

GRI Standards

GRI 2: General Disclosures 20

Standard	Disclosures & Requirements	Cross - reference & Data	GRI sector standard	CSRD (ESRS interoperability/ assurance)	GRI assurance
2-1	Organizational Details	Annual Financial Report 2024  p.15, p. 314, p. 407- 409	-	-	✓
2-2	Entities included in the organization's sustainability reporting	Annual Financial Report 2024  p. 116, p. 407- 409	-	ESRS 2-BP-1-5-(a) and ESRS 2-BP-1-5-(b)-(i)	✓
2-3	Reporting period, frequency and contact Point	January – December 2024 Annual edition Date of publication: 29/07/2025 Group Health, Safety, Environment & Sustainable Development Division E-mail: sustainability@helleniq.gr Tel: +30 210 630 2558	-	ESRS 2-BP-1-5-(a)	✓
2-4	Restatements of information	Does not disclose any revised comparative figures.		ESRS 2-BP-2-13-(a)-(b) and ESRS 2-BP-2-14-(a)-(b)	✓
2-5	External assurance	Annual Financial Report 2024  p. 412-424 The external assurance process involved all Divisions and subsidiaries of the Group that published information, as well as senior Group executives. The Report has been signed by the CEO.		CSRD p.55-57	✓
2-6	Activities, value chain and other business relationships	Annual Financial Report 2024  p. 34, p. 125-126, 133)		ESRS 2 SBM-1-40-(a)-(i)-(ii), (b), (c), ESRS 2 SBM-1-42-(c)	✓

2-7

Employees

Annual Financial Report 2024

 [p.256](#)

Group – Total staff – Breakdown by gender and labor contract type*

CONTRACT TYPE	M	F	TOTAL
Upstream	2,883	751	3,634
Fixed contract	80	20	100
Full-Time	2,962	771	3,733
Part-Time	1	0	1

* On 31/12/2024

Normally there are no seasonal workers, apart from EKO and KALYPSO, as there are seasonal staff changes with fixed term contracts at airport facilities, the fuel facilities in Aspropyrgos and West Thessaloniki and at fuel stations. The average of seasonal workers in 2024 was 100.

The self-employed employees of the Group are 91 (89 in ASPROFOS, 1 in EKO CYPRUS and 1 in OKTA).

Breakdown by gender and labor contract type per company

CONTRACT TYPE	HELLENiQ PETROLEUM S.A		HELLENiQ ENERGY	
	M	F	M	F
Indefinite	1,990	240	40	23
Fixed contract	0	0	2	0
Full-Time	1,990	240	42	23
Part-time	0	0	0	0

CONTRACT TYPE	EKO		KALYPSO KEA S.A.	
	M	F	M	F
Indefinite	292	154	3	4
Fixed contract	20	3	0	0
Full-Time	312	157	3	4
Part-time	0	0	0	0

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ESRS 2
SBM-1-(40)-
(a)-(iii) ESRS
S1 S1-6)-(50)-
(a)-(b)-(d)-(e),
(51),(52)

✓

CONTRACT TYPE	VARDAX S.A.		JUGOPETROL	
	M	F	M	F
Indefinite	0	2	59	43
Fixed contract	0	1	0	1
Full-Time	1	2	59	44
Part-time	0	0	0	0

CONTRACT TYPE	EKO SERBIA		EKO BULGARIA	
	M	F	M	F
Indefinite	23	28	32	37
Fixed contract	2	1	0	0
Full-Time	25	29	37	37
Part-time	0	0	1	0

CONTRACT TYPE	EKO CYPRUS		OKTA	
	M	F	M	F
Indefinite	51	30	140	48
Fixed contract	2	0	47	14
Full-Time	53	30	187	62
Part-time	0	0	0	0

CONTRACT TYPE	ELPET BALKANIKI		DIAXON	
	M	F	M	F
Indefinite	0	0	99	15
Fixed contract	1	0	47	14
Full-Time	1	0	99	15
Part-time	0	0	0	0

CONTRACT TYPE	ASPROFOS		HELLENiQ UPSTREAM S.A.	
	M	F	M	F
Indefinite	69	48	11	9
Fixed contract	0	0	1	0
Full-Time	69	48	12	9
Part-time	0	0	0	0

CONTRACT TYPE	HELLENiQ ENERGY CONSULTING		HELLENiQ ENERGY DIGITAL	
	M	F	M	F
Indefinite	34	47	17	13
Fixed contract	3	1	1	0
Full-Time	37	48	18	13
Part-time	0	0	0	0

CONTRACT TYPE	ELEPEFUTURE		HELLENiQ RENEWABLES S.A.	
	M	F	M	F
Indefinite	5	2	14	5
Fixed contract	0	0	0	0
Full-Time	5	2	14	5
Part-time	0	0	1	0

CONTRACT TYPE	HELLENiQ RENEWABLES WINDFARMS OF EVIAS S.A.		HELLENiQ RENEWABLES WIND FARMS OF MANI S.A.	
	M	F	M	F
Indefinite	2	0	2	1
Fixed contract	0	20	0	0
Full-Time	312	157	2	1
Part-time	0	0	0	0

CONTRACT TYPE	EKO AFRODITI	
	M	F
Indefinite	0	2
Fixed contract	1	0
Full-Time	5	2
Part-time	0	0

Group -Total employees per country of employment & gender	3,734*
Women – Greece	567
Men – Greece	2,609
Women – North Macedonia	62
Men – North Macedonia	187
Women – Serbia	29
Men – Serbia	25
Women – Cyprus	30
Men – Cyprus	53
Women – Bulgaria	37
Men – Bulgaria	32
Women – Montenegro	44
Men – Montenegro	59

* On 31/12/2024

2-8	Workers who are not employees	Annual Financial Report 2024 p.258	-	ESRS S1-1-(7)-(55)-(56)	✓
2-9	Governance structure and composition	Annual Financial Report 2024 p.80 p.119	-	ESRS 2 GOV-1-(21), (22)-(a), (23)	✓
2-10	Nomination and selection of the highest governance body	Annual Financial Report 2024 p.90	-		✓
2-11	Chair of the highest governance body	Annual Financial Report 2024 p.80	-		✓
2-12	Role of the highest governance body in overseeing the management of impacts	Annual Financial Report 2024 p.73-90	-	ESRS 2 GOV-1-22-(c) GOV-2-26-(a)-(b) SBM-2-45-(d) ESRS-G1-5-(a)	✓
2-13	Delegation of responsibility for managing impacts	Annual Financial Report 2024 p.119	-	ESRS 2 GOV-1-(21), (22)-(a), (23)	✓
2-14	Role of the highest governance body in sustainability reporting	Annual Financial Report 2024 p.88	-	ESRS 2 GOV-5-36 IRO-1-53-(d)	✓
2-15	Conflicts of interest	Annual Financial Report 2024 p.79	-		✓

2-16	Communication of critical concerns	Annual Financial Report 2024  p.120	-	ESRS 2 GOV-2-(26)-(a)	✓
2-17	Collective knowledge of the highest governance body	Annual Financial Report 2024  p. 77 , p. 119	-	ESRS 2 GOV-1-(23)	✓
2-18	Evaluation of the performance of the highest governance body	Annual Financial Report 2024  p. 90	-		✓
2-19	Remuneration policies	Annual Financial Report 2024  p. 92	-	ESRS 2 GOV-3-29-(a)-(b)-(c)	✓
2-20	Process to determine remuneration	Annual Financial Report 2024  p. 92 The Remuneration Report for 2024 will be available via the corporate website www.helleniqenergy.gr and will be approved at the Annual General Meeting held on 19 June 2025.	-	ESRS 2 GOV-3-(29)-(e)	✓
2-21	Annual total compensation ratio	Annual Financial Report 2024  p. 263 The annual total compensation ratio within the Group is 23.09, reflecting a structured approach to compensation that aligns with performance, responsibilities, and market standards. This ratio underscores the Group's dedication to fostering a fair and competitive work environment, consistent with its core principles of equality and compliance with Greek, national, and EU regulations. The change in the annual total compensation ratio is 5.11.	-	ESRS S1 S1-16 §97 (b) to (c)	✓

2-21	Annual total compensation ratio	The above figures represent the ratios in Greece, where the Group has significant employment with at least 50 employees representing at least 10% of total number of employees. The methodology for compile these data differs from the total remuneration ratio in ESRS S1-16. HELLENiQ ENERGY is committed to maintaining a transparent and equitable remuneration framework across its operations. The Group does not follow any kind of differentiation between men and women in the remuneration system. Remuneration is based on annual evaluations and follows the Greek, national and EU legislation on equal pay.	-	ESRS S1 S1-16 §97 (b) to (c)	✓
2-22	Statement on sustainable development strategy	Annual Financial Report 2024  p. 128	-	ESRS 2 GOV-3 §29 (e)	✓
2-23	Policy commitments	Annual Financial Report 2024  p. 247, p. 266, p. 277	-	ESRS S1 S1-19)-(21)-(AR 14) ESRS S3 S3-1-(14)-(16)-(17)-(AR 11) ESRS S4 S4-1-(15)-(16)-(17)-(AR 13)	✓
2-24	Embedding policy commitments	Annual Financial Report 2024  p. 120 At the same time, the Group is committed to implementing Management Systems and continuously improving its performance. The certifications of the Group's facilities, warehouses, fuel stations, in accordance with internationally recognized standards, are presented below (the original year of certification is indicated).	-	ESRS 2 GOV-2-26 (b)	✓

2-24	Embedding policy commitments	Valid certification type and first year of certification								-	ESRS 2 GOV-2-26 (b)	✓
		Facility	ISO 9001	ISO 14001	ISO 45001 / former OHSAS 18001	ISO 50001	ISO 14064	ISO 17025 *	ELOT 1429			
		AIC	2013	2011	2011	2021	2021	2004				
		EIC		2011	2010	2021	2021	2009				
		TIC	2000	2013	2010	2021	2021	2008				
		Polypropyl ene industrial facility	2003	2013								
		DIAXON	2004	2004			2021					
		EKO SA's liquid fuel storage facilities	2018	2001 (Aspropyrgos, Corfu, & Heraklion) 2018	2020	2022	2021					
		EKO SA's Lubricant Production Unit	1997	2003	2003	2022	2021					
		EKO SA's aviation fuel stations at 20 airports	2001	2003	2003	2022	2021					
		Self-owned fuel stations (KALYPSO KEA SA)	2011 (2 fuel station at Aspropyrgos) 2018	2018	2020	2022	2021					
		EKO LPG Storage and Distribution Units (Aspropyrgos & Kalochori)	2018	2018	2020	2022	2021					
		Group's HQ		2013	2013		2021					
		HELLENIQ UPSTREAM S.A.		2013	2013							
		ASPROFOS	2005	2005	2005		2021		2011			
		EKO CYPRUS	2015	2015	2015			2006				
		HELLENIQ RENEWABLES		2021	2021		2021					
		ELPEFUTURE		2021	2021		2021					
		OKTA	2015	2015	2015			2006				
		Note: * Refers to refinery/facility laboratories										

2-25	Processes to remediate negative impacts	Annual Financial Report 2024  p. 248, p. 267, p. 277, p. 281	-	ESRS S1 S1-1 20 (c); ESRS S3 S3-1-16 (c) ESRS S4 S4-1 16 (c); S4-3-25 (a), (b) and (e)	✓
2-26	Mechanisms for seeking advice and raising concerns	Annual Financial Report 2024  p. 194	-		✓
2-27	Compliance with laws and regulations	Annual Financial Report 2024  p. 264	-	ESRS S1 S1-17 103 (c) to (d) and 104 (b);	✓
2-28	Membership associations	Employees of the Group may, without any restriction, participate in trade unions and professional associations The Group, to better operate and implement its sustainability strategy, cooperates with its stakeholders and thus, participates in organizations, associations and bodies. The Group sponsors and/or participates in the governing bodies and committees of the organizations/ associations and regards as part of its sustainable development strategy its active participation in the following organizations: Sustainability and Corporate Responsibility Organizations: • CONCAWE (scientific section of the European Refineries Organization FuelsEurope) • Hellenic Federation of Enterprises (SEV) Council for Sustainable Development (The CEO holds the position of Chairman of the Council / participation in various committees & working groups) • HFE's Committees on Environment and Health & Safety UN Global Compact - Network Hellas • CSR Hellas • Softone Global Sustain • Hydrogen Europe • Hellenic Wind Energy Association (HWEA) • Hellenic Institute of Electrical Vehicles (HELIEV) (Secretary General of the Board of Directors) • Hellenic Association of Photovoltaic Companies (HELAPCO) (member of the Board of Directors) • Hellenic Association of Independent Power Producers (HAIPP) (member of the Board of Directors) • Global CCS Institute	-	'Political engagement' is a sustainability matter for G1 covered by ESR S1AR 16.	✓

2-28	Membership associations	• Climate Governance Initiative Greece (CGI Greece) (founding member) • IFRS – Sustainability reference Group Tax Issues Organizations: • International Fiscal Association • HFE's Tax Affairs Committee • The American-Hellenic Chamber of Commerce's Tax Affairs Committee Industry Organizations: • Hellenic Petroleum Products Marketing Companies Association (BoD Vice President / Participation in various committees) • European Fuel Manufacturers Association (EFMA) (Participation in various committees) • FuelsEurope (Participation as Chairman of the Legal Affairs Committee (LIG)) • Association of Greek Chemical Industries (Participates as a member of the Board of Directors) • eFuel Alliance (Participation in the bodies of the Alliance and member of the Board of Directors) • Union European Lubricants Industry (UEIL) (Member of the Sustainability Committee) • Gas Industry Advisory Committee (GIAC) (Member of the EMGF Committee) • Association of Exporters of Northern Greece (Participation as Secretary General of the Board) • SEV - Hellenic Federation of Enterprises (Member of the Board of Directors / Participation in various committees & working groups) • AmCham - American Chamber of Commerce (Member of the Board of Directors / Participation in various committees) • The Arab-Hellenic Chamber of Commerce and Development (Member of the Board of Directors) • Institute of Energy of Southeast Europe (IENE) (Participation as Chair of the Downstream Committee) • Hellenic Association for Energy Economics (Members with Access) • Association of Corporate Counsel (Member of the Organizing Committee of the Annual Conference in Greece) • Business Integrity Forum of the Hellenic Office of the Transparency International Organization (Member of the BoD). In cooperation with other major companies operating in Greece, they exchange knowledge and best practices to address corruption phenomena. • The German-Hellenic Chamber of Commerce and Industry (President of Energy Committee). DIAXON • Association of Manufacturing Industries of the Rodopi Prefecture • Federation of Industries of Greece (SVE) • Hellenic Federation of Enterprises (SEV) • Association of the Greek Manufacturing of Materials & Packaging	–	'Political engagement' is a sustainability matter for G1 covered by ESR51AR 16..	✓
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2-28	Membership associations	• Climate Governance Initiative Greece (CGI Greece) (founding member) • IFRS – Sustainability reference Group Industry Organizations: EKO CYPRUS • Cyprus Chamber of Commerce - KEBE (Voluntary membership since 1954) • Cyprus Employers & Industrialists Federation - OEB (Voluntary membership since 1960) • KODAP - Cyprus strategic stocks, (Obligatory professional relation since 2006. Financed through a fee imposed by the Government on fuel sales). • CYMEPA - Cyprus Marine Environment Protection Association (Voluntary membership since 1993) OKTA Industry Organizations: • ZEMAK – Energy Association (Holds a position on the BoD and provides funding) • SIER (Union of Industry, Energy and Mining) - active member Professional Organizations: • Council of the Institute for Accreditation (Membership is considered as strategic) • Economic Chamber of the country (Participates at the BoD, patron membership) • Energy Association of Economic Chamber (Hold the position of President) • Foreign Investors Council within the Economic Chamber (Membership and active participation in projects) • AmCham - American Chamber of Commerce • Hellenic Business Association (Founding member) Environmental and Sustainability Organizations: • Partnership for Clean Fuels and Vehicles (Membership) • Institute for Standardization (ISRM) (Membership - active participation in the work of the Council and the committees at the Institute) • Council of Bureau of Metrology (Membership is considered strategic) • MZZPR (Macedonian Association for Occupational Safety) • IMI Engineering Institution of North Macedonia (Membership, holds a position of vice president in the governance body) • Organization of Employers (Member – active participation) • Institute of Internal Auditors North Macedonia (Membership)	–	'Political engagement' is a sustainability matter for G1 covered by ESR5 1AR 16..	✓
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2-28	Membership associations	EKO BULGARIA • The Bulgarian Petrol & Gas Association (BPGA) – member and active participation • The Hellenic Business Council of Bulgaria (HBCB) • Bulgarian Association of People Management (BAPM) – member EKO SERBIA • Founding member of the UNKS Association (Association of Oil Companies in Serbia) among other key fuel retail chains and competitors. UNKS was founded in 2011. EKO Serbia participates in projects and committees and does not pay a substantial amount apart from membership. EKO Serbia considers this organization a strategic partner. In 2020 EKO Serbia Operations and Fuel Supply Director was elected UNKS President. • Member of FIC (Foreign Investors Council) since EKO entered the country in 2002. • Member of Chamber of Commerce and Industry of Serbia • Global Compact • Hellenic Business Association in Serbia JUGOPETROL Professional organizations: • Montenegrin Foreign Investors Council (Membership) • Montenegrin Employers' Federation (Membership) • Montenegro Business Alliance (Membership) Regional and Local Organizations: • Union of Managerial Executives of Montenegro (Membership) • Chamber of Commerce of Montenegro (Full membership) • Standardization Institute of Montenegro (Membership)	–	'Political engagement' is a sustainability matter for G1 covered by ESRS 1AR 16..	✓
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2-29	Approach to stakeholder engagement	Annual Financial Report 2024  (p. 134 , p. 251 , p. 267-268 , p. 277 , p. 279)	-	ESRS 2 SBM-2-(45)- (a) i to (a) iv ESRS S1 S1-1-20 (b); S1-2-27 (e) and 28 ESRS S3 S3-1-16 (b); S3-2-21 (d) ESRS S4 S4-1-16 (b) S4-2-20 (d) and 21	✓
2-30	Collective bargaining agreements	Annual Financial Report 2024  (p. 258)	-	ESRS S1 S1-8-60-(a)	✓

GRI 3: Material Topics 2024

Standard	Disclosures & Requirements	Cross - reference & Data	GRI sector standard	CSRD (ESRS interoperability/ assurance)	GRI assurance
3-1	Process to determine material topics	Annual Financial Report 2024  p. 140	-	ESRS 2 BP-1-AR 1 (a); IRO-1-53 (b) ii to (b) iv	✓
3-2	List of material topics	Annual Financial Report 2024  p. 139	-	ESRS 2 SBM-3-48 (a) and (g)	✓

Climate change

3-3	Management of material topic	Annual Financial Report 2024  ESRS E1-Climate Change	11.1.1	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR- A, MDR-M, and MDR-T; ESRS S1 S1-2-27; S1-4-39 and AR 40 (a); S1-5-47 (b) to (c); ESRS S2 S2-2-22; S2-4-33, AR 33 and AR 36 (a); S2-5-42 (b) to (c); ESRS S3 S3-2-21; S3-4-33, AR 31, AR 34 (a); S3-5-42 (b) to (c); ESRS S4 S4-2-20, S4-4-31, AR 30, and AR 33 (a); S4-5-41 (b) to (c)	✓
201-2	Financial implications and other risks And opportunities due to climate change	Annual Financial Report 2024  p. 137, p. 214, p. 218, p. 228	11.2.2	ESRS 2 SBM-3-48-(a)-(d)-(e) ESRS E1-18 E1-3-26 E1-9-64	✓
302-1	Energy consumption within the organization (302-1-a, b, c, e and g)	Annual Financial Report 2024  p. 222	-	ESRS E1E1-5 §37; §38	✓

