TOTALENERGIES MARKETING GHANA PLC
UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2026

UNAUDITED CONSOLIDATED AND SEPARATE STATEMENTS OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 30 JUNE 2026
(all amounts in GH¢'000)

	UNAUDITED GROUP 2026	UNAUDITED GROUP 2025	UNAUDITED COMPANY 2026	UNAUDITED COMPANY 2025
Revenue from contract with customers	2,564,253	3,162,066	2,545,487	3,144,184
Cost of sales (excluding levies and taxes)	(2,127,161)	(2,694,968)	(2,123,656)	(2,690,841)
Gross profit	437,092	467,098	421,831	453,343
Other income	25,649	10,908	23,848	7,434
Impairment release/(charge) on trade receivables	(7,153)	1,657	(7,153)	1,657
General, administrative and selling expenses	(216,855)	(209,204)	(212,908)	(204,858)
Operating profit before financing cost	238,733	270,459	225,618	257,576
Finance Income	268	585	268	585
Finance Cost	(7,975)	(20,773)	(5,028)	(14,445)
Share of profit/(loss) from associate, net of tax	-	704	-	-
Profit before Tax	231,026	250,975	220,858	243,716
Tax expense	(87,548)	(82,814)	(84,647)	(79,664)
Profit after tax	143,478	168,161	136,211	164,052
Other comprehensive income				
Items to be reclassified subsequently to profit or loss:				
Exchange differences on translation of foreign operations	(781)	16,424	-	-
Other comprehensive income for the period	(781)	16,424	-	-
Total comprehensive income for the period	142,697	184,585	136,211	164,052
Profit attributable to:				
Owners of the company	140,208	166,629	-	-
Non-controlling interest	3,270	1,532	-	-
Total comprehensive income attributed to:				
Owners of the company	139,778	175,662	-	-
Non-controlling interest	2,919	8,923	-	-
Basic earnings per share (Ghana cedi per share)	1.2825	1.5031	1.2175	1.4664
Diluted earnings per share (Ghana cedi per share)	1.2825	1.5031	1.2175	1.4664

UNAUDITED GROUP STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 JUNE 2026
(all amounts in GH¢'000)

	Stated Capital	Retained Earnings	Foreign Currency Translation Reserve	Non Controlling Interest	Total Equity
Balance at 1 January 2026	51,222	520,540	(1,825)	(17,336)	552,601
Profit for the period	-	140,208	-	3,270	143,478
Exchange differences on translation of foreign operations	-	-	(430)	(352)	(781)
Remeasurement loss on employee benefit plans	-	-	-	-	-
Dividends	-	(261,506)	-	-	(261,506)
Balance at 30 June 2026	51,222	399,242	(2,255)	(14,418)	433,791

UNAUDITED COMPANY STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 JUNE 2026

(all amounts in GH¢'000)

	Stated Capital	Retained Earnings	Total Equity
Balance at 1 January 2026	51,222	540,179	591,401
Profit for the period	-	136,211	136,211
Remeasurement loss on employee benefit plans	-	-	-
Dividends	-	(261,506)	(261,506)
Balance at 30 June 2026	51,222	414,884	466,106

UNAUDITED CONSOLIDATED AND SEPARATE STATEMENTS OF CASH FLOWS
FOR THE PERIOD ENDED 30 JUNE 2026

(all amounts in GH¢'000)

	UNAUDITED GROUP	UNAUDITED GROUP	UNAUDITED COMPANY	UNAUDITED COMPANY
Cashflows from operating activities:	2026	2025	2026	2025
Cash flow from operations before working capital changes	301,060	331,223	283,359	312,912
Change in inventories	51,336	16,647	51,336	16,647
Change in trade and other receivables	(72,353)	54,672	(64,329)	53,472
Change in trade and other payables	55,346	169,261	56,620	171,618
Change in related company balances	(126,657)	(145,917)	(126,453)	(145,869)
Cash generated from operations	208,732	425,886	200,533	408,780
Interest received	163	585	163	585
Interest paid	(10,743)	(14,979)	(2,122)	(14,960)
Employee benefit paid	-	(1,286)	-	(1,286)
Income taxes paid	(79,870)	(67,778)	(85,858)	(67,778)
Net cash flow from operating activities	118,282	342,428	112,716	325,341
Cashflows from investing activities:				
Purchase of property, plant and equipment	(23,675)	(35,042)	(23,506)	(34,892)
Purhase of software	(87)	(3,212)	(87)	(3,212)
Proceeds from sale of property, plant and equipment	68	214	68	214
Related party loan	-	-	-	-
Long term prepayments	-	(13,199)	-	(13,199)
Net cashflow used in investing activities	(23,694)	(51,239)	(23,525)	(51,089)
Cashflows from financing activities:				
Dividend paid	-	(287,123)	-	(287,123)
Repayment of loans	(3,652)	(12,030)	-	-
Principal elements of lease payments	(14,547)	(12,710)	(14,547)	(12,710)
Proceeds from new loans	-	-	-	-
Net cashflow used in financing activities	(18,199)	(311,863)	(14,547)	(299,833)
Net increase/ (decrease) in cash and cash equivalents	76,389	(20,674)	74,644	(25,581)
Analysis of changes in cash and cash equivalents				
Cash and cash equivalents at beginning of the period	37,179	103,542	31,944	99,550
Net increase/ (decrease) in cash and cash equivalents	76,389	(20,674)	74,644	(25,581)
Effect of foreign exchange fluctuation on cash held	(1,770)	(6,752)	(27)	(4,324)
Cash and cash equivalents at the end of period	111,798	76,116	106,561	69,645

