LIPIANDES



EMPRESAS LIPIGAS S.A. AND SUBSIDIARIES

CONSOLIDATED INTERIM FINANCIAL STATEMENTS AS OF SEPTEMBER 30, 2026

(Expressed in 000's Chilean pesos – Th$)

For the period ended September 30, 2026

Audited for the fiscal year ended December 31, 2025

Consolidated Interim Financial Statements
Empresas Lipigas S.A. and subsidiaries
as of September 30, 2026

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Abbreviations:

LPG: Liquefied petroleum gas.
LNG: Liquefied natural gas.
Th$: Thousands of Chilean pesos.

CONSOLIDATED INTERIM STATEMENTS OF FINANCIAL POSITION
As of September 30, 2026 (non-audited) and December 31, 2025
(in 000's CLP)

ASSETS	Note	09.30.2026 Th$	12.31.2025 Th$
CURRENT ASSETS			
Cash and cash equivalents	3	113,020,013	117,264,105
Other financial assets, current	4	324,274	2,585,247
Trade receivables and other accounts receivable, current	7	106,117,358	81,618,148
Accounts receivable from related entities, current	8	14,744	336,312
Inventories	9	38,854,771	26,234,653
Current tax assets	10	8,106,839	7,024,454
Other non-financial assets, current	6	2,362,054	2,092,135
Total Operating Current Assets		**268,800,053**	**237,155,054**
Non-current assets or disposal groups held for sale		18,896	15,638
Total Current Assets		**268,818,949**	**237,170,692**
NON-CURRENT ASSETS			
Other financial assets, non-current	4	37,062,251	27,306,575
Trade receivables and other accounts receivable, non-current	7	4,329,669	3,867,900
Investments accounted for using the equity method	13	12,323,847	9,893,892
Intangible assets other than goodwill	11	13,716,472	13,685,128
Property, plant and equipment	14	526,705,729	497,615,159
Goodwill	12	15,857,539	12,891,118
Deferred tax assets	10	8,957,489	8,573,749
Other non-financial assets, non-current	6	15,174,709	15,463,082
Total Non-Current Assets		**634,127,705**	**589,296,603**
Total Assets		**902,946,654**	**826,467,295**

Notes 1 to 33 form an integral part of the consolidated interim financial statements of Empresas Lipigas S.A. and subsidiaries.

CONSOLIDATED INTERIM STATEMENTS OF FINANCIAL POSITION
As of September 30, 2026 (non-audited) and December 31, 2025
(in 000's CLP)

EQUITY AND LIABILITIES	Note	09.30.2026 Th$	12.31.2025 Th$
CURRENT LIABILITIES			
Other financial liabilities, current	15	11,483,859	10,203,511
Lease liabilities, current	16	24,236,040	25,322,935
Trade and other accounts payable, current	17	82,906,617	58,822,379
Accounts payable to related entities, current	8	61,712	1,916
Other provisions, current	18	519,764	1,685,912
Tax liabilities, current	10	16,149,341	17,558,642
Other non-financial liabilities, current	19	13,700,085	13,280,169
Provisions for employee benefits, current	20	7,707,988	9,374,961
Total current liabilities		**156,765,406**	**136,250,425**
NON-CURRENT LIABILITIES			
Other Financial Liabilities, Non-Current	15	262,069,189	254,350,177
Lease liabilities, non-current	16	58,662,847	59,792,802
Trade and other accounts payable, non-current	17	3,342,965	3,048,863
Accounts payable to related entities, non-current	8	2,568,725	2,567,659
Deferred Tax Liabilities	10	66,168,617	64,843,148
Other non-financial liabilities, non-current	21	46,526,436	45,857,717
Provisions for employee benefits, non-current	20	4,616,024	5,057,298
Total Non-Current Liabilities		**443,954,803**	**435,517,664**
TOTAL LIABILITIES		**600,720,209**	**571,768,089**
EQUITY			
Issued capital	22	129,242,454	129,242,454
Other reserves		47,312,484	21,641,127
Retained earnings		109,970,037	90,714,340
Equity attributable to owners of the parent		**286,524,975**	**241,597,921**
Non-controlling interests	22	15,701,470	13,101,285
Total equity		**302,226,445**	**254,699,206**
Total Equity and Liabilities		**902,946,654**	**826,467,295**

Notes 1 to 33 form an integral part of the consolidated interim financial statements of Empresas Lipigas S.A. and subsidiaries.

CONSOLIDATED INTERIM INCOME STATEMENT
As of September 30, 2026 (non-audited) and September 30, 2025 (non-audited)
(in 000's CLP)

STATEMENT OF INCOME BY FUNCTION	Note	01.01.2026 to 09.30.2026 Th$	01.01.2025 to 09.30.2025 Th$	07.01.2026 to 09.30.2026 Th$	07.01.2025 to 09.30.2025 Th$
Revenue	23	764,363,097	723,329,011	297,031,188	262,299,091
Cost of sales	24	(489,977,714)	(487,489,659)	(188,901,436)	(172,926,914)
Gross Earnings		**274,385,383**	**235,839,352**	**108,129,752**	**89,372,177**
Other income by function	23	1,282,612	1,276,467	461,439	448,443
Other expenses by function	24	(91,232)	(115,113)	(26,933)	(40,676)
Distribution costs	24	(73,337,875)	(64,505,333)	(26,595,548)	(22,450,098)
Administrative expenses	24	(91,548,143)	(76,929,048)	(33,469,767)	(25,642,943)
Financial income	25	3,176,052	7,720,470	891,209	3,128,140
Financial costs	25	(14,526,630)	(14,510,496)	(4,934,047)	(4,840,964)
Share in profits (losses) of associates and joint ventures accounted for using the equity method	25	484,146	316,860	187,476	191,012
Exchange rate differential	25	800,427	296,758	514,323	269,313
Profit (loss) on indexation units	25	1,641,478	1,392,228	288,774	455,751
Other gains (losses)	25	(222,926)	971,859	(388,299)	627,381
Earnings (loss) before taxes		**102,043,292**	**91,754,004**	**45,058,379**	**41,517,536**
Income tax expense	10	(30,263,082)	(27,375,781)	(13,322,377)	(11,752,111)
Profit (loss)		**71,780,210**	**64,378,223**	**31,736,002**	**29,765,425**

Earnings (loss) attributable to:

Profit (loss) attributable to the owners of the parent	22	70,737,157	63,704,355	31,248,917	29,291,817
Profit (loss) attributable to non-controlling interests	22	1,043,053	673,868	487,085	473,608
Profit (loss)		**71,780,210**	**64,378,223**	**31,736,002**	**29,765,425**

Basic earnings per share

Earnings (loss), per basic share in continuing operations	22	622.82	560.90	275.14	257.91
Basic earnings (loss) per share		**622.82**	**560.90**	**275.14**	**257.91**

Diluted earnings per share

Earnings (loss), diluted per share from continuing operations	22	622.82	560.90	275.14	257.91
Diluted earnings (loss) per share		**622.82**	**560.90**	**275.14**	**257.91**

Notes 1 to 33 form an integral part of the consolidated interim financial statements of Empresas Lipigas S.A. and subsidiaries.

CONSOLIDATED INTERIM STATEMENTS OF COMPREHENSIVE INCOME
As of September 30, 2026 (non-audited) and September 30, 2025 (non-audited)
(in 000's CLP)

STATEMENT OF COMPREHENSIVE INCOME	Note	01.01.2026 to 09.30.2026 Th$	01.01.2025 to 09.30.2025 Th$	07.01.2026 to 09.30.2026 Th$	07.01.2025 to 09.30.2025 Th$
Gain (loss)		**71,780,210**	**64,378,223**	**31,736,002**	**29,765,425**
Components of other comprehensive income that will not be reclassified to net income for the fiscal year, before taxes					
Other comprehensive income, actuarial gains (losses) from defined benefit plans	20.2	(806,116)	248,304	(886,928)	12,816
Other comprehensive income that will not be reclassified to net income for the fiscal year, before taxes		**(806,116)**	**248,304**	**(886,928)**	**12,816**
Components of other comprehensive income to be reclassified to net income for the fiscal year, before taxes					
Gains (losses) on exchange rate translation, before taxes		23,912,156	11,243,727	11,409,441	11,329,108
Gains (losses) from cash flow hedges, before taxes		6,225,686	2,416,597	6,977,639	2,830,531
Other comprehensive income to be reclassified to net income for the fiscal year, before taxes		**30,137,842**	**13,660,324**	**18,387,080**	**14,159,639**
Other comprehensive income, before taxes		**29,331,726**	**13,908,628**	**17,500,152**	**14,172,455**
Income taxes on components of other comprehensive income that will not be reclassified to net income for the fiscal year					
Income taxes on defined benefit plans	10	217,651	(67,042)	239,470	(3,460)
Income taxes on components of other comprehensive income to be reclassified to net income for the fiscal year		**217,651**	**(67,042)**	**239,470**	**(3,460)**
Income taxes on cash flow hedges	10	(1,680,935)	(652,481)	(1,883,962)	(764,243)
Income taxes on components of other comprehensive income to be reclassified to net income for the fiscal year		(1,680,935)	(652,481)	(1,883,962)	(764,243)
Total other comprehensive income for the period		**27,868,442**	**13,189,105**	**15,855,660**	**13,404,752**
Total comprehensive income for the period		**99,648,652**	**77,567,328**	**47,591,662**	**43,170,177**
Comprehensive income and expenses attributable to:					
Comprehensive income attributable to the owners of the parent		96,149,161	76,140,810	45,799,499	41,955,530
Comprehensive income attributable to non-controlling interests		3,499,491	1,426,518	1,792,163	1,214,647
Total comprehensive income		**99,648,652**	**77,567,328**	**47,591,662**	**43,170,177**

Notes 1 to 33 form an integral part of the consolidated interim financial statements of Empresas Lipigas S.A. and subsidiaries.

CONSOLIDATED INTERIM STATEMENTS OF CHANGES IN EQUITY
For the periods ended September 30, 2026 (non-audited) and September 30, 2025 (non-audited)
(in 000's CLP)

Year 2026

		Reserves					Equity		
Statement of Changes in Equity	Issued Capital Th$	Foreign currency translation reserves Th$	Reserves for cash flow hedges Th$	Reserves for gains and losses on defined benefit plans Th$	Total Other Reserves	Accumulated Gains (Losses) Th$	Equity attributable to the owners of the parent Th$	Non-Controlling Interests Th$	Total Equity Th$
Equity at January 1, 2026	**129,242,454**	**20,276,135**	**1,739,404**	**(374,412)**	**21,641,127**	**90,714,340**	**241,597,921**	**13,101,285**	**254,699,206**
Changes in Equity									
Comprehensive Income									
Profit (loss)	-	-	-	-	-	70,737,157	70,737,157	1,043,053	71,780,210
Other comprehensive income	-	21,715,071	4,544,751	(588,465)	25,671,357	(259,353)	25,412,004	2,456,438	27,868,442
Total comprehensive income	**-**	**21,715,071**	**4,544,751**	**(588,465)**	**25,671,357**	**70,477,804**	**96,149,161**	**3,499,491**	**99,648,652**
Dividends	-	-	-	-	-	(51,222,107)	(51,222,107)	(899,306)	(52,121,413)
Total increase (decrease) in equity	**-**	**21,715,071**	**4,544,751**	**(588,465)**	**25,671,357**	**19,255,697**	**44,927,054**	**2,600,185**	**47,527,239**
Equity at September 30, 2026	**129,242,454**	**41,991,206**	**6,284,155**	**(962,877)**	**47,312,484**	**109,970,037**	**286,524,975**	**15,701,470**	**302,226,445**

Notes 1 to 33 form an integral part of the consolidated interim financial statements of Empresas Lipigas S.A. and subsidiaries.

CONSOLIDATED INTERIM STATEMENTS OF CHANGES IN EQUITY
For the periods ended September 30, 2026 (non-audited) and September 30, 2025 (non-audited)
(in 000's CLP)

Year 2025

			Reserves					Equity		
Statement of Changes in Equity		Issued Capital Th$	Foreign currency translation reserves Th$	Reserves for cash flow hedges Th$	Reserves for gains and losses on defined benefit plans Th$	Total Other Reserves	Accumulated Gains (Losses) Th$	Equity attributable to the owners of the parent Th$	Non-Controlling Interests Th$	Total Equity Th$
Restated equity at January 1, 2025		**129,242,454**	**15,450,185**	**1,164,230**	**(681,596)**	**15,932,819**	**68,799,324**	**213,974,597**	**9,895,229**	**223,869,826**
Changes in Equity										
Comprehensive Income										
	Profit (loss)	-	-	-	-	-	63,704,355	63,704,355	673,868	64,378,223
	Other comprehensive income	-	10,491,077	1,764,116	181,262	12,436,455	-	12,436,455	752,650	13,189,105
	Total comprehensive income	-	10,491,077	1,764,116	181,262	12,436,455	63,704,355	76,140,810	1,426,518	77,567,328
Dividends		-	-	-	-	-	(39,637,506)	(39,637,506)	(622,399)	(40,259,905)
Equity issuance		-	-	-	-	-	-	-	1,276,316	1,276,316
Total increase (decrease) in equity		**-**	**10,491,077**	**1,764,116**	**181,262**	**12,436,455**	**24,066,849**	**36,503,304**	**2,080,435**	**38,583,739**
Equity at September 30, 2025		**129,242,454**	**25,941,262**	**2,928,346**	**(500,334)**	**28,369,274**	**92,866,173**	**250,477,901**	**11,975,664**	**262,453,565**

Notes 1 to 33 form an integral part of the consolidated interim financial statements of Empresas Lipigas S.A. and subsidiaries.

CONSOLIDATED INTERIM STATEMENTS OF CASH FLOWS
As of September 30, 2026 (non-audited) and September 30, 2025 (non-audited)
(in 000's CLP)

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD	Note	01.01.2026 to 09.30.2026 Th$	01.01.2025 to 09.30.2025 Th$
Cash flow from (used in) operating activities			
Type of collection by operating activity			
Collection from the sale of goods and services rendered		894,712,724	853,805,143
Other collections (payments) from operating activities		51,694	(702,799)
Type of payment			
Payments to suppliers for goods and services		(684,411,078)	(641,513,378)
Payments to and on behalf of employees		(60,934,567)	(55,656,668)
Income taxes refunded (paid)		(39,299,136)	(28,447,788)
Other cash receipts (payments)		3,798,974	4,782,707
Net cash flow from operating activities		**113,918,611**	**132,267,217**
Cash flow from (used in) investing activities			
Cash flows used to obtain control of subsidiaries or other businesses		(1,945,394)	(2,604,748)
Other payments to acquire interests in joint ventures		(2,040,460)	-
Proceeds from sale of property, plant and equipment		5,192,920	1,870,040
Purchases of intangible assets		(449,428)	(1,100,930)
Purchases of property, plant and equipment		(41,096,201)	(34,819,314)
Other cash inflows (outflows)		2,554,622	(2,500,000)
Net cash flow used in investing activities		**(37,783,941)**	**(39,154,952)**
Cash flow from (used in) financing activities			
Payments for other equity interests		-	1,276,316
Amounts from current loans	15.3	5,075,000	7,907,236
Payment of current and non-current loans	15.3	(4,060,838)	(6,882,524)
Payment of lease liabilities	16	(20,522,090)	(18,562,034)
Interest paid on financial liabilities	15.3	(12,669,762)	(13,092,637)
Interest paid on leases	16	(1,640,642)	(1,625,331)
Dividends paid	22.3	(51,471,220)	(40,259,905)
Net cash flow from (used in) financing activities		**(85,289,552)**	**(71,238,879)**
Net increase (decrease) in cash and cash equivalents before the effect of changes in the exchange rate		**(9,154,882)**	**21,873,386**
Effects of exchange rate variations on cash and cash equivalents		4,910,790	949,853
Net increase (decrease) in cash and cash equivalents		**(4,244,092)**	**22,823,239**
Cash and cash equivalents at the beginning of the period or fiscal year		117,264,105	97,949,747
Cash and cash equivalents at the end of the period or fiscal year		**113,020,013**	**120,772,986**

Notes 1 to 33 form an integral part of the consolidated interim financial statements of Empresas Lipigas S.A. and subsidiaries.

EMPRESAS LIPIGAS S.A.

Notes to the consolidated interim financial statements as of September 30, 2026

1. General information on the Company

Empresas Lipigas S.A. (hereinafter the "Company") and its subsidiaries comprise the Lipiandes Group (hereinafter the "Group"). Empresas Lipigas S.A. is a publicly held corporation, and its registered office is located at Apoquindo 5400, 15th floor, in the municipality of Las Condes, Santiago, Chile.

Inversiones El Espino S.A., a privately held company, was incorporated by public deed dated August 9, 2000. Subsequently, it was agreed by public deed dated October 31, 2000, to amend the corporate name from Inversiones El Espino S.A. to Empresas Lipigas S.A.

The Company's corporate purpose is, among others, the purchase, importation, storage, commercialization, distribution, sale, export and transport of liquefied petroleum gas (LPG) and all types of liquid or gaseous fuels and the provision of services to third parties related to such activities; acquire, sell and distribute all kinds of household appliances, facilities for industries and businesses, for automotive and their spare parts, provide technical services, execute works or installations to any user linked to the use of the energy and its complementary services, the generation or production of electric energy or other energy in any of its forms or nature and the commercialization, operation, sale, supply and distribution of such types of energy.

The Company was registered under number 1129 in Chile's securities issuers' registry of the Financial Market Commission (CMF - *Comisión para el Mercado Financiero*) on February 4, 2015.

The Company obtained from Chile's Financial Market Commission, the registration of its shares in the securities issuers registry of said entity on October 21, 2015.

The Company's shares began trading on the Santiago Stock Exchange (*Bolsa de Comercio de Santiago*) on November 24, 2016.

As disclosed in the material event reported to the CMF on March 24, 2020, the control agreement signed by a group of the Company's shareholders expired on September 26, 2020. Consequently, since that date, the Company has had no controlling shareholder or controlling group.

The Company's Board of Directors authorized the issuance of these consolidated interim financial statements for the period ended September 30, 2026 during its session held November 25, 2026.

2. Summary of Main Accounting Policies

Described below are the main accounting policies used in preparing the consolidated interim financial statements. These policies have been designed based on the International Financial Reporting Standards prevailing as of September 30, 2026, issued by the International Accounting Standards Board ("IASB") and they have been applied uniformly to the fiscal years presented in these consolidated interim financial statements.

2.1 Bases for preparation of the consolidated interim financial statements

These consolidated interim financial statements of the Company correspond to the period ended September 30, 2026, and have been prepared according to Accounting Standards under International Financial Reporting Standards issued by the International Accounting Standards Board (IFRS Accounting Standards).

The previously mentioned standards have been applied uniformly to the fiscal years presented. IFRS include International Accounting Standards (IAS) and interpretations by the respective Interpretations Committees (SIC and IFRIC) issued by IASB.

The preparation of the financial statements as described above requires that certain estimates and accounting standards be used. It also requires Management to exercise judgment in the application of the Company's accounting policies. Note 2.30 discloses the areas that imply a greater degree of judgment or complexity or the areas where the assumptions and estimations are material.

There were no uncertainties as of the date of these consolidated interim financial statements regarding events or conditions that may contribute to doubt about the possibility that the Company will continue to operate normally as an ongoing business.

The consolidated interim financial statements have been presented using the historic cost criteria, except for certain financial instruments, which are disclosed at their fair value.

2.2 Currency of presentation and functional currency

These consolidated interim financial statements are presented in thousands of Chilean pesos (Th$) as it is the functional currency of the main economic environment in which the Company does business.

Each entity in the Group has determined its own functional currency according to the requirements of IAS 21 "*The Effects of Changes in Foreign Exchange Rates"*, and the items included in each entity's financial statements are measured using that functional currency.

2.3 Periods covered by the consolidated interim financial statements

The consolidated interim financial statements include the consolidated interim statement of financial position for the periods ended September 30, 2026 and December 31, 2025, the consolidated interim statements of income by function, the consolidated interim statements of comprehensive income, the consolidated interim statements of changes in equity and the consolidated interim statements of cash flows for the periods ended September 30, 2026 and 2025.

2.4 New rulings, amendments, improvements and accounting interpretations (IFRS and Interpretations of the IFRIC)

As of the date of issuance of these consolidated interim financial statements, amendments, improvements and interpretations to existing standards have been published that became effective during the period ended September 30, 2026, which the Company has adopted. These became mandatory as of the dates indicated below:

a) First-time mandatory application of standards, interpretations and amendments for fiscal years beginning January 1, 2026.

Standards and Interpretations	Mandatory application for annual periods beginning on or after:
Amendment to IFRS 9 and IFRS 7 – Classification and Measurement of Financial Instruments. Published in May 2024, this amendment seeks to: Clarify the requirements for the timing of recognition and derecognition of certain financial assets and liabilities, with a new exception for certain financial liabilities settled through an electronic funds transfer system; clarify and add further guidance on assessing whether a financial asset meets the solely payments of principal and interest (SPPI) criterion; add new disclosures for certain instruments with contractual terms that may change cash flows (such as some instruments with features linked to the achievement of environmental, social, and governance (ESG) objectives); and update disclosures for equity instruments designated at fair value through other comprehensive income (FVOCI).	January 1, 2026
Annual Improvements to IFRS Standards – Volume 11. Published in July 2024, these amendments are part of the Annual Improvements to IFRS Accounting Standards. Annual improvements are limited to amendments intended to clarify the wording of an Accounting Standard or to correct minor unintended consequences, omissions, or inconsistencies among the requirements of IFRS Accounting Standards. The 2024 list of amended Accounting Standards, together with the associated guidance, includes the following: • IFRS 1 First-time Adoption of International Financial Reporting Standards. • IFRS 7 Financial Instruments: Disclosures. • IFRS 9 Financial Instruments. • IFRS 10 Consolidated Financial Statements. • IAS 7 Statement of Cash Flows.	January 1, 2026
Amendments to IFRS 9 and IFRS 7: Contracts Referencing Nature-dependent Electricity. Published in December 2024. These amendments modify the requirements regarding the “own use” criterion and hedge accounting set forth in IFRS 9, and incorporate specific disclosure requirements in IFRS 7. The amendments apply only to contracts that expose the entity to variability in the underlying amount of electricity because the source of its generation depends on uncontrollable natural conditions (such as weather conditions). These contracts are referred to as “contracts referencing nature-dependent electricity.”	January 1, 2026

Adoption of the above Standards, Amendments and Interpretations do not have a material impact on the Company's consolidated interim financial statements.

b) Standards, interpretations and amendments issued, but not in effect, for the fiscal year beginning January 1, 2026 that have not been adopted early.

Standards and Interpretations	**Mandatory application for annual periods beginning on or after:**
IFRS 18 Presentation and Disclosure in Financial Statements. Published in April 2024. This is the new standard on presentation and disclosure in financial statements, with a focus on updates to the income statement. The key new concepts introduced in IFRS 18 relate to: The structure of the income statement; Disclosures required in the financial statements for certain performance measures of profit or loss reported outside an entity's financial statements (i.e., management-defined performance measures); and Enhanced principles on aggregation and disaggregation that apply to the main financial statements and notes in general.	January 1, 2027
IFRS 19 Subsidiaries that are not Publicly Accountable Entities (PAEs). This standard, together with the related amendments, operates in conjunction with the other IFRS Accounting Standards. An eligible subsidiary applies the requirements of the IFRS Accounting Standards, except for their disclosure requirements, applying instead the reduced disclosure requirements set out in IFRS 19. The reduced disclosure requirements of IFRS 19 aim to balance the information needs of users of the financial statements of eligible subsidiaries with cost savings for preparers. Application of IFRS 19 is voluntary for subsidiaries that meet the eligibility criteria. A subsidiary is considered eligible when: • It is not a publicly accountable entity; and it has an ultimate or intermediate parent that prepares consolidated financial statements available for public use that comply with IFRS Accounting Standards.	January 1, 2027
Amendment to IFRS 19, "Subsidiaries that are not Publicly Accountable Entities: Disclosures." In developing the reduced disclosure requirements included in IFRS 19, the IASB considered the disclosure requirements contained in IFRS Accounting Standards in effect as of February 28, 2021. Consequently, at the time IFRS 19 was issued, it did not include reduced versions of the disclosure requirements that were added or amended after that date. Subsequently, the IASB issued amendments to reduce disclosures for standards and amendments issued between February 2021 and May 2024, specifically: • IFRS 18, Presentation and Disclosure in Financial Statements; • Vendor Financing Agreements (Amendments to IAS 7 and IFRS 7); • International Tax Reform – Pillar Two Model Rules (Amendments to IAS 12);	January 1, 2027

Standards and Interpretations	Mandatory application for annual periods beginning on or after:
• Lack of Exchangeability (Amendments to IAS 21); • Amendments to the classification and measurement of financial instruments (Amendments to IFRS 9 and IFRS 7). Going forward, IFRS 19 will be amended concurrently with the issuance or revision of other IFRS Accounting Standards by the IASB.	
IFRS 20 Regulatory Assets and Regulatory Liabilities. Published in May 2025, this is a new Accounting Standard for entities subject to a specific type of rate regulation. Its objective is to help investors better understand how such regulation affects an entity's financial performance, financial position, and prospects for future cash flows.	January 1, 2029
Amendments to IAS 21—Translation into a Hyperinflationary Presentation Currency, published in November 2025. These limited-scope amendments specify the translation procedures applicable to an entity whose presentation currency is the currency of a hyperinflationary economy. An entity applies these amendments when: • Its functional currency is that of a non-hyperinflationary economy and it translates its results and financial position into the currency of a hyperinflationary economy; or • It translates the results and financial position of a foreign operation whose functional currency is that of a non-hyperinflationary economy into the currency of a hyperinflationary economy. The amendments are intended to enhance the usefulness and comparability of the resulting financial information by reducing diversity in practice.	January 1, 2027
Amendment to IAS 28 – The amendment clarifies which investments in associates and joint ventures an entity may measure using the fair value option under IAS 28, Investments in Associates and Joint Ventures, aligning the application of this option with the new requirements for the classification of income and expenses in the statement of profit or loss introduced by IFRS 18. The amendments are limited in scope and address only the specific concerns identified by stakeholders, without changing current practice or giving rise to unintended consequences for other IFRS Accounting Standards.	January 1, 2027

The Company has not made early adoption of any of these standards. Company management estimates that the adoption of the above standards, amendments and interpretations will not have a significant impact on the Company's consolidated interim financial statements at the time of their first application.

