TOTALENERGIES MARKETING GHANA PLC

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2026

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

	UNAUDITED GROUP	UNAUDITED GROUP	UNAUDITED COMPANY	UNAUDITED COMPANY
	2026	2025	2026	2025
Revenue from contract with customers	4,205,227	5,134,613	4,181,361	4,402,659
Cost of sales (excluding levies and taxes)	(3,557,979)	(4,433,315)	(3,552,845)	(3,720,444)
Gross profit	647,248	701,298	628,516	682,215
Other income	39,132	19,848	35,870	14,999
Impairment release/(charge) on trade receivables	643	2,176	643	2,176
General, administrative and selling expenses	(337,267)	(311,067)	(331,211)	(304,707)
Operating profit before financing cost	349,756	412,255	333,818	394,683
Finance Income	543	825	543	825
Finance Cost	(12,236)	(27,823)	(7,928)	(19,012)
Share of profit/(loss) from associate, net of tax	-	704	-	-
Profit before Tax	338,063	385,961	326,433	376,496
Tax expense	(116,216)	(121,566)	(113,097)	(118,630)
Profit after tax	221,847	264,395	213,336	257,866
Other comprehensive income				
Items to be reclassified subsequently to profit or loss:				
Exchange differences on translation of foreign operations	(3,859)	10,441	-	-
Other comprehensive income for the period	(3,859)	10,441	-	-
Total comprehensive income for the period	217,988	274,836	213,336	257,866
Profit attributable to:				
Owners of the company	218,017	261,774	-	-
Non-controlling interest	3,831	2,622	-	-
Total comprehensive income attributed to:				
Owners of the company	215,895	267,516	-	-
Non-controlling interest	2,094	7,320	-	-
Basic earnings per share (Ghana cedi per share)	1.9830	2.3633	1.9069	2.3050
Diluted earnings per share (Ghana cedi per share)	1.9830	2.3633	1.9069	2.3050

UNAUDITED GROUP STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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	-	218,017	-	3,831	221,848
Exchange differences on translation of foreign operations	-	-	(2,123)	(1,737)	(3,859)
Remeasurement loss on employee benefit plans	-	-	-	-	-
Dividends	-	(261,506)	-	-	(261,506)
Balance at 30 September 2026	51,222	477,052	(3,948)	(15,243)	509,084

UNAUDITED COMPANY STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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	-	213,336	213,336
Remeasurement loss on employee benefit plans	-	-	-
Dividends	-	(261,506)	(261,506)
Balance at 30 September 2026	51,222	492,009	543,231

UNAUDITED CONSOLIDATED AND SEPARATE STATEMENTS OF CASH FLOWS
FOR THE PERIOD ENDED 30 SEPTEMBER 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	447,500	519,910	424,874	494,730
Change in inventories	90,110	2,001	90,110	2,001
Change in trade and other receivables	(142,952)	44,712	(139,906)	46,349
Change in trade and other payables	139,445	(34,660)	140,812	(31,639)
Change in related company balances	(157,422)	(152,239)	(156,996)	(152,311)
Cash generated from operations	376,681	379,724	358,894	359,130
Interest received	543	825	543	825
Interest paid	(22,269)	(19,501)	(7,279)	(19,483)
Employee benefit paid	-	(1,594)	-	(1,594)
Income taxes paid	(117,984)	(113,375)	(122,786)	(113,375)
Net cash flow from operating activities	236,971	246,079	229,372	225,503
Cashflows from investing activities:				
Purchase of property, plant and equipment	(40,340)	(62,008)	(39,967)	(61,859)
Purhase of software	(87)	(3,212)	(87)	(3,212)
Proceeds from sale of property, plant and equipment	224	229	224	229
Related party loan	-	-	-	-
Long term prepayments	-	(13,199)	-	(13,199)
Net cashflow used in investing activities	(40,203)	(78,190)	(39,830)	(78,041)
Cashflows from financing activities:				
Dividend paid	(261,506)	(287,123)	(261,506)	(287,123)
Repayment of loans	(3,548)	(18,191)	-	-
Principal elements of lease payments	(17,590)	(16,071)	(17,590)	(16,071)
Proceeds from new loans	-	-	-	-
Net cashflow used in financing activities	(282,644)	(321,385)	(279,096)	(303,194)
Net increase/ (decrease) in cash and cash equivalents	(85,876)	(153,496)	(89,554)	(155,732)
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	(85,876)	(153,496)	(89,554)	(155,732)
Effect of foreign exchange fluctuation on cash held	(1,109)	(6,459)	(69)	(5,757)
Cash and cash equivalents at the end of period	(49,806)	(56,413)	(57,679)	(61,939)

UNAUDITED CONSOLIDATED AND SEPARATE STATEMENTS OF FINANCIAL POSITION
AS AT THE PERIOD ENDED 30 SEPTEMBER 2026
(all amounts in GH¢'000)

	UNAUDITED GROUP 2026	UNAUDITED GROUP 2025	UNAUDITED COMPANY 2026	UNAUDITED COMPANY 2025
ASSETS				
Property, plant and equipment	564,932	575,609	466,595	460,913
Right-of-use-assets	111,371	125,008	111,371	125,008
Intangible assets and goodwill	14,045	15,083	14,045	15,058
Investment in associates	-	4,104	-	12
Deferred tax assets	-	-	6,783	-
Long term prepayments	1,365	14,499	1,365	14,499
Investment in subsidiary	-	-	274	274
Related party loan	-	-	3,231	3,465
Total non-current assets	691,713	734,303	603,664	619,229
Inventories	286,505	356,675	285,521	355,620
Current tax assets	13,694	-	13,321	592
Trade and other receivables	647,265	610,731	637,836	598,404
Amounts due from related companies	2,159	3,952	12,477	14,270
Cash and cash equivalents	109,221	128,844	101,348	123,318
	1,058,844	1,100,202	1,050,503	1,092,204
Total current assets	1,058,844	1,100,202	1,050,503	1,092,204
TOTAL ASSETS	1,750,557	1,834,505	1,654,167	1,711,433
EQUITY AND LIABILITIES				
Stated capital	51,222	51,222	51,222	51,222
Retained earnings	477,052	567,511	492,009	576,542
Foreign currency translation reserve	(3,948)	(5,877)	-	-
Non-controlling interest	(15,242)	(15,320)	-	-
Shareholders Equity	509,084	597,536	543,231	627,764
Lease liabilities	7,993	20,969	7,993	20,969
Bank overdraft	159,027	185,257	159,027	185,257
Loans and borrowings	12,539	19,397	-	-
Trade and other payables	861,448	745,950	858,742	742,874
Amount due to related companies	73,729	130,480	46,775	103,663
Total current liabilities	1,114,736	1,102,960	1,072,537	1,052,763
Lease liabilities	2,564	4,016	2,564	4,016
Loans and borrowings	75,566	79,675	-	-
Deferred tax liabilities	12,772	26,984	-	3,556
Provisions	2,576	1,211	2,576	1,211
Employee benefits	33,259	22,123	33,259	22,123
Total non-current liabilities	126,737	134,009	38,399	30,906
Total liabilities	1,241,473	1,236,969	1,110,936	1,083,669
TOTAL EQUITY AND LIABILITIES	1,750,557	1,834,505	1,654,167	1,711,433

NOTES FORMING PART OF THE UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 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 October, 2026

DANIEL MAYIEKA
Managing Director



REXFORD ADOMAKO-BONSU
Director