302-2	Energy consumption outside of the organization	<table><tr><th>Total energy consumption outside the organization</th><th>HELLENiQ ENERGY</th><th>Units</th><th>Comments</th></tr><tr><td>Upstream</td><td>3,666,210.00</td><td rowspan="2">GJ</td><td>Energy from transport and distribution involves transport by ship. Emission factors were derived from the Fourth IMO GHG Study. The transport of products by EKO ships was included.</td></tr><tr><td>Downstream</td><td>774,872,571.3</td><td>The Upstream category includes ship transport. The Downstream category includes the corresponding transport by ship and the use of products.</td></tr></table>	Total energy consumption outside the organization	HELLENiQ ENERGY	Units	Comments	Upstream	3,666,210.00	GJ	Energy from transport and distribution involves transport by ship. Emission factors were derived from the Fourth IMO GHG Study. The transport of products by EKO ships was included.	Downstream	774,872,571.3	The Upstream category includes ship transport. The Downstream category includes the corresponding transport by ship and the use of products.	11.1.3	ESRS 2 GOV-2-26 (b)	✓
Total energy consumption outside the organization	HELLENiQ ENERGY	Units	Comments													
Upstream	3,666,210.00	GJ	Energy from transport and distribution involves transport by ship. Emission factors were derived from the Fourth IMO GHG Study. The transport of products by EKO ships was included.													
Downstream	774,872,571.3		The Upstream category includes ship transport. The Downstream category includes the corresponding transport by ship and the use of products.													
302-3	Energy intensity	Annual Financial Report 2024  p. 223		11.1.4	ESRS E1E1-5 40 ,42	✓										

302-4	Reduction of energy consumption	HELLENiQ ENERGY					-	'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16.	✓	
			HELLENiQ PETROLEUM S.A.	SUBSIDIARIES*	TOTAL	UNITS				COMMENTS
		Energy saved through savings and efficiency improvements (Fuels)	0.00	0.00	0.00	GJ				Energy saving is measured in relation to the previous year.
		Energy saved through savings and efficiency improvements (Electricity)	0.00	0.00	0.00					
		Energy saved through savings and efficiency improvements (Heating)	0.00	0.00	0.00					
		Energy saved through savings and efficiency improvements (Cooling)	0.00	0.00	0.00					
		Energy saved through savings and efficiency improvements (Steam)	408,158.00	0.00	408,158.00					
		Total energy saving	408,158.00	592.30	408,750.3					
302-5	Reductions in energy requirements of products and services	For 2024, EKO ABEE contributed to the reduction of CO2 emissions in the road transport sector by 216,703.67tn CO2 due to the use of biofuels at a volume content of 5% bioethanol in petrol and 7% biodiesel in automotive diesel. The contribution of biofuels to the GHG emission savings against the reference GHG value given in RED II for fossil transport fuel (which is equal to 94 gCO2eq/MJ), are presented above by type of road fuel. As shown, the biofuels used are of higher sustainability against the minimum emission reduction limit of 50% set by RED II. Precisely, the contained biodiesel in the automotive diesel contributed to GHG emission savings by 63.31%, while the contained bioethanol in UNL95, UNL98 and UNL100 gasoline contributed to GHG emission savings by 63.43%, 64.46% and 66.12% respectively. Apart from the use of biofuels in the road transport sector, in 2024, HELLENiQ Energy Group of companies, contributed to the emissions reduction of the air transport sector by 2,799.65 tn CO2. These GHG emissions savings derived from a sales agreement between EKO ABEE and a well-known aviation company for promoting SAF (Sustainable Aviation Fuel) in volume content of 8% in the aviation fuel JET A1 for their flights from Thessaloniki airport of Greece. The supplied SAF is aligned with the principles of circular economy, made from 100% sustainably sourced renewable raw materials such as used cooking oil and animal fat from food industry waste treated with hydrogen (HVO) and turned into renewable products. SAF used was highly sustainable with average emission intensity 9.3 gCO2/MJ contributing in emission savings by 90.14%. All movements of biofuels in mixture with fossil fuels are accompanied by a unique Proof of Sustainability certificate issued by the Seller in the biofuel supply chain, including references to sustainability criteria like the type of raw material, the raw material country of origin, the GHG emissions across the life cycle of the biofuel and the volume of biofuel sold in mixture with fossil fuel.						'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16.	✓	

302-5	Reductions in energy requirements of products and services	Based on EKO ABEE's road fuel sales in 2024 and the energy content prices of the fuel types that make up each product (fossil fuel and biofuel), it appears that: • In the case of Automotive Diesel, the energy savings from the use of biodiesel are 0.6%. • In the case of gasoline products, the energy savings from the use of bioethanol are 1.7%. For individual products, the corresponding savings are: 1.8% for UNL95, 1.5% for UNL98, and 1.6% for UNL100. The energy content values used in the calculations are taken from Annex III of RED II and are as follows: Fossil fuels Gasoline: 32 MJ/kg Diesel: 36 MJ/kg Biofuels Bioethanol: 21 MJ/kg Biodiesel: 33 MJ/kg		'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16.	✓																								
305-1	Direct (Scope 1) GHG emissions	Annual Financial Report 2024  p. 224	11.1.5	ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §50 AR §43 (c) to (d)	✓																								
305-2	Energy indirect (Scope 2) GHG emissions	Annual Financial Report 2024  p. 224	11.1.6	ESRS E1 E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; §AR 45 (a), (c), (d), and (f)																									
305-3	Other indirect (Scope 3) GHG emissions	<table><tr><th></th><th>2024</th></tr><tr><td>Total Reporting Group</td><td>51.416.398</td></tr><tr><td>Category 1: Purchased goods and services</td><td>7.812.533</td></tr><tr><td>Category 3: Fuel and energy-related Activities (not included in Scope1 or Scope 2)</td><td>187.888</td></tr><tr><td>Category 4: Upstream transportation and distribution</td><td>334.622</td></tr><tr><td>Category 5: Waste generated in operations</td><td>1.283</td></tr><tr><td>Category 9: Downstream transportation and distribution</td><td>268.122</td></tr><tr><td>Category 10: Processing of sold products</td><td>1.042.505</td></tr><tr><td>Category 11: Use of sold product</td><td>40.584.091</td></tr><tr><td>Category 12: End-of-life treatment of sold products</td><td>400.874</td></tr><tr><td>Category 14: Franchises</td><td>30.889</td></tr><tr><td>Category 15: Investments</td><td>753.592</td></tr></table>		2024	Total Reporting Group	51.416.398	Category 1: Purchased goods and services	7.812.533	Category 3: Fuel and energy-related Activities (not included in Scope1 or Scope 2)	187.888	Category 4: Upstream transportation and distribution	334.622	Category 5: Waste generated in operations	1.283	Category 9: Downstream transportation and distribution	268.122	Category 10: Processing of sold products	1.042.505	Category 11: Use of sold product	40.584.091	Category 12: End-of-life treatment of sold products	400.874	Category 14: Franchises	30.889	Category 15: Investments	753.592	11.1.7	E1-4 -34 (a),(b) E1-6 §44 (c); §51; AR 46 (a) (i) to (k)	✓
	2024																												
Total Reporting Group	51.416.398																												
Category 1: Purchased goods and services	7.812.533																												
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Category 14: Franchises	30.889																												
Category 15: Investments	753.592																												

305-4	GHG emissions intensity	Annual Financial Report 2024 p. 227	11.1.8	ESRS E1 E1-6 §53; §54; §AR 39 (c); §AR 53 (a)	✓
305-5	Reduction of GHG emissions (305-5-a, c and 2.9.5)	Annual Financial Report 2024 p. 220	11.2.3	ESRS E1 E1-3 §29 (b); E1-4 §34 (c); §AR 25 (b) and (c);	✓
308-1	New suppliers that were screened using environmental criteria	All new suppliers (100%) are evaluated during tender processes and commit to uphold the Group's values and policies concerning environmental management, in the event that they undertake a contract. Since 2023, a digital transformation project has been implemented to optimize the process of including new suppliers in the register and their evaluation. One of the pillars of supplier evaluation is the Environmental & Social Framework (human rights, labor issues, Health & Safety, environmental issues, conflict materials, unethical practices, etc.). No significant findings for 2024.	11.2.3	ESRS E1 E1-3 §29 (b); E1-4 §34 (c); §AR 25 (b) and (c);	✓
308-2	Negative environmental impacts in the supply chain and actions taken	Suppliers commit to uphold the Group's values and policies concerning environmental management at the time of signing of a contract/purchase order for materials or services, which includes a supplier 'compliance clause' with the principles of the UN Global Compact. The contractors who conduct work in the refineries are evaluated after the conclusion of their work, based on their environmental management performance. In 2024, 53 suppliers were assessed for environmental impacts via ECOVADIS. From this assessment no significant findings were identified.			✓

Pollution of Atmosphere

3-3	Management of material topics	Annual Financial Report 2024  ESRS E2-Pollution																	
305-6		<table><thead><tr><th>Emissions of ozone depleting substances (ODS)</th><th>HELLENiQ PETROLEUM S.A.</th><th>SUBSIDIARIES*</th><th>Units</th><th>Comments</th></tr></thead><tbody><tr><td>HCFCs</td><td>0</td><td>0</td><td>tn CFC-11eq</td><td></td></tr></tbody></table>					Emissions of ozone depleting substances (ODS)	HELLENiQ PETROLEUM S.A.	SUBSIDIARIES*	Units	Comments	HCFCs	0	0	tn CFC-11eq		-	'Pollution of air' is a sustainability matter for E2 covered by ESRS 1 §AR 16.	
Emissions of ozone depleting substances (ODS)	HELLENiQ PETROLEUM S.A.	SUBSIDIARIES*	Units	Comments															
HCFCs	0	0	tn CFC-11eq																

305-7	NOx, SO2 and other significant emissions	NOx, SOx and other significant air emissions	HELLENiQ PETROLEUM S.A.	SUBSIDIARIES*	TOTAL	Units	Comments	11.3.2	ESRS E2 E2-4 28 (a) 30 and (c) 31AR 21AR 26	✓
		NOx	2,557.34	3.36	2,560.70	tn	Calculation is based on PRTR annual reports. Emission factors are from the 3/15 CONCAWE report. SOx emissions are calculated based on the sulfur percentage in fuel. There are no emissions from persistent organic pollutants (POP). HAP: benzene emissions and heavy metal concentrations in particles (such as Ni, As, Cd, Hg).			
		NOx Emission Intensity Index	0.12	0.00000147	0.12	kg/tn throughput				
		SOx	2,967.08	5.68	2,972.76	tn				
		SOx Emission Intensity Index	0.14	0.00000222	0.14	kg/tn throughput				
		VOC	1,248.17	264.57	1,512.74	tn				
		VOC Emission Intensity Index	0.05	0.00006857	0.06	kg/tn throughput				
		PMs (PM 10)	121.25	0.22	121.47	tn	Subsidiary methodology: EKO & KALYPSO: calculation or estimation; OKTA & DIAXON: Calculation.			
		PMs Emission Intensity Index	0.01	0.00007265	0.01	kg/tn throughput				
		HAP emissions based on type and weight.	21.96	0.00	21.96	tn				
		Number of incidents exceeding air emission limits	6.00	0.00	6.00	#				
		Number of complaints about air quality	2.00	0.00	2.00	tn				

Health, Safety and Well-being

3-3	Management of material topics	 ESRS S1-Own Workforce			✓
403-1	Occupational health and safety management system	 ESRS S1 - Own Workforce	11.9.2	ESRS S1S1-1-23	✓
403-2	Hazard identification, risk assessment, and incident investigation	 ESRS S1 - Own Workforce Refer to the procedures: "Health, Safety & Environment Incident Reporting and Investigation Procedure", "Corrective Action Procedure", "Highlighting Successful Safety Interventions" (available on intranet only).	11.9.3	ESRS S1S1-3-32-(b)-33	✓

403-3	Occupational health services	 ESRS S1 - Own Workforce	11.9.4	'Health and safety' and 'Training and skills development' are sustainability matters for S1 covered by ESRS 1-AR 16.	✓
403-4	Worker participation, consultation, and communication on occupational health and safety	Annual Financial Report 2024  ESRS S1 - Own Workforce Percentage of the total workforce represented on formal health and safety committees, which are jointly attended by management and employee representatives, who help monitor and advise on workplace health and safety programs: All staff are represented (100%). The committees participate in periodic meetings with the management of the respective facilities and make suggestions for improvements in their workplace regarding Health and Safety. Health & safety issues covered in formal agreements with trade unions: See also Table of Certifications in disclosure 2-24, ISO 45001 facilities certification. Health and Safety issues are mentioned in the Internal Work Rules available on the intranet. A memorandum of understanding is signed between the companies and the trade unions on security staff in the event of a strike. • Internal Protection and Prevention Service operates under PD95/1999; aiming at monitoring employees' occupational health, maintaining hygienic conditions, and taking protective measures to avoid accidents. • Occupational Health and Safety Committee in each facility, consisting of elected employee representatives, in accordance with Law 1568/1985, representing all employees. Any employee of each facility (100%) may participate in the elections. The committees participate in periodic meetings with the facility management making suggestions for Health and Safety improvements in their workplace. Minutes of the meetings are published, including the progress of implementation of the agreed ones. The dates of the meetings are included in the annual report of the Internal Protection and Prevention Service to the Ministry of Labor, Social Security and Social Solidarity. Relevant references on Health and Safety at work are found in: • HELPE RSSOPP's Internal Regulation (Articles 8, 19, 35) • EKO's Internal Regulation (Articles 9, 12, 23) and • Group's Code of Conduct (chapter 14.2). Outsourced Protection & Prevention Services: Where appropriate (e.g. during periods of general maintenance), additional properly qualified external partners are mobilized, relevant indicators are monitored, and the provisions of relevant labor legislation. Health and Safety issues are covered 100% by local agreements or regulations or official procedures, the Health and Safety Employees' Commission, with the participation of a Safety Technician and Occupational Physician, at periodic Health & Safety meetings with colleagues at other Group's facilities, also as part of the Internal Protection and Prevention Service activities. There are also formal agreements in place covering issues such as the: • Provision and use of personal protection equipment • Participation of employee representatives in inspections • Education and information • Submission of complaints • Right to refuse performing dangerous work	11.9.5	'Health and safety' and 'Training and skills development' are sustainability matters for S1 covered by ESRS 1-AR 16.	✓

403-4	Worker participation, consultation, and communication on occupational health and safety	EKO CYPRUS There are two safety committees in EKO CYPRUS LTD, their constitution and their role are governed by legislation. Every three years the members are elected by the staff. Members of the two security committees (one for Nicosia and one for Vassilikos) represent workers on all health and safety issues. OKTA At OKTA, the Health and Safety System covers issues such as: Personal protective equipment; Participation of employee representatives in health and safety inspections, audits and accident investigations; Training and development; Right to refuse unsafe work; Periodic inspections. The Union has appointed representatives for Health & Safety at work who participate in regular meetings with Management and provide feedback and suggestions for improving issues related to Health & Safety at OKTA. Regular training sessions are held for employees and contractors on health and safety issues by the Health, Safety and Environment organizational unit. OKTA is licensed to carry out mandatory training and workplace risk assessment, with three employees as licensed experts. In addition, there are annual KPI indicators for Safety Visits conducted by all Managers in order to promote a safety culture within the company. DIAXON In DIAXON, there are training programs for safety and hygiene for the employees, because this sector is extremely important to the principles of the Group (Code of Conduct, Related Health and Safety Policy, DIAXON Internal Regulations (Article 8) and, due to the standard for food safety BRC/IOP Issue 6: Global Standard for Packaging and Packaging Materials, on the other hand, it derives from the relevant law (Law 3850, Government Gazette A (NO: 84) 2/6/2010, ARTICLE 48). EKO BULGARIA In accordance with local legislation, there is a Work Conditions Committee, which includes representatives of the employees and the management and provides for a dialogue between the employer and employees on health and safety issues. The company has a Health and Safety Service provider (required by law), which performs risk assessments of the workplace, audits and reviews all relevant practices and documents and performs yearly health and safety trainings for all employees.	11.9.5	'Health and safety' and 'Training and skills development' are sustainability matters for S1 covered by ESRS 1 AR 16.	✓																																																																		
403-5	Worker training on occupational health and safety	Annual Financial Report 2024  ESRS S1 - Own Workforce Manhours of health & safety training by facility and gender <table><tr><th></th><th>AIC - EIC - TIC</th><th>Headquarters</th><th>EKO¹</th><th>OKTA</th><th>DIAXON</th><th>EKO CYPRUS</th><th>EKO SUBSIDIARIES (BULGARIA, SERBIA, JUGOPETROL)</th><th>ASPRO FOS</th></tr><tr><td>Employees trained (M/F)</td><td>1,663 (1,565/98)</td><td>157 (103/54)</td><td>163 (145/18)</td><td>194 (159/35)</td><td>89 (83/6)</td><td>46 (33/13)</td><td>297 (172/115)</td><td>41 (35/6)</td></tr><tr><td>Manhours of training (M/F)</td><td>31,190 (29,738/1,451.5)</td><td>1,738 (1,122/616)</td><td>3,152 (2,922.8/229.1)</td><td>951 (814/137)</td><td>310 (277/33)</td><td>798 (594/204)</td><td>972.5 (767/205.5)</td><td>230 (156.5/73.5)</td></tr><tr><td>Contractors & third parties trained (M/ F)</td><td>2,870 (2,706/164)</td><td>67 (47/20)</td><td>944 (802/142)</td><td>989 (987/2)</td><td>11 (11/0)</td><td>63 (56/7)</td><td>1,245 (909/336)</td><td>41 (32/9)</td></tr><tr><td>Manhours of training of contractors and others (M/F)</td><td>20,038 (18,910/1,128)</td><td>466 (297/169)</td><td>6,163 (5,654.7/508.1)</td><td>494.5 (493.5/1)</td><td>14.3 (14.3/0)</td><td>504 (448/56)</td><td>1,732 (1,251/481)</td><td>251 (177/74)</td></tr></table> Training program on health & safety issues <table><tr><th></th><th>2020</th><th>2021</th><th>2022</th><th>2023</th><th>2024</th><th>Target 2024-2025</th></tr><tr><td>Percentage of employees trained</td><td>63%</td><td>73%</td><td>67%</td><td>63%</td><td>71%</td><td>>68%</td></tr><tr><td>Average number of taught manhours per trainee</td><td>10</td><td>9.6</td><td>17</td><td>15.1</td><td>13.7</td><td>>15</td></tr></table>		AIC - EIC - TIC	Headquarters	EKO¹	OKTA	DIAXON	EKO CYPRUS	EKO SUBSIDIARIES (BULGARIA, SERBIA, JUGOPETROL)	ASPRO FOS	Employees trained (M/F)	1,663 (1,565/98)	157 (103/54)	163 (145/18)	194 (159/35)	89 (83/6)	46 (33/13)	297 (172/115)	41 (35/6)	Manhours of training (M/F)	31,190 (29,738/1,451.5)	1,738 (1,122/616)	3,152 (2,922.8/229.1)	951 (814/137)	310 (277/33)	798 (594/204)	972.5 (767/205.5)	230 (156.5/73.5)	Contractors & third parties trained (M/ F)	2,870 (2,706/164)	67 (47/20)	944 (802/142)	989 (987/2)	11 (11/0)	63 (56/7)	1,245 (909/336)	41 (32/9)	Manhours of training of contractors and others (M/F)	20,038 (18,910/1,128)	466 (297/169)	6,163 (5,654.7/508.1)	494.5 (493.5/1)	14.3 (14.3/0)	504 (448/56)	1,732 (1,251/481)	251 (177/74)		2020	2021	2022	2023	2024	Target 2024-2025	Percentage of employees trained	63%	73%	67%	63%	71%	>68%	Average number of taught manhours per trainee	10	9.6	17	15.1	13.7	>15	11.9.6		✓
	AIC - EIC - TIC	Headquarters	EKO¹	OKTA	DIAXON	EKO CYPRUS	EKO SUBSIDIARIES (BULGARIA, SERBIA, JUGOPETROL)	ASPRO FOS																																																															
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403-6	Promotion of worker health	Annual Financial Report 2024  ESRS S1 - Own Workforce The Group, in the context of promoting the health of employees and their families, adopts a series of benefits, which it continuously monitors and enriches. Indicative related benefits, which are granted by most of the Group's companies, are as follows: • Medical Program through Group Life & Health Insurance Policy • Financial Aid for serious health cases. • In addition, daily meals are provided to all employees. Psychological Support Hotline for employees and their families.	11.9.7	'Social protection' is a sustainability matter for S1 covered by ESRS 1-AR 16.	✓
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Annual Financial Report 2024  ESRS S1 - Own Workforce	11.9.8	ESRS S2 S2-4-32-(a)	✓
403-8	Workers covered by an occupational health and safety management system	Annual Financial Report 2024  ESRS S1 - Own Workforce Contractors and subcontractors are covered by the health and safety management system at 100%. There are no exceptions.	11.9.8	ESRS S2 S2-4-32-(a)	✓
403-9	Work-related injuries	Annual Financial Report 2024  ESRS S1 - Own Workforce * Occupational Risk Assessment Studies of each organizational unit (available only on intranet) Rates of injuries, lost working days and absenteeism of the total workforce and the number of fatal accidents at work by region and gender. The safety indicators for AIC, EIC, TIC and Group Subsidiaries' facilities by gender are presented in the following two tables.	11.9.10	ESRS S1 S1-4-38-(a), S1-14-88-(b)-(c), AR-82	✓