2.5 Basis for consolidation

2.5.1 Subsidiaries

Subsidiaries are all entities in which the Company has the power to direct the financial and operating policies, which is generally accompanied by an interest representing more than one-half of the voting rights. The evaluation of whether the Company controls another entity considers the existence and effect of potential voting rights that are currently possible to be exercised or converted. Subsidiaries are consolidated in their entirety as of the date when control is obtained, and they are excluded from the consolidation on the date when control ceases.

The acquisition method is used to account for acquisitions of subsidiaries. The acquisition cost is the fair value of the assets transferred, equity instruments issued and liabilities incurred or assumed at the exchange date. Identifiable assets acquired and identifiable liabilities and contingencies assumed in a business combination are initially measured at their fair values at the acquisition date, irrespective of the extent of non-controlling interests. The excess of the acquisition cost over the fair value of the Company's interest in the identifiable net assets acquired is recognized as goodwill. If the acquisition cost is less than the fair value of the net assets of the subsidiary acquired, the difference is recognized directly in the consolidated income statement.

The transactions, balances and unrealized gains in transactions between entities in the Group are eliminated in the consolidation. Unrealized losses are also eliminated unless the transaction provides evidence of an impairment loss in the transferred asset. Accounting policies of subsidiaries are amended, whenever necessary, to ensure uniformity in the policies adopted by the Company.

2.5.2 Transactions with non-controlling interests

The Group's policy is to consider transactions with non-controlling interests as if they were transactions with Company shareholders, disclosing such transactions as equity transactions with no impact on income, provided they do not correspond to a loss of control.

2.6 Subsidiaries

2.6.1 Directly consolidated entities

Subsidiaries included in the consolidation are itemized below:

Country	Company	Ownership interest (%)	
		09.30.2026	12.31.2025
Chile	Norgas S.A.	58.00	58.00
Chile	Marquesa GLP SpA	65.00	65.00
Chile	Inversiones Lipigas Uno Ltda.	100.00	100.00
Chile	Inversiones Lipigas Dos Ltda.	100.00	100.00
Chile	Trading de Gas SpA	100.00	100.00
Chile	Log. Des.Digitales SpA	100.00	100.00
Chile	Evol SpA	100.00	100.00

2.6.2 Indirectly consolidated entities

Indirect subsidiaries included in the consolidation are itemized below:

Country	Company	Ownership interest (%)	
		09.30.2026	12.31.2025
Chile	Four Trees Energía Distribuida SpA	80.00	80.00
Chile	Evol Services SpA	100.00	100.00
Colombia	Chilco Distribuidora de Gas y Energía S.A.S. E.S.P.	100.00	100.00
Colombia	Rednova S.A.S. E.S.P.	100.00	100.00
Colombia	Surcolombiana de Gas S.A. E.S.P.	51.07	51.07
Colombia	Chilco Net S.A.S.	100.00	100.00
Peru	Lima Gas S.A.	100.00	100.00
Peru	Limagas Natural Perú S.A.	100.00	100.00
Peru	Eva Energy S.A.C.	60.00	60.00
Peru	Trading de Gas Perú	100.00	-
Peru	Cryoandes	100.00	-
Ecuador	Lipiecuador S.A.S.	100.00	100.00
Ecuador	Sycar Infraestructura S.A.S.	70.00	70.00

2.6.3 Changes in the perimeter of consolidation

During the period ended September 30, 2026 and the fiscal year ended December 31, 2025 the following variations occurred in the perimeter of consolidation of the Group:

Chile

On April 30, 2025, Evol Trading SpA merged with Evol SpA, with the latter absorbing the former and continuing as the legal successor.

Ecuador

Pursuant to a deed dated May 13, 2025, Lipiecuador S.A.S. was incorporated, with 100% of the capital contributed by Inversiones Lipigas Uno Ltda.

Pursuant to a deed dated June 26, 2025, the acquisition of 70% of the shares of Sycar Infraestructura S.A.S. in Ecuador by Lipiecuador S.A.S. was authorized.

Peru

Pursuant to a deed dated May 5, 2026, Lima Gas S.A. acquired 100% of the shares of Cryoandes S.A.C.

Pursuant to a deed dated May 6, 2026, Lima Gas S.A. acquired 100% of the shares of Trading de Gas Perú S.A.C.

2.6.4 Investments accounted for using the equity method

Investments accounted for using the equity method are all investments in entities over which the Company does not have the power to govern the financial and operating policies.

Under the equity method, on initial recognition, the investment in an uncontrolled company is recorded at cost, and the carrying amount of the investment is increased or decreased to recognize its share of the profit or loss for the year or period of the uncontrolled company after the date of acquisition.

The Company uses the equity method to account for the investment in Rocktruck SpA, as it is a joint venture in accordance with IFRS 11 (see also note 13).

2.7 Foreign Currency Translation

2.7.1 Functional and presentation currency

The items included in the consolidated interim financial statements of the Company and its subsidiaries are valued using the currency of the main economic environment in which the Company operates ("functional currency"). The functional and presentation currency of Empresas Lipigas S.A. and its subsidiaries Norgas S.A., Trading de Gas SpA, Inversiones Lipigas Uno Limitada, Inversiones Lipigas Dos Limitada, Logística y Desarrollos Digitales SpA, EVOL SpA and Evol Services SpA is the Chilean peso. For its subsidiaries Marquesa GLP SpA and Four Trees Energía Distribuida SpA it is the U.S. dollar. For its subsidiaries Chilco Distribuidora de Gas y Energía S.A.S. E.S.P., Rednova S.A.S. E.S.P., Surcolombiana de Gas S.A. E.S.P. and Chilco Net S.A.S., it is the Colombian peso. For Lima Gas S.A. Limagas Natural Perú S.A., Eva Energy S.A.C., Cryoandes S.A.C and Trading de Gas Perú S.A.C. it is the Peruvian sol. For the subsidiaries Lipiecuador S.A.S. and Sycar Infraestructura S.A.S, the functional currency is the U.S. dollar. For consolidation effects, the Company's subsidiaries translated their financial statements to Chilean pesos, which is the presentation currency of the Company's financial statements.

Income and financial position of all of the Company's subsidiaries (none of which uses a currency in a hyperinflationary economy) whose functional currency is different from the presentation currency are translated to the presentation currency in the following way:

- Assets and liabilities in each statement of financial position are translated using the closing exchange rate of each fiscal year or period.
- Income and expenses of each income account are translated using accumulated average monthly exchange rates for the fiscal year or period (unless this average is not a fair approximation of the exchange rates on the transaction dates, in which case income and expenses are translated at the exchange rate prevailing on the transaction date).
- All translation differences are recognized as a separate component of equity through Other Comprehensive Income.

2.7.2 Transactions and balances

Foreign currency transactions are translated to the functional currency using the exchange rates prevailing on the dates of the respective transactions. Foreign currency losses and gains resulting from the settlement of these transactions and from the translation of foreign currency-denominated monetary assets and liabilities at the closing exchange rates are recognized as exchange differentials in the consolidated statement of income, unless they originate in cash and cash equivalents balances designated as foreign currency cash flow hedges, which are allocated to other comprehensive income.

Foreign currency balances as of September 30, 2026 and December 31, 2025, respectively, are itemized in Note 28.

2.7.3 Exchange rates and indexation units

Assets and liabilities in foreign currency and those set in Unidades de Fomento are presented at the following exchange rates and closing values, respectively:

Date	CLP / USD	CLP / UF	CLP / COP	CLP / PEN
09.30.2026	972.60	41,057.20	0.29	283.52
09.30.2025	962.39	39,485.65	0.25	277.46
12.31.2025	907.13	39,727.96	0.24	269.91

CLP : Chilean peso
UF : Unidad de Fomento
USD : U.S. dollar
COP : Colombian peso
PEN : New Peruvian sol

2.8 Financial information by operating segment

Information by segment is presented according to IFRS 8 *Operating Segments*, consistent with internal reports regularly reviewed by Company Management used in the decision-making process on allocating resources and performance evaluation of each of the operating segments.

According to IFRS 8, an operating segment is defined as a component of an entity that meets the following three requirements:

- It conducts an activity that generates income and incurs costs.
- There is separate financial information on said segment.
- The chief operating decision-maker regularly evaluates the segment's performance.

The Company's reporting segments correspond to the geographic scope of the countries where activities are developed: Chile, Colombia, Peru and Ecuador.

Note 27 of the consolidated interim financial statements provides detailed information.

2.9 Property, plant and equipment

2.9.1 Appraisal

Property, plant and equipment components held for use in operations or for administrative means are presented at cost, net of the corresponding accumulated depreciation and impairment losses, when relevant, including expenses directly attributable to the acquisition of goods.

Items of property, plant and equipment are initially recognized at acquisition cost. The price of acquisition of goods and services, including the non-recoverable tax and customs charges are considered when determining the purchase price. Similarly, site preparation and start-up costs are included, until fit for operation.

Work in progress is transferred to Property, Plant & Equipment once the test period has ended and they are available for use. Depreciation begins as of that moment.

Subsequent costs (replacement of components, improvements, extensions, growth, etc.) are included as an increase in the value of the initial asset or recognized as a separate asset only if it is likely that the future economic benefits associated with the related items of the caption will flow to the Company and the cost of the element can be reliably determined. The carrying amount of the replaced component is derecognized. Remaining repairs and maintenance are debited to income in the fiscal year or period when they are incurred.

2.9.2 Depreciation method

Depreciation of line item elements, including right-of-use is calculated using the straight-line method based on the estimated useful life of goods, taking into consideration the residual value thereof, or the term of the agreements (for certain leases as described in note 2.21) and whose average per item is:

Type of Property, Plant and Equipment	Life range (years)
Buildings - Constructions and buildings	25 to 45
Natural gas - Networks - Equipment	 60 10
Storage tanks	30 to 50
Property, plant and equipment in third-party facilities - Piping systems - Meters - Household tanks	5 to 50
Plant and equipment - Machinery and equipment - Cylinders - Pallets - Photovoltaic power plants	10 to 30
Leases - Property, plant and equipment - Vehicles - Other property, plant and equipment	3 to 25
Information Technology Equipment	4 to 5
Small motor vehicles	5 to 10
Other property, plant and equipment - Transportation fleet - Furniture and office equipment	10 to 20

The residual value and useful life of assets are reviewed and adjusted, if necessary, at each financial statement closing, so that the remaining useful life is consistent with the economic use of the assets.

When the value of an asset exceeds its estimated recoverable amount, its value is immediately reduced to the recoverable amount by establishing impairment provisions.

Losses and gains on the sale or retirement of items of property, plant and equipment are calculated by comparing the income earned to the carrying value and the result (gain or loss) is included in the consolidated statement of income.

Interest expense incurred in building any asset that necessarily requires a substantial period before it is ready for its intended use, is capitalized during the period required to complete and prepare the asset for its intended use, in accordance with IAS 23, borrowing costs. Other interest expense is recorded in income (as financial costs).

Land is not depreciated because its useful life is indefinite.

2.10 Intangible assets other than goodwill

2.10.1 Computer software

Acquired computer software licenses are capitalized on the basis of the costs incurred to acquire and prepare the specific software for use. These costs are amortized over their estimated useful lives.

Expenses related to developing or maintaining computer software are recognized as an expense once they are incurred.

Costs directly related to acquiring or producing unique and identifiable computer software controlled by the Company, likely to generate economic benefits in excess of costs in more than one year are recognized as intangible assets. Direct costs include the expenses of personnel developing the computer software and an appropriate percentage of general expenses.

2.10.2 Connection rights

Connection rights are disbursements paid under a contract to access natural gas supply. These costs are amortized during the useful lives established within the term of the contract.

2.10.3 Customer-related intangible assets

Pursuant to IFRS 3, a company that acquires another company must recognize the identifiable assets acquired in a business combination separate from goodwill. An intangible asset will be distinguishable from goodwill if it meets either the *separability* criterion or the *contractual-legal* criterion.

The Company has recognized customer-related intangible assets as those assets acquired in business combinations. The value of the contracts with customers included in the combination has been calculated at the time of the combination and their fair value has been estimated based on forecasted sales and margins on those sales, to which a finite useful life has been assigned based on the duration of the business relationship with those customers. Amortization is calculated according to the useful life defined.

2.10.4 Trademarks

Trademarks acquired in a business combination are appraised at the fair value determined on the acquisition date.

The royalty savings method was used in order to calculate the value of the trademarks acquired in business combinations. The underlying premise of that method is that the intangible asset has a fair value equal to the present value of royalty savings attributable to that trademark (generated by savings earned by possessing the asset because no royalties have to be paid to a third party for use of a similar asset).

The useful life of the trademarks is set based on the Company's intention to use them, if an indefinite use of them is foreseen, they will not be amortized.

2.10.5 Other intangible assets identified in business combinations

The Company has recognized as other intangible assets those that have been able to be identified in business combinations and which comply with the *separability* criterion or the *contractual-legal* criterion.

2.11 Goodwill

Goodwill represents the excess acquisition cost on the date of acquisition above the fair value of the interest held by the Company in the identifiable net assets of the subsidiary acquired. Goodwill in relation to subsidiary acquisitions is an intangible asset and is presented under the goodwill line item.

Goodwill relating to the acquisition of associates is included in investments in associates accounted for by the equity method and it is tested for impairment together with the total balance for the associate. Separately recognized goodwill is tested for impairment annually and valued at its cost, less accumulated impairment losses.

Gains and losses on the sale of an entity include, within the transaction cost, the carrying amount of the goodwill relating to the entity sold.

Purchased goodwill is allocated to cash-generating units for impairment testing purposes. The allocation is made to those cash-generating units or groups of cash-generating units that are expected to benefit from the business combination from which the goodwill was generated.

Losses from the acquisition of an investment or business combination are credited directly to the consolidated statement of income.

2.12 Impairment of non-current assets

Assets that have an indefinite useful life and that are not subject to depreciation or amortization are tested annually for impairment losses. Depreciable or amortizable assets are tested for impairment provided an event or change in circumstances indicates that the carrying value might not be recoverable. The impairment loss is recognized to be the excess carrying value of the asset as compared to its recoverable amount. The recoverable amount is the fair value of an asset less costs of sale or value in use, whichever is higher. Assets are grouped at the lowest level at which there is identifiable separate cash flows (cash-generating units) in order to evaluate impairment losses.

Impairment tests are performed based on the estimates of the evolution of the market in which the generating unit operates and on forecasts of revenues, costs, expenses, investments in property, plant and equipment and working capital needs based on the business plans of each unit. In determining the recovery value of non-current assets subject to impairment tests, the resulting flows are discounted at a weighted rate of capital cost appropriate to the characteristics of the assessed business.

Goodwill recorded in the acquisition of the investments in Colombia, Peru and Chile is evaluated annually to determine whether there is any loss in value of this asset. An impairment provision is made if there is evidence of a loss in value, which is recognized in income for the corresponding fiscal year.

2.13 Financial instruments

A financial instrument is any contract that simultaneously creates both a financial asset in one entity and a financial liability or equity instrument in another entity.

The Company recognizes financial assets and liabilities at the time that it assumes the obligations or when it acquires the contractual rights of those financial assets and financial liabilities.

The Company uses the “hold to collect” business model in managing its financial assets.

2.13.1 Financial assets

a) Cash and cash equivalents

Cash and cash equivalents include cash on hand and other short-term highly liquid investments originally expiring in three months or less.

b) Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss are assets held until maturity date, which are short-term. A financial asset is classified into this category if it is acquired primarily for the purpose of collecting principal and interest on the principal amount. Assets in this category are classified as current assets.

Investments in bonds issued by banks and companies have been classified in this category in other current financial assets, where payment of principal and interest correspond to the last payment flow the debtor maintains with investors. Changes in the fair value of these financial assets are recognized in gains or losses on the statement of income in financial income or expenses, as appropriate.

c) Trade accounts and other accounts receivable

Trade accounts receivable are recognized at face value, as their average collection time is reduced (generally not exceeding 90 days) and there is no material difference with their fair value, less the provision for impairment losses. An allowance for impairment losses on trade accounts receivable is established based on the expected losses due to non-payment by customers, which are segmented by the line of business to which they belong and where the average delinquency of each line of business has been considered as a risk variable for estimating such expected loss, in accordance with the requirements of IFRS 9. In addition, the provision is increased when there is a history of possible uncollectibility of specific customers. See accounting policy related to allowance for uncollectible accounts (note 2.30.a).

When collection efforts for a receivable have been exhausted and it is therefore considered uncollectible, the receivable is written off against the corresponding allowance for doubtful accounts. Subsequent recoveries of amounts previously written off are recognized as a credit in the consolidated income statement.

There is no implicit interest attributable to trade receivables and other accounts receivable when accounts expire in less than 90 days.

Loans and other accounts receivable that include balances owed by distributors and other business customers are non-derivative financial assets for which there are fixed or determinable payments that are not traded on an active market. They are included in current assets unless the expiration date is longer than 12 months from the closing date of the consolidated interim financial statements, in which case they are classified as non-current assets.

d) Other non-current financial assets

The Company recognizes restricted availability funds in this item, as well as currency and interest rate derivative instruments (Cross Currency Swaps) used to redenominate the conditions of the liabilities originated by the placement of bonds in the local market.

e) Derivative contracts

As of September 30, 2026, the Company holds assets related to derivative contracts, for hedging the change in the value of foreign currency in assets and liabilities and the reference value of LPG held in inventory, which were classified under Other current financial liabilities and were accounted for at their fair value in the consolidated interim statement of financial position. As of December 31, 2025 the net balance of those derivative contracts represented an asset and was classified under Other current financial assets.

On September 8, 2023, the Company signed contracts for currency and interest rate derivative instruments (Cross Currency Swaps) with Banco BCI to redenominate the conditions of the liabilities originated by the placement of bonds on the local market (BLIPI series E and G, for UF 1,000,000 -partial amount of the total liability – and UF 2,500,000, respectively). The terms of the original debts denominated in Unidades de Fomento and at a fixed interest rate were redenominated at a fixed interest rate in Chilean pesos of 6.83% and 5.99%, respectively. The transaction contracted with Banco BCI, which is treated under hedge accounting, originated a liability position at September 30, 2026, which was classified as other current financial liabilities. At December 31, 2025, the interest rate in Chilean pesos was 6.83% and 5.99%, respectively, which originated a liability position, which was classified within other current financial liabilities.

On September 8, 2023, the Company signed a currency and interest rate cross currency swap agreement with Banco Santander to redenominate the conditions of the liability originated by the placement of the bond on the local market (BLIPI series E for UF 2,500,000 -partial amount of the total liability-). The conditions of the original debts denominated in Unidades de Fomento and at a fixed interest rate were redenominated at a fixed interest rate in Chilean pesos of 6.79%. The transaction contracted with Banco Santander, which is treated under hedge accounting, originated a liability position at September 30, 2026, which was classified as other current financial liabilities. At December 31, 2025, the interest rate in Chilean pesos was 6.79%, which originated a liability position, which was classified within other current financial liabilities.

Other current financial liabilities, Other non-current financial liabilities, Other current financial assets and Other non-current financial assets include derivative financial instruments, which are valued at their fair value. Accounting changes depend on the following classifications:

(i) Derivatives not qualifying for hedge accounting: When derivatives do not qualify for hedge accounting, they are recognized at their fair value with changes in profit or loss.

(ii) Derivatives qualifying for hedge accounting: Certain derivatives do qualify for hedge accounting, and they are recognized at fair value in the consolidated interim statement of financial position. Changes in fair value are recognized in other comprehensive income in the consolidated interim statement of comprehensive income and are accumulated in the cash flow hedge reserve account in equity until the hedge risk materializes. At that time, they are reclassified to income or to the cost of the asset or liability whose acquisition or cancellation has been hedged, as the case may be. Financial derivatives are contracted to hedge exchange rate risk, UF and price variations under a cash flow hedging strategy according to IFRS 9.

Profit or loss realized from hedge accounting have been reclassified to the hedged items underlying the hedge through Other comprehensive income. Unrealized profits or losses are maintained in the Cash flow hedge reserves account.

In this case “realized” means that the risk of the hedged item has occurred, i.e., the hedged asset is received, the advance and/or account payable in the hedged foreign currency is paid or there is a variation in the realizable value of the inventory.

The Company records the relationship between the hedging instruments and hedged items at the start of the transaction, together with the risk management objectives and the strategy to manage several hedge transactions. The Company also records from the start and continuously its evaluation of whether the derivatives used in the hedged transactions are highly effective in offsetting changes in the fair value or in the cash flows of the hedged items.

f) Fair value hierarchies

The Company uses the following hierarchy to determine and disclose the fair value of financial instruments:

Level 1: the quoted prices in a market for identical assets and liabilities.
Level 2: assumptions other than quoted prices included in level 1 and that are observable for assets or liabilities, either directly or indirectly.
Level 3: assumptions for assets or liabilities that are not based on observable information directly in the market.

During the period ended September 30, 2026, derivative instruments were measured using hierarchy level 2 and short-term investments included in Cash and cash equivalents, as well as financial instruments included in Other current and non-current financial assets, were measured using level 1.

g) Impairment of financial assets

The Company evaluates whether there is objective evidence on the closing date of the consolidated interim financial statements that a financial asset or group of financial assets may have suffered impairment losses.

Trade receivables are treated as described in note 5.1.1, where the impairment rates to be applied are reviewed annually.

2.13.2 Financial liabilities

a) Other current and non-current financial liabilities

Loans and similar financial liabilities are initially recognized at fair value, net of any costs incurred in the transaction. They are thereafter appraised at the amortized cost while any differential between the funds obtained (net of the cost required to obtain them) and the reimbursement amount is recognized in the consolidated interim statement of income during the life of the debt, using the effective interest rate method.

b) Trade and other accounts payable

Trade and other accounts payable are shown at their nominal value since the average term for payment is short and there is no significant differential compared to their fair value.

2.14 Non-current assets classified as held for sale

The Company appraises non-current assets classified as held for sale at the lower of the carrying value and fair value less costs of sale, as indicated in IFRS 5.

2.15 Inventories

Inventories are appraised at their cost or net realizable value, whichever is lower. The cost is calculated using the weighted average price (WAP).

The cost of products includes costs that are necessary to give them their current status and location, in order for goods to be in a condition to be commercialized; not including interest costs.

Materials inventories are subject to an impairment provision on a semi-annual basis according to policy.

2.16 Issued capital

Capital is represented by common shares in one single class, and it is recorded at the value of the contributions made by the Company's owners.

2.17 Income tax and deferred taxes

Income tax expense in the fiscal year or period includes the current income tax and deferred tax. Tax is shown in the consolidated interim statement of income unless the items are recognized directly in equity in the consolidated interim statement of comprehensive income or result from a business combination.

The current income tax charge is calculated based on tax laws governing on the date of the consolidated interim financial statements.

