



## PRO FORMA BALANCE SHEET

As at 30 April 2026

| DESCRIPTION                                                       | \$ 000         |
|-------------------------------------------------------------------|----------------|
| <b>ASSETS</b>                                                     |                |
| Cash and cash equivalents                                         |                |
| Financial assets at fair value through other comprehensive income | 669,573        |
| IMF related assets and liabilities                                | 168,705        |
| Property, plant and equipment                                     | 73,237         |
| Other assets                                                      | 3,306          |
| <b>TOTAL ASSETS</b>                                               | <b>3,158</b>   |
|                                                                   | <b>917,978</b> |
| <b>LIABILITIES</b>                                                |                |
| Government deposits                                               |                |
| Other deposits                                                    | 382,377        |
| Other liabilities                                                 | 315,684        |
| Currency issued                                                   | 14,305         |
| <b>Total liabilities</b>                                          | <b>38,635</b>  |
|                                                                   | <b>751,001</b> |
| <b>EQUITY</b>                                                     |                |
| Capital                                                           |                |
| Fair value through OCI                                            | 90,000         |
| General reserve                                                   | 465            |
| Retained earnings                                                 | 68,997         |
| <b>TOTAL EQUITY</b>                                               | <b>7,515</b>   |
|                                                                   | <b>166,977</b> |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>                             | <b>917,978</b> |

**Notes:**

1. As of 30 April 2026, the Petroleum Fund account managed by the BCTL maintained a balance of \$18,492 million, in accordance with IFRS reporting requirements.

2. The above Summary statements are issued in accordance with Article 58.6 of the BCTL Law 2011/5 and have been prepared on an accrual basis from the financial records of BCTL as of 30 April 2026. These Financial Statements are unaudited.

Dili, 19 May 2026

  
Helder Lopes  
Governor

  
Fernando da Silva Carvalho  
Chief Financial Officer