PETROLEUM TRADING LAO PUBLIC COMPANY AND ITS SUBSIDIARIES

INTERIM CONSOLIDATED FINANCIAL INFORMATION (UNAUDITED)

FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

Contents **Page(s)**

Auditor's report on the review of the interim consolidated financial information	1
Consolidated statement of financial position	2-3
Consolidated statement of income	4
Consolidated statement of changes in equity	5
Consolidated statement of cash flows	6-7
Condensed notes to the interim consolidated financial information	8-22

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AUDITOR'S REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL INFORMATION

To the Shareholders and the Board of Directors of Petroleum Trading Lao Public Company

We have reviewed the interim consolidated financial information of Petroleum Trading Lao Public Company and its subsidiaries (the Group), which comprises the consolidated statement of financial position as at 30 June 2026, the related consolidated statements of income, changes in equity and cash flows for the six-month period then ended, and the condensed notes to the interim consolidated financial information. Management is responsible for the preparation and presentation of this interim consolidated financial information in accordance with the accounting policies as described in Note 2 to the interim consolidated financial information. Our responsibility is to express a conclusion on this interim consolidated financial information based on our review.

Scope of review

We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of interim financial information performed by the independent auditor of the entity". A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial information is not prepared, in all material respects, in accordance with the accounting policies as described in Note 2 to the interim consolidated financial information.

Emphasis of matter - Basis of preparation

We draw attention to Note 2 to the interim consolidated financial information, which describes the basis of preparation. The interim consolidated financial information has been prepared in accordance with the Group's accounting policies, which may differ from IFRS Accounting Standards. IFRS Accounting Standards are effective for listed companies for accounting periods beginning on or after 1 January 2026. The Group is in the process of obtaining permission from the relevant regulatory authorities to defer the adoption of IFRS Accounting Standards. Our conclusion is not modified in respect of this matter.

For PricewaterhouseCoopers (Lao) Sole Company Limited.

By: Pongphan Domerongphanudom
Partner

Vientiane Capital, Lao PDR
14 October 2026

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PETROLEUM TRADING LAO PUBLIC COMPANY AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	Notes	Unaudited 30 June 2026 LAK	Audited 31 December 2025 LAK
Assets			
Current assets			
Cash and cash equivalents	4	9,840,538,001	321,151,599,806
Trade accounts receivable, net	5	239,426,074,653	237,815,692,386
Inventories, net	6	60,338,832,363	89,499,553,944
Short-term loan to related parties	20.5	436,261,365,422	437,271,036,622
Other current assets	7	2,330,103,559,136	1,712,843,031,189
Total current assets		**3,075,970,369,575**	**2,798,580,913,947**
Non-current assets			
Investment properties, net	8	637,175,467,572	637,175,467,572
Property, plant and equipment, net	9	674,802,653,215	677,678,046,799
Intangible assets, net	10	518,965,269	728,318,522
Other non-current assets	11	386,172,013,909	379,763,422,704
Total non-current assets		**1,698,669,099,965**	**1,695,345,255,597**
Total assets		**4,774,639,469,540**	**4,493,926,169,544**

Khamsone Sitthixay
Vice Chief Executive Officer

Date: 14 October 2026

Chanthadom Meksavanh
Chief Finance Officer

Date: 14 October 2026

The accompanying condensed notes on pages 8 to 22 are an integral part of these interim consolidated financial information.

