TOTALENERGIES MARKETING GHANA PLC UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

UNAUDITED CONSOLIDATED AND SEPARATE STATEMENTS OF COMPREHENSIVE INCOME FOR THE PERIOD ENDED 31 DECEMBER 2024

	EMBER 2024		
	IBIALIDITED	IBIALIDITED	UNAUDITED
			COMPANY
The state of the s		TO THE RESIDENCE OF THE PROPERTY OF THE PROPER	2023
7,020,910	6,058,689	0,555,400	6,041,455
(6,223,035)	(5,437,071)	(6,213,947)	(5,429,160)
797,875	621,618	781,541	612,295
73,634	47,884	67,181	47,012
(2,591)	960	(2,591)	960
(0-0-0-0)	(0.45.700)	/2CE 274)	(227 04E)
(373,431)	(345,709)	(365,374)	(337,915)
495,487	324,753	480,757	322,352
(71,875)	(82,956)	(57,919)	(82,956)
441	(73)		-
424,053	241,724	422,838	239,396
(21,485)	(8,794)	(21,466)	(8,734)
402,568	232,930	401,372	230,662
(114,879)	(63,004)	(114,700)	(62,748)
287,689	169,927	286,672	167,914
	(0.000)		
* * *	(3,880)	(4.440)	-
	()	, , ,	-
(14,078)	(3,880)	(4,149)	
273,611	166,046	282,523	167,914
287,430	168,987	-	-
259	938	-	-
277,820	-	-	-
(4,209)	(808)	-	-
0.5000	. 4 5405	2 5024	1.5009
2.5692	7.5705	2.3024	1.5008
2 5692	1.5105	2,5624	1.5009
2.0002	110100		
	(atl amounts in GH¢'000) UNAUDITED GROUP 2024 7,020,910 (6,223,035) 797,875 73,634 (2,591) (373,431) 495,487 (71,875) 441 424,053 (21,485) 402,568 (114,879) 287,689 (9,930) (4,149) (14,078) 273,611 287,430 259	UNAUDITED GROUP 2024 2023 7,020,910 6,058,689 (6,223,035) (5,437,071) 797,875 621,618 73,634 47,884 (2,591) 960 (373,431) (345,709) 495,487 324,753 (71,875) (82,956) 441 (73) 424,053 (21,485) (21,485) (21,485) (3794) 402,568 232,930 (114,879) (63,004) 287,689 169,927 (9,930) (4,149) (14,078) (3,880) 273,611 166,046 287,430 279,820 (4,209) (808) 2.5692 1.5105	(all amounts in GH¢'000) UNAUDITED GROUP GROUP COMPANY 2024 7,020,910 6,058,689 6,995,488 (6,223,035) (5,437,071) 6,213,947) 797,875 621,618 781,541 73,634 47,884 67,181 (2,591) 960 (2,591) (373,431) (345,709) (365,374) 495,487 324,753 480,757 (71,875) (82,956) (57,919) 441 (73)

UNAUDITED GROUP STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31 DECEMBER 2024 (all amounts in GH6'000)

	(all amounts in	GH¢'000)				
	Stated	Retained	Foreign Currency Translation	Employee Benefit	Non Controlling	Total
	Capital	Earnings	Reserve	Reserve	Interest	Equity
Balance at 1 January 2024	51,222	461,877	(6,158)	(1,791)	(18,431)	486,719
Profit for the period	´-	287,430	-	-	259	287,689
Exchange differences on translation of foreign operations	-		(5,461)	-	(4,468)	(9,930)
Remeasurement loss on employee benefit plans		-		(4,149)	-	(4,149)
Dividends	*	(154,632)	-		-1	(154,632)
Balance at 31 December 2024	51,222	594,675	(11,619)	(5,940)	(22,640)	605,698



UNAUDITE FOR THE	D COMPANY STATEMENT (PERIOD ENDED 31 DECEMBER (all amounts in GH¢'0)	3ER 2024		
	Stated	Retained	Employee	Total
Balance at 1 January 2024	Capital 51,222	Earnings 475,840 286,672	Benefit (1,791)	Equity 525,271 286,672
Profit for the period Remeasurement loss on employee benefit plans	-	(154,632)	(4,149)	(4,149) (154,632)
Dividends Balance at 31 December 2024	51,222	607,880	(5,940)	653,162

