SIAMGAS AND PETROCHEMICALS PUBLIC COMPANY LIMITED

INTERIM CONSOLIDATED AND SEPARATE FINANCIAL INFORMATION (UNAUDITED)

30 SEPTEMBER 2026

AUDITOR'S REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To the Shareholders and the Board of Directors of Siamgas and Petrochemicals Public Company Limited

I have reviewed the interim consolidated financial information of Siamgas and Petrochemicals Public Company Limited and its subsidiaries, and the interim separate financial information of Siamgas and Petrochemicals Public Company Limited. These comprise the consolidated and separate statements of financial position as at 30 September 2026, the related consolidated and separate statements of income, and comprehensive income for the three-month and nine-month periods ended, the related statements of changes in equity and cash flows for the nine-month period then ended, and condensed notes to the interim financial information. Management is responsible for the preparation and presentation of this interim consolidated and separate financial information in accordance with Thai Accounting Standard 34, 'Interim Financial Reporting'. My responsibility is to express a conclusion on this interim consolidated and separate financial information based on my review.

Scope of review

I conducted my review in accordance with the Thai Standard on Review Engagements 2410, "Review of interim financial information performed by the independent auditor of the entity". A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Thai Standards on Auditing and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

Conclusion

Based on my review, nothing has come to my attention that causes me to believe that the accompanying interim consolidated, and separate financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard 34, "Interim Financial Reporting".

PricewaterhouseCoopers ABAS Ltd.

Kan Tanthawirat
Certified Public Accountant (Thailand) No. 10456
Bangkok
11 November 2026

Siamgas and Petrochemicals Public Company Limited
Statement of Financial Position
As at 30 September 2026

	Notes	Consolidated financial information		Separate financial information	
		Unaudited 30 September 2026 Baht'000	Audited 31 December 2025 Baht'000	Unaudited 30 September 2026 Baht'000	Audited 31 December 2025 Baht'000
Assets					
Current assets					
Cash and cash equivalents		5,088,066	3,486,927	498,268	606,462
Financial assets measured at fair value through profit or loss		93,458	93,160	93,458	93,160
Trade and other current receivables, net	8	5,835,773	5,152,272	315,269	416,318
Inventories, net	9	8,479,460	3,813,767	436,807	441,021
Short-term loans to a related party	22	-	-	500,852	188,529
Other current assets		477,553	344,220	6,471	6,231
Total current assets		19,974,310	12,890,346	1,851,125	1,751,721
Non-current assets					
Investments in subsidiaries, net	10.1	-	-	17,287,724	16,562,724
Investments in associates	10.2	2,844,053	2,477,745	-	-
Investments in joint ventures	10.3	28,629	27,883	3,517	3,517
Long-term loans to related parties	22	674,964	723,377	806,486	1,709,205
Investment property		2,488,079	2,488,079	2,170,209	2,170,209
Property, plant and equipment, net	11	27,250,059	27,412,967	8,182,553	8,277,437
Right-of-use assets, net	12	982,966	1,022,968	158,204	168,267
Goodwill, net		2,723,956	2,723,956	-	-
Intangible assets, net		28,704	35,741	319	462
Deferred tax assets, net		98,996	279,514	-	-
Other non-current assets	13	309,115	504,825	153,689	251,035
Total non-current assets		37,429,521	37,697,055	28,762,701	29,142,856
Total assets		57,403,831	50,587,401	30,613,826	30,894,577

Director _____ Director _____

The accompanying notes form part of this interim financial information.

Siamgas and Petrochemicals Public Company Limited
Statement of Financial Position
As at 30 September 2026

	Notes	Consolidated financial information		Separate financial information	
		Unaudited 30 September 2026 Baht'000	Audited 31 December 2025 Baht'000	Unaudited 30 September 2026 Baht'000	Audited 31 December 2025 Baht'000
Liabilities and equity					
Current liabilities					
Short-term borrowings from financial institutions, net	14	2,212,472	2,652,764	1,700,000	600,000
Short-term loans from related parties	22	-	-	343,794	-
Trade and other current payables	15	7,760,396	3,816,893	624,231	550,197
Current portion of lease liabilities, net		52,255	53,699	18,394	17,212
Current portion of long-term loans from financial institutions, net	16	1,093,595	1,116,163	659,167	674,004
Current portion of bonds, net	17	3,997,930	5,996,552	3,997,930	5,996,552
Corporate income tax payable		606,519	124,206	-	-
Other current liabilities		174,079	157,710	85,384	58,897
Total current liabilities		15,897,246	13,917,987	7,428,900	7,896,862
Non-current liabilities					
Lease liabilities, net		646,694	656,765	98,075	98,381
Long-term loans from financial institutions, net	16	4,730,476	4,271,931	2,742,755	1,690,943
Long-term loans from related parties	22	-	-	1,870,085	1,833,224
Bonds, net	17	6,980,516	7,982,422	6,980,516	7,982,422
Cylinder deposits		6,837,688	6,646,745	1,718,873	1,672,851
Employee benefit obligations		326,565	317,055	113,438	106,989
Deferred tax liabilities, net		918,865	946,067	297,292	323,261
Other non-current liabilities		70,853	96,073	2,982	2,889
Total non-current liabilities		20,511,657	20,917,058	13,824,016	13,710,960
Total liabilities		36,408,903	34,835,045	21,252,916	21,607,822

The accompanying notes form part of this interim financial information.

Siamgas and Petrochemicals Public Company Limited
Statement of Financial Position
As at 30 September 2026

	Note	Consolidated financial information		Separate financial information	
		Unaudited 30 September 2026 Baht'000	Audited 31 December 2025 Baht'000	Unaudited 30 September 2026 Baht'000	Audited 31 December 2025 Baht'000
Liabilities and equity (continued)					
Equity					
Share capital					
Authorised share capital					
1,837,863,000 ordinary shares with a par value of Baht 0.50 each		918,932	918,932	918,932	918,932
Issued and paid-up share capital					
1,837,863,000 ordinary shares, fully paid-up of Baht 0.50 each		918,932	918,932	918,932	918,932
Premium on share capital		1,874,482	1,874,482	1,874,482	1,874,482
Retained earnings					
Appropriated					
- Legal reserve		162,089	162,089	162,089	162,089
Unappropriated		16,673,551	12,613,566	5,073,013	4,998,858
Other components of equity	21	844,703	(226,619)	1,332,394	1,332,394
Equity attributable to owners of the parent		20,473,757	15,342,450	9,360,910	9,286,755
Non-controlling interests		521,171	409,906	-	-
Total equity		20,994,928	15,752,356	9,360,910	9,286,755
Total liabilities and equity		57,403,831	50,587,401	30,613,826	30,894,577

The accompanying notes form part of this interim financial information.

