PETROLEUM TRADING LAO PUBLIC COMPANY

INTERIM FINANCIAL INFORMATION
(UNAUDITED)

FOR THE NINE-MONTH PERIOD ENDED 30 SEPTEMBER 2021

PETROLEUM TRADING LAO PUBLIC COMPANY

INTERIM STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2021

	Notes	Unaudited 30 September 2021 LAK	Audited 31 December 2020 LAK
Assets			
Current assets			
Cash and cash equivalents	5	1,347,308,743	1,316,436,972
Trade accounts receivable, net	6	18,186,536,419	16,776,368,103
Inventories, net	7	183,056,415	295,178,342
Short-term loan to related parties	21.5	101,788,447,839	99,551,633,098
Other current assets	8	185,341,673,891	146,614,350,843
Total current assets		**306,847,023,307**	**264,553,967,358**
Non-current assets			
Property, plant and equipment, net	9	172,850,105,451	166,135,149,187
Intangible assets, net	10	3,685,209,090	4,274,124,055
Investment properties, net	11	83,901,249,041	84,474,039,871
Investment in subsidiaries		198,000,000,000	198,000,000,000
Other non-current assets	12	47,162,708,831	50,875,397,853
Total non-current assets		**505,599,272,413**	**503,758,710,966**
Total assets		**812,446,295,720**	**768,312,678,324**

Khamsone Sitthixay
Vice Chief Executive Officer

Date: 12 November 2021

Chanthadom Meksavanh
Chief Finance Officer

Date: 12 November 2021

The accompanying notes on pages 8 to 18 are an integral part of these interim financial information.

PETROLEUM TRADING LAO PUBLIC COMPANY

INTERIM STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2021

	Notes	Unaudited 30 September 2021 LAK	Audited 31 December 2020 LAK
Liabilities and equity			
Liabilities			
Current liabilities			
Trade accounts payable	13	2,791,898,250	4,071,373,493
Tax payables	14	7,502,148,841	12,598,429,298
Short-term borrowings	15	66,324,000,000	52,857,084,000
Other current liabilities	16	193,327,527,866	136,763,331,824
Total current liabilities		**269,945,574,957**	**206,290,218,615**
Non-current liabilities			
Long-term borrowings	15	373,297,856,000	366,396,420,000
Total non-current liabilities		**373,297,856,000**	**366,396,420,000**
Total liabilities		**643,243,430,957**	**572,686,638,615**
Equity			
Share capital	17	470,000,000,000	470,000,000,000
Share premium	17	27,638,932,340	27,638,932,340
Accumulated loss			
Appropriated-legal reserve	18	3,708,530,711	3,708,530,711
Other reserve		1,977,267,979	1,977,267,979
Unappropriated		(334,121,866,268)	(307,698,691,321)
Total equity		**169,202,864,762**	**195,626,039,709**
Total liabilities and equity		**812,446,295,720**	**768,312,678,324**

Khamsone Sitthixay
Vice Chief Executive Officer

Date: 12 November 2021

Chanthadom Meksavanh
Chief Finance Officer

Date: 12 November 2021

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INTERIM STATEMENT OF INCOME
FOR THE NINE-MONTHS PERIOD ENDED 30 SEPTEMBER 2021

	Notes	Unaudited 30 September 2021 LAK	Unaudited 30 September 2020 Restated LAK
Sales		827,087,711	659,818,798
Cost of sales		(37,097,495)	(31,618,753)
Gross profit		**789,990,216**	**628,200,045**
Other income		10,918,754,162	6,187,086,861
Other gain(loss), net		1,725,325,020	(4,452,195,578)
Selling expenses		(254,451,887)	(89,239,494)
Administrative expenses		(12,794,058,491)	(14,581,509,943)
Operating loss		**385,559,020**	**(12,307,658,109)**
Finance expense		(26,808,733,967)	(24,658,930,520)
Net loss before income tax expenses		**(26,423,174,947)**	**(36,966,588,629)**
Income tax expenses	19	-	-
Net loss for the period		**(26,423,174,947)**	**(36,966,588,629)**
Earnings (loss) per share			
Basic earnings (loss) per share	20	(112)	(157)