403-9

Work-related
injuries

	AIC	EIC	TIC
	Men/ Women		
Fatalities (own staff)	0/0	0/0	0/0
Fatalities (contractors)	0/0	0/0	0/0
Fatality Rate (own staff)	0/0	0/0	0/0
Fatality rate (contractors)	0/0	0/0	0/0
HC WRI ⁽¹⁾ (own staff)	0/0	0/0	0/0
HC WRI ⁽¹⁾ (contractors)	0/0	0/0	0/0
HC WRI ⁽²⁾ (own staff)	0/0	0/0	0/0
HC WRI ⁽²⁾ (contractors)	0/0	0/0	0/0
LWI (own staff)	0/1	2/0	4/0
LWI (contractors)	1/0	1/0	2/0
LTIFR (own staff)	0/0.66	1.85/0	3.71/0
LTIFR (contractors)	0.91/0	0.90/0	2.28/0
LWIF (own staff)	0/0.66	1.85/0	3.71/0
LWIF (contractors)	0.91/0	0.90/0	2.28/0
AIF (own staff) ⁽³⁾⁽⁴⁾	1.33/0.66	5.56/0	5.57/0
AIF (contractors) ⁽³⁾⁽⁴⁾	1.81/0	1.79/0	5.70/0
LWIS (own staff) ⁽⁵⁾	0/119.00	6.50/0	22.50/0
LWIS (contractors) ⁽⁵⁾	3.00/0	3.00/0	48.50/0
Man-hours (own staff)	1,505,813	1,079,186	1,077,222
Man-hours (contractors)	1,102,480	1,114,565	876,468
Absentee rate (own staff)	3.61/3.80	2.91/5.88	3.63/0.71

(1), (2) HC WRI(R) = High Consequence Work Related Injury (Rate)

(3) IR = AIF x 10⁻⁶

(4) AIF (TRCF) = TRIFR (Total Recordable Injury Frequency Rate)

(5) LDR = LWIS

11.9.10

ESRS S1S1-4-38-
(a), S1-14-88-(b)-
(c), AR-82


403-9	Work-related injuries		HEADQUARTERS	EKO	DIAXON	EKO CYPRUS	ASPROFOS	11.9.10	ESRS S1 S1-4-38-(a), S1-14-88-(b)-(c), AR-82	✓
		Fatalities (own staff)	0/0	0/0	0/0	0/0	0/0			
		Fatalities (contractors)	0/0	0/0	0/0	0/0	0/0			
		Fatality Rate (own staff)	0/0	0/0	0/0	0/0	0/0			
		Fatality rate (contractors)	0/0	0/0	0/0	0/0	0/0			
		HCWRI (own staff)	0/0	0/0	0/0	0/0	0/0			
		HCWRI (contractors)	0/0	0/0	0/0	0/0	0/0			
		HCWRIR (own staff)	0/0	0/0	0/0	0/0	0/0			
		HCWRIR (contractors)	0/0	0/0	0/0	0/0	0/0			
		LWI (own staff)	0/1	1/0	0/0	0/0	0/0			
		LWI (contractors)	0/2	4/1	0/0	0/0	0/0			
		LTIFR (own staff)	0/0	1.12/0	0/0	0/0	0/0			
		LTIFR (contractors)	0/7.03	0.50/0.13	0/0	0/0	0/0			
		LWIF (own staff)	0/0	1.12/0	0/0	0/0	0/0			
		LWIF (contractors)	0/7.03	0.50/0.13	0/0	0/0	0/0			
		AIF (own staff)	2.01/0	1.12/0	5.13/0	0/0	0/0			
		AIF (contractors)	3.51/7.03	0.75/0.13	0/0	0/0	0/0			
		LWIS (own staff)	0/0	66.00/0	0/0	0/0	0/0			
		LWIS (contractors)	0/3.00	41.25/30.00	0/0	0/0	0/0			
		Man-hours (own staff)	498643	892,854	194884	143,129	205,200			
		Man-hours (contractors)	284,631	7,953,516	75,281	959,528	181,219			
		Absentee rate (own staff)	0.55/1.55	0.58/1.87	5.35/4.54	1.32/1.03	1.48/3.83			

403-9

Work-related injuries

	OKTA	EKO SERBIA	EKO BULGARIA	JUGOPET ROL
Fatalities (own staff)	0/0	0/0	0/0	0/0
Fatalities (contractors)	0/0	0/0	0/0	0/0
Fatality Rate (own staff)	0/0	0/0	0/0	0/0
Fatality rate (contractors)	0/0	0/0	0/0	0/0
HC WRI (own staff)	0/0	0/0	0/0	0/0
HC WRI (contractors)	0/0	0/0	0/0	0/0
HC WRIR (own staff)	0/0	0/0	0/0	0/0
HC WRIR (contractors)	0/0	0/0	0/0	0/0
LWI (own staff)	0/1	1/0	0/0	0/0
LWI (contractors)	2/0	1/0	0/0	0/0
LTIFR (own staff)	0/0	0/0	0/0	0/0
LTIFR (contractors)	2.98/0	0.84/0	0/0	0/0
LWIF (own staff)	0/0	0/0	0/0	0/0
LWIF (contractors)	2.98/0	0.84/0	0/0	0/0
AIF (own staff)	0/0	0/0	0/0	0/0
AIF (contractors)	2.98/0	1.68/0.84	0.64/0	0/0
LWIS (own staff)	0/0	0/0	0/0	0/0
LWIS (contractors)	32.50/0	50.00/0	0/0	0/0
Man-hours (own staff)	433,593	97,456	127,440	166,936
Man-hours (contractors)	671,949	1,192,574	1,568,568	888,909
Absentee rate (own staff)	2.05/7.64	0.52/5.08	1.53/1.20	4.40/0.46

Clarification:

- The system of rules used is from the CONCAWE definitions and from the OSHA "Recordkeeping guidelines".
- The AR (Absenteeism rate) is monitored only for permanent staff.
- The calculations have been made on the basis of 1,000,000 man-hours.
- Includes Group employees and external partners.

11.9.10

ESRS S1 S1-4-38-(a), S1-14-88-(b)-(c), AR-82

403-9	Work-related injuries	For lost workday incidents (LWI), the days of absence are calendar days. The first day of absence is considered to be the day after the accident. Also in 2024, accidents were classified again according to the definitions of CONCAWE (LWI, RWI, MTC, PSE). According to CONCAWE, LWIs in 2024 were further analyzed in the following categories: <table><tr><th>HELPE, EKO, HQ</th><th>TYPE OF INJURY</th><th>Number of LWIs</th></tr><tr><td>Group's employees</td><td></td><td>8</td></tr><tr><td>External partners</td><td></td><td>11</td></tr><tr><td>Road accidents (*)</td><td>Road accidents</td><td>5</td></tr><tr><td rowspan="3">Height/ Falls</td><td>Falls from a height</td><td>2</td></tr><tr><td>Staff hit by falling objects</td><td>1</td></tr><tr><td>Slips & Trips (same height)</td><td>5</td></tr><tr><td rowspan="2">Burns/electrical</td><td>Explosion or burns</td><td>1</td></tr><tr><td>Exposure electrical</td><td>0</td></tr><tr><td>Confined space entry</td><td>Confined space</td><td>0</td></tr><tr><td rowspan="10">Construction / Maintenance & Other</td><td>Assault or violent act</td><td>0</td></tr><tr><td>Water related, drowning</td><td>0</td></tr><tr><td>Minor injuries (cut, puncture, scrape)</td><td>3</td></tr><tr><td>Struck by</td><td>3</td></tr><tr><td>Road accident (on-site)</td><td>0</td></tr><tr><td>Exposure, noise, chemical, biological vibration</td><td>1</td></tr><tr><td>Caught in, under or between</td><td>2</td></tr><tr><td>Overexertion, strain</td><td>0</td></tr><tr><td>Pressure release</td><td>1</td></tr><tr><td>Other</td><td>0</td></tr></table> (*) They are not counted against the CONCAWE markers	HELPE, EKO, HQ	TYPE OF INJURY	Number of LWIs	Group's employees		8	External partners		11	Road accidents (*)	Road accidents	5	Height/ Falls	Falls from a height	2	Staff hit by falling objects	1	Slips & Trips (same height)	5	Burns/electrical	Explosion or burns	1	Exposure electrical	0	Confined space entry	Confined space	0	Construction / Maintenance & Other	Assault or violent act	0	Water related, drowning	0	Minor injuries (cut, puncture, scrape)	3	Struck by	3	Road accident (on-site)	0	Exposure, noise, chemical, biological vibration	1	Caught in, under or between	2	Overexertion, strain	0	Pressure release	1	Other	0	11.9.10	ESRS S1S1-4-38-(a), S1-14-88-(b)-(c), AR-82	✓
HELPE, EKO, HQ	TYPE OF INJURY	Number of LWIs																																																			
Group's employees		8																																																			
External partners		11																																																			
Road accidents (*)	Road accidents	5																																																			
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	Staff hit by falling objects	1																																																			
	Slips & Trips (same height)	5																																																			
Burns/electrical	Explosion or burns	1																																																			
	Exposure electrical	0																																																			
Confined space entry	Confined space	0																																																			
Construction / Maintenance & Other	Assault or violent act	0																																																			
	Water related, drowning	0																																																			
	Minor injuries (cut, puncture, scrape)	3																																																			
	Struck by	3																																																			
	Road accident (on-site)	0																																																			
	Exposure, noise, chemical, biological vibration	1																																																			
	Caught in, under or between	2																																																			
	Overexertion, strain	0																																																			
	Pressure release	1																																																			
	Other	0																																																			
403-10	Work-related ill health	Annual Financial Report 2024 ESRS S1 - Own Workforce * Occupational Risk Assessment Studies of each organizational unit (available only on intranet)	11.9.11	ESRS S1S1-4, §38(a); S1-14	✓																																																

403-10	Work-related injuries		AIC	EIC	TIC	HQ	EKO	DIAXON	11.9.10	ESRS S1S1-4-38-(a), S1-14-88-(b)-(c), AR-82	✓
		WRIH ⁽¹⁾ Deaths (own staff)	0	0	0	0	0	0			
		RWRIH ⁽²⁾ (own staff)	0	0	0	0	0	0			
			EKO CYPRUS	ASPR OFOS	OKTA	EKO SERBIA	EKO BULGARIA	JUGOPET ROL			
		WRIH ⁽¹⁾ Deaths (own staff)	0	0	0	0	0	0			
		RWRIH ⁽²⁾ (own staff)	0	0	0	0	0	0			
		(1), (2) (R)WRIH = (Recordable) Work Related Ill Health									
		Clarification:									
		• No occupational illnesses of employees have been recorded. • Contractors are exempted from recording occupational diseases. • The categorization of occupational diseases is aligned with Greek Legislation (P.D. 41/2012).									

Economic Impact

Stan- dard	Disclosures & Requirements	Cross - reference & Data	GRI sector standard	CSRD (ESRS interoperabili- ty/assurance)	GRI assura- nce																																																																																
3-3	Management of material topics	Annual Financial Report 2024  ESRS S3-Affected Communities	11.14.1		✓																																																																																
201-1	Direct economic value generated and distributed	<table><tr><th>1</th><th>Direct economic value generated</th><th>2024</th><th>2023</th></tr><tr><td></td><td>Revenue</td><td>12,767,894</td><td>12,803,061</td></tr><tr><td></td><td>Total</td><td>12,767,894</td><td>12,803,061</td></tr></table> <table><tr><th>2</th><th>Economic value generated</th><th>2024</th><th>2023</th></tr><tr><td></td><td>Operating Cost</td><td>12,353,868</td><td>11,713,874</td></tr><tr><td></td><td>Employee wages and benefits</td><td>348,226</td><td>326,159</td></tr><tr><td></td><td>Payments to providers of capital</td><td>371,497</td><td>372,785</td></tr><tr><td></td><td>Total</td><td>13,073,591</td><td>12,412,818</td></tr></table> <table><tr><th>3</th><th>Payment to government by country</th><th>2024</th><th>2023</th></tr><tr><td></td><td>Greece</td><td>257,555</td><td>118,107</td></tr><tr><td></td><td>Montenegro</td><td>1,332</td><td>1,122</td></tr><tr><td></td><td>Bulgaria</td><td>414</td><td>488</td></tr><tr><td></td><td>Serbia</td><td>442</td><td>348</td></tr><tr><td></td><td>Cyprus</td><td>3,317</td><td>1,851</td></tr><tr><td></td><td>North Macedonia</td><td>333</td><td>458</td></tr><tr><td></td><td>UK</td><td>448</td><td>1,075</td></tr><tr><td></td><td>Albania</td><td>0</td><td>0</td></tr><tr><td></td><td>Community investments</td><td>10,397</td><td>20,898</td></tr><tr><td></td><td>Total</td><td>274,238</td><td>274,238</td></tr></table> <table><tr><th>(4) = (1) - (2) - (3)</th><th>Economic value retained</th><th>-579,935</th><th>245,895</th></tr></table> Indicative costs of remuneration and benefits for Group staff: Payroll expenses €253,038,022 Payroll tax expenses €54,814,534 Insurance contributions €49,481,987 Employee insurance plan €6,884,107 Employee pension plan €10,772,098 Transfer of employees €5,182,275 Food €6,722,429 School aid €391,372 University study grant for employees €196,704 Financial support to family members with disabilities €10,407 Marriage/birth/death allowance for a relative of an employee €115,109 Nursery allowance €1,409,777 Camps for employees' children €276,769 Awards for outstanding/achieving children of employees €130,162 Vouchers/Easter gifts & Christmas €2,651,431 Company cars €4,834,402 Other related benefits €4,000,312	1	Direct economic value generated	2024	2023		Revenue	12,767,894	12,803,061		Total	12,767,894	12,803,061	2	Economic value generated	2024	2023		Operating Cost	12,353,868	11,713,874		Employee wages and benefits	348,226	326,159		Payments to providers of capital	371,497	372,785		Total	13,073,591	12,412,818	3	Payment to government by country	2024	2023		Greece	257,555	118,107		Montenegro	1,332	1,122		Bulgaria	414	488		Serbia	442	348		Cyprus	3,317	1,851		North Macedonia	333	458		UK	448	1,075		Albania	0	0		Community investments	10,397	20,898		Total	274,238	274,238	(4) = (1) - (2) - (3)	Economic value retained	-579,935	245,895	11.14.2		✓
1	Direct economic value generated	2024	2023																																																																																		
	Revenue	12,767,894	12,803,061																																																																																		
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(4) = (1) - (2) - (3)	Economic value retained	-579,935	245,895																																																																																		

201-1	Direct economic value generated and distributed		EMPLOYEE INSURANCE COSTS	REMUNERATION TAX COSTS	REMUNERATION EXPENSES	OTHER FEES & BENEFITS	11.14.2	✓
		HELLENiQ ENERGY S.A.	1,470,713	5,246,405	13,713,088	1,698,655		
		HELLENiQ PETROLEUM S.A.	35,079,605	38,150,867	177,129,973	30,520,402		
		EKO SA	6,211,717	6,096,074	27,874,090	4,950,613		
		ASPROFOS	1,072,772	1,021,340	5,495,585	693,214		
		DIAXON	136,196	101,670	559,270	738,501		
		EKO AFRODITI	5,564	9,300	24,960	583		
		EKO BULGARIA	260,700	189,370	2,059,298	553,646		
		EKO CYPRUS	745,068	784,942	5,220,008	1,044,522		
		EKO SERBIA	261,000	201,000	2,204,000	366,000		
		ELPE FUTURE	50,171	47,160	237,748	49,930		
		HELLENiQ ENERGY CONSULTING	703,723	654,546	3,442,133	385,983		
		HELLENiQ ENERGY DIGITAL	294,742	301,670	1,396,924	148,010		
		HELLENiQ RENEWABLES S.A.	184,051	200,629	912,503	113,422		
		HELLENiQ RENEWABLES WIND FARMS OF EVIA S.A.	12,032	9,273	59,039	10,870		
		HELLENiQ RENEWABLES WIND FARMS OF MANI S.A.	18,062	9,976	81,963	10,628		
		HELLENiQ UPSTREAM S.A.	266,993	316,996	1,524,803	158,106		
		HELLENiQ UPSTREAM S.A.	266,993	316,996	1,524,803	158,106		
		JUGOPETROLAD	187,621	239,610	2,548,567	685,700		
		KALYPSO KEA S.A.	49,637	30,235	203,692	28,538		
		OKTA	1,215,868	274,256	3,219,356	1,396,509		
		VARDAX S.A.	29,983	14,180	97,588	18,298		

201-4	Financial assistance received from government	Annual Financial Report 2024  p. 311 In 2024, HELLENiQ RENEWABLES S.A., a subsidiary of the Group, received the amount of EUR 10 million as investment support from the Recovery and Resilience Facility (RRF) for the Battery Energy Storage System (BESS) in TIC selected by the Regulatory Authority for Energy, Waste and Water in Greece (RAAEY) competition. Also, HELLENiQ RENEWABLES WIND FARMS OF MANI S.A., received the additional amount of EUR 9.5 million due to its inclusion in the Development Law.	11.21.3	✓
202-2	Proportion of senior management hired from local community	Our cooperation with both the wider community and the local communities adjacent to our facilities is ongoing, multi-dimensional and meaningful. In the process of recruitment of personnel at HELPE RSSOPP, a prioritization of residents of the municipalities adjacent to the facilities is foreseen (The definition of significant operating locations and adjacent areas is presented in disclosure 204-1). The percentages of senior managers with a rank from Vice-Director (senior management) and above, from the local community, are shown below: Group Average: 16.62% HELLENiQ PETROLEUM S.A.: 7% HELLENiQ ENERGY: 5% EKO: 3% KALYPSO KEA S.A.: 0% ASPROFOS: 0% DIAXON: 0% EKO BULGARIA: 75% EKO SERBIA: 75% EKO CYPRUS: 93% JUGOPETROL: 100% OKTA: 100% HELLENiQ UPSTREAM S.A.: 0% HELLENiQ ENERGY CONSULTING: 0% HELLENiQ RENEWABLES S.A.: 0% HELLENiQ RENEWABLES WIND FARMS OF EVIA S.A.: 0% HELLENiQ RENEWABLES WIND FARMS OF MANI S.A.: 0% ELPEFUTURE: 0% HELLENiQ ENERGY DIGITAL: 0% EKO AFRODITI: 0% VARDAX S.A.: 0% ELPET BALKANIKI: 0%	11.14.2	✓

