

KN ENERGIES

Interim 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 ON 30 SEPTEMBER 2026 (UNAUDITED)

All amounts are in EUR thousand unless otherwise stated.

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All amounts are in EUR thousand unless otherwise stated.

Consolidated and Separate Statements of Financial Position

	NOTES	GROUP		COMPANY	
		30-09-2026 (unaudited)	31-12-2025 (audited)	30-09-2026 (unaudited)	31-12-2025 (audited)
ASSETS					
NON-CURRENT ASSETS					
Intangible assets		560	618	521	602
Property, plant and equipment	3	409,444	415,804	409,305	415,684
Right-of-use assets	3	17,753	18,502	17,671	18,381
Investment in subsidiaries		-	-	5,040	4,598
Investments in associates and other financial assets		85	86	85	86
Non-current prepaid expenses		54	84	54	84
TOTAL NON-CURRENT ASSETS		**427,896**	**435,094**	**432,676**	**439,435**
CURRENT ASSETS					
Inventories	5	1,493	1,628	1,493	1,628
Prepayments		2,145	907	2,072	860
Trade receivables, contract assets, and other receivables	6	31,967	41,664	29,955	40,368
Other financial assets	7	58,144	63,304	47,751	55,379
Derivatives		823	-	823	-
Cash and cash equivalents	8	19,725	12,361	18,915	10,333
TOTAL CURRENT ASSETS		**114,297**	**119,864**	**101,009**	**108,568**
TOTAL ASSETS		**542,193**	**554,958**	**533,685**	**548,003**

	NOTES	GROUP		COMPANY	
		30-09-2026 (unaudited)	31-12-2025 (audited)	30-09-2026 (unaudited)	31-12-2025 (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		41,944	36,207	41,944	36,207
Foreign currency translation reserve		(91)	(124)	-	-
Retained earnings		21,718	22,192	15,007	16,610
TOTAL EQUITY		**177,888**	**172,592**	**171,268**	**167,134**
NON-CURRENT LIABILITIES					
Borrowings	9	272,307	282,725	272,307	282,725
Lease liabilities	9	23,202	23,811	23,111	23,716
Deferred government grants	10	6,000	6,198	6,000	6,198
Deferred income tax liability		4,029	1,890	4,029	1,890
Employee benefit obligations		985	1,132	985	1,132
TOTAL NON-CURRENT LIABILITIES		**306,523**	**315,756**	**306,432**	**315,661**
CURRENT LIABILITIES					
Trade payables and other liabilities	11	20,824	21,217	20,570	21,037
Borrowings	9	20,581	28,469	20,581	28,469
Provisions		6,259	6,900	5,228	6,192
Payroll related liabilities	12	3,838	4,331	3,558	4,106
Contract liabilities		4,032	4,002	4,032	4,002
Income tax payable		1,074	237	889	-
Lease liabilities	9	916	1,301	869	1,249
Employee benefit obligations		258	153	258	153
TOTAL CURRENT LIABILITIES		**57,782**	**66,610**	**55,985**	**65,208**
TOTAL EQUITY AND LIABILITIES		**542,193**	**554,958**	**533,685**	**548,003**

Notes are an integral part of these financial statements.

All amounts are in EUR thousand unless otherwise stated.

Consolidated Statement of Comprehensive Income

	NOTES	GROUP		GROUP	
		1-9 months of 2026 (unaudited)	7-9 months of 2026 (unaudited)	1-9 months of 2025 (unaudited)	7-9 months of 2025 (unaudited)
Revenue from contracts with customers	13	82,094	23,945	76,664	25,581
Cost of sales	14	(50,056)	(16,493)	(45,115)	(14,270)
GROSS PROFIT		**32,038**	**7,452**	**31,549**	**11,311**
Administrative expenses	15	(10,731)	(3,669)	(10,640)	(4,212)
Other gains/(losses) - net	16	2,401	1,903	373	3
OPERATING PROFIT		**23,708**	**5,686**	**21,282**	**7,102**
Finance income	17	1,799	(630)	1,520	499
Finance costs	17	(5,908)	(2,131)	(6,616)	(1,964)
Finance costs - net		**(4,109)**	**(2,761)**	**(5,096)**	**(1,465)**
Share of the associate's profit (loss)		(1)	(1)	-	-
PROFIT BEFORE INCOME TAX		**19,598**	**2,924**	**16,186**	**5,637**
Income tax expense		(3,463)	(568)	(3,028)	(1,067)
PROFIT FOR THE PERIOD		**16,135**	**2,356**	**13,158**	**4,570**
Other comprehensive income					
Items that may be reclassified to profit or loss:					
Exchange differences on translation of foreign operations		33	(6)	57	66
OTHER COMPREHENSIVE INCOME (LOSS) FOR THE PERIOD, NET OF TAX		**33**	**(6)**	**57**	**66**
TOTAL COMPREHENSIVE INCOME, NET OF TAX		**16,168**	**2,350**	**13,215**	**4,636**
Basic and diluted earnings per share, in EUR	18	0.042	0.006	0.035	0.012

Notes are an integral part of these financial statements.

All amounts are in EUR thousand unless otherwise stated.