Khamsone Sitthixay
Vice Chief Executive Officer

Date: 12 November 2021

Chanthadom Meksavanh
Chief Finance Officer

Date: 12 November 2021

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PETROLEUM TRADING LAO PUBLIC COMPANY

INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE NINE-MONTHS PERIOD ENDED 30 SEPTEMBER 2021

	Share capital (Note 17) LAK	Share premium (Note 17) LAK	Accumulated loss: Appropriated legal reserve LAK	Accumulated loss: Other reserve LAK	Accumulated loss: Unappropriated LAK	Total LAK
Opening balance at 1 January 2020 (restated) - Audited	**470,000,000,000**	**27,638,932,340**	**3,708,530,711**	**1,977,267,979**	**(273,304,401,034)**	**230,020,329,996**
Net loss for the period (restated)	-	-	-	-	(36,966,588,629)	(36,966,588,629)
Closing balance at 30 September 2020 (restated) - Unaudited	**470,000,000,000**	**27,638,932,340**	**3,708,530,711**	**1,977,267,979**	**(310,270,989,663)**	**193,053,741,367**
Opening balance at 1 January 2021 - Audited	**470,000,000,000**	**27,638,932,340**	**3,708,530,711**	**1,977,267,979**	**(307,698,691,321)**	**195,626,039,709**
Net loss for the period	-	-	-	-	(26,423,174,947)	(26,423,174,947)
Closing balance at 30 September 2021 - Unaudited	**470,000,000,000**	**27,638,932,340**	**3,708,530,711**	**1,977,267,979**	**(334,121,866,268)**	**169,202,864,762**

Khamsone Sitthixay
Vice Chief Executive Officer

Date: 12 November 2021

Chanthadom Meksavanh
Chief Finance Officer

Date: 12 November 2021

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PETROLEUM TRADING LAO PUBLIC COMPANY

INTERIM STATEMENT OF CASH FLOWS
FOR THE NINE-MONTHS PERIOD ENDED 30 JUNE 2021

	Notes	Unaudited 30 September 2021 LAK	Unaudited 30 September 2020 Restated LAK
Cash flow from operating activities:			
Net loss before income tax for the period		(26,423,174,947)	(36,966,588,629)
Adjustments to reconcile net profit to net cash			
Depreciation and amortisation	9,10,11	3,799,069,073	4,994,020,733
Reversal provision for doubtful debts		(274,022,378)	-
Provision for doubtful debts		-	140,321,104
Gain on disposal fixed assets		-	(365,907)
Interest income		(935,918,958)	(4,172,663,458)
Interest expenses		17,572,590,966	24,402,747,836
Unrealised from exchanged loss		-	-
Operating loss before working capital changes		**(6,261,456,244)**	**(11,602,528,321)**
Changes in working capital:			
Trade accounts receivable		(1,136,145,938)	2,322,964,902
Inventories		112,121,927	19,378,540
Trade accounts payable		(3,877,663,394)	(573,006,336)
Tax payables		(9,342,198,657)	907,548,724
Other current asset		(37,953,360,778)	(1,601,492,476)
Other current liabilities		62,547,653,823	11,871,184,587
Cash generated from operation		**4,088,950,739**	**1,344,049,620**
Interest received		140,763,789	75,057,694
Interest paid		(3,187,696,747)	(10,736,818,311)
Other tax and statutory tax paid		4,245,918,200	(841,874,359)
Net cash generated from/(used in) operating activities		**5,287,935,981**	**(10,159,585,356)**
Cash flows from investing activities:			
Acquisitions of fixed assets	9	(6,754,131,391)	(124,365,000)
Disposal of fixed asset		-	2,090,090
Loans received during the period	21.5	1,500,000,000	10,084,966,534
Loans paid during the period	21.5	-	(28,113,392,162)
Net cash from/(used in) investing activities		**(5,254,131,391)**	**(18,150,700,538)**

Khamsone Sitthixay
Vice Chief Executive Officer

Date: 12 November 2021

Chanthadom Meksavanh
Chief Finance Officer

Date: 12 November 2021

The accompanying notes on pages 8 to 18 are an integral part of these interim separate financial information.

