PETROLEUM TRADING LAO PUBLIC COMPANY

INTERIM FINANCIAL INFORMATION
(UNAUDITED)

FOR THE NINE-MONTH PERIOD ENDED 30 SEPTEMBER 2026

PETROLEUM TRADING LAO PUBLIC COMPANY

INTERIM FINANCIAL INFORMATION
FOR THE NINE-MONTH PERIOD ENDED 30 SEPTEMBER 2026

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PETROLEUM TRADING LAO PUBLIC COMPANY

INTERIM STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2026

	Notes	Unaudited 30 September 2026 LAK	Audited 31 December 2025 LAK
Assets			
Current assets			
Cash and cash equivalents	4	2,882,024,704	1,449,305,049
Trade accounts receivable, net	5	10,059,233,161	7,681,707,215
Inventories, net	6	327,512,634	392,082,604
Short-term loan to related parties	21.5	156,940,804,342	152,730,554,156
Other current assets	7	586,427,104,946	544,740,472,466
Total current assets		**756,636,679,787**	**706,994,121,490**
Non-current assets			
Property, plant and equipment, net	8	437,367,555,114	439,826,109,569
Intangible assets, net	9	316,673,419	531,683,706
Investment properties, net	10	257,481,870,024	410,588,385,114
Investment in subsidiaries	11	348,000,000,000	198,000,000,000
Other non-current assets	12	75,027,163,849	75,398,114,451
Total non-current assets		**1,118,193,262,406**	**1,124,344,292,840**
Total assets		**1,874,829,942,193**	**1,831,338,414,330**

Khamsone Sitthixay
Chief Executive Officer

Date: 13 November 2026

Chanthadom Meksavanh
Chief Finance Officer

Date: 13 November 2026

The accompanying condensed notes on pages 11 to 20 are an integral part of these interim financial information.

PETROLEUM TRADING LAO PUBLIC COMPANY

INTERIM STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2026

	Notes	Unaudited 30 September 2026 LAK	Audited 31 December 2025 LAK
Liabilities and equity			
Liabilities			
Current liabilities			
Trade accounts payable	13	10,117,369,745	9,190,812,474
Tax payables	14	4,152,085,609	3,783,573,319
Short-term borrowings	15	198,743,680,873	198,743,680,873
Other current liabilities	16	504,961,795,139	403,001,380,635
Total current liabilities		**717,974,931,366**	**614,719,447,301**
Non-current liabilities			
Long-term borrowings	15	665,074,057,492	661,278,301,046
Total non-current liabilities		**665,074,057,492**	**661,278,301,046**
Total liabilities		**1,383,048,988,858**	**1,275,997,748,347**
Equity			
Share capital	17	470,000,000,000	470,000,000,000
Share premium		27,638,932,340	27,638,932,340
Revaluation surplus		506,179,434,116	506,179,434,116
Retaining earnings/(Deficits)			
Appropriated-legal reserve	18	3,708,530,711	3,708,530,711
Other reserve		1,977,267,979	1,977,267,979
Unappropriated		(517,723,211,811)	(454,163,499,163)
Total equity		**491,780,953,335**	**555,340,665,983**
Total liabilities and equity		**1,874,829,942,193**	**1,831,338,414,330**

Khamsone Sitthixay
Chief Executive Officer

Date: 13 November 2026

Chanthadom Meksavanh
Chief Finance Officer

Date: 13 November 2026

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PETROLEUM TRADING LAO PUBLIC COMPANY

INTERIM STATEMENT OF INCOME
FOR THE NINE-MONTH PERIOD ENDED 30 SEPTEMBER 2026

	Notes	Unaudited 30 September 2026 LAK	Unaudited 30 September 2025 LAK
Sales		-	1,167,378,244
Cost of sales		-	(31,514,407)
Gross profit		**-**	**1,135,863,837**
Other income		15,578,046,855	19,423,276,641
Foreign exchange loss		(1,517,829,729)	(211,272,477)
Selling expenses		-	(56,785,696)
Administrative expenses		(18,284,118,078)	(17,153,471,050)
Operating (loss)/ profit		**(4,223,900,952)**	**3,137,611,255**
Finance expense		(59,335,811,696)	(54,943,885,453)
Net loss before income tax expenses		**(63,559,712,648)**	**(51,806,274,198)**
Income tax expenses	19	-	-
Net loss for the period		**(63,559,712,648)**	**(51,806,274,198)**
Loss per share			
Basic loss per share	20	(270)	(220)