Separate Statement of Comprehensive Income

	NOTES	COMPANY		COMPANY	
		1-9 months of 2026 (unaudited)	7-9 months of 2026 (unaudited)	1-9 months of 2025 (unaudited)	7-9 months of 2025 (unaudited)
Revenue from contracts with customers	13	78,453	22,494	72,848	23,943
Cost of sales	14	(48,516)	(15,725)	(43,790)	(13,648)
GROSS PROFIT		**29,937**	**6,769**	**29,058**	**10,295**
Administrative expenses	15	(9,745)	(3,286)	(10,136)	(4,111)
Other gains/(losses) - net	16	2,348	1,865	355	13
OPERATING PROFIT		**22,540**	**5,348**	**19,277**	**6,197**
Finance income	17	1,384	(720)	1,228	400
Finance costs	17	(5,888)	(2,120)	(6,580)	(1,943)
Finance costs - net		**(4,504)**	**(2,840)**	**(5,352)**	**(1,543)**
Share of the associate's profit (loss)		(1)	(1)	-	-
PROFIT BEFORE INCOME TAX		**18,035**	**2,507**	**13,925**	**4,654**
Income tax expense		(3,029)	(422)	(2,312)	(761)
PROFIT FOR THE PERIOD		**15,006**	**2,085**	**11,613**	**3,893**
Other comprehensive income					
Items that may be reclassified to profit or loss:					
Exchange differences on translation of foreign operations		-	-	-	-
OTHER COMPREHENSIVE INCOME (LOSS) FOR THE PERIOD, NET OF TAX		**-**	**-**	**-**	**-**
TOTAL COMPREHENSIVE INCOME, NET OF TAX		**15,006**	**2,085**	**11,613**	**3,893**
Basic and diluted earnings per share, in EUR	18	0.039	0.005	0.031	0.010

Notes are an integral part of these financial statements.

All amounts are in EUR thousand unless otherwise stated.

Consolidated and Separate Statements of Changes in Equity

GROUP

	Share capital	Share premium	Legal reserve	Reserve for own shares	Other reserves	Foreign currency translation reserve	Retained earnings	TOTAL
Balance as at 31 December 2024 (audited)	**110,315**	**4,002**	**11,051**	**11,928**	**7,192**	**(117)**	**18,757**	**163,128**
Profit for the period	-	-	-	-	-	-	13,158	13,158
Other comprehensive income	-	-	-	-	-	57	-	57
Total comprehensive income	**-**	**-**	**-**	**-**	**-**	**57**	**13,158**	**13,215**
Dividends declared	-	-	-	-	-	-	(8,622)	(8,622)
Transfers between reserves	-	-	-	-	6,036	-	(6,036)	-
Balance as at 30 September 2025 (unaudited)	**110,315**	**4,002**	**11,051**	**11,928**	**13,228**	**(60)**	**17,257**	**167,721**
Balance as at 31 December 2025 (audited)	**110,315**	**4,002**	**11,051**	**11,928**	**13,228**	**(124)**	**22,192**	**172,592**
Profit for the period	-	-	-	-	-	-	16,135	16,135
Other comprehensive income	-	-	-	-	-	33	-	33
Total comprehensive income	**-**	**-**	**-**	**-**	**-**	**33**	**16,135**	**16,168**
Dividends declared	-	-	-	-	-	-	(10,872)	(10,872)
Transfers between reserves	-	-	-	-	5,737	-	(5,737)	-
Balance as at 30 September 2026 (unaudited)	**110,315**	**4,002**	**11,051**	**11,928**	**18,965**	**(91)**	**21,718**	**177,888**

COMPANY

	Share capital	Share premium	Legal reserve	Reserve for own shares	Other reserves	Foreign currency translation reserve	Retained earnings	TOTAL
Balance as at 31 December 2024 (audited)	**110,315**	**4,002**	**11,051**	**11,928**	**7,192**	**-**	**14,659**	**159,147**
Profit for the period	-	-	-	-	-	-	11,613	11,613
Other comprehensive income	-	-	-	-	-	-	-	-
Total comprehensive income	**-**	**-**	**-**	**-**	**-**	**-**	**11,613**	**11,613**
Dividends declared	-	-	-	-	-	-	(8,622)	(8,622)
Transfers between reserves	-	-	-	-	6,036	-	(6,036)	-
Balance as at 30 September 2025 (unaudited)	**110,315**	**4,002**	**11,051**	**11,928**	**13,228**	**-**	**11,614**	**162,138**
Balance as at 31 December 2025 (audited)	**110,315**	**4,002**	**11,051**	**11,928**	**13,228**	**-**	**16,610**	**167,134**
Profit for the period	-	-	-	-	-	-	15,006	15,006
Other comprehensive income	-	-	-	-	-	-	-	-
Total comprehensive income	**-**	**-**	**-**	**-**	**-**	**-**	**15,006**	**15,006**
Dividends declared	-	-	-	-	-	-	(10,872)	(10,872)
Transfers between reserves	-	-	-	-	5,737	-	(5,737)	-
Balance as at 30 September 2026 (unaudited)	**110,315**	**4,002**	**11,051**	**11,928**	**18,965**	**-**	**15,007**	**171,268**

Notes are an integral part of these financial statements.