Deferred taxes are calculated using the balance sheet method on differences between the tax bases of assets and liabilities and their carrying amounts in the consolidated interim financial statements. However, deferred taxes are not recognized if they arise from the initial recognition of an asset or liability in a transaction other than a business combination that, at the time of the transaction, affects neither accounting profit nor taxable profit or

loss. Deferred tax is determined using tax laws and tax rates enacted or substantively enacted at the reporting date that are expected to apply when the corresponding deferred tax asset is realized or the deferred tax liability is settled.

Deferred tax assets are shown when it is likely that there will be future tax benefits available that can be used to offset those differentials.

2.18 Provisions

Liabilities existing at the date of the consolidated interim financial statements, arising as a result of past events which may derive in a probable materialization of equity decreases for the Company, whose payment amount and timing are uncertain, are recorded as provisions in the consolidated interim statement of financial position at the present value of the most probable amount estimated that the Company will have to pay to settle the liability.

a. Employee benefit provisions, current

The Company recognizes expenses by provisioning for bonuses and profit-share. These amounts are recorded at their nominal value.

b. Employee benefit provisions, non-current

The Company has liabilities for severance indemnities and long-service awards under collective bargaining agreements and individual employment contracts.

Defined benefit plans stipulate the payment to be received by an employee at the estimated time of enjoyment of the benefit, which usually depends on one or more factors such as the employee's age, turnover, years of employment and compensation.

The liability recognized in the consolidated interim statement of financial position is the present value of the defined benefit liability, calculated based on actuarial variables. The present value of the defined benefit liability is calculated by discounting the estimated outgoing cash flows using a market interest rate denominated in the same currency as the currency in which the benefits will be paid. The term approximates the requirements of the severance indemnity obligation until maturity.

The costs of past services are recognized immediately in income. Actuarial gains and losses are recognized immediately in the statement of financial position as a debit or credit to other comprehensive income in the fiscal year or period in which they occur.

The present value of severance indemnity obligations is calculated by discounting estimated future flows using adjustable interest rates in UF on government bonds, a rate differential based on top line companies' risk rating, rated at least AA and considering the maturity terms of the obligations.

The rates applied in the valuation of those obligations for the periods ended September 30, 2026 and December 31, 2025 are rates established above the variation of the UF (Unidad de Fomento) for the term of the obligation, resulting in annual rates of 3.30% and 3.03%, for the mentioned closing dates, respectively.

c. Provision for cylinder and tank guarantees

As part of the distribution and sale of LPG, the Company and two of its subsidiaries receive cash deposits as a guarantee, in exchange for the delivery to their clients of cylinders and tanks for the storage of LPG owned by those companies, the reimbursement of which can be demanded by the clients upon the return of the container in good condition and the provision of supporting documentation.

The Company follows IAS 37 - Provisions, Contingent Liabilities and Contingent Assets in appraising this liability, provided the conditions in that standard are met (also see Note 2.30.d):

(a) the Company has a present obligation (legal or implicit) resulting from a past event;
(b) it is probable (that is, there is a possibility that it will occur) that the entity will have to part with resources that involve economic benefits in order to settle the obligation; and
(c) also, the amount of the corresponding debt can be reliably estimated. The standard emphasizes that a debt will not be reliably estimable in extremely rare cases only.

This obligation is shown in non-current liabilities at the present value of the disbursements that are expected to have to be made to pay that liability, discounted at the market interest rate and denominated in the same currency in which the obligation will be paid over a term that approximates the term of the obligations, estimating a maximum period of reimbursement of the guarantee of 40 years.

Government bonds from each country with maturities equivalent to those of the obligations to be discounted are used to calculate the discount rate.

Discount rates for the periods ended September 30, 2026 and December 31, 2025, respectively are: 6.85% and 5.50% annual for Chile; 7.15% and 7.12% annual for Peru; and 11.84% and 11.64% annual for Colombia

2.19 Classification of balances as current and non-current

Balances are classified in the consolidated interim statement of financial position by maturity. Balances expiring in 12 months or less from the closing date of the consolidated interim financial statements are classified as current and those exceeding that expiration are classified as non-current.

Any liabilities expiring in less than 12 months but whose long-term refinancing is assured are reclassified as non-current at the Company's discretion.

2.20 Recognition of income

Revenue includes the fair value of the payments received or receivable for the sale of goods and services in the ordinary course of the Company's business, operating mainly in the commercialization of LPG and NG and a smaller percentage comes from other income related to the principal activity, the commercialization of electric energy, the provision of internet services and the sale of goods. Revenue is shown net of sales tax, reimbursements, refunds and discounts.

The Company recognizes income when it can be valued reliably, it is likely that the future economic benefits will flow to the entity, control is transferred, and the specific conditions are met for each of the Company's activities as described below.

Sales of gas

Revenue from gas sales is recorded based on the actual delivery of products to customers and also includes an estimate of the gas to be invoiced that has been delivered through the end of the fiscal year or period in the case of customers who are billed monthly on the basis of consumption recorded in a meter.

Sales of other goods and services

Sales are recorded based on the price established in the sales contract, net of volume discounts and estimated returns at the date of sale. It is assumed that there is no implicit financial component since sales are made with a reduced average collection period.

Sales of other goods and services are recognized when the Company has delivered the products or customer service and there is no obligation pending fulfillment that may affect the acceptance by the customer of such goods or services. Delivery does not occur until the products have been sent to the actual location, the services have been executed, the risks of obsolescence and loss have been transferred to the customer, the customer has accepted the products or services under the sales agreement, and the acceptance period has ended, or when the Company has objective evidence that the criteria necessary for acceptance have been fulfilled, evidencing that control has been transferred to the customer.

Interest income

Interest income is recognized according to the effective interest rate method.

2.21 Leases

Financial leases

The Company records assets related to the right-of-use of leased goods and financial liabilities related to future installments to be paid for the leased goods.

Each lease payment is distributed among liabilities and finance charges to obtain a constant interest rate on the outstanding balance of the debt. The interest element in the financial cost is charged to the consolidated interim statement of income during the lease period so that there is a constant periodic interest rate on the remaining balance of the liability for each fiscal year or period. The asset acquired under a financial lease is depreciated during its useful life or the duration of the lease if it is estimated that the Company will not acquire the goods.

2.22 Dividend distribution

Dividends payable to shareholders are recognized as a liability in the consolidated financial statements in the fiscal year or period in which they are declared and approved by the Board of Directors or the shareholders of the Company and its subsidiaries.

Pursuant to its bylaws, the Company shall distribute at least 50% of net profits from each fiscal year. In the event that a lower percentage is to be distributed, an agreement by the respective Shareholders' Meeting is required, passed unanimously by voting shares.

Interim, final and special dividends are recorded as a reduction in “Total Equity” at the time of approval by the competent body, which is usually the Board of Directors, in the first case, while the Shareholders’ Meeting of the Company and its subsidiaries, is responsible for approving final and special dividends.

2.23 Earnings per share

Basic earnings (loss) per share are calculated by dividing the net profit (loss) for the fiscal year or period attributable to the Company’s shareholders by the weighted average number of ordinary shares outstanding during that period, excluding the average number of the Company’s shares held by an affiliated company, if any. The Company has not entered into any transactions with a potential dilutive effect that would cause diluted earnings per share to differ from basic earnings per share.

2.24 Current prepayments

The Company records operating insurance payments and other expenses accruable in future periods within Other non-financial assets.

2.25 Current tax assets

The Company records net income tax and other tax balances in its favor as current tax receivables.

2.26 Intercompany receivables and payables

The Company records trade accounts as intercompany receivables or payables and the sale of goods or services provided or received by the Company and dividends payable to its shareholders are accounted for as intercompany transactions.

2.27 Other non-financial liabilities, current

The Company makes advance sales of gas to customers. Gas pending delivery to customers at the end of the fiscal year or period is recorded in the statement of financial position under "Other non-financial liabilities, current". Income recognition of these values is realized at the time that the gas sold in advance is supplied to customers and is classified under "Revenue" in the income statement.

The market value of points awarded under the customer loyalty program in Chile is also recognized as a liability. The Company considers that it is not yet possible to adjust this liability for the estimated rate of non-redemption due to expiration of the benefit. Loyalty program points expire 24 months after the initial sale.

2.28 Statement of cash flows

The statement of cash flows shows the cash and cash equivalents movements during the fiscal year or period, calculated by the direct method.

The following expressions are used in these statements of cash flows as defined below:

- **Cash flows:** receipts and disbursements of cash or cash equivalent, meaning highly liquid investments with a term of less than three months with a low risk of any change in value.
- **Operating activities:** are activities constituting the main source of revenue for the Company and other activities that cannot be qualified as an investment or financing.
- **Investing activities:** the acquisition, sale or disposal by other means of non-current assets and other assets not included in cash and cash equivalents.
- **Financing activities:** are activities that cause changes in the size and composition of total equity and of financial liabilities.

2.29 Contract costs

Pursuant to IFRS 15, an entity may recognize a contract cost as an asset, when incurred to obtain or fulfill de contract

The Company has recognized as contract costs under Other non-current non-financial assets the expenses necessary to fulfill certain contracts with customers that are not items of property, plant and equipment, as they are necessary to fulfill gas supply contracts. These costs are capitalizable and are depreciated over the expected duration of the customer relationship.

2.30 Management estimates and judgments or critical standards

The Company makes estimations and judgments that have a direct impact on the figures in these financial statements, therefore, changes in assumptions and estimations may cause significant changes in such financial statements.

Estimations and judgments are continuously evaluated and are based on historic experience and other factors, including the expectation of future events believed to be reasonable under the circumstances and the information available at the time the consolidated financial statements are prepared. The most relevant are described below:

a) Uncollectible provision

A provision for impairment losses on trade accounts receivable is established based on expected losses, which are based on a simplified statistical model, also considering the behavior by sales segment and when it is estimated that there is evidence that the Company will not be able to collect all amounts due according to the original terms of the accounts receivable (as detailed in note 5.1.1.). Some indicators of such evidence are financial difficulties of the debtor, the likelihood that the debtor will initiate bankruptcy or financial reorganization proceedings and default or nonpayment.

Annually, the parameters that could have a future impact on debtors' collection performance are evaluated, including projected unemployment rate, projected GDP, growth rate, and inflation, analyzing the correlation of these variables with debtor behavior and, if necessary, incorporating their impact into the model.

Periodically, the Company makes the final write-off of accounts receivable with a maturity of more than 365 days and little or no probability of collection, given that all the established collection efforts have been unsuccessful.

b) Calculation of depreciation, amortization and estimation of associated useful lives

The Company determines on technical grounds the estimated useful lives and the corresponding charges for depreciation and amortization of the items in property, plant and equipment, intangible assets and contract costs. This estimation is based on the forecasted life cycles of the assets allocated to the operation or the extension of certain financial lease agreements and income-generation associated with the Company's business. Management reviews the estimated useful lives of property, plant, equipment and intangibles and contract costs at the close of each reported fiscal year.

c) Non-current employee benefit provisions

The Company has entered into agreements with certain employees that provide for indemnities upon termination of employment, as well as periodic payments for long service, as described in Note 2.18.b. The amount of these benefits is determined under defined benefit plans, which typically consider factors such as the employee's age, turnover rates, years of service, discount rate, and compensation at the estimated time the benefit becomes payable.

d) Provision for cylinder and tank guarantees

In May 2008, the IFRIC (International Financial Reporting Standards Interpretations Committee) issued a notice on its deliberations regarding the accounting of containers and bottles. The discussions sustained by IFRIC to answer questions contain concept guidance to analyze the accounting of security deposits for containers.
Those discussions resulted in two theoretical frameworks:

a) Deposits in guarantee are an obligation falling within the purview of IAS 37. Under this approach, there is an obligation to refund the guarantee to customers, but that obligation is subject to a degree of uncertainty as to the time and period of payment because it depends on the customer seeking a refund. Therefore, a record is made of the best estimation of the disbursement that would be required to settle the actual obligation.

b) Deposits in guarantee are a financial liability pursuant to IAS 32 - Financial Instruments: Presentation; and IAS 39 - Financial Instruments: Classification and Measurement. Under this approach, the obligation is considered a financial instrument and is therefore recorded at its fair value, which is, for demand deposits, the same as the amount that would be paid at the time it comes due.

For analysis purposes, guarantee refunds requested by customers totaled the following percentages, measured against the value at the start of the fiscal year or adjusted period, according to the regulations governing in each country:

Period/Fiscal Year	Chile	Colombia	Peru	Total
09.30.2026	0.102%	0.000%	0.600%	**0.095%**
12.31.2025	0.053%	0.000%	0.649%	**0.061%**

The low percentage of refunds is due to many reasons, such as: the low individual amount of cylinder guarantees, the exchangeability of cylinders among companies in the industry (for Chile and Peru), the continuity of the relationship with customers, etc.

Pursuant to IAS 8, absent any rule applying to a specific transaction, Management must exercise its best judgment in designing and applying an accounting policy that will produce information that is:

a) relevant to the economic decision-making needs of users; and
b) reliable, in terms that the financial statements:
1. accurately present the entity's financial position, financial performance and cash flows;
2. reflect the economic essence of transactions, other events and conditions, and not merely their legal form;
3. be neutral, i.e., free from prejudice or bias;
4. be prudent; and
5. be complete in all material respects.

Based on the aforementioned background, the Company in Chile and Peru has been considering that the treatment of the liability for guarantees received from customers for the use of cylinders and tanks applying IAS 37 is the one that best reflects the value of such liability for the users of the information contained in its financial statements, i.e., at discounted value in non-current liabilities.

e) Estimation of the impairment in goodwill purchased and non-current assets

The Company assesses whether goodwill or non-current assets have experienced impairment annually or at any point in time if there are indications of such, in accordance with the accounting policy described in Note 2.12. In terms of goodwill, the recoverable amounts of cash-generating units have been determined using their values in use based on future flow generation forecasts.

f) Estimation of intangible assets identified in a business combination

The Company has made an evaluation to determine the value of intangible assets identified in a business combination according to the requirements in IFRS 3, as discussed in Notes 2.10.2, 2.10.3, 2.10.4 and 2.10.5.

3. Cash and cash equivalents

Composition of cash and cash equivalents as of September 30, 2026 and December 31, 2025 is the following:

Types of Cash and Cash Equivalents	09.30.2026 Th$	12.31.2025 Th$
Cash on hand	437,660	268,923
Bank balances	22,234,838	29,345,583
Short-term investments	90,347,515	87,649,599
Cash and cash equivalents	**113,020,013**	**117,264,105**

The composition of the item by type of currency as of September 30, 2026 and December 31, 2025 is the following:

Currency	09.30.2026 Th$	12.31.2025 Th$
CLP	61,489,022	83,579,688
USD	2,997,822	2,383,353
COP	18,434,218	12,056,821
PEN	30,098,951	19,244,243
Cash and cash equivalents	**113,020,013**	**117,264,105**

The composition of investments by type of instrument as of September 30, 2026 and December 31, 2025 is as follows:

As of September 30, 2026

Time deposits

Entity	Currency of Origin	Original Capital Th$	Accrued interest Th$	Balance at 09.30.2026 Th$
Banco Itaú	CLP	5,000,000	5,307	5,005,307
Banco Itaú	CLP	5,000,000	3,980	5,003,980
Banco Itaú	CLP	5,000,000	3,317	5,003,317
Banco Itaú	CLP	6,000,000	806	6,000,806
Banco Itaú	CLP	5,000,000	672	5,000,672
Banco Santander Chile	CLP	5,000,000	3,900	5,003,900
Banco Santander Chile	UF	5,133,774	2,325	5,136,099
Banco Santander Chile	UF	5,133,774	2,325	5,136,099
Banco Santander Chile	CLP	4,000,000	-	4,000,000
Banco Santander Chile	USD	106,986	-	106,986
Banco Santander Chile	USD	223,698	-	223,698
BCP	PEN	567,040	-	567,040
BBVA	PEN	219,268	50,109	269,377
BCP	PEN	1,757,824	-	1,757,824
BCP	PEN	2,211,456	-	2,211,456
BCP	PEN	15,692,832	-	15,692,832
CDT Banco Bogotá	COP	29,480	-	29,480
Sub Total		**66,076,132**	**72,741**	**66,148,873**

Marketable Securities

Entity	Currency of origin	N° of units	Unit value	Balance at 09.30.2026 Th$
Banco Estado S.A. Adm. Gral. de Fondo	CLP	1,120,401	1,222.93	1,370,170
Scotia Adm. Gral. de Fondos Chile	CLP	3,109,763	1,399.00	4,350,556
BCI Adm. General de Fondos S.A.	USD	12,878	128.14	1,604,983
BCI Adm. General de Fondos S.A.	CLP	58,203	18,557.89	1,080,125
BCI Adm. General de Fondos S.A.	CLP	36,646	18,557.89	680,072
BCI Adm. General de Fondos S.A.	CLP	36,646	18,557.89	680,072
Banco Santander Chile	CLP	242,497	2,783.92	675,092
Fiducia Helm Bank	COP	866,039	396.81	343,653
Fiducia Banco Occidente	COP	65,486	1,057.43	69,247
Credicorp	COP	854,947	1,552.26	1,327,100
Acciones y Valores	COP	448,479	2,822.43	1,265,801
Fiducia Bancolombia	COP	4,683,308	515.52	2,414,339
Fiduciaria BBVA	COP	1,759	1,090.39	1,918
Fiducia Itau	COP	1,533,502	2,759.94	4,232,374
Credicorp	COP	1,454	1,070.15	1,556
Fiducia Bancolombia	COP	497,993	3,231.46	1,609,244
Fiducia Itau	COP	128,067	19,461.22	2,492,340
			Sub Total	**24,198,642**

Total short term investments	**90,347,515**

As of December 31, 2025

Time deposits

Entity	Currency of Origin	Original Capital Th$	Accrued interest Th$	Balance at 12.31.2025 Th$
Banco Santander Chile	CLP	4,000,000	4,680	4,004,680
Banco Santander Chile	CLP	5,000,000	1,300	5,001,300
Banco Santander Chile	CLP	5,000,000	1,300	5,001,300
Banco Santander Chile	CLP	5,000,000	1,300	5,001,300
Scotia Adm. Gral de Fondos Chile	CLP	4,500,000	590	4,500,590
Banco Security	CLP	5,000,000	5,600	5,005,600
Banco Security	CLP	6,000,000	24,650	6,024,650
Banco Security	CLP	6,000,000	24,650	6,024,650
Banco de Chile	UF	5,023,563	11,554	5,035,117
Banco de Chile	UF	5,023,563	11,554	5,035,117
Banco Itaú	UF	6,012,769	25,545	6,038,314
Banco Itaú	UF	6,012,769	25,545	6,038,314
Banco Itaú	UF	6,012,769	25,545	6,038,314
Banco Santander Chile	USD	172,355	44	172,399
Banco Santander Chile	USD	226,783	57	226,840
BCI Adm. General de Fondos S.A.	USD	1,714,354	1,707	1,716,061
BBVA	PEN	241,593	-	241,593
CDT Banco Bogotá	COP	24,398	-	24,398
Subtotal		**70,964,916**	**165,621**	**71,130,537**

Marketable Securities

Entity	Currency of Origin	N° of units	Unit value	Balance at 12.31.2025 Th$
Banco Estado S.A. Adm. Gral de Fondo	CLP	969,907	1,216.91	1,180,290
Scotia.Adm. Gral de Fondos	CLP	3,512,924	1,352.49	4,751,195
BCI Adm. General de Fondos S.A.	CLP	3,501	37,131.49	129,997
BCI Adm. General de Fondos S.A.	CLP	18,876	18,012.63	340,006
BCI Adm. General de Fondos S.A.	CLP	48,299	18,012.63	869,992
BCI Adm. General de Fondos S.A.	CLP	56,627	18,022.62	1,020,567
Banco Santander Chile	CLP	263,263	2,703.53	711,739
Fiducia Helm Bank	COP	259,771	5,482.32	1,424,149
Fiducia Banco Occidente	COP	50,878	8,360.19	425,350
Fiducia Banco Occidente	COP	108	1,064.81	115
Fiducia Bancolombia	COP	11,635	333,119.12	3,875,841
Fiduciaria BBVA	COP	704	2,068.18	1,456
Fiducia Itaú	COP	895	1,419,338.55	1,270,308
Fiducia Bancolombia	COP	9,441	43,653.43	412,132
Fiducia Itaú	COP	229	110,733.62	25,358
Fiducia Banco Bogota	COP	1,154	6,720.10	7,755
Credicorp	COP	2,469	29,346.29	72,456
Fiducia BBVA	COP	387	919.90	356
	Subtotal			**16,519,062**

Total short term investments	**87,649,599**

4. Financial instruments

4.1 Financial assets

The current value and fair value of the financial assets are itemized below:

Financial Assets	Note	09.30.2026		12.31.2025	
		Fair Value Th$	Book Value Th$	Fair Value Th$	Book Value Th$
Cash and cash equivalents	3	113,020,013	113,020,013	117,264,105	117,264,105
Trade and other accounts receivable, current	7	106,117,358	106,117,358	81,618,148	81,618,148
Trade and other accounts receivable, non-current	7	4,329,669	4,329,669	3,867,900	3,867,900
Other financial assets, current	4	324,274	324,274	2,585,247	2,585,247
Other financial assets, non-current	4	37,062,251	37,062,251	27,306,575	27,306,575
Total Financial Assets		**260,853,565**	**260,853,565**	**232,641,975**	**232,641,975**

The book value of cash and cash equivalents, trade and other receivables and other current financial assets is similar to their fair value due to the nature of the current asset classification of these instruments (short-term horizon) and for trade and other receivables and other non-current financial assets, because, as for current financial assets, any possible uncollectible losses are already reflected in the provision for impairment losses.

Financial assets classified in accordance with IFRS 9 include loans and receivables.

Short-term deposit balances within cash and cash equivalents are valued at fair value and rated level 1, according to IFRS 7.

4.1.1 Breakdown other non-current financial assets

The current value and fair value of non-current financial assets are detailed below:

Financial Assets	09.30.2026		12.31.2025	
	Fair value Th$	Book value Th$	Fair value Th$	Book value Th$
Accrued UF variation of the contracted amount of hedging derivatives of Other financial liabilities	29,337,900	29,337,900	21,362,461	21,362,461
Adjustment to market value of derivative contracts for variation in UF of Other financial liabilities	6,060,549	6,060,549	4,663,759	4,663,759
Total market value of derivative contracts hedged by variation in UF of other financial liabilities	**35,398,449**	**35,398,449**	**26,026,220**	**26,026,220**
Restricted funds	1,663,802	1,663,802	1,280,355	1,280,355
Total other items	**1,663,802**	**1,663,802**	**1,280,355**	**1,280,355**
Total other financial assets, non-current	**37,062,251**	**37,062,251**	**27,306,575**	**27,306,575**

4.2 Financial liabilities

The Company's financial liabilities currently correspond to instruments with contractual payment flows, adjustable or, in certain cases, subject to a fixed or variable interest rate.
The book values and fair values of the financial liabilities are shown below:

Other financial liabilities	Note	09.30.2026		12.31.2025	
		Fair Value Th$	Book Value Th$	Fair Value Th$	Book Value Th$
Trade and other accounts payable, current	17	82,906,617	82,906,617	58,822,379	58,822,379
Trade and other accounts payable, non-current	17	3,342,965	3,342,965	3,048,863	3,048,863
Other financial liabilities, current	15	9,284,351	11,483,859	7,636,566	10,203,511
Other financial liabilities, non-current	15	228,304,005	262,069,189	236,080,324	254,350,177
Lease liabilities, current	16	24,236,040	24,236,040	25,322,935	25,322,935
Lease liabilities, non-current	16	58,662,847	58,662,847	59,792,802	59,792,802
Total Other Financial Liabilities		**406,736,825**	**442,701,517**	**390,703,869**	**411,540,667**

The Company classifies all its financial liabilities according to IFRS 9, except for those designated as hedge instruments, such as loans and accounts payable.

4.3 Derivatives

4.3.1 Description of other current financial assets and liabilities

Following its risk management policy, the Company has signed derivative contracts (currency forwards and product price swaps) to hedge against the U.S. dollar exchange rate variations of expected cash flows and the changes in the inventory realization value. Some of those derivatives have been designated as hedges.

The Company's strategy for designated hedge transactions is the following:

a) Hedge the exchange rate risk in the acquisition of items in Property, plant and equipment from the moment that the purchase order is placed until the Company receives the asset.