Siamgas and Petrochemicals Public Company Limited
Statement of Income
For the three-month period ended 30 September 2026

	Consolidated financial information		Separate financial information	
	Unaudited 2026 Baht'000	Unaudited 2025 Baht'000	Unaudited 2026 Baht'000	Unaudited 2025 Baht'000
Revenue				
Revenue from sales	22,890,305	18,543,890	2,283,402	2,322,277
Revenue from transportation	277,167	358,763	109,703	113,515
Revenue from services	182,830	60,896	41,251	42,595
Total revenue	23,350,302	18,963,549	2,434,356	2,478,387
Cost of sales and services	(21,712,581)	(18,383,200)	(2,211,918)	(2,269,174)
Cost of transportation	(191,246)	(218,734)	(41,002)	(38,864)
Total cost of sales, services and transportation	(21,903,827)	(18,601,934)	(2,252,920)	(2,308,038)
Gross profit	1,446,475	361,615	181,436	170,349
Dividend income	1,400	1,330	409,318	262,835
Other income	199,924	97,205	106,923	139,106
Profit before expenses	1,647,799	460,150	697,677	572,290
Selling expenses	(60,745)	(57,377)	(12,111)	(11,141)
Administrative expenses	(371,618)	(342,408)	(133,942)	(104,615)
Total expenses	(432,363)	(399,785)	(146,053)	(115,756)
Share of profit from associates and joint ventures	2,915	63,495	-	-
Profit before finance costs and income tax	1,218,351	123,860	551,624	456,534
Finance costs	(260,876)	(316,986)	(181,368)	(203,894)
Profit (loss) before income tax	957,475	(193,126)	370,256	252,640
Income tax (expense) income	(426,431)	(27,626)	(4,424)	364
Profit (loss) for the period	531,044	(220,752)	365,832	253,004
Profit (loss) attributable to:				
Owners of the parent	489,467	(223,816)	365,832	253,004
Non-controlling interests	41,577	3,064	-	-
Profit (loss) for the period	531,044	(220,752)	365,832	253,004
Earnings (loss) per share for profit attributable to the owners of the parent				
Basic earnings (loss) per share	0.27	(0.12)	0.20	0.14

The accompanying notes form part of this interim financial information.

Siamgas and Petrochemicals Public Company Limited
Statement of Comprehensive Income
For the three-month period ended 30 September 2026

	Consolidated financial information		Separate financial information	
	Unaudited 2026 Baht'000	Unaudited 2025 Baht'000	Unaudited 2026 Baht'000	Unaudited 2025 Baht'000
Profit (loss) for the period	531,044	(220,752)	365,832	253,004
Other comprehensive income (expense)				
Items that will be reclassified subsequently to profit or loss				
- Share of other comprehensive expense from associates and joint ventures accounted for using the equity method	(267,285)	(11,871)	-	-
- Currency translation difference	160,104	740	-	-
Total items that will be reclassified subsequently to profit or loss	(107,181)	(11,131)	-	-
Other comprehensive expense for the period, net of tax	(107,181)	(11,131)	-	-
Total comprehensive income (expense) for the period	423,863	(231,883)	365,832	253,004
Total comprehensive income (expense) attributable to:				
Owners of the parent	380,107	(232,900)	365,832	253,004
Non-controlling interests	43,756	1,017	-	-
	423,863	(231,883)	365,832	253,004

The accompanying notes form part of this interim financial information.

Siamgas and Petrochemicals Public Company Limited
Statement of Income
For the nine-month period ended 30 September 2026

	Notes	Consolidated financial information		Separate financial information	
		Unaudited 2026 Baht'000	Unaudited 2025 Baht'000	Unaudited 2026 Baht'000	Unaudited 2025 Baht'000
Revenue					
Revenue from sales		67,377,179	54,164,131	6,815,981	6,662,079
Revenue from transportation		1,025,855	861,947	337,266	355,868
Revenue from services		585,123	162,557	130,466	118,835
Total revenue		68,988,157	55,188,635	7,283,713	7,136,782
Cost of sales and services		(61,017,415)	(53,472,259)	(6,630,577)	(6,452,194)
Cost of transportation		(679,769)	(544,597)	(118,939)	(119,796)
Total cost of sales, services and transportation		(61,697,184)	(54,016,856)	(6,749,516)	(6,571,990)
Gross profit		7,290,973	1,171,779	534,197	564,792
Dividend income		4,080	3,990	800,363	586,579
Other income	18	367,288	252,708	349,432	468,620
Profit before expenses		7,662,341	1,428,477	1,683,992	1,619,991
Selling expenses		(181,419)	(183,678)	(34,878)	(32,561)
Administrative expenses		(1,243,647)	(1,015,910)	(479,198)	(329,338)
Total expenses		(1,425,066)	(1,199,588)	(514,076)	(361,899)
Share of profit from associates and joint ventures		350,957	133,191	-	-
Profit before finance costs and income tax		6,588,232	362,080	1,169,916	1,258,092
Finance costs		(823,133)	(941,842)	(570,370)	(622,558)
Profit (loss) before income tax		5,765,099	(579,762)	599,546	635,534
Income tax (expense) income	19	(1,059,668)	(60,203)	25,968	(15,520)
Profit (loss) for the period		4,705,431	(639,965)	625,514	620,014
Profit (loss) attributable to:					
Owners of the parent		4,611,344	(658,600)	625,514	620,014
Non-controlling interests		94,087	18,635	-	-
Profit (loss) for the period		4,705,431	(639,965)	625,514	620,014
Earnings (loss) per share for profit attributable to the owners of the parent					
Basic earnings (loss) per share		2.51	(0.36)	0.34	0.34

The accompanying notes form part of this interim financial information.

Siamgas and Petrochemicals Public Company Limited
Statement of Comprehensive Income
For the nine-month period ended 30 September 2026

	Consolidated financial information		Separate financial information	
	Unaudited 2026 Baht'000	Unaudited 2025 Baht'000	Unaudited 2026 Baht'000	Unaudited 2025 Baht'000
Profit (loss) for the period	4,705,431	(639,965)	625,514	620,014
Other comprehensive income (expense)				
Items that will be reclassified subsequently to profit or loss				
- Share of other comprehensive income (expense) from associates and joint ventures accounted for using the equity method	3,934	(74,253)	-	-
- Currency translation difference	1,087,259	(494,683)	-	-
Total items that will be reclassified subsequently to profit or loss	1,091,193	(568,936)	-	-
Other comprehensive income (expense) for the period, net of tax	1,091,193	(568,936)	-	-
Total comprehensive income (expense) for the period	5,796,624	(1,208,901)	625,514	620,014
Total comprehensive income (expense) attributable to:				
Owners of the parent	5,682,666	(1,230,041)	625,514	620,014
Non-controlling interests	113,958	21,140	-	-
	5,796,624	(1,208,901)	625,514	620,014

The accompanying notes form part of this interim financial information.