PETROLEUM TRADING LAO PUBLIC COMPANY AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	Notes	Unaudited 30 June 2026 LAK	Audited 31 December 2025 LAK
Liabilities and equity			
Liabilities			
Current liabilities			
Trade accounts payable	12	341,523,052,508	342,237,330,969
Tax payables	13	227,639,955,787	201,487,209,217
Short-term borrowings	14	263,418,408,064	433,890,170,755
Other current liabilities	15	691,080,775,969	406,464,295,602
Total current liabilities		**1,523,662,192,328**	**1,384,079,006,543**
Non-current liabilities			
Long-term borrowings	14	2,262,590,568,290	2,124,056,931,841
Total non-current liabilities		**2,262,590,568,290**	**2,124,056,931,841**
Total liabilities		**3,786,252,760,618**	**3,508,135,938,384**
Equity			
Share capital	16	470,000,000,000	470,000,000,000
Share premium		27,638,932,340	27,638,932,340
Revaluation surplus		619,995,374,709	619,995,374,709
Retaining earnings/(Deficits)			
Appropriated-legal reserve	17	47,542,960,761	45,366,837,857
Other reserve		1,977,267,979	1,977,267,979
Unappropriated		(184,304,983,907)	(184,301,947,029)
Equity attributable to owners of the parent		**982,849,551,882**	**980,676,465,856**
Non-controlling interest		5,537,157,040	5,113,765,304
Total equity		**988,386,708,922**	**985,790,231,160**
Total liabilities and equity		**4,774,639,469,540**	**4,493,926,169,544**

Khamsone Sitthixay
Vice Chief Executive Officer

Date: 14 October 2026

Chanthadom Meksavanh
Chief Finance Officer

Date: 14 October 2026

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PETROLEUM TRADING LAO PUBLIC COMPANY AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENT OF INCOME
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

	Notes	Unaudited 30 June 2026 LAK	Unaudited 30 June 2025 LAK
Sales		2,367,171,252,041	1,784,889,178,448
Cost of sales		(2,189,629,522,678)	(1,676,524,644,291)
Gross profit		**177,541,729,363**	**108,364,534,157**
Other income		81,726,332,789	60,323,096,933
Foreign exchange loss		(3,952,386,504)	(19,696,331,692)
Selling expenses		(14,607,506,999)	(10,154,257,324)
Administrative expenses		(98,502,041,829)	(77,169,466,094)
Operating profit		**142,206,126,820**	**61,667,575,980**
Finance expense		(123,533,119,782)	(100,974,369,773)
Net profit/(loss) before income tax expenses		**18,673,007,038**	**(39,306,793,793)**
Income tax expenses	18	(11,869,707,920)	-
Net profit/(loss) for the period		**6,803,299,118**	**(39,306,793,793)**
Profit/loss attributable to:			
Owners of the parent		6,337,839,169	(39,264,708,923)
Non-controlling interest		465,459,949	(42,084,870)
		6,803,299,118	**(39,306,793,793)**
Profit/(loss) per share			
Basic profit/(loss) per share	19	27	(167)

Khamsone Sitthixay
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PETROLEUM TRADING LAO PUBLIC COMPANY AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

	Note	Share capital	Share premium	Revaluation Surplus	Retaining earnings/(Deficits) Appropriated legal reserve (Note 17)	Other reserve	Unappropriated	Non-Controlling Interest	Total
		LAK	LAK	LAK	LAK	LAK	LAK	LAK	LAK
Opening balance at 1 January 2025 - Audited		**470,000,000,000**	**27,638,932,340**	**560,019,738,105**	**34,764,644,805**	**1,977,267,979**	**(190,637,386,812)**	**4,148,737,822**	**907,911,934,239**
Net loss for the period		-	-	-	-	-	(39,264,708,923)	(42,084,870)	(39,306,793,793)
Closing balance at 30 June 2025 - Unaudited		**470,000,000,000**	**27,638,932,340**	**560,019,738,105**	**34,764,644,805**	**1,977,267,979**	**(229,902,095,735)**	**4,106,652,952**	**868,605,140,446**
Opening balance at 1 January 2026 -Audited		**470,000,000,000**	**27,638,932,340**	**619,995,374,709**	**45,366,837,857**	**1,977,267,979**	**(184,301,947,029)**	**5,113,765,304**	**985,790,231,160**
Transfer to reserve	17	-	-	-	2,176,122,904	-	(2,176,122,904)	-	-
Dividend tax	13	-	-	-	-	-	(4,164,753,143)	(42,068,213)	(4,206,821,356)
Net profit for the period		-	-	-	-	-	6,337,839,169	465,459,949	6,803,299,118
Closing balance at 30 June 2026 - Unaudited		**470,000,000,000**	**27,638,932,340**	**619,995,374,709**	**47,542,960,761**	**1,977,267,979**	**(184,304,983,907)**	**5,537,157,040**	**988,386,708,922**