In this case, fluctuations in the fair value of the hedge instrument are recorded in other comprehensive income and accumulated in equity until the asset is received or ownership is acquired, at which time the corresponding amount accumulated in equity is reclassified as the cost of the good, as provided in IFRS 9.

b) Hedge the exchange rate risk in foreign currency account payable flows (accounts payable for the purchase of items in Property, plant and equipment and accounts payable for the purchase of LPG) from receipt of the asset until payment of the debt.

Fluctuations in the fair value of the hedge instrument are recorded in results, at the same time that the account payable has generated the exchange rate variation.

c) Hedge the risk of changes in the realizable price of inventories of products not yet imported, until the products are imported and stored at the Quintero and Mejillones maritime terminals.

In this case, fluctuations in the fair value of the hedging instrument are recorded in Other comprehensive income and accumulated in Equity until the entry of product, at which time the amount charged to the equity reserve is recorded in cost of sales.

Additionally, as described in Note 2.13.1. e), the Company has signed derivative contracts to hedge the variation of the UF in the statement of income, in which the issued bonds are expressed recorded under Other financial liabilities.
The effects of changes in the fair value of derivatives not yet allocated to hedged items are shown in Equity.

During the periods ended September 30, 2026 and 2025, the allocation of the gain or loss in the valuation of financial hedges, net of income tax, is as follows:

Cash Flow and inventory price variation hedges	(Profit) Loss at 09.30.2026 Th$	(Profit) Loss at 09.30.2025 Th$
Other reserves (derivatives of raw materials and variation of exchange rate and UF)	(4,544,751)	(1,764,116)
Total	**(4,544,751)**	**(1,764,116)**

Of total other comprehensive income, cash flow hedge effects are the only ones recycled to income in the short term.

4.3.2 Effectiveness of the hedge

The Company has signed several contracts to hedge against exchange rate variations in the realizable price of inventories. The gains or losses realized during 2026 and 2025 have been allocated during the period or fiscal year to hedge the items that made those hedges necessary, as described in the preceding paragraph.

The Company estimates that hedges for cash flow and exchange rate variation in the price of inventory realization have been effective.

As mentioned in note 2.13.1, letter e) the Company signed Cross Currency Swap agreements with Banco BCI and Santander to fix currency and rate for the placement of bonds in the local market for UF 6,000,000. The Company estimates that these hedging operations have been 100% effective.

5. Financial risk management

The main financial risk factors affecting business can be described as follows:

5.1 Credit risk

Credit risk originates in losses that might occur because of a default by counterparties on their contractual obligations regarding the Company's different financial assets.

The Company has credit policies in place to mitigate the risk of uncollectible trade receivables. Those policies establish limits on each customer's credit, based on his financial history and behavior, which are monitored constantly.

The Company's financial assets are comprised of cash and cash equivalents, trade and other accounts receivable, other financial assets and other non-current financial assets.

Credit risk is associated mainly with trade and other accounts receivable. Cash and cash equivalents balances and other financial assets are also exposed, but to a lesser extent. The exposure of cash and cash equivalents to credit risk is limited because the money is deposited in banks with a high credit rating. Deposits of cash surpluses by the Company are diversified among different financial entities that have high credit ratings. Investments classified as other current financial assets are liabilities issued by companies rated AA- or higher. Other non-current financial assets correspond to restricted availability funds related to deposits in guarantee for the delivery of cylinders to clients in Colombia and to hedging instruments contracted, in both cases, with high-credit quality financial institutions.

There are no significant guarantees to mitigate the credit risk. Therefore, the maximum exposure to credit risk is approximately equal to its book value. The book value of the financial assets is as follows:

Financial Assets	Note	09.30.2026 Th$	12.31.2025 Th$
Cash and cash equivalents	3	113,020,013	117,264,105
Trade accounts and other accounts receivable, current	7	106,117,358	81,618,148
Trade accounts and other accounts receivable, non-current	7	4,329,669	3,867,900
Other financial assets, current	4	324,274	2,585,247
Other financial assets, non-current	4	37,062,251	27,306,575
Total		**260,853,565**	**232,641,975**

As of September 30, 2026, the subsidiaries in Peru and Colombia have contracted insurance policies covering the credit risk of commercial customers for the following amounts, respectively: ThPEN 19,980.37 equivalent to Th$ 5,664,835 and ThCOP 50,487,414 equivalent to Th$ 14,641,350.

5.1.1 Policy on uncollectible debt

Uncollectible provisions are determined according to the Company's policy on uncollectible debt.

This policy is in accordance with IFRS 9, where the recognition of uncollectible client accounts is based on the expected losses of these, establishing the following criteria to make the provisions:

- Segmentation: clients are grouped by business lines according to the Company's sales channels.
- Risk Variables: the business line and arrearage are considered.
  - The business line because it groups different segments of clients which are possible to identify and group for risk analysis purposes.
  - Arrearage because it is directly associated with the levels of recovery and maturity of the debt. The longer the delinquency is counted from its maturity date, the more difficult it is to recover.
- Simplified statistical model: the payment term of accounts receivable for this type of business does not exceed 12 months. Accordingly, a simplified model was selected, which is one of the alternatives recommended by IFRS 9 for debts with terms of less than one year.
- Significant increase of payment risk:
  a. A provision is made, considering partial or total debt, should the Company detect clients are presenting payment inability due to a significant risk increase, even when it has not been classified within the above criteria.
  b. A provision is made, considering partial or total debt, should a client refinance a relevant amount of its debt.
  c. The probability-weighted estimate of credit losses is measured using uncollectibility experience over the last five years. These historical ratios are adjusted using a forward-looking statistical calculation that converts historical losses into projected expected losses based on the correlation of macroeconomic variables applied to each business line. Growth rates, inflation, GDP and unemployment were considered for each business line.

  The effects of the doubtful accounts policy on profit or loss are included in administrative expenses.

5.2 Liquidity risk

Liquidity risk refers to the possibility that an entity cannot cope with their short-term payment commitments.

Liquidity risk is handled through the proper management of assets and liabilities, optimizing daily cash surplus, investing in top quality financial instruments to ensure compliance with debt commitments upon maturity.

The Company maintains relationships with major financial institutions in the markets in which it operates, allowing credit lines to deal with particular liquidity situations.

Periodically, cash flow projections and analysis of the financial situation are performed, to acquire, if necessary, new financing or restructuring of existing debts on terms that are consistent with the Company's business cash flow generation.

Note 15 presents an analysis of the Company's financial liabilities by maturity, and Note 17.1 presents an analysis of current and non-current trade and other payables. The principal and interest amounts to accrue as of September 30, 2026 and December 31, 2025 are also presented below.

At September 30, 2026

Concepts	Maturity Th$						
	Up to 1 year	Up to 2 years	Up to 3 years	Up to 4 years	Up to 5 years	More than 5 years	Total Th$
Bank loans	7,385,458	4,187,073	1,256,038	-	-	-	12,828,569
Bonds UF (BLIPI-E)	5,056,810	5,056,810	5,056,810	5,056,810	5,056,810	181,162,734	206,446,784
Bonds UF (BLIPI-G)	2,955,297	2,955,297	2,955,297	2,955,297	2,955,297	138,607,326	153,383,811
Trade accounts and other accounts payable	82,906,617	3,342,965	-	-	-	-	86,249,582
Total at September 30, 2026	**98,304,182**	**15,542,145**	**9,268,145**	**8,012,107**	**8,012,107**	**319,770,060**	**458,908,746**

At December 31, 2025

Concepts	Maturity Th$						
	Up to 1 year	Up to 2 years	Up to 3 years	Up to 4 years	Up to 5 years	More than 5 years	Total Th$
Bank loans	5,253,186	4,029,152	1,515,988	-	-	-	10,798,326
Bonds UF (BLIPI-E)	4,893,094	4,893,094	4,893,094	4,893,094	4,893,094	183,887,632	208,353,102
Bonds UF (BLIPI-G)	2,859,619	2,859,619	2,859,619	2,859,619	2,859,619	139,140,088	153,438,183
Trade accounts and other accounts payable	58,822,380	3,048,863	-	-	-	-	61,871,243
Total at December 31, 2025	**71,828,279**	**14,830,728**	**9,268,701**	**7,752,713**	**7,752,713**	**323,027,720**	**434,460,854**

5.3 Market risk

It relates to the risk of fluctuation of fair values of financial assets and liabilities due to changes in market prices. The Company's exposure to market risks regarding financial assets and liabilities are the exchange rate and indexation unit risk and interest rate risk.

5.3.1 Exchange rate and indexation unit risk

This risk arises from the probability of loss due to the exchange rate fluctuations of the currencies in which financial assets and liabilities are denominated with respect to currencies other than the Company's and its subsidiaries' functional currencies:

- Purchases of goods and future payment commitments expressed in foreign currency: The Company's fund flows are constituted mainly by transactions in the functional currency of the Company and of its subsidiaries. The Company and its subsidiaries hedge the risk of transactions involving the purchase of liquefied gas by sea until it enters the Chilean market, and imports of goods or future payment commitments expressed in foreign currency by contracting forwards, in order to hedge significant commitments in currencies other than the functional currency of each company.

As of September 30, 2026 and December 31, 2025, the balances of accounts in currencies other than the functional currency of the Company and its subsidiaries were as follows:

Originating transaction currency: US dollar

Current and non-current assets	Assets at 09.30.2026 Th$	Assets at 12.31.2025 Th$
Cash and cash equivalents	2,997,822	2,383,353
Trade and other accounts receivable, current and non-current	1,723,307	2,661,925

Current and non-current liabilities	Liabilities at 09.30.2026 Th$	Liabilities at 12.31.2025 Th$
Trade accounts and other accounts payable, current	22,498,653	5,858,369
Trade accounts and other accounts payable, non-current	2,226,806	2,311,570
Lease liabilities, current	1,061,371	874,623
Lease liabilities, non-current	1,432,034	1,993,159

- Foreign investments: as of September 30, 2026, the Company holds net foreign investments in Colombia for an amount equivalent to Th$ 113,508,233 (Th$ 100,744,263 as of December 31, 2025) and in Peru for an amount equivalent to Th$ 113,773,262 (Th$ 86,133,271 as of December 31, 2025).

  Fluctuations of the Colombian peso and the Peruvian sol to the Chilean peso affect the value of these investments, generating variation in equity.

  In the past, the evolutions of the Colombian peso and the Peruvian sol have been correlated with the Chilean peso. Company management has decided not to cover this risk, continuously monitoring the forecasted evolution for the different currencies.

- Debt securities: The Company's indebtedness for this concept corresponds to the placement of bonds in the Chilean market detailed as follows:

a) The first placement corresponds to Series E bonds carried out during April 2015 (mnemonic code BLIPI-E), charged to the 30-year bond line registered in Chile's CMF Securities Register under number 801, for UF 3,500,000. The placement rate was 3.44% annual for a coupon rate of 3.55%. Interest is paid semi-annually, and the principal will be amortized in a single installment on February 4, 2040.

b) The second placement corresponds to Series G bonds carried out during January 2020 (mnemonic code BLIPI-G) charged to the 30-year bond line registered in Chile's CMF Securities Register under number 881, for UF 2,500,000. The placement rate was 2.18% annual for a coupon rate of 2.90%. Interest is paid semi-annually, and principal will be repaid in a single installment on November 5, 2044.

Liabilities are denominated in the Unidad de Fomento (UF), a unit of account that is adjusted for inflation in Chile, which differs from the Company's functional currency, the Chilean peso (CLP).

At September 30, 2026, the Company holds derivative instruments for the purpose of hedging the risk of readjustment of the UF for the bonds placed on the local market.

- Lease liabilities:

a) On December 30, 2015, the Company signed a lease agreement with Oxiquim S.A. for a period of 25 years for the use of reception, storage and dispatch facilities to be built by Oxiquim S.A. in the Bay of Quintero. To date the balance of said liabilities amount to UF 508,582.66. The annual interest rate is 3.0%. In addition, on January 29, 2019, the Company signed a new lease agreement with Terminal Marítimo Oxiquim Mejillones S.A. (a subsidiary of Oxiquim S.A.) for a period of 20 years for the use of the reception, storage and dispatch facilities to be built by Terminal Marítimo Oxiquim Mejillones S.A. in the Bay of Mejillones. To date, the balance of these liabilities amounts to UF 223,747.26. The annual interest rate is 0.84%. The denomination currency of both liabilities is the Unidad de Fomento (UF), which is indexed to inflation in Chile, and differs from the Company's functional currency (CLP). However, this risk is mitigated since most of the Company's commercialization margins in Chile are correlated to the variation in the UF.

b) The Company has entered into agreements for periods ranging from 3 to 18 years for the use of real estate, technology and vehicles with several suppliers for UF 868,135.42. The average annual interest rate is 2.57%. The denomination currency of this liability is the Unidad de Fomento (UF), which is indexed to inflation in Chile, and differs from the Company's functional currency (CLP). However, this risk is mitigated since most of the Company's commercialization margins in Chile are correlated to the variation in the UF.

Sensitivity analysis regarding exchange rate variations and indexation units

The Company estimates that a variation in the exchange rates and indexation units would generate the following effects:

Exchange rate Variation (*)	Increase Loss (Gain) Th$	Decrease Loss (Gain) Th$	Allocation
CLP/UF +/- 0.02%	4,257,846	(4,257,846)	Indexation units
CLP/USD +/- 0.04%	9,435	(9,435)	Results: Exchange rate differences
CLP/USD +/- 0.04%	167,400	(167,400)	Equity: Reserves for cash flow hedging
CLP/COP +/- 0.12%	16,160,321	(16,160,321)	Equity: Reserves for exchange rate translation differences
CLP/PEN +/- 0.02%	2,834,103	(2,834,103)	Equity: Reserves for exchange rate translation differences

*Percentages are equivalent to the annual evolution average of the last two years.

The unhedged portion of financial liabilities (indexed to the UF) does not have an effect on equity or on results.

5.3.2 Interest rate risk

It refers to the sensitivity to interest rate fluctuations of the value of financial assets and liabilities.

The purpose of interest rate risk management is to achieve a balance in the financing structure, minimizing the cost of the debt with reduced volatility in the income statement. As of September 30, 2026, 95.31% of the Company's financial debt is at fixed rates. As a result, the risk of fluctuations in market interest rates regarding cash flows is low. Regarding the portion in variable rates, Management permanently monitors the outlook in terms of the expected evolution of interest rates.

The breakdown of financial liabilities separated between fixed and variable interest rates is presented below as of September 30, 2026 and December 31, 2025:

Account	Note	Maturity in less than one year		Maturity in more than one year		Total	
		Fixed interest Th$	Variable Interest Th$	Fixed Interest Th$	Variable Interest Th$	Fixed interest Th$	Variable Interest Th$
Other financial liabilities	15	4,098,401	7,385,458	256,626,078	5,443,111	260,724,479	12,828,569
Total at 09.30.2026		**4,098,401**	**7,385,458**	**256,626,078**	**5,443,111**	**260,724,479**	**12,828,569**

Account	Note	Maturity in less than one year		Maturity in more than one year		Total	
		Fixed interest Th$	Variable Interest Th$	Fixed Interest Th$	Variable Interest Th$	Fixed interest Th$	Variable Interest Th$
Other financial liabilities	15	4,950,325	5,253,186	248,805,037	5,545,140	253,755,362	10,798,326
Total at 12.31.2025		**4,950,325**	**5,253,186**	**248,805,037**	**5,545,140**	**253,755,362**	**10,798,326**

6. Other non-financial assets

The composition of this item as of September 30, 2026 and December 31, 2025 is as follows:

Item	Current		Non-Current	
	09.30.2026 Th$	12.31.2025 Th$	09.30.2026 Th$	12.31.2025 Th$
Prepaid expenses	2,362,054	2,092,135	-	-
Contract costs	-	-	13,849,095	14,058,809
Guarantees provided	-	-	575,516	607,654
Other assets	-	-	750,098	796,619
Total	**2,362,054**	**2,092,135**	**15,174,709**	**15,463,082**

6.1 Contract costs movement

Movement	09.30.2026 Th$	12.31.2025 Th$
Beginning balance	**14,058,809**	**14,877,635**
Additions	985,610	1,101,137
Transfers	238,897	109,110
Disposals	1,581	(15,593)
Translation difference	123,759	48,944
Depreciation	(1,559,561)	(2,062,424)
Total Changes	**(209,714)**	**(818,826)**
Ending balance	**13,849,095**	**14,058,809**

In accordance with the analysis carried out under IFRS 15, there are expenses that are necessary for contract compliance with clients and are capitalized by: (a) relating directly to the contract; (b) relating to future performance; and (c) obtaining the corresponding recovery of the costs.

These costs are amortized based on the expected duration with customers, which vary between 144 and 192 months for Peru and Chile, respectively.

Accumulated depreciation movement of contract costs:

Accumulated depreciation movement	09.30.2026 Th$	12.31.2025 Th$
Accumulated depreciation at January 1	**25,014,677**	**24,250,461**
Depreciation for the fiscal year	1,559,561	2,062,424
Withdrawals, disposals, and transfers	370	(731)
Translation difference	217,378	(1,297,477)
Ending balance	**26,791,986**	**25,014,677**

7. Trade receivables and other accounts receivable

7.1 Composition

7.1.1 Types of trade and other accounts receivable

The composition of this item as of September 30, 2026 and December 31, 2025 is as follows:

Trade receivables and other accounts receivable, net	09.30.2026 Th$	12.31.2025 Th$
Trade receivables, current	95,037,450	77,295,634
Other accounts receivable, current	11,079,908	4,322,514
Trade accounts and other accounts receivable, non-current	4,329,669	3,867,900
Total	**110,447,027**	**85,486,048**

7.1.2 Impairment of trade receivables and other accounts receivable

The following table presents the impairment of trade receivables as of September 30, 2026 and December 31, 2025 :

Book value of impaired trade accounts and other accounts receivable	09.30.2026 Th$	12.31.2025 Th$
Provisioned trade receivables	7,086,069	6,171,418
Total	**7,086,069**	**6,171,418**

Movement in the provision of the impairment in trade accounts and other accounts receivable:

Provision for trade accounts and other accounts receivable	09.30.2026 Th$	12.31.2025 Th$
Opening balance	6,171,418	6,000,767
Collection fees and write-offs of uncollectible accounts	(112,156)	(1,036,542)
Provision for the fiscal year or period	873,980	1,172,731
Translation difference	152,827	34,462
Total	**7,086,069**	**6,171,418**

7.1.3 Portfolio stratification

September 2026

As of September 30, 2026	Current Th$	Between 1 and 30 days Th$	Between 31 and 60 days Th$	Between 61 and 90 days Th$	Between 91 and 120 days Th$	Between 121 and 150 days Th$	Between 151 and 180 days Th$	Between 181 and 210 days Th$	Between 211 and 250 days Th$	More than 250 days Th$	Total, Debtors Th$	Total current Th$	Total non-current Th$
Trade debtors, current	64,962,486	23,737,945	2,606,816	2,882,125	1,496,170	816,246	253,850	477,756	592,469	4,297,656	102,123,519	102,123,519	-
Other accounts receivable, current	11,079,908	-	-	-	-	-	-	-	-	-	11,079,908	11,079,908	-
Trade accounts and other accounts receivable, non-current	-	-	-	-	-	-	-	-	-	4,329,669	4,329,669	-	4,329,669
Impairment provision	(1,668,977)	(462,535)	(117,044)	(161,419)	(163,057)	(164,351)	(174,789)	(97,310)	(129,537)	(3,947,050)	(7,086,069)	(7,086,069)	-
Total	**74,373,417**	**23,275,410**	**2,489,772**	**2,720,706**	**1,333,113**	**651,895**	**79,061**	**380,446**	**462,932**	**4,680,275**	**110,447,027**	**106,117,358**	**4,329,669**

December 2025

As of December 31, 2025	Current Th$	Between 1 and 30 days Th$	Between 31 and 60 days Th$	Between 61 and 90 days Th$	Between 91 and 120 days Th$	Between 121 and 150 days Th$	Between 151 and 180 days Th$	Between 181 and 210 days Th$	Between 211 and 250 days Th$	More than 250 days Th$	Total, Debtors Th$	Total current Th$	Total non-current Th$
Trade debtors, current	62,875,190	11,357,196	1,433,752	1,340,063	931,780	846,282	716,772	478,430	207,736	3,279,851	83,467,052	83,467,052	-
Other accounts receivable, current	4,322,514	-	-	-	-	-	-	-	-	-	4,322,514	4,322,514	-
Trade accounts and other accounts receivable, non-current	-	-	-	-	-	-	-	-	-	3,867,900	3,867,900	-	3,867,900
Impairment provision	(1,652,647)	(455,265)	(101,224)	(135,162)	(148,141)	(134,410)	(131,230)	(82,400)	(134,520)	(3,196,419)	(6,171,418)	(6,171,418)	-
Total	**65,545,057**	**10,901,931**	**1,332,528**	**1,204,901**	**783,639**	**711,872**	**585,542**	**396,030**	**73,216**	**3,951,332**	**85,486,048**	**81,618,148**	**3,867,900**

7.1.4 Renegotiated and non-renegotiated gross portfolio

The renegotiated and non-renegotiated portfolio as of September 30, 2026 and December 31, 2025 is the following:

Past-due bands	09.30.2026				
	Number of non-renegotiated portfolio customers	Non-renegotiated gross portfolio Th$	Number of renegotiated portfolio customers	Renegotiated gross portfolio Th$	Total gross portfolio Th$
Up to date	282,051	75,767,387	17	275,007	76,042,394
Between 1 and 30 days	61,799	23,736,855	3	1,090	23,737,945
Between 31 and 60 days	21,016	2,567,924	11	38,892	2,606,816
Between 61 and 90 days	14,657	2,809,977	10	72,148	2,882,125
Between 91 and 120 days	14,204	1,455,730	14	40,440	1,496,170
Between 121 and 150 days	9,653	735,049	9	81,197	816,246
Between 151 and 180 days	9,557	214,691	8	39,159	253,850
Between 181 and 210 days	9,476	455,545	7	22,211	477,756
Between 211 and 250 days	10,965	581,093	9	11,376	592,469
More than 250 days	225,202	8,268,036	87	359,289	8,627,325
Total portfolio by past-due band	**658,580**	**116,592,287**	**175**	**940,809**	**117,533,096**

Past-due bands	12.31.2025				
	Number of non-renegotiated portfolio customers	Non-renegotiated gross portfolio Th$	Number of renegotiated portfolio customers	Renegotiated gross portfolio Th$	Total gross portfolio Th$
Up to date	250,234	67,097,269	17	100,435	67,197,704
Between 1 and 30 days	74,546	11,347,504	3	9,692	11,357,196
Between 31 and 60 days	22,862	1,401,468	23	32,284	1,433,752
Between 61 and 90 days	13,270	1,270,577	20	69,486	1,340,063
Between 91 and 120 days	13,008	885,370	23	46,410	931,780
Between 121 and 150 days	11,741	810,529	7	35,753	846,282
Between 151 and 180 days	10,044	676,674	11	40,098	716,772
Between 181 and 210 days	7,401	467,023	8	11,407	478,430
Between 211 and 250 days	11,044	195,344	18	12,392	207,736
More than 250 days	196,917	6,972,603	43	175,148	7,147,751
Total portfolio by past-due bande	**611,067**	**91,124,361**	**173**	**533,105**	**91,657,466**

7.1.5 Portfolio that has been protested and in judicial collection

The portfolio that has been protested and is in judicial collection as of September 30, 2026 and December 31, 2025 is as follows:

Portfolio in Judicial Collection	09.30.2026	
	Receivables in Protested Portfolio Th$	Receivables in Judicial Collection Th$
Portfolio either protested or in judicial collection	2,914	547,721
Total	**2,914**	**547,721**

Portfolio in Judicial Collection	12.31.2025	
	Receivables in Protested Portfolio Th$	Receivables in Judicial Collection Th$
Portfolio either protested or in judicial collection	5,864	392,212
Total	**5,864**	**392,212**

8. Intercompany balances and transactions

Intercompany transactions are paid or collected at different terms, and are not subject to special conditions, except in the case of dividend payments that are subject to the terms stipulated by the approving body.

