



# AB KN ENERGIES

CONDENSED CONSOLIDATED AND SEPARATE FINANCIAL  
STATEMENTS, PREPARED ACCORDING TO INTERNATIONAL  
FINANCIAL REPORTING STANDARDS, AS ADOPTED BY THE  
EUROPEAN UNION

FOR THE NINE MONTHS PERIOD ENDED 30 SEPTEMBER 2025  
(UNAUDITED)

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## STATEMENT OF FINANCIAL POSITION

	Notes	GROUP		COMPANY	
		30-09-2025 (unaudited)	31-12-2024 (audited)	30-09-2025 (unaudited)	31-12-2024 (audited)
ASSETS					
Non-current assets					
Intangible assets		393	469	381	432
Property, plant and equipment	3	416,100	426,752	416,013	426,707
Right-of-use assets	3	18,739	19,097	18,630	19,093
Investment in subsidiaries		-	-	4,598	4,598
Investment in associates		117	115	117	115
Total non-current assets		435,349	446,433	439,739	450,945
Current assets					
Inventories	5	1,677	1,937	1,677	1,937
Prepayments		1,105	828	1,061	777
Trade receivables, contract assets, and other receivables	6	16,761	18,374	15,218	17,452
Other financial assets	7	21,074	50,399	15,504	45,050
Cash and cash equivalents	8	54,398	17,203	50,529	14,429
Total current assets		95,015	88,741	83,989	79,645
Total assets		530,364	535,174	523,728	530,590

	Notes	GROUP		COMPANY	
		30-09-2025 (unaudited)	31-12-2024 (audited)	30-09-2025 (unaudited)	31-12-2024 (audited)
EQUITY AND LIABILITIES					
Equity					
Share capital	1	110,315	110,315	110,315	110,315
Share premium		4,002	4,002	4,002	4,002
Reserves		36,208	30,171	36,208	30,171
Foreign currency translation reserve		(60)	(117)	-	-
Retained earnings		17,256	18,757	11,613	14,659
Total equity		167,721	163,128	162,138	159,147
Non-current liabilities					
Deferred income tax liability		1,771	214	1,771	214
Employee benefit obligations		880	832	880	832
Borrowings	9	294,351	301,400	294,351	301,400
Deferred government grants	10	6,325	4,942	6,325	4,942
Lease liabilities	9	24,029	24,413	23,968	24,413
Total non-current liabilities		327,356	331,801	327,295	331,801
Current liabilities					
Current post-employment benefits		141	161	141	161
Borrowings	9	17,092	18,952	17,092	18,952
Lease liabilities	9	1,034	1,253	978	1,246
Income tax payable		1,051	344	755	-
Trade payables and other liabilities	11	4,283	4,973	4,041	4,937
Derivatives		16	-	16	-
Payroll related liabilities	12	3,433	3,765	3,227	3,549
Provisions		4,235	6,783	4,043	6,783
Contract liabilities		4,002	4,014	4,002	4,014
Total current liabilities		35,287	40,245	34,295	39,642
Total equity and liabilities		530,364	535,174	523,728	530,590

Notes are an integral part of these financial statements.

## STATEMENT OF COMPREHENSIVE INCOME

	Notes	GROUP		GROUP	
		1-9 months 2025 (unaudited)	7-9 months 2025 (unaudited)	1-9 months 2024 (unaudited)	7-9 months 2024 (unaudited)
Revenue from contracts with customers	13	76,664	25,581	67,977	25,363
Cost of sales	14	(45,115)	(14,270)	(38,740)	(13,358)
<b>Gross profit</b>		<b>31,549</b>	<b>11,311</b>	<b>29,237</b>	<b>12,005</b>
Distribution costs and administrative expenses	15	(10,640)	(4,212)	(10,419)	(3,142)
Other gains/(losses)		373	3	124	25
<b>Operating profit</b>		<b>21,282</b>	<b>7,102</b>	<b>18,942</b>	<b>8,888</b>
Finance income	16	1,520	499	2,644	1,401
Finance costs	16	(6,616)	(1,964)	(6,692)	2,617
Share of the associate's profit or (loss)		-	-	16	-
<b>Profit before tax</b>		<b>16,186</b>	<b>5,637</b>	<b>14,910</b>	<b>12,906</b>
Income tax expenses		(3,028)	(1,067)	(3,048)	(2,503)
<b>Profit for the year</b>		<b>13,158</b>	<b>4,570</b>	<b>11,862</b>	<b>10,403</b>
<b>Other comprehensive income</b>					
<i>Items that will not be reclassified to profit or loss:</i>					
Remeasurement of post-employment benefit obligations		-	-	(51)	45
Income tax impact		-	-	8	(6)
<i>Items that may be reclassified to profit or loss:</i>					
Exchange differences on translation of foreign operations		57	66	(204)	(36)
<b>Other comprehensive income (loss) for the period, net of tax</b>		<b>57</b>	<b>66</b>	<b>(247)</b>	<b>(3)</b>
<b>Total comprehensive income, net of tax</b>		<b>13,215</b>	<b>4,636</b>	<b>11,615</b>	<b>10,406</b>
<b>Profit (loss) attributable to:</b>					
The shareholders of the Company		13,158	4,570	11,862	10,403
Non-controlling interests		-	-	-	-
<b>Total comprehensive income (loss) attributable to:</b>					
The shareholders of the Company		13,215	4,636	11,615	10,406
Non-controlling interests		-	-	-	-
Basic and diluted earnings (losses), in EUR	17	0.035	0.012	0.031	0.027

Notes are an integral part of these financial statements.

