



**AB AMBER GRID
CONDENSED CONSOLIDATED AND SEPARATE FINANCIAL STATEMENTS
AS OF 30 SEPTEMBER 2022
PREPARED ACCORDING TO INTERNATIONAL FINANCIAL REPORTING STANDARDS
AS ADOPTED BY THE EUROPEAN UNION**

CONFIRMATION OF RESPONSIBLE PERSONS

4 November 2022

Following the Law on Securities of the Republic of Lithuania and the Rules on Information Disclosure of the Bank of Lithuania, we, Nemunas Biknius, Chief Executive Officer of AB Amber Grid, Gytis Fominas, Chief Financial Officer of AB Amber Grid and Rasa Baltaragienė, Head of accounting of AB Amber Grid, hereby confirm that, to the best of our knowledge, the attached AB Amber Grid unaudited interim condensed consolidated and separate financial statements for the period ended 30 September 2022 are prepared in accordance with International Financial Reporting Standards, adopted by the European Union, present a true and fair view of the group's assets, liabilities, financial position, profit and cash flows.

Chief Executive Officer

Nemunas Biknius

(The document is signed with a qualified electronic signature)

Chief Financial Officer

Gytis Fominas

(The document is signed with a qualified electronic signature)

Head of accounting

Rasa Baltaragienė

(The document is signed with a qualified electronic signature)

Consolidated and separate statement of financial position

(All amounts are in EUR '000 unless otherwise stated)

		Group		Company	
		At 30 September 2022	At 31 December 2021	At 30 September 2022	At 31 December 2021
ASSETS					
A.	Non-current assets	294,103	272,087	294,103	272,202
I.	Intangible assets	3,499	4,742	3,499	4,210
II.	Property, plant and equipment	281,211	255,984	281,211	255,978
II.1.	Land	125	125	125	125
II.2.	Buildings	6,347	6,529	6,347	6,529
II.3.	Plant and equipment	229,943	199,940	229,943	199,940
II.4.	Machinery and equipment	34,210	37,143	34,210	37,143
II.5.	Motor vehicles	257	373	257	373
II.6.	Other	3,427	4,066	3,427	4,060
II.7.	Construction in progress	6,902	7,808	6,902	7,808
III.	The right-of-use assets	3,382	3,849	3,382	3,737
IV.	Non-current financial assets	-	4	-	769
IV.1.	Investment in the subsidiary	-	-	-	769
IV.2.	Non-current trade receivables	-	-	-	-
IV.3.	Other non-current financial assets	-	4	-	-
V.	A deferred tax asset	6,011	7,508	6,011	7,508
B.	Current assets	121,607	108,127	47,904	46,318
I.	Inventories and prepayments	13,794	8,818	13,794	8,801
I.1.	Raw materials, spare parts and other inventories	13,329	8,101	13,329	8,101
I.2.	Prepayments	465	717	465	700
II.	Accounts receivable	32,832	45,946	32,832	35,257
II.1.	Trade receivables	11,419	21,424	11,419	10,736
II.2.	Other receivables	21,413	24,522	21,413	24,521
III.	Corporate income tax paid in advance	-	943	-	943
IV.	Other financial assets	499	51,514	499	1,305
V.	Cash and cash equivalents	10	906	10	12
VI.	Asset held for sale (asset of the disposal group)	74,472	-	769	-
	Total assets	415,710	380,214	342,007	318,520

(cont'd on the next page)

The accompanying notes are an integral part of these financial statements.

Consolidated and separate statement of financial position (cont'd)

(All amounts are in EUR '000 unless otherwise stated)

	Notes	Group		Company	
		At 30 September 2022	At 31 December 2021	At 30 September 2022	At 31 December 2021
EQUITY AND LIABILITIES					
C. Equity		178,739	178,040	178,609	177,573
I. Share capital		51,731	51,731	51,731	51,731
II. Reserves		115,999	102,715	115,941	102,678
II.1. Legal reserve		5,231	5,210	5,173	5,173
II.2. Other reserves		110,768	97,505	110,768	97,505
III. Retained earnings (deficit)		11,009	23,594	10,937	23,164
D. Accounts payable and liabilities		236,971	202,174	163,398	140,947
I. Amounts payable after one year and non-current liabilities		80,284	97,661	80,284	97,578
I.1. Non-current borrowings	13	74,480	91,391	74,480	91,391
I.2. A right-of-use asset and corresponding liability	14	3,054	3,494	3,054	3,411
I.3. Contract liabilities	15	1,279	1,305	1,279	1,305
I.4. Non-current employee benefits		530	530	530	530
I.5. Deferred income tax liability		-	-	-	-
I.6. Other non-current liabilities		-	-	-	-
I.7. Provisions		941	941	941	941
II. Accounts payable within one year and short-term liabilities		156,687	104,513	83,114	43,369
II.1. Current financial liability	13	10,523	3,284	10,523	3,284
II.2. Current portion of non-current borrowings	13	20,912	10,174	20,912	10,174
II.3. A right-of-use asset and corresponding liability	14	476	432	476	401
II.4. Current year portion of non-current employee benefits		72	72	72	72
II.5. Trade payables	17	9,935	32,476	9,935	8,439
II.6. Advance amounts and contract liabilities	15,18	1,465	37,284	1,465	829
II.7. Income tax payable		-	86	-	-
II.8. Payroll related liabilities		2,839	2,943	2,839	2,826
II.9. Other payables and current liabilities	19	35,698	16,546	35,698	16,128
II.10. Provisions		1,194	1,216	1,194	1,216
II.11. Liabilities of the disposal group	12	73,573	-	-	-
Total equity and liabilities		415,710	380,214	342,007	318,520

The accompanying notes are an integral part of these financial statements.

Consolidated statement of profit or loss

(All amounts are in EUR '000 unless otherwise stated)

		Group				
		Notes	For the period of three months ended 30 September 2022	For the period of three months ended 30 September 2021	For the period of nine months ended 30 September 2022	For the period of nine months ended 30 September 2021
I.	Revenue	4	37,185	12,867	93,683	44,490
II.	Expenses		(33,571)	(11,050)	(81,043)	(30,877)
II.1.	Cost of natural gas		(24,493)	(2,761)	(52,896)	(6,692)
II.2.	Depreciation and amortization	4,5,7	(3,262)	(3,066)	(9 684)	(8,952)
II.3.	Remuneration and related social security tax expenses		(2,703)	(2,613)	(8,836)	(8,030)
II.4.	Repair and technical maintenance expenses		(1,068)	(799)	(3,147)	(2,192)
II.5.	Taxes other than income tax Telecommunications and IT		(690)	(644)	(2,073)	(1,698)
II.6.	systems expenses		(507)	(384)	(1,436)	(1,170)
II.7.	Other expenses		(848)	(783)	(2,971)	(2,143)
III.	Operation profit (loss)	4	3,614	1,817	12,640	13,613
IV.	Financial activity	4	(797)	(121)	(497)	(270)
IV.1.	Income		(595)	-	9	2
IV.2.	Expense		(202)	(121)	(506)	(272)
V.	Profit (loss) before income tax	4	2,817	1,696	12,143	13,343
VI.	Income tax	4	(286)	772	(1,544)	1,607
VI.1.	Current period income tax		-	(14)	(47)	(86)
VI.2.	Deferred income tax		(286)	786	(1,497)	1,693
VII.	Net profit (loss)	4	2,531	2,468	10,599	14,950
	Basic and diluted earnings (loss) per share (Eur)	20	0,01	0,01	0,06	0,08

The accompanying notes are an integral part of these financial statements.