INTERIM STATEMENT OF CASH FLOWS
FOR THE NINE-MONTHS PERIOD ENDED 30 JUNE 2021

	Notes	Unaudited 30 September 2021 LAK	Unaudited 30 September 2020 Restated LAK
Cash flows from financing activities:			
Proceeds from borrowings	15	-	65,640,255,478
Repayment of borrowings	15	-	-
Net cash from (used in) financing activities		-	**65,640,255,478**
Net (decrease)/increase in cash and cash equivalents		33,804,590	2,629,969,584
Cash and cash equivalents at the beginning of the period	5	1,316,436,972	1,347,603,781
Exchange gains/(losses) on cash and cash equivalents		(2,932,819)	-
Cash and cash equivalents at the end of the period		**1,347,308,743**	**3,977,573,365**
Significant non cash items;			
Accounts payable for fixed assets	9	2,598,188,151	79,993,459

Khamsone Sitthixay
Vice Chief Executive Officer

Date: 12 November 2021

Chanthadom Meksavanh
Chief Finance Officer

Date: 12 November 2021

The accompanying notes on pages 8 to 18 are an integral part of these interim separate financial information.

1 General information

Petroleum Trading Lao Public Company (the Company) is a listed company in the Lao Securities Exchange and incorporated and resident in Lao PDR. The Company was incorporated and registered with the Ministry of Industry and Commerce on 3 October 2008.

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

The Company invested 99% of interest in Petrotrade Import and Export Company Limited and Petrotrade Distribution Company Limited which respectively.

The principle activities of the Company are holding company and to provide service of Plus Card.

These interim financial information were authorised for issue by the Board of Directors on 12 November 2021.

2 Basis of preparation and accounting policies Accounting policies

The condensed interim financial information has been prepared in accordance with the Company's accounting policies as described in more details in the annual financial statements for the year ended 31 December 2020. The primary financial information (i.e. statement of financial position, statement of income, statement of changes in equity and statement of cash flows) is presented in a format consistent with the annual financial statements complying with the reporting and disclosure regulation issued by Lao Securities and Exchange Commission Office.

The interim financial information should be read in conjunction with the annual financial statements for the year ended 31 December 2020.

3 Significant events during the current period

The COVID-19 infections in Laos increased significantly during April 2021 leading to the lockdown of Vientiane Capital and some provinces of Laos from 21 April 2021. The government has issued stricter measures to control the second wave of this pandemic which affects economic activity in all businesses.

Management reviewed the effect from this pandemic to their business. According to the nature of the product of the Company which is necessary for business and the petroleum and transportation business are flexible from the lock down policy on above, the Company operation is continuing as the reporting date. Management considered that according to Lao environment which number of inflections is limited and can controlled then this issue has no effect to their business.

Management considered that there is no significant effect from Covid-19 for the period.

4 Estimates

The preparation of condensed interim 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 financial information, the significant judgements made by management in applying the Company's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the interim financial statements for the year ended 31 December 2020.

5 Cash and cash equivalents

	Unaudited 30 September 2021 LAK	Audited 31 December 2020 LAK
Cash on hand	15,445,000	12,702,000
Cash at banks	1,331,863,743	1,303,734,972
	1,347,308,743	**1,316,436,972**

6 Trade accounts receivable, net

	Unaudited 30 September 2021 LAK	Audited 31 December 2020 LAK
Trade accounts receivable - related parties (Note 21.3)	11,108,873,801	11,077,715,039
Trade accounts receivable - third parties	13,668,030,572	13,711,047,468
	24,776,904,373	**24,788,762,507**
Less: Allowance for doubtful accounts	(6,590,367,954)	(8,012,394,404)
Trade receivables - Net	**18,186,536,419**	**16,776,368,103**