## STATEMENT OF COMPREHENSIVE INCOME

	Notes	COMPANY		COMPANY	
		1-9 months 2025 (unaudited)	7-9 months 2025 (unaudited)	1-9 months 2024 (unaudited)	7-9 months 2024 (unaudited)
Revenue from contracts with customers	13	72,848	23,943	65,009	24,243
Cost of sales	14	(43,790)	(13,648)	(38,052)	(13,123)
<b>Gross profit</b>		<b>29,058</b>	<b>10,295</b>	<b>26,957</b>	<b>11,120</b>
Distribution costs and administrative expenses	15	(10,136)	(4,111)	(9,661)	(2,881)
Other gains / (losses)		355	13	112	25
<b>Operating profit</b>		<b>19,277</b>	<b>6,197</b>	<b>17,408</b>	<b>8,264</b>
Finance income	16	1,228	400	2,397	1,337
Finance costs	16	(6,580)	(1,943)	(6,506)	2,716
Share of the associate's profit or (loss)		-	-	16	-
<b>Profit before tax</b>		<b>13,925</b>	<b>4,654</b>	<b>13,315</b>	<b>12,317</b>
Income tax expenses		(2,312)	(761)	(2,613)	(2,415)
<b>Profit for the year</b>		<b>11,613</b>	<b>3,893</b>	<b>10,702</b>	<b>9,902</b>
<b>Other comprehensive income (loss)</b>					
<i>Items that will not be reclassified to profit or loss:</i>					
Remeasurement of post-employment benefit obligations		-	-	(51)	45
Income tax impact		-	-	8	(6)
<i>Items that may be reclassified to profit or loss:</i>					
Exchange differences on translation of foreign operations		-	-	-	-
<b>Other comprehensive income (loss) for the period, net of tax</b>		<b>-</b>	<b>-</b>	<b>(43)</b>	<b>39</b>
<b>Total comprehensive income, net of tax</b>		<b>11,613</b>	<b>3,893</b>	<b>10,659</b>	<b>9,941</b>
Basic and diluted earnings (losses), in EUR		-	-	-	-

Notes are an integral part of these financial statements.

## STATEMENT OF CHANGES IN EQUITY

GROUP	Share capital	Share premium	Legal reserve	Reserve for own share	Other reserves	Foreign currency translation reserve	Retained earnings	Total
<b>Balance as at 31 December 2023 (audited)</b>	<b>110,315</b>	<b>4,002</b>	<b>11,051</b>	<b>11,928</b>	<b>-</b>	<b>194</b>	<b>15,758</b>	<b>153,248</b>
Net profit for the period	-	-	-	-	-	-	11,862	11,862
Other comprehensive income (loss)	-	-	-	-	-	(204)	(43)	(247)
<b>Total comprehensive income (loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(204)</b>	<b>11,819</b>	<b>11,615</b>
Dividends declared	-	-	-	-	-	-	(5,000)	(5,000)
Transfers between reserves	-	-	-	-	7,192	-	(7,192)	-
<b>Balance as at 30 September 2024 (unaudited)</b>	<b>110,315</b>	<b>4,002</b>	<b>11,051</b>	<b>11,928</b>	<b>7,192</b>	<b>(10)</b>	<b>15,385</b>	<b>159,863</b>
<b>Balance as at 31 December 2024 (audited)</b>	<b>110,315</b>	<b>4,002</b>	<b>11,051</b>	<b>11,928</b>	<b>7,192</b>	<b>(117)</b>	<b>18,757</b>	<b>163,128</b>
Net profit for the period	-	-	-	-	-	-	13,158	13,158
Other comprehensive income (loss)	-	-	-	-	-	57	-	57
<b>Total comprehensive income (loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57</b>	<b>13,158</b>	<b>13,215</b>
Dividends declared	-	-	-	-	-	-	(8,622)	(8,622)
Transfers from restricted reserves	-	-	-	-	(7,191)	-	7,191	-
Share of profit allocated to investments implementation	-	-	-	-	13,128	-	(13,128)	-
<b>Balance as at 30 September 2025 (unaudited)</b>	<b>110,315</b>	<b>4,002</b>	<b>11,051</b>	<b>11,928</b>	<b>13,229</b>	<b>(60)</b>	<b>17,256</b>	<b>167,721</b>
COMPANY	Share capital	Share premium	Legal reserve	Reserve for own share	Other reserves	Foreign currency translation reserve	Retained earnings	Total
<b>Balance as at 31 December 2023 (audited)</b>	<b>110,315</b>	<b>4,002</b>	<b>11,051</b>	<b>11,928</b>	<b>-</b>	<b>-</b>	<b>13,229</b>	<b>150,525</b>
Net profit for the period	-	-	-	-	-	-	10,702	10,702
Other comprehensive income (loss)	-	-	-	-	-	-	(43)	(43)
<b>Total comprehensive income (loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,659</b>	<b>10,659</b>
Dividends declared	-	-	-	-	-	-	(5,000)	(5,000)
Transfers between reserves	-	-	-	-	7,192	-	(7,192)	-
<b>Balance as at 30 September 2024 (unaudited)</b>	<b>110,315</b>	<b>4,002</b>	<b>11,051</b>	<b>11,928</b>	<b>7,192</b>	<b>-</b>	<b>11,696</b>	<b>156,184</b>
<b>Balance as at 31 December 2024 (audited)</b>	<b>110,315</b>	<b>4,002</b>	<b>11,051</b>	<b>11,928</b>	<b>7,192</b>	<b>-</b>	<b>14,659</b>	<b>159,147</b>
Net profit for the period	-	-	-	-	-	-	11,613	11,613
Other comprehensive income (loss)	-	-	-	-	-	-	-	-
<b>Total comprehensive income (loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,613</b>	<b>11,613</b>
Dividends declared	-	-	-	-	-	-	(8,622)	(8,622)
Transfers from restricted reserves	-	-	-	-	(7,191)	-	7,191	-
Share of profit allocated to investments implementation	-	-	-	-	13,228	-	(13,228)	-
<b>Balance as at 30 September 2025 (unaudited)</b>	<b>110,315</b>	<b>4,002</b>	<b>11,051</b>	<b>11,928</b>	<b>13,229</b>	<b>-</b>	<b>4,422</b>	<b>162,138</b>

Notes are an integral part of these financial statements.

## STATEMENT OF CASH FLOW

Notes	GROUP		COMPANY	
	1-9 months 2025	1-9 months 2024	1-9 months 2025	1-9 months 2024
	(unaudited)	(unaudited)	(unaudited)	(unaudited)
<b>Cash flows from operating activities</b>				
Net profit	13,158	11,862	11,613	10,702
<b>Adjustments for non-cash items:</b>				
Depreciation and amortization	3 19,388	18,006	19,314	17,926
Change in vacation reserve	12 (91)	(22)	(88)	(33)
Change in provisions	(2,548)	(4,398)	(2,740)	(4,398)
Contract assets	6 (100)	187	(100)	187
Income tax expenses	3,028	3,048	2,312	2,613
Share of (profit) or loss of equity-accounted investees	-	(16)	-	(16)
Interest income	16 (1,391)	(1,727)	(1,116)	(1,487)
Interest expenses	16 6,487	5,200	6,480	5,199
Other financial expenses	88	1,280	88	1,280
Currency impact from lease liabilities	16 -	(874)	-	(874)
Reclassification of financial assets to cash and cash equivalents	31,900	-	30,000	-
Other non-cash adjustments	1,399	591	1,280	782
	<b>71,318</b>	<b>33,137</b>	<b>67,043</b>	<b>31,881</b>
<b>Changes in working capital</b>				
(Increase) decrease in inventories	5 260	(342)	260	(342)
Decrease (increase) in trade and other accounts receivable	6 1,841	(2,939)	2,394	(2,866)
Increase (decrease) in trade and other payables	11 286	6,129	510	6,413
Increase (decrease) in contract liabilities	(12)	(39)	(12)	(39)
Increase (decrease) in payroll related liabilities	12 (1,342)	(1,449)	(1,300)	(1,475)
	<b>72,351</b>	<b>34,497</b>	<b>68,895</b>	<b>33,572</b>
Cash collateral (payment)	7 3,111	(635)	3,111	(635)
Income tax (paid)	(317)	(217)	-	-
Interest received	1,186	1,992	968	1,807
<b>Net cash flows from (used in) operating activities</b>	<b>76,331</b>	<b>35,637</b>	<b>72,974</b>	<b>34,744</b>