Khamsone Sitthixay
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PETROLEUM TRADING LAO PUBLIC COMPANY

INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE NINE-MONTH PERIOD ENDED 30 SEPTEMBER 2026

	Notes	Share capital LAK	Share premium LAK	Revaluation Surplus LAK	Retaining earnings/ (Deficits) Appropriated legal reserve LAK	Other reserve LAK	Unappropriated LAK	Total LAK
Opening balance at 1 January 2025 - Audited	17,18	**470,000,000,000**	**27,638,932,340**	**462,988,363,512**	**3,708,530,711**	**1,977,267,979**	**(375,563,411,139)**	**590,749,683,403**
Net loss for the period		-	-	-	-	-	(51,806,274,198)	(51,806,274,198)
Closing balance at 30 September 2025 - Unaudited		**470,000,000,000**	**27,638,932,340**	**462,988,363,512**	**3,708,530,711**	**1,977,267,979**	**(427,369,685,337)**	**538,943,409,205**
Opening balance at 1 January 2026 - Audited		**470,000,000,000**	**27,638,932,340**	**506,179,434,116**	**3,708,530,711**	**1,977,267,979**	**(454,163,499,163)**	**555,340,665,983**
Net loss for the period		-	-	-	-	-	(63,559,712,648)	(63,559,712,648)
Closing balance at 30 September 2026 - Unaudited		**470,000,000,000**	**27,638,932,340**	**506,179,434,116**	**3,708,530,711**	**1,977,267,979**	**(517,723,211,811)**	**491,780,953,335**

Khamsone Sitthixay
Chief Executive Officer

Date: 13 November 2026

Chanthadom Meksavanh
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PETROLEUM TRADING LAO PUBLIC COMPANY

INTERIM STATEMENT OF CASH FLOW
FOR THE NINE-MONTH PERIOD ENDED 30 SEPTEMBER 2026

	Notes	Unaudited 30 September 2026 LAK	Unaudited 30 September 2025 LAK
Cash flow from operating activities:			
Net loss before income tax for the period		(63,559,712,648)	(51,806,274,198)
Adjustments;			
Depreciation and amortisation	8,9	2,949,416,767	1,792,858,692
Reversal provision for doubtful debts		(2,424,213,846)	-
Interest income		(2,214,912,169)	2,214,912,170
Interest expense		59,335,811,696	51,830,007,239
Foreign exchange gain (loss)		-	(7,433,626)
Operating (loss)/profit before working capital changes		**(5,913,610,200)**	**4,024,070,277**
Changes in working capital:			
Trade accounts receivable		46,687,900	5,737,048,575
Inventories		64,569,970	49,635,545
Trade accounts payable		926,557,271	(5,986,335,580)
Tax payables		368,512,290	967,473,668
Other current assets		(32,569,448,775)	(58,219,818,999)
Other non-current assets		370,950,602	(2,304,781,700)
Other liabilities		38,414,352,622	78,963,336,691
Cash generated from operation		**1,708,571,680**	**23,230,628,477**
Interest received		-	-
Interest paid		-	(1,010,344)
Net cash generated from/ (used in) operating activities		**1,708,571,680**	**23,229,618,133**
Cash flows from investing activities:			
Acquisitions of assets		(275,852,025)	(258,983,648)
Loans paid during the period		-	(2,374,686,467)
Loans received during the period		-	-
Net cash (used in)/ generated from investing activities		**(275,852,025)**	**(2,633,670,115)**

Khamsone Sitthixay
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PETROLEUM TRADING LAO PUBLIC COMPANY