7 Inventories, net

	Unaudited 30 September 2021 LAK	Audited 31 December 2020 LAK
Office supply	79,580,249	182,803,188
Plus Card	103,476,166	112,375,154
	183,056,415	**295,178,342**
Less: Allowance for impairment based on net realisable value	-	-
Inventories - Net	**183,056,415**	**295,178,342**

8 Other current assets

	Unaudited 30 September 2021 LAK	Audited 31 December 2020 LAK
Other receivable - related parties (Note 21.3)*	71,093,279,565	62,712,629,766
Advances to suppliers	6,121,636,252	3,617,239,465
Deposit with suppliers	1,734,083,957	1,618,443,784
Advances to employees	88,000,000	47,000,000
Advance profit tax payment	1,146,854,492	1,146,854,492
Other receivable	-	64,331,379
Interest receivable (Note 21.3)	15,722,254,727	14,927,099,558
Share subscription receivables (Note 21.3)	36,368,330,104	36,368,330,104
Deferred loss from un-realisation	53,067,234,794	26,112,422,295
	185,341,673,891	**146,614,350,843**

*This mainly consist of receivables from management amount of LAK 38,647,656,202 (2020: LAK 38,583,324,823) (Note 21.3).

9 Property, plant and equipment, net

	LAK
As at 1 January 2021 - Audited	166,135,149,187
Additions	9,352,319,542
Less: depreciation	(2,637,363,278)
Net book amount as at 30 September 2021 - Unaudited	**172,850,105,451**

10 Intangible assets, net

	LAK
As at 1 January 2021 - Audited	4,274,124,055
Less: amortisation	(588,914,965)
Net book amount as at 30 September 2021 - Unaudited	**3,685,209,090**

11 Investment properties, net

	LAK
As at 1 January 2021 - Audited	84,474,039,871
Less: depreciation	(572,790,830)
Net book amount as at 30 September 2021 - Unaudited	**83,901,249,041**

12 Other non-current assets

	Unaudited	Audited
	30 September 2021 LAK	31 December 2020 LAK
Prepaid land rental*	40,745,470,831	44,308,159,852
Advances for gas stations and others	6,417,238,000	6,567,238,001
	47,162,708,831	**50,875,397,853**

*This mainly represents outstanding prepayment of land rental from related parties amount to LAK 34,419,839,505 (2020: LAK 34,419,839,505) (Note 21.3).

13 Trade accounts payable

Trade accounts payable mainly came from supplier service third party amount to LAK 2,716,041,776 (2020: LAK 2,677,561,350) and related parties amount to LAK 75,856,474 (2020: LAK1,393,812,143) (Note 21.3).

14 Tax payables

	Unaudited 30 September 2021 LAK	Audited 31 December 2020 LAK
Value Added Tax payables	400,615,160	1,732,064,918
Personnel income tax payables	88,240,506	42,380,468
Other taxes and statutory payables*	7,013,293,175	10,823,983,912
	7,502,148,841	**12,598,429,298**

*This mainly represents the outstanding accrual of tax payables according to the tax assessment by the Tax Authorities dated 27 December 2019.

Tax Authorities has reviewed and issued the memo on obligation of tax expenses for the year 2014 to 2017 amount of LAK 20,835,576,105. In addition, Tax Authorities mentioned in the memo that the Company may have obligation for penalty payables for the year 2014 to 2017 amount to LAK 7,417,484,961 which is not yet finalised and need to seek a final opinion from the Ministry of Finance.

Management recorded tax expenses amount of LAK 20,835,576,105 to the financial statements of the year ended 31 December 2019, and the outstanding payables as at 30 September 2021 is LAK 7,000,000,000 (2020: LAK 10,819,907,816).

