

PLANTERS PRODUCTS, INC.
SEPARATE STATEMENTS OF FINANCIAL POSITION
April 30, 2022 and 2021
(In Philippine Peso)

	NOTES	2022	2021
A S S E T S			
Current Assets			
Cash	6	80,232,489	75,845,351
Trade and other receivables – net	7	49,244,850	55,205,949
Due from related parties – net	20	67,380,463	59,893,456
Inventories – net	8	123,983,762	92,344,166
Prepayments and other current assets – net	9	13,207,062	8,794,728
		334,048,626	292,083,650
Non-current Assets			
Financial assets at fair value through other comprehensive income (FVOCI)	10	5,000,000	3,370,000
Property and equipment – net	12	40,721,039	46,391,128
Investment properties – net	13	384,735,524	380,662,707
Right-of-use assets – net	14	30,489,928	35,520,677
Investment in subsidiaries – net	11	625,000	-
Deferred tax assets – net	30	14,896,880	11,949,655
Other non-current assets	15	4,598,685	4,657,196
		481,067,056	482,551,363
TOTAL ASSETS		815,115,682	774,635,013
LIABILITIES AND STOCKHOLDERS' EQUITY			
LIABILITIES			
Current Liabilities			
Trade and other payables	16	69,079,666	58,013,788
Loans payable	17	89,000,000	99,000,000
Lease liabilities	19	6,203,081	4,827,092
Income tax payable		-	228,487
		164,282,747	162,069,367
Non-current Liabilities			
Loans payable – net of current portion	17	8,750,000	10,000,000
Lease liabilities – net of current portion	19	28,485,490	33,428,447
Retirement benefit obligation	27	11,963,708	17,445,408
Other non-current liabilities	18	8,266,890	12,005,366
		57,466,088	72,879,221
TOTAL LIABILITIES		221,748,835	234,948,588
STOCKHOLDERS' EQUITY			
Capital Stock	21	300,000,000	300,000,000
Treasury Stock	21	(553,172)	(553,172)
Additional Paid-in Capital	21	794,417,076	794,417,076
Remeasurements – net	27	(5,437,788)	(8,113,022)
Fair Value Gain on Financial Assets at Fair Value through OCI – net	10	1,403,791	181,291
Deficit		(496,463,059)	(546,245,748)
TOTAL STOCKHOLDERS' EQUITY		593,366,847	539,686,425
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY		815,115,682	774,635,013

(See Notes to Separate Financial Statements)