203-1	Infrastructure investments and services supported	Annual Financial Report 2024  p. 265 In October 2024, the double Materiality Study was carried out (see Annual Financial Report 2024, p. 140). Such approaches, as well as quantitative and/or qualitative surveys, implemented in local communities (Company Reputation Monitor) are used to identify investments in infrastructure and other actions that benefit local communities. All projects are carried out in consultation with local communities. Examples include: Greece • Heating oil to schools of the neighboring municipalities of Thriasio & West Thessaloniki (€396,467) • Heating oil and transport fuel to institutions and organizations carrying out social work (€214,075) • Donation of an isobox for conducting examinations at the Thriasio General Hospital (€21,204) • Supply of furniture to meet the needs of GNA Evangelismos - Polyclinic (€41,500) • Donation of 11 defibrillators to the Hellenic Red Cross (€9,853) • Donation of asphalt to the municipality of Elefsina (€33,664) • Fuels for the fire-fighting vehicles of voluntary organizations and to support with emergency responses and for flood-affected areas in Thessaly (€8,272) • Implementation of erosion control works in the affected areas of Rapentosa - Marathon (€573,642) • Green Interventions: Enhancing biodiversity in two parks in Thriasio & West Thessaloniki - Municipalities of Megara and Delta (€99,572) • Support to police forces, such as donation and repair of vehicles, electronic equipment, furniture and office supplies (€175,750) • Renovation of the Hellenic Police building - Kypseli Police Station, technical works and project supervision (€46,200) Cyprus • Alliance with the Cyprus Fire Service (€315,000) - The purchase of two complete sets of equipment, which consist of six rescue tools. These two sets will cover two cities. The goal is to purchase five set in total in order to meet the needs of all the cities in Cyprus. - Provision the Cyprus Fire Service with an inflatable rescue boat and equipment that will include life jackets, helmets, gloves and specialized suits. - Sponsor a training program for eight non-commissioned officers at the Fire Service College in the U.K., which is recognized as the world's leading provider in the training of firefighters and other special rescue units and emergency services. • Implementation of the 7th consecutive road safety education program "EKO Safe Rider", in the framework of the road accident prevention initiative "City's A.R.T.". (€111,000) - Various TV and radio spots with various messages were aired to create awareness on how to educate car drivers on how to be more considerate of motorcycle drivers, due to the annual increase in accidents. - In addition, 5 podcasts were aired nationwide through one of the largest digital portals, focusing on safe driving, tips and road rage education.	11.14.4	'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1-AR 16.	✓
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203-1	Financial assistance received from government	- EKO rewarded the effort of two students who excelled in their performance during the past academic year (€1,750) - For the first time, EKO Cyprus announced the launch of the 'Proud of Youth' Program for university graduates who wish to further enrich their knowledge by obtaining a Master's Degree in Cyprus and abroad. (€53,000) The application process for participation in the "Proud of Youth" program started on Wednesday, April 3 and ended on Monday, May 20, 2024. The scholarships emphasized specialized sectors related to the Group's activity, such as: "Engineering and Energy", "Digital Transformation", "Environmental Sciences" and "Economics and Management". - The Independent Social Support Body was established in 2015, is subject to law and is financially managed by the Accountant General of the State. It relies exclusively on contributions from natural and legal people and does not burden the state budget. (€53,000) To date, it has been instrumental, through tuition or rent subsidies, so that hundreds of students, from families who faced serious financial and social problems, could finally complete their studies instead of dropping out. - Promoting and supporting excellence in healthy competition as well as promoting sports. (€35,000) - Donation of heating oil to fourteen foundations and Makarios Hospital to keep warm during the cold winter months. (€300,000) Republic of North Macedonia - Regional Fire Fighting Unit of Sveti Nikole - Donation of FF equipment (35 FF metal brooms & 15 backpack water sprinkler) to fight the wildfires in inaccessible terrains in Sv. Nikole - (€3,126) - Donation of photovoltaic plant for the elementary school "Sv. Kiril and Methodij" in the Municipality of Veles (€6,429) - Donation of photovoltaic plant for the kindergarten "Detska Radost" in the Municipality of Gevgelija (€12,398) - Donation of PV traffic signs for Municipality of Center - 6 PV traffic signs were donated to Municipality of Center and, installed nearby 5 elementary schools located in the Municipality (€15,723) - Elementary school "Braka Miladinovci" - donation of power generator and 120 candy packages for the pupils from first to third grade (€4,410) - Municipality of Ilinden - Planting trees in the urban areas of the Municipality (€1,997)	11.14.4	'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRs 1-AR 16.	✓
203-2	Significant indirect economic impacts	Annual Financial Report 2024  p. 253, p. 270	11.14.5	ESRS S1S1-4-AR 41 ESRS S3 S3-4-AR 36	✓

204-1

Proportion of spending on local suppliers

Annual Financial Report 2024

p. 253, p. 270

	Neighboring Municipalities of Thriasio		Neighboring municipalities of the Municipality of Thessaloniki		Neighboring Municipalities of Kozani	
	Payments value (€ thousand)	Number of Suppliers	Payments value (€ thousand)	Number of Suppliers	Payments value (€ thousand)	Number of Suppliers
HELLENiQ PETROLEUM S.A	32,297	173	30,306	142	6,441	2
DIAXON	33	6	152	22	0	0
KOZILIO 1(Kozani PV)	0	0	0	0	9	5
TOTAL	32,330	179	30,459	164	6,450	7
TOTAL (%)	4.7%	5.9%	4.4%	5.4%	0.9%	0.2%

	TOTAL GROUPS		CONTACTS	
	Payments value (€ thousand)	Number of Suppliers	Payments value (€ thousand)	Number of Suppliers
HELLENiQ PETROLEUM S.A	69,044	317	592,249	2,405
DIAXON	185	28	5,003	266
KOZILIO 1(Kozani PV)	9	5	19,306	25
TOTAL	69,238	350	616,559	2,696
TOTAL (%)	10.1%	11.5%	89.9%	88.5%

	TOTAL			
	Payments value (€ thousand)	Number of Suppliers	Payments value (€ thousand)	Number of Suppliers
HELLENiQ PETROLEUM S.A	661,293	2,722	10.4%	11.6%
DIAXON	5,189	294	3.6%	9.5%
KOZILIO 1(Kozani PV)	19,315	30	0.0%	16.7%
TOTAL	685,797	3,046	10.1%	11.5%
TOTAL (%)	100.0%	100.0%		

11.14.6

'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRs 1-AR 16.

204-1	Proportion of spending on local suppliers		Payments value (€ thousand)		Number of Suppliers		11.14.6	'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRs 1-AR 16.	✓
			Total	Local	Total	Local			
		HELLENiQ ENERGY Holdings S.A.	23,774	20,501	566	491			
		HELLENiQ ENERGY DIGITAL S.A.	48,017	30,959	171	120			
		VARDAX S.A.	480	332	51	40			
		EKO S.A.	153,733	147,881	2,269	2,213			
		KALYPSO KEA S.A.	59,743	59,743	523	523			
		EKO BULGARIA EAD	45,658	44,656	481	442			
		EKO CYPRUS LTD	36,531	33,273	529	472			
		EKO SERBIA AD	44,148	43,161	445	414			
		JUGOPETROL AD (Montenegro)	39,476	37,943	532	455			
		OKTA (Republic of North Macedonia) / OKTA AD SKOPJE	6,936	6,114	394	343			
		HELLENiQ UPSTREAM S.A.	1,640	311	74	38			
		HELLENiQ RENEWABLES S.A	16,503	15,728	129	113			
		HELLENiQ RENEWABLES WIND FARMS OF EVIA S.A.	1,896	1,886	44	43			
		ELPEFUTURE	2,310	2,309	75	74			
		HELLENiQ ENERGY CONSULTING	114	114	9	9			
		ASPROFOS SA	2,103	1,415	206	192			
		TANAGRA	189	163	14	12			
		SAETHER	441	409	23	21			
		HELLENiQ UPSTREAM KIPARISSIAKOS GULF SA	1,304	920	18	14			
		HELLENiQ UPSTREAM SEA OF THRACE SA	31	15	5	4			
		HELPE PATRAIKOS SA	104	60	10	8			
		HELLENiQ UPSTREAM WEST KERKYRA SA	30	15	33	32			
		HELLENiQ UPSTREAM IONIO SA	1,118	652	23	18			
		HELLENiQ UPSTREAM WEST CRETE SA	19	16	7	6			
		HELLENiQ UPSTREAM SW CRETE SA	18	16	7	6			
		HELLENiQ ENERGY REAL ESTATE SA	586	586	43	43			
		EKOTA KO SA	15	15	8	8			
		EKO AFRODITI MARITIME COMPANY	1,023	809	110	77			
		EKO IRA MARITIME COMPANY	1,679	1,446	120	86			
		ELPET BALKANIKI SA	436	51	15	10			

204-1	Proportion of spending on local suppliers			Payments value (€ thousand)		Number of Suppliers		11.14.6	'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRs 1-AR 16.	✓
			Total	Local	Total	Local				
		ENERGI AKI SERVION	17	17	4	4				
		ENERGI AKI PYLOU METHONIS SA	382	379	19	18				
		ELPE RENEWABLE WIND FARMS MANI A.S.	2,182	2,026	76	70				
		ATEN ENERGI AKI SA	223	223	14	14				
		WINDSPUR SA	52	52	5	5				
		FENSOL S.M.	50	50	17	16				
		FRONTERA	221	221	7	7				
		TOTAL	493,182	454,469	7,076	6,461				
		Local Suppliers %		92,2%		91,3%				
		Sum	1,178,979		10,122					
Note: Expenditure such as purchase, transport and storage of raw materials and intermediate products, water, energy and telephone costs, intra-group transactions and payments to public authorities, insurance funds and insurance companies are not taken into account. The Group's policy is to support the local market and local contractors, wherever possible and in accordance with the Group's Procurement Regulation, considering our criteria for the selection of our partners (such as safety performance, quality, competitiveness, etc.). In this context, the Group (along with other major companies) invests in the appropriate training of subcontractors to ensure their ability to participate in Group projects.										
413-1	Operations with local community engagement, impact assessments, and development programs	Annual Financial Report 2024  p. 267-271					11.15.2	ESRS S3 S3-2-19, S3-3-25, S3- 4 AR 34 (c)	✓	
413-2	Operations with significant actual and potential negative impacts on local communities	Annual Financial Report 2024  p. 137 , p. 266					11.15.3	ESRS 2 SBM-3 48 (c), ESRs S3-9 (a) i and (b)	✓	

Energy (access and availability) & Mobility

3-3	Management of material topics	Annual Financial Report 2024  ESRS S4-Consumers and End-Users			✓										
416-1	Assessment of the health and safety impacts of product and service categories	Annual Financial Report 2024  p. 273	11.3.3	'Personal safety of consumers and end-users' is a sustainability matter for S4 covered by ESRS 1AR 16.	✓										
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Annual Financial Report 2024  p.285 HELPE RSSOPP/ EKO SA/ EKO Cyprus/ EKO Serbia/ OKTA/ EKO Bulgaria/ Jugopetrol None. No case of non-compliance	11.3.3	ESRS S4 S4-4-35	✓										
417-1	Requirements for product and service information and labeling	Copies of product material safety data sheets are provided with packaged products, such as lubricants. No such requirement applies to non packaged products. <table><tr><th>Commercial Companies</th><th>Sourcing of components of the product</th><th>Content, particularly in regard to substances that could potentially produce an environmental or social impact</th><th>Safe use of the product</th><th>Disposal of the product and environmental/ social impacts</th></tr><tr><td>EKO SA, OKTA, EKO CYPRUS, EKO BULGARIA, EKO SERBIA, JUGOPETROL</td><td>YES</td><td>YES</td><td>YES</td><td>YES</td></tr></table>	Commercial Companies	Sourcing of components of the product	Content, particularly in regard to substances that could potentially produce an environmental or social impact	Safe use of the product	Disposal of the product and environmental/ social impacts	EKO SA, OKTA, EKO CYPRUS, EKO BULGARIA, EKO SERBIA, JUGOPETROL	YES	YES	YES	YES	11.3.3	ESRS S4 S4-4-35	✓
Commercial Companies	Sourcing of components of the product	Content, particularly in regard to substances that could potentially produce an environmental or social impact	Safe use of the product	Disposal of the product and environmental/ social impacts											
EKO SA, OKTA, EKO CYPRUS, EKO BULGARIA, EKO SERBIA, JUGOPETROL	YES	YES	YES	YES											
417-2	Incidents of non-compliance concerning product and service information and labeling	Annual Financial Report 2024  p.285 EKO ABEE/ OKTA/ EKO Cyprus/ EKO Serbia/ EKO Serbia/ Jugopetrol/ EKO Bulgaria No case of non-compliance, there is a process for checking fuel stations regarding product distribution.	-	ESRS S4 S4-4-35	✓										

417-3	Incidents of non-compliance concerning marketing communications	Annual Financial Report 2024 📄 p.285 No case of non-compliance. Full compliance with relevant legislation regarding competition and consumer protection.	-	ESRS S4 S4-4-35	✓
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Annual Financial Report 2024 📄 p.285 No case of non-compliance. The Group has put in place a Personal Data Privacy Policy, appointed a Data Protection Officer and is completing its full compliance program with the provisions of the General Data Protection Regulation (GDPR). There is no complaint regarding a breach of customer privacy or an incident of loss of customer personal data within 2024.	-	ESRS S4 S4-3, AR 23, S4-4-35	✓

Other topics

Circular Economy Principles: Sustainable Water & Waste Management

Standard	Disclosures & Requirements	Cross - reference & Data			GRI sector standard	CSRD (ESRS interoperability/ assurance)	GRI assurance
301-1	Materials used by weight or volume	Materials	HELLENiQ PETROLEUM S.A.	SUBSIDIARIES*	-		✓
		Crude oil	15,076,943.54	23,112.70			
		Throughput (Crude oil + other unit feed streams)	18,594,785.70	2,563,265.32			
		Total Products Handled (Crude + other plant feed streams + other and/ or semi-finished products not processed)	21,547,469.76	3,858,224.27			
		Materials used	8,659.55	4,570.90			
		Catalysts	2,843.93	0.00			
		Lubricants	86.18	9.87			
		Additives & Other Materials	5,729.44	2,488.91			
		Solvents	0	0.42			
		Packaging Materials	0	2,071.70			
		Materials used in hydrolic fracturing, such as hydraulic fluids, anticorrosives, acids, surfactants, anti-scaling agents, gelling agents, friction reducers, biocides, breakers, iron controllers, scale inhibitors.	N/A	N/A			
		Other Materials	0.00	9.40			

301-1	Materials used by weight or volume	<table><tr><th>Materials</th><th>TOTAL</th><th>Units</th><th>Comments</th></tr><tr><td>Crude oil</td><td>15,100,056.24</td><td>tn</td><td rowspan="10">Diaxon (C) refers to polypropylene and copolymer *Total materials supplied by the refineries and third-party suppliers The total amount of materials used is non-renewable</td></tr><tr><td>Throughput (Crude oil + other unit feed streams)</td><td>21,158,051.02</td><td>tn</td></tr><tr><td>Total Products Handled (Crude + other plant feed streams + other and/or semi-finished products not processed)</td><td>25,405,694.03</td><td>tn</td></tr><tr><td>Materials used</td><td>13,230.45</td><td>tn</td></tr><tr><td>Catalysts</td><td>2,843.93</td><td>tn</td></tr><tr><td>Lubricants</td><td>96.05</td><td>tn</td></tr><tr><td>Additives & Other Materials</td><td>8,218.35</td><td>tn</td></tr><tr><td>Solvents</td><td>0</td><td>tn</td></tr><tr><td>Packaging Materials</td><td>2,071.70</td><td>tn</td></tr><tr><td>Materials used in hydrolic fracturing, such as hydraulic fluids, anticorrosives, acids, surfactants, anti-scaling agents, gelling agents, friction reducers, biocides, breakers, iron controllers, scale inhibitors.</td><td>N/A</td><td>tn</td></tr><tr><td>Other Materials</td><td>9.40</td><td>tn</td><td>Includes chemicals for steam generators, wastewater treatment, liquid nitrogen, etc.</td></tr></table>	Materials	TOTAL	Units	Comments	Crude oil	15,100,056.24	tn	Diaxon (C) refers to polypropylene and copolymer *Total materials supplied by the refineries and third-party suppliers The total amount of materials used is non-renewable	Throughput (Crude oil + other unit feed streams)	21,158,051.02	tn	Total Products Handled (Crude + other plant feed streams + other and/or semi-finished products not processed)	25,405,694.03	tn	Materials used	13,230.45	tn	Catalysts	2,843.93	tn	Lubricants	96.05	tn	Additives & Other Materials	8,218.35	tn	Solvents	0	tn	Packaging Materials	2,071.70	tn	Materials used in hydrolic fracturing, such as hydraulic fluids, anticorrosives, acids, surfactants, anti-scaling agents, gelling agents, friction reducers, biocides, breakers, iron controllers, scale inhibitors.	N/A	tn	Other Materials	9.40	tn	Includes chemicals for steam generators, wastewater treatment, liquid nitrogen, etc.			✓
Materials	TOTAL	Units	Comments																																									
Crude oil	15,100,056.24	tn	Diaxon (C) refers to polypropylene and copolymer *Total materials supplied by the refineries and third-party suppliers The total amount of materials used is non-renewable																																									
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Other Materials	9.40	tn	Includes chemicals for steam generators, wastewater treatment, liquid nitrogen, etc.																																									
301-2	Recycled input materials used	<table><tr><th>Recyclable Materials</th><th>HELLENiQ PETROLEUM S.A.</th><th>SUBSIDIARIES*</th><th>TOTAL</th><th>Units</th><th>Comments</th></tr><tr><td>Materials used that are recycled input materials</td><td>209,870.52</td><td>1,453.56</td><td>211,324.08</td><td>tn</td><td rowspan="2">Slops and import Oily sludge</td></tr><tr><td>Percentage of materials used that are recycled input materials.</td><td>0.99</td><td>6.99%</td><td>100%</td><td>tn</td></tr></table>	Recyclable Materials	HELLENiQ PETROLEUM S.A.	SUBSIDIARIES*	TOTAL	Units	Comments	Materials used that are recycled input materials	209,870.52	1,453.56	211,324.08	tn	Slops and import Oily sludge	Percentage of materials used that are recycled input materials.	0.99	6.99%	100%	tn	-		✓																						
Recyclable Materials	HELLENiQ PETROLEUM S.A.	SUBSIDIARIES*	TOTAL	Units	Comments																																							
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Percentage of materials used that are recycled input materials.	0.99	6.99%	100%	tn																																								
301-3	Reclaimed products and their packaging materials	It does not apply to petroleum products, for which we do not use packaging.			-		✓																																					
303-1	Interactions with water as a shared resource	Annual Financial Report 2024  p.233			11.6.2	ESRS 2 SBM-3-48 (a) MDR-T §80 (f)	✓																																					
303-2	Management of water discharge-related impacts (303-2-iv)	The main sources of water abstraction are the public network (82.6%) and the sea (12.4%). 98% of total water consumption comes from HELLENiQ ENERGY's facilities in Greece, which are classified as water stress areas according to the WRI assessment.			11.6.3		✓																																					

303-3

Water withdrawal

Water abstraction per abstraction point	HELLENiQ PETROLEUM S.A.	SUBSIDIARIES*	TOTAL	Units	Comments
Total	15,213,277.60	708,391.2	15,921,668.80	m³	Methodology: AIC, EIC: Counters / Supplier Invoices, TIC: Meters. OKTA: Meters, EKO, KALYPSO & HPC: Supplier Invoices & Meters, JPK & AF: Supplier Invoices
Surface water	0.00	26,342.00	26,342.00		
Ground water	204,302	385,399	589,701.00		
Sea water	1,968,637.00	2,058.00	1,970,695.00		
Utility network	12,854,795.60	294,652.20	13,149,447.80		
Other sources	185,543	0.00	185,543.00		

Total water abstraction per type	HELLENiQ PETROLEUM S.A.	SUBSIDIARIES*	TOTAL	Units
Total water abstraction per type (m³)	15,213,277.60	708,391.2	15,921,668.80	m³
From freshwater sources (<1.000 mg/L Total Dissolved Solids)	12,854,795.60	680,659.80	13,535,454.80	
Other sources (>1.000 mg/L Total Dissolved Solids)	2,358,482.00	25,999.00	2,384,481.00	
Surface water	0.00	26,342.00	26,342.00	
Freshwater (<1.000 mg/L Total Dissolved Solids)	0.00	0.00	0.00	
Other (>1.000 mg/L Total Dissolved Solids)	0.00	26,342.00	26,342.00	
Groundwater	204,302.00	385,399.00	385,399.00	
Freshwater (<1.000 mg/L Total Dissolved Solids)	0.00	0.00	0.00	
Other (>1.000 mg/L Total Dissolved Solids)	204,302.00	385,399.00	589,701.00	
Sea Water	1,968,637.00	2,058.00	2,058.00	
Freshwater (<1.000 mg/L Total Dissolved Solids)	0.00	0.00	0.00	
Other (>1.000 mg/L Total Dissolved Solids)	1,968,637.00	2,058.00	1,970,695.00	
Utility network	12,854,795.60	294,652.20	294,652.20	
Freshwater (<1.000 mg/L Total Dissolved Solids)	12,854,795.60	294,652.20	13,149,447.20	
Other (>1.000 mg/L Total Dissolved Solids)	0.00	0.00	0.00	
Other sources	0.00	0.00	0.00	
Freshwater (<1.000 mg/L Total Dissolved Solids)	0.00	0.00	0.00	
Other (>1.000 mg/L Total Dissolved Solids)	185,543.00	0.00	185,543.00	

11.6.4

Water withdrawals' is a sustainability matter for E3 covered by ESRS 1 §AR 16.