Siamgas and Petrochemicals Public Company Limited
Statement of Changes in Equity
For the nine-month period ended 30 September 2026

		Consolidated financial information (Unaudited)							
		Attributable to equity holders of the parent							
				Retained earnings					
	Note	Issued and paid-up share capital Baht'000	Premium on share capital Baht'000	Legal reserve Baht'000	Unappropriated Baht'000	Total other components of equity Baht'000	Total owner's equity of parent Baht'000	Non-controlling interests Baht'000	Total equity Baht'000
						(Note 21)			
Opening balance as at 1 January 2025		918,932	1,874,482	162,089	13,166,920	633,576	16,755,999	365,820	17,121,819
Dividends paid		-	-	-	(551,359)	-	(551,359)	(2,206)	(553,565)
Total comprehensive income (expense) for the period		-	-	-	(658,600)	(571,441)	(1,230,041)	21,140	(1,208,901)
Acquisition of investment in a subsidiary from non-controlling interests		-	-	-	-	50	50	(116)	(66)
Closing balance as at 30 September 2025		918,932	1,874,482	162,089	11,956,961	62,185	14,974,649	384,638	15,359,287
Opening balance as at 1 January 2026		918,932	1,874,482	162,089	12,613,566	(226,619)	15,342,450	409,906	15,752,356
Dividends paid	20	-	-	-	(551,359)	-	(551,359)	(2,693)	(554,052)
Total comprehensive income for the period		-	-	-	4,611,344	1,071,322	- 5,682,666	113,958	5,796,624
Closing balance as at 30 September 2026		918,932	1,874,482	162,089	16,673,551	844,703	20,473,757	521,171	20,994,928

The accompanying notes form part of this interim financial information.

Siamgas and Petrochemicals Public Company Limited

Statement of Changes in Equity

For the nine-month period ended 30 September 2026

		Separate financial information (Unaudited)					
				Retained earnings			
	Note	Issued and paid-up share capital Baht'000	Premium on share capital Baht'000	Legal reserve Baht'000	Unappropriated Baht'000	Total other components of equity Baht'000	Total equity Baht'000
						(Note 21)	
Opening balance as at 1 January 2025		918,932	1,874,482	162,089	4,786,318	1,332,394	9,074,215
Dividends paid		-	-	-	(551,359)	-	(551,359)
Total comprehensive income for the period		-	-	-	620,014	-	620,014
Closing balance as at 30 September 2025		918,932	1,874,482	162,089	4,854,973	1,332,394	9,142,870
Opening balance as at 1 January 2026		918,932	1,874,482	162,089	4,998,858	1,332,394	9,286,755
Dividends paid	20	-	-	-	(551,359)	-	(551,359)
Total comprehensive income for the period		-	-	-	625,514	-	625,514
Closing balance as at 30 September 2026		918,932	1,874,482	162,089	5,073,013	1,332,394	9,360,910

The accompanying notes form part of this interim financial information.

Siamgas and Petrochemicals Public Company Limited
Statement of Cash Flows
For the nine-month period ended 30 September 2026

	Notes	Consolidated financial information		Separate financial information	
		Unaudited 2026 Baht'000	Unaudited 2025 Baht'000	Unaudited 2026 Baht'000	Unaudited 2025 Baht'000
Cash flows from operating activities					
Profit (loss) before income tax		5,765,099	(579,762)	599,546	635,534
Adjustments to reconcile profit (loss) before income tax					
Depreciation expenses - buildings and equipment	11	1,240,619	1,154,888	172,233	166,696
Depreciation expenses - right-of-use assets	12	104,943	103,828	41,237	41,254
Amortisation expenses - intangible assets		8,676	9,496	143	290
(Gain) loss on disposals and write-off of property, plant, equipment and right of use assets, net		(67,194)	3,409	317	586
Gain on change of financial assets measured at fair value through profit or loss		(298)	(201)	(298)	(201)
Dividend income from financial assets measured at fair value profit or loss		(4,080)	(3,990)	(4,080)	(3,990)
Share of profit of associates	10.2	(350,294)	(132,703)	-	-
Share of profit of joint ventures	10.3	(663)	(488)	-	-
Loss on liquidation of associates		-	-	-	18
Impairment loss of receivables		138,620	1,809	1,882	1,889
(Reversal) Provision for diminution in value of inventories		(304)	98,088	-	-
Dividend income from joint venture		-	-	(170)	(295)
Dividend income from subsidiaries	22	-	-	(796,113)	(582,294)
Employee benefit expenses		21,226	22,914	6,911	8,751
Unrealised loss (gain) on exchange rates, net		189,056	(51,250)	292,364	(101,290)
Interest income	18	(17,568)	(19,573)	(70,390)	(115,366)
Finance costs		823,133	941,842	570,370	622,558
		7,850,971	1,548,307	813,952	674,140
Changes in operating assets and liabilities					
- Trade and other current receivables		(679,560)	916,103	73,140	(243,880)
- Inventories		(4,460,003)	4,439,710	4,214	(122,190)
- Other current assets		(106,660)	53,593	(240)	(1,966)
- Other non-current assets		138,716	(28,248)	134,490	1,279
- Trade and other current payables		4,132,059	992,007	78,479	(255,454)
- Other current liabilities		20,584	15,167	26,487	2,041
- Cylinder deposits		190,943	125,107	46,022	36,857
- Other non-current liabilities		(23,503)	(12,363)	93	455
- Employee benefits paid		(11,716)	(12,880)	(462)	(3,585)
Cash generated from operations		7,051,831	8,036,503	1,176,175	87,697
- Interest paid		(818,267)	(943,271)	(563,602)	(618,636)
- Income tax paid		(464,470)	(208,648)	(11,432)	(14,884)
Net cash generated from (used in) operating activities		5,769,094	6,884,584	601,141	(545,823)

The accompanying notes form part of this interim financial information.