Notes	GROUP		COMPANY	
	1-9 months 2025	1-9 months 2024	1-9 months 2025	1-9 months 2024
	(unaudited)	(unaudited)	(unaudited)	(unaudited)
<b>Cash flows from investing activities</b>				
(Acquisition) of property, plant, equipment and intangible assets	3 (9,751)	(10,692)	(9,637)	(10,692)
Income from sales of non-current assets	21	23	5	23
Short term deposits (placed)/received	7 (6,135)	13,700	(4,000)	13,000
(Acquisition) of other investments	(1)	-	(1)	(20)
Dividends received	-	83	-	83
Grants, subsidies received	10 2,062	170	2,062	170
<b>Net cash flows from (used in) investing activities</b>	<b>(13,804)</b>	<b>3,284</b>	<b>(11,571)</b>	<b>2,564</b>
<b>Cash flows from financing activities</b>				
Dividends paid	(8,622)	(5,000)	(8,622)	(5,000)
Loans received	-	20,122	-	20,122
Loans paid	(10,451)	(3,729)	(10,451)	(3,729)
Interest and fee related to loans (paid)	(4,545)	(3,136)	(4,544)	(3,136)
Guarantee fees (paid)	-	(59)	-	(59)
Lease liabilities (paid)	9 (1,312)	(42,504)	(1,291)	(42,486)
Interest on leasing liabilities paid	(402)	(1,038)	(395)	(1,038)
<b>Net cash flows from (used in) financing activities</b>	<b>(25,332)</b>	<b>(35,344)</b>	<b>(25,303)</b>	<b>(35,326)</b>
<b>Net increase (decrease) in cash flows</b>	<b>37,195</b>	<b>3,577</b>	<b>36,100</b>	<b>1,982</b>
Cash and cash equivalents on 1 January	8 17,203	19,535	14,429	17,405
Cash and cash equivalents on 30 September	8 54,398	23,112	50,529	19,387

Notes are an integral part of these financial statements.

# NOTES TO FINANCIAL STATEMENTS

## 1 GENERAL INFORMATION

AB KN Energies (hereinafter “the Parent Company” or “the Company”) is a public limited liability company registered in the Republic of Lithuania. The address of its registered office is as follows: Burių str. 19, 92276 Klaipėda, Lithuania. These consolidated financial statements comprise the Company and its subsidiaries (together referred to as “the Group”).

### 1.1. The subsidiaries

Company name	Ownership part	Address
UAB KN Global Terminals	100%	Burių g. 19, 92276 Klaipėda, Lithuania
UAB KN New Energy Solutions	100%	Burių g. 19, 92276 Klaipėda, Lithuania
UAB SGD SPB	100% owned by UAB KN Global Terminals	Burių g. 19, 92276 Klaipėda, Lithuania
KN Açu Serviços de Terminal de GNL LTDA	90% owned by UAB KN Global Terminals and 10% owned by UAB SGD SPB	F66 Fazenda Saco Dantas s/n, Distrito Industrial, Area 1 and Area 2, 28200-000 São João da Barra, State of Rio de Janeiro
KN Energies Deutschland GmbH	100% owned by UAB KN Global Terminals	Emsstraße 20, 26382 Wilhelmshaven, Germany

The Parent Company controls subsidiary UAB KN Global Terminals, which activities are these: a participation in the international LNG and energy projects, providing project development or terminal operation services or investing into them, and all other related activities and provision of any other relevant services.

The Parent Company also controls subsidiary UAB KN New Energy Solutions. The purpose of this entity is to invest in development, implementation, and management of infrastructure both in Lithuania and abroad for transportation, short-term storage, and transshipment of carbon dioxide and other new energy sources.

The subsidiary UAB SGD SPB became part of the Group in October 2019. The purpose of UAB SGD SPB is to participate in the projects of liquefied natural gas. This subsidiary may carry out expansion of operation activities of international LNG terminals by investing and establishing other companies in Lithuania and abroad.

On 13 December 2019 the subsidiary of UAB KN Global Terminals and UAB SGD SPB – limited liability company – KN Açu Serviços de Terminal de GNL LTDA was established in Federal Republic of Brazil. The purpose of KN Açu Serviços de Terminal de GNL LTDA is to provide operations and maintenance services for liquefied natural gas terminal at the port of Açu. KN Açu Serviços de Terminal de GNL LTDA started its activities in 2020.

On 17 September 2024 the subsidiary of UAB KN Global Terminals – limited liability company – KN Energies Deutschland GmbH was registered in Germany. KN Energies Deutschland is responsible for the efficient fulfilment of obligations to the German state-owned company Deutsche Energy Terminal GmbH (DET),

providing technical operation and maintenance services for the second floating LNG import terminal in Wilhelmshaven (Wilhelmshaven 2).

### 1.2. The main activities of the Group and the Company

The main activities of the Group and the Company include:

- operation of liquid energy products terminal;
- transshipment services and other related services;
- operation of the liquefied natural gas terminal (hereinafter referred to as “LNGT”) primarily dedicated to accept, store, and regasify LNG for gas supply into Gas Grid.

National Energy Regulatory Council (hereinafter referred to as “NERC”) issued Natural Gas Regasification License to the Company on 27 November 2014.

### 1.3. Issued capital of the Group and the Company

As at 30 September 2025 the authorised capital equals to EUR 110,315,009.65, divided into 380,396,585 units of shares with nominal value EUR 0.29 each and each carrying one vote.

The Company has not acquired any of its own shares, has arranged no deals regarding acquisition or transfer of its own shares during the nine months of 2025 and 2024.