Consolidated and Separate Statements of Cash Flows

	NOTES	GROUP		COMPANY	
		1-9 months of 2026 (unaudited)	1-9 months of 2025 (unaudited)	1-9 months of 2026 (unaudited)	1-9 months of 2025 (unaudited)
CASH FLOWS FROM OPERATING ACTIVITIES					
Net profit		16,135	13,158	15,006	11,613
Adjustments for non-cash items:					
Depreciation and amortization	**3**	19,507	19,388	19,415	19,314
Interest expense on borrowings and lease liabilities	**17**	5,863	6,487	5,854	6,480
Income tax expenses		3,463	3,028	3,029	2,312
Change in vacation reserve	**12**	-	(91)	8	(88)
Contract assets	**6**	206	(100)	206	(100)
Other financial (income) expenses		(23)	88	(56)	88
Change in provisions		(641)	(2,548)	(964)	(2,740)
Derivatives		(823)	-	(823)	-
Interest income from financial assets held for cash management purposes	**17**	(1,516)	(1,391)	(1,252)	(1,116)
Reclassification of financial assets to cash and cash equivalents		-	31,900	-	30,000
Other non-cash adjustments		1,309	1,399	1,290	1,280
		43,480	**71,318**	**41,713**	**67,043**
CHANGES IN WORKING CAPITAL					
(Increase) decrease in inventories	**5**	135	260	135	260
Decrease (increase) in trade and other accounts receivable	**6**	8,681	1,332	9,730	1,885
Increase (decrease) in trade and other payables	**11**	1,359	3,906	1,438	4,130
Increase (decrease) in contract liabilities		30	(12)	30	(12)
Increase (decrease) in payroll related liabilities	**12**	(1,434)	(1,342)	(1,486)	(1,300)
		52,251	**75,462**	**51,560**	**72,006**
Income tax paid		(419)	(317)	-	-
Interest received		1,270	1,186	1,076	968
Net cash flows from (used in) operating activities		**53,102**	**76,331**	**52,636**	**72,974**

	NOTES	GROUP		COMPANY	
		1-9 months of 2026 (unaudited)	1-9 months of 2025 (unaudited)	1-9 months of 2026 (unaudited)	1-9 months of 2025 (unaudited)
CASH FLOWS FROM INVESTING ACTIVITIES					
Acquisition of property, plant, equipment and intangible assets	**3**	(14,816)	(9,751)	(14,729)	(9,637)
Proceeds from sale of non-current assets		11	21	2	5
Short term deposits received	**7**	76,535	45,300	69,000	40,000
Short term deposits placed	**7**	(71,550)	(51,435)	(62,000)	(44,000)
Acquisition of other investments		-	(1)	(442)	(1)
Grants, subsidies received		188	2,062	188	2,062
Net cash flows from (used in) investing activities		**(9,632)**	**(13,804)**	**(7,981)**	**(11,571)**
CASH FLOWS FROM FINANCING ACTIVITIES					
Dividends paid		(10,872)	(8,622)	(10,872)	(8,622)
Repayment of borrowings		(17,173)	(10,451)	(17,173)	(10,451)
Interest paid		(7,114)	(4,947)	(7,105)	(4,939)
Lease liabilities paid	**9**	(947)	(1,312)	(923)	(1,291)
Net cash flows from (used in) financing activities		**(36,106)**	**(25,332)**	**(36,073)**	**(25,303)**
Net increase in cash and cash equivalents		**7,364**	**37,195**	**8,582**	**36,100**
Cash and cash equivalents on 1 January	**8**	12,361	17,203	10,333	14,429
Cash and cash equivalents on 30 September	**8**	19,725	54,398	18,915	50,529

Notes are an integral part of these financial statements.

Notes to Consolidated and Separate Financial Statements

1 GENERAL INFORMATION

AB KN Energies (hereinafter "the Parent Company", "the Company", or "KNE") 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 Acu Servicos 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, whose activities are as follows: 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 the development, implementation, and management of infrastructure in Lithuania and abroad for the 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 Servicos de Terminal de GNL LTDA was established in the Federal Republic of Brazil. The purpose of KN Açu Servicos de Terminal de GNL LTDA is to provide operations and maintenance services for liquefied natural gas terminal at the port of Açu. KN Açu Servicos de Terminal de GNL LTDA started its activities in 2020.

On 17 September 2024, KN Energies Deutschland GmbH, a subsidiary of UAB KN Global Terminals, 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 terminals;
- transshipment services and other related services;
- operation of the liquefied natural gas terminal (hereinafter referred to as "LNGT") primarily dedicated to accepting, storing, and regasifying LNG to the natural gas transmission system.

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

1.3. Authorised capital of the Group and the Company

As at 30 September 2026, the authorised capital amounted to EUR 110,315,009.65, divided into 380,396,585 shares with a nominal value of EUR 0.29 each, each carrying one vote.

The Company has not acquired any of its own shares and has not entered into any transactions involving the acquisition or transfer of its own shares during the nine months of 2026 and 2025.

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 2026 and 31 December 2025 the shareholders of the Company were:

	30 September 2026		31 December 2025	
	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 koncernas 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
TOTAL	**380,397**	**100.00**	**380,397**	**100.00**

1.4. Other general information

The average number of employees of the Group during the nine months of 2026 was 412 (405 during the nine months of 2025).

The average number of employees of the Company during the nine months of 2026 was 363 (361 during the nine months of 2025).

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 methods of computation in the interim consolidated and separate financial statements as those applied in the annual financial statements for 2025. The principles used in the preparation of the financial statements are described in more detail in the Notes to the Consolidated and Separate Financial Statements for 2025.

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 47,400 thousand as at 30 September 2026 was completely depreciated (EUR 44,728 thousand as at 31 December 2025), however, it was still in operation.