303-4

Water discharge

Quantities of discharged water by destination	HELLENiQ PETROLEUM S.A.	SUBSIDIARIES*	TOTAL	Units	Comments
Total discharged by destination (m³)	6,971,869	253,293	7,225,16168	m³	Meters are used at the refineries, Diaxon and OKTA. For the other subsidiaries in Greece (EKO/ KALYPSO, EKO Cyprus and ASPROFOS), it is assumed that the water discharged corresponds to 75% of the water abstracted according to the water provider's invoices.
Surface water	0.00	21,615	21,61545		
Ground water	0.00	0.00	0.00		
Sea water	6,971,869	0.00	6,966,168.88		
For third-party use / organizations	5,700	99,434	105,133.60		

Quantities of discharged water by destination	AIC	EIC	TIC	SUBSIDIARIES*	Units	Comments
Total water discharge by type (m³)	2,082,403	3,283,425	1,606,041	135,931	m³	Meters are used at refineries, Diaxon and OKTA (A+C). For the other subsidiaries in Greece (EKO/ KALYPSO, EKO Cyprus and ASPROFOS), it is assumed that the water discharged corresponds to 75% of the water according to the water provider's invoice
In freshwater sources (<1,000 mg/L Total Dissolved Solids)	0.00	0.00	0.00	0.00		
Other sources (>1,000 mg/L Total Dissolved Solids)	2,082,403	3,283,425	1,606,041	135,931		

Level of Wastewater Treatment	AIC	EIC	TIC	SUBSIDIARIES*
Level of Wastewater Treatment	Tertiary	Tertiary	Secondary	A,B,Γ,Z (A-Secondary,B- Primary, Secondary,Γ- Primary,Z- Primary)

Annual average values (mg/L) of priority substances:	HELLENiQ PETROLEUM S.A.	SUBSIDIARIES*	Units	Comments
Lead	0.82	0.00	mg/L	
Cadmium	0.05	0.00		
Nickel	3.70	0.00		
Mercury	0.28	0.00		
Benzene	0.01	0.01		
Number of exceedance events	0.00	0.00	#	

Water recycling and reuse	HELLENiQ PETROLEUM S.A.	SUBSIDIARIES*	Units	Comments
Volume	2,672,786.54	0.00	m³	Derived either directly from meters, by calculation or estimation (e.g. for AIC the recycled water comes from the desalination of the distillation plant. It is also estimated that 10% of the water from the wastewater plant is used for internal operations - cleaning, hydraulic testing, etc.
Percentage	0.0168%	0.00	%	

11.6.5

'Water discharges' is a sustainability matter for E3 covered by ESRs 1 & 16.

✓

303-5	Water consumption	Annual Financial Report 2024  p. 234	11.6.6	ESRS E3 E3-4-28 (a), (b), (d) and (e)	✓																																																																														
306-1	Waste generation and significant waste-related impacts	Annual Financial Report 2024  p. 238	11.5.2	ESRS 2 SBM-3-48 (a), (c) ii and iv, ESRS E5 E5-4 §30	✓																																																																														
306-2	Management of significant waste-related impacts (306-2-a and c)	Annual Financial Report 2024  p. 238	-	-	✓																																																																														
306-3	Waste generated	<table> <tr> <th>Total Solid Waste Weight by Waste Category</th><th>HELLENiQ PETROLEUM S.A.</th><th>SUBSIDIARIES*</th><th>TOTAL</th><th>Units</th><th>Comments</th></tr> <tr> <td>Total weight</td><td>21,351.60</td><td>6,046.79</td><td>27,398.39</td><td rowspan="17">m³</td><td rowspan="3">Priority is given to on-site management (within facilities). If this is not feasible, they are managed by specialized waste management companies. The method of management is selected in accordance with Article 4 of the European Directive 2008/98/EC "Waste hierarchy".</td></tr> <tr> <td>Hazardous (Total)</td><td>15,866.195</td><td>2,135.63</td><td>18,001.83</td></tr> <tr> <td>Non-hazardous (Total)</td><td>5,485.4</td><td>3,911.16</td><td>9,396.56</td></tr> <tr> <td>Total weight of waste prevented from disposal, based on disposal method (R)</td><td>21,351.10</td><td>6,046.12</td><td>27,397.21</td><td rowspan="7">(R) - Waste prevented from final disposal by disposal method - Reuse, recycling and recovery.</td></tr> <tr> <td>Reuse - hazardous</td><td>91.00</td><td>128.14</td><td>219.14</td></tr> <tr> <td>Reuse - Non-hazardous</td><td>0.00</td><td>190.00</td><td>190.00</td></tr> <tr> <td>Recycling - Hazardous</td><td>9,524.45</td><td>480.95</td><td>10,005.40</td></tr> <tr> <td>Recycling - Non-hazardous</td><td>1,181.44</td><td>1,682.57</td><td>2,864.01</td></tr> <tr> <td>Recovery - Hazardous</td><td>6,250.25</td><td>133.28</td><td>6,383.53</td></tr> <tr> <td>Recovery - Non-hazardous</td><td>4,303.96</td><td>50.64</td><td>4,354.60</td></tr> <tr> <td>Total weight of waste destined for final disposal, by disposal method (D)</td><td>67.57</td><td>3,380.54</td><td>3,448.11</td><td rowspan="7">(R) - Waste prevented from final disposal by disposal method - Reuse, recycling and recovery.</td></tr> <tr> <td>Incineration - Hazardous</td><td>0.04</td><td>12.89</td><td>12.93</td></tr> <tr> <td>Incineration - Non-hazardous</td><td>0.00</td><td>0.16</td><td>0.16</td></tr> <tr> <td>Final disposal (e.g. landfill, thermal desorption, etc.) - Hazardous</td><td>7.49</td><td>59.63</td><td>67.12</td></tr> <tr> <td>Final disposal (e.g. landfill, etc.) - Non-hazardous</td><td>60.04</td><td>1,987.00</td><td>2,047.04</td></tr> <tr> <td>Other ways of disposal (hazardous)</td><td>0.00</td><td>1,320.86</td><td>1,320.86</td></tr> <tr> <td>Other means of disposal (non-hazardous)</td><td>0.00</td><td>0.00</td><td>0.00</td></tr> </table>	Total Solid Waste Weight by Waste Category	HELLENiQ PETROLEUM S.A.	SUBSIDIARIES*	TOTAL	Units	Comments	Total weight	21,351.60	6,046.79	27,398.39	m ³	Priority is given to on-site management (within facilities). If this is not feasible, they are managed by specialized waste management companies. The method of management is selected in accordance with Article 4 of the European Directive 2008/98/EC "Waste hierarchy".	Hazardous (Total)	15,866.195	2,135.63	18,001.83	Non-hazardous (Total)	5,485.4	3,911.16	9,396.56	Total weight of waste prevented from disposal, based on disposal method (R)	21,351.10	6,046.12	27,397.21	(R) - Waste prevented from final disposal by disposal method - Reuse, recycling and recovery.	Reuse - hazardous	91.00	128.14	219.14	Reuse - Non-hazardous	0.00	190.00	190.00	Recycling - Hazardous	9,524.45	480.95	10,005.40	Recycling - Non-hazardous	1,181.44	1,682.57	2,864.01	Recovery - Hazardous	6,250.25	133.28	6,383.53	Recovery - Non-hazardous	4,303.96	50.64	4,354.60	Total weight of waste destined for final disposal, by disposal method (D)	67.57	3,380.54	3,448.11	(R) - Waste prevented from final disposal by disposal method - Reuse, recycling and recovery.	Incineration - Hazardous	0.04	12.89	12.93	Incineration - Non-hazardous	0.00	0.16	0.16	Final disposal (e.g. landfill, thermal desorption, etc.) - Hazardous	7.49	59.63	67.12	Final disposal (e.g. landfill, etc.) - Non-hazardous	60.04	1,987.00	2,047.04	Other ways of disposal (hazardous)	0.00	1,320.86	1,320.86	Other means of disposal (non-hazardous)	0.00	0.00	0.00	11.5.4 & 11.8.2	ESRS E5 E5-5 §37 (a)- 38	✓
Total Solid Waste Weight by Waste Category	HELLENiQ PETROLEUM S.A.	SUBSIDIARIES*	TOTAL	Units	Comments																																																																														
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306-3

Waste generated

Total Volume of Wastewater by Category of Waste and Recipient	HELLENiQ PETROLEUM S.A.			SUBSIDIARIES*	TOTAL	Units	Comments
Total volume of wastewater	6,966,168.88			101,630.47	7,072,369.18	m³	Quantities were obtained from flow meters. There were no planned discharges. They were not reused by another organization.
Recipients	AIC: Saronic EIC: Saronic TIC: Thermaic			-	-	-	
Index of waste discharged during the crude oil and fuel cycle. (tn wastewater/ tn throughput)	0.25	0.53	0.39	0.04	-	-	
Hydrocarbon Oil Waste Index (mg/L) spilled during the crude oil and fuel cycle (Hydrocarbon Oil Index - HOI)	0.44	0.78	0.16	0.04	-	-	
BOD	59.80			21.98	81.78	-	
COD	201.47			109.50	310.97	-	
TSS	44.62			14.15	58.77	-	
PHENOLS	1.12			0.00	1.12	-	

Installation	HELLENiQ PETROLEUM S.A.	SUBSIDIARIES*	TOTAL	Units
Total Weight of Hazardous Solid Waste by composition (t)	15,873.70	2,153.95	18,027.65	tn
Category 01	0.00	1.00	1.00	
Category 02	0.00	0.00	0.00	
Category 03	0.00	0.00	0.00	
Category 04	0.00	0.00	0.00	
Category 05	1,021.48	14.51	1,035.99	
Category 06	1,323.41	0.00	1,323.41	
Category 07	0.00	0.00	0.00	
Category 08	0.04	0.08	0.12	
Category 09	0.00	0.00	0.00	
Category 10	0.43	0.00	0.43	
Category 11	0.00	0.00	0.00	
Category 12	29.69	159.04	188.73	
Category 13	1,341.47	1,771.41	3,112.88	
Category 14	0.00	0.00	0.00	
Category 15	554.91	41.41	596.32	
Category 15	554.91	41.41	596.32	
Category 16	8,855.34	165.39	9,020.73	
Category 17	1,933.01	0.24	1,933.25	
Category 18	0.04	0.00	0.04	
Category 19	803.51	0.00	803.51	
Category 20	10.37	0.87	11.24	

11.5.4 & 11.8.2

ESRS E5 E5-5 §37 (a)- 38

✓

306-3	Waste generated					11.5.4 & 11.8.2	ESRS E5 E5-5 §37 (a)- 38	✓
		Installation	HELLENiQ PETROLEUM S.A.	SUBSIDIARIES*	TOTAL	Units		
		Total weight of non-hazardous solid waste by composition (t)	11,515.87	3,911.18	11,515.87			
		Category 01	0.00	0.00	0.00			
		Category 02	0.00	0.00	0.00			
		Category 03	0.00	0.00	0.00			
		Category 04	0.00	0.00	0.00			
		Category 05	407.00	0.00	407.00			
		Category 06	0.00	0.00	0.00			
		Category 07	825.97	802.27	825.97			
		Category 08	0.02	0.00	0.02			
		Category 09	0.00	0.00	0.00			
		Category 10	0.00	0.00	0.00			
		Category 11	0.00	0.00	0.00			
		Category 12	396.12	0.00	396.12			
		Category 13	0.00	0.00	0.00			
		Category 14	0.00	0.00	0.00			
		Category 15	1,183.88	298.04	1,481.92			
		Category 16	2,773.80	0.15	2,773.95			
		Category 17	2,573.99	518.70	3,092.69			
		Category 18	0.00	0.00	0.00			

306-3	Waste generated	<table><tr><td>Category 19</td><td>73.27</td><td>79.11</td><td>152,38</td><td rowspan="2">tn</td></tr><tr><td>Category 20</td><td>172.91</td><td>2.212,91</td><td>2.385,82</td></tr></table>	Category 19	73.27	79.11	152,38	tn	Category 20	172.91	2.212,91	2.385,82	11.5.4 & 11.8.2	ESRS E5 E5-5 §37 (a)- 38	✓																																																																																																					
Category 19	73.27	79.11	152,38	tn																																																																																																															
Category 20	172.91	2.212,91	2.385,82																																																																																																																
306-4	Waste diverted from disposal (306-4-a, b, c, e)	<table><tr><th>Installation</th><th>HELLENIQ PETROLEUM S.A.</th><th>SUBSIDIARIES*</th><th>TOTAL</th><th>Units</th></tr><tr><td>Category 01</td><td>0.00</td><td>0.00</td><td>0.00</td><td>tn</td></tr><tr><td>Category 02</td><td>0.00</td><td>0.00</td><td>0.00</td><td>tn</td></tr><tr><td>Category 03</td><td>0.00</td><td>0.00</td><td>0.00</td><td>tn</td></tr><tr><td>Category 04</td><td>0.00</td><td>0.00</td><td>0.00</td><td>tn</td></tr><tr><td>Category 05</td><td>1,021.48</td><td>1,035.99</td><td>1,035.99</td><td>tn</td></tr><tr><td>Category 06</td><td>1,323.41</td><td>1,323.41</td><td>1,323.41</td><td>tn</td></tr><tr><td>Category 07</td><td>0.00</td><td>0.00</td><td>0.00</td><td>tn</td></tr><tr><td>Category 08</td><td>0.04</td><td>0.12</td><td>0.12</td><td>tn</td></tr><tr><td>Category 09</td><td>0.00</td><td>0.00</td><td>0.00</td><td>tn</td></tr><tr><td>Category 10</td><td>0.43</td><td>0.43</td><td>0.43</td><td>tn</td></tr><tr><td>Category 11</td><td>0.00</td><td>0.00</td><td>0.00</td><td>tn</td></tr><tr><td>Category 12</td><td>29.69</td><td>188.73</td><td>188.73</td><td>tn</td></tr><tr><td>Category 13</td><td>1,341.47</td><td>1,733.23</td><td>1,733.23</td><td>tn</td></tr><tr><td>Category 14</td><td>0.00</td><td>0.00</td><td>0.00</td><td>tn</td></tr><tr><td>Category 15</td><td>554.91</td><td>577.82</td><td>577.82</td><td>tn</td></tr><tr><td>Category 16</td><td>8,854.13</td><td>9,018.69</td><td>9,018.69</td><td>tn</td></tr><tr><td>Category 17</td><td>1,926.73</td><td>1,926.97</td><td>1,926.97</td><td>tn</td></tr><tr><td>Category 18</td><td>0.00</td><td>0.00</td><td>0.00</td><td>tn</td></tr><tr><td>Category 19</td><td>803.51</td><td>803.51</td><td>803.51</td><td>tn</td></tr><tr><td>Category 20</td><td>10.37</td><td>11.12</td><td>11.12</td><td>tn</td></tr><tr><td>R- Total hazardous solid waste prevented from disposal (t)</td><td>15,866.17</td><td>753.85</td><td>16,620.02</td><td>tn</td></tr></table>	Installation	HELLENIQ PETROLEUM S.A.	SUBSIDIARIES*	TOTAL	Units	Category 01	0.00	0.00	0.00	tn	Category 02	0.00	0.00	0.00	tn	Category 03	0.00	0.00	0.00	tn	Category 04	0.00	0.00	0.00	tn	Category 05	1,021.48	1,035.99	1,035.99	tn	Category 06	1,323.41	1,323.41	1,323.41	tn	Category 07	0.00	0.00	0.00	tn	Category 08	0.04	0.12	0.12	tn	Category 09	0.00	0.00	0.00	tn	Category 10	0.43	0.43	0.43	tn	Category 11	0.00	0.00	0.00	tn	Category 12	29.69	188.73	188.73	tn	Category 13	1,341.47	1,733.23	1,733.23	tn	Category 14	0.00	0.00	0.00	tn	Category 15	554.91	577.82	577.82	tn	Category 16	8,854.13	9,018.69	9,018.69	tn	Category 17	1,926.73	1,926.97	1,926.97	tn	Category 18	0.00	0.00	0.00	tn	Category 19	803.51	803.51	803.51	tn	Category 20	10.37	11.12	11.12	tn	R- Total hazardous solid waste prevented from disposal (t)	15,866.17	753.85	16,620.02	tn	11.5.5	ESRS E5 E5-5-37 (b), 38	✓
Installation	HELLENIQ PETROLEUM S.A.	SUBSIDIARIES*	TOTAL	Units																																																																																																															
Category 01	0.00	0.00	0.00	tn																																																																																																															
Category 02	0.00	0.00	0.00	tn																																																																																																															
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306-4	Waste diverted from disposal (306-4-a, b, c, e)	<table><tr><th>AIC</th><th></th><th></th><th></th><th></th></tr><tr><th>Hazardous Waste</th><th>Onsite</th><th>Offsite</th><th>TOTAL</th><th>Units</th></tr><tr><td>Reuse</td><td>0</td><td>0</td><td>0</td><td rowspan="4">tn</td></tr><tr><td>Recycling</td><td>0</td><td>8,001.2</td><td>8,001.2</td></tr><tr><td>Other recovery operations</td><td>0</td><td>1,852.2</td><td>1,852.2</td></tr><tr><td>Total</td><td colspan="2">Total:</td><td>9,853.400</td></tr><tr><td>Non-hazardous waste</td><td>Onsite</td><td>Offsite</td><td>TOTAL</td><td>Units</td></tr><tr><td>Reuse</td><td>0</td><td>0</td><td>0</td><td rowspan="5">tn</td></tr><tr><td>Recycling</td><td>0</td><td>1,014.80</td><td>1,014.80</td></tr><tr><td>Other ways of recovery</td><td>0</td><td>3,255.90</td><td>3,255.90</td></tr><tr><td>Total</td><td colspan="2">Total:</td><td>4,270.70</td></tr><tr><td>Waste avoidance</td><td colspan="2">Total waste diverted:</td><td>14,124.10</td></tr></table>	AIC					Hazardous Waste	Onsite	Offsite	TOTAL	Units	Reuse	0	0	0	tn	Recycling	0	8,001.2	8,001.2	Other recovery operations	0	1,852.2	1,852.2	Total	Total:		9,853.400	Non-hazardous waste	Onsite	Offsite	TOTAL	Units	Reuse	0	0	0	tn	Recycling	0	1,014.80	1,014.80	Other ways of recovery	0	3,255.90	3,255.90	Total	Total:		4,270.70	Waste avoidance	Total waste diverted:		14,124.10	11.5.5	ESRS E5 E5-5-37 (b), 38	✓
		AIC																																																								
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EIC																																																										
Hazardous Waste	Onsite	Offsite	TOTAL	Units																																																						
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306-4	Waste diverted from disposal (306-4-a, b, c, e)	<table><tr><th>TIC</th><th></th><th></th><th></th><th></th></tr><tr><th>Hazardous Waste</th><th>Onsite</th><th>Offsite</th><th>TOTAL</th><th>Units</th></tr><tr><td>Reuse</td><td>0</td><td>0</td><td>000</td><td rowspan="4">tn</td></tr><tr><td>Recycling</td><td>0</td><td>1,523.250</td><td>1,523.250</td></tr><tr><td>Other recovery operations</td><td>0</td><td>963.573</td><td>963.573</td></tr><tr><td>Total</td><td colspan="2">Total:</td><td>2,486.823</td></tr><tr><td>Non-hazardous waste</td><td>Onsite</td><td>Offsite</td><td>TOTAL</td><td>Units</td></tr><tr><td>Reuse</td><td>0</td><td>0</td><td>0</td><td rowspan="4">tn</td></tr><tr><td>Recycling</td><td>0</td><td>166.64</td><td>166.64</td></tr><tr><td>Other ways of recovery</td><td>0</td><td>991.58</td><td>991.58</td></tr><tr><td>Total</td><td colspan="2">Total:</td><td>1,158.22</td></tr><tr><td>Waste avoidance</td><td colspan="2">Total waste diverted:</td><td>3,645.05</td><td></td></tr></table>	TIC					Hazardous Waste	Onsite	Offsite	TOTAL	Units	Reuse	0	0	000	tn	Recycling	0	1,523.250	1,523.250	Other recovery operations	0	963.573	963.573	Total	Total:		2,486.823	Non-hazardous waste	Onsite	Offsite	TOTAL	Units	Reuse	0	0	0	tn	Recycling	0	166.64	166.64	Other ways of recovery	0	991.58	991.58	Total	Total:		1,158.22	Waste avoidance	Total waste diverted:		3,645.05		11.5.5	ESRS E5 E5-37 (b), 38	✓	
		TIC																																																										
Hazardous Waste	Onsite	Offsite	TOTAL	Units																																																								
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<table><tr><th>SUBSIDIARIES</th><th colspan="5">OKTA, EKO/ KALYPSO, DIAXON, EKO CYPRUS, EKO SERBIA, EKO BULGARIA, JUGOPETROL, ASPROFOS</th></tr><tr><th>Hazardous Waste</th><th>Onsite</th><th>Offsite</th><th>TOTAL</th><th>Units</th><th>Comments</th></tr><tr><td>Reuse</td><td>0,00</td><td>0,00</td><td>0,00</td><td rowspan="4">tn</td><td rowspan="4">For EKO Serbia and Bulgaria, when calculating the amount of non-hazardous waste, an estimate is used according to the density of the 1m3 bin and the frequency of its collection by the respective waste manager.</td></tr><tr><td>Recycling</td><td>36,22</td><td>1,29</td><td>37,51</td></tr><tr><td>Other recovery operations</td><td>0,00</td><td>30,21</td><td>30,21</td></tr><tr><td>Total</td><td colspan="2">Total:</td><td>67,72</td></tr><tr><td>Non-hazardous waste</td><td>Onsite</td><td>Offsite</td><td>TOTAL</td><td>Units</td><td></td></tr><tr><td>Reuse</td><td>0,00</td><td>190,00</td><td>190,00</td><td rowspan="4">tn</td><td rowspan="4"></td></tr><tr><td>Recycling</td><td>10,00</td><td>954,36</td><td>964,36</td></tr><tr><td>Other ways of recovery</td><td>0,00</td><td>399,62</td><td>399,62</td></tr><tr><td>Total</td><td colspan="2">Total:</td><td>1553,98</td></tr><tr><td>Waste avoidance</td><td colspan="2">Total waste diverted:</td><td>1621,70</td><td></td><td></td></tr></table>	SUBSIDIARIES	OKTA, EKO/ KALYPSO, DIAXON, EKO CYPRUS, EKO SERBIA, EKO BULGARIA, JUGOPETROL, ASPROFOS					Hazardous Waste	Onsite	Offsite	TOTAL	Units	Comments	Reuse	0,00	0,00	0,00	tn	For EKO Serbia and Bulgaria, when calculating the amount of non-hazardous waste, an estimate is used according to the density of the 1m3 bin and the frequency of its collection by the respective waste manager.	Recycling	36,22	1,29	37,51	Other recovery operations	0,00	30,21	30,21	Total	Total:		67,72	Non-hazardous waste	Onsite	Offsite	TOTAL	Units		Reuse	0,00	190,00	190,00	tn		Recycling	10,00	954,36	964,36	Other ways of recovery	0,00	399,62	399,62	Total	Total:		1553,98	Waste avoidance	Total waste diverted:		1621,70		
SUBSIDIARIES	OKTA, EKO/ KALYPSO, DIAXON, EKO CYPRUS, EKO SERBIA, EKO BULGARIA, JUGOPETROL, ASPROFOS																																																											
Hazardous Waste	Onsite	Offsite	TOTAL	Units	Comments																																																							
Reuse	0,00	0,00	0,00	tn	For EKO Serbia and Bulgaria, when calculating the amount of non-hazardous waste, an estimate is used according to the density of the 1m3 bin and the frequency of its collection by the respective waste manager.																																																							
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Total	Total:		1553,98																																																									
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306-5	Waste directed to disposal (306-5-a, b, c, e)						11.5.6	ESRS E5 E5-5-37 (b), 38	✓	
		Installation	HELLENIG PETROLEUM S.A.	SUBSIDIARIES*	TOTAL	Units				Comments
		Category 01	0.00	0.00	1.00	tn				Classification by category according to the European Waste List referred to in Commission Decision 2014/955/EU. The first level of the European Waste List has been used.
		Category 02	0.00	0.00	0.00					
		Category 03	0.00	0.00	0.00					
		Category 04	0.00	0.00	0.00					
		Category 05	1,021.48	0.00	1,035.99					
		Category 06	1,323.41	0.00	1,323.41					
		Category 07	0.00	0.00	0.00					
		Category 08	0.04	0.00	0.12					
		Category 09	0.00	0.00	0.00					
		Category 10	0.43	0.00	0.43					
		Category 11	0.00	0.00	0.00					
		Category 12	29.69	0.00	188.73					
		Category 13	1,341.47	883.78	3,112.88					
		Category 14	0.00	0.00	0.00					
		Category 15	554.91	2.15	596.32					
		Category 16	8,855.34	5.23	9,020.73					
		Category 17	1,933.01	1.26	1,933.25					
		Category 18	0.04	0.00	0.04					
		Category 19	803.51	0.00	803.51					
		Category 20	10.37	0.33	11.24					
		D- Total hazardous solid waste to final disposal (t)	15,873.70	892.75	18,027.65					