The Company’s shares are listed on the Baltic Main List on the NASDAQ Vilnius Stock Exchange (ISIN code LT0000111650, abbreviation KNE1L).

As at 30 September 2025 and 31 December 2024 the shareholders of the Company were:

	30 September 2025		31 December 2024	
	Number of shares held (thousand)	Part of ownership (%)	Number of shares held (thousand)	Part of ownership (%)
State of Lithuania represented by the Ministry of Energy (Gedimino av. 38/2, Vilnius, 302308327)	275,687	72.47	275,687	72.47
UAB koncarnas Achemos grupė (Vykinto st. 14, Vilnius, 156673480)	39,663	10.43	39,663	10.43
Other (less than 5% each)	65,047	17.10	65,047	17.10
<b>Total</b>	<b>380,397</b>	<b>100.00</b>	<b>380,397</b>	<b>100.00</b>

### 1.4. Other general information

The average number of employees of the Group during the nine months of 2025 was 405 (374 during the nine months of 2024).

The average number of employees of the Company during the nine months of 2025 was 361 (341 during the nine months of 2024).



## 2 ACCOUNTING PRINCIPLES

The financial statements are presented in Euro and all values are rounded to the nearest thousand (EUR 000), except when otherwise indicated. The financial statements of the Group and the Company have been prepared in accordance with International Financial Reporting Standards (IFRS) as adopted by the European Union.

The Group and the Company apply the same accounting policies and calculation methods in preparing Interim Financial Statements as they have been used for the annual financial statements of the year 2024. The principles used in preparation of financial statements were presented in more detail in the Notes to the Financial Statements for 2024.

These financial statements have been prepared on a historical cost basis, unless otherwise stated in the accounting policies.

The financial year of all Group companies coincides with the calendar year.

The numbers in tables may not coincide due to rounding of particular amounts to EUR thousand, such rounding errors are not material in these financial statements.

## 3 PROPERTY, PLANT AND EQUIPMENT

Part of the Group's and the Company's property, plant and equipment with the acquisition cost of EUR 43,162 thousand as at 30 September 2025 was completely depreciated (EUR 42,052 thousand as at 31 December 2024), however, it was still in operation.

The depreciation of property, plant and equipment:

	GROUP		COMPANY	
	9 months of 2025	9 months of 2024	9 months of 2025	9 months of 2024
Cost of sales (1)	18,590	4,367	18,590	4,367
Amortisation of related grant	(266)	(169)	(266)	(169)
Operating expenses	217	119	136	69
<b>Total</b>	<b>18,541</b>	<b>4,317</b>	<b>18,460</b>	<b>4,267</b>

Depreciation of right-of-use assets:

	GROUP		COMPANY	
	9 months of 2025	9 months of 2024	9 months of 2025	9 months of 2024
Cost of sales (1)	465	9,014	454	9,014
Operating expenses	298	1,863*	294	1,863*
<b>Total</b>	<b>763</b>	<b>10,877</b>	<b>748</b>	<b>10,877</b>

(1) Following the acquisition of the Floating Storage and Regasification Unit on December 6, 2024, the asset was reclassified from the right-of-use assets to the Company's property, plant and equipment. Accordingly, during the nine months of 2025, EUR 11,369 thousand of depreciation expenses related to the FSRU were included in the cost of sales.

\* In 2024, due to the FSRU dry-dock, the LNG terminal did not perform its usual activities for 1,5 months. During this period the depreciation expenses amounting to EUR 1,579 thousand were recorded as operating expenses instead of cost of sales.

### Impairment of property, plant and equipment and right of use asset attributed to Klaipėda liquid energy terminal assets

At each reporting date, the Group and the Company make assessments to determine whether there is any indication that the carrying amounts of its property, plant and equipment, intangible assets and other non-current assets recorded at acquisition cost could possibly be impaired.

If any indications exist, the Group and the Company estimate the recoverable amount of such property, plant and equipment and non-current assets to assess impairment. For impairment assessment purposes, assets are grouped at the lowest separate business segment levels for which separate cash flows could be identified and estimated (cash-generating units, CGU).

As at 30 September 2025 the management of the Group and the Company did not identify any indications for impairment of Klaipėda liquid energy terminal's assets.

## 4 OPERATING SEGMENTS

The management of the Group and the Company has identified the following segments:

- LET** - liquid energy terminals in Klaipėda and Subačius, in Kupiškis district, which are providing services of liquid energy products transshipment, long-term storage of liquid energy products, and other services related to liquid energy products transshipment;
- LNG** activities that include LNGT and comLNG activities:
  - LNGT** - LNG terminal in Klaipėda which receives, and stores liquefied natural gas, regasifies and supplies it to Gas Main pipeline;
  - comLNGT** - LNG commercial activities – includes LNG reloading station and execution of other global LNG projects;

Main indicators of the segments of the Group included in the statement of comprehensive income and statement of financial position for the nine months of 2025 and 2024 are described below:

GROUP 30 September 2025	LET	LNG		Total
		LNGT	comLNG	
Revenues from contracts with customers	21,856	45,568	9,240	<b>76,664</b>
Profit before income tax	5,293	7,779	3,114	<b>16,186</b>
Income tax expense	75	2,250	703	<b>3,028</b>
Segment net profit	5,218	5,529	2,411	<b>13,158</b>
Interest revenue	413	643	335	<b>1,391</b>
Loan interest expense	-	6,085	1	<b>6,086</b>
Interest on financial lease liabilities	265	85	51	<b>401</b>
Depreciation and amortisation	4,362	13,432	853	<b>18,647</b>
Depreciation of right-of-use-assets	388	234	141	<b>763</b>
Acquisitions of tangible and intangible assets	4,696	1,161	131	<b>5,988</b>
Segment total assets*	101,073	331,061	24,297	<b>456,431</b>
Loan and related liabilities	(20)	311,505	(42)	<b>311,443</b>
Lease liabilities	17,880	4,819	2,364	<b>25,063</b>
Segment total liabilities	20,739	332,950	8,954	<b>362,643</b>

\*Segment total assets - total assets of the Group, excluded Cash and cash equivalents, and short-term deposits at the period end.