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LINAUDITED CONSOLIE	ATED AND SEPARATE STATE	MENTS OF CASH FLOW	S	
	HE PERIOD ENDED 31 DECEN			
FOR I	(all amounts in GH¢'000)			
	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED
	GROUP	GROUP	COMPANY	COMPANY
	2024	2023	2024	2023
Cashflows from operating activities: Cash flow from operations before				
Cash flow from operations before	510,723	428,776	498,954	417,149
working capital changes	· ·			
a	51,265	(54,808)	51,265	(54,808)
Change in inventories	(40,023)	(24,664)	(38,091)	(22,066)
Change in trade and other receivables	6,978	81,267	6,202	82,152
Change in trade and other payables	1,892	(164)	1,892	(164)
Change in employee benefits	-	-	*	-
Change in provisions	(49,010)	(53,529)	(49,399)	(53,473)
Change in related company balances	481,825	376,878	470,823	368,790
Cash generated from operations	665	3,301	665	3,301
Interest received	(57,552)	(83,667)	(57,552)	(83,667)
Interest paid	(21,495)	(7,670)	(21,476)	(7,610)
Growth & Sustainability paid	(94,546)	(59,278)	(94,546)	(59,278)
Income taxes paid	(5.1,2.10)			
42 47 441-4	308,897	229,564	297,914	221,536
Net cash flow from operating activities	000,000			
Cashflows from investing activities:	(114,643)	(90,671)	(114,274)	(89,847)
Purchase of property, plant and equipment	(114,040)	-		-
Purhase of software	48,947	365	48,947	365
Proceeds from sale of property, plant and equipment	40,547	-		-
Proceeds from disposal of ROU		-	-	-
Payment for leasehold premium	-	-	-	-
Related party loan	(629)	_	(629)	
Long term prepayments	(66,325)	(90,306)	(65,956)	(89,482)
Net cashflow used in investing activities	(60,323)	(55,555)		
47.141				
Cashflows from financing activities:				
	(154,632)	(122,156)	(154,632)	(122,156)
Dividend paid	(9,129)	(7,765)	-	-
Repayment of loans	(25,312)	(34,520)	(25,312)	(34,520)
Principal elements of lease payments	(20,012)	=	-	
Proceeds from new loans	(189,073)	(164,441)	(179,944)	(156,676)
Net cashflow used in financing activities	(109,070)	(13-11-1)	*	*
	53,499	(25,183)	52,014	(24,622)
Net increase/ (decrease) in cash and cash equivalents	,			
Analysis of changes in cash and cash equivalents			40.000	76 744
Cash and cash equivalents at beginning of the period	47,110	78,960	46,635	76,741
Net increase/ (decrease) in cash and cash equivalents	53,499	(25,183)	52,014	(24,622)
Effect of foreign exchange fluctuation on cash held	2,933	(5,282)	901	(5,484)
Cash and cash equivalents at the end of period	103,542	48,495	99,550	46,635

