207,898,119
Total Liabilities		<b>279,095,727</b>	266,923,102
<b>Equity</b>			
Capital stock	16	<b>300,000,000</b>	300,000,000
Additional paid-in capital		<b>794,417,076</b>	794,417,076
Deficit		<b>(550,802,970)</b>	(568,501,458)
Treasury stock	16	<b>(553,172)</b>	(553,172)
Other equity reserves		<b>3,442,494</b>	(7,342,594)
Total Equity		<b>546,503,428</b>	518,019,852
		<b>₱825,599,155</b>	₱784,942,954

See accompanying Notes to Separate Financial statements.