8.1 Current and non-current receivables from and payables to related entities

Transactions with related entities for the fiscal years ended September 30, 2026 and December 31, 2025 are presented below:

- **Accounts receivable from related entities, current**

Company	Transaction description	Term of transaction	Type of Relationship	Currency	Current balance	
					09.30.2026	12.31.2025
					Th$	Th$
Imelsa Energía SpA	Power sales	Less than 30 days	Indirect	USD	-	317,251
Blumar SA	Gas sales	Less than 30 days	Indirect	CLP	14,744	19,061
Total					**14,744**	**336,312**

- **Accounts payable to related entities, current**

Company	Transaction description	Term of transaction	Type of Relationship	Currency	Current balance	
					09.30.2026	12.31.2025
					Th$	Th$
Empresa Nacional del Petróleo	Gas purchases	Less than 30 days	Indirect (Subsidiary shareholder)	CLP	61,712	1,916
Total					**61,712**	**1,916**

- **Accounts payable to related entities, non-current**

Company	Transaction description	Term of transaction	Type of Relationship	Currency	Non-current balance	
					09.30.2026	12.31.2025
					Th$	Th$
Inversiones Maihue Limitada	Loan	Bullet	Indirect	USD	469,287	682,667
Imelsa S.A.	Loan	Bullet	Indirect	USD	934,310	845,611
Rizoma SpA	Loan	Bullet	Indirect	USD	1,165,128	1,039,381
Total					**2,568,725**	**2,567,659**

8.2 Intercompany transactions and their effects on results.

Intercompany transactions (except dividend distributions) and their effects on results for the for the periods ended September 30, 2026 and 2025 are presented as follows:

Company	Type of relationship	Transaction Description	01.01.2026 to 09.30.2026 Th$	Effect on results (Debit)/Credit Th$	01.01.2025 to 09.30.2025 Th$	Effect on results (Debit)/Credit Th$
Imelsa S.A.	Shareholder	Loan	25,792	(25,792)	27,378	(27,378)
Rizoma SpA	Shareholder	Loan	47,271	(47,271)	50,134	(50,134)
Inversiones Maihue Limitada	Indirect	Loan	10,191	(10,191)	-	-
Imelsa S.A.	Shareholder	Purchase of services	-	-	40,607	(40,607)
Imelsa Energía SpA	Shareholder	Sale of services	-	-	(564,623)	564,623
Blumar S.A.	Indirect (Family Relationship with Director/Director in common)	Gas sales	126,702	126,702	(136,274)	136,274
Empresa Nacional del Petróleo	Indirect (Subsidiary shareholder)	Gas purchases	1,382,424	(1,382,424)	1,287,494	(1,287,494)
Asociación Netmentora by Réseau Entreprendre	Indirect	Donations	-	-	6,000	(6,000)

Intercompany transactions are recognized at market value.

8.3 Key management personnel compensation

Key management personnel compensation, which includes directors and managers, is comprised of a fixed monthly sum and a variable sum (in the case of managers).

Compensation to the directors of the Company for their participation in the Board of Directors, Directors' Committee and the different Board of Directors' supporting committees for the periods ended September 30, 2026 and 2025 respectively was:

Concept	09.30.2026 Th$	09.30.2025 Th$
Board of Directors Compensation	467,310	426,100
Directors' Committee Compensation	53,595	52,575
Total compensation	**520,905**	**478,675**

Compensation accrued to managers for the periods ended September 30, 2026 and 2025, respectively was:

Type of income	09.30.2026 Th$	09.30.2025 Th$
Fixed	2,991,437	2,680,558
Variable	1,580,238	1,297,345
Total compensation	**4,571,675**	**3,977,903**

9. Inventories

The composition of the item as of September 30, 2026 and December 31, 2025 is as follows:

Type of Inventory	09.30.2026 Th$	12.31.2025 Th$
LPG/NG	30,762,041	19,061,891
Materials	8,963,646	7,594,193
Materials obsolescence provision	(870,916)	(421,431)
Total	**38,854,771**	**26,234,653**

9.1 Materials obsolescence provision

The materials obsolescence provision as of September 30, 2026 and December 31, 2025 is the following:

Book Value of Obsolescence Provision	09.30.2026 Th$	12.31.2025 Th$
Materials obsolescence provision	870,916	421,431
Total	**870,916**	**421,431**

The details of the movement in the materials obsolescence provision are:

Movements in Obsolescence Provision	09.30.2026 Th$	12.31.2025 Th$
Opening balance	421,431	56,374
Variations in the provision	449,485	365,057
Total	**870,916**	**421,431**

There were no inventories delivered in guarantee as of the date of these consolidated interim financial statements.

The cost of inventories recognized as a cost of sale for the periods ended September 30, 2026 and 2025 is as follows:

Inventory Cost	01.01.2026 to 09.30.2026 Th$	01.01.2025 to 09.30.2025 Th$
Inventory cost recognized as cost of sales	418,388,680	416,139,959

10. Income tax and deferred taxes

Regulatory Framework

Chile

The Company and its subsidiaries in Chile apply the partially integrated income tax system (which applies to them because they are corporations and joint-stock companies whose shareholders are legal entities, in accordance with Law No. 20,899 dated February 8, 2016). Under this system, income generated by a corporation is attributed to its owners to the extent that the corporation distributes its profits. The applicable corporate income tax rate is 27%.

Peru

The affiliated company Lima Gas S.A. and its subsidiaries are subject to Peruvian tax regime. Beginning January 1, 2017, income tax rate on taxable profits was 29.5%.

Dividend distribution to a person domiciled abroad is subject to a 5% tax withholding on dividends remitted.

Subject to certain conditions, withholding taxes on dividends paid in Peru to persons domiciled abroad may be credited against income tax in Chile.

Colombia

The subsidiary Chilco Distribuidora de Gas y Energía S.A.S. E.S.P., and its subsidiaries are subject to the Colombian taxation regime.

The most relevant change for the group's companies in Colombia under the Social Investment Law is that a fixed rate of 35% was established for the year 2022 and subsequent years.

The distribution of dividends to persons domiciled abroad is subject to withholding tax on dividends remitted from 5% until 2018 and 7.5% from 2019 onwards. By the Double Taxation Agreement between Chile and Colombia, for Chilean shareholders who hold more than 25% equity shareholding in a company, the applicable withholding tax rate is 0%.

Subject to certain conditions, withholding taxes on dividends paid in Colombia to persons domiciled abroad may be credited against income tax in Chile.

10.1 Current tax recoverable (payable)

The composition of the item as of September 30, 2026 and December 31, 2025 is as follows:

Itemization	09.30.2026 Th$	12.31.2025 Th$
Provisional monthly payments	2,392,828	2,827,202
Recoverable income taxes	1,405,705	1,340,760
Other recoverable taxes	4,308,306	2,856,492
Total current tax assets	**8,106,839**	**7,024,454**

Itemization	09.30.2026 Th$	12.31.2025 Th$
Provisional monthly payments	(2,191,126)	(1,423,996)
Income tax	(6,863,505)	(8,892,683)
Other taxes	(7,094,710)	(7,241,963)
Total current tax liabilities	**(16,149,341)**	**(17,558,642)**

10.2 Deferred taxes

Accumulated balances and movements in deferred tax assets and liabilities as of September 30, 2026 and December 31, 2025 are the following:

Deferred tax asset	Balance at 01.01.2026	(Debit) credit to income	Others	Balance at 09.30.2026
Tax goodwill	6,658,022	229,933	-	6,887,955
Tax losses	5,507,936	257,414	98,134	5,863,484
Current provisions	4,137,671	554,111	102,052	4,793,834
Other assets	3,446,923	89,861	167,006	3,703,790
Leased assets	1,775,859	138,252	-	1,914,111
Total	**21,526,411**	**1,269,571**	**367,192**	**23,163,174**

Deferred tax liability	Balance at 01.01.2026	(Debit) credit to income	Others	Balance at 09.30.2026
Property, plant and equipment	(55,007,879)	547,118	(1,549,432)	(56,010,193)
Trade and other accounts receivable	(411,654)	(36,236)	(29,411)	(477,301)
Employee benefit provisions	(356,655)	27,456	(120,866)	(450,065)
Other non-financial liabilities, non-current	(14,179,873)	(954,546)	54,747	(15,079,672)
Intangible assets, other than goodwill	(1,784,425)	-	-	(1,784,425)
Other liabilities	(6,055,324)	370,545	(847,835)	(6,532,614)
Cash flow hedging	-	(40,032)	-	(40,032)
Total	**(77,795,810)**	**(85,695)**	**(2,492,797)**	**(80,374,302)**

Net deferred tax 09.30.2026	**(56,269,399)**	**1,183,876**	**(2,125,605)**	**(57,211,128)**

Deferred tax asset	Balance at 01.01.2025 Th$	(Debit) credit to income Th$	Others Th$	Balance at 12.31.2025 Th$
Tax goodwill	6,538,854	119,168	-	6,658,022
Tax losses	6,324,634	(838,156)	21,458	5,507,936
Current provisions	4,046,626	115,121	(24,076)	4,137,671
Other assets	3,638,384	(197,405)	5,944	3,446,923
Leased assets	1,768,112	7,747	-	1,775,859
Total	**22,316,610**	**(793,525)**	**3,326**	**21,526,411**

Deferred tax liability	Balance at 01.01.2025 Th$	(Debit) credit to income Th$	Others Th$	Balance at 12.31.2025 Th$
Property, plant and equipment	(55,909,355)	1,219,086	(317,610)	(55,007,879)
Trade and other accounts receivable	(390,838)	(20,843)	27	(411,654)
Employee benefit provisions	(68,589)	(172,277)	(115,789)	(356,655)
Other non-financial liabilities, non-current	(11,557,743)	(2,472,153)	(149,977)	(14,179,873)
Intangible assets, other than goodwill	(1,784,425)	-	-	(1,784,425)
Other liabilities	(6,354,521)	428,888	(129,691)	(6,055,324)
Total	**(76,065,471)**	**(1,017,299)**	**(713,040)**	**(77,795,810)**

Net deferred tax at 12.31.2025	**(53,748,861)**	**(1,810,824)**	**(709,714)**	**(56,269,399)**

10.3 Income tax recognized in profit or loss

Item	01.01.2026 to 09.30.2026 Th$	01.01.2025 to 09.30.2025 Th$
Current tax expense	31,332,542	26,644,328
Current tax adjustment for the previous fiscal year	114,416	(14,908)
Impact of temporary differences in deferred taxes and other items	(1,183,876)	746,361
Total charge to profit and loss	**30,263,082**	**27,375,781**

The reconciliation of the tax rate is as follows:

Itemization	01.01.2026 to 09.30.2026 Th$	01.01.2025 to 09.30.2025 Th$
Profit before tax from continuing operations	**102,043,292**	**91,754,004**
Income tax (current rate of 27%/27%)	27,551,689	24,773,581
Tax impact of other jurisdictions' rates	1,081,774	923,593
Tax adjustment for the previous fiscal year	114,416	(14,908)
Other effects from temporary differences	1,515,203	1,693,515
Income tax recognized in profit or loss	**30,263,082**	**27,375,781**

Deferred tax recognized directly in other comprehensive income

The composition of taxes recognized in other comprehensive income is as follows:

Description	Debit (credit) to equity 09.30.2026 Th$	Debit (credit) to equity 09.30.2025 Th$
Actuarial movements on employee benefits	(217,651)	67,042
Movements on cash flow hedges	1,680,935	652,481
Deferred taxes recognized in equity	**1,463,284**	**719,523**

10.4 Netting

Deferred tax assets and liabilities are netted when there is a legally enforceable right to offset current tax assets against current tax liabilities and the deferred income tax assets and liabilities are related to the income tax imposed by the tax authority on the same entity or different entities that intend to settle the balances on a net basis.
The deferred tax offset is:

Consolidated

Concept	Gross Assets/Liabilities Th$	Netted amounts Th$	Net closing balances Th$
Assets from deferred taxes	23,163,174	(14,205,685)	8,957,489
Liabilities from deferred taxes	(80,374,302)	14,205,685	(66,168,617)
Balance as of 09.30.2026	**(57,211,128)**	**-**	**(57,211,128)**

Concept	Gross Assets/Liabilities Th$	Netted amounts Th$	Net closing balances Th$
Assets from deferred taxes	21,526,411	(12,952,662)	8,573,749
Liabilities from deferred taxes	(77,795,810)	12,952,662	(64,843,148)
Balance as of 12.31.2025	**(56,269,399)**	**-**	**(56,269,399)**

11. Intangible assets other than goodwill

11.1 Account composition

The composition of this account as of September 30, 2026 and December 31, 2025 is as follows:

Type of Intangible Assets, net	09.30.2026 Th$	12.31.2025 Th$
Software	4,556,630	5,350,838
Connection rights and connection licenses	3,254,324	1,832,712
Clients and Commercial assets	4,116,460	4,711,440
Trademarks	1,789,058	1,790,138
Total intangible assets, net	**13,716,472**	**13,685,128**

Type of Intangible Assets, gross	09.30.2026 Th$	12.31.2025 Th$
Software	17,684,107	17,283,930
Connection rights and connection licenses	7,503,009	5,837,955
Clients and Commercial assets	18,161,729	18,029,444
Trademarks	2,070,806	2,052,124
Total intangible assets, gross	**45,419,651**	**43,203,453**

Accumulated amortization of intangible assets	09.30.2026 Th$	12.31.2025 Th$
Software	13,127,477	11,933,092
Connection rights and connection licenses	1,567,436	1,452,704
Clients and Commercial assets	14,045,269	13,318,004
Trademark	281,748	261,986
Total amortization of intangible assets	**29,021,930**	**26,965,786**

Impairment provision	09.30.2026 Th$	12.31.2025 Th$
Connection rights and licenses(*)	2,681,249	2,552,539

(*) In 2018, the subsidiary Limagas Natural Perú S.A. entered into several agreements to secure a supply of liquefied natural gas (LNG) from Lantera Energy S.A.C. and made the payments stipulated in those agreements. Lantera Energy S.A.C. built a liquefaction plant in the department of Piura in northern Peru for this purpose.

The Company has no restrictions limiting the right to use its intangible assets.

11.2 Useful lives

The following table shows the estimated useful lives by type of intangibles:

Estimated Useful Lives	Estimated useful life range
Software	4 years
Connection rights, networks and other agreements	7 years
Clients and Commercial assets	4 to 20 years
Trademarks	Indefinite

The Company amortizes its intangible assets with finite useful lives by the straight-line method.

11.3 Movement in intangible assets

The movement in intangible assets for the periods ended September 30, 2026 and December 31, 2025, respectively is as follows:

Movement in Intangible Assets	Software, net Th$	Connection rights and connection licenses, net Th$	Customers and commercial assets, net Th$	Trademarks, net Th$	Total intangible assets, net Th$
Opening balance at 01.01.2026	5,350,838	1,832,712	4,711,440	1,790,138	13,685,128
Additions	545,005	-	715,969	-	1,260,974
Translation adjustment movement	78,652	1,536,344	(583,684)	18,682	1,049,994
Amortization	(1,194,385)	(114,732)	(727,265)	(19,762)	(2,056,144)
Transfers	(223,480)	-	-	-	(223,480)
Total changes	(794,208)	1,421,612	(594,980)	(1,080)	31,344
Ending balance at 09.30.2026	4,556,630	3,254,324	4,116,460	1,789,058	13,716,472

Movement in Intangible Assets	Software, net Th$	Connection rights and connection licenses, net Th$	Customers and commercial assets, net Th$	Trademarks, net Th$	Total intangible assets, net Th$
Opening balance at 01.01.2025	6,074,834	2,249,066	5,360,367	1,795,811	15,480,078
Additions	1,046,861	54,609	678,526	-	1,779,996
Translation adjustment movement	8,384	7,859	167,448	(5,673)	178,018
Amortization	(1,779,241)	(78,249)	(1,494,901)	-	(3,352,391)
Transfers	-	(400,573)	-	-	(400,573)
Total changes	(723,996)	(416,354)	(648,927)	(5,673)	(1,794,950)
Ending balance at 12.31.2025	5,350,838	1,832,712	4,711,440	1,790,138	13,685,128

12. Goodwill

12.1 Account composition

As of September 30, 2026 and December 31, 2025, this account is composed as follows:

Goodwill	09.30.2026 Th$	12.31.2025 Th$
Subsidiaries Peru	8,480,245	7,847,577
Subsidiaries Colombia	1,705,082	1,411,789
Subsidiaries Chile	5,672,212	3,631,752
Total goodwill	15,857,539	12,891,118

The following table reflects estimated useful lives:

Estimated useful lives	Estimated useful life
Goodwill	Indefinite

12.2 Goodwill movement table

The movement in goodwill for the periods ended September 30, 2026, and December 31, 2025, respectively is as follows:

Goodwill movements	09.30.2026 Th$	12.31.2025 Th$
Opening balance	12,891,118	12,536,466
Additions Evol Services SpA	2,040,460	261,509
Impairment Four Trees Energía Distribuida SpA	-	(13)
Movement for translation differences and other adjustments	925,961	93,156
Ending goodwill balance	**15,857,539**	**12,891,118**

12.3 Impairment tests

Goodwill balances undergo impairment tests on a yearly basis.

Impairment tests are made based on estimates of the evolution of the market in which each generating unit operates, and goodwill has been determined. Projections are performed on revenues, costs, expenses, investments in property, plant and equipment and working capital needs based on market growth projections and business plans of each unit. 5-year plans are considered in each case, including a perpetual cash flow. The resulting flows are discounted at a nominal weighted rate of capital cost suitable to the characteristics of the business under evaluation based on the valuation model of financial assets (Capital Asset Pricing Model) to find the value of recovery of non-current assets subject to impairment test, using for the discount, a weighted rate of the cost of capital and cost of debt. As of September 30, 2026, the discount rates used were 11.95% for the operations in Colombia, 8.52% for the operations in Peru, and 9.42% for Evol Service SpA, which is operated from Chile.

The Company has determined to perform an impairment analysis at the end of each year or when the market conditions of the business have affected the respective goodwill. The subsidiary Lipiecuador S.A.S. did not recognize any goodwill from the acquisition of 70% of Sycar Infraestructura S.A.S.

13. Investments accounted for using the equity method

The composition of this item as of September 30, 2026 and December 31, 2025 is as follows:

Description	09.30.2026 Th$	12.31.2025 Th$
Rocktruck SpA (*)	12,321,429	9,891,890
Condugas S.A. Ingeniería	2,418	2,002
Total Investments accounted for using the equity method	**12,323,847**	**9,893,892**

(*) The ownership interest was 66.39% as of September 30, 2026 and 66.17% as of December 31, 2025.

14. Property, plant and equipment

14.1 Account composition

The composition of this account as of September 30, 2026 and December 31, 2025 is the following:

Type of Property, plant & equipment, net	09.30.2026 Th$	12.31.2025 Th$
Construction in progress	30,427,827	27,536,065
Land	20,261,608	19,498,180
Buildings	41,697,173	37,553,153
Storage tanks	5,265,338	4,537,152
PP&E at third-party facilities	97,956,476	93,026,424
Plant and equipment	172,320,557	156,038,074
IT equipment	1,185,719	1,169,183
PP&E under lease (right-of-use)	104,911,901	107,893,557
Motor vehicles	18,542,734	17,635,107
Other property, plant & equipment	5,292,807	4,564,301
Gas distribution networks and equipment	28,843,589	28,163,963
Total Property, plant & equipment, net	**526,705,729**	**497,615,159**

Type of Property, plant & equipment, gross	09.30.2026 Th$	12.31.2025 Th$
Construction in progress	30,427,827	27,536,065
Land	20,261,608	19,498,180
Buildings	61,203,601	54,377,152
Storage tanks	10,469,322	9,346,356
PP&E at third-party facilities	188,099,725	178,814,462
Plant and equipment	311,904,791	280,644,386
IT equipment	7,690,478	7,127,099
PP&E under lease (right-of-use)	215,407,091	201,586,884
Motor vehicles	48,492,141	43,012,055
Other property, plant & equipment	14,410,877	12,975,637
Gas distribution networks and equipment	34,907,906	33,511,425
Total Property, plant & equipment, gross	**943,275,367**	**868,429,701**

Accumulated Depreciation and Impairment - Property, plant & equipment	09.30.2026 Th$	12.31.2025 Th$
Buildings	19,506,428	16,823,999
Storage tanks	5,203,984	4,809,204
PP&E at third-party facilities	90,143,249	85,788,038
Plant and equipment	139,584,234	124,606,312
IT equipment	6,504,759	5,957,916
PP&E under lease (right-of-use)	110,495,190	93,693,327
Motor vehicles	29,949,407	25,376,948
Other property, plant & equipment	9,118,070	8,411,336
Gas distribution networks and equipment	6,064,317	5,347,462
Total Accumulated Depreciation - Property, plant & equipment	**416,569,638**	**370,814,542**

The Company has no restrictions limiting the rights over items of Property, plant and equipment.

14.2 Movement in property, plant and equipment

The following tables provide a reconciliation of changes in property, plant and equipment by type as of September 30, 2026 and December 31, 2025.

Year 2026

Movements in 2026	Construction in progress Th$	Land Th$	Buildings Th$	Storage tanks Th$	PP&E in third-party facilities Th$	Plant and equipment Th$	IT equipment Th$	Right-of-use Th$	Motor vehicles Th$	Other property, plant and equipment Th$	Gas distribution networks and equipment Th$	Total Property, plant and equipment Th$
Opening balance on January 1, 2026	**27,536,065**	**19,498,180**	**37,553,153**	**4,537,152**	**93,026,424**	**156,038,074**	**1,169,183**	**107,893,557**	**17,635,107**	**4,564,301**	**28,163,963**	**497,615,159**
Additions IFRS 16	-	-	-	-	-	-	-	20,196,705	-	-	-	20,196,705
Additions	15,119,234	145,023	787,146	6,124	6,113,050	15,529,282	295,467	-	827,496	343,080	569,467	39,735,369
Transfers	(10,586,749)	-	3,768,346	76,671	3,505,558	1,675,155	48,930	-	171,876	1,101,316	-	(238,897)
Divestments	(1,248,688)	-	(1,025,780)	-	(223,539)	3,705,920	(2,191)	(674,082)	(90,769)	(168,029)	-	272,842
Exchange rate differences	(392,035)	618,405	2,542,113	797,114	994,763	5,964,197	78,565	381,887	2,000,222	78,855	647,197	13,711,283
Depreciation	-	-	(1,927,805)	(151,723)	(5,459,780)	(10,592,071)	(404,235)	(22,886,166)	(2,001,198)	(626,716)	(537,038)	(44,586,732)
Total Changes	2,891,762	763,428	4,144,020	728,186	4,930,052	16,282,483	16,536	(2,981,656)	907,627	728,506	679,626	29,090,570
Ending balance on September 30, 2026	**30,427,827**	**20,261,608**	**41,697,173**	**5,265,338**	**97,956,476**	**172,320,557**	**1,185,719**	**104,911,901**	**18,542,734**	**5,292,807**	**28,843,589**	**526,705,729**

Year 2025

Movements in 2025	Construction in progress Th$	Land Th$	Buildings Th$	Storage tanks Th$	PP&E in third-party facilities Th$	Plant and equipment Th$	IT equipment Th$	Right-of-use Th$	Motor vehicles Th$	Other property, plant and equipment Th$	Gas distribution networks and equipment Th$	Total Property, plant and equipment Th$
Opening balance on January 1, 2025	**20,490,124**	**19,364,986**	**35,770,776**	**4,354,862**	**95,103,597**	**144,803,020**	**1,100,032**	**106,781,408**	**16,674,274**	**3,229,560**	**27,613,390**	**475,286,029**
Additions IFRS 16	-	-	-	-	-	-	-	29,163,265	-	-	-	**29,163,265**
Additions	21,511,181	-	1,653,305	170,667	4,526,984	16,232,559	486,311	-	2,916,075	1,206,846	1,126,153	**49,830,081**
Transfers	(12,169,896)	-	2,337,400	47,321	3,375,497	5,559,377	24,688	(21,813)	102,688	635,628	-	**(109,110)**
Divestments	(2,605,854)	(23,532)	(21,776)	-	(472,760)	(984,785)	(45,248)	(1,400,172)	(74,766)	10,446	-	**(5,618,447)**
Translation differences	312,718	156,726	658,784	155,160	(2,197,643)	4,042,458	79,499	227,025	444,831	145,042	102,057	**4,126,657**
Depreciation	-	-	(2,263,244)	(190,858)	(7,309,251)	(13,312,984)	(476,099)	(26,856,156)	(2,427,995)	(663,221)	(677,637)	**(54,177,445)**
Impairment (Note 14.5)	(2,208)	-	(582,092)	-	-	(301,571)	-	-	-	-	-	**(885,871)**
Total Changes	**7,045,941**	**133,194**	**1,782,377**	**182,290**	**(2,077,173)**	**11,235,054**	**69,151**	**1,112,149**	**960,833**	**1,334,741**	**550,573**	**22,329,130**
Ending balance on December 31, 2025	**27,536,065**	**19,498,180**	**37,553,153**	**4,537,152**	**93,026,424**	**156,038,074**	**1,169,183**	**107,893,557**	**17,635,107**	**4,564,301**	**28,163,963**	**497,615,159**