Company	UNAUDITED CONSOLID	AS AT 31 DEC			
NAUDITED NAUDITED GROUP COMPANY COMPANY COMPANY 2023 2024 2024 202					
ASSETS Property, plant and equipment 588,543 528,776 445,981 403,572 Right-of-use-assets 125,042 114,172 125,042 114,172 Intragible assets and goodwill 12,197 12,297 12,144 12,228 Investment in associates 3,132 2,691 12 12,192 Investment in subsidiary 2,74 274 Investment in subsidiary 4,084 3,308 Total non-current assets 731,214 660,665 588,837 536,196 Inventories 363,312 414,344 362,069 413,337 Current tax assets 11,216 22,976 10,880 22,704 Inventories 363,312 414,344 362,069 413,337 Current tax assets 11,216 22,976 10,880 22,704 Amounts due from related companies 3,736 528 14,054 12,022 Cash and cash equivalents 170,992 258,315 169,900 256,455 Assets held for sale		UNAUDITED	UNAUDITED		UNAUDITED
Property plant and equipment 589,543 528,776 445,981 403,572 Right-of-use-assets 125,042 114,172 125,042 114,172 125,042 114,172 125,042 114,172 125,042 114,172 125,042 114,172 125,042 114,172 125,042 114,172 125,042 114,172 125,042 114,172 125,042 114,172 125,042 114,172 125,042 114,172 125,042 114,172 125,042 114,172 125,042 1	ACCETO	2024	2023		
Right-of-use-assets 125,042 114,172 125,042 125,042 114,172 114,172 11	ASSETS				
Intangible assets and goodwill 12,197 12,297 12,144 12,228 110vestment in associates 3,132 2,891 12 12 12 Deforred tax assets 3,132 2,891 12 12 12 Deforred tax assets 1,300 672 1,300 672 1,900 672 Investment in aubsidiary - 274 274 274 274 274 4,000 672 Investment in subsidiary - 3,000 672 1,000 672 Investment in subsidiary - 4,000 672 1,000 672 Investment in subsidiary - 3,000 672 1,000 672 1,000 672 Investment in subsidiary - 3,000 672 1,00				445,981	403,572
Investment in associates		·			
Deferred tax assets			•	•	
Long term prepayments 1,300 672 1,300 672 1,300 672 1,300 672 2,744 2,744 2,74 3,30 3,30 3,30 3,30 3,30 3,30 3,30 3,30 3,30 3,30 3,30 3,30 3,30 3,20 2,20 4,13,33 2,270 1,20 2,270 1,20 2,270 1,20 2,270 <td></td> <td>3,132</td> <td></td> <td>12</td> <td>-</td>		3,132		12	-
Investment in subsidiary		1,300		1.300	
Total non-current assets	Investment in subsidiary	No.	•	•	
Inventories 363,312 414,344 362,069 413,337 Current tax assets 11,216 22,976 10,880 22,704 Trade and other receivables 644,918 612,862 632,232 604,214 Amounts due from related companies 3,736 528 14,054 12,022 Cash and cash equivalents 170,892 258,315 166,900 256,455 Assets held for sale 1,194,074 1,309,026 1,186,135 1,308,732 Total current assets 1,194,074 1,309,026 1,186,135 1,308,732 TOTAL ASSETS 1,925,287 1,969,591 1,774,972 1,844,928 EQUITY AND LIABILITIES Stated capital 51,222 51,222 51,222 51,222 Retained earnings 594,675 459,676 607,880 473,821 Employee Benefit Reserve (6,940) (5,940) - Foreign currency translation reserve (11,619) (6,159) - Non-controlling interest (22,840) (18,579) - Shareholders Equity 605,698 486,162 653,162 525,043 Lease liabilities 28,179 20,181 28,179 20,181 Bank overdraft 67,350 209,820 67,350 209,820 Loans and borrowings 12,623 10,226 7,350 209,820 Loans and borrowings 845,221 933,791 842,057 931,859 Trade and other payables 845,221 933,791 842,057 931,859 Total current liabilities 2,430 6,681 2,430 6,681 Loans and borrowings 118,026 103,155 - Foreign current liabilities 2,507 14,818 7,411 Foreign current liabilities 2,507 14,818 7,411 Foreign current liabilities 15,795 14,818 7,411 Foreign current liabilities 15,997 14,818 7,411 Foreign current liabilities 167,952 142,350 31,430 24,376 Foreign current liabilities 167,952 142,350 31,430 24,376 Foreign current liabilities 167,952 142,350 31,430 24,376 Foreign current liabilities 1,319,589 1,483,429 1,121,810 1,319,885				4,084	3,308