Khamsone Sitthixay
Vice Chief Executive Officer

Date: 14 October 2026

Chanthadom Meksavanh
Chief Finance Officer

Date: 14 October 2026

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PETROLEUM TRADING LAO PUBLIC COMPANY AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

	Notes	Unaudited 30 June 2026 LAK	Unaudited 30 June 2025 LAK
Cash flows from operating activities:			
Net profit/(loss) before income tax for the period		18,673,007,038	(39,306,793,793)
Adjustments to reconcile net loss to net cash			
Depreciation and amortization	9,10	7,673,979,650	4,681,808,756
Provision for doubtful debts		2,424,213,846	5,655,893,906
Interest income		(60,094,832,660)	(88,149,419,363)
Interest expense		123,533,119,782	100,974,369,773
Changes in working capital:			
Trade accounts receivable		(4,034,596,113)	(18,953,633,861)
Inventories		29,160,721,581	26,258,459,384
Trade accounts payable		(714,278,461)	89,658,881,842
Tax payables		26,152,746,570	93,625,450,351
Other current assets		(557,165,695,286)	(74,698,585,437)
Other non-current assets		(6,408,591,205)	(12,708,286,403)
Other liabilities		161,638,550,534	93,394,875,457
Cash (used in)/generated from operation		**(259,161,654,724)**	**180,433,020,612**
Interest paid		(6,074,867,694)	(43,742,142,767)
Interest received		-	-
Income tax paid		(13,263,579)	-
Net cash (used in)/generated from operating activities		**(265,249,785,997)**	**136,690,877,845**
Cash flows from investing activities:			
Acquisitions of assets	9	(4,589,232,813)	(4,291,962,982)
Loans paid during the period		-	(19,742,908,024)
Loans received during the period		-	45,703,100,000
Net cash (used in)/generated from investing activities		**(4,589,232,813)**	**21,668,228,994**

Khamsone Sitthixay
Vice Chief Executive Officer

Date: 14 October 2026

Chanthadom Meksavanh
Chief Finance Officer

Date: 14 October 2026

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PETROLEUM TRADING LAO PUBLIC COMPANY AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

	Notes	Unaudited 30 June 2026 LAK	Unaudited 30 June 2025 LAK
Cash flows from financing activities:			
Proceeds from borrowings	14	246,687,942,304	111,901,804,590
Repayments of borrowings	14	(288,159,985,299)	(229,458,471,624)
Net cash used in financing activities		**(41,472,042,995)**	**(117,556,667,034)**
Net (decreases) increase in cash and cash equivalents		(311,311,061,805)	40,802,439,805
Cash and cash equivalents at the beginning of the period	4	321,151,599,806	41,063,160,077
Exchange loss on cash and cash equivalents		-	55,381,200
Cash and cash equivalents at the end of the period	**4**	**9,840,538,001**	**81,920,981,082**

Khamsone Sitthixay
Vice Chief Executive Officer

Date: 14 October 2026

Chanthadom Meksavanh
Chief Finance Officer

Date: 14 October 2026

The accompanying condensed notes on pages 8 to 22 are an integral part of these interim consolidated financial information.

1. General information

Petroleum Trading Lao Public Company (the Company) and its subsidiaries which are Petrotrade Import-Export Company Limited and Petrotrade Distribution Company Limited incorporated and resident in Lao PDR (together, "the Group") are respectively listed and limited companies. The Company was incorporated and registered with the Ministry of Industry and Commerce on 3 October 2008.

The Group's head office is located at Kamphaeng Mueang Street, Phonthan village, Xaysettha district, Vientiane capital, Lao PDR.

The Group invested 99% of interest in both subsidiaries as the same.

The principal activities of the Group are to import and export and to distribute fuel and petroleum products. In January 2025, the Company entered into an agreement to settle its liabilities to its major shareholder, the Sitthixay family, through the transfer of the remaining net assets of the Plus Card operation. The initial agreement stipulated that the transaction would be effective on 1 July 2025. Subsequently, in December 2025, the original agreement was amended, with the revised agreement becoming effective from 1 January 2025.