Property, plant and equipment completely depreciated but still in operation by asset group:

GROUP and **COMPANY**		
	30-09-2026	**31-12-2025**
Machinery, plant and equipment	29,646	27,846
Buildings and structures	2,532	2,532
Intangible assets	2,038	1,994
Other non-current assets	13,184	12,356
TOTAL	**47,400**	**44,728**

The depreciation of property, plant and equipment:

	GROUP		**COMPANY**	
	9 months of 2026	9 months of 2025	9 months of 2026	9 months of 2025
Cost of sales	18,531	18,590	18,531	18,590
Amortisation of related grant	(262)	(266)	(262)	(266)
Administrative expenses	210	217	182	136
TOTAL	**18,479**	**18,541**	**18,451**	**18,460**

Depreciation of right-of-use assets:

	GROUP		**COMPANY**	
	9 months of 2026	9 months of 2025	9 months of 2026	9 months of 2025
Cost of sales	476	465	457	454
Administrative expenses	327	298	309	294
TOTAL	**803**	**763**	**766**	**748**

During the nine months of 2026, the Group and the Company continued work on the following projects:

- Klaipėda LNG terminal electrification project: as at 30 September 2026 the total value of construction in progress including prepayments amounted to EUR 4,155 thousand. During the nine months of 2026 the total investment amounted to EUR 1,288 thousand. The works started in 2025 and continue through 2026. At the beginning of October 2026, an underwater power cable manufactured in Finland was delivered. The installation of the cable is expected to be completed in spring 2027. The electrification project is scheduled to be completed by May 2028.
- Klaipėda LCO_2 terminal project: as at 30 September 2026, the total value of construction in progress amounted to EUR 2,806 thousand. The CO_2 transshipment terminal in Klaipėda is being developed as part of the CCS Baltic Consortium cross-border CO_2 value chain with partners. In 2026, Aker Solutions was selected to provide front-end engineering and design (FEED) services, which are currently being finalised, while SWECO Lietuva was selected to perform the Environmental Impact Assessment (EIA). The EIA programme was approved by the Environmental Protection Agency, and the EIA report is currently under preparation. In May, the project was granted national importance status by the Lithuanian Government. Other project-related studies and assessments are also being carried out. The Final Investment Decision (FID) is targeted for 2028, with the CO_2 transshipment terminal scheduled to begin operations in 2032.
- Preparation for reconstruction of berth no. 1: as at 30 September 2026 the total value of construction in progress amounted to EUR 2,521 thousand (EUR 1,519 thousand during the nine months of 2026).
- Completion of truck loading station: as at 30 September 2026 the total value of construction in progress amounted to EUR 2,375 thousand (EUR 879 thousand during the nine months of 2026).
- Upgrade of the liquid energy products accounting system: as at 30 September 2026 the total value of construction in progress amounted to EUR 1,308 thousand (EUR 337 thousand during the nine months of 2026).
- Other projects: as at 30 September 2026 the total value of construction in progress including prepayments for other projects was EUR 7,038 thousand (EUR 2,572 thousand during the nine months of 2026).

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

At each reporting date, the Group and the Company assess 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 may 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 2026 the management of the Group and the Company did not identify any indications of 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, Subačius, and Marijampolė (under a lease agreement), which provide liquid energy product transshipment services, long-term storage services and other services related to the transshipment of liquid energy products;
- **LNG** activities, comprising LNGT and comLNG:
  - **LNGT –** LNG terminal in Klaipėda which receives, stores and regasifies liquefied natural gas and supplies it to the natural gas transmission system;
  - **comLNGT** - LNG commercial activities – includes the LNG reloading station and the 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 2026 and 2025 are described below:

GROUP				
For the nine months period ended 30 September 2026	**LET**	**LNG**		**Total**
		LNGT	comLNG	
Revenues from contracts with customers	23,461	48,600	10,033	**82,094**
Wages, salaries, and social security	(7,846)	(4,271)	(3,203)	**(15,320)**
Expenses related to the FSRU	-	(6,342)	-	**(6,342)**
Tax on environmental pollution and emission allowances	(235)	(5,395)	-	**(5,630)**
Repair and maintenance of assets	(934)	(158)	(1,378)	**(2,470)**
Electricity	(728)	(12)	(29)	**(769)**
Other expenses	(4,241)	(2,145)	(1,963)	**(8,349)**
EBITDA	**9,477**	**30,277**	**3,460**	**43,214**
Depreciation and amortisation	(4,360)	(13,515)	(830)	**(18,705)**
Depreciation of right-of-use-assets	(411)	(226)	(165)	**(802)**
Interest expense on borrowings	-	(5,475)	-	**(5,475)**
Interest on financial lease liabilities	(258)	(80)	(50)	**(388)**
Interest revenue	519	620	377	**1,516**
Other finance income and finance costs	64	(5)	179	**238**
PROFIT BEFORE INCOME TAX	**5,031**	**11,596**	**2,971**	**19,598**
Income tax expense	(130)	(2,910)	(423)	**3,463**
SEGMENT NET PROFIT	**4,901**	**8,686**	**2,548**	**16,135**
Acquisitions of tangible and intangible assets	6,974	3,577	3,056	**13,607**
Segment total assets*	120,375	319,707	25,835	**465,917**
Borrowings and related liabilities	-	292,888	-	**292,888**
Lease liabilities	17,104	4,737	2,277	**24,118**
Segment total liabilities	35,965	318,192	10,148	**364,305**

