LAO AGROTECH PUBLIC COMPANY
AND ITS SUBSIDIARY

INTERIM CONSOLIDATED FINANCIAL INFORMATION
(UNAUDITED)

FOR THE 03rd QUARTER OF 2026 ENDED 30 SEPTEMBER 2026

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LAO AGROTECH PUBLIC COMPANY AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2026

	Notes	Unaudited 30 September 2026 LAK	Audited 31 December 2025 LAK
ASSET			
Current assets			
Cash and cash equivalents	5	232,610,631	305,106,388
Trade and other receivables, net		6,931,690,520	6,535,192,685
Inventories, net		8,432,236,008	5,417,229,892
Deferred plantation costs - Palm sapling for sale	6	717,658,438	798,383,150
Other current assets		6,995,132,127	6,742,603,464
Total current assets		**23,309,327,724**	**19,798,515,579**
Non-current assets			
Property, plants and equipment, net	7	19,405,812,388	19,495,483,733
Deferred plantation costs	8	65,454,619,788	50,628,555,764
Total non-current assets		**84,860,432,176**	**70,124,039,497**
TOTAL ASSETS		**108,169,759,900**	**89,922,555,076**
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Trade and other payable		49,847,796,875	30,653,093,490
Other current liabilities		755,794,758	259,064,127
Loan from shareholder	9	1,641,768,000	275,380,000
Borrowings	10	(-)	2,000,000,000
Finance leases liability	11	904,682,575	910,475,125
Total current liabilities		**53,150,042,208**	**34,098,012,742**
Non-Current Liabilities			
Other non-current liabilities	12	18,223,424,449	18,223,424,449
Total non-current liabilities		**18,223,424,449**	**18,223,424,449**
Total liabilities		**71,373,466,657**	**52,321,437,191**
Equity			
Share capital		50,000,000,000	50,000,000,000
Share premium		3,269,466,406	3,269,466,406
Retained earnings			
Appropriated - legal reserved		932,158,245	932,158,245
Un-appropriated		(17,405,331,408)	(16,600,506,766)
Total equity		**36,796,293,243**	**37,601,117,885**
TOTAL LIABILITIES AND EQUITY		**108,169,759,900**	**89,922,555,076**

Mr. Phongtarn Pichjumnong
Deputy Director
Date: 15 November 2026

Mr. Vanhsalerm Sisukhammang
Chief Accountant
Date: 15 November 2026

The accompanying notes on page 6 to 15 are an integral part of these consolidated financial statement.

LAO AGROTECH PUBLIC COMPANY AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF INCOME
FOR THE THREE-MONTH PERIOD ENDED 30 SEPTEMBER 2026

	Notes	Unaudited 30 September 2026 LAK	Unaudited 30 September 2025 LAK
Revenue from sales		10,024,062,412	10,496,065,728
Cost of sale		(6,789,395,964)	(8,191,715,259)
Gross profit		**3,234,666,448**	**2,304,350,469**
Selling and administrative expenses		(4,202,491,849)	(3,038,755,223)
Other income		999,356,844	1,575,951,570
Gain/(Loss) on exchange rate		303,745,419	(270,201,409)
Operating profit		**335,276,862**	**571,345,407**
Finance costs		(8,842,070)	(143,980,462)
Profit before income tax expense		**326,434,792**	**427,364,945**
Income tax expense	13	(-)	(-)
Profit for the period		**326,434,792**	**427,364,945**
Profit per share			
Basic earning per share	14	3.26	4.27

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LAO AGROTECH PUBLIC COMPANY AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE THREE-MONTH PERIOD ENDED 30 SEPTEMBER 2026

	Note	Paid-up share capital LAK	Share Premium LAK	Retained earnings/(Deficits) Legal reserved LAK	Retained earnings/(Deficits) Un-appropriated LAK	Total LAK
Opening balance at 1 July 2026		**50,000,000,000**	**3,269,466,406**	**932,158,245**	**(17,731,766,200)**	**36,469,858,451**
Profit for the period		(-)	(-)	(-)	326,434,792	326,434,792
Closing balance at 30 September 2026		**50,000,000,000**	**3,269,466,406**	**932,158,245**	**(17,405,331,408)**	**36,796,293,243**
Opening balance at 1 July 2025		50,000,000,000	3,269,466,406	932,158,245	(16,281,273,384)	37,920,351,267
Profit for the period		(-)	(-)	(-)	427,364,945	427,364,945
Closing balance at 30 September 2025		**50,000,000,000**	**3,269,466,406**	**932,158,245**	**(15,853,908,439)**	**38,347,716,212**