This interim consolidated financial information was authorised for issue by the Board of Directors on 14 October 2026.

2. Basis of preparation

The interim consolidated financial information has been prepared in accordance with the Group's accounting policies as described in more details in the annual consolidated financial statements for the year ended 31 December 2025. The primary financial information (i.e. consolidated statement of financial position, consolidated statement of income, consolidated statement of changes in equity and consolidated statement of cash flows) is presented in a format consistent with the annual consolidated financial statements complying with the reporting and disclosure regulation issued by Lao Securities and Exchange Commission Office.

The condensed consolidated interim financial information comprises the consolidated statement of financial position as at 30 June 2026, together with comparative information as at 31 December 2025, the consolidated statement of income for the six-month period ended 30 June 2026, together with comparative information for the corresponding six-month period ended 30 June 2025, the consolidated statement of changes in equity for the six-month period ended 30 June 2026, together with comparative information for the corresponding six-month period ended 30 June 2025, the consolidated statement of cash flows for the six-month period ended 30 June 2026, together with comparative information for the corresponding six-month period ended 30 June 2025, and condensed notes to the consolidated interim financial information, which are presented on a basis consistent with the disclosures in the financial statements for the year ended 31 December 2025.

2. Basis of preparation (Continued)

The interim consolidated financial information should be read in conjunction with the annual financial statements for the year ended 31 December 2025.

According to Accounting Law no. 47/NA issued on 26 December 2013, Public Interest Enterprises (PIEs) are required to apply to IFRS. However, the Ministry of Finance has issued announcement No. 1137/MoF issued on 27 April 2020 and from Lao Securities and Exchange Commission Office (LSCO) No. 0009/LSCO dated 25 May 2020, which provided options for PIEs to prepare action plan for adoption IFRS until 31 December 2025. From 2026 onward all listed companies must fully adopt IFRS. The management is currently preparing for the adoption of IFRS in accordance with the said announcement. Consequently, the accounting principles applied may differ materially from International Financial Reporting Standards (IFRS).

Although Public Interest Enterprises, especially listed companies are required to adopt International Financial Reporting Standards ("IFRS") by 2026 onward, the Group has not yet completed its IFRS implementation project as at the reporting date. The Group is in the progress to obtain permission from the relevant regulatory authorities seeking an extension of the IFRS adoption deadline. Until such implementation is completed, the accompanying financial statements continue to be prepared in accordance with the Group's existing accounting policies, which are consistently applied from the prior year. Consequently, these consolidated financial information may not fully comply with all recognition, measurement, presentation and disclosure requirements of IFRS.

3. Estimates

The preparation of interim consolidated financial information requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, incomes and expenses. Actual results may differ from these estimates.

In preparing this interim consolidated financial information, the significant judgements made by management in applying the group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the consolidated financial statements for the year ended 31 December 2025.

4. Cash and cash equivalents

	Unaudited 30 June 2026 LAK	Audited 31 December 2025 LAK
Cash on hand	226,625,151	198,645,000
Cash at banks	9,613,912,850	320,952,954,806
	9,840,538,001	**321,151,599,806**

5. Trade accounts receivable, net

	Unaudited 30 June 2026 LAK	Audited 31 December 2025 LAK
Trade accounts receivable - related parties (Note 20.3)	45,483,312,744	43,266,155,563
Trade accounts receivable - third parties	223,583,096,954	226,614,085,715
	269,066,409,698	**269,880,241,278**
Less: Allowance for doubtful accounts	(29,640,335,045)	(32,064,548,892)
Trade accounts receivable – net	**239,426,074,653**	**237,815,692,386**

Trade accounts receivable from the operations of subsidiaries are pledged as collateral for the Group's borrowings (Note 14).

6. Inventories, net

	Unaudited 30 June 2026 LAK	Audited 31 December 2025 LAK
Fuel*	57,513,371,029	87,059,859,242
Office supply and spare part	2,489,626,879	2,309,221,067
Oil color	335,834,455	130,473,635
	60,338,832,363	**89,499,553,944**

* The fuel of the subsidiaries is pledged as collateral for the Group's borrowings (Note 14).