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

GROUP				
For the nine months period ended 30 September 2025	**LET**	**LNG**		**Total**
		LNGT	comLNG	
Revenues from contracts with customers	21,856	45,568	9,240	**76,664**
Wages, salaries, and social security	(6,961)	(4,259)	(2,704)	**(13,924)**
Expenses related to the FSRU	-	(6,602)	-	**(6,602)**
Tax on environmental pollution and Emission allowances	(136)	(3,759)	-	**(3,895)**
Repair and maintenance of assets	(716)	(161)	(371)	**(1,248)**
Electricity	(554)	(10)	(62)	**(626)**
Other expenses	(3,643)	(3,806)	(2,228)	**(9,677)**
EBITDA	**9,846**	**26,971**	**3,875**	**40,692**
Depreciation and amortisation	(4,362)	(13,432)	(853)	**(18,647)**
Depreciation of right-of-use-assets	(388)	(234)	(141)	**(763)**
Interest expense on borrowings	-	(6,085)	(1)	**(6,086)**
Interest on financial lease liabilities	(265)	(85)	(51)	**(401)**
Interest revenue	413	643	335	**1,391**
Other finance income and finance costs	49	1	(50)	**-**
PROFIT BEFORE INCOME TAX	**5,293**	**7,779**	**3,114**	**16,186**
Income tax expense	75	2,250	703	**3,028**
SEGMENT NET PROFIT	**5,218**	**5,529**	**2,411**	**13,158**
Acquisitions of tangible and intangible assets	4,696	1,161	131	**5,988**
Segment total assets*	101,073	331,061	24,297	**456,431**
Borrowings and related liabilities	(20)	311,505	(42)	**311,443**
Lease liabilities	17,880	4,819	2,364	**25,063**
Segment total liabilities	20,739	332,950	8,954	**362,643**

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

5 INVENTORIES

GROUP and COMPANY	30-09-2026	31-12-2025
Spare parts, construction materials and other inventories	1,102	1,140
Diesel fuel for the LNG Terminal purpose	209	312
Fuel for transport and other equipment	133	131
Liquefied natural gas	45	45
Liquid energy products for sale	4	-
TOTAL	**1,493**	**1,628**

As at 30 September 2026 and 31 December 2025 the Group and the Company did not have any inventory items that required an impairment allowance.

6 TRADE RECEIVABLES, CONTRACT ASSETS AND OTHER RECEIVABLES

	GROUP		COMPANY	
	30-09-2026	31-12-2025	30-09-2026	31-12-2025
Trade receivables	14,486	15,278	13,644	14,293
Other receivables	17,265	25,964	16,095	25,653
Contract assets	216	422	216	422
TOTAL	**31,967**	**41,664**	**29,955**	**40,368**

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

Trade receivables are disclosed below:

	GROUP		COMPANY	
	30-09-2026	31-12-2025	30-09-2026	31-12-2025
Receivables from LNG terminal activities	9,827	11,187	9,827	11,187
Receivables for transshipment of liquid energy products and other related services	4,561	3,593	4,561	3,593
Receivable for operating and management services	1,610	2,010	768	1,025
Less: impairment allowance	(1,512)	(1,512)	(1,512)	(1,512)
TOTAL	**14,486**	**15,278**	**13,644**	**14,293**

The Group and the Company have recognised an impairment allowance of EUR 1,512 thousand as at 30 September 2026 (EUR 1,512 thousand as at 31 December 2025).

Other receivables are disclosed below:

	GROUP		COMPANY	
	30-09-2026	31-12-2025	30-09-2026	31-12-2025
Excise duty receivable	15,372	15,925	15,372	15,925
VAT receivable	710	19	647	6
Deposit for dividends payment	31	5	31	5
Other receivable taxes (1)	555	190	-	-
Other receivables (2)	597	9,825	45	9,717
TOTAL	**17,265**	**25,964**	**16,095**	**25,653**

(1) Other receivable taxes mostly relate to subsidiary KN Acu Servicos 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 Servicos 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. The withheld tax can be used to offset future social security contributions payable by the company.

(2) As at 31 December 2025, the Group and the Company have recognized EUR 9,642 thousand as other receivables due to an excess payment made to the lending bank in December, 2025. The payment was returned to the Company in January, 2026.

Contract assets:

GROUP and **COMPANY**		
	30-09-2026	31-12-2025
Accrued income	216	392
Contract fulfilment costs	-	30
TOTAL	**216**	**422**

Accrued income for storage of liquid energy products as at 30 September 2026 and as at 31 December 2025 is calculated as a percentage of completion, using expenses incurred relative to the total estimated cost of the contracted services. Upon completion of transshipment of liquid energy products and acceptance by the customer, the amounts initially recognized as contract assets are reclassified as trade receivables. The amount of EUR 30 thousand recognised as contract assets as at 31 December 2025 represented contract fulfilment costs that were recognised as expenses in the statement of comprehensive income proportionately as the service contract was fulfilled.