Consolidated statement of comprehensive income

(All amounts are in EUR '000 unless otherwise stated)

	Group			
	For the period of three months ended 30 September 2022	For the period of three months ended 30 September 2021	For the period of nine months ended 30 September 2022	For the period of nine months ended 30 September 2021
I. Net profit (loss)	2,531	2,468	10,599	14,950
II. Total comprehensive income (loss)	2,531	2,468	10,599	14,950

The accompanying notes are an integral part of these financial statements.

Company's statement of profit or loss

(All amounts are in EUR '000 unless otherwise stated)

		Company				
		Notes	For the period of three months ended 30 September 2022	For the period of three months ended 30 September 2021	For the period of nine months ended 30 September 2022	For the period of nine months ended 30 September 2021
I.	Revenue	4	36,957	12,586	92,635	43,316
II.	Expenses		(33,362)	(10,873)	(80,423)	(30,297)
II.1.	Cost of natural gas		(24,493)	(2,761)	(52,896)	(6,692)
II.2.	Depreciation and amortization	4,5,7	(3,211)	(3,023)	(9,544)	(8,820)
II.3.	Remuneration and related social security tax expenses		(2,599)	(2,512)	(8,526)	(7,696)
II.4.	Repair and technical maintenance expenses		(1,068)	(799)	(3,147)	(2,192)
II.5.	Taxes other than income tax		(690)	(644)	(2,073)	(1,698)
II.6.	Telecommunications and IT systems expenses		(480)	(362)	(1,359)	(1,106)
II.7.	Other expenses		(821)	(772)	(2,878)	(2,093)
III.	Operation profit (loss)	4	3,595	1,713	12,212	13,019
IV.	Financial activity	4	(172)	(110)	223	233
IV.1.	Income		3	-	607	480
IV.2.	Expense		(175)	(110)	(384)	(247)
V.	Profit (loss) before income tax	4	3,423	1,603	12,435	13,252
VI.	Income tax	4	(286)	786	(1,498)	1,693
VI.1.	Current period income tax		-	-	(1)	-
VI.2.	Deferred income tax		(286)	786	(1,497)	1,693
VII.	Net profit (loss)	4	3,137	2,389	10,937	14,945
	Basic and diluted earnings (loss) per share (Eur)	20	0,02	0,01	0,06	0,08

The accompanying notes are an integral part of these financial statements.

Company's statement of comprehensive income
(All amounts are in EUR '000 unless otherwise stated)

	Group		Company	
	For the period of three months ended 30 September 2022	For the period of three months ended 30 September 2021	For the period of nine months ended 30 September 2022	For the period of nine months ended 30 September 2021
I. Net profit (loss)	3,137	2,389	10,937	14,945
II. Total comprehensive income (loss)	3,137	2,389	10,937	14,945

The accompanying notes are an integral part of these financial statements.

Consolidated statement of changes in equity

(All amounts are in EUR '000 unless otherwise stated)

Group	Share capital	Legal reserve	Other reserves	Retained earnings (deficit)	Total
Balance as of 31 December 2020	51,731	5,173	69,465	28,461	154,830
Reserves established	-	37	28,040	(28,077)	-
<i>Net profit (loss) for the period</i>	-	-	-	14,950	14,950
Total comprehensive income (loss)	-	-	-	14,950	14,950
Balance as of 30 September 2021	51,731	5,210	97,505	15,333	169,779
Reserves established	-	-	-	-	-
<i>Net profit (loss) for the period</i>	-	-	-	8,261	8,261
Total comprehensive income (loss)	-	-	-	8,261	8,261
Balance as of 31 December 2021	51,731	5,210	97,505	23,594	178,040
Reserves established	-	21	13,263	(13,284)	-
Dividends	-	-	-	(9,901)	(9,901)
<i>Net profit (loss) for the period</i>	-	-	-	10,600	10,600
Total comprehensive income (loss)	-	-	-	10,600	10,600
Balance as of 30 September 2022	51,731	5,231	110,768	11,009	178,739

The accompanying notes are an integral part of these financial statements.

Company's statement of changes in equity

(All amounts are in EUR '000 unless otherwise stated)

Company	Share capital	Legal reserve	Other reserves	Retained earnings (deficit)	Total
Balance as of 31 December 2020	51,731	5,173	69,465	28,041	154,410
Reserves established	-	-	28,040	(28,040)	-
<i>Net profit (loss) for the period</i>	-	-	-	14,945	14,945
Total comprehensive income (loss)	-	-	-	14,945	14,945
Balance as of 30 September 2021	51,731	5,173	97,505	14,945	169,354
Reserves established	-	-	-	-	-
<i>Net profit (loss) for the period</i>	-	-	-	8,219	8,219
Total comprehensive income (loss)	-	-	-	8,219	8,219
Balance as of 31 December 2021	51,731	5,173	97,505	23,164	177,573
Reserves established	-	-	13,263	(13,263)	-
Dividends	-	-	-	(9,901)	(9,901)
<i>Net profit (loss) for the period</i>	-	-	-	10,937	10,937
Total comprehensive income (loss)	-	-	-	10,937	10,937
Balance as of 30 September 2022	51,731	5,173	110,768	10,937	178,609

The accompanying notes are an integral part of these financial statements.

Consolidated and separate statement of cash flows
 (All amounts are in EUR '000 unless otherwise stated)

	Notes	Group		Company	
		For the period of nine months ended 30 September 2022	For the period of nine months ended 30 September 2021	For the period of nine months ended 30 September 2022	For the period of nine months ended 30 September 2021
I. Cash flows from operating activities					
I.1. Net profit (loss)	4	10,599	14,950	10,937	14,945
Adjustments for non-cash items and other corrections:		-	-	-	-
I.2. Depreciation and amortisation	4,5,7	9,684	8,952	9,544	8,820
I.3. Loss (profit) on disposal and write-off of property, plant and equipment, doubtful trade receivables and inventories		(41)	66	(41)	66
I.4. Impairment (reversal of impairment) of property, plant and equipment, financial assets, doubtful trade receivables and inventories		104	32	104	32
I.5. Income tax expenses (benefit)	4	1,544	(1,607)	1,498	(1,693)
I.6. Interest (income)		-	-	-	-
I.7. Interest expenses		499	245	377	245
I.8. Dividend income		-	-	(598)	(478)
I.9. Income of grants		(83)	(140)	(83)	(140)
I.10. Elimination of other non-cash items		1	2	1	2
Changes in working capital:					
I.11. Decrease (increase) in inventories		(5,299)	(788)	(5,299)	(788)
I.12. (Increase) decrease in trade receivables		3,997	(5,749)	(673)	(149)
I.13. (Increase) decrease in other receivables and prepayments		(1,586)	(3,215)	5,014	2,001
I.14. (Decrease) increase in trade payables		(10,166)	21,122	1,753	(1,611)
I.15. (Decrease) increase in other payables and current liabilities		17,955	5,039	(6,390)	714
I.16. (Increase) decrease in other financial assets		(9,648)	(16,330)	806	2
I.17. Income tax (paid)		(112)	(523)	-	(472)
Net cash flows from operating activities		17,448	22,056	16,950	21,496
II. Cash flows from investing activities					
II.1. (Acquisition) of property, plant and equipment and intangible assets		(10,144)	(38,118)	(10,042)	(38,100)
II.2. Proceeds on disposal of property, plant and equipment		65	-	65	-
II.3. Grants received		1,858	9,592	1,858	9,592
II.4. Loans granted (repayments received)		-	-	-	-
II.5. Interest received		-	-	-	-
II.6. Dividends received		-	-	598	478
Net cash flows (used) in investing activities		(8,221)	(28,526)	(7,521)	(28,030)