There is no provision for inventory obsolescence was recognise as at 30 June 2026, as inventory mainly comprise office supplies and fuel with use in the normal course of business and have high turnover.

7. Other current assets

	Unaudited 30 June 2026 LAK	Audited 31 December 2025 LAK
Receivables - related parties (Note 20.3)	886,265,130,854	438,528,718,415
Advances to suppliers	154,100,510,514	141,519,391,106
Prepayments	80,947,757,503	77,722,508,584
Deposits to suppliers	13,233,362,852	9,807,857,129
Advances to employees	448,639,666	97,000,000
Advance profit tax payment	2,843,354,492	2,843,354,495
VAT receivables	1,590,418,297	1,590,007,809
Other receivables	350,944,029,675	340,500,769,572
Deferred loss from un-realisation	839,730,355,283	700,233,424,079
	2,330,103,559,136	**1,712,843,031,189**

8. Investment properties, net

	LAK
As at 1 January 2026 – Audited	637,175,467,572
Additions	-
Net book amount as at 30 June 2026 – Unaudited	**637,175,467,572**

Certain items of investment properties are pledged as collateral for the Group's borrowings (Note 14).

9. Property, plant and equipment, net

	LAK
As at 1 January 2026 - Audited	677,678,046,799
Additions	4,589,232,813
Less: Depreciation charges	(7,464,626,397)
Net book amount as at 30 June 2026 – Unaudited	**674,802,653,215**

Addition amount of LAK 4.59 billion were primarily attributable to the renovation of gas stations.

Certain items of property, plant and equipment are pledged as collateral for the Group's borrowings (Note 14).

10. Intangible assets, net

	LAK
As at 1 January 2026 - Audited	728,318,522
Additions	-
Less: Amortisation charges	(209,353,253)
Net book amount as at 30 June 2026 – Unaudited	**518,965,269**

11. Other non-current assets

	Unaudited 30 June 2026 LAK	Audited 31 December 2025 LAK
Prepayments*	95,375,430,028	99,223,434,397
Advances payment for investment**	289,847,053,269	279,578,202,084
Advances for gas stations and others	949,530,612	961,786,223
	386,172,013,909	**379,763,422,704**

*This prepayment represents the prepaid management fees of LAK 34.4 billion (2025: LAK 34.4 billion) – Note 20.3

**This majority represents the advance payment to external advisor and the government for investment in the following projects:

- The Vientiane-Vung Ang railway project: this project is currently in the research and development phase.
- The Fuel Tank farm in Laos project: this project is a joint investment between the Group and Muhibbar Engineering Co., Ltd, currently in the research and development.
- The Fuel Tank farm in Vietnam project: this project is currently in the research and development.

12. Trade accounts payable

	Unaudited 30 June 2026 LAK	Audited 31 December 2025 LAK
Trade payables - third parties	324,361,724,262	326,319,045,859
Trade payables - related parties (Note 20.3)	17,161,328,246	15,918,285,110
	341,523,052,508	**342,237,330,969**

13. Tax payables

	Unaudited 30 June 2026 LAK	Audited 31 December 2025 LAK
Value Added Tax payables	61,140,578,722	57,580,155,460
Import duties payables	97,523,447,692	91,242,188,195
Personnel income tax payables	678,605,797	337,083,759
Income tax payables	35,800,645,128	24,037,924,711
Dividend tax payable*	32,496,678,448	28,289,857,092
	227,639,955,787	**201,487,209,217**

* This represents the accrued dividend tax payables. During the period dividend tax increase of LAK 4,206,821,356 The outstanding balance as at 30 June 2026 LAK 32,496,678,448 (2025: LAK 28,289,857,092) in accordance with Lao on Income Tax and guidance of Law on Income Tax Law, Article 41 Filling Income Tax from Dividend. As at reporting date, the shareholders of subsidiaries have not made a resolution to approve for the dividend sharing payment