Current tax assets 11,216 22,976 10,880 22,774 Trade and other receivables 644,918 612,862 632,232 604,214 Amounts due from related companies 3,736 528 14,054 12,022 Cash and cash equivalents 170,892 258,315 168,900 256,455 Assets held for sale 1,194,074 1,309,026 1,186,135 1,308,732 Total current assets 1,194,074 1,309,026 1,186,135 1,308,732 TOTAL ASSETS 1,925,287 1,969,591 1,774,972 1,844,928 EQUITY AND LIABILITIES Stated capital 51,222 51,222 51,222 51,222 51,222 71,222	Total non-current assets	731,214	660,565	588,837	536,196
Current tax assets 11,216 22,976 10,880 22,774 Trade and other receivables 644,918 612,862 632,232 604,214 Amounts due from related companies 3,736 528 14,054 12,022 Cash and cash equivalents 170,892 258,315 168,900 256,455 Assets held for sale 1,194,074 1,309,026 1,186,135 1,308,732 Total current assets 1,194,074 1,309,026 1,186,135 1,308,732 TOTAL ASSETS 1,925,287 1,969,591 1,774,972 1,844,928 EQUITY AND LIABILITIES Stated capital 51,222 51,222 51,222 51,222 51,222 71,222	Inventaria	000 040			
Trade and other receivables 644,918 612,862 632,232 604,214 Amounts due from related companies 170,892 258,315 166,900 256,485 1,985				-	
Amounts due from related companies 3,736 528 14,054 12,022 Cash and cash equivalents 170,892 258,315 168,900 256,455 Assets held for sale 1,194,074 1,309,026 1,186,135 1,308,732 Total current assets 1,194,074 1,309,026 1,186,135 1,308,732 TOTAL ASSETS 1,925,287 1,969,591 1,774,972 1,844,928 EQUITY AND LIABILITIES 51,222			*	-	
Cash and cash equivalents 170,892 258,315 166,900 256,455 Assets held for sale 1,194,074 1,309,026 1,186,135 1,308,732 Total current assets 1,194,074 1,309,026 1,186,135 1,308,732 TOTAL ASSETS 1,925,287 1,969,591 1,774,972 1,844,928 EQUITY AND LIABILITIES Stated capital 51,222			•	·	
Assets held for sale Total current assets 1,194,074 1,309,026 1,186,135 1,308,732 TOTAL ASSETS 1,925,287 1,969,591 1,774,972 1,844,928 EQUITY AND LIABILITIES Stated capital 51,222 51,2					
Total current assets	Assets held for sale	1,194,074	1,309,026		
EQUITY AND LIABILITIES Stated capital 51,222 51,222 51,222 51,222 51,222 Retained earnings 594,675 459,678 607,880 473,821 Employee Benefit Reserve (5,940) (5,940) (5,940) - Foreign currency translation reserve (11,619) (6,159) - Shareholders Equity 605,698 486,162 653,162 525,043 Lease liabilities 28,179 20,181 28,179 20,181 Bank overdraft 67,350 209,820 67,350 209,820 Loans and borrowings 12,623 10,226 - Trade and other payables 845,221 933,791 842,057 931,859 Amount due to related companies 198,264 167,061 152,794 133,649 Total current liabilities 2,430 6,681 2,430 6,681 Loans and borrowings 118,026 103,155 - Deferred tax liabilities 2,5907 14,818 7,411 Deferred tax liabilities 2,5907 14,818 7,411 Deferred tax liabilities 20,561 16,148 20,561 16,148 Total non-current liabilities 167,952 142,350 31,430 24,376 Total liabilities 167,952 142,350 31,430 24,376 Total liabilities 1,319,589 1,483,429 1,121,810 1,319,885		1,194,074	1,309,026	1,186,135	1,308,732
EQUITY AND LIABILITIES Stated capital 51,222 51,222 51,222 51,222 51,222 Retained earnings 594,675 459,678 607,880 473,821 Employee Benefit Reserve (5,940) - (5,940) - Foreign currency translation reserve (11,619) (6,159) Shareholders Equity 605,698 486,162 653,162 525,043 Lease liabilities 28,179 20,181 28,179 20,181 Bank overdraft 67,350 209,820 67,350 209,820 Loans and borrowings 12,623 10,226 Trade and other payables 845,221 933,791 842,057 931,859 Amount due to related companies 198,264 167,061 152,794 133,649 Total current liabilities 2,430 6,681 2,430 6,681 Loans and borrowings 118,026 103,155 - Deferred tax liabilities 2,5907 14,818 7,411 - Provisions 1,028 1,548 1,028 1,547 Employee benefits 20,561 16,148 20,561 16,148 Total non-current liabilities 167,952 142,350 31,430 24,376 Total liabilities 1,319,589 1,483,429 1,121,810 1,319,885	TOTAL ASSETS	1.925.287	1.969.591	1 774 972	1 844 928