UNAUDITED CONSOLIDATED AND SEPARATE STATEMENTS OF FINANCIAL POSITION

AS AT THE PERIOD ENDED 30 JUNE 2026

(all amounts in GH¢'000)

	UNAUDITED GROUP 2026	UNAUDITED GROUP 2025	UNAUDITED COMPANY 2026	UNAUDITED COMPANY 2025
ASSETS				
Property, plant and equipment	558,598	548,295	468,891	450,701
Right-of-use-assets	110,580	127,100	110,580	127,100
Intangible assets and goodwill	14,329	15,359	14,324	15,332
Investment in associates	-	4,104	-	12
Deferred tax assets	-	-	2,667	-
Long term prepayments	1,365	14,499	1,365	14,499
Investment in subsidiary	-	-	274	274
Related party loan	-	-	3,135	2,888
Total non-current assets	684,872	709,357	601,236	610,806
Inventories	326,105	346,301	325,225	345,422
Current tax assets	9,293	-	8,960	-
Trade and other receivables	547,473	585,361	534,745	577,285
Amounts due from related companies	2,004	4,318	12,322	14,636
Cash and cash equivalents	133,265	123,241	128,028	116,770
	1,018,140	1,059,221	1,009,280	1,054,113
Total current assets	1,018,140	1,059,221	1,009,280	1,054,113
TOTAL ASSETS	1,703,012	1,768,577	1,610,516	1,664,919
EQUITY AND LIABILITIES				
Stated capital	51,222	51,222	51,222	51,222
Retained earnings	399,242	472,366	414,884	482,727
Foreign currency translation reserve	(2,255)	(2,586)	-	-
Non-controlling interest	(14,418)	(13,717)	-	-
Shareholders Equity	433,791	507,285	466,106	533,949
Lease liabilities	7,429	22,704	7,429	22,704
Bank overdraft	21,467	47,125	21,467	47,125
Loans and borrowings	12,715	21,445	-	-
Trade and other payables	1,009,332	933,059	1,006,571	929,837
Amount due to related companies	94,279	115,982	71,333	95,447
Total current liabilities	1,145,222	1,143,135	1,106,800	1,097,179
Lease liabilities	3,184	4,192	3,184	4,192
Loans and borrowings	70,742	64,352	-	-
Deferred tax liabilities	15,647	26,975	-	6,961
Provisions	2,576	1,211	2,576	1,211
Employee benefits	31,850	21,427	31,850	21,427
Total non-current liabilities	123,999	118,157	37,610	33,791
Total liabilities	1,269,221	1,261,292	1,144,410	1,130,970
TOTAL EQUITY AND LIABILITIES	1,703,012	1,768,577	1,610,516	1,664,919

NOTES FORMING PART OF THE UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2026

1 REPORTING ENTITY

TotalEnergies Marketing Ghana PLC is a company registered and domiciled in Ghana. The address of the company's registered office is Total House, 25 Liberia Road, Accra.
The company is authorised to carry on the business of marketing petroleum and allied products.

2 BASIS OF ACCOUNTING

a. Statement of compliance
These unaudited financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs) and in the manner required by the Companies Act, 2019 (Act 992).

b. Basis of measurement
These unaudited financial statements have been prepared under the historical cost convention except for employee benefit obligations, recognised at the present value of the future obligations.

c. Functional and presentational currency
These financial statements are presented in Ghana cedis (GH¢) which is Company's functional currency. All financial information presented in Ghana cedi has been rounded to the nearest thousand, unless otherwise indicated.

3 INVESTMENT IN SUBSIDIARY

The company owns 55% of Ghanstock Limited Company. The results of Ghanstock Limited Company have been consolidated as a subsidiary since the company has significant control.

4 SIGNIFICANT ACCOUNTING POLICIES

The accounting policies adopted in the preparation of the most recent audited financial statements have been followed in the preparation of these unaudited financial statements.

5 REVENUE & COST OF SALES

Revenue and cost of sales presented in the Consolidated Income Statement were generated from the Groups three main business divisions. These divisions are Network, Commercial and Others. Revenue and cost of sales is less Taxes and levies charged to customers on the company's products on behalf of the government and its related agencies.

6 RIGHT-OF-USE ASSETS & LEASE LIABILITIES

These represent leases for which the Group is a lessee. The Group recognised lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

7 The financial statements do not contain untrue statements, misleading facts or omit material facts to the best of our knowledge.

Dated: 30th July, 2026

DocuSigned by:
Daniel MAYIEKA
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DANIEL MAYIEKA
Managing Director

REXFORD ADOMAKO-BONSU
Director