The accompanying notes are an integral part of these financial statements.
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Consolidates and separate statements of cash flows (cont'd)

(All amounts are in EUR '000 unless otherwise stated)

	Group		Company	
	For the period of nine months ended 30 September 2022	For the period of nine months ended 30 September 2021	For the period of nine months ended 30 September 2022	For the period of nine months ended 30 September 2021
III. Cash flows from financing activities				
III.1. Dividends (paid)	(9,900)	-	(9,900)	-
III.2. Proceeds from borrowings	-	-	-	-
III.3. (Repayments) of borrowings	(6,174)	(6,174)	(6,174)	(6,174)
III.4. Change in overdraft	7,239	13,396	7,239	13,396
III.5. Interest (paid)	(450)	(371)	(328)	(371)
III.6. Liabilities settled in relation to right-of-use assets	(290)	(331)	(268)	(313)
III.7. Other cash flows from financing activities	-	-	-	-
Net cash flows from (used in) financing activities	(9,575)	6,520	(9,431)	6,538
IV. Cash and cash equivalents included in disposal group	(548)	-	-	-
V. Net increase (decrease) in cash and cash equivalents	(896)	50	(2)	4
VI. Cash and cash equivalents at the beginning of the year	906	767	12	3
VII. Cash and cash equivalents at the end of the period	10	817	10	7

The accompanying notes are an integral part of these financial statements.

Notes to the consolidated and separate financial Statements

(All amounts are in EUR '000 unless otherwise stated)

1 General information

The consolidated financial statements disclose the financial position and performance of the AB Amber Grid (hereinafter referred to as the 'Company') and the Group which consists of AB Amber Grid and its subsidiary UAB GET Baltic (hereinafter together referred to as the 'Group').

AB Amber Grid was registered on 25 June 2013 after the spin-off from AB Lietuvos Dujos of the natural gas transmission activity with respective assets, rights and obligations attributed to the activity in question. The Company's operations date back to 1 August 2013.

On 10 April 2015, upon the obtaining of a positive decision from the European Commission, the National Energy Regulatory Council (before National Commission for Energy Control and Prices) issued in respect of the Company an open-ended License No. L2-3 (GDP) for the engagement in the Transmission System Operator's activity within the territory of Lithuania.

The Company is engaged in the natural gas transmission system operator's activity and provides to system users, other operators, and gas market players the following services:

- transmission of natural gas in the territory of the Republic of Lithuania;
- balancing of natural gas flows in the transmission system;
- administration of the funds intended to compensate for the installation and fixed operating costs of the Liquefied Natural Gas Terminal, its infrastructure and connector and, as from 2016, for reasonable costs of the designated supplier for the supply of an obligatory quantity of liquefied natural gas.

On 1 October 2021, the company has changed its registered office address. As of the specified date, the registered office address of AB Amber Grid is Laisvės ave. 10, Vilnius, Lithuania.

On 30 September 2022, the Company had 122 contracts for natural gas transmission services with the users of natural gas transmission system (natural gas customers, natural gas distribution system operators, natural gas supply companies that supply gas up to customers systems). In addition, Company had entered into natural gas balancing agreements with 1 natural gas trade companies that trade natural gas, but do not use Company's transmission system infrastructure.

The Company's largest shareholder is UAB EPSO-G (www.epsog.lt). The rights and obligations of the sole shareholder of the management company UAB EPSO - G are implemented by the Ministry of Energy of the Republic of Lithuania.

Since 1 August 2013, the Company's shares have been traded on a stock exchange; they are listed on the Baltic Secondary Trading List of NASDAQ OMX Vilnius Stock Exchange (ISIN code LT0000128696, instrument AMG1L, LEI code 097900BGMP0000061061).

As of 30 of September 2022 and 31 December 2021, the Company's shareholders were as follows:

	Number of shares owned	Ownership share (percent)
UAB EPSO-G (Company Code 302826889, Gedimino ave. 20, Vilnius)	172,279,125	96,58
Other shareholders	6,103,389	3,42
	178,382,514	100,00

The Company's share capital amounts to EUR 51,730,929.06. It is divided into 178,382,514 ordinary registered shares with par value of EUR 0.29 each.

The Company holds one subsidiary GET Baltic UAB (hereinafter referred to as the 'Get Baltic'). The Group consists of the parent company Amber Grid AB and its subsidiary GET Baltic UAB.

Information on the subsidiary as at 30 September 2022 and 31 December 2021 is presented below:

Company	Company code	Registered address of the company	Stake of shares held as of 30 September 2022	Stake of shares held as of 31 December 2021
UAB GET Baltic	302861178	Geležinio Vilko st. 18 A, Vilnius	100 percent	100 percent

GET Baltic is a Joint Stock Company registered in the Republic of Lithuania. The Company was registered in the Register of Legal Entities on 13 September 2012. The Company is the sole shareholder of GET Baltic, which owns 100% of the authorized capital. On 30 September 2022 and on 31 December 2021 the share capital of GET Baltic was valued of EUR 580,450 and it consists of 3,055,000 ordinary registered shares with a nominal value of EUR 0,19.

GET Baltic is a licensed natural gas market operator with a status of Registered Reporting Mechanism status provided by the ACER. The Company administrates the electronic trading system for trading spot and forward natural gas products with physical delivery in the market areas located in Lithuania, Latvia, and Estonia. The Company also provides the following services to wholesale natural gas market participants:

- Providing REMIT data to the ACER;
- Providing inside information;
- Distribution of indirect natural gas transmission capacity at interconnection points between the Baltic States;
- Organizing LNG auction;
- Announcement of balancing marginal pricing.

On 30 September 2022 Get Baltic had 106 registered stock exchange participants.

On 30 September 2022 the average number of employees of the Group consisted of 338 (as at 30 September 2021 – 329); on 30 September 2022 the average number of employees of the Company consisted of 326 employees (as at 30 September 2021 – 319).

2 Summary of significant accounting principles

The principal accounting principles applied in the preparation of the Company's and the Group's financial statements for the period of nine months ended 30 September 2022 are set out below:

2.1 Basis of preparation

These condensed interim consolidated and separate financial statements, including the statements of financial position and statement of profit or loss, statements of comprehensive income, cash flow statement and the statements of changes in equity for the period of nine months ended 30 September 2022 have not been audited. The consolidated and separate financial statements for the period ended 31 December 2021 have been audited and prepared in accordance with International Financial Reporting Standards (IFRS) as adopted in European Union.