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Date: 15 November 2026

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LAO AGROTECH PUBLIC COMPANY AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE THREE-MONTH PERIOD ENDED 30 SEPTEMBER 2026

	Notes	Unaudited 30 September 2026 LAK	Unaudited 30 September 2025 LAK
Profit before income tax		**326,434,792**	**427,364,945**
Adjustments for:			
Depreciation charge	7	568,283,664	584,663,502
Amortization charge	8	244,508,914	244,508,914
Write-off deferred plantation costs – Palm sapling for sale	6	145,253,959	(-)
Write-off deferred plantation costs	8	474,746,124	(-)
Foreign exchange (gain)/losses		(188,398,144)	210,076,051
Interest expenses		8,842,070	143,980,462
Changes in working capital:			
Trade and other receivables		(866,872,353)	1,041,392,536
Inventories, net		(476,709,697)	568,119,660
Deferred Plantation costs - Palm sapling for sale		35,063,534	(41,811,729)
Other current assets		(498,378,402)	84,216,120
Trade and other payables		4,202,842,852	6,893,229,125
Other current liabilities		497,879,711	(57,710)
Cash flows from operating activities		**4,473,497,024**	**10,155,681,876**
Interest paid		(8,842,070)	(143,980,462)
Net cash generated from/(used in) operating activities		**4,464,654,954**	**10,011,701,414**
Cash flows from investing activities			
Purchases of property, plant and equipment		(1,318,094,764)	(386,572,924)
Plantation costs paid		(3,551,790,716)	(6,468,548,613)
Proceed from disposal of property, plant and equipment		4,049,560	(-)
Net cash used in investing activities		**(4,865,835,920)**	**(6,855,121,537)**

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LAO AGROTECH PUBLIC COMPANY AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE THREE-MONTH PERIOD ENDED 30 SEPTEMBER 2026

	Notes	Unaudited 30 September 2026 LAK	Unaudited 30 September 2025 LAK
Cash flow from financing activities			
Proceeds loan from shareholder	9	337,893,000	(-)
Repayments of borrowings	10	(330,000,000)	(-)
Net cash used in financing activities		**7,893,000**	**(-)**
Net (decrease)/increase in cash and cash equivalents		**(393,287,966)**	**3,156,579,877**
Cash and cash equivalents at the beginning of the period		625,834,458	423,782,899
Effect of exchange rate changes on cash and cash equivalents		64,139	18,173,173
Cash and cash equivalents at the end of the period	5	**232,610,631**	**3,598,535,949**
Significant non-cash items:			
Outstanding lease liability for previously acquired vehicle and palm machine		1,816,775,940	2,123,081,631
Acquisitions of Deferred plantation costs which have not been paid	8	2,587,312,500	(-)

Mr. Phongtarn Pichjumnong
Deputy Director
Date: 15 November 2026

Mr. Vanhsalerm Sisukhammang
Chief Accountant
Date: 15 November 2026

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1 General information

LAO AGROTECH PUBLIC COMPANY (the Company) and its subsidiary which is Lao Dee Green Sole Co.,Ltd (together, "the Group") are respectively listed and limited companies incorporated and domiciled in the Lao PDR.

The address of its registered office is Nongkhankhu village, Naxaythong district, Vientiane Lao People Democratic Republic.

The Parent's shares were firstly traded at Lao Securities Exchange on 25 September 2017.

The principal activity of the group is to carry on the palm oil industry which starts from palm sapling cultivation, palm plantation, palm product processing and sell by the Group itself. The Group also provides financial support and palm saplings to the farmers for planting and buying back the palm seed.

In addition, the Group also imports finished goods, including crude palm oil, cooking oil and monosodium glutamate from Thailand to sell in Lao PDR.

In September 2023, the Group invested in Lao Dee Green Sole Co., Ltd by purchasing of 100,000 shares which is 100% of total shares from Lao Dee Green Sole Co., Ltd, amounting to 240,422,000,000 (100,000 shares with 2,404,220 par value per share). During for the three-month period ended 30 September 2026, the Group has additional paid of LAK 2,979,738,461 (2025: LAK 24,745,926,658). As at 30 September 2026, the Group has paid in total of LAK 36,032,136,216 (the value of paid are classify to in kind is LAK 16,414,725,714 and in cash is LAK 19,617,410,502).

The principal activity of the subsidiary is to establish high-quality tree plantations, primarily comprising acacia and pongamia,, and to process this wood, together with sustainably produced plantation acacia, into high value ready-made products for the export market.