GROUP	LET	LNG		Total
<b>30 September 2024</b>		LNGT	comLNG	
Revenues from contracts with customers	21,066	38,426	8,485	<b>67,977</b>
Profit before income tax	3,968	6,548	4,394	<b>14,910</b>
Income tax expense	478	2,134	436	<b>3,048</b>
Segment net profit	3,560	4,354	3,948	<b>11,862</b>
Interest revenue	1,406	82	239	<b>1,727</b>
Loan interest expense	-	4,180	1	<b>4,181</b>
Interest on financial lease liabilities	273	714	32	<b>1,019</b>
Depreciation and amortisation	4,153	2,131	845	<b>7,129</b>
Depreciation of right-of-use-assets	403	10,353	121	<b>10,877</b>
Acquisitions of tangible and intangible assets	2,267	9,357	77	<b>11,701</b>
Segment total assets*	105,004	343,382	25,368	<b>473,754</b>
Loan and related liabilities	(20)	181,823	(42)	<b>181,761</b>
Lease liabilities	18,512	157,325	2,386	<b>178,223</b>
Segment total liabilities	24,313	349,563	7,964	<b>381,840</b>

\*Segment total assets - total assets of the Group, excluded Cash and cash equivalents, and short-term deposits at the period end.

## 5 INVENTORIES

	GROUP		COMPANY	
	30-09-2025	31-12-2024	30-09-2025	31-12-2024
Spare parts, construction materials and other inventories	1,151	1,130	1,151	1,130
Diesel fuel for the LNG Terminal purpose	347	439	347	439
Fuel for transport and other equipment	133	118	133	118
Liquefied natural gas	46	46	46	46
Emission allowances*	-	204	-	204
<b>Total</b>	<b>1,677</b>	<b>1,937</b>	<b>1,677</b>	<b>1,937</b>

\* Emission allowances meet the definition of identifiable non-monetary assets without physical substance as defined by IAS 38 "Intangible Assets"; therefore, in order to more accurately reflect the economic substance of emission allowances, the Group and the Company has decided to reclassify them from "Inventories" to "Intangible assets" as of 1 January 2025 (the balance of emission allowances amounts to EUR 0 thousand as at 30 September 2025, EUR 204 thousand as at 31 December 2024 under "Inventories").

As at 30 September 2025 and 31 December 2024 the Group and the Company did not have any inventory items that needed impairment allowance.

## 6 TRADE RECEIVABLES, CONTRACT ASSETS AND OTHER RECEIVABLES

	GROUP		COMPANY	
	30-09-2025	31-12-2024	30-09-2025	31-12-2024
Trade receivables	14,832	14,422	13,760	13,739
Other receivables	1,520	3,643	1,049	3,404
Contract assets	409	309	409	309
<b>Total</b>	<b>16,761</b>	<b>18,374</b>	<b>15,218</b>	<b>17,452</b>

Trade and other receivables are non-interest bearing and are generally settled on 2 - 20 days payment terms.

Trade receivables are disclosed below:

	GROUP		COMPANY	
	30-09-2025	31-12-2024	30-09-2025	31-12-2024
Receivables from LNG terminal activities	11,083	11,024	11,083	11,024
Receivables for transshipment of liquid energy products and other related services	3,809	3,502	3,809	3,502
Receivable for operating and management services	1,618	1,408	546	725
Less: impairment allowance	(1,678)	(1,512)	(1,678)	(1,512)
<b>Total</b>	<b>14,832</b>	<b>14,422</b>	<b>13,760</b>	<b>13,739</b>

The Group and the Company have recognized impairment allowance in the amount of EUR 1,678 thousand as at 30 September 2025 (EUR 1,512 thousand as at 31 December 2024).

Other receivables are disclosed below:

	GROUP		COMPANY	
	30-09-2025	31-12-2024	30-09-2025	31-12-2024
Excise duty receivable	847	992	847	992
Other receivable taxes (1)	280	227	-	-
VAT receivable	33	199	3	199
Deposit for dividends payment (2)	5	-	5	-
Other receivables (3)	355	2,225	194	2,213
<b>Total</b>	<b>1,520</b>	<b>3,643</b>	<b>1,049</b>	<b>3,404</b>

- (1) Other receivable taxes relate to subsidiary KN Acu Servicios de Terminal de GNL Ltda receivable social security taxes (INSS). INSS retention is a mandatory withholding of social security contributions on certain service invoices in Brazil. When KN Acu Servicios de Terminal de GNL Ltda issues invoices to its clients, the clients are required to withhold 11% of the service value and pay it directly to the tax office. Withheld tax can be used to offset future social security contributions payable by the company.
- (2) The Company has an agreement with the Financial Markets Department of AB SEB Bankas for accounting of the Company's securities including the handling of payments of dividends to the Company's shareholders. As at 30 September 2025, a total amount of EUR 184 thousand of declared dividends remains unpaid due to a lack of beneficiary payment details. As a result, the Company has recognised both a deposit with the paying agent, presented under Other receivables, and a corresponding liability for outstanding dividends under Other payables and current liabilities. In 2025, an agreement was signed with the paying agent to reduce the deposit to 5 TEUR for any claims related to the unpaid dividends. As at 31 December 2024, the deposit was equal to the unpaid dividends (184 TEUR) and was offset against the liability.
- (3) At the end of August 2024, the Company's client Bioenergy World Trade OU, using an independent inspector, conducted quality tests on the product which was stored in the Company's storage tank as per the contract with the client. Having found discrepancies in the quality standard, the Company conducted an internal investigation and determined that the quality of the client's product had changed. The change in product quality occurred due to technical circumstances related to the quality of the damper during the testing of the tank's fire protection system. The client submitted a claim to the Company, which in turn applied to the insurance company. The tripartite agreement was signed, and the insurance company has paid a one-time EUR 2.2 million compensation to the client on behalf of KN in 2025 as well as EUR

224 thousand to KN for losses incurred. As at 31 December 2024, the Company recognized EUR 2.2 million as other receivables, with an equivalent EUR 2.2 million provision for claim liability.

Contract assets can be specified as following:

	GROUP		COMPANY	
	30-09-2025	31-12-2024	30-09-2025	31-12-2024
Accrued income	409	309	409	309
<b>Total</b>	<b>409</b>	<b>309</b>	<b>409</b>	<b>309</b>

Accrued income for storage of liquid energy products (350 TEUR as at 30 September 2025 and 309 TEUR as at 31 December 2024) is calculated as a percentage of completion based on expenses incurred from the total estimated cost of contracted services. Upon completion of transshipment of liquid energy products and acceptance by the customer, the amounts initially recognized as contract assets are reclassified to trade receivables. The amount of 59 TEUR accounted as contract assets as at 30 September 2025 are contract fulfilment costs that will be reclassified to the statement of comprehensive income as expenses proportionally to the fulfilment of the contract.