For a better understanding of the information presented in these financial statements, these condensed financial statements should be read together with the annual consolidate and separate financial statements for the period ended 31 December 2021. PricewaterhouseCoopers UAB carried out an audit of Consolidated and separate Financial Statements for the period ended on 31 December 2021.

The Group's and separate condensed interim consolidated financial statements as of 30 September 2022 were prepared in accordance with International Accounting Standard 34 *Interim Financial Reporting*. The Group and the Company have been following the same accounting principles as the ones that were followed in the preparation of financial statements for the year 2021.

The statements were prepared based on an acquisition cost, excluding tangible fixed assets, which were presented at revalued amount.

In accordance with the accounting principles of fixed assets of EPSO–G UAB group companies, assets are accounted at revalued amount deducting accumulated depreciation and impairment losses, whereas grants are accounted for by reducing the carrying amount of the related asset.

The financial year of the Group and the Company coincides with the calendar year.

2.2 Presentation currency

All amounts in these financial statements have been measured and presented in the euros (EUR), which is an official currency of the Republic of Lithuania. These financial statements are presented in EUR '000 unless otherwise stated.

3 Accounting estimates and assumptions

The preparation of financial statements in conformity with International Financial Reporting Standards requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses and disclosure of contingencies. Future events may occur which may cause the assumptions used in arriving at the estimates to change. The effect of any changes in estimates will be recorded in the financial statements, when determinable.

Compiling the financial statements for the period ended 30 September 2022, the investment in the subsidiary Get Baltic that is singles out as separate operating segment were reclassified into the asset held for sale as the following criteria were met: (1) all necessary approvals for the proposed share transfer transaction have been obtained, i.e. the boards of the Group and the Company approved the initial conditions for the sale of shares and initiation of the process; (2) the asset or disposal group is available for immediate sale in its present condition and to terms that are usual and customary for sales of such assets or disposal groups; (3) an active sales have been initiated (potential buyer that have been selected are preparing the initial offers; (4) the sale of the asset or disposal group is probable, and transfer of the asset (disposal group) is expected to qualify for recognition as a completed sale within one year, except if events or circumstances beyond our control extend the period of time required to sell the asset or disposal group beyond one year; (5) the asset (disposal group) can be sold in the market at a price that is reasonable in relation to its current fair value; and (6) actions required to complete the sale plan indicate that it is unlikely that significant changes to the sale plan will be made or that the sale will be withdrawn.

The disposal group that is classified as asset held for sale is carried out at a carrying amount that is lower than its fair value.

The disposal group does not meet the criteria for discontinued operations, as the subsidiary is not considered a major (significant) line of business or geographical area of operation, so the impact of discontinued operations is not disclosed in the profit (loss) and cash flow statements.

The company's transactions with Get Baltic will be carried out even after the sale date, therefore, in the consolidated reports, mutual transactions are eliminated from the disposal group.

4 Information by segments

The Group singles out 2 operating segments: 1) natural gas transmission operations and 2) natural gas exchange operator activities (disposal group).

All non-current assets of the Group are located in Lithuania, where the activities are carried out.

As of 30 September 2022, the Group generated 98 % (30 September 2021: 97 %) of its total revenue from the transmission activity, 1% (30 September 2021: 3%) of revenue originated from the services provided by the natural gas exchange operator, 1 % from the provision of the other goods (services).

The Group's information on segments for the period of nine months ended on 30 September 2022 is disclosed below:

	Transmission activity	Activities of the gas exchange*	Total
Revenues	92,635	1,087	93,722
Income having eliminated the income of Group entities	92,635	1,048	93,683
Profit / loss from operating activities	12,212	428	12,640
Net financing income (costs)	(375)	(122)	(497)
Profit / loss before tax	11,837	306	12,143
Income tax	(1,498)	(46)	(1,544)
Net earnings (loss)	10,339	260	10,599
Depreciation / amortisation costs	(9,544)	(140)	(9,684)
Write-offs of non-current tangible assets	-	-	-

* In the statement of financial position, the assets and liabilities of the natural gas exchange operator business segment are included in the assets and liabilities of the disposal group.

The Group's information on segments for the period of nine months ended on 30 September 2021 is disclosed below:

	Transmission activity	Activities of the gas exchange	Total
Revenues	43,316	1,201	44,517
Income having eliminated the income of Group entities	43,316	1,174	44,490
Profit / loss from operating activities	13,019	594	13,613
Net financing income (costs)	(245)	(25)	(270)
Profit / loss before tax	12,774	569	13,343
Income tax	1,693	(86)	1,607
Net earnings (loss)	14,467	483	14,950
Depreciation / amortisation costs	(8,820)	(132)	(8,952)
Write-offs of non-current tangible assets	(26)	-	(26)

5 Non-current tangible and intangible assets

Non-current intangible assets	Group	Company
Residual value as of 31 December 2020	4,833	4,189
Additions	221	193
Write-offs, sales	-	-
Amortisation	(758)	(649)
Netting of grants with the non-current assets	(62)	(62)
Residual value as of 30 September 2021	4,234	3,671
Residual value as of 31 December 2021	4,742	4,210
Additions	191	90
Write-offs, sales	-	-
Amortisation	(919)	(801)
Netting of grants with the non-current assets	-	-
Reclassification to disposal group	(515)	-
Residual value as of 30 September 2022	3,499	3,499

As a part of intangible assets there are the provision for the commitment to register and the right to use the third party's land areas under the land use conditions in amount of EUR 2,179 thousand. The provision and related intangible assets were established under the amendments to the Regulations of the Real Property Cadastre, which were necessary for the establishment of a commitment to form a register of protected areas, as set out in the Lithuanian Law on Special Land Use Conditions, by the year 2023, and based on the *Description of the procedure for preparation and approval of the protected areas*, approved under the Lithuanian Energy Minister's

Order No. 1-339 of 13 October 2020. Discounting of the provision was based on a discount rate of 0.62 percent. As at 30 September 2022 for the establishment of the special land use conditions (protected areas) were used EUR 22 thousand (provision reduction).

Non-current tangible assets	Group	Company
Residual value as of 31 December 2020	241,624	241,620
Additions	37,127	37,123
Write-offs, sales	(72)	(72)
Depreciation	(7,855)	(7,852)
Netting of grants with the non-current assets	(16,086)	(16,086)
Residual value as of 30 September 2021	254,738	254,733
Residual value as of 31 December 2021	255,984	255,978
Additions	37,137	37,136
Write-offs, sales	(68)	(68)
Depreciation	(8,391)	(8,389)
Netting of grants with the non-current assets	(3,446)	(3,446)
Reclassification to disposal group	(5)	-
Residual value as of 30 September 2022	281,211	281,211

In the Group and the Company, non-current assets are accounted at revalued amount of assets, reducing the grants received for that asset.

After the start of commercial flows through the GIPL gas pipeline at the Santaka point, Eur 27,450 thousand contribution (hereinafter - CBCA contribution), determined according to cross-border cost allocation principles, was accumulated in the value of additions of fixed assets. The CBCA contribution will be paid to the Polish transmission system operator upon completion of the pipeline construction works on the territory of Poland, after recording and auditing the value of the construction works.

