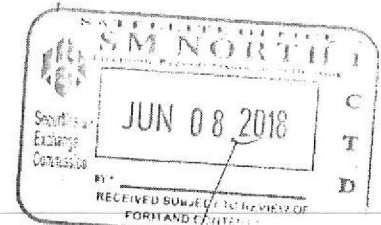


APO PRODUCTION UNIT, INC.
STATEMENTS OF FINANCIAL POSITION
As at December 31, 2017 and 2016
(In Philippine Peso)



	Note	2017	2016 as restated
ASSETS			
Current Assets			
Cash and cash equivalents	4	164,562,084	103,676,042
Receivables	5	381,107,749	538,728,571
Inventories	6	66,158,356	121,474,898
Other current assets	7	571,165,612	113,501,163
Total Current Assets		1,182,993,801	877,380,674
Non-Current Assets			
Property, plant and equipment	8	86,057,806	99,067,659
Intangible assets	9	4,817,486	6,085,826
Deferred tax assets	10	5,556,403	1,109,533
Investment in joint venture	11	21,500,000	21,500,000
Receivables	5	940,600	0
Other non-current assets	12	9,931,128	26,449,371
Total Non-Current Assets		128,803,423	154,212,389
TOTAL ASSETS		1,311,797,224	1,031,593,063
LIABILITIES AND EQUITY			
Current Liabilities			
Financial liabilities	13	264,275,153	580,326,369
Inter-agency payables	14	605,912,711	-950,437
Other payables	15	53,426,838	140,146,540
Total Current Liabilities		923,614,702	719,522,472
Non-Current Liabilities			
Financial liabilities	16	95,912,659	99,314,673
Deferred tax liabilities	17	3,365,833	3,365,833
Provisions	18	54,445,144	61,674,649
Other payables	19	43,745,451	57,499,331
Total Non-Current Liabilities		197,469,087	221,854,486
TOTAL LIABILITIES		1,121,083,789	941,376,958
EQUITY	20	190,713,435	90,216,105
TOTAL LIABILITIES AND EQUITY		1,311,797,224	1,031,593,063

The notes on pages 11 to 38 form part of these statements.