In 2020, the Company received the memo from the Tax Authorities per reference no.0210 dated 28 January 2020, a portion of obligation for the penalty payables for the year 2014 to 2017 amount of LAK 964,759,679 allowed for exemption. As at 30 September 2021, the Company has such obligation for penalty payables which is not yet finalised and need to seek a final opinion from the Ministry of Finance amount of LAK 6,452,725,282 (2020: LAK 6,452,725,282).

14 Tax payables (continued)

In the meantime, management is requesting for the exemption on the remaining penalty from Tax Authorities. Because of uncertainty of the amount of penalty, management considered not to record penalty payables amount to LAK 6,452,725,282 (2020: LAK6,452,725,282) to the financial statements.

As at the reporting date, it is in the process of reviewing by the Tax Authorities.

15 Borrowings

	Unaudited 30 September 2021 LAK	Audited 31 December 2020 LAK
Current		
Current portion of long-term borrowing from bank	66,324,000,000	6,632,400,000
Borrowing from related parties (Note 21.4)	-	46,224,684,000
	66,324,000,000	**52,857,084,000**
Non-current		
Borrowing from banks	-	59,691,600,000
Borrowing from related parties (Note 21.4)	373,297,856,000	306,704,820,000
	373,297,856,000	**366,396,420,000**
	439,621,856,000	**419,253,504,000**

The movements borrowings for the nine-month period ended 30 September 2021 as follows:

	LAK
As at 1 January 2021 - Audited	419,253,504,000
Un-realisation loss on exchange	20,368,352,000
As at 30 September 2021 – Unaudited	**439,621,856,000**

16 Other current liabilities

	Unaudited 30 September 2021 LAK	Audited 31 December 2020 LAK
Advances from customers	3,862,860,027	3,409,348,314
Other accrued and payables	6,667,414,721	6,228,672,346
Other payables - related parties (Note 21.3)	179,060,438,377	127,125,311,164
Deferred gain from un-realisation	3,736,814,741	-
	193,327,527,866	**136,763,331,824**

17 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 Listing License No. 005 dated 26 November 2014. The total share as of 30 September 2021 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 nine-month period ended 30 September 2021.

18 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 profit until such reserve reaches 50% of authorised share capital.

During the period there is no movement, the balance as of 30 September 2021 is LAK 3,708,530,711 (2020: LAK 3,708,530,711).

19 Income tax expenses

According to the tax law no. 259 effective on 1 January 2020, the Company 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.

20 Basic earnings (loss) per share

Basic earnings (loss) per share is calculated by dividing the net profit attributable to shareholders by the weighted average number of ordinary shares in issue during the year.

	Unaudited 30 September 2021	Unaudited 30 September 2020 Restated
Net profit/(loss) attributable to ordinary shareholders (LAK)	(26,423,174,947)	(36,966,588,629)
Weighted average number of ordinary shares in issue (shares)	235,000,000	235,000,000
Basic earnings (loss) per share (LAK)	(112)	(157)

21 Related-party transactions

Individuals and entities that directly or indirectly control or are controlled by or are under common control with the Company, including investment entities and individuals or entities having significant influence over the Compa006Ey, key management personnel, including directors and officers of the Company 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:

21.1 Sales of goods and services

	Unaudited 30 September 2021 LAK	Unaudited 30 September 2020 LAK
Sales of services to:		
Subsidiaries	6,313,027,390	3,991,996,141
Other related parties	2,058,530,529	2,171,615,350

21.2 Purchases of goods and services

	Unaudited 30 September 2021 LAK	Unaudited 30 September 2020 LAK
Purchases of services from:		
Other related parties	-	22,126,837,533