Also a value of additions of non-current tangible assets in 2022 year have been consisted of installation of solar power plant modules in amount of EUR 615 thousand; relocation of the gas pipeline in the territory of Kaunas FEZ in amount of Eur 698 thousand; investments into the gas interconnection between Poland and Lithuania (GIPL) (pipeline pressurization with natural gas and etc.) in amount of EUR 326 thousand; ELLI-capacity enhancement for the gas interconnection between Lithuania and Latvia (expansion of the Kiemėnai gas metering station) in amount of EUR 2,817 thousand, reconstruction of GDS in amount of EUR 1,902 thousand, reconstruction of main gas pipelines according to the results of diagnostics in amount of EUR 489 thousand, replacement of closing devices and connection to SCADA in amount of EUR 475 thousand, reconstruction of individual sections of the main gas pipeline Vilnius-Kaunas in amount of EUR 261 thousand and etc.

The amount of the depreciation of the grants in the income statement is reflected by deducting the depreciation costs of the related assets with the grant income, as of 30 September 2022 it stood at EUR 3,332 thousand (as of 30 September 2021 - EUR 2,422 thousand).

6 Construction in progress

The largest objects of construction in progress of the Group and Company as of 30 September 2022 and 31 December 2021 were as follows:

Items	At 30 September 2022	At 31 December 2021
Installation of pig launchers/receivers	2,303	10,364
Implementation of operative technological control of gas transmission system	1,204	1,487
Construction of the main gas pipeline Vilnius-Kaunas and interconnection Kaunas-Šakiai	551	551
Reconstruction of the individual sections of the main gas pipeline Vilnius-Kaunas	353	92
Reconstruction of GDS	2,309	407
ELLI - capacity enhancement for the gas interconnection between Lithuania and Latvia (expansion of the Kiemėnai gas metering station)	3,155	148
Modernization of Panevėžys gas compressor station	-	798
Installation of solar power plant modules	-	41
Relocation of gas pipeline in the territory of Kaunas FEZ	724	26
Other	1,864	1,097
Grants recognised (offsetting against non-current assets)	(4,964)	(6,606)
Less: impairment of construction work in progress ¹⁾	(597)	(597)
	6,902	7,808

¹⁾ Impairment for the Project "Construction of interconnection between the gas transmission pipelines Vilnius-Kaunas and Kaunas-Šakiai (spatial planning and design services)" was made for the amount of EUR 551 thousand because the construction of the pipeline was postponed for later periods and there arose certain uncertainties regarding of its funding issues and its further development.

7 The right-of-use assets and lease liabilities

As described below, the Group and the Company have taken on lease office premises, motor vehicles, and land. Lease periods for premises, motor vehicles and land are 5-10 years, 4 years, and 99 years, respectively. From 1 October 2021, the Company leases new office premises located at address: Laisvės ave. 10, Vilnius. Having assessed the lease extension option, which is intended to be exercised, the lease term is 10 years. Due to increase in the land lease tax, on 2021 year the Company remeasured right-of-use assets and lease liabilities, wherefore the value of land, which is held on the lease basis and recognised as an asset, and the lease liabilities increased by EUR 257 thousand.

	Group			
	Buildings	Land	Motor vehicles	Total
Initial value of recognized assets at 31 December 2020	221	1,252	862	2,335
Acquisitions	-	-	8	8
Write-offs	-	-	-	-
Amortization	(114)	(9)	(216)	(339)
Residual value at 30 September 2021	107	1,243	654	2,004
Residual value of recognized assets at 31 December 2021	1,775	1,493	581	3,849
Acquisitions	-	-	-	-
Write-offs	-	-	-	-
Amortization	(148)	(12)	(215)	(375)
Reclassification to disposal group	(88)	-	(4)	(92)
Residual value at 30 September 2022	1,539	1,481	362	3,382
Initial value	1,716	1,534	1,119	4,369
Accumulated depreciation	(177)	(53)	(757)	(987)
Residual value at 30 September 2022	1,539	1,481	362	3,382

	Company			
	Buildings	Land	Motor vehicles	Total
Initial value of recognized assets at 31 December 2020	99	1,252	853	2,204
Acquisitions	-	-	-	-
Write-offs	-	-	-	-
Amortization	(99)	(9)	(211)	(319)
Residual value at 30 September 2021	-	1,243	642	1,885
Residual value of recognized assets at 31 December 2021	1,672	1,493	572	3,737
Acquisitions	-	-	-	-
Write-offs	-	-	-	-
Amortization	(133)	(12)	(210)	(355)
Residual value at 30 September 2022	1,539	1,481	362	3,382
Initial value	1,716	1,534	1,119	4,369
Accumulated depreciation	(177)	(53)	(757)	(987)
Residual value at 30 September 2022	1,539	1,481	362	3,382

As the useful life of the right-of-use assets is longer than the lease term, depreciation is calculated from the commencement date of the lease to the end of the lease term.

8 Inventories

	Group	
	At 30 September 2022	At 31 December 2021
Raw materials, spare parts and other inventories	1,111	1,212
Natural gas	12,736	7,289
Assets held for resale	1	5
Inventories, gross	13,848	8,506
Less: write-down allowance	(519)	(405)
	13,329	8,101

Changes in the value of natural gas were most significantly affected by changes in natural gas prices.

9 Trade receivables

	Group		Company	
	At 31 September 2022	At 31 December 2021	At 31 September 2022	At 31 December 2021
Non-current trade receivables				
Other trade receivables	-	-	-	-
Current trade receivables and other amounts receivable				
Amounts receivable for transmission of natural gas	7,503	9,424	7,562	9,574
Amounts receivable for natural gas	6,750	10,838	684	-
Amounts receivable for balancing of transmission system	3,210	1,222	3,210	1,222
Other trade receivables	31	7	20	7
Less: impairment of amounts receivable	(57)	(67)	(57)	(67)
Reclassification to disposal group	(6,018)	-	-	-
Total trade receivables	11,419	21,424	11,419	10,736

The change in trade receivables was influenced by seasonally reduced natural gas consumption and changes in regulation of system user's balancing. Get Baltic trade receivables in amount of EUR 6.018 thousand after assessment the influence of the elimination of mutual transactions, were reclassified as assets of the disposal group.

Short-term trade receivables were interest-free; their payment period ranged from 9 to 30 calendar days. Impairment allowance of EUR 57 thousand was established for trade receivables as at 30 September 2022 (as at 31 December 2021 - EUR 67 thousand).

10 Other receivables

	Group		Company	
	At 30 September 2022	At 31 December 2021	At 30 September 2022	At 31 December 2021
LNG terminal funds receivable (administered by the Company)	7,304	13,385	7,304	13,385
Grants receivable	11,967	10,330	11,967	10,330
Contract assets	35	766	35	766
Other receivables	8,708	41	2,107	40
Reclassification to disposal group	(6,601)	-	-	-
	21,413	24,522	21,413	24,521

The LNG terminal funds receivable as at 30 September 2022 include the overdue amount of EUR 5,456 thousand (as at 31 December 2021 - EUR 4,912 thousand) of which as at 30 September 2022 total the overdue amount of AB "Achema's" was EUR 5,391 thousand, the overdue amount of UAB "Geoterma" was EUR 65 thousand.

As at 30 September 2022 Group's other receivables consist of refundable VAT and other tax overpayments in amount of EUR 8,692 thousand, of which EUR 6,061 thousand were reclassified to disposal group, other receivables in amount of EUR 16 thousand, contract assets in amount of EUR 35 thousand.