## 7 OTHER FINANCIAL ASSETS

	GROUP		COMPANY	
	30-09-2025	31-12-2024	30-09-2025	31-12-2024
Short-term deposits (1)	19,535	45,300	14,000	40,000
Deposit for tax obligations (2)	210	3,321	210	3,321
Other guarantees (3)	805	658	805	658
Receivable interests from short-term deposits	524	1,120	489	1,071
<b>Total</b>	<b>21,074</b>	<b>50,399</b>	<b>15,504</b>	<b>45,050</b>

- (1) As at 30 September 2025, the Group had 11 short-term deposits at banks, amounted to EUR 19,535 thousand, with maturity of more than 3 months, the Company had 2 short-term deposits at banks, amounted to EUR 14,000 thousand, with maturity of more than 3 months. Annual interest rate is from 1.50 % to 2.33 % for the agreements signed.
- (2) In 2020-2023 the Group and the Company made deposits to the State tax inspection for tax which may arise from the movement of excise goods under suspension of excise duty. The additional EUR 5,000 thousand of excise duty cash collateral was deposited in 2025. During May - September EUR 8,111 thousand was recovered as the deposits were replaced with a bank guarantee for some of the Company's excise warehouses.
- (3) On 29 March 2024, the Company provided credit support (bank guarantees) on behalf of KN Acu Serviços de Terminal de GNL LTDA to its clients UTE GNA I GERAÇÃO DE ENERGIA S.A. and UTE GNA II GERAÇÃO DE ENERGIA S.A. As at 31 December 2024, the aggregated amount of credit support was EUR 658 thousand (USD 687 thousand). Starting July 2025, the aggregated amount of credit support was increased to EUR 805 thousand (USD 944 thousand). The guarantees are issued from deposited funds.

## 8 CASH AND CASH EQUIVALENTS

	GROUP		COMPANY	
	30-09-2025	31-12-2024	30-09-2025	31-12-2024
Cash at banks	54,398	17,203	50,529	14,429

Cash and cash equivalents are not pledged as at 30 September 2025 and as at 31 December 2024. The Group and the Company do not have restricted cash as at 30 September 2025 and as at 31 December 2024.

Calculated values of cash and cash equivalents are denominated in the following currencies showed in EUR:

Currency	GROUP		COMPANY	
	30-09-2025	31-12-2024	30-09-2025	31-12-2024
EUR	53,030	15,812	50,505	14,389
USD	24	40	24	40
BRL	1,344	1,351	-	-
<b>Total</b>	<b>54,398</b>	<b>17,203</b>	<b>50,529</b>	<b>14,429</b>

Management of the Group and the Company considered potential impairment losses on cash held in banks as per IFRS 9. Assessment is based on official Standard & Poor's long-term credit ratings:

	GROUP		COMPANY	
	30-09-2025	31-12-2024	30-09-2025	31-12-2024
AA-	12,430	7,413	10,432	7,413
A+	3,957	5,963	3,790	4,944
A	36,307	2,072	36,307	2,072
BB-	1,344	1,351	-	-
N/A*	360	404	-	-
<b>Total</b>	<b>54,398</b>	<b>17,203</b>	<b>50,529</b>	<b>14,429</b>

\*N/A - the bank does not have a long-term credit rating.

Based on management's assessment performed and best estimate cash and its equivalents are presented at fair value and no indications of cash impairment exist as at 30 September 2025 and as at 31 December 2024.

## 9 BORROWINGS AND LEASE LIABILITIES

### Loans

GROUP and COMPANY	30-09-2025	31-12-2024
Nordic Investment Bank's loan	275,998	281,881
European Investment Bank's loan	35,693	38,729
Guarantee payment to the Ministry of Finance to the Republic of Lithuania	(248)	(258)
<b>Total</b>	<b>311,443</b>	<b>320,352</b>

## Lease liabilities

	GROUP		COMPANY	
	30-09-2025	31-12-2024	30-09-2025	31-12-2024
Lease liabilities	25,063	25,666	24,946	25,659

Lease liabilities as at 30 September 2025 can be specified as follows:

GROUP	Land rent	Jetty rent	Other*	Total
Long term lease liabilities	18,349	4,715	965	24,029
Short term lease liabilities	477	81	476	1,034
<b>Total</b>	<b>18,826</b>	<b>4,796</b>	<b>1,441</b>	<b>25,063</b>

COMPANY	Land rent	Jetty rent	Other*	Total
Long term lease liabilities	18,349	4,715	904	23,968
Short term lease liabilities	477	81	420	978
<b>Total</b>	<b>18,826</b>	<b>4,796</b>	<b>1,324</b>	<b>24,946</b>

\* Other comprises of lease of transport vehicles, office rent.

Lease liabilities as at 31 December 2024 can be specified as follows:

GROUP	Land rent	Jetty rent	Other*	Total
Long term lease liabilities	18,426	4,776	1,211	24,413
Short term lease liabilities	667	124	462	1,253
<b>Total</b>	<b>19,093</b>	<b>4,900</b>	<b>1,673</b>	<b>25,666</b>

COMPANY	Land rent	Jetty rent	Other*	Total
Long term lease liabilities	18,426	4,776	1,211	24,413
Short term lease liabilities	667	124	455	1,246
<b>Total</b>	<b>19,093</b>	<b>4,900</b>	<b>1,666</b>	<b>25,659</b>

\*Other comprises of lease of transport vehicles, office rent.

## 10 DEFERRED GOVERNMENT GRANTS

GROUP and COMPANY	30-09-2025	31-12-2024
Balance at the beginning of the period	4,942	5,115
Received during the period	2,062	186
Amortisation	(266)	(345)
Compensations of costs	(413)	(14)
<b>Balance at the end of the period</b>	<b>6,325</b>	<b>4,942</b>

## 11 TRADE PAYABLES AND OTHER LIABILITIES

	GROUP		COMPANY	
	30-09-2025	31-12-2024	30-09-2025	31-12-2024
Trade payables	2,088	4,358	1,984	4,366
Other payables and current liabilities	2,195	615	2,057	571
<b>Total</b>	<b>4,283</b>	<b>4,973</b>	<b>4,041</b>	<b>4,937</b>

Trade payables are disclosed below:

	GROUP		COMPANY	
	30-09-2025	31-12-2024	30-09-2025	31-12-2024
Payable for fixed assets	412	1,541	412	1,541
Payable to contractors	359	243	359	243
Other payments related FSRU	198	1,076	198	1,076
Contribution for NERC payable	191	167	191	167
Payable for railway services	-	101	-	101
Payable for electricity	-	112	-	112
Payable for gas services	-	165	-	165
Other trade payables	928	953	824	961
<b>Total</b>	<b>2,088</b>	<b>4,358</b>	<b>1,984</b>	<b>4,366</b>

As at 30 September 2025, there were no trade payables denominated in USD (on 31 December 2024 – EUR 912 thousand).