21. Related-party transactions (continued)

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

	Unaudited 30 September 2021 LAK	Audited 31 December 2020 LAK
Receivables from:		
Trade account receivables		
Other related parties (Note 6)	11,108,873,800	11,077,715,039
	11,108,873,800	**11,077,715,039**
Other current assets		
Subsidiaries (Note 8)		
Share subscription	36,368,330,104	36,368,330,104
Other receivable	4,922,985,253	1,726,586,453
	41,291,315,357	**38,094,916,557**
Key Management (Note 8)		
Other receivable from share premium	22,497,682,340	22,497,682,340
Other receivable from sale vehicle	16,149,973,862	16,085,642,483
	38,647,656,202	**38,583,324,823**
Other related parties		
Interest receivable	15,722,254,727	14,927,099,558
Advance to related parties	15,402,285,547	11,333,423,707
Other receivable from rental service	12,120,352,563	11,069,294,783
	43,244,1892,837	**37,329,818,048**
	134,292,738,196	**125,085,774,467**
Other non-current assets		
Key management		
Prepayment of land rental (Note 12)	34,419,839,505	34,419,839,505
	34,419,839,505	**34,419,839,505**
Total receivable	**168,712,577,701**	**159,505,613,972**

21. Related-party transactions (continued)

21.3 Outstanding balances arising from sales/purchases of goods/services (continued)

	Unaudited 30 September 2021 LAK	Audited 31 December 2020 LAK
Payable to:		
Trade account payable		
Other related parties	75,856,474	1,393,812,143
	75,856,474	**1,393,812,143**
Other current liabilities		
Subsidiaries		
Share subscription	56,306,694,922	56,306,694,922
Others	76,202,650,311	49,664,896,838
	132,509,345,233	**105,971,591,760**
Key Management		
Advance from key management	735,137,553	526,285,059
	735,137,553	**526,285,059**
Other related parties		
Accrued interest expenses and others	45,815,955,591	20,627,434,345
	45,815,955,591	**20,627,434,345**
Total payable (Note 13, 16)	**179,136,294,851**	**128,519,123,307**

21.4 Borrowings from related parties

	Unaudited 30 September 2021 LAK	Audited 31 December 2020 LAK
At 1 January	352,929,504,000	326,255,600,000
Loans received during the period	-	45,896,532,000
Loans repayment during the period	-	(45,896,532,000)
Un-realisation loss on exchange	20,368,352,000	26,673,904,000
	373,297,856,000	**352,929,504,000**

The loans from related parties were provided with specified repayment term and interest rate at 8% (2020: 8%) per annum (Note 15).

21. Related-party transactions (continued)

21.5 Loans to related parties

	Unaudited 30 September 2021 LAK	Audited 31 December 2020 LAK
Opening balance at 1 January	99,551,633,098	78,836,473,353
Loans addition during the period	-	35,681,125,284
Loans repayments during the period	(1,500,000,000)	(17,531,912,238)
Un-realisation loss on exchange	3,736,814,741	2,565,946,699
	101,788,447,839	**99,551,633,098**

21.6 Key management compensation

Compensation paid to key management are as follow:

	Unaudited 30 September 2021 Million LAK	Unaudited 30 September 2020 Million LAK
Salaries and others	1,787	1,920

22 Commitments

a) Capital expenditure commitment

As at 31 September 2021 the Company had no significant capital expenditure commitment.

b) Operating lease commitments - where a Company is the lessee

The Company leases land under non-cancellable operating lease agreements.

The future aggregate minimum lease payments under non-cancellable operating leases are as follows:

	Unaudited 30 September 2021 LAK	Audited 31 December 2020 LAK
Not later than 1 year		-
Later than 1 year but not later than 5 years	6,470,262,800	5,053,950,000
Later than 5 years	2,902,153,200	432,822,000
	9,372,416,000	**5,486,772,000**

22 Commitments (continued)

c) Operating lease commitments - where a Company is the lessor

The Company let out gas stations and office under operating lease agreement. The minimum future rental receivable as at 30 September 2021 and 31 December 2020 under these operating lease agreements are as below:

	Unaudited 30 September 2021 LAK	Audited 31 December 2020 LAK
Not later than 1 year	758,304,000	707,616,000
Later than 1 year but not later than 5 years	2,934,216,000	2,751,264,000
Later than 5 years	10,412,719,370	9,678,342,047
	14,105,239,370	**13,137,222,047**

23 Subsequent events

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