Siamgas and Petrochemicals Public Company Limited
Statement of Cash Flows
For the nine-month period ended 30 September 2026

	Notes	Consolidated financial information		Separate financial information	
		Unaudited 2026 Baht'000	Unaudited 2025 Baht'000	Unaudited 2026 Baht'000	Unaudited 2025 Baht'000
Cash flows from investing activities					
Proceeds from (payments for) short-term loans to related parties, net	22	-	-	(315,780)	1,005,628
Proceeds from long-term loans to related parties	22	93,288	66,349	1,130,447	148,317
Payments for long-term loans to related parties	22	-	(64,959)	(220,000)	(20,000)
Payment for additional investment in subsidiaries	10.1	-	-	(725,000)	(30,066)
Advance payments for additional investment in associates		-	(64,238)	-	-
Payment for additional investment in associates	10.2	(45,768)	-	-	-
Proceeds from liquidation of associates		-	353	-	353
Purchases of property, plant, equipment and investment property		(1,198,917)	(3,319,165)	(70,328)	(79,470)
Advance payments for purchase of equipment		(22,965)	(29,032)	(29,094)	(9,472)
Advance payments for right-of-use assets		(14,833)	(10,495)	(14,833)	(10,495)
Proceeds from disposals of property, plant, equipment		1,019,437	8,802	1,000	1,050
Purchases of intangible assets		(1,096)	(2,472)	-	(43)
Interest received		17,568	19,489	96,489	106,570
Dividend received from financial assets at fair value through profit or loss		4,080	3,990	4,080	3,990
Dividend received from an associate		98,060	12,124	-	-
Dividend received from a joint venture		170	295	170	295
Dividend received from subsidiaries	22	-	-	796,113	582,294
Net cash received from (used in) investing activities		(50,976)	(3,378,959)	653,264	1,698,951
Cash flows from financing activities					
Repayments for lease liabilities		(42,830)	(50,710)	(15,464)	(28,542)
Payments for acquisition of investment in a subsidiary from non-controlling interests		-	(66)	-	-
Proceeds from (repayments for) short-term loans from financial institutions, net		(568,433)	(4,244,037)	1,100,000	(450,000)
Proceeds from long-term loans from financial institutions, net	16	2,987,500	1,982,452	2,987,500	-
Repayments for long-term loans from financial institutions, net	16	(2,939,557)	(947,218)	(2,154,261)	(513,956)
Proceeds from short-term loans from related parties	22	-	-	335,766	-
Proceeds from long-term loans from related parties	22	-	-	1,366,453	422,324
Repayments for long-term loans from related parties	22	-	-	(1,416,639)	(530,000)
Proceeds from issuance of bonds, net	17	2,984,550	-	2,984,550	-
Repayment for bond redemption	17	(6,000,000)	-	(6,000,000)	-
Dividend paid	20	(554,052)	(553,565)	(551,359)	(551,359)
Net cash used in financing activities		(4,132,822)	(3,813,144)	(1,363,454)	(1,651,533)

The accompanying notes form part of this interim financial information.

Siamgas and Petrochemicals Public Company Limited
Statement of Cash Flows
For the nine-month period ended 30 September 2026

	Consolidated financial information		Separate financial information	
	Unaudited 2026 Baht'000	Unaudited 2025 Baht'000	Unaudited 2026 Baht'000	Unaudited 2025 Baht'000
Net increase (decrease) in cash and cash equivalents	1,585,296	(307,519)	(109,049)	(498,405)
Cash and cash equivalents at the beginning of the period	3,486,927	3,749,438	606,462	876,400
Impact of foreign exchange on cash and cash equivalents	15,843	(6,201)	855	2,797
Cash and cash equivalents at the end of the period	5,088,066	3,435,718	498,268	380,792
Non-cash transactions				
Payables for purchase of property, plant and equipment (included in other current payables)	13,421	16,857	12,750	7,537
Increase in property and equipment as a result of advance payment for purchase of property and equipment (included in other non-current assets)	20,713	291,702	3,382	37,565
Receivables from disposal of equipment (included in trade and other current receivables)	1,288	1,546	1,876	2,465
Acquisition of right-of-use assets under lease agreement	29,773	69,610	16,341	30,057
Reclassification of advance payment for additional investment in associates	65,497	-	-	-
Increase in investment in a subsidiary from convertion of loan to a related party to share capital	-	-	-	226,024

The accompanying notes form part of this interim financial information.

1 General information

Siamgas and Petrochemicals Public Company Limited (the Company) is a public limited company that is listed on the Stock Exchange of Thailand and is incorporated and domiciled in Thailand. The address of the Company's registered office is 553 30th Floor, The Palladium Building, Ratchaprarop Road, Makkasan, Ratchathewi, Bangkok.

For reporting purposes, the Company and its subsidiaries are referred to as the "Group".

The Group has main business in trading petroleum and petrochemical, transportation services by land, ship and petroleum depots and port services.

This interim consolidated and separate financial information was authorised by the Board of Directors on 11 November 2026.

This interim consolidated and separate financial information has been reviewed, but not audited.

2 Significant events during the period

As a result of the closure of the Strait of Hormuz and the attacks in the Middle East region, which commenced on 28 February 2026. The Group has been closely monitoring the ongoing tensions in the Middle East and has implemented prudent risk management measures in respect of its supply chain operations. By diversifying its sources of supply across various regions globally, rather than relying solely on the Middle East, the Group has been able to sustain supply stability and maintain uninterrupted business operations.

3 Basis of preparation

The interim consolidated and separate financial information has been prepared in accordance with Thai Accounting Standard (TAS) 34, "Interim Financial Reporting" and other financial reporting requirements issued under the Securities and Exchange Act.

This interim financial information should be read in conjunction with the annual financial statements for the year ended 31 December 2025.

An English version of the interim consolidated and separate financial information has been prepared from the interim financial information that is in the Thai language. In the event of a conflict or a difference in interpretation between the two languages, the Thai language interim financial information shall prevail.

4 Material accounting policies

The accounting policies used in the preparation of the interim financial information are consistent with those used in the annual financial statements for the year ended 31 December 2025.

New and amended Thai Financial Reporting Standards effective for the accounting periods beginning on or after 1 January 2026 do not have material impact on the Group

5 Estimates

The preparation of interim financial information requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

In preparing this interim financial information, the significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the financial statements for the year ended 31 December 2025.

6 Fair value

Financial assets measured at fair value in level 1 is financial assets measured at fair value through profit or loss and financial liabilities measured at fair value in level 2 are long-term loans from financial institutions and bonds.

The fair value of financial assets and financial liabilities are not materially different to their carrying amounts and there was no change in the level used to measure fair value during the period.

7 Segment information

Segment information is presented in respect of the Group's operating segments which are reported in a manner consistent with the internal reporting provided to the chief operating decision-maker.