Trade payables are non-interest bearing and are normally settled within 30-day payment terms.

Other payables and current liabilities are disclosed below:

	GROUP		COMPANY	
	30-09-2025	31-12-2024	30-09-2025	31-12-2024
Accrued amounts payable to contractors	557	-	557	-
Other taxes payable	529	26	529	-
Accrued expenses and liabilities	370	212	232	205
Refund liability (1)	306	-	306	-
Dividends payable (2)	184	-	184	-
Payable for insurance	119	130	119	130
Other liabilities	130	247	130	236
<b>Total</b>	<b>2,195</b>	<b>615</b>	<b>2,057</b>	<b>571</b>

- (1) Refund liability relates to the proportional return due to the excess of return on investment (earned excess income) from regulated activities in 2022-2023. NERC has determined the amount of the repayment, which is proportionally covered throughout the year by reducing the additional component of security of natural gas supply to the natural gas transmission price.
- (2) The Company has an agreement with Financial Markets Department of AB SEB Bankas for accounting of the Company's securities including the handling of payment of dividends to the Company's shareholders. As at 30 September 2025, a total amount of EUR 184 thousand of declared dividends remains unpaid due to a lack of beneficiary payment details. As a result, the Company has recognised both a deposit with the paying agent, presented under Other receivables, and a corresponding liability for outstanding dividends under Other payables and current liabilities. As at 31 December 2024, the deposit was offset against the payable dividends.

## 12 PAYROLL RELATED LIABILITIES

	GROUP		COMPANY	
	30-09-2025	31-12-2024	30-09-2025	31-12-2024
Accrual of annual bonuses	1,127	1,219	1,091	1,219
Accrued vacation reserve	991	1,083	921	1,010
Salaries payable	705	761	656	739
Social insurance payable	305	377	304	318
Income tax payable	301	323	251	261
Other deductions	4	2	4	2
<b>Total</b>	<b>3,433</b>	<b>3,765</b>	<b>3,227</b>	<b>3,549</b>

## 13 REVENUE FROM CONTRACTS WITH CUSTOMERS

	GROUP		COMPANY	
	9 months of 2025	9 months of 2024	9 months of 2025	9 months of 2024
Income from LNGT regasification services collected directly from LNGT users (1)	43,640	31,401	43,640	31,401
Sales of liquid energy products transshipment services	21,375	20,241	21,375	20,241
Other sales related to LNG terminals activity (2)	6,383	11,530	6,383	8,530
Sales of consulting services	7,507	3,961	3,691	3,993
Other sales related to transshipment in liquid energy terminals	512	844	512	844
Income from LNGT services included in security supplement (3)	(2,753)	-	(2,753)	-
<b>Total</b>	<b>76,664</b>	<b>67,977</b>	<b>72,848</b>	<b>65,009</b>

- (1) Income from LNGT services contains income from LNG regasification service and LNG reloading service. The tariffs of these services are adjusted annually and regulated by NERC. Regasification and reloading income is collected directly from the clients after services are provided based on quantities. Revenue from LNG services during the nine months of 2025 is higher, compared to the same period in 2024, due to: (i) the terminal being out of operation for one and a half months in 2024 due to dry-dock repair works; (ii) higher LNG regasification volumes and (iii) bonuses paid by LNGT clients for booked capacity.
- (2) Other sales related to LNG terminals activity lower mainly due to less payments collected from clients for the unused allocated capacities.
- (3) The decrease in revenue was affected by the reduction of LNG security supplement income in 2025 due to proportionally recognised repayment of the excess returns (surplus income) from regulated activities during the period 2022-2023. In 2024 the security supplement was 0 EUR/(MWh/day/year).

## 14 COST OF SALES

	GROUP		COMPANY	
	9 months of 2025	9 months of 2024	9 months of 2025	9 months of 2024
Depreciation and amortisation (incl. amortisation of grants)*	(18,335)	(6,865)	(18,335)	(6,865)
Wages, salaries and social security	(7,932)	(7,108)	(7,413)	(6,711)
FSRU operation and maintenance	(6,602)	(5,698)	(6,602)	(5,698)
Tax on environmental pollution and Emission allowances	(3,892)	(2,009)	(3,892)	(2,009)
Port charges	(1,149)	(1,195)	(1,149)	(1,195)
Repair and maintenance of assets	(1,223)	(1,024)	(965)	(1,013)
Natural gas	(768)	(708)	(768)	(708)
Railway services	(739)	(811)	(739)	(811)
Insurance	(530)	(776)	(509)	(776)
Depreciation of right-of-use assets*	(465)	(9,014)	(454)	(9,014)
Other	(3,480)	(3,532)	(2,964)	(3,252)
<b>Total</b>	<b>(45,115)</b>	<b>(38,740)</b>	<b>(43,790)</b>	<b>(38,052)</b>

\* Following the acquisition of the FSRU on 6 December 2024, the asset was reclassified from a right-of-use asset to the Company's property, plant and equipment. As a result of this change, for the 9 months of 2025, EUR 11,369 thousand of the FSRU depreciation expenses were recognised under "Depreciation and amortisation (incl. amortisation of grants)". In previous periods, these expenses were accounted as the "Depreciation of right-of-use assets".

## 15 OPERATING EXPENSES

	GROUP		COMPANY	
	9 months of 2025	9 months of 2024	9 months of 2025	9 months of 2024
Wages, salaries and social security	(5,992)	(4,850)	(5,299)	(4,634)
Consulting and legal costs	(946)	(811)	(874)	(707)
Telecommunication and IT expenses	(885)	(591)	(869)	(577)
Salaries and other related expenses to governing bodies	(324)	(297)	(324)	(297)
Depreciation and amortisation	(312)	(264)	(231)	(184)
Depreciation of right-of-use asset*	(298)	(1,863)	(294)	(1,863)
Expenses for business trips	(217)	(137)	(200)	(124)
Impairment of trade debtors	(166)	-	(166)	-
Advertising and external communication	(111)	(301)	(111)	(301)
Other	(1,389)	(1,305)	(1,768)	(974)
<b>Total</b>	<b>(10,640)</b>	<b>(10,419)</b>	<b>(10,136)</b>	<b>(9,661)</b>

\* In 2024, due to the FSRU dry-dock, the LNG terminal did not perform its usual activities for 1,5 months. During this period the depreciation expenses amounting to EUR 1,579 thousand were recorded as operating expenses instead of cost of sales.