INTERIM STATEMENT OF CASH FLOW
FOR THE NINE-MONTH PERIOD ENDED 30 SEPTEMBER 2026

	Notes	Unaudited 30 September 2026 LAK	Unaudited 30 September 2025 LAK
Cash flows from financing activities:			
Proceeds from borrowings	15	-	-
Repayment of borrowings	15	-	(21,217,499,315)
Net cash used in financing activities		**-**	**(21,217,499,315)**
Net increase/(decrease) in cash and cash equivalents		**1,432,719,655**	**(621,551,297)**
Cash and cash equivalents at the beginning of the period	4	1,449,305,049	14,207,853,359
Exchange gain on cash and cash equivalents		-	7,433,626
Cash and cash equivalents at the end of the period		**2,882,024,704**	**13,593,735,688**
Significant non-cash items;			
Accounts payable for fixed assets		-	240,000,610
Investment in subsidiaries		150,000,000,000	-

Khamsone Sitthixay
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Date: 13 November 2026

Chanthadom Meksavanh
Chief Finance Officer

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PETROLEUM TRADING LAO PUBLIC COMPANY

INTERIM STATEMENT OF INCOME
FOR THE THREE-MONTH PERIOD OF QUARTER III ENDED 30 SEPTEMBER 2026

	Unaudited 1 July - 30 September 2026 LAK	Unaudited 1 July - 30 September 2025 LAK
Sales	-	23,683,814
Cost of sales	-	-
Gross profit	**-**	**23,683,814**
Other income	4,963,802,482	8,535,833,218
Foreign exchange loss	(1,514,145,576)	(372,309,304)
Selling expenses	-	-
Administrative expenses	(7,213,019,368)	(5,013,945,079)
Operating (loss)/ profit	**(3,763,362,462)**	**3,173,262,649**
Finance expense	(20,053,654,381)	(19,881,230,049)
Net loss before income tax expenses	**(23,817,016,843)**	**(16,707,967,400)**
Income tax expenses	-	-
Net loss for the period	**(23,817,016,843)**	**(16,707,967,400)**
Loss per share		
Basic loss per share	(101)	(71)

Khamsone Sitthixay
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Date: 13 November 2026

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PETROLEUM TRADING LAO PUBLIC COMPANY

INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE THREE-MONTH PERIOD OF QUARTER III ENDED 30 SEPTEMBER 2026

				Retaining earnings/ (Deficits)			
	Share capital LAK	Share premium LAK	Revaluation Surplus LAK	Appropriated legal reserve LAK	Other reserve LAK	Unappropriated LAK	Total LAK
Opening balance at 1 July 2025 - Unaudited	**470,000,000,000**	**27,638,932,340**	**462,988,363,512**	**3,708,530,711**	**1,977,267,979**	**(410,661,717,937)**	**555,651,376,605**
Net loss for the period	-	-	-	-	-	(16,707,967,400)	(16,707,967,400)
Closing balance at 30 September 2025 - Unaudited	**470,000,000,000**	**27,638,932,340**	**462,988,363,512**	**3,708,530,711**	**1,977,267,979**	**(427,369,685,337)**	**538,943,409,205**
Opening balance at 1 July 2026 - Unaudited	**470,000,000,000**	**27,638,932,340**	**506,179,434,116**	**3,708,530,711**	**1,977,267,979**	**(493,906,194,968)**	**515,597,970,178**
Net loss for the period	-	-	-	-	-	(23,817,016,843)	(23,817,016,843)
Closing balance at 30 September 2026 - Unaudited	**470,000,000,000**	**27,638,932,340**	**506,179,434,116**	**3,708,530,711**	**1,977,267,979**	**(517,723,211,811)**	**491,780,953,335**

Khamsone Sitthixay
Chief Executive Officer

Date: 13 November 2026

Chanthadom Meksavanh
Chief Finance Officer

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PETROLEUM TRADING LAO PUBLIC COMPANY