The operating segments of the Group are as follows:

Petroleum and petrochemical products	Petroleum trading for household cooking, industry and transportation businesses, and petrochemical trading
Transportation services	Transportation services by land and ship
Other segments	Cylinder manufacturing, holding business and petroleum depots and port services

	Consolidated financial information				
For the nine-month period ended 30 September 2026	**Petroleum and petrochemical products Million Baht**	**Transportation services Million Baht**	**Other business segment Million Baht**	**Elimination entries Million Baht**	**Total Million Baht**
Revenues from sales and services	74,975	2,798	833	(9,618)	68,988
Cost of goods sold and services	(68,578)	(2,292)	(420)	9,593	(61,697)
Gross profit	6,397	506	413	(25)	7,291
Other income and dividend income	452	148	201	(430)	371
Profit before operating expenses	6,849	654	614	(455)	7,662
Unallocated expenses					(3,308)
Share of profit from associates and joint ventures					351
Net profit for the period					4,705
Timing of revenue recognition					
Consolidated financial information					
At a point in time	74,767	-	212	(7,602)	67,377
Over time	208	2,798	621	(2,016)	1,611
Total revenue from sales and services	74,975	2,798	833	(9,618)	68,988
Separate financial information					
At a point in time					6,816
Over time					468
Total revenue from sales and services					7,284

For the nine-month period ended 30 September 2025	Consolidated financial information				
	Petroleum and petrochemical products Million Baht	Transportation services Million Baht	Other business segment Million Baht	Elimination entries Million Baht	Total Million Baht
Revenues from sales and services	69,969	2,522	455	(17,757)	55,189
Cost of goods sold and services	(69,483)	(2,070)	(265)	17,801	(54,017)
Gross profit	486	452	190	44	1,172
Other income and dividend income	595	9	50	(397)	257
Profit before operating expenses	1,081	461	240	(353)	1,429
Unallocated expenses					(2,202)
Share of gain from associates and joint ventures					133
Net loss for the period					(640)
Timing of revenue recognition					
Consolidated financial information					
At a point in time	69,715	-	213	(15,764)	54,164
Over time	254	2,522	242	(1,993)	1,025
Total revenue from sales and services	69,969	2,522	455	(17,757)	55,189
Separate financial information					
At a point in time					6,662
Over time					475
Total revenue from sales and services					7,137

8 Trade and other current receivables, net

As at	Consolidated financial information		Separate financial information	
	30 September 2026 Million Baht	31 December 2025 Million Baht	30 September 2026 Million Baht	31 December 2025 Million Baht
Trade receivables	5,123	3,965	236	261
Less Loss allowance	(204)	(61)	(15)	(13)
Trade receivables, net	4,919	3,904	221	248
Trade receivables from related parties (Note 22)	18	17	16	21
Other current receivables from related parties (Note 22)	-	-	6	38
Accrued interest income from related parties (Note 22)	-	-	9	34
Prepayments	121	119	25	41
Advance payments	93	721	12	7
Receivables on subsidies for liquefied petroleum gas from government	628	338	24	25
Other current receivables	57	53	2	2
Total trade and other current receivables, net	5,836	5,152	315	416

The age analysis of trade receivables is as follows:

	Consolidated financial information		Separate financial information	
As at	**30 September 2026 Million Baht**	**31 December 2025 Million Baht**	**30 September 2026 Million Baht**	**31 December 2025 Million Baht**
Trade receivables				
Current	4,377	3,389	219	246
Overdue				
- less than 3 months	259	133	1	1
- 3 months to 12 months	199	111	1	6
- more than 12 months	288	332	15	8
Total	5,123	3,965	236	261
Less Loss allowance	(204)	(61)	(15)	(13)
Total trade receivables, net	4,919	3,904	221	248

The age analysis of trade receivables from related parties is as follows:

	Consolidated financial information		Separate financial information	
As at	**30 September 2026 Million Baht**	**31 December 2025 Million Baht**	**30 September 2026 Million Baht**	**31 December 2025 Million Baht**
Trade receivables from related parties				
Current	18	17	16	21
Overdue				
- less than 3 months	-	-	-	-
- 3 months to 12 months	-	-	-	-
- more than 12 months	-	-	-	-
Total	18	17	16	21

9 Inventories, net

	Consolidated financial information		Separate financial information	
As at	**30 September 2026 Million Baht**	**31 December 2025 Million Baht**	**30 September 2026 Million Baht**	**31 December 2025 Million Baht**
Raw material	76	44	-	-
Work in progress	34	27	-	-
Finished goods	8,051	3,499	423	433
Supplies and others	365	291	14	8
Total	8,526	3,861	437	441
Less Allowance for diminution in value of inventories	(47)	(47)	-	-
Total inventories, net	8,479	3,814	437	441

According to regulations issued by the Ministry of Energy about the reservation of petroleum products. As at 30 September 2026, the inventories included minimum mandatory reserve on petroleum products amounting to Baht 370 million in the consolidated financial information, and Baht 161 million in the separate financial information (31 December 2025: Baht 361 million in the consolidated financial statements, and Baht 156 million in the separate financial statements), which were net of allowance for net realisable value.

10 Investments in subsidiaries, associates and joint ventures, net

10.1 Investments in subsidiaries

The movement in investments in subsidiaries are as follows:

For the nine-month period ended 30 September 2026	Separate financial information Million Baht
Opening balance	16,563
Acquisitions	725
Closing balance	17,288

In May 2026, Siam Quality Steel Co., Ltd. ("SQS"), a direct subsidiary of the Company, registered of a capital increase amounting to 50 million shares, totalling Baht 500 million. The Group maintains the same ownership interest in this subsidiary.

In May 2026, the Group restructured its shareholding of Linh Gas Cylinder Co., Ltd. ("LINH"), an indirect subsidiary of the Company. As a result, the Company acquires a direct interest in LINH with an investment value of Baht 225 million. The Group maintains the same ownership interest in this subsidiary at 97.56%.

In September 2026, Siamgas Bangladesh Ltd. and Siamgas-J&J International Ltd., the Group's indirect subsidiaries, completed their dissolution registration.

10.2 Investments in associates

The movement in investments in associates are as follows:

For the nine-month period ended 30 September 2026	Consolidated financial information Equity Method Million Baht
Opening balance	2,478
Acquisitions	111
Share of profit	350
Dividend received	(99)
Currency translation differences	4
Closing balance	2,844

In June 2025, Siam Gas Power Pte. Ltd. ("SPW") entered into a share purchase agreement to acquire additional investment in a combined cycle power plant business in Myanmar. SPW has additionally purchased shares of three companies which are Ruamur Pte. Ltd. ("Ruamur"), Asiatech Energy Pte. Ltd. ("AEPL"), and Myanmar Lighting (IPP) Co., Ltd. ("MLIPP") in the same proportion of 4.90% of the registered and paid-up capital in each company, with a total consideration of US Dollar 3.38 million or equivalent to Baht 111 million, funded by the net working capital of the Group. SPW paid US Dollar 1.99 million or equivalent to Baht 65 million, to the seller in June 2025 and paid for the remaining balance of US Dollar 1.39 million, or equivalent to Baht 46 million, to the seller in April 2026. As a result, SPW's ownership interest increased from 41.10% to 46.00% of the registered and paid-up shares and the transfer was completed in June 2026.