7 OTHER FINANCIAL ASSETS

	GROUP		COMPANY	
	30-09-2026	31-12-2025	30-09-2026	31-12-2025
Short-term deposits (1)	56,550	61,535	47,000	54,000
Interest receivable on short-term deposits	620	415	541	366
Deposit for tax obligations	210	210	210	210
Other guarantees (2)	-	803	-	803
Other short-term investments (3)	764	341	-	-
TOTAL	**58,144**	**63,304**	**47,751**	**55,379**

(1) As at 30 September 2026, the Group had 18 short-term deposits at banks, amounting to EUR 56,550 thousand, with maturities of more than 3 months, the Company had 6 short-term deposits at banks, amounting to EUR 47,000 thousand, with maturities of more than 3 months. Annual interest rates range from 1.50% to 2.92%.

(2) On 29 March 2024 the Company had provided credit support (bank guarantees) on behalf of KN Acu Servicos 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. The guarantees were secured by deposited funds. The term of the guarantees ended on 31 March 2026, and the deposited funds were returned to the Company in April 2026.

(3) Other short-term investments include investments into a fixed-income investment fund which at initial recognition is recognised at fair value and subsequently remeasured at fair value through profit or loss.

Management of the Group and the Company considered potential impairment losses on other financial assets as per IFRS 9 requirements. Based on management's assessment performed and best estimate, the carrying amount of other financial assets approximates fair value and no indications of impairment exist as at 30 September 2026 and 31 December 2025.

8 CASH AND CASH EQUIVALENTS

	GROUP		COMPANY	
	30-09-2026	31-12-2025	30-09-2026	31-12-2025
Cash at banks	19,513	4,902	18,915	4,333
Short-term deposits (1)	212	7,459	-	6,000
TOTAL	**19,725**	**12,361**	**18,915**	**10,333**

(1) As at 30 September 2026, the Group had fixed-income investments in Bank Deposit Certificates (CDB) which amounted to EUR 212 thousand (as at 31 December 2025 – EUR 1,459 thousand). Deposits have daily liquidity and are redeemable at any time without the loss of interest earned.

Cash and cash equivalents are not pledged as at 30 September 2026 and as at 31 December 2025. The Group and the Company do not have restricted cash as at 30 September 2026 and as at 31 December 2025.

Cash and cash equivalents by currency, presented in EUR thousand, are as follows:

	GROUP		COMPANY	
Currency	30-09-2026	31-12-2025	30-09-2026	31-12-2025
EUR	19,512	10,880	18,914	10,311
USD	1	22	1	22
BRL	212	1,459	-	-
TOTAL	**19,725**	**12,361**	**18,915**	**10,333**

Management of the Group and the Company assessed potential impairment losses on cash held at banks in accordance with IFRS 9. Assessment is based on official Standard & Poor's long–term credit ratings:

	GROUP		COMPANY	
	30-09-2026	31-12-2025	30-09-2026	31-12-2025
AA-	1,170	3,879	870	3,680
A+	271	-	-	-
A	522	6,653	522	6,653
A-	17,523	-	17,523	
BB	212	1,459	-	-
N/A*	27	370	-	-
TOTAL	**19,725**	**12,361**	**18,915**	**10,333**

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

Based on management's assessment and best estimate, cash and cash equivalents are presented at fair value, and no indications of impairment were identified as at 30 September 2026 or 31 December 2025.

9 BORROWINGS AND LEASE LIABILITIES

Borrowings

GROUP and COMPANY	30-09-2026	31-12-2025
Nordic Investment Bank's loan	259,977	274,131
European Investment Bank's loan	31,713	34,731
Payable loan interest	1,825	2,992
Capitalised bank administrative fees	(391)	(415)
Capitalised Guarantee payment to the Ministry of Finance to the Republic of Lithuania	(236)	(245)
TOTAL	**292,888**	**311,194**
Current	20,581	28,469
Non-current	272,307	282,725

Lease liabilities

	GROUP		COMPANY	
	30-09-2026	31-12-2025	30-09-2026	31-12-2025
Lease liabilities	24,118	25,112	23,980	24,965

Lease liabilities as at 30 September 2026 and 31 December 2025 can be specified as follows:

	GROUP		COMPANY	
	30-09-2026	31-12-2025	30-09-2026	31-12-2025
Land rent	18,343	18,912	18,343	18,912
Jetty rent	4,715	4,820	4,715	4,820
Other*	1,060	1,380	922	1,233
TOTAL	**24,118**	**25,112**	**23,980**	**24,965**
Current	916	1,301	869	1,249
Non-current	23,202	23,811	23,111	23,716

* Other comprises leases of transport vehicles and office rent.

10 DEFERRED GOVERNMENT GRANTS

GROUP and COMPANY	30-09-2026	31-12-2025
Balance as at 1 January	**6,198**	**4,942**
Received during the period	188	2,062
Amortisation	(262)	(354)
Compensation of costs	(124)	(452)
Balance at the end of the period	**6,000**	**6,198**

11 TRADE PAYABLES AND OTHER LIABILITIES

	GROUP		COMPANY	
	30-09-2026	31-12-2025	30-09-2026	31-12-2025
Trade payables	3,641	4,743	3,541	4,702
Other payables and current liabilities	17,183	16,474	17,029	16,335
TOTAL	**20,824**	**21,217**	**20,570**	**21,037**

Trade payables are disclosed below:

	GROUP		COMPANY	
	30-09-2026	31-12-2025	30-09-2026	31-12-2025
Payables for fixed assets	986	1,382	986	1,382
Payable to contractors	598	1,320	598	1,320
Other payments related FSRU	220	274	220	274
Contribution for NERC payable	217	191	217	191
Payable for inventory	202	95	202	95
Payable for port charges	155	154	155	154
FA maintenance and exploitation	132	-	132	-
Payable for IT systems and services	73	151	73	151
Payable for railway services	58	72	58	72
Payable for testing and inspections	31	78	31	78
Payable for electricity	27	103	27	103
Payable for gas services	-	103	-	103
Other trade payables	942	820	842	779
TOTAL	**3,641**	**4,743**	**3,541**	**4,702**

On 30 September 2026 and 31 December 2025 no trade payables were denominated in USD.