14. Borrowing

	Unaudited 30 June 2026 LAK	Audited 31 December 2025 LAK
Current		
Current portion of long-term borrowings from related parties (Note 20.4)	8,235,000,000	8,261,400,000
Short-term borrowings from related parties (Note 20.4)	140,512,395,310	174,864,319,808
Short-term borrowings from banks	114,671,012,754	250,764,450,947
	263,418,408,064	**433,890,170,755**
Non-current		
Borrowings from banks	1,494,924,105,266	1,397,556,816,121
Borrowings from related parties (Note 20.4)	767,666,463,024	726,500,115,720
	2,262,590,568,290	**2,124,056,931,841**
	2,526,008,976,354	**2,557,947,102,596**

The movement of borrowing can be analysed are as follows:

	Unaudited 30 June 2026 LAK	Audited 31 December 2025 LAK
At 1 January	2,557,947,102,596	2,263,028,245,067
Borrowings received during period	246,687,942,304	548,757,588,976
Borrowings repayment during period	(288,159,985,299)	(240,938,250,612)
Un-realisation loss on exchange	9,533,916,753	(12,900,480,835)
	2,526,008,976,354	**2,557,947,102,596**

14. Borrowings (continued)

Lenders	Repayment terms	Terms	Credit limits	Interest rate per annum	Collaterals	Outstanding balances as 30 June 2026
Burapha Co., Ltd	Principal and Interest are repayable at lender's demand	29 December 2019 onwards	USD 4,398,535	0%	- None	USD 3,324,369 (Equivalent to LAK 74,951,224,376)
Phongsavanh Bank	Principal: are repayable 4 instalments per year as "Loan Repayment Schedule" Interest: are repayable on monthly	25 December 2023 - 25 December 2028	USD 588,000 THB 70,000,000 LAK 22,000,000,000	10% 9% - 11% 9%	- 2 Lands and buildings. - 11 Lands and buildings. - Supply of goods agreement to Phubia Mining Limited, Yunnan Construction and Investment Holding (Lao) Sole Co., Ltd. - 7 Land and fuel station rental contracts of Petrotrade Distribution Company Limited. - 9 Land and fuel station rental contracts of Petroleum Trading Lao Public Company.	USD 5,566,022 THB 41,739,300 LAK 9,798,233,000 (Equivalent to LAK 163,933,381,281)
Phongsavanh Bank	Principal: are repayable on monthly as "Loan Repayment Schedule" Interest: are repayable on monthly	26 December 2024 - 26 December 2029	THB 752,900,000	11%		THB 739,667,000 (Equivalent to LAK 507,596,478,750)
Phongsavanh Bank	Principal: are repayable at maturity date Interest: are repayable on monthly	27 December 2024 - 27 December 2027	USD 6,600,000	11%	- None (secured by Mr. Khamsone Sitthixay - CEO)	USD 6,600,000 (Equivalent to LAK 148,803,600,000)

14. Borrowings (continued)

Lenders	Repayment terms	Terms	Credit limits	Interest rate per annum	Collaterals	Outstanding balances as 30 June 2026
Phongsavanh Bank	Principal: are repayable at maturity date Interest: are repayable on monthly	28 February 2025 – 26 February 2028	THB 33,000,000	10.5%	- None (secured by Mr. Khamsone Sitthixay - CEO)	THB 33,000,000 (Equivalent to LAK 22,646,250,000)
Banque Pour Le Commerce Exterieur Lao Public	Principal: are repayable at maturity date Interest: are repayable on monthly	3 April 2024 – 4 April 2027	USD 50,000,000	8.25%	- None (secured by Ministry of Finance)	USD 50,000,000 (Equivalent LAK 1,127,300,000,000)
Lao Development bank	Principal: are repayable at maturity date Interest: are repayable on monthly	9 December 2024 – 9 December 2029	USD 65,000,000	7%	- Inventories and account receivables of Petrotrade Import-Export Company Limited	USD 905,600 (Equivalent LAK 20,417,657,600)
Lao Development bank	Principal: are repayable at maturity date Interest: are repayable on monthly	27 November 2024 – 27 November 2029	USD 8,500,000	7%	- Inventories and account receivables of Petrotrade Distribution Company Limited	USD 722,495 (Equivalent LAK 16,289,371,593)
Vietin Bank Lao Limited	Principal: are repayable at maturity date Interest: are repayable on monthly	27-May-25 30-August-2026 *	LAK 130,000,000,000	12%	- The collateral includes the land, and all assets attached to the land, whether currently owned or to be owned in the future by the mortgagor.	LAK 114,671,012,754
ST bank	Principal: are repayable at maturity date Interest: are repayable on monthly	25 December 2025 – 25 December 2030	THB 480,000,000	9%	3 Land and building USD 18,768,568 (Equivalent to THB 625,618,958 LAK 375,371,374,995)	THB 480,000,000 (Equivalent to LAK 329,400,000,000)
					Total	**USD 67,118,486 THB 1,294,406,300 LAK 124,469,245,754 (Equivalent to 2,526,008,976,354)**