The details of investment and estimated fair value of net assets acquired based on proportion of investment at 4.90% of each associate are described below:

	Ruamur Pte. Ltd. Million Baht	Asiatech Energy Pte. Ltd. Million Baht	Myanmar Lighting (IPP) Co., Ltd. Million Baht	Total Million Baht
Finance lease receivable	-	-	183	183
Right in power purchase agreement*	-	-	110	110
Loans to related party	-	95	-	95
Borrowings from related parties	-	(51)	(50)	(101)
Other assets less other liabilities	1	(19)	23	5
Total fair value of net assets acquired	1	25	266	292
Bargain purchase arising from the acquisition of investments in associates (deducted from the previous carrying amount of notional goodwill included in the investments in associates)	(1)	(25)	(155)	(181)
Total purchase consideration	-	-	111	111

* As at 30 September 2026, the Group is in the process of measuring the fair value of intangible assets acquired from the investment, which consist of rights under the long-term power purchase agreement. The assessment is expected to be completed within 12 months from the acquisition date.

10.3 Investments in joint ventures

The movement in investments in joint ventures are as follows:

	Consolidated financial information	Separate financial information
For the nine-month period ended 30 September 2026	**Equity Method Million Baht**	**Cost Method Million Baht**
Opening balance	28	4
Share of profit	1	-
Currency translation differences	-	-
Closing balance	29	4

In March 2026, the Board of Directors of Siamgas Global Investment Pte. Ltd. (“SGI”), a subsidiary of the Company, approved the liquidation of PT Siamindo Djojo Terminal (“SID”), a joint venture of the Group. As of 30 September 2026, the liquidation process was still ongoing.

11 Property, plant and equipment, net

For the nine-month period ended 30 September 2026	Consolidated financial information Million Baht	Separate financial information Million Baht
Opening net book value, net	27,413	8,277
Additions	1,196	75
Reclassification	21	3
Disposals and write-off, net	(952)	(1)
Depreciation charges	(1,241)	(172)
Currency translation differences	813	-
Closing net book value, net	27,250	8,182

During the nine-month period ended 30 September 2026, the Group and the Company reclassified Baht 21 million and Baht 3 million, respectively, of advance payments for the purchase of equipment from other non-current assets to property, plant and equipment.

12 Right-of-use assets, net

For the nine-month period ended 30 September 2026	Consolidated financial information Million Baht	Separate financial information Million Baht
Opening net book value, net	1,023	168
Additions	45	31
Lease termination	(28)	-
Depreciation charges	(105)	(41)
Currency translation differences	48	-
Closing net book value, net	983	158

13 Other non-current assets

As at	Consolidated financial information		Separate financial information	
	30 September 2026 Million Baht	31 December 2025 Million Baht	30 September 2026 Million Baht	31 December 2025 Million Baht
Deposits at bank used as collateral	20	21	-	-
Refundable corporate income tax	51	40	44	33
Advance payments for purchases of equipment	44	174	47	144
Advance payment for additional investment in associates	-	63	-	-
Prepayment for services	5	23	-	7
Other receivable - related parties (Note 22)	-	-	51	51
Others	189	184	12	16
Total other non-current assets	309	505	154	251

14 Short-term borrowings from financial institutions, net

As at	Consolidated financial information		Separate financial information	
	30 September 2026 Million Baht	31 December 2025 Million Baht	30 September 2026 Million Baht	31 December 2025 Million Baht
Thai Baht	1,700	600	1,700	600
US Dollar	512	2,053	-	-
Short-term borrowings from financial institutions, net	2,212	2,653	1,700	600

As at 30 September 2026, the Group and the Company have the unsecured short-term loans which are trust receipts, promissory notes, which bear interest rates at the range of 1.80% to 4.20% per annum for the Group and 1.80% to 2.00% per annum for the Company.

Supplier finance arrangements

The Group entered into supplier finance arrangements. These arrangements provide the Group with extended payment terms. Under the arrangement, a bank acquires the rights to trade receivables from the supplier. The terms and conditions of the arrangement are unchanged from the trade payables from this supplier, other than the due date has been extended as below;

	Consolidated financial information	
	30 September 2026	31 December 2025
Range of payment due dates		
Liabilities that are part of supplier finance arrangement	21 - 140 days	14 - 161 days
Comparable trade payables that are not part of the supplier finance arrangement	14 - 20 days	7 - 30 days

As at	Consolidated financial information	
	30 September 2026 Million Baht	31 December 2025 Million Baht
Carrying amount of liabilities under supplier finance arrangement		
Short-term loans from financial institutions	512	2,053
of which the supplier has received payment from the finance provider	512	2,053

The carrying amounts of liabilities under the supplier finance arrangement are considered to be reasonable approximations of their fair values, due to their short-term nature.

The movement of liabilities under the supplier finance arrangement can be analysed as follows:

For the nine-month period ended 30 September	Consolidated financial information	
	2026 Million Baht	2025 Million Baht
Opening balance, net	2,053	6,647
Cash flows from financing activities		
Cash payment, net	(1,668)	(3,604)
Non-cash movements		
Liabilities under supplier finance arrangement transferred from trade payables	26,178	21,594
Payment to suppliers by the bank under supplier finance arrangement	(26,178)	(21,594)
Currency translation differences	127	(330)
Closing balance, net	512	2,713

15 Trade and other current payables

As at	Consolidated financial information		Separate financial information	
	30 September 2026 Million Baht	31 December 2025 Million Baht	30 September 2026 Million Baht	31 December 2025 Million Baht
Trade payables	6,803	2,992	414	215
Trade payables - related parties (Note 22)	-	-	62	205
Other current payables	101	94	39	29
Other current payables - related parties (Note 22)	2	2	1	1
Advance received from customers	369	301	-	-
Accrued interest expenses	65	76	66	74
Accrued expenses	420	352	42	26
Total trade and other current payables	7,760	3,817	624	550

16 Long-term loans from financial institutions, net

As at	Consolidated financial information		Separate financial information	
	30 September 2026 Million Baht	31 December 2025 Million Baht	30 September 2026 Million Baht	31 December 2025 Million Baht
Current portion of long-term loans, net				
Thai Baht	664	515	664	482
US Dollar	435	602	-	193
Less Financing fee	(5)	(1)	(5)	(1)
	1,094	1,116	659	674
Long-term loans, net				
Thai Baht	2,751	680	2,751	632
US Dollar	1,990	3,595	-	1,059
Less Financing fee	(11)	(3)	(8)	-
	4,730	4,272	2,743	1,691
Total long-term loans from financial institutions, net	5,824	5,388	3,402	2,365

The movement of long-term loans from financial institutions can be analysed as follows:

For the nine-month period ended 30 September 2026	Consolidated financial information Million Baht	Separate financial information Million Baht
Opening balance, net	5,388	2,365
Cash flows information		
Additions	3,000	3,000
Repayments	(2,780)	(1,995)
Financing fees on addition loans	(13)	(13)
Realised gain from exchange rate	(159)	(159)
Non-cash movements		
Amortised deferred financing fees	1	1
Unrealised loss from exchange rate	203	203
Currency translation differences	184	-
Closing balance, net	5,824	3,402

The Company

As at 30 September 2026, the Company's long-term loans of Baht 3,402 million are the unsecured loans. (31 December 2025: Baht 1,113 million and US Dollar 39 million, which is equivalent to Baht 1,252 million).