Trade payables are non-interest bearing and are normally settled within 30 days.

Other payables and current liabilities are disclosed below:

	GROUP		COMPANY	
	30-09-2026	31-12-2025	30-09-2026	31-12-2025
Excise duty payable	15,372	15,080	15,372	15,080
Accrued amounts payable to contractors	-	141	-	141
Refund liability	365	441	365	441
Dividends payable	218	184	218	184
Real estate tax payable	175	120	175	120
Other taxes payable	146	160	-	32
Accrued expenses and liabilities	126	281	124	281
Payable for insurance	52	22	52	22
Other liabilities (1)	729	45	723	34
TOTAL	**17,183**	**16,474**	**17,029**	**16,335**

(1) Other liabilities include EUR 676 thousand cash collateral from the client to secure contractual obligations.

12 PAYROLL RELATED LIABILITIES

	GROUP		COMPANY	
	30-09-2026	31-12-2025	30-09-2026	31-12-2025
Accrual of annual bonuses	1,194	1,634	1,153	1,572
Accrued vacation reserve	1,190	1,191	1,109	1,101
Salaries payable	742	812	707	811
Income tax payable	395	350	274	281
Social insurance payable	313	340	311	337
Other deductions	4	4	4	4
TOTAL	**3,838**	**4,331**	**3,558**	**4,106**

13 REVENUE FROM CONTRACTS WITH CUSTOMERS

	GROUP		COMPANY	
	9 months of 2026	9 months of 2025	9 months of 2026	9 months of 2025
Revenue from LNGT regasification services collected directly from LNGT users	48,292	43,640	48,292	43,640
Sales of liquid energy products transshipment services	22,882	21,375	22,882	21,375
Sales of consulting services	8,132	7,507	4,491	3,691
Other sales related to LNG terminals activity	4,109	6,383	4,109	6,383
Biomethane liquefaction service	768	-	768	-
Other sales related to transshipment	626	512	626	512
Income from LNGT services included in security supplement	(2,715)	(2,753)	(2,715)	(2,753)
TOTAL	**82,094**	**76,664**	**78,453**	**72,848**

14 COST OF SALES

	GROUP		COMPANY	
	9 months of 2026	9 months of 2025	9 months of 2026	9 months of 2025
Depreciation and amortisation (incl. amortisation of grants)	(18,377)	(18,335)	(18,377)	(18,335)
Wages, salaries and social security	(8,677)	(7,932)	(8,001)	(7,413)
Expenses related to FSRU	(6,342)	(6,602)	(6,342)	(6,602)
Tax on environmental pollution and emission allowances	(5,630)	(3,895)	(5,630)	(3,895)
Repair and maintenance of assets	(2,459)	(1,223)	(2,211)	(965)
Port charges	(1,149)	(1,149)	(1,149)	(1,149)
Natural gas	(994)	(768)	(994)	(768)
Railway services	(958)	(739)	(958)	(739)
Contribution to the National Energy Regulatory Council (NERC)	(787)	(685)	(787)	(685)
Electricity	(769)	(626)	(769)	(626)
Insurance	(687)	(530)	(628)	(509)
Depreciation of right-of-use assets	(476)	(465)	(457)	(454)
Tax on real estate	(415)	(378)	(415)	(378)
Disposal of non-current assets	(402)	(2)	(402)	(2)
Testing and inspections	(283)	(235)	(283)	(235)
Mooring and other vessel handling expenses	(227)	(160)	(227)	(160)
Cleaning expenses	(192)	(229)	(193)	(229)
Other	(1,232)	(1,162)	(693)	(646)
TOTAL	**(50,056)**	**(45,115)**	**(48,516)**	**(43,790)**

15 ADMINISTRATIVE EXPENSES

	GROUP		COMPANY	
	9 months of 2026	9 months of 2025	9 months of 2026	9 months of 2025
Wages, salaries and social security	(6,643)	(5,992)	(5,663)	(5,299)
Telecommunication and IT expenses	(912)	(885)	(896)	(869)
Depreciation and amortization	(329)	(312)	(301)	(231)
Consulting and legal costs	(636)	(946)	(295)	(874)
Insurance	(180)	(357)	(163)	(357)
Remuneration and other related expenses of governing bodies	(291)	(324)	(291)	(324)
Depreciation of right-of-use assets	(327)	(298)	(309)	(294)
Impairment of trade receivables	-	(166)	-	(166)
Operating tax expense	(314)	(176)	(153)	(118)
Expenses for business trips	(196)	(217)	(171)	(200)
Expenses for refresher courses	(83)	(120)	(66)	(110)
Advertising and external communication	(136)	(111)	(136)	(111)
Other	(684)	(736)	(1,301)	(1,183)
TOTAL	**(10,731)**	**(10,640)**	**(9,745)**	**(10,136)**

16 OTHER GAINS AND LOSSES

	GROUP		COMPANY	
	9 months of 2026	9 months of 2025	9 months of 2026	9 months of 2025
Change in fair value of financial instruments (1)	1,860	-	1,860	-
Gains from insurance compensation	200	224	200	224
Gains from legal proceedings	-	105	-	105
Gain (loss) on disposal of property, plant and equipment	9	-	-	(16)
Other gains	332	44	288	42
TOTAL	**2,401**	**373**	**2,348**	**355**

(1) The change in fair value of financial instruments relates to the remeasurement of derivatives linked to emission allowances and natural gas. During the nine months of 2026, the Group and the Company recognised a fair value gain of EUR 1,860 thousand.