The Company's project located at Taoi and Samoi district, Salavan province, Lao PDR.

The interim consolidated financial statements were authorised for issued by the director on 15 November 2026.

2 Basis of preparation

The interim consolidated financial information has been prepared in accordance with the Group's accounting policies as described in Note 2 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 condensed interim consolidated financial information comprises the consolidated statement of financial position as at 30 September 2026, together with comparative information as at 31 December 2025, the consolidated statement of income for the three-month period ended 30 September 2026, together with comparative information for the corresponding three-month period ended 30 September 2025, the consolidated statement of changes in equity for the three-month period ended 30 September 2026, together with comparative information for the corresponding three-month period ended 30 September 2025, the consolidate statement of cash flows for the three-month period ended 30 September 2026, together with comparative information for the corresponding three-month period ended 30 September 2025 and condensed notes to the interim consolidated financial information, which are presented on a basis consistent with the disclosures in the consolidated 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 the Accounting Law no. 47/NA issued on 26 December 2013; Public Interest Enterprises (PIEs) are required to apply 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) dated 25 May 2020, which provided options for PIEs to prepare an action plan for adoption International Financial Reporting Standards (IFRS) until 31 December 2025. For accounting periods beginning on or after 1 January 2026, all listed companies must fully comply with IFRS.

The management is presently in the process of obtaining permission from the relevant regulatory authorities to defer the adoption of IFRS. Consequently, the accompanying financial information continues to be prepared in accordance with the Company's existing accounting policies.

Financial Position

As at 30 September 2026, the Group's current liabilities exceeded its current assets by LAK 29,840,714,484. In addition, the Group reported a net profit of LAK 326,434,792 for the three-month period ended 30 September 2026.

The Group generated positive operating cash flows during the three-month period ended 30 September 2026 and the year ended 31 December 2025 and maintained a positive equity position as at 30 September 2026 and 31 December 2025.

Management has undertaken various measures to manage liquidity and maintain adequate levels of cash and cash equivalents, including obtaining financial support from existing stakeholders and ongoing negotiations with third parties to support the Group's short-term funding requirements and liquidity management plan. Based on these measures, management believes that the Group will have sufficient financial resources to continue its operations and meet its obligations as they fall due for at least twelve months from the date of approval of this interim consolidated financial information.

Accordingly, the interim consolidated financial information has been prepared on a going concern basis

3 Accounting policies

The accounting policies used in the preparation of the interim financial information are consistent with those used in the annual financial statements for the year ended 31 December 2025, except for the following changes in accounting policies.

3.1 Group accounting - Investments in a subsidiary

Subsidiaries are entities (including structured entities) over which the Group has control. The Group controls an entity when the Group is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity.

Subsidiaries are fully consolidated from the date on which control is transferred to the Group and are deconsolidated from the date that control ceases.

3 Accounting policies (continued)

3.1 Group accounting - Investments in a subsidiary (continued)

Intercompany transactions, balances and unrealised gains arising from transactions between group companies are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset.

The financial statements of subsidiaries are prepared using accounting policies consistent with those adopted by the Group. Where necessary, adjustments are made to the financial information of subsidiaries to align accounting policies, classifications and presentation with those applied by the Group for consolidation purposes.

3.2 Inventories

Inventories are measured at the lower of cost and net realisable value. Inventories comprise crude palm oil ("CPO"), finished goods, work in progress ("WIP"), fertilisers, diesel, and other factory supplies held for sale in the ordinary course of business or for consumption in the production process. Finished goods primarily comprise palm waste products, fertiliser and biodiesel B5 products. Other factory supplies primarily comprise biodiesel B100, potassium nitrate, chemicals and palm seeds consumed in the production process or held for sale in the ordinary course of business.Certain inventories may be sold directly to customers or consumed in the Group's manufacturing operations. Accordingly, such items are classified within inventories as they are either held for sale in the ordinary course of business or intended for consumption in the production process. Cost is determined using the weighted average cost method and includes costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Costs of purchase comprise the purchase price, import duties, transportation costs and other directly attributable costs, net of trade discounts, rebates and similar items. Costs of conversion include direct labour and a systematic allocation of production overheads incurred in converting materials into finished goods.

Net realisable value represents the estimated selling price in the ordinary course of business less the estimated costs of completion and costs necessary to make the sale.