14.3 Accumulated depreciation movement

The following table provides accumulated depreciation movement as of September 30, 2026 and December 31, 2025 :

Year 2026

Accumulated Depreciation Movement	Buildings Th$	Storage tanks Th$	PP&E in third-party facilities Th$	Plant and equipment Th$	IT equipment Th$	Right-of-use Th$	Motor vehicles Th$	Other property, plant and equipment Th$	Gas distribution networks and equipment Th$	Total Property, plant and equipment Th$
Accumulated depreciation as of January 1, 2026	**16,823,999**	**4,809,204**	**85,788,038**	**124,606,312**	**5,957,916**	**93,693,327**	**25,376,948**	**8,411,336**	**5,347,462**	**370,814,542**
Depreciation in the fiscal year	1,927,805	151,723	5,459,780	10,592,071	404,235	22,886,166	2,001,198	626,716	537,038	44,586,732
Withdrawals, divestments and transfers	(62,503)	-	(1,616,988)	(628,111)	(609)	(7,822,403)	(100,018)	-	-	(10,230,632)
Translation differences	817,127	243,057	512,419	5,013,962	143,217	1,738,100	2,671,279	80,018	179,817	11,398,996
Ending balance as of September 30, 2026	**19,506,428**	**5,203,984**	**90,143,249**	**139,584,234**	**6,504,759**	**110,495,190**	**29,949,407**	**9,118,070**	**6,064,317**	**416,569,638**

Year 2025

Accumulated Depreciation Movement	Buildings Th$	Storage tanks Th$	PP&E in third-party facilities Th$	Plant and equipment Th$	IT equipment Th$	Right-of-use Th$	Motor vehicles Th$	Other property, plant and equipment Th$	Gas distribution networks and equipment Th$	Total Property, plant and equipment Th$
Accumulated depreciation as of January 1, 2025	**16,487,364**	**4,574,021**	**82,930,380**	**115,579,049**	**5,532,572**	**70,767,675**	**22,857,961**	**7,925,345**	**4,638,920**	**331,293,287**
Depreciation in the fiscal year	2,263,244	190,858	7,309,251	13,312,984	476,099	26,856,156	2,427,995	663,221	677,637	**54,177,445**
Withdrawals, divestments and transfers	(2,172,307)	-	(461,473)	(4,565,984)	(15,494)	(3,504,308)	(544,230)	(6,307)	-	**(11,270,103)**
Translation differences	245,698	44,325	(3,990,120)	280,263	(35,261)	(426,196)	635,222	(170,923)	30,905	**(3,386,087)**
Ending balance as of December 31, 2025	**16,823,999**	**4,809,204**	**85,788,038**	**124,606,312**	**5,957,916**	**93,693,327**	**25,376,948**	**8,411,336**	**5,347,462**	**370,814,542**

14.4 Right-of-use assets

Itemization of these accounts as of September 30, 2026 and December 31, 2025 is the following:

	09.30.2026 Th$			12.31.2025 Th$		
Property, plant and equipment under finance lease, net	Gross Value Th$	Accumulated depreciation, amortization and impairment Th$	Net Value Th$	Gross Value Th$	Accumulated depreciation, amortization and impairment Th$	Net value Th$
Plant and equipment under financial lease	80,160,440	26,702,927	53,457,513	80,378,513	25,138,260	55,240,253
Light motor vehicles under financial lease	297,934	257,920	40,014	246,566	182,777	63,789
Leased real estate and heavy motor vehicles	134,948,717	83,534,343	51,414,374	120,961,805	68,372,290	52,589,515
Total	**215,407,091**	**110,495,190**	**104,911,901**	**201,586,884**	**93,693,327**	**107,893,557**

	09.30.2026 Th$			12.31.2025 Th$		
Minimum lease payments payable	Gross Th$	Interest Th$	Present value Th$	Gross Th$	Interest Th$	Present value Th$
Within one year	26,279,913	2,043,873	24,236,040	28,006,166	2,683,231	25,322,935
More than one year and less than 5 years	39,575,288	3,162,243	36,413,045	40,311,688	3,321,742	36,989,946
More than 5 years	22,571,461	321,659	22,249,802	24,456,884	1,654,028	22,802,856
Total	**88,426,662**	**5,527,775**	**82,898,887**	**92,774,738**	**7,659,001**	**85,115,737**

14.5 Impairment of property, plant and equipment

In accordance with IAS 36 requirements, as of September 30, 2026, the balance is composed as follows:

	Property, plant & equipment Th$
Construction in progress	2,208
Buildings	582,092
Plant & equipment	301,571
Total	**885,871**

Concepts associated with impairment of Property, plant and equipment are as follows:

a) Management maintained the impairment for its subsidiary Marquesa SpA, having concluded that no new indicators of impairment were present beyond those identified in prior years. The impairment was based on projections related to the electricity supply contract for the Talcuna and Lambert areas. Accordingly, an impairment test was conducted to estimate the recoverable amount of the subsidiary's property, plant, and equipment.

This evaluation used value-in-use calculations to determine the recoverable amount of this cash-generating unit. These calculations are based on cash flow projections for the duration of the power supply contract.

b) Management conducted an analysis of Lipigas S.A. and its subsidiaries Evol SpA and Four Trees Energía Distribuida SpA's property, plant and equipment, concluding that impairment indicators existed, primarily related to the electricity-supply contract projections. Accordingly, an impairment test was performed to estimate the recoverable amount of their property, plant and equipment.

For this assessment, the recoverable amount of this cash generating unit was determined using value-in-use calculations based on cash flow projections for the duration of the electricity-supply contract.

As a result of the analysis, Management determined a recoverable amount of Th$2,619,624 which was compared with its carrying amount, resulting in an impairment loss of Th$468,713 (see Note 14.1 and Note 25.2).

c) The subsidiary Chilco Distribuidora de Gas y Energía S.A.S. E.S.P. received a resolution from the Colombian Public Prosecutor's Office concerning the commercial establishment "Planta de Marinilla." This establishment is involved in judicial asset forfeiture proceedings as a result of alleged illegal activity carried out by a customer of the bottling channel. In this context, although the subsidiary made every effort to verify the counterparty's background—and, as of the date the measure was imposed, the third party was neither involved in any legal proceedings nor included on any restricted list that would have alerted us to new information regarding the counterparty—the customer was linked to criminal activity, and the subsidiary became subject to a preliminary injunction restricting its right to dispose of the asset.

The legal proceedings that led to this order are currently in the investigative phase, and to date, no liability has been established on the part of the subsidiary (no managers, directors, or employees of the subsidiary are currently implicated in the investigation). The asset forfeiture proceeding has both criminal and administrative aspects (it targets movable and immovable property) and aims to maintain the productive unit's profitability under the management of a third party appointed by the Sociedad de Activos Especiales (Special Assets Company - SAE) during the investigation and until liability is determined within the legal proceedings.

Since the depositary designated by SAE is not competent to administer the asset from a regulatory-compliance perspective, the subsidiary was therefore required to continue managing the asset and providing the public service, a situation that remained until November 2025, when it was notified of the order to deliver the asset dated December 10, 2025.

Consequently, on December 10, 2025, the subsidiary delivered the asset. It was then determined that an impairment loss of ThCOP 1,738,162 equivalent to Th$ 417,158 should be recognized on the delivered fixed asset (see Notes 14.1 and 25.2).

14.6 Additional information on property, plant and equipment

Additional information disclosable on property, plant and equipment	09.30.2026 Th$	12.31.2025 Th$
Gross carrying value of fully depreciated property, plant and equipment still in use	71,434,768	71,013,156
Carrying value of property, plant and equipment temporarily out of service	92,497	92,497

14.7 Other additional information on property, plant and equipment

The property, plant and equipment at third-party facilities are piping systems, tanks and meters used for residential, industrial and commercial consumption.

15. Other financial liabilities

This account is composed of financial lease liabilities and bank loans, bonds and balances payable resulting from derivative operations.

The closing balances as of September 30, 2026 and December 31, 2025 are the following:

Other financial liabilities	09.30.2026		12.31.2025	
	Current	Non-Current	Current	Non-Current
	Th$	Th$	Th$	Th$
Bank loans	7,385,458	5,443,111	5,253,186	5,545,140
Cross CLP financial liability (interest accrual)	1,469,592	-	1,832,839	-
Bonds payable	2,628,809	256,626,078	3,045,390	248,805,037
Liabilities on derivative contracts	-	-	72,096	-
Total Other Financial Liabilities	**11,483,859**	**262,069,189**	**10,203,511**	**254,350,177**

15.1 Bank loans payable and leases – Breakdown of currencies and maturities.

Bank loans payable and leases by currency and maturity as of September 30, 2026 and December 31, 2025 are itemized below:

Bank loans payable as of September 30, 2026

Creditor Entity	Debtor Tax ID	Debtor Entity	Currency	Type of amortization	Effective annual rate	Nominal annual rate	Current			Non-current			
									Total Current at 09.30.2026 Th$	Maturity			Total Non-current at 09.30.2026 Th$
							Up to 3 months	3 to 12 months		1 to 3 years	3 to 5 years	More than 5 years	
							Th$	Th$		Th$	Th$	Th$	
BBVA	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	13.76%	14.66%	96,618	289,855	386,473	386,473	-	-	386,473
BBVA	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	12.61%	13.36%	320,272	839,149	1,159,421	-	-	-	-
Banco Bogotá	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	12.91%	13.70%	72,464	217,391	289,855	191,098	-	-	191,098
Banco Bogotá	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	14.01%	14.94%	48,309	144,928	193,237	289,855	-	-	289,855
Banco Bogotá	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	13.26%	14.09%	72,464	217,391	289,855	507,246	-	-	507,246
Banco Itaú	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	13.11%	13.92%	60,386	181,159	241,545	20,129	-	-	20,129
Banco Itaú	830510717	Surcolombiana de Gas S.A E.S.P	COP	Quarterly	13.66%	14.37%	72,464	220,659	293,123	72,464	-	-	72,464
Banco Itaú	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	13.39%	14.24%	120,773	362,319	483,092	563,607	-	-	563,607
Banco Itaú	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	11.41%	12.02%	108,696	326,087	434,783	579,710	-	-	579,710
Banco Pichincha	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	12.91%	13.70%	48,309	96,618	144,927	-	-	-	-
Banco Pichincha	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	12.91%	13.70%	72,464	169,082	241,546	-	-	-	-
Banco Pichincha	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	12.76%	13.53%	173,913	108,721	282,634	-	-	-	-
Banco Pichincha	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	12.61%	13.36%	36,891	110,672	147,563	-	-	-	-
Banco Pichincha	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	12.76%	13.53%	26,087	69,565	95,652	-	-	-	-
Banco Pichincha	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	12.76%	13.53%	120,773	362,319	483,092	523,350	-	-	523,350
Banco Pichincha	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	12.76%	13.53%	72,464	217,391	289,855	362,319	-	-	362,319
Banco Pichincha	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	12.86%	13.64%	48,309	144,928	193,237	289,855	-	-	289,855
Banco Pichincha	830510717	Surcolombiana de Gas S.A E.S.P	COP	Quarterly	12.74%	13.51%	72,464	217,391	289,855	555,555	-	-	555,555
Banco Davibank S.A.	830510717	Surcolombiana de Gas S.A E.S.P	COP	Quarterly	11.36%	11.85%	135,266	405,797	541,063	270,531	-	-	270,531
Banco Davibank S.A.	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	13.36%	14.04%	149,758	465,037	614,795	299,517	-	-	299,517
Bancolombia	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	12.91%	13.70%	72,464	217,391	289,855	531,402	-	-	531,402
						Total	**2,001,608**	**5,383,850**	**7,385,458**	**5,443,111**	**-**	**-**	**5,443,111**

Bank loans payable as of December 31, 2025

Creditor Entity	Debtor Tax ID	Debtor Entity	Currency	Type of amortization	Effective annual rate	Nominal annual rate	Current			Non-current			
									Total Current at 12.31.2025 Th$	Maturity			Total Non-current at 12.31.2025 Th$
							Up to 3 months	3 to 12 months		1 to 3 years	3 to 5 years	More than 5 years	
							Th$	Th$		Th$	Th$	Th$	
BBVA	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	11.11%	11.69%	79,999	239,998	**319,997**	559,995	-	-	**559,995**
BBVA	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	9.96%	10.43%	265,183	795,549	**1,060,732**	619,255	-	-	**619,255**
Banco Bogotá	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	10.26%	10.76%	60,000	179,999	**239,999**	339,997	-	-	**339,997**
Banco Itaú	830510717	Surcolombiana de Gas S.A E.S.P	COP	Quarterly	10.46%	10.98%	50,000	149,999	**199,999**	166,665	-	-	**166,665**
Banco Itaú	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	10.95%	11.41%	60,000	184,328	**244,328**	239,998	-	-	**239,998**
Banco Itaú	830510717	Surcolombiana de Gas S.A E.S.P	COP	Quarterly	10.74%	11.28%	99,999	299,998	**399,997**	766,661	-	-	**766,661**
Banco Pichincha	830510717	Surcolombiana de Gas S.A E.S.P	COP	Quarterly	10.26%	10.76%	40,000	119,999	**159,999**	79,999	-	-	**79,999**
Banco Pichincha	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	10.26%	10.76%	60,000	179,999	**239,999**	139,999	-	-	**139,999**
Banco Pichincha	830510717	Surcolombiana de Gas S.A E.S.P	COP	Quarterly	10.11%	10.59%	143,999	431,997	**575,996**	90,020	-	-	**90,020**
Banco Pichincha	830510717	Surcolombiana de Gas S.A E.S.P	COP	Quarterly	9.96%	10.43%	30,545	91,636	**122,181**	91,636	-	-	**91,636**
Banco Pichincha	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	10.11%	10.59%	21,600	64,799	**86,399**	57,600	-	-	**57,600**
Banco Pichincha	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	10.11%	10.59%	99,999	299,998	**399,997**	733,328	-	-	**733,328**
Banco Pichincha	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	10.11%	10.59%	60,000	179,999	**239,999**	479,996	-	-	**479,996**
Banco Pichincha	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	8.65%	8.94%	111,999	335,997	**447,996**	559,995	-	-	**559,995**
Banco Scotiabank	830510717	Surcolombiana de Gas S.A E.S.P	COP	Monthly	10.65%	11.09%	123,999	391,569	**515,568**	619,996	-	-	**619,996**
						Total	**1,307,322**	**3,945,864**	**5,253,186**	**5,545,140**	**-**	**-**	**5,545,140**

Other non-current financial liabilities include currency and interest rate hedging instruments associated with obligations arising from the placement of bonds in the local market presented at fair value and restricted funds related to deposits in guarantee for delivery of containers to customers in Colombia.

Other non-current financial liabilities include the asset position corresponding to currency and interest rate derivative contracts (Cross Currency Swap) with BCI and Santander banks to redenominate the currency of the debt from Unidades de Fomento to Chilean pesos and at a fixed interest rate, associated with the obligations arising from the placement of bonds in the local market (BLIPI series E and G for UF 3,500,000 and UF 2,500,000, respectively).

15.2 Bonds payable

Bonds payable correspond to UF bonds issued by the Company on the Chilean market on April 23, 2015 and January 16, 2020.

Closing balances for these instruments as of September 30, 2026 and December 31, 2025 are as follows:

At September 30, 2026

Bond	Face Amount	Indexation Unit	Annual effective rate	Annual coupon rate	Current			Non-Current		
					Maturity		Total Current at 09.30.2026	Maturity		Total Non-Current at 09.30.2026
					Within 3 months	3 to 12 months	Th$	1 to 5 years	5 or more years	Th$
					Th$	Th$		Th$	Th$	
BLIPI-E	3,500,000	UF	3.44%	3.55%	-	900,582	900,582	20,227,240	124,699,733	144,926,973
BLIPI-G	2,500,000	UF	2.18%	2.90%	-	1,728,227	1,728,227	11,821,188	99,877,917	111,699,105
					-	**2,628,809**	**2,628,809**	**32,048,428**	**224,577,650**	**256,626,078**

As of December 31, 2025

Bond	Face Amount	Indexation Unit	Annual effective rate	Annual coupon rate	Current			Non-Current		
					Maturity		Total Current at 12.31.2025	Maturity		Total Non-Current at 12.31.2025
					Within 3 months	3 to 12 months	Th$	1 to 5 years	5 or more years	Th$
					Th$	Th$		Th$	Th$	
BLIPI-E	3,500,000	UF	3.44%	3.55%	-	2,090,036	2,090,036	19,572,376	120,764,405	140,336,781
BLIPI-G	2,500,000	UF	2.18%	2.90%	-	955,354	955,354	11,438,476	97,029,780	108,468,256
					-	**3,045,390**	**3,045,390**	**31,010,852**	**217,794,185**	**248,805,037**

Risk Rating

As of September 30, 2026, bonds issued on the Chilean market were rated as follows:

AA: local risk rating by Compañía Clasificadora de Riesgo Humphreys Ltda.
AA: local risk rating by Feller Rate Clasificadora de Riesgo Limitada

a.- Financial covenants

The covenants binding upon the Company related to bonds issued in 2015 and 2020 are explained below:

- Minimum equity: Th$ 110,000,000
- Indebtedness <=1.5

Covenant Status

Calculation of covenant		09.30.2026 Th$	12.31.2025 Th$
Other financial liabilities, current	+	11,483,859	10,203,511
Other financial liabilities, non-current	+	262,069,189	254,350,177
Lease liabilities (*)	+	20,880,980	21,112,335
Accrual of compensation UF variation on hedged liabilities (Note 4.1.1)	-	29,337,900	21,362,461
Cash and cash equivalents	-	113,020,013	117,264,105
Total net financial liability (a)	**=**	**152,076,115**	**147,039,457**
Equity			
Issued capital	+	129,242,454	129,242,454
Other reserves	+	47,312,484	21,641,127
Accumulated earnings	+	109,970,037	90,714,340
Equity attributable to the owners of the parent	**=**	**286,524,975**	**241,597,921**
Non-controlling interest		15,701,470	13,101,285
Total equity	**=**	**302,226,445**	**254,699,206**
Cash flow hedge reserves (marked to market) (Note 4.3.1)(**)	-	3,105,524	1,925,750
Total equity (b)		**299,120,921**	**252,773,456**

Financial indebtedness level (a/b)	**=**	**0.51**	**0.58**

(*) Corresponds to the long-term lease agreement with Oxiquim S.A. (See note 16).
(**) According to the covenant calculation, this item will only be reduced when the cash flow hedge reserve is positive.

On August 18, 2022, the Series E and G Bondholders' Meetings were held, where the amendment to the calculation of the Financial Indebtedness covenant was approved, incorporating into the calculation the accrued UF variation of the contracted amount of hedging derivatives, net of Other financial liabilities, which amendment was registered with the CMF during the month of November 2022. The calculation as of September 30, 2026, reflects the new methodology agreed with the bondholders.

15.3 Reconciliation of financial liabilities with cash flow statement

Reconciliation as of September 30, 2026 and 2025, respectively, is as follows:

Current	Balance as of 01.01.2026 Th$	Cash Flows			Other Non-Cash Flow movements			Balance as of 09.30.2026 Th$
		Capital Obtained Th$	Capital Paid Th$	Paid interest Th$	Accrued interest Th$	Adjustment Th$	Others Th$	
Bank loans	5,253,186	5,075,000	(4,060,838)	(1,222,087)	1,911,494	-	428,703	7,385,458
Bonds payable	3,045,390	-	-	(6,406,214)	5,944,343	-	45,290	2,628,809
Derivative contract liabilities	72,096	-	-	-	-	-	(72,096)	-
Cross CLP financial liability	1,832,839	-	-	(5,041,461)	4,678,214	-	-	1,469,592
Other financial liabilities, current	**10,203,511**	**5,075,000**	**(4,060,838)**	**(12,669,762)**	**12,534,051**	**-**	**401,897**	**11,483,859**

Non-Current	Balance as of 01.01.2026	Cash Flows			Other Non-Cash Flow movements			Balance as of 09.30.2026
		Capital Obtained	Capital Paid	Paid interest	Accrued interest	Adjustment	Others	
	Th$	Th$	Th$	Th$	Th$	Th$	Th$	Th$
Bank loans	5,545,140	-	-	-	-	-	(102,029)	5,443,111
Bonds payable	248,805,037	-	-	-	-	8,339,056	(518,015)	256,626,078
Other financial liabilities, non-current	**254,350,177**	**-**	**-**	**-**	**-**	**8,339,056**	**(620,044)**	**262,069,189**

Current	Balance as of 01.01.2025 Th$	Cash Flows			Other Non-Cash Flow movements			Balance as of 09.30.2025 Th$
		Capital Obtained Th$	Capital Paid Th$	Paid interest Th$	Accrued interest Th$	Adjustment Th$	Others Th$	
Bank loans	3,886,498	7,907,236	(6,882,524)	(1,644,958)	738,875	-	351,752	4,356,879
Bonds payable	2,943,202	-	-	(6,182,184)	5,708,569	-	57,146	2,526,733
Derivative contract liabilities	107,752	-	-	-	-	-	(97,273)	10,479
Cross CLP financial liability	1,912,832	-	-	(5,265,495)	4,927,896	-	(39,911)	1,535,322
Other financial liabilities, current	**8,850,284**	**7,907,236**	**(6,882,524)**	**(13,092,637)**	**11,375,340**	**-**	**271,714**	**8,429,413**

Non-Current	Balance as of 01.01.2025	Cash Flows			Other Non-Cash Flow movements			Balance as of 09.30.2025
		Capital Obtained	Capital Paid	Paid interest	Accrued interest	Adjustment	Others	
	Th$	Th$	Th$	Th$	Th$	Th$	Th$	Th$
Bank loans	4,426,016	-	-	-	-	-	457,390	4,883,406
Bonds payable	241,208,146	-	-	-	-	6,796,442	(580,354)	247,424,234
Other financial liabilities, non-current	**245,634,162**	**-**	**-**	**-**	**-**	**6,796,442**	**(122,964)**	**252,307,640**

Guarantees

To date, the Company has not granted guarantees that exceed the limit set forth in the ninth clause of the bond issuance contracts that govern the outstanding E and G series.

Unissued Bond Lines

As of September 30, 2026, the Company has two bond lines registered with the CMF under which bonds have not yet been issued, as detailed below:

Bond lines CMF Securities Registry No. 880 and No. 881

On December 29, 2017 the Company proceeded to register in the Securities Registry of Chile's Financial Market Commission the following two bond lines directed to the general market: (i) bond line registered in the Securities Registry of the CMF under No. 880, for a maximum amount of UF 4 million with a maturity period of 10 years from the date of its registration in the aforementioned Registry; and (ii) bond line registered in the Securities Registry of the CMF under No. 881, for a maximum amount of UF 4 million and with a maturity period of 30 years from the date of registration in the aforementioned Registry, which was partially used as a result of the issuance made January 16, 2020 for UF 2.5 million.