INTERIM STATEMENT OF CASH FLOWS
FOR THE THREE-MONTH PERIOD OF QUARTER III ENDED 30 SEPTEMBER 2026

	Unaudited 1 July - 30 September 2026 LAK	Unaudited 1 July - 30 September 2025 LAK
Cash flow from operating activities:		
Net loss before income tax for the period	(23,817,016,843)	(16,707,967,402)
Adjustments;		
Depreciation and amortisation	984,628,877	605,488,131
Reversal provision for doubtful debts	-	-
Interest income	(746,403,105)	3,722,044,229
Interest expense	20,053,654,381	18,024,562,597
Foreign exchange gain (loss)	-	-
Operating (loss)/profit before working capital changes	**(3,525,136,690)**	**5,644,127,555**
Changes in working capital:		
Trade accounts receivable	9,000,000	6,626,652,567
Inventories	33,686,715	(37,140,193)
Trade accounts payable	(7,180,731)	(5,132,458,544)
Tax payables	238,909,818	737,921,973
Other current assets	1,338,693,110	(45,155,409,786)
Other non-current assets	423,702,928	(1,051,658,674)
Other liabilities	2,411,785,945	66,182,978,678
Cash generated from operation	**923,461,095**	**27,815,013,576**
Interest received	-	-
Interest paid	-	-
Net cash generated from/ (used in) operating activities	**923,461,095**	**27,815,013,576**
Cash flows from investing activities:		
Acquisitions of assets	(90,420,277)	(25,696,908)
Loans paid during the period	-	(2,374,686,467)
Loans received during the period	-	-
Net cash (used in)/ generated from investing activities	**(90,420,277)**	**(2,400,383,375)**

Khamsone Sitthixay
Chief Executive Officer

Date: 13 November 2026

Chanthadom Meksavanh
Chief Finance Officer

Date: 13 November 2026

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PETROLEUM TRADING LAO PUBLIC COMPANY

INTERIM STATEMENT OF CASH FLOWS
FOR THE THREE-MONTH PERIOD OF QUARTER III ENDED 30 SEPTEMBER 2026

	Unaudited 1 July - 30 September 2026 LAK	Unaudited 1 July - 30 September 2025 LAK
Cash flows from financing activities:		
Proceeds from borrowings	-	-
Repayment of borrowings	-	(22,474,710,077)
Net cash used in financing activities	**-**	**(22,474,710,077)**
Net increase/(decrease) in cash and cash equivalents	**833,040,818**	**2,939,920,124**
Cash and cash equivalents at the beginning of the period	2,048,983,886	14,207,853,359
Exchange gain on cash and cash equivalents	-	(8,285,026)
Cash and cash equivalents at the end of the period	**2,882,024,704**	**17,139,488,457**
Significant non-cash items;		
Accounts payable for fixed assets	-	240,000,610
Investment in subsidiaries	150,000,000,000	-

Khamsone Sitthixay
Chief Executive Officer

Date: 13 November 2026

Chanthadom Meksavanh
Chief Finance Officer

Date: 13 November 2026

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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-Export Company Limited and Petrotrade Distribution Company Limited as the same.

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

These interim financial statements were authorised by the Board of Directors on 13 November 2026.

2. Basis of preparation

The 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 2025. 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 2025.

3. Estimates

The preparation of 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 financial statements for the year ended 31 December 2025.

4. Cash and cash equivalents

	Unaudited 30 September 2026 LAK	Audited 31 December 2025 LAK
Cash on hand	15,000,000	15,000,000
Cash at banks	2,867,024,704	1,434,305,049
	2,882,024,704	**1,449,305,049**

5. Trade accounts receivable, net

	Unaudited 30 September 2026 LAK	Audited 31 December 2025 LAK
Trade accounts receivable - related parties (Note 21.3)	10,049,175,034	10,049,175,034
Trade accounts receivable - third parties	4,695,320,659	4,742,008,559
	14,744,495,693	**14,791,183,593**
Less: Allowance for doubtful accounts	(4,685,262,532)	(7,109,476,378)
Trade account receivables - net	**10,059,233,161**	**7,681,707,215**

6. Inventories, net

	Unaudited 30 September 2026 LAK	Audited 31 December 2025 LAK
Office supply	327,512,634	392,082,604
Less: Allowance for impairment based on net realisable value	-	-
Inventories - net	**327,512,634**	**392,082,604**