Inventories are reviewed periodically and allowances are recognised for obsolete, slow-moving, damaged or defective items when their carrying amounts are not expected to be recovered. Any write-down of inventories to net realisable value is recognised in the statement of income in the period in which the write-down occurs. Subsequent reversals of inventory write-downs are recognised when the circumstances that previously caused inventories to be written down no longer exist.

3.3 Deferred plantation cost

Deferred plantation costs represent costs directly attributable to the development and establishment of plantation projects prior to the commencement of commercial harvesting, production or other intended use. Such costs include land preparation and clearance costs, seedling costs, planting costs, fertiliser application costs, maintenance costs, labour costs and other expenditures directly attributable to the development of plantation areas. Deferred plantation costs include costs relating to palm plantations, pongamia plantations, acacia plantations and other plantation development projects undertaken by the Group.

3 Accounting policies (continued)

3.3 Deferred plantation cost (continued)

Deferred plantation costs are accumulated on a project-by-project basis and are measured at cost less accumulated amortisation and impairment, if any.

Deferred plantation costs are recognised as non-current assets where future economic benefits are expected to be derived from the underlying plantation projects. Costs continue to be accumulated until the relevant plantation assets reach the stage at which they are available for their intended use. Palm plantations are generally ready for commercial harvesting approximately four years from planting, while pongamia and acacia plantations are generally ready for commercial harvesting approximately five to six years from planting.

Palm plantations

Costs incurred during the immature stage of palm plantations are capitalised as deferred plantation costs until the plantations are ready for commercial harvesting.

Upon commencement of commercial harvesting, the accumulated plantation development costs are transferred to mature palm plantations and are amortised as part of the cost of raw materials over the plantations estimated useful life of 26 years.

Pongamia plantations

Costs incurred during the immature stage of pongamia plantations are capitalised as deferred plantation costs until the plantations are ready for commercial harvesting.

Upon commencement of commercial harvesting, the accumulated plantation development costs are transferred to mature pongamia plantations and are amortised over the plantations' estimated useful life.

Acacia plantations

Costs incurred during the immature stage of Acacia plantations are capitalised as deferred plantation costs until the plantations are ready for commercial harvesting.

Upon commencement of commercial harvesting, the accumulated plantation development costs continue to be carried at cost. Revenues from harvesting are recognised when the harvested products are sold and the related accumulated plantation development costs are recognised in the statement of income when the related harvest is sold or depleted. No systematic amortisation is recognised.

Expenditures that do not meet the criteria for capitalisation are recognised in the statement of income as incurred.

3.4 Loan from shareholder

The loan from shareholder represents funds advanced by a shareholder to support the Group's working capital requirements. The loan is denominated in Thai Baht ("THB"), bears no interest, is unsecured and is repayable on demand.

The outstanding balance is translated into Lao Kip at the closing exchange rate at each reporting date. Exchange gains or losses arising from the translation of the loan balance are recognised in the statement of income. Accordingly, the loan is classified as a current liability as at the reporting date.

4 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, significant judgements made by management in applying the Company's accounting policies and key sources of estimation uncertainty were the same as those that applied to the financial statements for the year ended 31 December 2025.

5 Cash and cash equivalents

	Three-month period 30 September 2026 LAK	Three-month period 30 September 2025 LAK
Cash on hand	34,516,860	25,121,194
Deposits held at call with bank[(i)]	198,093,771	3,573,414,755
	232,610,631	**3,598,535,949**

(i) Deposits held at call with banks represent cash deposited in three different currencies being LAK, US Dollar, and Thai Baht in current accounts with local reputable banks and foreign bank branches.

6 Deferred plantation costs – palm sapling for sale

Deferred plantation costs – palm saplings for sale comprise the direct purchase cost of palm seeds and other directly attributable costs incurred in cultivating palm saplings, including labour, fertiliser and other development costs.

During the three-month period ended 30 September 2026, the Group recognised a write-off of deferred plantation costs amounting to LAK 145,253,959 in the statement of income, as certain palm saplings were no longer expected to generate future economic benefits.