For the Company's Other Receivables, no impairment loss was formed.

Contract assets include as follows:

	Group	
	At 30 September 2022	At 31 December 2021
Current contract assets related to transportation of natural gas	35	766
Total contract assets	35	766

11 Other financial assets

As at 30 September 2022 and 31 December 2021, the Group's other financial assets consisted of cash received from the additional add-on for natural gas security of supply on the natural gas transmission price, abbreviated as LNG terminal funds, and funds transferred by natural gas exchange participants. LNG funds are received from system users, held in a separate bank account for LNG terminal funds administered in accordance with the legal requirements, and are intended to be disbursed to beneficiaries of the LNG terminal funds: to the LNG terminal operator (AB Klaipėdos Nafta) until 1 May 2022, the designated supplier (UAB Ignitis) and to cover the costs incurred by the Company for the administration of LNG terminal funds. Resolution No. O3E-1522 of the National Energy Regulatory Council of 19 November 2021 establishes an additional add-on for natural gas security of supply on the natural gas transmission price was applicable from 1 January 2022. As at 31 March 2022 by the resolution No. O3E-438 of the National Energy Regulatory Council the additional add-on for natural gas security of supply on the natural gas transmission price applicable from 1 May 2022 were recalculated.

The advance payment funds received by gas exchange members as at 30 September 2022 are accounted for EUR 60,663 thousand, which were reclassified to disposal group. As at 31 December 2021 the advance payment funds received by gas exchange members were accounted for EUR 50,209 thousand.

	Group		Company	
	At 30 September 2022	At 31 December 2021	At 30 September 2022	At 31 December 2021
Funds of the LNG terminal	102	1,305	102	1,305
Deposits received	397	-	397	-
Funds transferred by the gas exchange members	60,663	50,209	-	-
Reclassification to disposal group	(60,663)	-	-	-
	499	51,514	499	1,305

The Group and the Company keeps its cash in the accounts of those banks, which meet reliability requirements.

12 Assets and liabilities of the disposal group

As at 30 September 2022 the following assets and liabilities have been reclassified as held for sale, taking into account the Company's Get Baltic share sale plan, which is intended to be completed within one year:

	Group At 30 September 2022
Non-current assets	
Intangible assets	515
Property, plant and equipment	5
The right-of-use assets	92
Other non-current financial assets	4
Current assets	
Prepayments	26
Trade receivable	6,018
Other receivables	6,601
Other financial assets	60,663
Cash and cash equivalents	548
Total assets of the disposal group:	74,472
Non-current liabilities	
A right-of-use asset and corresponding liability	61
Short-term liabilities	
A right-of-use asset and corresponding liability	32
Trade payables	12,118
Advance amounts	61,152
Income tax payable	46
Payroll related liabilities	115
Other payables and current liabilities	49
Total liabilities of the disposal group:	73,573

13 Loans

	Group		Company	
	At 30 September 2022	At 31 December 2021	At 30 September 2022	At 31 December 2021
Long-term loans	74,480	91,391	74,480	91,391
Loans from credit institutions of Lithuania	-	14,000	-	14,000
Loans from international financial institutions	74,480	77,391	74,480	77,391
Short-term loans	31,435	13,458	31,435	13,458
Loans from credit institutions of Lithuania	-	-	-	-
Short-term loan (EPSO-G UAB)	10,523	3,284	10,523	3,284
Current portion of long-term loans	20,912	10,174	20,912	10,174
	105,915	104,849	105,915	104,849

To balance the liquid funds, on 1 March 2022 the Company and EPSO-G UAB entered into a new cash pool contract, based on which the maximum borrowing limit from EPSO-G UAB was set in amount of EUR 40,000 thousand. As at 30 September 2022 according to this agreement Company had borrowed Eur 10,523 thousand.

As at 30 September 2022, the weighted average annual interest rate on borrowings of the Company and the Group was 0,90 percent (31 December 2021: 0,34 percent).

14 Lease liabilities

Lease liabilities and their movement were as follows:

	Group	
	At 30 September 2022	At 31 December 2021
Carrying amount of lease liabilities at the beginning of the period	3,926	2,363
Recognition of lease liabilities under IFRS 16	-	257
Concluded lease contracts	-	1,724
Termination of leases (write-offs of debts and accrued interest)	-	-
Interest expenses	23	28
Lease payments (Principal and Interest)	(326)	(446)
Reclassification to disposal group	(93)	-
Carrying amount at the end of the period	3,530	3,926
Non-current lease liabilities	3,054	3,494
Current lease liabilities	476	432

	Company	
	At 30 September 2022	At 31 December 2021
Carrying amount of lease liabilities at the beginning of the period	3,812	2,230
Recognition of lease liabilities under IFRS 16	-	257
Concluded lease contracts	-	1,716
Termination of leases (write-offs of debts and accrued interest)	-	-
Interest expenses	22	26
Lease payments (Principal and Interest)	(304)	(417)
Carrying amount at the end of the period	3,530	3,812

Non-current lease liabilities	3,054	3,411
Current lease liabilities	476	401

	Group	
	At 30 September 2022	At 31 December 2021
Lease liabilities		
Current year	476	432
Repayment terms of non-current liabilities:	3,054	3,494
Between 1 and 2 years	291	505
From 2 to 3 years	195	243
From 3 to 5 years	383	421
After 5 years	2,185	2,325

	Company	
	At 30 September 2022	At 31 December 2021
Lease liabilities		
Current year	476	401
Repayment terms of non-current liabilities:	3,054	3,411
Between 1 and 2 years	291	476
From 2 to 3 years	195	221
From 3 to 5 years	383	389
After 5 years	2,185	2,325

Interest on lease liabilities reflected in the Group's finance costs amounted to EUR 23 thousand as at 30 September 2022 (30 September 2021: EUR 18 thousand).

The Group and the Company had no leases with variable payments not included in the value of lease liabilities. As at 30 September 2022, the Group's lease payments amounted to EUR 326 thousand (30 September 2021: EUR 334 thousand).

15 Contract liabilities

The funds from connection of new system users to the gas transmission system and advance payments received from system users on connection services are recognised as contract liabilities.

	Group	
	At 30 September 2022	At 31 December 2021
Non-current portion of contract liabilities	1,279	1,305
Total non-current contract liabilities	1,279	1,305
Current portion of contract liabilities	34	33
Advance amounts received for connection services	318	-
Advance amounts received for transmission services	-	23
Total current contract liabilities	352	56
Total contract liabilities	1,631	1,361

Funds for the connection of new customers to the gas transmission system was in amount of EUR 1,313 thousand as at 30 September 2022 (31 December 2021: EUR 1,338 thousand), whereof non – current contract liabilities under the connection contracts were in amount of EUR 1,279 thousand as at 30 September 2022 (31 December 2021: EUR 1,305 thousand). The contract liabilities to be recognised as revenue within one year are reported as current contract liabilities.

16 Income tax

In 2022, the standard corporate income tax rate applicable to the companies of the Republic of Lithuania was 15 per cent (in 2021: 15 per cent). The income tax expenses for the period comprise the current income tax and the deferred income tax.