7. Other current asset

	Unaudited 30 September 2026 LAK	Audited 31 December 2025 LAK
Other receivable - related parties (Note 21.3)	217,004,404,162	197,504,052,264
Advances to suppliers	1,790,448,440	1,723,428,462
Prepayment	891,443,897	1,443,708,049
Deposits to suppliers	4,247,874,062	4,177,444,645
Advances to employees	47,000,000	97,000,000
Advance profit tax payment	1,146,854,492	1,146,854,492
Deferred loss from un-realisation	361,299,079,893	338,647,984,554
	586,427,104,946	**544,740,472,466**

8. Property, plant and equipment, net

	LAK
As at 1 January 2026 – Audited	439,826,109,569
Additions	275,852,025
Less: Depreciation charge	(2,734,406,480)
Net book amount as at 30 September 2026 - Unaudited	**437,367,555,114**

9. Intangible assets, net

	LAK
As at 1 January 2026 – Audited	531,683,706
Additions	-
Less: Amortisation charge	(215,010,287)
Net book amount as at 30 September 2026 – Unaudited	**316,673,419**

10. Investment properties, net

	LAK
As at 1 January 2026 - Audited	410,588,385,114
Transferred to subsidiaries (note 11)	(153,106,515,090)
Less: Depreciation charge	-
Net book amount as at 30 September 2026 – Unaudited	**257,481,870,024**

11. Investments in subsidiaries

	Unaudited 30 September 2026 LAK	Audited 31 December 2025 LAK
As at 1 January	198,000,000,000	198,000,000,000
Additions	150,000,000,000	-
	348,000,000,000	**198,000,000,000**

The amounts recognised in the statements of financial position are as follows:

Entity name	Country of incorporation	Nature of business	Ownership interest held by Company		Ownership interests held by non-controlling interests		Investment in Cost method	
			2026 (%)	2025 (%)	2026 (%)	2025 (%)	2026 LAK	2025 LAK
Petrotrade Import-Export Company Limited	Lao PDR	Import and Export	99%	99%	1%	1%	298,500,000,000	148,500,000,000
Petrotrade Distribution Company Limited	Lao PDR	Retail and wholesale distribution	99%	99%	1%	1%	49,500,000,000	49,500,000,000

12. Other non-current assets

	Unaudited 30 September 2026 LAK	Audited 31 December 2025 LAK
Prepayment*	49,708,853,581	50,981,485,231
Advance payment for investment	24,225,242,997	23,454,842,997
Advance for gas stations and others	1,093,067,271	961,786,223
	75,027,163,849	**75,398,114,451**

*This mainly represents advance prepayment to related parties amount to LAK 34,419,839,505 (31 December 2025: LAK 34,419,839,505) (Note 21.3) and other prepayment.

13. Trade accounts payable

	Unaudited 30 September 2026 LAK	Audited 31 December 2025 LAK
Trade payables - third parties	3,832,161,834	4,148,647,699
Trade payables - related parties (Note 21.3)	6,285,207,911	5,042,164,775
	10,117,369,745	**9,190,812,474**

14. Tax payables

	Unaudited 30 September 2026 LAK	Audited 31 December 2025 LAK
Value Added Tax payables	3,962,877,199	3,676,361,150
Personnel income tax payables	189,208,410	107,212,169
	4,152,085,609	**3,783,573,319**

15. Borrowings

	Unaudited 30 September 2026 LAK	Audited 31 December 2025 LAK
Current		
Current portion of long-term borrowings from Banks	-	-
Borrowing from related parties (Note 21.4)	198,743,680,873	198,743,680,873
	198,743,680,873	**198,743,680,873**
Non-current		
Borrowings from Banks	-	-
Borrowing from related parties (Note 21.4)	665,074,057,492	661,278,301,046
	665,074,057,492	**661,278,301,046**
	863,817,738,365	**860,021,981,919**

The movement of borrowing can be analysed are as follows:

	Unaudited 30 September 2026 LAK
At 1 January	860,021,981,919
Borrowings received during the period	-
Borrowings repayment during the period	-
Un-realisation loss on exchange	3,795,756,446
	863,817,738,365

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

	Unaudited 30 September 2026 LAK	Audited 31 December 2025 LAK
Borrowings		
- at fixed rates	863,817,738,365	860,021,981,919
Total borrowings	**863,817,738,365**	**860,021,981,919**

Maturity of borrowings are as follows:

	Unaudited 30 September 2026 LAK	Audited 31 December 2025 LAK
Between 1 and 2 years	198,743,680,873	198,743,680,873
Between 2 years and 5 years	665,074,057,492	661,278,301,046
	863,817,738,365	**860,021,981,919**

16. Other current liabilities

	Unaudited 30 September 2026 LAK	Audited 31 December 2025 LAK
Advances from customers	1,508,888,831	1,430,986,535
Other accrued and payables	8,567,703,836	7,612,578,149
Other payables – related parties (Note 21.3)	439,507,151,737	344,049,464,237
Deferred gain from un-realisation	55,378,050,735	49,908,351,711
	504,961,795,139	**403,001,380,632**

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 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 nine-month period ended 30 September 2026.

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 net profit, after deducted accumulated losses (if any) until such reserve reaches 50% of authorised share capital.

During the period there is no movement, the balance as of 30 September 2026 is LAK 3,708,530,711 (31 December 2025: 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 Tax on its net taxable income at the rate of 20% (31 December 2025: 20%) after considering the non-deductible income and expenses was in accordance with the Lao Tax Law.

20. Basic loss per share

Basic loss per share is calculated by dividing the net loss attributable to shareholders by the weighted average number of ordinary shares in issue during the period.

	Unaudited 30 September 2026	Unaudited 30 September 2025
Net loss attributable to ordinary shareholders (LAK)	(63,559,712,648)	(51,806,274,198)
Weighted average number of ordinary shares in issue (shares)	235,000,000	235,000,000
Basic loss per share (LAK)	(270)	(220)

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 Company, 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 2026 LAK	Unaudited 30 September 2025 LAK
Sales of services to:		
Subsidiaries		
Interest income	-	-
Management fee	-	-
IT service	-	-
Rental fees	1,001,776,356	1,350,315,616
	1,001,776,356	**1,350,315,616**
Other related parties		
Interest income	2,214,912,169	2,215,006,533
Rental fees	11,849,931,959	5,958,156,706
IT service	-	-
	14,064,844,128	**8,173,163,239**
	15,066,620,484	**9,523,478,855**

21. Related-party transactions (continued)

21.2 Purchases of goods and services

	Unaudited 30 September 2026 LAK	Unaudited 30 September 2025 LAK
Purchases of services from:		
Subsidiaries		
Interest expenses	9,042,648,198	8,373,328,224
	9,042,648,198	**8,373,328,224**
Other related parties		
Management fee	-	-
Interest expenses	50,293,163,498	46,570,557,229
	50,293,163,498	**46,570,557,229**
	59,335,811,696	**54,943,885,453**

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

	Unaudited 30 September 2026 LAK
Receivables from	
Trade receivables from related parties (Note 5)	10,049,175,034
Other receivables - Related party (Note 7)	190,974,646,291
Advance to suppliers - Related parties (Note 7)	-
Interest receivable - Related party (Note 7)	26,029,757,871
	227,053,579,196
Payable to	
Trade payables – related parties (Note 13)	6,285,207,911
Other payables – related parties (Note 16)	439,507,151,737
	445,792,359,648

21. Related-party transactions (continued)

21.4 Borrowings from related parties

	Unaudited 30 September 2026 LAK
At 1 January	860,021,981,919
Borrowings received during the period	-
Borrowings repayment during the period	-
Un-realisation loss from foreign exchange	3,795,756,446
	863,817,738,365

The borrowings from related parties were provided with specified repayment term and interest rate average at 0%, 9-12% (2025: 0%, 9-12%) per annum (Note 15).

21.5 Loans to related parties

	Unaudited 30 September 2026 LAK
Opening balance at 1 January	152,730,554,156
Loans addition during the period	-
Loans repayment during the period	-
Un-realisation gain from foreign exchange	4,210,250,186
	156,940,804,342

The loans to related parties were provided with specified repayment term and interest rate at 0%,6.5%-11% (2025: 0%,6.5%-11%) per annum.

21.6 Key management compensation

Compensation paid to key management are as follow:

	Unaudited 30 September 2026 LAK	Unaudited 30 September 2025 LAK
Salaries and others	4,039,660,488	2,792,000,000

22. Events after the reporting period

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