The movement in deferred plantation costs – palm saplings for sale is summarised below:

	LAK
Opening balance at 1 July 2026 - Unaudited	**897,975,931**
Addition	139,257,187
Transfer out	(145,047,271)
Transfer out to Deferred plantation costs	(29,273,450)
Write-off	(145,253,959)
Ending balance at 30 September 2026 - Unaudited	**717,658,438**

7 Property, plant and equipment, net

	Three-month period 30 September 2026 LAK	Three-month period 30 September 2025 LAK
Opening net book amount	**18,656,001,288**	**20,170,363,253**
Additions	1,318,094,764	1,028,605,751
Transfer out	(-)	(642,032,827)
Depreciation charges	(568,283,664)	(584,663,502)
Closing net book amount	**19,405,812,388**	**19,972,272,675**

As at 30 September 2026	
Cost	42,212,350,127
Less: Accumulated depreciation	(22,806,537,739)
Closing net book amount at 30 September 2026	**19,405,812,388**

During the three-month period ended 30 September 2026, the Group had received payments of LAK 4,049,560 from the buyer, while the remaining balance of LAK 29,140,369 remained outstanding and was recognised within other receivables.

8 Deferred plantation costs

Deferred plantation costs represent costs directly attributable to the development and establishment of plantation projects prior to the commencement of commercial harvesting, production or other intended use. The deferred plantation costs comprise mature palm plantations that have commenced commercial harvesting and plantation development projects that have not yet reached the stage of commercial harvesting. The plantation development projects primarily comprise immature palm plantations, pongamia plantations and acacia plantation under development.

The movement in deferred plantation costs is summarised below:

8.1 Palm Plantation

	Mature palm plantations LAK	Immature Palm LAK	Total LAK
three-month period ended 30 September 2026			
Opening net book amount at 1 July 2026	16,095,352,106	1,084,256,035	17,179,608,141
Addition	(-)	319,338,323	319,338,323
Amortization charges	(244,508,914)	(-)	(244,508,914)
Closing net book amount	**15,850,843,192**	**1,403,594,358**	**17,254,437,550**
As at 30 September 2026			
Cost	24,198,280,762	1,403,594,358	25,601,875,120
Less: Accumulated amortization	(8,347,437,570)	(-)	(8,347,437,570)
Net book amount	**15,850,846,192**	**1,403,594,358**	**17,254,437,550**

8 Deferred plantation costs (continued)

8.1 Palm Plantation (continued)

During the three-month period ended 30 September 2026, amortisation of deferred plantation costs amounting to LAK 244,508,914 (2025: LAK 244,508,914) was recognised in the statement of income.

The Group capitalised additional deferred plantation costs amounting to LAK 319,338,323. These costs relate to immature palm plantations that are not yet available for commercial harvesting and, in accordance with the Group's accounting policy, amortisation has not commenced on these assets. Accordingly, the amortisation charge for the current period remained consistent with the prior period and relates only to mature palm plantations that are already in the harvesting stage.

8.2 Pongamia and Acacia Plantation

	Immature pongamia	Immature acacia plantation	Total
	LAK	LAK	LAK
Three-month period ended 30 September 2026			
Opening net book amount at 1 July 2026	35,013,991,950	10,428,484,019	45,442,475,969
Addition	2,078,714,618	1,153,737,775	3,232,452,393
Write-off	(474,746,124)	(-)	(474,746,124)
Amortisation charges	(-)	(-)	(-)
Closing net book amount	**36,617,960,444**	**11,582,221,794**	**48,200,182,238**
As at 30 September 2026			
Cost	36,617,960,444	11,582,221,794	48,200,182,238
Less: Accumulated amortisation	(-)	(-)	(-)
Net book amount	**36,617,960,444**	**11,582,221,794**	**48,200,182,238**

As at 30 September 2026, the Pongamia and Acacia plantations have not yet reached the stage of commercial harvesting. Accordingly, all costs are presented as immature plantation and no amortisation has been recognised during the period.

During the three-month period ended 30 September 2026, The Group recognized a write-off of deferred plantation costs amounting LAK 474,746,124 (2025: LAK 149,768). The period write-off related to plantation assets that were no longer expected to generate future economic benefits and was recognised in the statement of income.

9 Loan from shareholder

	Three-month period 30 September 2026 LAK	Three-month period 30 September 2025 LAK
Opening net book amount	**1,303,875,000**	**109,954,000**
Additions	337,893,000	264,380,000
Repayments	(-)	(109,954000)
Closing net book amount	**1,641,768,000**	**264,380,000**

The loan from shareholder represents funds advanced by a shareholder to support the Group's working capital requirements. The loan is denominated in Thai Baht ("THB"), bears no interest, is unsecured and is repayable on demand in accordance with the underlying loan agreement.

As the shareholder has the contractual right to demand repayment at any time, the loan is classified as a current liability at the reporting date.