Retained earnings 594,675 459,678 607,880 473,821 Employee Benefit Reserve (5,940) (5,940) - Foreign currency translation reserve (11,619) (6,159) - - Non-controlling interest (22,640) (18,579) - - - Shareholders Equity 605,698 486,162 653,162 525,043 Lease liabilities 28,179 20,181 28,179 20,181 Bank overdraft 67,350 209,820 67,350 209,820 Loans and borrowings 12,623 10,226 - - Trade and other payables 845,221 933,791 842,057 931,859 Amount due to related companies 198,264 167,061 152,794 133,649 Total current liabilities 2,430 6,681 2,430 6,681 Lease liabilities 25,907 14,818 7,411 - Provisions 1,028 1,548 1,028 1,547 Employee benefits 20,561 </th <th>EQUITY AND LIABILITIES</th> <th></th> <th></th> <th></th> <th></th>	EQUITY AND LIABILITIES				
Employee Benefit Reserve (5,940) - (5,940) - (5,940) -		,		_	51,222
Foreign currency translation reserve Non-controlling interest (22,640) (18,579)		,	459,678		473,821
Non-controlling interest (22,640) (18,579) - - Shareholders Equity 605,698 486,162 653,162 525,043 Lease liabilities 28,179 20,181 28,179 20,181 Bank overdraft 67,350 209,820 67,350 209,820 Loans and borrowings 12,623 10,226 - - Trade and other payables 845,221 933,791 842,057 931,859 Amount due to related companies 198,264 167,061 152,794 133,649 Total current liabilities 1,151,637 1,341,079 1,090,380 1,295,509 Lease liabilities 2,430 6,681 2,430 6,681 Loans and borrowings 118,026 103,155 - - Deferred tax liabilities 25,907 14,818 7,411 - Provisions 1,028 1,548 1,028 1,547 Employee benefits 20,561 16,148 20,561 16,148 Total non-current liabilities <		* * *	(6 159)	(5,940)	-
Shareholders Equity 605,698 486,162 653,162 525,043 Lease liabilities 28,179 20,181 28,179 20,181 Bank overdraft 67,350 209,820 67,350 209,820 Loans and borrowings 12,623 10,226 - - Trade and other payables 845,221 933,791 842,057 931,859 Amount due to related companies 198,264 167,061 152,794 133,649 Total current liabilities 1,151,637 1,341,079 1,090,380 1,295,509 Lease liabilities 2,430 6,681 2,430 6,681 Loans and borrowings 118,026 103,155 - - Deferred tax liabilities 25,907 14,818 7,411 - Provisions 1,028 1,548 1,028 1,547 Employee benefits 20,561 16,148 20,561 16,148 Total non-current liabilities 1,319,589 1,483,429 1,121,810 1,319,885				-	-
Bank overdraft 67,350 209,820 67,350 209,820 Loans and borrowings 12,623 10,226 - - Trade and other payables 845,221 933,791 842,057 931,859 Amount due to related companies 198,264 167,061 152,794 133,649 Total current liabilities 1,151,637 1,341,079 1,090,380 1,295,509 Lease liabilities 2,430 6,681 2,430 6,681 Loans and borrowings 118,026 103,155 - - Deferred tax liabilities 25,907 14,818 7,411 - Provisions 1,028 1,548 1,028 1,547 Employee benefits 20,561 16,148 20,561 16,148 Total non-current liabilities 167,952 142,350 31,430 24,376 Total liabilities 1,319,589 1,483,429 1,121,810 1,319,885	Shareholders Equity			653,162	525,043
Bank overdraft 67,350 209,820 67,350 209,820 Loans and borrowings 12,623 10,226 - - Trade and other payables 845,221 933,791 842,057 931,859 Amount due to related companies 198,264 167,061 152,794 133,649 Total current liabilities 1,151,637 1,341,079 1,090,380 1,295,509 Lease liabilities 2,430 6,681 2,430 6,681 Loans and borrowings 118,026 103,155 - - Deferred tax liabilities 25,907 14,818 7,411 - Provisions 1,028 1,548 1,028 1,547 Employee benefits 20,561 16,148 20,561 16,148 Total non-current liabilities 167,952 142,350 31,430 24,376 Total liabilities 1,319,589 1,483,429 1,121,810 1,319,885					