* Management is currently in the process of extending the loan agreement term from August 2026 to December 2026.

14. Borrowings (continued)

The interest rate exposure on the borrowings of the Group is as follows:

	Unaudited 30 June 2026 LAK	Audited 31 December 2025 LAK
Borrowings - at fixed rates	2,526,008,976,354	2,557,947,102,596
	2,526,008,976,354	**2,557,947,102,596**

Maturity of borrowings are as follows:

	Unaudited 30 June 2026 LAK	Audited 31 December 2025 LAK
Between 1 and 2 years	380,054,905,050	156,154,304,145
Between 2 years and 5 years	2,145,954,071,304	2,401,792,798,451
	2,526,008,976,354	**2,557,947,102,596**

15. Other current liabilities

	Unaudited 30 June 2026 LAK	Audited 31 December 2025 LAK
Advances from customers	3,141,200,495	3,806,154,462
Other accrued and payables *	54,957,365,900	24,082,644,403
Other payables - related parties (Note 20.3)	263,590,209,322	123,960,404,946
Deferred gain from un-realisation	369,392,000,252	254,615,091,791
	691,080,775,969	**406,464,295,602**

* Other accrued and payables was mainly increase from accrual of interest expenses on the local bank borrowings totalling approximately LAK 28 billion and accrual of audit fees of approximately LAK 330 million.

16. Share capital

Shares of the Company (under the ticker "PTL") have been officially listed in Lao Securities Exchange since 10 December 2014, in accordance with the Listing License No. 005 dated 26 November 2014. The total share as of 30 June 2026 is 235,000,000 shares with the par value of LAK 2,000 per share.

There was no additional share issued or decreased during the six-month period ended 30 June 2026.

17. Legal reserve

Legal reserve is set-up in accordance with the Enterprise Law of Lao PDR which requires the appropriation of profit as a legal reserve of at least 10% of the annual net profit, after deducted accumulated losses (if any) until such reserve reaches 50% of authorised share capital.

The legal reserve increased to LAK 47,542,960,761 (2025: LAK 45,366,837,857).

18. Income tax expenses

According to the tax law no. 259 effective on 1 January 2020, the Group calculated Profit taxes on its net taxable income at the rate of 20% after considering the non-deductible income and expenses was in accordance with the Lao Tax Law.

In Lao PDR, income tax returns are regularly reviewed in detail by the relevant authorities. In addition, tax issues raised in the reviews may require substantive judgements and interpretation by the parties concerned.

The reviews could therefore potentially result additional tax payments or refunds being necessary which may be significant. This would result in the payment or refund being recognised as income tax adjustment in the year in which the reviews are completed.

Income tax expense for the six-month period ended 30 June 2026 amounted to LAK 11,869,707,920

19. Basic profit (loss) per share

Basic profit(loss) per share is calculated by dividing the net profit (loss) attributable to shareholders by the number of the outstanding shares.