306-5

Waste directed to disposal (306-5-a, b, c, e)

Installation	HELLENIG PETROLEUM S.A.	SUBSIDIARIES*	TOTAL	Units	Comments
Category 01	0.00	0.00	0.00	tn	Classification by category according to the European Waste List referred to in Commission Decision 2014/955/EU. The first level of the European Waste List has been used.
Category 02	0.00	0.00	0.00		
Category 03	0.00	0.00	0.00		
Category 04	0.00	0.00	0.00		
Category 05	407.00	0.00	407.00		
Category 06	0.00	0.00	0.00		
Category 07	23.70	802.27	825.97		
Category 08	0.02	0.00	0.02		
Category 09	0.00	0.00	0.00		
Category 10	0.00	0.00	0.00		
Category 11	0.00	0.00	0.00		
Category 12	396.12	0.00	396.12		
Category 13	0.00	0.00	0.00		
Category 14	0.00	0.00	0.00		
Category 15	1,183.88	298.04	1,481.92		
Category 16	2,773.80	0.15	2,773.95		
Category 17	2,573.99	518.70	3,092.69		
Category 18	0.00	0.00	0.00		
Category 19	803.51	79.11	803.51		
Category 20	10.37	2,212.91	11.24		
D- Total hazardous solid waste to final disposal (t)	7,604.69	3,911.18	11,515.87		

AIC					
Hazardous Waste	Onsite	Offsite	TOTAL	Units	
Incineration (with energy recovery)	0	0	0		
Incineration (without energy recovery)	0	0	0		
Other disposal operations	0	0	0		
Total	Total:		0		
Non-hazardous waste	Onsite	Offsite	TOTAL		
Incineration (with energy recovery)	0	0	0		
Incineration (without energy recovery)	0	0	0		
Landfilling	0	0	0		
Other disposal operations	0	0	0		
Total	0		0		
Total waste to final disposal			0		

11.5.6

ESRS E5 E5-5-37 (b), 38

✓

306-5

Waste diverted from disposal (306-4-a, b, c, e)

EIC				
Hazardous Waste	Onsite	Offsite	TOTAL	Units
Incineration (with energy recovery)	0	0	0	tn
Incineration (without energy recovery)	0	0	0	
Landfilling	0	0	0	
Other disposal operations	0	0	0	
Total	Total:		0	
Non-hazardous waste	Onsite	Offsite	TOTAL	
Incineration (without energy recovery)	0	0	0	
Incineration (with energy recovery)	0	0	0	
Landfilling	0	0	0	
Other disposal operations	0	0	0	
Total	0		0	
Total waste to final disposal			0	

TIC				
Hazardous Waste	Onsite	Offsite	TOTAL	Units
Incineration (with energy recovery)	0	0	0	tn
Incineration (without energy recovery)	0	0.04	0.04	
Landfilling	0	7.49	7.49	
Other disposal operations	0	0	0	
Total	Total:		7.53	
Non-hazardous waste	Onsite	Offsite	TOTAL	
Incineration (without energy recovery)	0	0	0	
Incineration (with energy recovery)	0	0	0	
Landfilling	0	60.04	60.04	
Other disposal operations	0	0	0	
Total	0		60.04	
Total waste to final disposal			67.57	

11.5.5

ESRS E5 E5-5-37 (b), 38

Biodiversity and Ecosystems

304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas (304-1-a-iv and v)	Annual Financial Report  p.236-237	11.4.2		✓
304-2	Significant impacts of activities, products and services on biodiversity (304-2-a-i, ii, iii, iv, v and vi; 304-2-b)	Annual Financial Report  p.236-237	11.4.3		✓
304-3	Habitats protected or restored (304-3-a and b)	Annual Financial Report 2024  p.236-237	11.4.4	-	✓
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Annual Financial Report  p.236-237	11.4.5		✓

Employee Attraction, Training, Development and Retention

Stan- dard	Disclosures & Requirements	Cross - reference & Data	GRI sector standard	CSRD (ESRS interoperability/ assurance)	GRI assurance																																
201-3	Defined benefit plan obligations and other retirement plans	Annual Financial Report  p. 332-334	-		✓																																
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	On the assumption that the "local minimum" is what the national, collective, and professional bargaining agreements (CBAs) provide for, Group employees are paid above and beyond CBAs, without any discrimination/differentiation. No employee with an indefinite contract is paid the minimum/basic wage in any Group company. <table><tr><th colspan="4">Ratios of standard entry level wage compared to local minimum wage</th></tr><tr><th>Payments value (€ thousand)</th><th>Local minimum wage (€)</th><th>Minimum entry level wage (€)</th><th>%</th></tr><tr><td>GREECE</td><td>830</td><td>1,193.09</td><td>144%</td></tr><tr><td>EKO BULGARIA</td><td>477</td><td>1008</td><td>211%</td></tr><tr><td>EKO CYPRUS</td><td>1,000</td><td>1,800</td><td>180%</td></tr><tr><td>EKO SERBIA</td><td>550</td><td>855</td><td>155%</td></tr><tr><td>JUGOPETROL</td><td>670.39</td><td>1,053</td><td>157%</td></tr><tr><td>OKTA</td><td>542</td><td>669</td><td>123%</td></tr></table>	Ratios of standard entry level wage compared to local minimum wage				Payments value (€ thousand)	Local minimum wage (€)	Minimum entry level wage (€)	%	GREECE	830	1,193.09	144%	EKO BULGARIA	477	1008	211%	EKO CYPRUS	1,000	1,800	180%	EKO SERBIA	550	855	155%	JUGOPETROL	670.39	1,053	157%	OKTA	542	669	123%	-	ESRS S1 S1-10-67-71-AR 72-73	✓
Ratios of standard entry level wage compared to local minimum wage																																					
Payments value (€ thousand)	Local minimum wage (€)	Minimum entry level wage (€)	%																																		
GREECE	830	1,193.09	144%																																		
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JUGOPETROL	670.39	1,053	157%																																		
OKTA	542	669	123%																																		

401-1	New employee hires and employee turnover	New hires* by age group and gender						11.10.2	ESRS S1S1-6-50-(c)	✓
		Company		<30	30-50	>50	M			
		HELLENiQ PETROLEUM S.A.	No.	27	167	2	180			
			%	13.8%	85.2%	1%	91.8%			
		HELLENiQ ENERGY S.A.	No.	0	10	5	9			
			%	0%	66.7%	33.3%	60%			
		EKO S.A.	No.	3	32	1	32			
			%	8.3%	88.9%	2.8%	88.9%			
		EKO BULGARIA	No.	2	2	0	1			
			%	50%	50%	0%	25%			
		EKO SERBIA	No.	5	11	1	8			
			%	29%	65%	6%	47%			
		DIAXON	No.	0	0	0	0			
			%	0%	0%	0%	0%			
		HELLENiQ ENERGY CONSULTING	No.	6	32	2	14			
			%	15%	80%	5%	35%			
		ELPEFUTURE	No.	0	3	0	2			
			%	0%	100%	0%	66.7%			
		HELLENiQ RENEWABLES S.A.	No.	1	7	0	6			
			%	12.5%	87.5%	0%	75%			
		JUGOPETROL	No.	6	5	0	10			
			%	54.5%	45.5%	0%	91%			
		OKTA	No.	7	20	0	21			
			%	26%	74%	0%	77.8%			
		EKO CYPRUS	No.	0	11	0	7			
			%	0%	100%	0%	64%			
		ASPROFOS	No.	0	0	0	0			
			%	0%	0%	0%	0%			
		HELLENiQ UPSTREAM S.A.	No.	0	0	0	0			
			%	0%	0%	0%	0%			
		HELLENiQ ENERGY DIGITAL	No.	3	11	0	5			
			%	21%	79%	0%	35.7%			
		KALYPSO KEA S.A.	No.	3	1	0	2			
			%	75%	25%	0%	50%			
		EKO AFRODITI	No.	0	2	0	2			
			%	0%	100%	0%	100%			
		HELLENiQ RENEWABLES WIND FARMS OF EVIA S.A.	No.	0	0	0	2			
			%	0%	0%	0%	0%			
		HELLENiQ RENEWABLES WIND FARMS OF MANI S.A.	No.	0	0	0	2			
			%	0%	0%	0%	0%			
		VARDAX S.A.	No.	0	0	1	1			
			%	0%	0%	100%	100%			
		ELPET BALKANIKI	No.	0	0	0	0			
			%	0%	0%	0%	0%			

401-1	New employee hires and employee turnover	Exits* by age group and gender						11.10.2	ESRS E5 E5-37 (b), 38	✓
		Company		<30	30-50	>50	M			
		HELLENiQ PETROLEUM S.A.	No.	2	8	129	120			
			%	1.4%	5.8%	92.8%	86.3%			
		HELLENiQ ENERGY S.A.	No.	0	2	7	7			
			%	0%	22.2%	92.8%	86.3%			
		EKO S.A.	No.	0	2	7	7			
			%	2.1%	12.5%	85.4%	75%			
		EKO BULGARIA	No.	2	4	0	2			
			%	33.3%	66.7%	0%	33.3%			
		EKO SERBIA	No.	3	6	0	3			
			%	33.3%	66.7%	0%	33.3%			
		DIAXON	No.	0	4	0	3			
			%	0%	100%	0%	75%			
		HELLENiQ ENERGY CONSULTING	No.	1	3	2	5			
			%	16.7%	50%	33.3%	83.3%			
		ELPEFUTURE	No.	1	0	0	1			
			%	100%	0%	0%	100%			
		HELLENiQ RENEWABLES S.A.	No.	0	1	0	0			
			%	0%	100%	0%	0%			
		JUGOPETROL	No.	0	5	1	4			
			%	0%	83.3%	16.7%	66.7%			
		OKTA	No.	2	7	28	29			
			%	5.4%	18.9%	75.7%	78.4%			
		EKO CYPRUS	No.	0	5	1	3			
			%	0%	83.3%	16.7%	50%			
		ASPROFOS	No.	0	2	3	5			
			%	0%	40%	60%	100%			
		HELLENiQ UPSTREAM S.A.	No.	0	0	0	0			
			%	0%	0%	0%	0%			
		HELLENiQ ENERGY DIGITAL	No.	2	0	0	1			
			%	100%	0%	0%	50%			
		KALYPSO KEA S.A.	No.	3	1	0	2			
			%	75%	25%	0%	50%			
		EKO AFRODITI	No.	0	0	0	0			
			%	0%	0%	0%	0%			
		HELLENiQ RENEWABLES WIND FARMS OF EVIA S.A.	No.	0	0	0	0			
			%	0%	0%	0%	0%			
		HELLENiQ RENEWABLES WIND FARMS OF MANI S.A.	No.	0	0	0	2			
			%	0%	0%	0%	0%			
		VARDAX S.A.	No.	0	0	0	0			
			%	0%	0%	0%	0%			
		ELPET BALKANIKI	No.	0	0	0	0			
			%	0%	0%	0%	0%			

401-1	New employee hires and employee turnover	*Rates have been calculated as a percentage of total hires and exits respectively, in 2024. The Group's average employee exit rate for 2024 was 7.5% while the average retention rate for the same year was 92.5% and is broken down by company as follows: HELLENiQ PETROLEUM : 93.77% HELLENiQ ENERGY: 86.15% EKO S.A.: 89.77% DIAXON: 96.58% ASPROFOS: 95.83% EKO CYPRUS: 92.77% EKO BULGARIA: 91.3% EKO SERBIA: 83.33% JUGOPETROL: 94.12% OKTA: 86.05% HELLENiQ UPSTREAM S.A.: 100% HELLENiQ ENERGY CONSULTING: 91.04% HELLENiQ RENEWABLES S.A: 93.3% ELPEFUTURE: 83.33% HELLENiQ ENERGY DIGITAL: 100% KALYPSO KEA S.A.: 60% EKO AFRODITI: 100% HELLENiQ RENEWABLES WIND FARMS OF EVIA S.A.: 100% HELLENiQ RENEWABLES WIND FARMS OF MANI S.A.: 100% VARDAX S.A.: 100% ELPET BALKANIKI: 100% It should be noted that in HELLENiQ ENERGY Group, an exit scheme program was released in 2024.	11.10.2	ESRS S1 S1-6-50-(c)	✓
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Annual Financial Report  p. 259 HELLENiQ ENERGY, HELLENiQ PETROLEUM & EKO The benefits provided for in Collective Agreements and Internal Labor Regulations or in the individual labor contracts of the executives holding managerial positions, concern employees under permanent contract and not employees under fixed-term contract - full or part-time regardless of where they work. The benefits which are not provided to the employees under fixed term contract are:	11.10.3	ESRS S1 S1-11-74	✓