Loans and borrowings 12,623 10,226 - Trade and other payables 845,221 933,791 842,057 931,859 Amount due to related companies 198,264 167,061 152,794 133,649 Total current liabilities 1,151,637 1,341,079 1,090,380 1,295,509 Lease liabilities 2,430 6,681 2,430 6,681 Loans and borrowings 118,026 103,155 - - Deferred tax liabilities 25,907 14,818 7,411 - Provisions 1,028 1,548 1,028 1,547 Employee benefits 20,561 16,148 20,561 16,148 Total non-current liabilities 1,319,589 1,483,429 1,121,810 1,319,885	Lease liabilities		20,181	28,179	20,181
Trade and other payables 845,221 933,791 842,057 931,859 Amount due to related companies 198,264 167,061 152,794 133,649 Total current liabilities 1,151,637 1,341,079 1,090,380 1,295,509 Lease liabilities 2,430 6,681 2,430 6,681 Loans and borrowings 118,026 103,155 - - Deferred tax liabilities 25,907 14,818 7,411 - Provisions 1,028 1,548 1,028 1,547 Employee benefits 20,561 16,148 20,561 16,148 Total non-current liabilities 167,952 142,350 31,430 24,376 Total liabilities 1,319,589 1,483,429 1,121,810 1,319,885			•	67,350	209,820
Amount due to related companies 198,264 167,061 152,794 133,649 Total current liabilities 1,151,637 1,341,079 1,090,380 1,295,509 Lease liabilities 2,430 6,681 2,430 6,681 Loans and borrowings 118,026 103,155 - - Deferred tax liabilities 25,907 14,818 7,411 - Provisions 1,028 1,548 1,028 1,547 Employee benefits 20,561 16,148 20,561 16,148 Total non-current liabilities 167,952 142,350 31,430 24,376 Total liabilities 1,319,589 1,483,429 1,121,810 1,319,885				-	-
Total current liabilities 1,151,637 1,341,079 1,090,380 1,295,509 Lease liabilities 2,430 6,681 2,430 6,681 Loans and borrowings 118,026 103,155 - - Deferred tax liabilities 25,907 14,818 7,411 - Provisions 1,028 1,548 1,028 1,547 Employee benefits 20,561 16,148 20,561 16,148 Total non-current liabilities 167,952 142,350 31,430 24,376 Total liabilities 1,319,589 1,483,429 1,121,810 1,319,885					
Loans and borrowings 118,026 103,155 - - 0,601 Deferred tax liabilities 25,907 14,818 7,411 - Provisions 1,028 1,548 1,028 1,547 Employee benefits 20,561 16,148 20,561 16,148 Total non-current liabilities 167,952 142,350 31,430 24,376 Total liabilities 1,319,589 1,483,429 1,121,810 1,319,885	Total current liabilities				
Loans and borrowings 118,026 103,155 - - 0,661 Deferred tax liabilities 25,907 14,818 7,411 - Provisions 1,028 1,548 1,028 1,547 Employee benefits 20,561 16,148 20,561 16,148 Total non-current liabilities 167,952 142,350 31,430 24,376 Total liabilities 1,319,589 1,483,429 1,121,810 1,319,885			*		-
Loans and borrowings 118,026 103,155 - - Deferred tax liabilities 25,907 14,818 7,411 - Provisions 1,028 1,548 1,028 1,547 Employee benefits 20,561 16,148 20,561 16,148 Total non-current liabilities 167,952 142,350 31,430 24,376 Total liabilities 1,319,589 1,483,429 1,121,810 1,319,885	Lease liabilities		6,681	2,430	6.681
Provisions 1,028 1,548 1,028 1,547 Employee benefits 20,561 16,148 20,561 16,148 Total non-current liabilities 167,952 142,350 31,430 24,376 Total liabilities 1,319,589 1,483,429 1,121,810 1,319,885	Loans and borrowings			-	-
Employee benefits 20,561 16,148 20,561 16,148 Total non-current liabilities 167,952 142,350 31,430 24,376 Total liabilities 1,319,589 1,483,429 1,121,810 1,319,885			•	· ·	
Total non-current liabilities 167,952 142,350 31,430 24,376 Total liabilities 1,319,589 1,483,429 1,121,810 1,319,885					
7,010,000	Total non-current liabilities				
TOTAL EQUITY AND LIABILITIES 1,925,287 1,969,591 1,774,972 1.844.928	Total liabilities	1,319,589	1,483,429	1,121,810	1,319,885
	TOTAL EQUITY AND LIABILITIES	1,925,287	1,969,591	1,774,972	1,844,928

NOTES FORMING PART OF THE UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

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).

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.

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: 27th January, 2025

OLUFEMI BABAJIDE Managing Director REXFORD ADOMAKO BONSU Director