	Unaudited 30 June 2026	Unaudited 30 June 2025
Net profit (loss) attributable to ordinary shareholders (LAK)	6,337,839,169	(39,264,708,923)
Outstanding share (shares)	235,000,000	235,000,000
Basic profit (loss) per share (LAK)	27	(167)

Basic profit/(loss) per share of non-controlling interest which is 1% was immateriality therefore did not present in this interim consolidated financial information.

20. Related-party transactions

Individuals and entities that directly or indirectly control or are controlled by or are under common control with the Group, including investment entities and individuals or entities having significant influence over the Group, key management personnel, including directors and officers of the Group and close members of the family of these individuals and entities associated with these individuals also constitute related parties.

In considering each possible related-party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

The following significant transactions were carried out with related parties:

20.1 Sales of goods and services

	Unaudited 30 June 2026 LAK	Unaudited 30 June 2025 LAK
Sales of goods to:		
Other related parties		
Fuel	7,608,250,033	10,376,972,727
Sales of services to:		
Other related parties		
Interest incomes	60,083,727,707	42,333,913,651
Rental fees	4,030,721,490	4,011,350,331

20.2 Purchases of goods and services

	Unaudited 30 June 2026 LAK	Unaudited 30 June 2025 LAK
Purchases of services from:		
Other related parties		
Interest expenses	39,282,157,315	32,114,445,542
Transportation expenses	11,257,569,941	8,007,103,105
Management fees	-	2,261,382,200
IT services	-	2,082,666,250

20. Related-party transactions (continued)

20.3 Outstanding balances arising from sales/purchases of goods/services

	Unaudited 30 June 2026 LAK	Audited 31 December 2025 LAK
Trade account receivable (Note 5)		
Other related parties	45,483,312,744	43,266,155,563
	45,483,312,744	**43,266,155,563**
Other current assets		
Key management		
Other receivable from share premium	22,497,682,340	22,497,682,340
Other receivable from sale vehicle	16,149,973,862	16,149,973,862
Share subscription	500,000,000	500,000,000
Advance to key management	77,606,394,922	61,644,649,226
Interest receivable	25,263,701,797	23,756,569,739
	142,017,752,921	**124,548,875,167**
Other related parties		
Interest receivable	318,315,203,033	203,746,665,237
Other receivables from rental service	43,688,706,728	46,196,411,377
Advance to related parties	382,243,468,172	64,036,766,634
	744,247,377,933	**313,979,843,248**
Total other current assets (Note 7)	**886,265,130,854**	**438,528,718,415**
Other non-current assets (Note 11)		
Key management		
Prepayment	34,419,839,505	34,419,839,505
	34,419,839,505	**34,419,839,505**

	Unaudited 30 June 2026 LAK	Audited 31 December 2025 LAK
Trade accounts payable (Note 12)		
Other related parties	17,161,328,246	15,918,285,110
	17,161,328,246	**15,918,285,110**
Other current liabilities (Note 15)		
Other related parties		
Accrued interest expenses	28,356,373,672	931,361,282
Other payables	235,233,835,650	123,029,043,664
	263,590,209,322	**123,960,404,946**

20. Related-party transactions (continued)

20.4 Borrowings from related parties

	Unaudited 30 June 2026 LAK	Audited 31 December 2025 LAK
At 1 January	909,625,358,528	930,749,720,264
Borrowings received during the period	22,669,350,000	-
Borrowings repayments during the period	(25,245,619,465)	(63,258,408,736)
Un-realisation loss from foreign Exchange	9,364,769,271	42,134,524,000
	916,413,858,334	**909,625,358,528**

20.5 Loans to related parties

	Unaudited 30 June 2026 LAK	Audited 31 December 2025 LAK
At 1 January	437,271,036,622	403,062,115,650
Loans paid during the period	-	35,952,135,697
Un-realisation (loss)/gain from foreign exchange	(1,009,671,200)	(1,743,214,725)
	436,261,365,422	**437,271,036,622**

20.6 Key management compensation

Compensation paid to key management are as follow:

	Unaudited 30 June 2026 LAK	Unaudited 30 June 2025 LAK
Salaries and others	5,114,301,045	5,741,967,701

21. Events after the reporting period

There have been no significant post balance sheet events that would significantly impact the figures in the Group's financial statements.