16. Lease liabilities

The composition of lease liabilities as of September 30, 2026 and December 31, 2025 is as follows:

September 30, 2026

Country	Debtor Tax ID	Name of debtor entity	Currency	Type of amortization	Effective annual rate	Nominal annual rate	Balance at 09.30.2026 Th$	Up to 3 months Th$	3 to 12 months Th$	Current at 09.30.2026 Th$	Up to 3 years Th$	3 to 5 years Th$	More than 5 years Th$	Non-current at 09.30.2026 Th$
Chile	96918510-K	Empresas Lipigas S.A.	CLP	Monthly	4.30%	4.30%	8,484,650	1,779,495	3,430,593	5,210,088	2,252,490	750,501	271,571	3,274,562
Chile	96918510-K	Empresas Lipigas S.A.	UF	Monthly	1.70%	1.70%	37,616,109	4,859,322	9,244,255	14,103,577	18,036,668	3,625,978	1,849,886	23,512,532
Chile	76466551-1	Trading de Gas SpA (*)	UF	Monthly	3.00%	3.00%	40,650,367	617,696	1,901,801	2,519,497	5,227,896	5,550,755	27,352,219	38,130,870
Chile	76466551-1	Trading de Gas SpA (*)	UF	Monthly	0.00%	0.00%	(19,769,387)	(300,402)	(914,827)	(1,215,229)	(2,542,469)	(2,699,484)	(13,312,205)	(18,554,158)
Chile	76466551-1	Trading de Gas SpA (*)	UF	Monthly	0.84%	0.84%	20,242,132	328,608	1,010,664	1,339,272	2,670,451	2,715,504	13,516,905	18,902,860
Chile	76466551-1	Trading de Gas SpA (*)	UF	Monthly	2.40%	0.00%	(11,055,696)	(160,189)	(486,304)	(646,493)	(1,339,912)	(1,405,000)	(7,664,291)	(10,409,203)
Chile	76478567-3	Evol Service SpA	CLP	Monthly	2.27%	2.27%	343,813	22,545	68,407	90,952	188,206	64,655	-	252,861
Chile	77648436-9	Evol SpA	UF	Monthly	2.59%	2.59%	127,093	5,662	58,697	64,359	62,734	-	-	62,734
Colombia	900396759	Chilco Distribuidora de Gas y Energía S.A.S.	COP	Monthly	7.34%	7.34%	1,098,320	471,929	461,394	933,323	122,722	42,275	-	164,997
Colombia	901042814	Rednova S.A.S. E.S.P.	COP	Monthly	7.34%	7.34%	136,774	119,936	-	119,936	16,838	-	-	16,838
Colombia	830510717	Surcolombiana de Gas S.A. E.S.P.	COP	Monthly	7.34%	7.34%	210,677	57,327	62,863	120,190	74,902	15,585	-	90,487
Colombia	901538952	Chilco Net S.A.S	COP	Monthly	7.34%	7.34%	72,965	30,521	18,009	48,530	24,435	-	-	24,435
Colombia	900396759	Chilco Distribuidora de Gas y Energía S.A.S	COP	Monthly	1.65%	1.65%	15,614	2,522	9,327	11,849	3,765	-	-	3,765
Colombia	900396759	Chilco Distribuidora de Gas y Energía S.A.S	COP	Monthly	22.76%	22.76%	15,707	4,676	11,031	15,707	-	-	-	-
Colombia	901042814	Rednova SAS	COP	Monthly	22.76%	22.76%	7,846	2,335	5,511	7,846	-	-	-	-
Peru	20100007348	Lima Gas S.A.	PEN	Monthly	6.76%	6.76%	1,092,641	99,739	154,438	254,177	780,047	58,417	-	838,464
Peru	20100007348	Lima Gas S.A.	USD	Monthly	6.76%	6.76%	1,341,633	111,669	347,479	459,148	876,462	6,023	-	882,485
Peru	20516556561	Limagas Natural Perú S.A.	PEN	Monthly	6.76%	6.76%	441,978	26,820	85,618	112,438	254,149	75,391	-	329,540
Peru	20516556561	Limagas Natural Perú S.A.	USD	Monthly	6.76%	6.76%	1,151,772	182,158	420,065	602,223	549,549	-	-	549,549
Peru	20604756031	Eva Energy S.A.C	PEN	Monthly	9.65%	9.65%	673,879	20,516	64,134	84,650	191,621	161,891	235,717	589,229
						Total	**82,898,887**	**8,282,885**	**15,953,155**	**24,236,040**	**27,450,554**	**8,962,491**	**22,249,802**	**58,662,847**

December 31, 2025

Country	Debtor Tax ID	Name of debtor entity	Currency	Type of amortization	Effective annual rate	Nominal annual rate	Balance at 12.31.2025 Th$	Up to 3 months Th$	3 to 12 months Th$	Current at 12.31.2025 Th$	Up to 3 years Th$	3 to 5 years Th$	More than 5 years Th$	Non-current at 12.31.2025 Th$
Chile	96918510-K	Empresas Lipigas S.A.	CLP	Monthly	4.30%	4.30%	11,653,639	1,609,676	6,438,021	8,047,697	3,149,254	321,821	134,867	3,605,942
Chile	96918510-K	Empresas Lipigas S.A.	UF	Monthly	1.70%	1.70%	35,465,222	3,325,568	8,549,527	11,875,095	20,446,925	1,544,378	1,598,824	23,590,127
Chile	76466551-1	Trading de Gas SpA (*)	UF	Monthly	3.00%	3.00%	41,100,761	584,416	1,779,743	2,364,159	4,946,231	5,251,696	28,538,675	38,736,602
Chile	76466551-1	Trading de Gas SpA (*)	UF	Monthly	3.00%	3.00%	(19,988,426)	(284,219)	(865,536)	(1,149,755)	(2,405,488)	(2,554,044)	(13,879,139)	(18,838,671)
Chile	76466551-1	Trading de Gas SpA (*)	UF	Monthly	0.84%	0.84%	20,536,715	315,980	951,919	1,267,899	2,567,834	2,611,155	14,089,827	19,268,816
Chile	76466551-1	Trading de Gas SpA (*)	UF	Monthly	0.84%	0.84%	(11,157,297)	(152,271)	(462,266)	(614,537)	(1,273,673)	(1,335,543)	(7,933,544)	(10,542,760)
Chile	76466551-1	Trading de Gas SpA	UF	Monthly	0.00%	0.00%	905,461	542,943	362,518	905,461	-	-	-	-
Chile	76478567-3	Evol Service SpA	CLP	Monthly	3.12%	3.12%	34,214	23,467	10,747	34,214	-	-	-	-
Chile	77648436-9	Evol SpA	UF	Monthly	2.59%	2.59%	20,639	10,472	10,167	20,639	-	-	-	-
Colombia	900396759	Chilco Distribuidora de Gas y Energía S.A.S.	COP	Monthly	7.34%	7.34%	1,597,505	355,514	711,134	1,066,648	220,727	224,946	85,184	530,857
Colombia	901042814	Rednova S.A.S. E.S.P.	COP	Monthly	7.34%	7.34%	214,104	50,978	101,971	152,949	25,428	25,914	9,813	61,155
Colombia	830510717	Surcolombiana de Gas S.A. E.S.P.	COP	Monthly	7.34%	7.34%	138,111	20,275	41,926	62,201	31,563	32,166	12,181	75,910
Colombia	901538952	Chilco Net S.A.S	COP	Monthly	7.34%	7.34%	79,857	17,697	35,399	53,096	11,127	11,340	4,294	26,761
Colombia	900396759	Chilco Distribuidora de Gas y Energía S.A.S.	COP	Monthly	1.65%	1.65%	18,628	2,434	6,073	8,507	10,121	-	-	10,121
Colombia	900396759	Chilco Distribuidora de Gas y Energía S.A.S.	COP	Monthly	10.04%	10.04%	6,570	2,749	3,821	6,570	-	-	-	-
Colombia	900396759	Chilco Distribuidora de Gas y Energía S.A.S.	COP	Monthly	10.04%	10.04%	16,439	6,240	10,199	16,439	-	-	-	-
Colombia	900396759	Chilco Distribuidora de Gas y Energía S.A.S.	COP	Monthly	22.76%	22.76%	23,486	4,458	11,230	15,688	7,798	-	-	7,798
Colombia	901042814	Rednova SAS	COP	Monthly	22.76%	22.76%	10,361	2,228	4,237	6,465	3,896	-	-	3,896
Peru	20100007348	Lima Gas S.A.	PEN	Monthly	6.76%	6.76%	640,662	41,097	108,344	149,441	384,776	106,445	-	491,221
Peru	20100007348	Lima Gas S.A.	USD	Monthly	6.76%	6.76%	1,520,843	33,395	316,527	349,922	927,007	243,914	-	1,170,921
Peru	20516556561	Limagas Natural Perú S.A.	PEN	Monthly	6.76%	6.76%	467,257	22,212	78,824	101,036	228,902	137,319	-	366,221
Peru	20516556561	Limagas Natural Perú S.A.	USD	Monthly	6.76%	6.76%	1,346,939	135,434	389,267	524,701	509,162	313,076	-	822,238
Peru	20604756031	Eva Energy S.A.C	PEN	Monthly	9.65%	9.65%	464,047	14,503	43,897	58,400	136,151	127,622	141,874	405,647
						Total	**85,115,737**	**6,685,246**	**18,637,689**	**25,322,935**	**29,927,741**	**7,062,205**	**22,802,856**	**59,792,802**

(*) The Company entered into a long-term lease agreement with Oxiquim S.A. for the construction of storage and dispatch facilities in the Quintero Bay in order to receive LPG by sea. Prepayments made by the Company to Oxiquim S.A. and Terminal Marítimo Oxiquim Mejillones S.A., related to the aforementioned contracts, are presented net of the lease obligation, in accordance with the provisions of IAS 32, paragraph 42.

Reconciliation of the movements in lease liabilities with the statement of cash flows

September 30, 2026

Reconciliation CF Lease Liabilities	Balance as of 01.01.2026	Cash Flows			Other Non-Cash Flow movements				Balance as of 09.30.2026
		Capital raising	Capital Paid	Paid interest	Accrued interest	Adjustment	New contracts and termination of contracts	Others	
	Th$	Th$	Th$	Th$	Th$	Th$	Th$		Th$
Lease liabilities under IFRS 16 (current)	25,322,935	-	(20,522,090)	(1,640,642)	2,200,068	1,446,187	3,881,934	13,547,648	24,236,040
Lease liabilities under IFRS 16 (non-current)	59,792,802	-	-	-	-	2,207,916	10,071,923	(13,409,794)	58,662,847
Other financial liabilities IFRS 16	**85,115,737**	**-**	**(20,522,090)**	**(1,640,642)**	**2,200,068**	**3,654,103**	**13,953,857**	**137,854**	**82,898,887**

September 30, 2025

Reconciliation CF Lease Liabilities	Balance as of 01.01.2025	Cash Flows			Other Non-Cash Flow movements				Balance as of 09.30.2025
		Capital raising	Capital Paid	Paid interest	Accrued interest	Adjustment	New contracts and termination of contracts	Others	
	Th$	Th$	Th$	Th$	Th$	Th$	Th$		Th$
Lease liabilities under IFRS 16 (current)	19,891,427	-	(18,562,034)	(1,625,331)	3,022,441	993,247	7,021,585	14,263,020	25,004,355
Lease liabilities under IFRS 16 (non-current)	63,669,293	-	-	-	-	2,120,730	13,471,117	(14,213,784)	65,047,356
Other financial liabilities IFRS 16	**83,560,720**	**-**	**(18,562,034)**	**(1,625,331)**	**3,022,441**	**3,113,977**	**20,492,702**	**49,236**	**90,051,711**

17. Trade accounts and other accounts payable

17.1 Trade accounts and other accounts payable, current and non-current

Type of Supplier	09.30.2026 Th$	12.31.2025 Th$
LPG / NG	39,106,405	14,423,761
Other suppliers	38,743,648	39,423,891
Other payments to third parties	5,056,564	4,974,727
Total trade accounts and other accounts payable, current	**82,906,617**	**58,822,379**
Other payments to third parties, non-current	3,342,965	3,048,863
Total trade accounts and other accounts payable, non-current	**3,342,965**	**3,048,863**
Total trade payables and other accounts payable, current and non-current	**86,249,582**	**61,871,242**

Trade accounts and other accounts payable include commitments to third parties mainly for the purchase of gas, acquisition of property, plant and equipment, services and the purchase of materials and spare parts.

The non-current portion includes commitments with third parties related mainly to loans due to non-controlling interests, withholdings made to logistics operators and balances pending payment for the acquisition of operations.

Average payment period of LPG and NG supplier accounts payable is 19 days as of September 30, 2026 and 19 days as of December 31, 2025.

Average payment period of other supplier accounts payable as of September 30, 2026 and December 31, 2025 is 30 days, respectively.

17.2 Maturity and classification of Trade Accounts and Other Accounts Payable:

As of 09.30.2026
Suppliers with up-to-date payments

Type of supplier	Amounts per payment term in Th$						Total Th$	Average payment period (days)
	Within 30 days	31 - 60	61 - 90	91 - 120	121 - 365	366 and more		
Goods	39,106,405	-	-	-	-	-	39,106,405	20
Services	38,743,648	-	-	-	-	-	38,743,648	21
Others	5,056,564	-	-	-	-	3,342,965	8,399,529	30
Total Th$	**82,906,617**	**-**	**-**	**-**	**-**	**3,342,965**	**86,249,582**	**24**

As of 12.31.2025
Suppliers with up-to-date payments

Type of supplier	Amounts per payment term in Th$						Total Th$	Average payment period (days)
	Within 30 days	31 - 60	61 - 90	91 - 120	121 - 365	366 and more		
Goods	14,423,761	-	-	-	-	-	**14,423,761**	19
Services	39,423,891	-	-	-	-	-	**39,423,891**	20
Others	4,974,727	-	-	-	-	3,048,863	**8,023,590**	30
Total Th$	**58,822,379**	**-**	**-**	**-**	**-**	**3,048,863**	**61,871,242**	**23**

18. Other provisions, current

As of September 30, 2026 and December 31, 2025 this account is itemized as follows:

Type of provision	09.30.2026 Th$	12.31.2025 Th$
Lawsuits	17,100	36,685
Administrative procedures	131,255	1,295,647
Business combinations	371,409	353,580
Total	**519,764**	**1,685,912**

The amounts provisioned for lawsuits are not detailed in note 29, since, individually, they are lower amounts from the subsidiaries in Colombia and Peru.

19. Other non-financial liabilities, current

As of September 30, 2026 and December 31, 2025, this account is itemized as follows:

Item	09.30.2026 Th$	12.31.2025 Th$
Advance sales	11,800,830	12,478,768
Loyalty program	668,872	645,877
Advances from governmental entities	1,230,383	155,524
Total	**13,700,085**	**13,280,169**

20. Provisions for employee benefits

20.1 Current provisions

As of September 30, 2026 and December 31, 2025, this account is itemized as follows:

Type of provision	09.30.2026 Th$	12.31.2025 Th$
Employee liabilities (bonuses, profit sharing, statutory bonuses and vacation)	7,707,988	9,374,961
Total	**7,707,988**	**9,374,961**

20.2 Non-current provisions

Actuarial assumptions

The Company records a liability for employee benefits for severance indemnities and bonuses for years of service of Chilean companies, which is valued based on the actuarial method, using the following actuarial assumptions:

Actuarial Assumptions	09.30.2026	12.31.2025
Mortality table	RV-2020	RV-2020
Real annual interest rate	3.21%	3.03%
Voluntary retirement turnover rate, men and women respectively	7.7%/7.7%	6.9%/6.9%
Salary increase, men and women respectively	1.8%/1.8%	1.8%/1.8%
Retirement age, men	65 yrs.	65 yrs.
Retirement age, women	60 yrs.	60 yrs.

Balances and movement of this account as of September 30, 2026 and December 31, 2025 are as follows:

Provision for severance payment for years of service	09.30.2026 Th$	12.31.2025 Th$
Opening Balance	5,057,298	5,198,931
Actuarial variables	(256,295)	(340,895)
Payments	(1,159,444)	(338,837)
Accrual	974,465	538,099
Total	**4,616,024**	**5,057,298**

21. Other non-financial, non-current liabilities

The balance and movement of this item at September 30, 2026 and December 31, 2025 is as follows:

Other non-current liabilities	09.30.2026 Th$	12.31.2025 Th$
Opening Balance	45,857,717	49,582,020
Deposits	640,858	1,860,306
Translation difference movement	354,948	127,338
Returns	(123,835)	(79,444)
Adjustment to present value	(203,252)	(5,632,503)
Total	**46,526,436**	**45,857,717**

The value of the liability for guarantees received from customers for the use of cylinders and tanks as of September 30, 2026, considering nominal values, with the corresponding value restatements according to the regulations of each country, is Th$ 133,471,703 (Th$ 129,641,475 as of December 31, 2025).

22. Equity

22.1 Subscribed and paid-in capital

As of September 30, 2026 and December 31, 2025, the Company's subscribed and paid-in capital totaled Th$ 129,242,454.

The Company's objectives, in managing capital, are to safeguard the ability to continue as an ongoing business, with the aim of generating returns to its shareholders, benefits to other stakeholders and maintaining an optimal

capital structure to reduce the cost of capital. The Company monitors its capital based on the leverage ratio. This ratio is calculated by dividing net debt by total capital plus net debt. Net debt corresponds to total indebtedness (including current and non-current indebtedness) less cash and cash equivalents. Total capital corresponds to equity, as shown in the classified consolidated interim statement of financial position.

22.2 Number of subscribed and paid-in shares

As of September 30, 2026 and December 31, 2025, the Company's capital is represented by 113,574,515 shares without par value.

On November 24, 2016, the Company's shares began trading on the Santiago Stock Exchange (*Bolsa de Comercio de Santiago*).

22.3 Dividends

During the period ended September 30, 2026, the Company's Board of Directors and the General Shareholders' Meeting agreed to distribute dividends totaling Th$ 51,222,107 as follows:

Final

Date	Th$
05-07-2026	13,401,793
Sub total	**13,401,793**

Interim

Date	Th$
03-31-2026	10,789,580
06-22-2026	10,789,579
09-22-2026	16,241,155
Sub total	**37,820,314**

Total	**51,222,107**

During the fiscal year ended December 31, 2025, the Company's Board of Directors and the General and Extraordinary Shareholders' Meetings agreed to distribute dividends totaling Th$ 57,014,407 as follows:

Final

Date	Th$
05-02-2025	7,382,343
Sub total	**7,382,343**

Interim

Date	Th$
03-31-2025	9,199,536
06-25-2025	9,199,536
09-25-2025	13,856,091
12-26-2025	17,376,901
Sub total	**49,632,064**

Total	**57,014,407**

Non-controlling interests

As of September 30, 2026 and December 31, 2025, this account is itemized as follows:

Subsidiary	Country of Origin	Non-controlling ownership interest in subsidiaries		09.30.2026		12.31.2025	
				Non-controlling interests in equity	Earnings (loss) attributable to non-controlling interests	Non-controlling interests in equity	Earnings (loss) attributable to non-controlling interests
		2026	2025	Th$	Th$	Th$	Th$
Norgas S.A.	Chile	42.00%	42.00%	883,283	172,040	960,350	196,637
Marquesa SPA	Chile	35.00%	35.00%	(985,635)	(285,005)	(634,126)	(567,584)
Four Trees Energía Distribuida SpA	Chile	20.00%	20.00%	(320,309)	(57,124)	(241,593)	(111,226)
Surcolombiana de Gas S.A. E.S.P.	Colombia	48.93%	48.93%	8,815,469	671,602	7,013,717	1,020,138
Eva Energy S.A.C.	Peru	40.00%	40.00%	6,841,370	505,516	6,001,148	316,842
Sycar Infraestructura S.A.S	Ecuador	30.00%	30.00%	467,292	36,024	1,789	(978)
Total				**15,701,470**	**1,043,053**	**13,101,285**	**853,829**

22.4 Reconciliation of the movement in other comprehensive income reserves

Movements as of September 30, 2026

Movement in other comprehensive income as of 09.30.2026	Equity attributable to owners of the parent	Portion attributable to non-controlling interests	Total
	Net Amount Th$	Net Amount Th$	Net Amount Th$
Gain (loss) before Other comprehensive income	**70,737,157**	**1,043,053**	**71,780,210**
Gains (losses) from translation differences, before taxes	21,455,718	2,456,438	23,912,156
Other comprehensive income, actuarial gains (losses) from defined benefits plans, before taxes	(806,116)	-	(806,116)
Gains (losses) on cash flow hedges, before taxes	6,225,686	-	6,225,686
Total movement in the fiscal year	**26,875,288**	**2,456,438**	**29,331,726**
Income tax on the components of other comprehensive income	**(1,463,284)**	**-**	**(1,463,284)**
Total comprehensive income	**96,149,161**	**3,499,491**	**99,648,652**

Movements as of September 30, 2025

Movement in other comprehensive income as of 09.30.2025	Equity attributable to owners of the parent	Portion attributable to non-controlling interests	Total
	Net Amount Th$	Net Amount Th$	Net Amount Th$
Gain (loss) before Other comprehensive income	**63,704,355**	**673,868**	**64,378,223**
Gains (losses) from translation differences, before taxes	10,491,077	752,650	11,243,727
Other comprehensive income, actuarial gains (losses) from defined benefits plans, before taxes	248,304	-	248,304
Gains (losses) on cash flow hedges, before taxes	2,416,597	-	2,416,597
Total movement in the fiscal year	**13,155,978**	**752,650**	**13,908,628**
Income tax on the components of other comprehensive income	**(719,523)**	**-**	**(719,523)**
Total comprehensive income	**76,140,810**	**1,426,518**	**77,567,328**

22.5 Earnings per share

Basic earnings per share reported in the consolidated interim income statement are calculated by dividing profit (loss) for the fiscal year or period attributable to owners of the parent by the average number of shares outstanding during the same period.

Calculation of earnings per basic and diluted share as of September 30, 2026 and 2025 is the following:

Earnings per share	01.01.2026 to 09.30.2026	01.01.2025 to 09.30.2025
Earnings attributable to shareholders (Th$)	70,737,157	63,704,355
Weighted average number of shares	113,574,515	113,574,515
Earnings per basic and diluted share (in CLP)	**622.82**	**560.90**

23. Revenue and other income by function

23.1 Revenue from ordinary activities

The following is a breakdown of revenue from ordinary activities for the periods ended September 30, 2026, and 2025:

Revenue	01.01.2026 to 09.30.2026 Th$	01.01.2025 to 09.30.2025 Th$
Revenue from gas sales (LPG-NG-LNG)	729,764,799	691,498,914
Revenue from the sale of facilities	8,199,788	6,239,268
Revenue from meter leases	1,795,380	1,792,867
Revenue from other sales and services	24,603,130	23,797,962
Total revenue	**764,363,097**	**723,329,011**

The Company has not provided a breakdown of revenue by product line since revenue comes primarily from gas, which represents more than 95% of total revenue.

23.2 Other income by function

For the periods ended September 30, 2026 and 2025, the itemization of other income is as follows:

Other income by function	01.01.2026 to 09.30.2026 Th$	01.01.2025 to 09.30.2025 Th$
Commercial interest	1,282,612	1,276,467
Total other income by function	**1,282,612**	**1,276,467**

24. Costs and expenses by function broken down by nature

For the periods ended September 30, 2026 and 2025, the itemization of the Company's main costs and expenses is as follows:

Description	Cost of Sales Th$	Administrative Expenses Th$	Other Expenses, by Function Th$	Distribution Costs Th$	Total as of 09.30.2026 Th$
Gas purchases (*)	407,576,691	-	-	-	407,576,691
Electric energy costs	10,811,989	-	-	-	10,811,989
Depreciation (**)	27,138,160	9,272,190	-	9,735,943	46,146,293
Amortization	188,060	1,789,924	-	78,160	2,056,144
Wages and salaries	8,486,765	26,428,804	-	2,883,305	37,798,874
Benefits	4,132,438	6,617,874	-	443,402	11,193,714
Mandatory employee expenses	619,899	10,122,392	-	1,199,688	11,941,979
Maintenance	22,866,544	158,872	-	-	23,025,416
Other expenses	7,237,589	32,097,198	91,232	17,619,550	57,045,569
Advertising	-	5,002,817	-	-	5,002,817
Freight	919,579	58,072	-	41,377,827	42,355,478
Balance as of 09.30.2026	**489,977,714**	**91,548,143**	**91,232**	**73,337,875**	**654,954,964**

Description	Cost of Sales	Administrative Expenses	Other Expenses, by Function	Distribution Costs	Total as of 09.30.2025
	Th$	Th$	Th$	Th$	Th$
Gas purchases (*)	404,153,124	-	-	-	404,153,124
Electric energy costs	11,986,835	-	-	-	11,986,835
Depreciation (**)	30,044,957	6,214,418	-	5,100,277	41,359,652
Amortization	988,539	1,367,526	-	127,624	2,483,689
Wages and salaries	7,925,706	23,955,508	-	2,736,835	34,618,049
Benefits	4,100,705	5,900,745	-	427,178	10,428,628
Mandatory employee expenses	438,157	8,713,080	-	1,458,754	10,609,991
Maintenance	19,949,770	20,275	-	-	19,970,045
Other expenses	7,085,473	25,960,120	115,113	16,678,733	49,839,439
Advertising	772	4,766,010	-	141	4,766,923
Freight	815,621	31,366	-	37,975,791	38,822,778
Balance as of 09.30.2025	**487,489,659**	**76,929,048**	**115,113**	**64,505,333**	**629,039,153**

(*) Gas purchases reflect the result between purchases plus beginning inventories, less ending inventories.
(**) Depreciation includes items from "Property, plant and equipment" and "Other non-financial assets" (Contract costs).