Subsidiaries

As at 30 September 2026, The Group's long-term dollar loans of US Dollar 72 million, equivalent to Baht 2,422 million, are secured by a pledge of vessel and guaranteed by the Company. Under the loan agreements, the subsidiary is not permitted to use asset pledged as collateral for other obligations without prior formal approval from the bank. The subsidiary has to comply with the terms and conditions, including maintaining certain financial ratios (31 December 2025: Baht 82 million, US Dollar 93 million, which is equivalent to Baht 2,941 million).

Credit facilities

As at 30 September 2026, the Group has available unused credit facilities with commercial banks for letter of credit, trust receipt, promissory notes, letter of guarantee, and forward contract of Baht 32,614 million (31 December 2025: Baht 38,073 million).

17 Bonds, net

As at	Consolidated financial information		Separate financial information	
	30 September 2026 Million Baht	31 December 2025 Million Baht	30 September 2026 Million Baht	31 December 2025 Million Baht
Current portion of long-term bonds, net				
Thai Baht	4,000	6,000	4,000	6,000
Less Financing fees	(2)	(3)	(2)	(3)
	3,998	5,997	3,998	5,997
Long-term bonds, net				
Thai Baht	7,000	8,000	7,000	8,000
Less Financing fees	(20)	(18)	(20)	(18)
	6,980	7,982	6,980	7,982
Total bonds, net	10,978	13,979	10,978	13,979

The movement of bonds can be analysed as follows:

For the nine-month period ended 30 September 2026	Consolidated financial information Million Baht	Separate financial information Million Baht
Opening net book value, net	13,979	13,979
Cash flows information		
Repayments	(6,000)	(6,000)
Issuance of bond	3,000	3,000
Financing fees	(15)	(15)
Non-cash movements		
Amortised deferred financing fees	14	14
Closing net book value, net	10,978	10,978

18 Other income

For the nine-month period ended 30 September	Consolidated financial information		Separate financial information	
	2026 Million Baht	2025 Million Baht	2026 Million Baht	2025 Million Baht
Interest income	18	20	70	115
Gain on disposal of property, plant and equipment	68	-	-	-
Compensation income	7	1	-	-
Management service income	-	-	118	120
Others	274	232	161	234
Total other income	367	253	349	469

19 Income tax expense

Income tax expense is recognised based on management's estimate of the weighted average effective annual income tax rate expected for the full financial year. The estimated average annual tax rate used for the nine-month period ended to 30 September 2026 is 18% per annum for the Group and 4% per annum for the Company, compared to 10% per annum for the Group and 2% per annum for the Company, for the nine-month ended 30 September 2025. The tax rate for the current period is higher than in the prior period due to an increase in operating profits of the Group's overseas operations in jurisdictions with higher income tax rates and an increase in the Company's tax losses.

The Pillar Two rules, published by the OECD in December 2021, reform international corporate taxation by imposing a minimum effective tax rate ("ETR") of 15% on large multinational enterprise groups in each jurisdiction where they operate.

The Group is subject to Top-up Tax under the Pillar Two (GloBE) rules in respect of any short-fall between the jurisdictional effective tax rate and the 15% minimum rate. Based on the assessment of the impact for the nine-month period ended 30 September 2026, the Group has recognized an estimated top-up tax liability in its consolidated financial statements.

20 Dividend payment

In April 2026, at the Annual General Shareholders' meeting of the Company, the Shareholders approved to pay dividends from operating results for the year 2025 amounting to Baht 0.20 per share, totalling Baht 368 million, inclusive of interim dividends totalling Baht 184 million. The Company had already paid interim dividend. The remaining dividend of Baht 184 million had been paid in May 2026.

In August 2026, at the Board of Directors' meeting of the Company, the board passed a resolution to approve the payment of interim dividends from retained earnings and operating results for the six-month period ended 30 June 2026 at Baht 0.20 per share, totalling Baht 368 million. The Company had already paid interim dividend in September 2026.

21 Other components of equity

	Consolidated financial information						
	Revaluation surplus on land Million Baht	Difference arising from business acquisition under common control Million Baht	Difference from taking equity of a business combination under common control Million Baht	Share of other comprehensive Income (expense) from associates and joint ventures for using the equity method Million Baht	Currency translation differences Million Baht	Deficit from changes in shareholding interests in subsidiaries Million Baht	Total other components of equity Million Baht
Opening balance as at 1 January 2025	2,823	(609)	22	15	(1,065)	(552)	634
Total comprehensive expense for the period	-	-	-	(75)	(497)	-	(572)
Closing balance as at 30 September 2025	2,823	(609)	22	(60)	(1,562)	(552)	62
Opening balance as at 1 January 2026	2,833	(609)	22	(95)	(1,826)	(552)	(227)
Total comprehensive income for the period	-	-	-	4	1,068	-	1,072
Closing balance as at 30 September 2026	2,833	(609)	22	(91)	(758)	(552)	845

	Separate financial information		
	Revaluation surplus on land Million Baht	Difference arising from business acquisition under common control Million Baht	Total other components of equity Million Baht
Opening balance as at 1 January 2025	1,941	(609)	1,332
Closing balance as at 30 September 2025	1,941	(609)	1,332
Opening balance as at 1 January 2026	1,941	(609)	1,332
Closing balance as at 30 September 2026	1,941	(609)	1,332

22 Related party transaction

As at 30 September 2026, the major shareholders of the Company are members of the Weeraborwornpong family, who own 55.69% of the Company's share capital.

The following material transactions were carried out with subsidiaries and related parties:

a) Outstanding balances arising from sales/purchases of goods and services

	Consolidated financial information		Separate financial information	
As at	**30 September 2026 Million Baht**	**31 December 2025 Million Baht**	**30 September 2026 Million Baht**	**31 December 2025 Million Baht**
Trade receivables (Note 8)				
Subsidiaries	-	-	10	15
Joint ventures	12	11	-	-
Other related parties - the same shareholders and directors	6	6	6	6
Total	18	17	16	21
Other current receivables (Note 8)				
Subsidiaries	-	-	6	38
Other non-current receivables (Note 13)				
Subsidiaries	-	-	51	51
Deposits for building rental				
Other related parties - the same shareholders and directors	7	7	2	2
Prepayment for services				
Other related parties - the same shareholders and directors	25	46	10	18
Trade accounts payable (Note 15)				
Subsidiaries	-	-	62	205
Other current payables (Note 15)				
Other related parties - the same shareholders and directors	2	2	1	1

b) Loans to/from related parties

Short-term loans to a related party

	Separate financial information	
As at	**30 September 2026 Million Baht**	**31 December 2025 Million Baht**
Short-term loans to		
Subsidiary	501	189

The movement of short-term loans to a related party can be analysed as follows:

	Separate financial information
For the nine-month period ended 30 September 2026	**Million Baht**
Opening balance	189
Cash flows information	
Additions	972
Repayment	(665)
Realised gain on exchange rates	9
Non-cash movements	
Unrealised loss on exchange rates	(4)
Closing balance	501

The Company

During the nine-month period ended 30 September 2026, loan to a subsidiary was in US Dollar 30 million, which equivalent to Baht 972 million. The loan is unsecured, which bears fixed interest rate at 5.60% and 5.65%. The payment of interest is monthly and the repayment of principal is at call.