On investments in new technologies, as at 30 September 2022, the Company had calculated a corporate income tax relief amounting to EUR 299 thousand (as at 30 September 2021: EUR 3,620 thousand).

17 Trade payables

	Group		Company	
	At 30 September 2022	At 31 December 2021	At 30 September 2022	At 31 December 2021
Payables to suppliers under investment programme (new construction and reconstruction)	1,864	2,141	1,864	2,141
Payables to suppliers of goods and providers of services	712	1,457	686	1,438
Payables to providers of repairs services under non-current assets repairs programme	51	358	51	358
Payables to suppliers of natural gas	13,205	28,520	1,113	4,502
Payables for balancing of transmission system	6,221	-	6,221	-
Reclassification to disposal group	(12,118)	-	-	-
	9,935	32,476	9,935	8,439

As at 30 September 2022, the trade payables were interest-free and the payment terms of the largest share of them ranged from 30 to 60 days.

18 Received advanced payments and contract liabilities

	Group		Company	
	At 30 September 2022	At 31 December 2021	At 30 September 2022	At 31 December 2021
Current contract liabilities	352	56	352	56
Grants received in advance	118	151	118	151
Deposits received	397	-	397	-
Advance amounts received from gas exchange participants	61,152	36,455	-	-
Other advance amounts received	598	622	598	622
Reclassification to disposal group	(61,152)	-	-	-
Total advance amounts received	1,465	37,284	1,465	829

The Group's advance amounts received amounted to EUR 1,465 thousand as at 30 September 2022 (31 December 2021: EUR 37,284 thousand). Advance amounts received from the gas exchange participants which were reclassified to disposal group amounted to EUR 29,898 thousand as at 30 September 2022. As at 31 December 2021 advance amounts received from the gas exchange participants were amounted to EUR 36,455 thousand).

The advance amounts received from gas exchange participants are used on the date of settlement of the exchange participants, unless there is a request of a participant not to use the advance amount, thereby reducing the amount payable for gas and exchange services. The advance amount not used in full or in part remains for other settlements of an exchange participant. If an advance amount has not been used by an exchange participant for over 1 year, such amount is refunded to the exchange participant.

19 Other payables and current liabilities

	Group		Company	
	At 30 September 2022	At 31 December 2021	At 30 September 2022	At 31 December 2021
Payable LNG terminal funds administrated by the Company	7,502	12,259	7,502	12,259
Accrued LNG terminal funds subject to administration by the Company ¹⁾	63	2,406	63	2,406
Real Estate Tax payable	-	838	-	838
Value Added Tax (VAT) payable	-	637	-	235
CBCA contribution payable	27,450	-	27,450	-
Other payables	732	406	683	390
Reclassification to disposal group	(49)	-	-	-
	35,698	16,546	35,698	16,128

¹⁾Accrued LNG terminal funds subject to administration by the Company are accounted when natural gas transmission system users are issued VAT invoices. Accrued funds subject to administration by the Company are included into the account of LNG terminal funds payable when UAB Ignitis issue a VAT invoice to the Company in respect of the security-of-supply-related extra tariff component added to the regular natural gas tariff. As at 30 September 2022 in the other payables and current liabilities the obligation to pay the CBCA contribution were in the amount of EUR 27.450 thousand, more information about the CBCA contribution is given in Note 5.

20 Earnings per share

Basic earnings per share reflect the Group net profit divided by the weighted average number of shares. There are no diluting instruments, therefore basic and diluted earnings per share are equal. Calculations of the basic earnings per share are presented below:

	Group	
	For the period of nine months ended 30 September 2022	For the period of nine months ended 30 September 2021
Net profit (loss) attributable to the shareholders (EUR thousand)	10,599	14,950
Weighted average number of shares (thousand)	178,383	178,383
Basic and diluted earnings (loss) per share (EUR)	0,06	0,08

21 Dividends

As at 20 April 2022 held ordinary general meeting of shareholders the decision to pay EUR 9,901 thousand dividends was made, i.e. EUR 0.0555 dividends per share.

As at 23 April 2021 according to the decision of the Company's ordinary general meeting of the shareholders no profit were approved to allocate to dividends from the profit for allocation.

22 Commitments and contingencies

Litigations

Currently, the Company has one ongoing civil case against AB Achema regarding the award of the LNG terminal funds. The Company acts as an administrator of LNG terminal funds only, and transfers LNG terminal funds to their beneficiaries only after it collects them from buyers, therefore it does not incur any credit risk for the amount in dispute. The above civil case is still pending at first instance before the Kaunas Regional Court.

By its ruling of 20 January 2022, the Kaunas Regional Court suspended the part of the case concerning the claims for EUR 4,463,155.98 of the LNG terminal funds and EUR 53,359.95 in interest on late payment arising under the natural gas transmission service contract of 22 December 2014, pending the decision of the European

Commission on the compatibility of the LNG terminal funds collected for the period from 1 January 2016 to 31 December 2018 with the state aid rules under the European Union law. By its ruling of 17 March 2022, the Court of Appeal of Lithuania upheld the ruling of the Kaunas Regional Court of 20 January 2022.

The other part of the case for late payment interest of EUR 763,119.55 under the natural gas transmission service contract of 21 December 2012 and the counterclaim, whereby AB Achema seeks to declare actions of the Company in calculating late payment interest under the 21 December 2012 natural gas transmission service contract and in allocating the payments received on the basis of this contract from AB Achema for the purpose of setting off of the late payment interest unlawful and invalid, Kaunas District Court with the ruling of 20 June 2022 also suspended until the decision of the European Commission would be adopted regarding the LNG terminal funds, which have been applied for the period from 1 January 2016 until 31 December 2018, in compliance with the state aid rules provided for in European Union law. The Company, disagreeing with the 20 June 2022 decision of the Kaunas District Court, submitted a separate complaint regarding the annulment of this order. The Lithuanian Court of Appeal, examined the Company's separate complaint on 8 September 2022, adopted a ruling by which left the ruling of Kaunas District Court's at 20 June 2022 unchanged.

Also, the Company has one ongoing case regarding EUR 69,8 thousand due to damages for goods of inadequate quality, 6 percent annual interest and litigation costs judgment.

23 Related party transactions

As at 30 September 2022 and 31 December 2021, the parent company was EPSO-G UAB. The parent country of the latter company was the Republic of Lithuania, represented by the Ministry of Energy of the Republic of Lithuania. For the purposes of related-party disclosures, the Republic of Lithuania does not include central or local authorities. Disclosures include transactions and balances with EPSO-G Group companies, subsidiaries, all state-controlled companies or those under significant influence (transactions with such entities are disclosed separately only if the amount of transactions exceeds EUR 100,000 in a calendar year) and management, and close family members. A list of publicly-controlled entities or those under significant influence that are subject to disclosure is provided here: [All state-owned enterprises - GCC | Governance Coordination Center \(governance.lt\)](#).