25. Financial Income and other gains and losses

25.1 Financial Income

For the periods ended September 30, 2026 and 2025, the itemization of financial income is as follows:

Financial Income	01.01.2026 to 09.30.2026 Th$	01.01.2025 to 09.30.2025 Th$
Financial income		
Results from financial instruments	2,319,647	2,513,981
Restatement of other non-current liabilities	203,252	4,541,127
Other financial income	653,153	665,362
Total financial income	**3,176,052**	**7,720,470**
Financial costs		
Bank loans expenses	(1,056,474)	(783,097)
Financial lease expenses	(2,781,421)	(3,003,149)
Bond interest	(5,401,003)	(5,220,586)
Hedging instruments interest	(4,998,052)	(5,217,569)
Other financial expenses	(289,680)	(286,095)
Total financial costs	**(14,526,630)**	**(14,510,496)**
Share of profit (loss) of associates and joint ventures accounted for using the equity method		
Rocktruck SpA.	484,146	316,860
Total Share of profit (loss) of associates and joint ventures accounted for using the equity method	**484,146**	**316,860**
Exchange Rate Differences		
Realized	1,296,327	427,041
Unrealized	(495,900)	(130,283)
Total Exchange rate differences	**800,427**	**296,758**
Income from indexation units		
Bonds	(8,409,671)	(6,773,878)
Bond hedging	7,975,440	6,413,760
Other assets and liabilities	2,075,709	1,752,346
Total income from indexation units	**1,641,478**	**1,392,228**
Total Financial Income	**(8,424,527)**	**(4,784,180)**

25.2 Other gains (losses)

The following is a detail of other gains (losses) for the periods ended September 30, 2026 and 2025:

Other Gains (Losses)	01.01.2026 to 09.30.2026 Th$	01.01.2025 to 09.30.2025 Th$
Retirement of property, plant and equipment	(853,065)	(556,480)
Profit (loss) on the sale of fixed asset	199,493	1,135,329
Other gains (losses)	430,646	393,010
Total other gains (losses)	**(222,926)**	**971,859**

26. Number of employees and payroll cost

As of September 30, 2026 and December 31 2025, the Company's staff reached 2,312 and 2,270 employees respectively, distributed according to the following table:

Personnel	09.30.2026	12.31.2025
Executives	23	23
Professionals and technicians	1,073	1,047
Others	1,216	1,200
Total Employees	**2,312**	**2,270**

The cost of remuneration of employees included in the above table was:

Item	01.01.2026 to 09.30.2026 Th$	01.01.2025 to 09.30.2025 Th$
Wages and salaries	37,798,874	34,618,049
Benefits	11,193,714	10,428,628
Mandatory employee expenses	11,941,979	10,609,991
Total payroll cost	**60,934,567**	**55,656,668**

27. Financial information by segment

The Company discloses financial items by operating segment based on the geographic area of the countries where activities are developed: Chile, Colombia, Peru and Ecuador. This is consistent with the management, allocation of resources and performance assessments in the Company's decision-making process.

Results, assets, liabilities, and allocations for each segment are measured directly, without relying on allocation factors or standards that require further explanation.

Gas generates more than 95.47% of revenue and 100% corresponds to external clients, and no inter-segment revenue was generated.

At the close of these consolidated interim financial statements, there was no customer that represented more than 10% of the Group's revenues.

Following is an itemization of this disclosure as of September 30, 2026 and December 31, 2025 for the statement of financial position, and as of September 30, 2026 and 2025 for the income statements and the statements of direct cash flow (figures in Th$):

27.1 Statement of financial position by segment (figures in Th$)

September – 2026	Segments			Total Group
	Chile	Colombia	Peru/Ecuador	
Total current assets	86,857,084	39,259,347	29,682,505	155,798,936
Total Investments accounted for using the equity method	12,321,429	2,418	-	12,323,847
Total Property, plant and equipment	343,496,254	108,133,258	75,076,217	526,705,729
Total non-current other assets	69,604,118	13,398,461	12,095,550	95,098,129
Total operating assets	**512,278,885**	**160,793,484**	**116,854,272**	**789,926,641**
Total current liabilities	77,834,756	20,641,511	22,569,240	121,045,507
Total non-current liabilities	179,203,338	14,464,058	12,454,258	206,121,654
Total operating liabilities	**257,038,094**	**35,105,569**	**35,023,498**	**327,167,161**
Total Investment by segment	**255,240,791**	**125,687,915**	**81,830,774**	**462,759,480**
Net financing (cash and cash equivalents)				**160,533,035**
Total net investment				**302,226,445**
Equity				
Capital issued				129,242,454
Other reserves				47,312,484
Accumulated gains				109,970,037
Non-controlling interests				**15,701,470**
Total Equity				**302,226,445**

December - 2025	Segments			Total Group
	Chile	Colombia	Peru/Ecuador	
Total current assets	68,214,538	31,893,862	19,798,187	119,906,587
Total Investments accounted for using the equity method	9,891,889	2,003	-	9,893,892
Total Property, plant and equipment	342,030,112	88,394,123	67,190,924	497,615,159
Total non-current other assets	55,286,184	11,267,572	15,233,796	81,787,552
Total operating assets	**475,422,723**	**131,557,560**	**102,222,907**	**709,203,190**
Total current liabilities	60,821,142	19,599,468	20,303,369	100,723,979
Total non-current liabilities	181,962,650	12,697,892	11,829,880	206,490,422
Total operating liabilities	**242,783,792**	**32,297,360**	**32,133,249**	**307,214,401**
Total Investment by segment	**232,638,931**	**99,260,200**	**70,089,658**	**401,988,789**
Net financing (cash and cash equivalents)				**147,289,583**
Total net investment				**254,699,206**
Equity				
Capital issued				**129,242,454**
Other reserves				**21,641,127**
Accumulated gains				**90,714,340**
Non-controlling interests				**13,101,285**
Total Equity				**254,699,206**

27.2 Statement of income by segment (figures in Th$)

Statement of Income by Function	Chile		Colombia		Peru/Ecuador		Total Group	
	01.01.2026 to 09.30.2026	01.01.2025 to 09.30.2025	01.01.2026 to 09.30.2026	01.01.2025 to 09.30.2025	01.01.2026 to 09.30.2026	01.01.2025 to 09.30.2025	01.01.2026 to 09.30.2026	01.01.2025 to 09.30.2025
Revenue	506,021,681	496,145,774	130,900,041	104,358,630	127,441,375	122,824,607	764,363,097	723,329,011
Purchases allocated to cost of sales	(255,220,460)	(269,299,383)	(76,390,945)	(61,202,187)	(86,777,275)	(85,638,389)	(418,388,680)	(416,139,959)
Expenses allocated to cost of sales (excluding depreciation and amortization)	(26,473,004)	(25,205,914)	(8,660,020)	(6,643,538)	(9,129,790)	(8,466,752)	(44,262,814)	(40,316,204)
Other income by function	359,834	296,789	344,968	366,640	577,810	613,038	1,282,612	1,276,467
Other operating expenses	(103,729,069)	(94,953,982)	(23,119,478)	(17,914,924)	(17,252,486)	(15,870,743)	(144,101,033)	(128,739,649)
Depreciation and amortization	(36,240,734)	(33,303,365)	(6,312,439)	(5,269,806)	(5,649,264)	(5,270,170)	(48,202,437)	(43,843,341)
Operating profit	**84,718,248**	**73,679,919**	**16,762,127**	**13,694,815**	**9,210,370**	**8,191,591**	**110,690,745**	**95,566,325**
Financial income	2,571,775	6,914,825	567,013	327,464	37,264	478,181	3,176,052	7,720,470
Financial costs	(10,452,968)	(11,025,538)	(3,031,817)	(2,278,993)	(1,041,845)	(1,205,965)	(14,526,630)	(14,510,496)
Equity in income (loss) of associates and joint ventures that are accounted for as equity method investees	484,146	316,860	-	-	-	-	484,146	316,860
Other non-operating results	1,982,040	2,136,611	467,755	528,588	(230,816)	(4,354)	2,218,979	2,660,845
Non-operating profit	**(5,415,007)**	**(1,657,242)**	**(1,997,049)**	**(1,422,941)**	**(1,235,397)**	**(732,138)**	**(8,647,453)**	**(3,812,321)**
Profit before taxes	79,303,241	72,022,677	14,765,078	12,271,874	7,974,973	7,459,453	**102,043,292**	**91,754,004**
Income tax	(22,248,013)	(19,840,189)	(5,581,056)	(5,258,340)	(2,434,013)	(2,277,252)	**(30,263,082)**	**(27,375,781)**
Profit (loss)	57,055,228	52,182,488	9,184,022	7,013,534	5,540,960	5,182,201	**71,780,210**	**64,378,223**

27.3 Statement of direct cash flow by segment (figures in Th$)

Statement of cash flow by segment as of September 2026

	Segments			Total Group
	Chile	Colombia	Peru/Ecuador	
Net cash flow from (used in) operating activities	93,373,615	13,299,778	7,245,218	113,918,611
Net cash flow from (used in) investing activities	(19,425,201)	(7,369,696)	(10,989,044)	(37,783,941)
Net cash flow from (used in) financing activities	(83,330,455)	(239,901)	(1,719,196)	(85,289,552)
Effects of the variation of the exchange rate on cash and cash equivalents				4,910,790
Net increase (decrease) in cash and cash equivalents				(4,244,092)
Cash and cash equivalents at the beginning of the period or fiscal year				117,264,105
Cash and cash equivalents at the end of the period or fiscal year				113,020,013

Statement of cash flow by segment as of September 2025

	Segments			Total Group
	Chile	Colombia	Peru/Ecuador	
Net cash flow from (used in) operating activities	113,018,662	11,086,713	8,161,842	132,267,217
Net cash flow from (used in) investing activities	(33,181,098)	(3,418,649)	(2,555,205)	(39,154,952)
Net cash flow from (used in) financing activities	(70,372,471)	67,586	(933,994)	(71,238,879)
Effects of the variation of the exchange rate on cash and cash equivalents				949,853
Net increase (decrease) in cash and cash equivalents				22,823,239
Cash and cash equivalents at the beginning of the period or fiscal year				97,949,747
Cash and cash equivalents at the end of the period or fiscal year				120,772,986

28. Foreign currency balances

Foreign currency balances are shown below for the periods ended September 30, 2026 and December 31, 2025, respectively:

Foreign Currency Summary	Currency of origin	Total assets 09.30.2026 Th$	Total assets 12.31.2025 Th$
Current assets	USD	4,721,129	5,045,278
Current assets	COP	57,685,679	43,944,158
Current assets	PEN	55,912,264	36,723,343
Non-current assets	COP	121,534,137	99,663,697
Non-current assets	PEN	85,095,761	76,452,838
Total Assets		**324,948,970**	**261,829,314**

Foreign Currency Summary	Currency of origin	Total liabilities 09.30.2026 Th$	Total liabilities 12.31.2025 Th$
Current liabilities	USD	23,560,024	4,739,833
Current liabilities	COP	29,017,438	25,932,267
Current liabilities	PEN	17,693,620	18,384,815
Non-current liabilities	COP	18,694,145	16,931,325
Non-current liabilities	PEN	9,504,403	8,658,095
Non-current liabilities	USD	3,658,840	6,297,888
Total liabilities		**102,128,470**	**80,944,223**

Balances for current and non-current assets in a foreign currency are shown below for the periods ended September 30, 2026 and December 31, 2025, respectively:

Current assets in a foreign currency	Currency of origin	Total current assets 09.30.2026 Th$	Total current assets 12.31.2025 Th$
Cash and cash equivalents	USD	2,997,822	2,383,353
Cash and cash equivalents	COP	18,434,218	12,056,821
Cash and cash equivalents	PEN	28,764,930	19,244,244
Assets classified as held for sale	COP	18,896	15,638
Trade and other accounts receivable	USD	1,723,307	2,661,925
Trade and other accounts receivable	COP	33,572,588	27,711,572
Trade and other accounts receivable	PEN	19,533,375	12,137,471
Inventories	COP	5,358,668	3,638,228
Inventories	PEN	1,676,841	1,071,174
Tax assets	COP	(19,699)	190,273
Tax assets, current	PEN	5,414,137	4,164,880
Other non-financial assets	COP	321,008	331,626
Other non-financial assets	PEN	486,241	105,574
Total current assets		**118,319,072**	**85,712,779**

28. Foreign currency balances (continued)

Non-current assets in a foreign currency	Currency of origin	Total non-current assets 09.30.2026 Th$	Total non-current assets 12.31.2025 Th$
Other financial assets	COP	1,663,802	1,280,355
Trade and other accounts receivable	PEN	85,908	142,046
Trade and other accounts receivable	COP	3,638,116	3,052,803
Investments accounted for using the equity method	COP	2,418	2,002
Intangible assets other than goodwill	COP	6,391,461	5,522,617
Intangible assets other than goodwill	PEN	914,155	961,215
Property, plant and equipment	COP	108,133,258	88,394,123
Property, plant and equipment	PEN	73,402,718	65,309,193
Goodwill	COP	1,705,082	1,411,797
Goodwill	PEN	5,277,814	5,024,460
Deferred tax assets	PEN	1,887,732	1,927,867
Other non-current non-financial assets	PEN	3,527,434	3,088,057
Total non-current assets		**206,629,898**	**176,116,535**
Total assets		**324,948,970**	**261,829,314**

Balances for current and non-current liabilities in a foreign currency are shown below for the periods ended September 30, 2026 and December 31, 2025, respectively:

Detail of current liabilities in a foreign currency	Currency of origin	Total current liabilities 09.30.2026 Th$	Total current liabilities 12.31.2025 Th$
Other financial liabilities, current	COP	7,385,458	5,253,186
Trade and other payables	USD	22,498,653	5,858,369
Trade and other payables	COP	16,595,277	13,123,628
Trade and other payables	PEN	11,749,506	10,776,042
Other provisions	COP	105,755	1,278,683
Other provisions, current	PEN	414,009	407,229
Current tax liabilities	COP	1,744,540	3,868,235
Current tax liabilities	PEN	2,700,694	3,334,184
Other non-financial liabilities	COP	1,225,720	267,167
Other non-financial liabilities, current	PEN	639,432	2,048,759
Provisions for employee benefits, current	COP	703,307	752,805
Provisions for employee benefits, current	PEN	1,738,714	1,509,724
Lease liabilities, current	USD	1,061,371	874,623
Lease liabilities, current	COP	1,257,381	1,388,563
Lease liabilities, current	PEN	451,265	308,877
Total current liabilities		**70,271,082**	**51,050,074**

28. Foreign currency balances (continued)

Non-Current liabilities in a foreign currency	Currency of origin	Total non-current liabilities 09.30.2026 Th$	Total non-current liabilities 12.31.2025 Th$
Other financial liabilities, non-current	COP	5,443,111	5,545,140
Trade payables and other payables, non-current	COP	604,941	-
Trade payables and other payables, non-current	USD	2,226,806	2,311,570
Deferred tax liabilities	COP	11,672,832	10,176,628
Deferred tax liabilities	PEN	2,655,536	2,649,969
Other liabilities, non-current	COP	672,739	493,059
Other liabilities, non-current	PEN	5,091,634	4,745,037
Lease liabilities, non-current	USD	1,432,034	1,993,159
Lease liabilities, non-current	COP	300,522	716,498
Lease liabilities, non-current	PEN	1,757,233	1,263,089
Total non-current liabilities		**31,857,388**	**29,894,149**

Total liabilities	**102,128,470**	**80,944,223**

29. Contingencies, lawsuits and other similar events

Considering the information handled by Company management and in accordance with the opinion of its Legal Department, outlined below are the main claims against the Company, which should not cause any material liability to the Company.

29.1 Empresas Lipigas S.A.

JUDICIAL

Lawsuit: "Joint and several liability of Empresas Lipigas S.A."
Court: 3rd Court of Viña del Mar
Subject: Indemnity for damages sought from the sub distributor Herrera and from the Company as a jointly and severally liable party.
Amount: Th$ 850,000
Status: A favorable ruling was handed down for Lipigas on 01.24.2025. The plaintiff filed an appeal within the deadline. The case is currently pending before the Valparaíso Court of Appeals, Case No. 1109-2025. It has been ready for hearing since May 26, 2025.

Lawsuit: "Arriagada with Empresas Lipigas S.A.".
Court: 5th Civil Court of Santiago.
Matter: Compensation for damages.
Amount: Th$ 530,145.
Status: Defense handled by the insurance company. The claim is covered by the insurance policy, except for the deductible of 3,000 UF, equivalent to Th$123,172. A judgment was rendered

in favor of Empresas Lipigas S.A. on August 23, 2022. The plaintiff filed an appeal within the deadline. Court Case No. 9677-2025. It has been ready for hearing since November 5, 2025.

Lawsuit: "Polizzi with Lipigas"
Court: 2nd Civil Court of Concepción
Matter: Compensation for damages.
Amount: Th$ 100,000
Status: A judgment in favor of Lipigas was rendered on March 16, 2026. The plaintiff filed an appeal within the prescribed time limit. The case is currently before the Concepción Court of Appeals, Case No. 1518-2026, and has been ready for hearing since July 15, 2026.

Lawsuit: "Leonor Rojas Gutiérrez with Empresas Lipigas S.A."
Court: Conchalí Local Police Court.
Matter: Misdemeanor Complaint and Claim for Damages.
Amount: Damages Th$ 33,000 and maximum fine of 300 UTM.
Status: Exception of lack of jurisdiction of the Court, was accepted. Appeal filed by Sernac pending.

Lawsuit: "Aguilar trial with Empresas Lipigas and Comercial BYM SpA"
Court: 1st Civil Court of San Bernardo.
Matter: Compensation for damages.
Amount: Damages Th$ 137,512
Status: On July 3, 2026, a conciliation hearing was held, but the parties were unable to reach an agreement. The court's order setting the matters to be proven is currently pending.

Lawsuit: "Comunidad Edificios Costa Brava y Costa Dorada / Inmobiliaria ISN S.A., Quiroz Puelma Arquitectos S.A., Carvallo Carvallo Limitada among others with Empresas Lipigas S.A."
Court: 2nd Civil Court of Concepción.
Matter: Compensation for damages due to construction defects.
Amount: Pecuniary Damage: Th$287,995; Non-Pecuniary Damage: Th$400,000. Total: Th$687,995
Status: A favorable ruling was issued for Lipigas on 08.30.2025. The plaintiff filed an appeal within the deadline. Currently before the Concepción Court of Appeals under Court Docket No. 204-2026. Oral arguments are pending.

Lawsuit: "Confecciones Leyad Ltda./Empresas Lipigas S.A."
Court: 19th Civil Court of Santiago
Matter: Specific performance of a contract with compensation for damages
Amount: Damages Th$509,847
Status: The complaint was served on September 22, 2026. A response is currently pending.

30. Administrative penalties

No material administrative penalties have been imposed on the Company, its Board of Directors or its managers by regulatory agencies during the periods ended September 30, 2026 and December 31, 2025, respectively.

31. Guarantees committed to third parties

The Company holds bank guarantees and surety bonds issued by various banks and insurance companies in favor of third parties as of September 30, 2026 and December 31, 2025, as detailed below:

Country	Currency	09.30.2026	12.31.2025
		Th$	Th$
Chile	CLP	3,053,787	990,493
Chile	UF	566,395	769,072
Chile	USD	771,325	887,061
Peru	PEN	1,290,266	1,385,846
Peru	USD	4,762,906	5,141,171
Colombia	COP	7,637	11,388

32. Environment

The Company has been a leader in Chile's LPG industry in meeting environmental standards and is committed to compliance with applicable regulations. This is reflected in the certification of the Environmental Management System of the first LPG plant in Chile under ISO 14001:2015, an achievement attained at the Antofagasta plant in 2008/2009. The Company currently has three plants certified under this standard: Antofagasta, Concón and Coquimbo.

In addition, the Company has been working since 2011 on measuring its carbon footprint, and mitigation measures such as the inclusion of LPG vehicles have been implemented and new measures are planned in the future. In addition, Lipiandes has been an active player in the rational use of energies and water through actions to minimize and reuse these inputs.

The tables below include the disbursements made or to be made regarding environmental standards for the periods ended September 30, 2026 and December 31, 2025 :

September 2026

Disbursing company identification	Name of the Project	Concept for which the disbursement was or will be made	Disbursement Asset/Expense	Description of the investment or expense item	Disbursement amount Th$	Exact or estimated date of future disbursements
Empresas Lipigas S.A.	Domestic waste disposal	Domestic waste removal	Expense	Operating expenses	35,375	09.30.2026
Empresas Lipigas S.A.	Hazardous waste disposal	Hazardous waste removal	Expense	Operating expenses	4,730	09.30.2026
Empresas Lipigas S.A.	Sewage removal	Sewage sludge removal	Expense	Operating expenses	1,800	09.30.2026
Empresas Lipigas S.A.	Industrial wastewater control and removal system	Wastewater removal	Expense	Operating expenses	2,706	09.30.2026
Empresas Lipigas S.A.	Hazardous waste disposal	Hazardous waste and sludge removal	Expense	Operating expenses	8,308	09.30.2026
Empresas Lipigas S.A.	Sanitary compliance adjustments	Environmental consulting	Expense	Compliance expense	1,160	09.30.2026
Empresas Lipigas S.A.	Industrial wastewater control and removal system	Industrial wastewater sampling	Expense	Operating expenses	14,012	09.30.2026
Empresas Lipigas S.A.	Sewage removal	Sewage control system	Expense	Operating expenses	2,520	09.30.2026
Empresas Lipigas S.A.	Industrial wastewater control and removal system	Sludge removal and industrial wastewater system maintenance	Expense	Operating expenses	1,600	09.30.2026
Empresas Lipigas S.A.	Sewage removal	Sewage removal	Expense	Operating expenses	3,054	09.30.2026
Empresas Lipigas S.A.	Industrial wastewater control and removal system	Industrial wastewater control system	Expense	Operating expenses	3,477	09.30.2026
Empresas Lipigas S.A.	Other	Carbon footprint audit	Expense	Operating expenses	8,426	09.30.2026
Empresas Lipigas S.A.	Recycling	Quarterly ReSimple fee / Extended Producer Responsibility Law	Expense	Operating expenses	3,748	09.30.2026
Empresas Lipigas S.A.	Noise measurements	Environmental noise measurement	Expense	Operating expenses	2,000	09.30.2026
				Total	**92,916**	

December 31, 2025

Disbursing company identification	Name of the Project	Concept for which the disbursement was or will be made	Disbursement Asset/Expense	Description of the investment or expense item	Disbursement amount Th$	Exact or estimated date of future disbursements
Empresas Lipigas S.A.	Domestic waste disposal	Removal of domestic waste	Expense	Operating expenses	42,379	12.31.2025
Empresas Lipigas S.A.	Hazardous waste disposal	Removal of hazardous waste and sludge	Expense	Operating expenses	26,408	12.31.2025
Empresas Lipigas S.A.	Other	Carbon footprint audit	Expense	Operating expenses	5,774	12.31.2025
Empresas Lipigas S.A.	Sanitary compliance adjustments	Environmental consulting	Expense	Compliance expense	9,775	12.31.2025
Empresas Lipigas S.A.	Wastewater removal	Sewage sludge removal	Expense	Operating expenses	1,800	12.31.2025
Empresas Lipigas S.A.	Wastewater removal	Wastewater control system	Expense	Operating expenses	1,740	12.31.2025
Empresas Lipigas S.A.	Wastewater removal	Wastewater removal	Expense	Operating expenses	1,656	12.31.2025
Empresas Lipigas S.A.	Wastewater control and removal system	Wastewater removal	Expense	Operating expenses	5,400	12.31.2025
Empresas Lipigas S.A.	Industrial effluents control and removal system	Industrial effluents sampling	Expense	Operating expenses	22,123	12.31.2025
Empresas Lipigas S.A.	Wastewater control and removal system	Sludge removal and industrial effluents system maintenance	Expense	Operating expenses	4,340	12.31.2025
Empresas Lipigas S.A.	Industrial effluents control and removal system	Industrial effluents control system	Expense	Operating expenses	12,031	12.31.2025
				Total	**133,426**	

33. Events occurring after the closing date of the consolidated interim financial statements

As of the date these consolidated financial statements were authorized for issue, the Bill for National Reconstruction and Economic and Social Development had been approved by the National Congress, enacted and published as law.

The measures included in the bill provide for a gradual reduction in the First Category Income Tax rate from the current 27% to 23% beginning in fiscal year 2029, with transitional rates of 25.5% for fiscal year 2027 and 24% for fiscal year 2028.

Under IAS 12 *Income Taxes*, deferred tax assets and liabilities are measured using the rates expected to apply when the assets are realized or the liabilities are settled. The measurement is based on tax rates and tax laws enacted or substantively enacted by the end of the reporting period.

These consolidated financial statements include net deferred tax liabilities for Chilean entities of Th$ 44,770,527 (assets of Th$ 7,069,722 and liabilities of Th$ 51,840,249). As of the date of issuance of these consolidated financial statements, the Company estimated that the potential impact of these changes on profit or loss would be a gain of approximately Th$ 7,320,383.

No significant events relating to the Company's activities occurred between September 30, 2026, the end of the reporting period, and the date on which the consolidated financial statements were authorized for issue.

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