401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	• Pension plan through Group Contracts • Medical plan through Life & Health Group Contract • Financial support for serious health issues • Covering employees' children summer camps • Wedding/birth/death allowance • School allowance • University education allowance • Vouchers/gifts - Easter & Christmas/ financial support for families with large families • Support to employees' family members with special needs • Financial aid awards for distinguished school students and university students, children of employees, who succeeded at entering the Universities of the country • Allowance for nursery/kindergarten • Long service anniversary gifts • Employee Loans For managers, the additional benefits provided are: • Company cars • Fuel • Tolls (e-pass) • Mobile telephone ASPROFOS The company's benefits apply to all employees. JUGOPETROL Permanent and fixed-term employees who have an employment contract with Jugopetrol have the same rights under the provisions of the Collective Labor Agreement. These include scholarships, annual allowances for self-supporting parents, childbirth, sickness, medical care, death of an employee or a family member, as well as coverage for the consequences of natural disasters, medical insurance plan, winter allowance, anniversary awards, housing loans, discount fuel cards. Depending on the job, a company car is provided where applicable. EKO SERBIA In accordance with the Regulation, we provide equal benefits to permanent and fixed-term employees (such as private health insurance and additional benefits in accordance with the Regulation). EKO CYPRUS Health insurance, pension, welfare funds and life insurance for all workers. EKO BULGARIA All employees are provided with benefits such as food vouchers, private health insurance, life insurance, co-financed sports cards, and cards for fuel and consumer products at EKO fuel stations. DIAXON There are no part-time workers. OKTA In accordance with the Regulations, the Company provides the same benefits to employees with indefinite and fixed-term contracts. There are no part-time employees.	11.10.3	ESRS S1 S1-11-74	✓
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402-1	Minimum notice periods regarding operational changes	For operational changes other than changes concerning terms of employment contracts, Management Notices are issued, and the minimum period is set on a case-by-case basis. Other means of communication: individual letters, memos, notification of Management or Service Council decisions. Any change in the terms of an individual employment contract shall be notified to the parties concerned in accordance with the provisions of law 5053/2023 within one month of the forthcoming change. Local legislation and employment contracts also apply on a case-by-case basis, e.g. in Bulgaria, North Macedonia the minimum period is 30 days, in Montenegro it is 15-90 days depending on the type of change (30 days according to collective agreements), in Serbia 7 days, while in Cyprus, sufficient time and support is given to facilitate the change (there is relevant legislation).	11.10.5	'Social dialogue' and 'Collective bargaining' are sustainability matters for S1 covered by ESRS 1-AR 16.	✓
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401-3	Parental leave	All staff, regardless of gender, are entitled by law to parental leave*. The table below shows the relevant data by gender for 2024. <table><thead><tr><th></th><th>Men</th><th>Women</th><th>Total</th></tr></thead><tbody><tr><td>Number of employees entitled to parental leave</td><td>568</td><td>66</td><td>634</td></tr><tr><td>Number of employees granted parental leave</td><td>128</td><td>49</td><td>177</td></tr><tr><td>Number of employees returning to work after parental leave by gender (for parental leave that ended within the current reporting year)</td><td>128</td><td>18</td><td>146</td></tr><tr><td>Number of employees who returned from parental leave and remained in the company 12 months after their return (for parental leave expired in the previous year)</td><td>147</td><td>29</td><td>176</td></tr><tr><td>Return rate after parental leave for the current reporting year</td><td>99.2%</td><td>97.5%</td><td>98.8%</td></tr><tr><td>Rate of stay after parental leave for the current reporting year</td><td>99.3%</td><td>87.1%</td><td>97.2%</td></tr></tbody></table> *Parental leave includes paternity, childbirth, maternity protection and childcare leave.		Men	Women	Total	Number of employees entitled to parental leave	568	66	634	Number of employees granted parental leave	128	49	177	Number of employees returning to work after parental leave by gender (for parental leave that ended within the current reporting year)	128	18	146	Number of employees who returned from parental leave and remained in the company 12 months after their return (for parental leave expired in the previous year)	147	29	176	Return rate after parental leave for the current reporting year	99.2%	97.5%	98.8%	Rate of stay after parental leave for the current reporting year	99.3%	87.1%	97.2%	11.10.4	ESRS S1S1-15-93	✓																										
	Men	Women	Total																																																								
Number of employees entitled to parental leave	568	66	634																																																								
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404-1	Average hours of training per year per employee	Annual Financial Report 2024  ESRS S1 - Own Workforce Trainee’s breakdown by gender and company: <table><thead><tr><th></th><th>Number of males who participated in at least 1 training course/seminar</th><th>Number of males who participated in at least 1 training course/seminar</th></tr></thead><tbody><tr><td>HELLENiQ ENERGY S.A.</td><td>25</td><td>15</td></tr><tr><td>HELLENiQ PETROLEUM S.A.</td><td>1,909</td><td>217</td></tr><tr><td>EKO S.A.</td><td>143</td><td>89</td></tr><tr><td>KALYPSO KEA</td><td>2</td><td>0</td></tr><tr><td>DIAXON</td><td>80</td><td>14</td></tr><tr><td>ASPROFOS</td><td>52</td><td>28</td></tr><tr><td>JUGOPETROL</td><td>38</td><td>19</td></tr><tr><td>EKO CYPRUS</td><td>47</td><td>29</td></tr><tr><td>EKO SERBIA</td><td>25</td><td>29</td></tr><tr><td>EKO BULGARIA</td><td>33</td><td>38</td></tr><tr><td>OKTA</td><td>171</td><td>55</td></tr><tr><td>HELLENiQ ENERGY CONSULTING</td><td>18</td><td>28</td></tr><tr><td>HELLENiQ RENEWABLES</td><td>14</td><td>5</td></tr><tr><td>HELLENiQ RENEWABLES WIND FARMS OF EVIA S.A.</td><td>1</td><td>0</td></tr><tr><td>HELLENiQ RENEWABLES WIND FARMS OF MANI S.A.</td><td>2</td><td>1</td></tr><tr><td>HELLENiQ ENERGY DIGITAL</td><td>13</td><td>10</td></tr><tr><td>HELLENiQ UPSTREAM</td><td>12</td><td>6</td></tr></tbody></table>		Number of males who participated in at least 1 training course/seminar	Number of males who participated in at least 1 training course/seminar	HELLENiQ ENERGY S.A.	25	15	HELLENiQ PETROLEUM S.A.	1,909	217	EKO S.A.	143	89	KALYPSO KEA	2	0	DIAXON	80	14	ASPROFOS	52	28	JUGOPETROL	38	19	EKO CYPRUS	47	29	EKO SERBIA	25	29	EKO BULGARIA	33	38	OKTA	171	55	HELLENiQ ENERGY CONSULTING	18	28	HELLENiQ RENEWABLES	14	5	HELLENiQ RENEWABLES WIND FARMS OF EVIA S.A.	1	0	HELLENiQ RENEWABLES WIND FARMS OF MANI S.A.	2	1	HELLENiQ ENERGY DIGITAL	13	10	HELLENiQ UPSTREAM	12	6	11.10.6	ESRS S1S1-13 §83 (b) and §84	✓
	Number of males who participated in at least 1 training course/seminar	Number of males who participated in at least 1 training course/seminar																																																									
HELLENiQ ENERGY S.A.	25	15																																																									
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HELLENiQ RENEWABLES WIND FARMS OF MANI S.A.	2	1																																																									
HELLENiQ ENERGY DIGITAL	13	10																																																									
HELLENiQ UPSTREAM	12	6																																																									

404-1	Average hours of training per year per employee				11.10.5	'Social dialogue' and 'Collective bargaining' are sustainability matters for S1 covered by ESRS 1-AR 16.	✓

	Number of males who participated in at least 1 training course/seminar	Number of males who participated in at least 1 training course/seminar
ELPEFUTURE	5	2
ELPET BALKANIKI	0	0
VARDAX	0	1
EKO AFRODITI	1	0

Training expenditure breakdown:

	Cost in €
HELLENiQ ENERGY S.A.	€125,485
HELLENiQ PETROLEUM S.A.	€502,433
EKO S.A.	€98,566
KALYPSO KEA	€0
DIAXON	€9,500
ASPROFOS	€33,957
JUGOPETROL	€13,659
EKO CYPRUS	€43,681
EKO SERBIA	€17,575
EKO BULGARIA	€18,931
OKTA	€34,707.5
HELLENiQ ENERGY CONSULTING	€0
HELLENiQ RENEWABLES	€7,895
HELLENiQ RENEWABLES WIND FARMS OF EVIA S.A.	€0
HELLENiQ RENEWABLES WIND FARMS OF MANI S.A.	€0
HELLENiQ ENERGY DIGITAL	€9,815
HELLENiQ UPSTREAM	€129,737
ELPEFUTURE	€5,577
ELPET BALKANIKI	€0
VARDAX	€0
EKO AFRODITI	€0

404-1	Average hours of training per year per employee	Number of participants per training course and company:					11.10.5	'Social dialogue' and 'Collective bargaining' are sustainability matters for S1 covered by ESRs 1-AR 16.	✓
			In-house training seminars	Open seminars	Foreign languages	Academic education			
		HELLENiQ ENERGY S.A.	68	6	0.00	0			
		HELLENiQ PETROLEUM S.A.	16,622	1,670	0	5			
		EKO S.A.	409	47	0	3			
		KALYPSO KEA	2	10	0	0			
		DIAXON	63	10	0	0			
		ASPROFOS	56	16	0	0			
		JUGOPETROL	11	12	2	1			
		EKO CYPRUS	43	36	0	4			
		EKO SERBIA	38	10	0	0			
		EKO BULGARIA	71	11	12	0			
		OKTA	135	47	3	2			
		HELLENiQ ENERGY CONSULTING	112	18	0	3			
		HELLENiQ RENEWABLES	13	2	0	0			
		HELLENiQ RENEWABLES WIND FARMS OF EVIA S.A.	0	0	0	0			
		HELLENiQ RENEWABLES WIND FARMS OF MANI S.A.	0	1	0	0			
		HELLENiQ ENERGY DIGITAL	171	6	0	0			
		HELLENiQ UPSTREAM	23	1	2	2			
		ELPEFUTURE	4	6	0	1			
		ELPET BALKANIKI	0	0	0	0			
		VARDAX	1	0	0	0			
		EKO AFRODITI	3	0	0	0			

306-4	Average hours of training per year per employee	The Group's total training expenditure for 2024 amounted to €1,051,519, while the total number of training hours was 151,853. The total amount (EUR) invested in training relates to all Group employees. Average hours of training per employee category <table><tr><th>Company</th><th>Management-level executives</th><th>Employees</th></tr><tr><td>HELLENIQ PETROLEUM S.A.</td><td>50.02</td><td>57.26</td></tr><tr><td>HELLENIQ ENERGY S.A.</td><td>9.24</td><td>11.33</td></tr><tr><td>EKO S.A.</td><td>13.33</td><td>6.45</td></tr><tr><td>KALYPSO KEA</td><td>0</td><td>6.86</td></tr><tr><td>DIAXON</td><td>46.58</td><td>9.09</td></tr><tr><td>ASPROFOS</td><td>7.92</td><td>32.5</td></tr><tr><td>OKTA</td><td>58</td><td>20</td></tr><tr><td>EKO SERBIA</td><td>12.75</td><td>0</td></tr><tr><td>EKO CYPRUS</td><td>36.93</td><td>42.59</td></tr><tr><td>EKO BULGARIA</td><td>42</td><td>21</td></tr><tr><td>JUGOPETROL</td><td>8</td><td>7.78</td></tr><tr><td>HELLENIQ UPSTREAM</td><td>57</td><td>48.88</td></tr><tr><td>HELLENIQ RENEWABLES</td><td>39.2</td><td>19.99</td></tr><tr><td>HELLENIQ RENEWABLES WIND FARMS OF EVIA S.A.</td><td>0</td><td>8</td></tr><tr><td>HELLENIQ RENEWABLES WIND FARMS OF MANI S.A.</td><td>0</td><td>33.3</td></tr><tr><td>HELLENIQ ENERGY CONSULTING</td><td>10.35</td><td>15.34</td></tr><tr><td>ELPEFUTURE</td><td>43</td><td>11.7</td></tr><tr><td>HELLENIQ ENERGY DIGITAL</td><td>3.91</td><td>35.84</td></tr><tr><td>ELPET BALKANIKI</td><td>0</td><td>0</td></tr><tr><td>VARDAX</td><td>0</td><td>0.5</td></tr><tr><td>EKO AFRODITI</td><td>0</td><td>2.65</td></tr></table>	Company	Management-level executives	Employees	HELLENIQ PETROLEUM S.A.	50.02	57.26	HELLENIQ ENERGY S.A.	9.24	11.33	EKO S.A.	13.33	6.45	KALYPSO KEA	0	6.86	DIAXON	46.58	9.09	ASPROFOS	7.92	32.5	OKTA	58	20	EKO SERBIA	12.75	0	EKO CYPRUS	36.93	42.59	EKO BULGARIA	42	21	JUGOPETROL	8	7.78	HELLENIQ UPSTREAM	57	48.88	HELLENIQ RENEWABLES	39.2	19.99	HELLENIQ RENEWABLES WIND FARMS OF EVIA S.A.	0	8	HELLENIQ RENEWABLES WIND FARMS OF MANI S.A.	0	33.3	HELLENIQ ENERGY CONSULTING	10.35	15.34	ELPEFUTURE	43	11.7	HELLENIQ ENERGY DIGITAL	3.91	35.84	ELPET BALKANIKI	0	0	VARDAX	0	0.5	EKO AFRODITI	0	2.65	11.5.5	ESRS E5 ES-5-37 (b), 38	✓
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306-4	Average hours of training per year per employee	Average hours of training by gender <table><thead><tr><th>Company</th><th>M</th><th>F</th></tr></thead><tbody><tr><td>HELLENiQ PETROLEUM S.A.</td><td>57.79</td><td>48.95</td></tr><tr><td>HELLENiQ ENERGY S.A.</td><td>9.04</td><td>10.16</td></tr><tr><td>EKO S.A.</td><td>5.22</td><td>12.36</td></tr><tr><td>KALYPSO KEA</td><td>16</td><td>0</td></tr><tr><td>DIAXON</td><td>7.14</td><td>29.47</td></tr><tr><td>ASPROFOS</td><td>23.90</td><td>41.80</td></tr><tr><td>OKTA</td><td>18.07</td><td>31.13</td></tr><tr><td>EKO SERBIA</td><td>14.04</td><td>20.06</td></tr><tr><td>EKO CYPRUS</td><td>41.83</td><td>41.30</td></tr><tr><td>EKO BULGARIA</td><td>23</td><td>22</td></tr><tr><td>JUGOPETROL</td><td>9.50</td><td>5.50</td></tr><tr><td>HELLENiQ UPSTREAM</td><td>62</td><td>35.89</td></tr><tr><td>HELLENiQ RENEWABLES</td><td>24.86</td><td>25.58</td></tr><tr><td>HELLENiQ RENEWABLES WIND FARMS OF EVIA S.A.</td><td>8</td><td>0</td></tr><tr><td>HELLENiQ RENEWABLES WIND FARMS OF MANI S.A.</td><td>42</td><td>16</td></tr><tr><td>HELLENiQ ENERGY CONSULTING</td><td>19.83</td><td>10.52</td></tr><tr><td>ELPEFUTURE</td><td>18.6</td><td>10</td></tr><tr><td>HELLENiQ ENERGY DIGITAL</td><td>32.35</td><td>30.85</td></tr><tr><td>ELPET BALKANIKI</td><td>0</td><td>0</td></tr><tr><td>VARDAX</td><td>0</td><td>0.5</td></tr><tr><td>EKO AFRODITI</td><td>2.65</td><td>0</td></tr></tbody></table>	Company	M	F	HELLENiQ PETROLEUM S.A.	57.79	48.95	HELLENiQ ENERGY S.A.	9.04	10.16	EKO S.A.	5.22	12.36	KALYPSO KEA	16	0	DIAXON	7.14	29.47	ASPROFOS	23.90	41.80	OKTA	18.07	31.13	EKO SERBIA	14.04	20.06	EKO CYPRUS	41.83	41.30	EKO BULGARIA	23	22	JUGOPETROL	9.50	5.50	HELLENiQ UPSTREAM	62	35.89	HELLENiQ RENEWABLES	24.86	25.58	HELLENiQ RENEWABLES WIND FARMS OF EVIA S.A.	8	0	HELLENiQ RENEWABLES WIND FARMS OF MANI S.A.	42	16	HELLENiQ ENERGY CONSULTING	19.83	10.52	ELPEFUTURE	18.6	10	HELLENiQ ENERGY DIGITAL	32.35	30.85	ELPET BALKANIKI	0	0	VARDAX	0	0.5	EKO AFRODITI	2.65	0	11.5.5	ESRS E5 E5-5-37 (b), 38	✓
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404-2	Programs for upgrading employee skills and transition assistance programs	Annual Financial Report 2024  ESRS S1 - Own Workforce By supporting lifelong learning, the Human Resources Division of the Group aims to continuously improve employees' skills by implementing long-term in-house education & training programs that ensure their "continuous employment".	11.10.7	ESRS S1 S1-1 §AR 17 (h)	✓																																																																																																																																														
404-3	Percentage of employees receiving regular performance and career development reviews	Annual Financial Report 2024  ESRS S1 - Own Workforce <table border="1"> <thead> <tr> <th colspan="6">TIC</th></tr> <tr> <th rowspan="2">COMPANY</th><th rowspan="2">TOTAL</th><th colspan="2">GENDER</th><th colspan="2">CATEGORY</th></tr> <tr> <th>M</th><th>F</th><th>F</th><th>Units</th></tr> </thead> <tbody> <tr><td>HELLENiQ PETROLEUM S.A.</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td></tr> <tr><td>HELLENiQ ENERGY S.A.</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td></tr> <tr><td>EKO S.A.</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td></tr> <tr><td>KALYPSO KEA</td><td>100%</td><td>100%</td><td>100%</td><td>-</td><td>100%</td></tr> <tr><td>EKO SERBIA</td><td>82%</td><td>84%</td><td>79.3%</td><td>100%</td><td>80%</td></tr> <tr><td>DIAXON</td><td>97.4%</td><td>98%</td><td>93.3%</td><td>97%</td><td>100%</td></tr> <tr><td>OKTA</td><td>90%</td><td>90%</td><td>89%</td><td>83%</td><td>89.8%</td></tr> <tr><td>EKO CYPRUS</td><td>71%</td><td>70%</td><td>73%</td><td>100%</td><td>69%</td></tr> <tr><td>EKO BULGARIA</td><td>38%</td><td>50%</td><td>27%</td><td>100%</td><td>31.7%</td></tr> <tr><td>JUGOPETROL</td><td>93%</td><td>97%</td><td>89%</td><td>85%</td><td>95%</td></tr> <tr><td>ASPROFOS</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td></tr> <tr><td>HELLENiQ UPSTREAM</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td></tr> <tr><td>HELLENiQ RENEWABLES</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td></tr> <tr><td>HELLENiQ RENEWABLES WIND FARMS OF EVIA S.A.</td><td>100%</td><td>100%</td><td>-</td><td>-</td><td>100%</td></tr> <tr><td>HELLENiQ RENEWABLES WIND FARMS OF MANI S.A.</td><td>100%</td><td>100%</td><td>100%</td><td>-</td><td>100%</td></tr> <tr><td>HELLENiQ ENERGY CONSULTING</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td></tr> <tr><td>ELPEFUTURE</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td></tr> <tr><td>HELLENiQ ENERGY DIGITAL</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td></tr> <tr><td>ELPET BALKANIKI</td><td>100%</td><td>100%</td><td>-</td><td>100%</td><td>-</td></tr> <tr><td>VARDAX</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td></tr> <tr><td>EKO AFRODITI</td><td>100%</td><td>100%</td><td>-</td><td>-</td><td>100%</td></tr> </tbody> </table> (*) Legal Advisers are excluded from the evaluation process. For foreign subsidiaries, employees with long-term absences > 6 months (illness, maternity etc.) and recruits of the year who have not yet completed their first semester of employment are not included in the evaluation process.	TIC						COMPANY	TOTAL	GENDER		CATEGORY		M	F	F	Units	HELLENiQ PETROLEUM S.A.	100%	100%	100%	100%	100%	HELLENiQ ENERGY S.A.	100%	100%	100%	100%	100%	EKO S.A.	100%	100%	100%	100%	100%	KALYPSO KEA	100%	100%	100%	-	100%	EKO SERBIA	82%	84%	79.3%	100%	80%	DIAXON	97.4%	98%	93.3%	97%	100%	OKTA	90%	90%	89%	83%	89.8%	EKO CYPRUS	71%	70%	73%	100%	69%	EKO BULGARIA	38%	50%	27%	100%	31.7%	JUGOPETROL	93%	97%	89%	85%	95%	ASPROFOS	100%	100%	100%	100%	100%	HELLENiQ UPSTREAM	100%	100%	100%	100%	100%	HELLENiQ RENEWABLES	100%	100%	100%	100%	100%	HELLENiQ RENEWABLES WIND FARMS OF EVIA S.A.	100%	100%	-	-	100%	HELLENiQ RENEWABLES WIND FARMS OF MANI S.A.	100%	100%	100%	-	100%	HELLENiQ ENERGY CONSULTING	100%	100%	100%	100%	100%	ELPEFUTURE	100%	100%	100%	100%	100%	HELLENiQ ENERGY DIGITAL	100%	100%	100%	100%	100%	ELPET BALKANIKI	100%	100%	-	100%	-	VARDAX	100%	100%	100%	100%	100%	EKO AFRODITI	100%	100%	-	-	100%	-	ESRS S1 S1-13 §83 (a) and §84	✓
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405-1

Diversity of governance bodies and employees

Human Rights and Equal Opportunities for Employees and Partners

Annual Financial Report 2024

 [ESRS S1 - Own Workforce](#)

The table below shows breakdowns relating to the 127 members of the Boards of Directors of the Group companies included in this Report:

Company		<30	30-50	>50	M	F
HELLENiQ PETROLEUM S.A.	No.	0	2	10	12	0
	%	0%	16.7%	83.3%	100%	0%
HELLENiQ ENERGY S.A.	No.	0	1	10	9	2
	%	0%	9.1%	90.9%	81.8%	18.2%
EKO S.A.	No.	0	2	7	8	1
	%	0%	22.2%	77.8%	88.9%	11.1%
EKO BULGARIA	No.	0	3	4	7	0
	%	0%	42.9%	57.1%	100%	0%
EKO SERBIA	No.	0	1	4	4	1
	%	0%	20%	80%	80%	20%
DIAXON	No.	0	0	5	4	1
	%	0%	0%	100%	80%	20%
HELLENiQ ENERGY CONSULTING	No.	0	1	4	4	1
	%	0%	20%	80%	80%	20%
ELPEFUTURE	No.	0	1	3	3	1
	%	0%	25%	75%	75%	25%
HELLENiQ RENEWABLES S.A.	No.	0	1	4	5	0
	%	0%	20%	80%	100%	0%
JUGOPETROL	No.	0	1	6	5	2
	%	0%	14.3%	85.7%	71.4%	28.6%
OKTA	No.	0	2	5	6	1
	%	0%	28.6%	71.4%	85.7%	14.3%
EKO CYPRUS	No.	0	1	6	6	1
	%	0%	14.3%	85.7%	85.7%	14.3%
ASPROFOS	No.	0	0	7	6	1
	%	0%	0%	100%	85.7%	14.3%
HELLENiQ UPSTREAM S.A.	No.	0	0	5	4	1
	%	0%	0%	100%	80%	20%
HELLENiQ ENERGY DIGITAL	No.	0	0	3	3	0
	%	0%	0%	100%	100%	0%
KALYPSO KEA S.A.	No.	0	2	4	5	1
	%	0%	33.3%	66.7%	83.3%	16.7%
EKO AFRODITI	No.	0	0	3	3	0
	%	0%	0%	100%	100%	0%