10 Short-term borrowings

	Three-month period 30 September 2026 LAK	Three-month period 30 September 2025 LAK
Opening net book amount	**330,000,000**	**2,000,000,000**
Repayments	(330,000,000)	(-)
Closing net book amount	**(-)**	**2,000,000,000**

During the three-month period ended 30 September 2026, the Group not additional the short-term borrowing from Saigon-Hanoi Bank Lao Limited and principal repayments in the amount of LAK 330,000,000.

11 Finance leases liability

	Unaudited 30 September 2026 LAK
Current	
Current portion of finance leases liabilities	904,682,575
	904,682,575

The Group has entered into two vehicle lease agreements denominated in Thai Baht (THB) and Lao Kip (LAK).

During the three-month period ended 30 September 2026, there were no additions to finance lease liabilities, not any principal repayment made under these agreements.

12 Other non-current liabilities

Regarding to the Agreement for pilot plantation of Pongamia trees for the carbon oxygen project dated 16 October 2023, by and between FOUR PRIDE PTE. LTD or (FP) and LAO AGROTECH PUBLIC COMPANY or (the Company) are stated the term and condition as followings:

- Period of the project: 4 years from the date of plantation commencement which is November 2023.
- Location of plantation: In Vientiane and Salavan Province, Lao PDR
- Land Area for Plantation: 300 hectares
- Number of Pongamia trees per hectares: 160-220 trees per hectare once agreed with FP and the Company
- The cost of plantation service: USD 2,946.20 per hectare for four years, total cost amount of USD 883,859.95 or equivalent to LAK 18,223,424,449.

Throughout the four-year period under this agreement, the Company shall provide and be responsible for all required services related to the ordinary course of the Pongamia plantation business. This includes, but is not limited to, creating afforestation land, irrigation systems, supplying and inspecting seedlings, afforestation, plantation management, beekeeping, pruning, harvesting, maintenance of the plantation, labor arrangement, and other related activities. the Company shall be responsible for the preparation of devices, equipment, tools, instruments, or other necessities required for the provision of these services.

As at 30 September 2026, there were no significant changes to the terms and conditions of the agreement.

13 Income tax expense

In accordance with Lao tax laws, the Group has an obligation to pay income tax in the form of Tax on Profit at the rate of 20% on taxable profit. Furthermore, as the Company is listed entity in Lao Securities Exchange, the Group subject to have the incentive 5% deduction from the normal profit tax rate for 4 years commencing from the listing period according to Tax Law of Lao PDR. This rate is valid until the year ended 31 December 2021 and the rate 20% is applicable from 1 January 2022 onward.

The taxation system in the Lao PDR is relatively new and is characterised by numerous taxes and frequently changing legislation, which is often unclear, contradictory, and subject to interpretation. Often, differing interpretations exist among the numerous taxation authorities and jurisdictions. Taxes are subject to review and investigation by a number of authorities, who are enabled by law to impose severe fines, penalties and interest charges.

These facts may create tax risks in Lao PDR that are substantially more significant than those in other countries. Management believes that it has adequately provided for tax liabilities based on its interpretation of the tax legislation. However, the relevant authorities may have differing interpretations, and the effects of such discrepancies could be significant.

Although the statement of income shows a profit of LAK 326,434,792, this is based on the accounting basis. However, when calculated on a tax basis, the Group still incurred an operational loss. For the period ended 30 September 2026, the Group did not recognize an income tax expense in the statement of income due to the operational loss (2025: the Group did not recognise income tax expense in statement of income due to the operation loss).

14 Earning per share

Basic earning per share are calculated by dividing the profit attributable to shareholders by the weighted average number of ordinary shares during the period.

	Unaudited 30 September 2026	Unaudited 30 September 2025
Profit attributable to ordinary shareholders (LAK)	**326,434,792**	**427,364,945**
Weighted average number of ordinary shares outstanding (Shares)	100,000,000	100,000,000
Basic earning per share (LAK per share)	3.26	4.27

15 Related party transactions

Related parties comprise persons or entities that directly or indirectly control, are controlled by, or are under common control with the Group, as well as key management personnel and their close family members. In considering each possible related party relationship, attention is directed to the substance of the relationship and not merely the legal form.

15.1 Outstanding balance with related parties

	Unaudited 30 September 2026 LAK	Audited 31 December 2025 LAK
Loan from shareholder[(i)]	1,641,768,000	275,380,000
Total related party liabilities	**1,641,768,000**	**275,380,000**

(i) The loan from shareholder was provided to support the Company's working capital requirements.

The loan is denominated in Thai Baht ("THB"), bears no interest, is unsecured and is repayable on demand (Note 9).

16 Events after the reporting date

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