## 16 FINANCE INCOME AND FINANCE COSTS

	GROUP		COMPANY	
	9 months of 2025	9 months of 2024	9 months of 2025	9 months of 2024
Interest income	1,391	1,727	1,115	1,487
Fines income	98	28	98	28
Income from currency exchange	-	874	-	874
Other financial income	31	15	15	8
<b>Finance income, total</b>	<b>1,520</b>	<b>2,644</b>	<b>1,228</b>	<b>2,397</b>
Interest expenses	(6,086)	(4,181)	(6,085)	(4,180)
Interest on the lease liabilities	(401)	(1,019)	(395)	(1,019)
Losses from currency exchange	(104)	(110)	(83)	(38)
Loss from financial derivatives	(16)	(1,260)	(16)	(1,260)
Fines and penalties expenses	-	(10)	-	(9)
Other financial activity expenses	(9)	(112)	(1)	-
<b>Finance costs, total</b>	<b>(6,616)</b>	<b>(6,692)</b>	<b>(6,580)</b>	<b>(6,506)</b>

## 17 EARNINGS PER SHARE, BASIC AND DILUTED

Basic earnings per share are calculated by dividing net profit of the Group by the weighted average number of ordinary shares outstanding. Diluted earnings per share equal to basic earnings per share as the Group has no instruments issued that could dilute shares issued.

Basic and diluted earnings per share are as follows:

	GROUP	
	9 months of 2025	9 months of 2024
Net profit attributable to shareholders	13,158	11,862
Weighted average number of outstanding ordinary shares (thousand)	380,397	380,397
<b>Earnings and reduced earnings (in EUR)</b>	<b>0.035</b>	<b>0.031</b>

## 18 RELATED PARTY TRANSACTIONS

The parties are considered related when one party has a possibility to control the other one or has significant influence over the other party in making financial and operating decisions.

The related parties of the Group and the Company and transactions with them during the nine months of 2025 and 2024 were as follows:

Transactions with Lithuanian State controlled enterprises and institutions, and other related parties:

GROUP		Purchases	Revenue	Receivables	Payables
AB Klaipeda State Seaport Authority	9 months of 2025	2,022	-	-	474
	9 months of 2024	1,969	-	-	460
AB "Amber Grid"	9 months of 2025	111	(2,447)	3,975	-
	9 months of 2024	-	-	3,975	-
UAB „Ignitis“	9 months of 2025	-	7,978	1,233	-
	9 months of 2024	-	7,231	1,286	-
Public Institution Lithuanian Energy Agency	9 months of 2025	-	3,421	-	-
	9 months of 2024	-	3,052	416	-
Energijos skirstymo operatorius, AB	9 months of 2025	196	-	117	-
	9 months of 2024	233	-	-	29
AB LTG CARGO	9 months of 2025	818	-	-	-
	9 months of 2024	938	-	-	29
Other related parties	9 months of 2025	25	-	-	-
	9 months of 2024	44	-	-	4
<b>Transactions with related parties, in total:</b>	<b>9 months of 2025</b>	<b>3,172</b>	<b>8,952</b>	<b>5,325</b>	<b>474</b>
	<b>9 months of 2024</b>	<b>3,184</b>	<b>10,283</b>	<b>5,677</b>	<b>522</b>

COMPANY		Purchases	Revenue	Receivables	Payables
AB Klaipeda State Seaport Authority	9 months of 2025	2,022	-	-	474
	9 months of 2024	1,969	-	-	460
AB "Amber Grid"	9 months of 2025	111	(2,447)	3,975	-
	9 months of 2024	-	-	3,975	-
UAB „Ignitis“	9 months of 2025	-	7,978	1,233	-
	9 months of 2024	-	7,231	1,286	-
Public Institution Lithuanian Energy Agency	9 months of 2025	-	3,421	-	-
	9 months of 2024	-	3,052	416	-
Energijos skirstymo operatorius, AB	9 months of 2025	196	-	117	-
	9 months of 2024	233	-	-	29
AB LTG CARGO	9 months of 2025	818	-	-	-
	9 months of 2024	938	-	-	29
KN Acu Servicos de Terminal de GNL Ltda	9 months of 2025	3	34	13	-
	9 months of 2024	-	48	2	-
KN Energies Deutschland GmbH	9 months of 2025	617	-	-	-
	9 months of 2024	-	-	-	-
UAB KN Global Terminals	9 months of 2025	183	-	-	-
	9 months of 2024	-	-	-	-
Other related parties	9 months of 2025	25	-	-	-
	9 months of 2024	44	-	-	4
<b>Transactions with related parties, in total:</b>	<b>9 months of 2025</b>	<b>3,975</b>	<b>8,986</b>	<b>5,338</b>	<b>474</b>
	<b>9 months of 2024</b>	<b>3,184</b>	<b>10,331</b>	<b>5,679</b>	<b>522</b>

#### Management salaries and other payments

The Groups' management consists of the Chief Executive Officer (CEO), Directors and Directors of subsidiaries.

The Company's management consists of the Chief Executive Officer (CEO) and Directors.

	GROUP		COMPANY	
	9 months of 2025	9 months of 2024	9 months of 2025	9 months of 2024
Payroll related costs	1,053	962	941	886
Number of management	12	11	8	7

During the nine months of 2025 and the nine months of 2024 the management of the Group and the Company did not receive any loans, guarantees, or any other payments or property transfers were made or accrued.

## 19 SUBSEQUENT EVENTS

No other significant events have occurred after the date of financial statements that would require disclosure or amendment in the financial statements.

## CONFIRMATION OF RESPONSIBLE PERSONS

In accordance with the Law on Securities of the Republic of Lithuania and the Rules on the Disclosure of Information by the Bank of Lithuania, we, Darius Šilenskis, Chief Executive Officer of AB KN Energies, Tomas Tumėnas, Chief Financial Officer of AB KN Energies, and Rasa Tamaliūnaitė, Chief Accountant of AB KN Energies, hereby confirm that, to the best of our knowledge, the condensed interim consolidated and separate financial statements of AB KN Energies for the period ended 30 September 2025 prepared in accordance with International Financial Reporting Standards as adopted by the European Union give a true and fair review of the Group's and the Company's financial position, assets, liabilities, profit or loss, and cash flows.

Chief Executive Officer

Darius Šilenskis

Chief Financial Officer

Tomas Tumėnas

Chief Accountant

Rasa Tamaliūnaitė