Long-term loans to related parties

	Consolidated financial information		Separate financial information	
As at	**30 September 2026 Million Baht**	**31 December 2025 Million Baht**	**30 September 2026 Million Baht**	**31 December 2025 Million Baht**
Long-term loans to				
Subsidiaries	-	-	801	1,704
Associates	670	718	-	-
Joint ventures	5	5	5	5
Total	675	723	806	1,709
Accrued interest income (Note 8)				
Subsidiaries	-	-	9	34

The movement of long-term loans to a related parties can be analysed as follows:

	Consolidated financial information	Separate financial information
For the nine-month period ended 30 September 2026	**Million Baht**	**Million Baht**
Opening balances	723	1,709
Cash flows information		
Additions	-	220
Repayments	(93)	(1,123)
Realised loss on exchange rates	-	(8)
Non-cash movements		
Unrealised gain on exchange rates	-	8
Currency translation difference	45	-
Closing balance	675	806

Short-term loans from a related party

	Separate financial information	
As at	**30 September 2026 Million Baht**	**31 December 2025 Million Baht**
Short-term loans from		
Subsidiary	344	-

The movement of short-term loans from a related party can be analysed as follows:

	Separate financial information
For the nine-month period ended 30 September 2026	**Million Baht**
Opening balance	-
Cash flows information	
Additions	336
Non-cash movements	
Unrealised loss on exchange rates	8
Closing balance	344

The Company

During the nine-month period ended 30 September 2026, the Company entered into loan agreements with its subsidiaries. The details are as follows;

- Short-term loans of RMB 50 million, equivalent to Baht 248 million, bear a fixed interest rate of 3% per annum, with interest payable quarterly and the principal repayable within one year.
- Short-term loans of RMB 18 million, equivalent to Baht 88 million, are interest-free, with the principal repayable within one year.

Long-term loans from related parties

	Separate financial information	
As at	**30 September 2026 Million Baht**	**31 December 2025 Million Baht**
Long-term loans from		
Subsidiaries	1,870	1,833

The movements of long-term loans from related parties can be analysed as follows:

	Separate financial information
For the nine-month period ended 30 September 2026	**Million Baht**
Opening balance	1,833
Cash flows information	
Additions	1,366
Repayments	(1,415)
Realised gain from exchange rate	(1)
Non-cash movements	
Unrealised loss from exchange rate	87
Closing balance	1,870

The Company

For the nine-month period ended 30 September 2026, the Company entered into loan agreements with its subsidiaries as follows:

- Loans in Thai Baht totaling Baht 760 million, which bear interest at the average fixed deposit rate of four commercial banks in Thailand plus 0.50% per annum. The loans are repayable in full within a period of 5 years, with interest payments made quarterly.
- Loan in Thai Baht totaling Baht 80 million, which bear interest at the average fixed deposit rate of three commercial banks in Thailand plus 0.25% per annum. The loan is repayable in full within a period of 3 years, with interest payments made monthly.
- Loan in US Dollar totaling US Dollar 15 million, equivalent to Baht 501 million, bear a fixed interest rate of 5.45% per annum, The loan is repayable in full within a period of 5 years, with interest payments made monthly.
- Loan in Thai Baht totaling Baht 25 million, which bear a fixed interest rate of 0.90% per annum. The loan is repayable in full within a period of 5 years, with interest payments made monthly.

c) Sales of goods and services, and other income

For the nine-month period ended 30 September	Consolidated financial information		Separate financial information	
	2026 Million Baht	2025 Million Baht	2026 Million Baht	2025 Million Baht
Sales of gas				
Subsidiaries	-	-	118	243
Joint ventures	4	4	-	-
Other related parties - the same shareholders and directors	11	12	11	11
Total	15	16	129	254
Wharfing service income				
Subsidiaries	-	-	52	43
Interest income				
Subsidiaries	-	-	67	111
Other income				
Subsidiaries	-	-	263	260
Dividend income				
Subsidiaries	-	-	796	582

d) Purchases of goods and services, and other expenses

For the nine-month period ended 30 September	Consolidated financial information		Separate financial information	
	2026 Million Baht	2025 Million Baht	2026 Million Baht	2025 Million Baht
Purchase of goods				
Subsidiaries	-	-	203	2,538
Purchase of equipment				
Subsidiaries	-	-	42	27
Transportation expenses				
Subsidiaries	-	-	271	188
Wharfing expenses				
Subsidiaries	-	-	24	15
Interest expenses				
Subsidiaries	-	-	10	5
Other expenses				
Subsidiaries	-	-	6	6
Other related parties - the same shareholders and directors	30	32	12	12
Total	30	32	18	18

e) The remunerations of directors and key management

For the nine-month period ended 30 September	Consolidated financial information		Separate financial information	
	2026 Million Baht	2025 Million Baht	2026 Million Baht	2025 Million Baht
Short-term employee benefits	67	62	28	26
Post-employment benefits	2	1	1	-
Total	69	63	29	26

23 Commitments and contingent liabilities

As at 30 September 2026, the Group has the significant outstanding commitments and contingent liabilities as follows:

a) Contingent liabilities

As at 30 September 2026, contingent liability from assessments of value added tax and additional corporate income tax as previously described in the notes to financial statements for the year ended 2025 of the Group. There has been no significant change.

b) Letter of guarantee

The Group and the Company have bank guarantees issued on its behalf as follows:

As at	Consolidated financial information		Separate financial information	
	30 September 2026 Million Baht	31 December 2025 Million Baht	30 September 2026 Million Baht	31 December 2025 Million Baht
Letter of guarantee	1,627	1,819	623	883
Letter of credit	2,080	715	-	-

c) Capital commitments

The Group and the Company have capital commitments at the statement of financial position date but not recognised in the interim financial information as follows:

As at	Consolidated financial information		Separate financial information	
	30 September 2026 Million Baht	31 December 2025 Million Baht	30 September 2026 Million Baht	31 December 2025 Million Baht
Property, plant and equipment	41	523	14	304