17 FINANCE INCOME AND FINANCE COSTS

	GROUP		COMPANY	
	9 months of 2026	9 months of 2025	9 months of 2026	9 months of 2025
Interest income from financial assets held for cash management purposes	1,510	1,391	1,252	1,115
Foreign exchange gains	192	-	31	-
Income from fines	91	98	91	98
Other finance income	6	31	10	15
FINANCE INCOME, TOTAL	**1,799**	**1,520**	**1,384**	**1,228**
Interest expense on borrowings	(5,475)	(6,086)	(5,475)	(6,086)
Interest expense on lease liabilities	(388)	(401)	(379)	(394)
Foreign exchange losses	(39)	(104)	(32)	(83)
Net loss on derivatives	-	(16)	-	(16)
Fines and penalties	(2)	-	(2)	-
Other finance costs	(4)	(9)	-	(1)
FINANCE COSTS, TOTAL	**(5,908)**	**(6,616)**	**(5,888)**	**(6,580)**

18 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 are equal to basic earnings per share, as the Group has no instruments outstanding that could dilute the shares issued.

Basic and diluted earnings per share are as follows:

	GROUP		COMPANY	
	9 months of 2026	9 months of 2025	9 months of 2026	9 months of 2025
Net profit attributable to shareholders	16,135	13,158	15,006	11,613
Weighted average number of outstanding ordinary shares (thousand)	380,397	380,397	380,397	380,397
BASIC AND DILUTED EARNINGS PER SHARE (IN EUR)	**0.042**	**0.035**	**0.039**	**0.031**

19 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 2026 and 2025 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	2026 nine months	2,042	-	-	474
	2025 nine months	2,022	-	-	474
AB "Amber Grid"	2026 nine months	135	(2,783)	3,975	4,367
	2025 nine months	111	(2,447)	3,975	4,372
UAB „Ignitis“	2026 nine months	29	9,955	1,314	-
	2025 nine months	-	7,978	1,233	-
Public Institution Lithuanian Energy Agency	2026 nine months	-	3,500	471	-
	2025 nine months	-	3,421	-	-
Energijos skirstymo operatorius, AB	2026 nine months	314	-	117	27
	2025 nine months	196	-	117	-
AB „LTG CARGO“	2026 nine months	1,174	-	-	58
	2025 nine months	818	-	-	-
Other related parties	2026 nine months	37	-	-	-
	2025 nine months	25	-	-	-
TRANSACTIONS WITH RELATED PARTIES, IN TOTAL:	**2026 nine months**	**3,731**	**10,672**	**5,877**	**4,926**
	2025 nine months	**3,172**	**8,952**	**5,325**	**4,846**

COMPANY		Purchases	Revenue	Receivables	Payables
AB Klaipeda State Seaport Authority	2026 nine months	2,042	-	-	474
	2025 nine months	2,022	-	-	474
AB "Amber Grid"	2026 nine months	135	(2,783)	3,975	4,367
	2025 nine months	111	(2,447)	3,975	4,372
UAB “Ignitis”	2026 nine months	29	9,955	1,314	-
	2025 nine months	-	7,978	1,233	-
Public Institution Lithuanian Energy Agency	2026 nine months	-	3,500	471	-
	2025 nine months	-	3,421	-	-
Energijos skirstymo operatorius, AB	2026 nine months	314	-	117	27
	2025 nine months	196	-	117	-
AB “LTG CARGO“	2026 nine months	1,174	-	-	58
	2025 nine months	818	-	-	-
KN Acu Servicos de Terminal de GNL Ltda	2026 nine months	15	203	27	-
	2025 nine months	3	34	13	-
KN Energies Deutschland GmbH	2026 nine months	2,024	-	-	217
	2025 nine months	617	-	-	-
UAB “KN Global Terminals“	2026 nine months	5	-	-	-
	2025 nine months	183	-	-	-
Other related parties	2026 nine months	37	203	-	-
	2025 nine months	25	-	-	-
TRANSACTIONS WITH RELATED PARTIES, IN TOTAL:	**2026 nine months**	**5,775**	**11,078**	**5,904**	**5,143**
	2025 nine months	**3,975**	**8,986**	**5,338**	**4,846**

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 2026	9 months of 2025	9 months of 2026	9 months of 2025
Payroll related costs	1,318	1,053	1,112	941
Number of key management personnel	14	12	9	8

During the nine months of 2026 and 2025, the management of the Group and the Company did not receive any loans or guarantees, nor were any other payments or property transfers made or accrued.

20 SUBSEQUENT EVENTS

No significant events have occurred after the reporting date that would require disclosure or adjustment 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 2026 prepared in accordance with Internation al 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