The Company's/Group's related parties as at 30 September 2022 and 31 December 2021 were as follows:

- EPSO-G (the parent company), 100% of EPSO-G share capital is owned by the Ministry of Energy of the Republic of Lithuania;
- Epso-G UAB Group companies:
 - Litgrid AB (common shareholders);
 - Tetas UAB (common shareholders);
 - Baltpool UAB (common shareholders).
 - Energy cells UAB (common shareholders);
 - The subsidiary of the Company GET Baltic UAB;
- Ignitis grupė UAB companies:
 - Energijos skirstymo operatorius AB;
 - Ignitis UAB;
 - Ignitis gamyba AB;
 - Transporto Valdymas UAB;
 - Energetikos paslaugų ir rangos organizacija UAB;
 - Ignitis Polska sp. z.o.o.
 - Other Ignitis grupė UAB companies.
- Other state-controlled companies:
 - Klaipėdos Nafta AB;
 - State Enterprise Ignalina Nuclear Power Plant;
 - State Enterprise Geoterma;
 - Other state-controlled companies or those under significant influence.
 - Management.

The tables below show the Group's and the Company's receivables and payables from related parties as at 30 September 2022 and 30 September 2021. Transactions with related parties are disclosed for the nine-month period ended 30 September 2022 and 30 September 2021:

As at 30 September 2022

	Group										
	Purcha- ses	LNG terminal funds (purcha- ses)	Sales	LNG ter- minal funds (sales)	Amounts recei- vable	Recei- vable LNG terminal funds	Borro- wings	Amounts payable	Payable LNG terminal funds	Financial activity costs	
UAB EPSO-G	98	-	-	-	-	-	10,523	32	-	40	
UAB Tetas	3	-	20	-	-	-	-	1	-	-	
AB Ignitis gamyba	1,100	-	55,448	5,295	285	432	-	7,688	-	-	
AB Energijos skirstymo operatorius	1,832	-	320	97	50	8	-	607	-	-	
UAB Ignitis	87,241	14,445	40,077	4,695	1,373	398	-	3,374	3,480	-	
UAB Transporto valdymas	305	-	-	-	-	-	-	44	-	-	
AB Klaipėdos Nafta	-	10,768	3	-	-	-	-	-	4,021	-	
State Enterprise Ignalina Nuclear Power Plant	-	-	4	7	-	-	-	-	-	-	
UAB Geoterma	-	-	-	-	45	65	-	-	-	-	
Ignitis Polska Sp. z.o.o.	61	-	102	-	-	-	-	-	-	-	
Other state- owned enterprises	48	-	-	-	-	-	-	6	-	-	
	90,688	25,213	95,974	10,094	1,753	903	10,523	11,752	7,501	40	
Company											
	Purcha- ses	LNG terminal funds (purcha- ses)	Sales	LNG ter- minal funds (sales)	Amounts recei- vable	Recei- vable LNG termi- nal funds	Borro- wings	Amounts payable	Payable LNG termi- nal funds	Divi- dends re- ceived	Fi- nan- cial acti- vity costs
GET Baltic	28,150	-	9,043	-	743	-	-	709	-	598	-
UAB EPSO-G	81	-	-	-	-	-	10,523	30	-	-	40
UAB Tetas	3	-	20	-	-	-	-	1	-	-	-
AB Ignitis gamyba	973	-	4,666	5,295	285	432	-	46	-	-	-
AB Energijos skirstymo operatorius	1,832	-	319	97	50	8	-	607	-	-	-
UAB Ignitis	9,158	14,445	19,544	4,695	1,372	398	-	3,374	3,480	-	-
UAB Transporto valdymas	301	-	-	-	-	-	-	43	-	-	-
AB Klaipėdos Nafta	-	10,768	-	-	-	-	-	-	4,021	-	-
State Enterprise Ignalina Nuclear Power Plant	-	-	4	7	-	-	-	-	-	-	-
UAB Geoterma	-	-	-	-	45	65	-	-	-	-	-
Ignitis Polska sp.z.o.o.	61	-	102	-	-	-	-	-	-	-	-
Other state- owned enterprises	48	-	-	-	-	-	-	6	-	-	-
	40,607	25,213	33,698	10,094	2,495	903	10,523	4,816	7,501	598	40

As at 30 September 2021

	Group									
	Purcha- ses	LNG terminal funds (purcha- ses)	Sales	LNG ter- minal funds (sales)	Amounts recei- vable	Recei- vable LNG terminal funds	Borro- wings	Amounts payable	Payable LNG terminal funds	Finan- cial activity costs
UAB EPSO-G	84	-	-	-	-	-	21,248	29	-	63
UAB Tetas	3	-	-	-	-	-	-	-	-	-
AB Ignitis gamyba	72	-	44,418	10,807	1,472	1,453	-	3,859	-	-
AB Energijos skirstymo operatorius	149	-	185	198	34	27	-	-	-	-
UAB Ignitis	27,246	26,609	14,143	10,024	1,584	1,276	-	1,451	4,446	-
UAB Transporto valdymas	304	-	-	-	-	-	-	44	-	-
AB Klaipėdos Nafta	-	20,730	3	-	-	-	-	-	6,631	-
State Enterprise Ignalina Nuclear Power Plant	-	-	44	83	5	11	-	-	-	-
UAB Geoterma	-	-	-	-	45	65	-	-	-	-
Other state- owned enterprises	40	-	-	-	-	-	-	1	-	-
	27,898	47,339	58,793	21,112	3,140	2,832	21,248	5,384	11,077	63

	Company										
	Purcha- ses	LNG terminal funds (purcha- ses)	Sales	LNG ter- minal funds (sales)	Amounts recei- vable	Recei- vable LNG terminal funds	Borro- wings	Amounts payable	Pay- able LNG termi- nal funds	Divi- dends re- ceived	Finan- cial activi- ty costs
GET Baltic	3,557	-	392	-	48	-	-	537	-	478	-
UAB EPSO-G	84	-	-	-	-	-	21,248	29	-	-	63
UAB Tetas	3	-	-	-	-	-	-	-	-	-	-
AB Ignitis gamyba	9	-	4,060	10,807	727	1,453	-	-	-	-	-
AB Energijos skirstymo operatorius	149	-	185	198	34	27	-	-	-	-	-
UAB Ignitis	3,576	26,609	10,724	10,024	1,581	1,276	-	-	4,446	-	-
UAB Transporto valdymas	300	-	-	-	-	-	-	43	-	-	-
AB Klaipėdos Nafta	-	20,730	-	-	-	-	-	-	6,631	-	-
State Enterprise Ignalina Nuclear Power Plant	-	-	44	83	5	11	-	-	-	-	-
UAB Geoterma	-	-	-	-	45	65	-	-	-	-	-
Other state- owned enterprises	40	-	-	-	-	-	-	1	-	-	-
	7,718	47,339	15,405	21,112	2,440	2,832	21,248	610	11,077	478	63

There have been none guaranties received to the revenue obtained and payable by the related parties. On 30 September 2022 the Company and Group did not form and accounted the depreciation of value to the revenue received from the related parties.

Benefits to the Management

	Group		Company	
	At 30 September 2022	At 30 September 2021	At 30 September 2022	At 30 September 2021
Earnings-related benefits	617	557	543	481
Benefits for Board Members	35	37	35	37
	652	594	578	518

The management of the Group and the Company is deemed to include the CEO, the Technical Director, the Legal and Administration Director, the Commerce Director, the Organisational Progress Director, and the Finance Director. No loans, guarantees were issued nor were any assets transferred to the management of the Group and the Company.

24 Subsequent events

There were no subsequent events that could materially affect the Company's financial statements prior to the date of approval of the financial statements.