11.11.5

ESRS 2 GOV-1 §21 (d); ESRS S1 S1-6 §50 (a); S1-9 §66 (a) to (b); S1-12 §79



405-1	Diversity of governance bodies and employees	<table><tr><th colspan="2">Company</th><th><30</th><th>30-50</th><th>>50</th><th>M</th><th>F</th></tr><tr><td rowspan="2">HELLENiQ RENEWABLES WIND FARMS OF EVIA S.A.</td><td>No.</td><td>0</td><td>1</td><td>4</td><td>4</td><td>1</td></tr><tr><td>%</td><td>0%</td><td>20%</td><td>80%</td><td>80%</td><td>20%</td></tr><tr><td rowspan="2">HELLENiQ RENEWABLES WIND FARMS OF MANI S.A.</td><td>No.</td><td>0</td><td>1</td><td>4</td><td>4</td><td>1</td></tr><tr><td>%</td><td>0%</td><td>20%</td><td>80%</td><td>80%</td><td>20%</td></tr><tr><td rowspan="2">VARDAX S.A.</td><td>No.</td><td>0</td><td>0</td><td>5</td><td>5</td><td>0</td></tr><tr><td>%</td><td>0%</td><td>0%</td><td>100%</td><td>100%</td><td>0%</td></tr><tr><td rowspan="2">ELPET BALKANIKI</td><td>No.</td><td>0</td><td>1</td><td>3</td><td>3</td><td>1</td></tr><tr><td>%</td><td>0%</td><td>25%</td><td>75%</td><td>75%</td><td>25%</td></tr></table>	Company		<30	30-50	>50	M	F	HELLENiQ RENEWABLES WIND FARMS OF EVIA S.A.	No.	0	1	4	4	1	%	0%	20%	80%	80%	20%	HELLENiQ RENEWABLES WIND FARMS OF MANI S.A.	No.	0	1	4	4	1	%	0%	20%	80%	80%	20%	VARDAX S.A.	No.	0	0	5	5	0	%	0%	0%	100%	100%	0%	ELPET BALKANIKI	No.	0	1	3	3	1	%	0%	25%	75%	75%	25%	11.11.5	ESRS 2 GOV-1 §21 (d); ESRs S1 S1-6 §50 (a); S1-9 §66 (a) to (b); S1-12 §79	✓																																																																													
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405-1	Diversity of governance bodies and employees	Employee breakdown by age group, gender, nationality: <table><tr><th colspan="2" rowspan="2">Company</th><th colspan="2">Senior Management</th><th colspan="2">All other employees</th></tr><tr><th>M</th><th>F</th><th>M</th><th>F</th></tr><tr><td>HELLENiQ PETROLEUM S.A.</td><td>%</td><td>79.2%</td><td>20.8%</td><td>89.9%</td><td>10.1%</td></tr><tr><td>HELLENiQ ENERGY S.A.</td><td>%</td><td>66%</td><td>34%</td><td>50%</td><td>50%</td></tr><tr><td>EKO S.A.</td><td>%</td><td>73%</td><td>27%</td><td>65%</td><td>35%</td></tr><tr><td>EKO BULGARIA</td><td>%</td><td>100%</td><td>0%</td><td>41.3%</td><td>58.7%</td></tr><tr><td>EKO SERBIA</td><td>%</td><td>75%</td><td>25%</td><td>44%</td><td>56%</td></tr><tr><td>DIAXON</td><td>%</td><td>67%</td><td>33%</td><td>87.4%</td><td>12.6%</td></tr><tr><td>HELLENiQ ENERGY CONSULTING</td><td>%</td><td>62%</td><td>38%</td><td>40%</td><td>60%</td></tr><tr><td>ELPEFUTURE</td><td>%</td><td>100%</td><td>0%</td><td>67%</td><td>33%</td></tr><tr><td>HELLENiQ RENEWABLES S.A.</td><td>%</td><td>100%</td><td>0%</td><td>64%</td><td>36%</td></tr><tr><td>JUGOPETROL</td><td>%</td><td>65%</td><td>35%</td><td>55.4%</td><td>44.6%</td></tr><tr><td>OKTA</td><td>%</td><td>50%</td><td>50%</td><td>75.7%</td><td>24.3%</td></tr><tr><td>EKO CYPRUS</td><td>%</td><td>78%</td><td>22%</td><td>64%</td><td>36%</td></tr><tr><td>ASPROFOS</td><td>%</td><td>100%</td><td>0%</td><td>57%</td><td>43%</td></tr><tr><td>HELLENiQ UPSTREAM S.A.</td><td>%</td><td>80%</td><td>20%</td><td>50%</td><td>50%</td></tr><tr><td>HELLENiQ ENERGY DIGITAL</td><td>%</td><td>25%</td><td>75%</td><td>63%</td><td>37%</td></tr><tr><td>KALYPSO KEA S.A.</td><td>%</td><td>0%</td><td>0%</td><td>43%</td><td>57%</td></tr><tr><td>EKO AFRODITI</td><td>%</td><td>0%</td><td>0%</td><td>100%</td><td>0%</td></tr><tr><td>HELLENiQ RENEWABLES WIND FARMS OF EVIA S.A.</td><td>%</td><td>0%</td><td>0%</td><td>100%</td><td>0%</td></tr><tr><td>HELLENiQ RENEWABLES WIND FARMS OF MANI S.A.</td><td>%</td><td>0%</td><td>0%</td><td>66.7%</td><td>33.3%</td></tr><tr><td>VARDAX S.A.</td><td>%</td><td>0%</td><td>0%</td><td>66.7%</td><td>33.3%</td></tr><tr><td>ELPET BALKANIKI</td><td>%</td><td>100%</td><td>0%</td><td>0%</td><td>0%</td></tr></table>	Company		Senior Management		All other employees		M	F	M	F	HELLENiQ PETROLEUM S.A.	%	79.2%	20.8%	89.9%	10.1%	HELLENiQ ENERGY S.A.	%	66%	34%	50%	50%	EKO S.A.	%	73%	27%	65%	35%	EKO BULGARIA	%	100%	0%	41.3%	58.7%	EKO SERBIA	%	75%	25%	44%	56%	DIAXON	%	67%	33%	87.4%	12.6%	HELLENiQ ENERGY CONSULTING	%	62%	38%	40%	60%	ELPEFUTURE	%	100%	0%	67%	33%	HELLENiQ RENEWABLES S.A.	%	100%	0%	64%	36%	JUGOPETROL	%	65%	35%	55.4%	44.6%	OKTA	%	50%	50%	75.7%	24.3%	EKO CYPRUS	%	78%	22%	64%	36%	ASPROFOS	%	100%	0%	57%	43%	HELLENiQ UPSTREAM S.A.	%	80%	20%	50%	50%	HELLENiQ ENERGY DIGITAL	%	25%	75%	63%	37%	KALYPSO KEA S.A.	%	0%	0%	43%	57%	EKO AFRODITI	%	0%	0%	100%	0%	HELLENiQ RENEWABLES WIND FARMS OF EVIA S.A.	%	0%	0%	100%	0%	HELLENiQ RENEWABLES WIND FARMS OF MANI S.A.	%	0%	0%	66.7%	33.3%	VARDAX S.A.	%	0%	0%	66.7%	33.3%	ELPET BALKANIKI	%	100%	0%	0%	0%	11.11.5	ESRS 2 GOV-1 §21 (d); ESRs S1 S1-6 §50 (a); S1-9 §66 (a) to (b); S1-12 §79	✓
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405-2	Ratio of basic salary and remuneration of women to men	The Group does not follow any kind of differentiation between men and women in the remuneration system. Remuneration is based on annual evaluations and follows the Greek, national and EU legislation on equal pay. Based on the principle of equality, there is no discrimination or other financial differentiation in any of the Group companies. <table><tr><th>Country</th><th>Total employees</th><th>Management executives</th><th>All other Employees</th></tr><tr><td>Greece</td><td>0.92</td><td>0.77</td><td>0.91</td></tr><tr><td>Cyprus</td><td>0.85</td><td>0.93</td><td>0.95</td></tr><tr><td>Republic of North Macedonia</td><td>1.07</td><td>0.67</td><td>1.03</td></tr><tr><td>Bulgaria</td><td>0.66</td><td>-</td><td>0.82</td></tr><tr><td>Serbia</td><td>0.68</td><td>0.70</td><td>0.87</td></tr><tr><td>Montenegro</td><td>0.85</td><td>0.84</td><td>0.95</td></tr></table>	Country	Total employees	Management executives	All other Employees	Greece	0.92	0.77	0.91	Cyprus	0.85	0.93	0.95	Republic of North Macedonia	1.07	0.67	1.03	Bulgaria	0.66	-	0.82	Serbia	0.68	0.70	0.87	Montenegro	0.85	0.84	0.95	11.11.6	ESRS S1 S1-16 §97 and §98	✓																																																																																		
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406-1	Incidents of discrimination and corrective actions taken	Annual Financial Report  p.264	11.11.7	ESRS S1 S1-17 §97, §103 (a), §AR 103	✓
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Annual Financial Report  p.247 , p.258	11.13.2	'Freedom of association' and 'Collective	✓
408-1	Habitats protected or restored (304-3-a and b)	Annual Financial Report 2024  p.247-251	-	ESRS S1 §14 (g); S1-1 §22 ESRS S2 §11(b); S2-1 §18	✓
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Annual Financial Report 2024  p.247-251	11.12.2	ESRS S1 §14 (f); S1-1 §22 ESRS S2 §11(b); S2-1 §18	✓
410-1	Security personnel trained in human rights policies or procedures	Annual Financial Report 2024  p.123	11.18.2	'Security-related impacts' is a sustainability matter covered for S3 covered by ESRS 1 §AR 16.	✓
414-1	New suppliers that were screened using social criteria	In 2024, the Group Procurement Department extended the adoption of the new digitized procurement processes that were designed in 2023. As per the new registration and pre-qualification framework, the new suppliers handled by the Group Procurement Division are screened prior to the onboarding. Additionally, after the onboarding process and in partnership with EcoVadis, we conduct the respective individual sustainability assessment of our key supply chain partners. In 2024 we initiated this action with some of our existing and most critical suppliers. The screening covers seven pillars: • Regulatory & Legal Framework (Ariba) • Labor & Human Rights (Ariba & EcoVadis) • Ethics (EcoVadis) • Sustainable Procurement (EcoVadis) • Environmental & Social Framework (Ariba & EcoVadis) • Financial Framework (Ariba) • Operational Framework (Ariba)	11.10.8	ESRS G1 G1-2 §15 (b)	✓

414-1	New suppliers that were screened using social criteria	In 2024, 124 new suppliers (100%) were onboarded and screened through Ariba platform and 25 of our suppliers were assessed from EcoVadis. The process continues with all new and existing Suppliers. For those already screened, automatic alerts are in place to notify Procurement about changes in status.	11.10.8	ESRS G1 G1-2 §15 (b)	✓
414-2	Negative social impacts in the supply chain and actions taken	Annual Financial Report 2024  p.137 In 2024, 53 suppliers were assessed for social impacts via ECOVADIS. From this assessment no significant findings were identified.	11.10.9	ESRS 2 SBM-3 §48 (c) i and iv	✓
411-1	Incidents of violations involving rights of indigenous peoples	Annual Financial Report 2024  p.267-271 HELLENiQ ENERGY does not operate in areas adjacent to indigenous communities, so no incidents of violation of their rights has been occurred or been reported.	-	ESRS S3 S3-1 §16 (c), AR 12; S3-4 §30, §32 (b), §33 (b), §36	✓

Business Ethics, Compliance and Transparency

Standard	Disclosures & Requirements	Cross - reference & Data	GRI sector standard	CSRD (ESRS interoperability/assurance)	GRI assurance
205-2	Communication and training on anti-corruption policies and procedures	Annual Financial Report  p.122 All employees (100%) are informed of the Group's anti-corruption policies and procedures through the current Internal Labor Regulations and the Group's Code of Conduct. All employees (100%) have been informed about the Group's commitment to the UNGC principles, corporate policy and values through the Sustainability Statement (all publications are posted on the intranet). All employees have been given a printed version of the Group's Code of Conduct, which makes specific reference to corruption issues and provides specific examples to avoid, while a special e-learning course has been developed for all employees. Consequently, all 3,734 employees (100%) in the countries where the Group operates have received corruption-related training. In addition, 11 members of the Board of Directors (100%) of the parent company based in Greece have received corruption training. In addition, the Code of Conduct is also provided in the form of an e-learning course, accessible to all Group employees. Regarding partners, communication is ensured through the inclusion in the contracts of a clause concerning commitment to the principles of the UN Global Compact. The Group's Code of Conduct, which includes anti-corruption policies, has been communicated to 100% of our associates.	11.20.3	ESRS G1 G1-3-20-21-(b)-AR 7-8 See GRI 205-1	✓
205-3	Confirmed incidents of corruption and actions taken	In 2024, there were no reported incidents of corruption in the Regulatory Compliance Office or the Management of the Group companies. Zero monetary loss.	11.20.4	ESRS G1 G1-4-25	✓

206-1	Legal actions for anticompetitive behavior, anti-trust, and monopoly practices	There have been no court appeals relating to anti-competitive behavior, creation of trusts and engaging in monopoly practices. Zero monetary loss.	11.19.2		✓
207-1	Approach to tax	i. HELLENiQ Energy has a general Tax Strategy which is publicly available and applies to all Group entities. The relevant reference is included in the publicly available UK Tax Strategy, which is required by law and is disclosed in the Group's site, please see link: uk-tax-strategy-report-2024.pdf ii. The executive position in charge within the organization is Group Tax and Customs Division (GT&CD), which is centrally based in the parent entity, located in H/O in Greece. All tax and customs operations/matters, both in Greece and internationally, are centrally overlooked, supervised and coordinated by the GT&CD daily. All issues are closely monitored, also on a monthly, quarterly, semi-annually and annually basis. The GT&CD has a clear and full view and conduct of all tax and customs affairs, both at an entity and functional level, in all jurisdictions where the Group operates.	11.21.4		✓

207-1	Approach to tax	Main tasks include: - Overall Tax & Customs compliance, in continuous/open cooperation and communication with the competent authorities and internal/external auditors. - Advisory to all entities/functions regarding all relevant issues. - Tax planning and optimization, through active and continuous tax cashflow monitoring. - Conduct of all Tax & Customs audits in all Group companies, following all necessary action, including support throughout the litigation process when necessary. For the Greek entities, all tax aspects are confirmed by the Companies certified auditors, within the annual Tax Certificate process. - Follow up and adoption of the relevant provisions of the changing tax and customs regime, at an international level and local level in Greece, providing proposals and instructions where required. - Investigating potential opportunities, of inclusion of investment plan projects, in Incentive/Development Law provisions. iii. We seek to comply with all applicable regulations, legislation and reporting requirements and tax and customs payment obligations. We have developed suitable controls and processes to ensure these are met accurately and on a timely basis. Issues that arise are handled timely and successfully and if necessary, they are escalated and dealt at the appropriate level, to ensure adequate response, through to the Group CFO and then to the Group CEO if required. HELLENiQ Energy applies high standards of tax and customs compliance and is committed to monitoring and applying all applicable laws, rules and regulations in meeting the Group's tax and customs compliance and reporting responsibilities in all jurisdictions where the business operates and ensuring that appropriate actions are applied to meet those obligations.	11.19.2	
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207-1	Approach to tax	iv. We seek to comply with all applicable regulations, legislation and reporting requirements, as well as tax and customs payment obligations. We optimize the tax position of the Group by applying the relevant applicable provisions, also by investigating potential opportunities, of inclusion of investment plan projects, in Incentive Law provisions. We act with integrity, full transparency and optimization of the relevant resources, to be efficient with our tax affairs and whilst we make use of available reliefs and allowances, our primary focus remains to ensuring compliance with all relevant tax and customs laws and practices. Our aim is to successfully support the business, through compliance, awareness and ensuring the lawful, normal and efficient operation of the Group. Tax issues have a key impact not only quantitatively but also qualitatively, are also related to the Group's reputation and social profile, for instance optimizing and supporting the Corporate Social Responsibility activities. During the development of Group 's tax strategy, the economic and social impacts are seriously and responsibly been considered.	11.19.2		✓
207-2	Tax governance, control, and risk management	A. A description of the tax governance and control framework, including: i. Day-to-day management of tax and customs matters rests with the Head of the relevant affaires Senior Group Tax & Customs Director and local experts, if required, to identify and manage tax risks according to Group policies and to monitor changes in the tax and customs framework. Following tax assessment of all issues and any potential tax impact to the Companies, the GT&CD takes any necessary measures. The Senior Group Tax & Customs Director reports to the Group Chief Finance Officer ("CFO"), who reports to the Chief Executive Officer ("CEO") of the Group, reporting to the Board of HelleniQ Energy Holdings SA, being the parent company of HP Group. ii. Group Tax & Customs function provides expert opinions within the Group and tax clearance through analysis from a tax and/or customs perspective. It acts as tax & customs internal consultant for the Group, assessing all issues, following up with all legislation and keeping updated all stakeholders on a timely basis, ensuring tax awareness within the Group providing additionally relevant proposals and guidelines.	11.21.5		✓

207-2	Tax governance, control, and risk management	A. A description of the tax governance and control framework, including: Through high professional standards, GT&CD seeks to ensure payment of taxes and relevant obligations when due, in line with the clear and firm intention to be in full compliance with all tax and customs legislative requirements. We achieve this by: • acting with integrity, full transparency and optimization of the relevant resources; • meeting statutory obligations/deadlines; • providing training and guidance within the Group, acting as internal tax and customs advisers considering jointly tax strategy, business strategy, and development. iii. We do not engage in any aggressive tax planning across the HelleniQ Energy Group, always taking into consideration our corporate policies, values and codes. We follow a conservative approach to tax risk and we strive to keep tax risk at the lowest level. Maintaining compliance is paramount and we aim to comply with both the spirit and letter of the law with regards to our tax and customs affairs. Where risks are identified, we ensure appropriate action is taken to mitigate those risks, when required and reduce the level of risk to an acceptable minimum. If required, we use external advisers to provide tax technical advice and additional resources based on an assessment of risks and requirements. We follow generally accepted risk management principles and best practice, that are applied to tax and we ensure the right communication, integration and adaptation of these principles across the organization. iv. There are various reporting/audit tools which we have developed, according to the relevant provisions, to evaluate and follow up compliance and control from a tax perspective within the Group. Tax Certificates - All Greek companies falling within the ambit of the relevant process, are annually undergoing specific audit process by their statutory auditors, obtaining unqualified Tax Certificates, confirming tax compliance for the Group companies, without material or even immaterial tax findings reported. In 2023 the relevant tax certificates, were obtained for 41 Greek liable entities.	11.21.5	✓
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207-2	Tax governance, control, and risk management	Transfer Pricing files – Local TP files per entity/country are prepared and submitted annually, centrally coordinated by Group Tax & Customs Department. Intragroup transactions are closely monitored using additional valuation assessment through benchmarking analysis. In 2023, 51 relevant files were prepared. HELLENiQ ENERGY Group TP Masterfile is in line with the framework provided under the OECD Guidelines and the Greek TP rules aiming at achieving consistency and compliance with the said framework. The Masterfile provides a high-level overview of the Group's business, operations and intercompany transactions (ICTs) and aims to support the documentation according to the Group's TP policies within the global economic, financial and tax content and it is shared with the Group's affiliates abroad and if required with the auditors. External advisors perform a thorough review and support to the Group during the update of the informative sections of each Local TP file, which provides an overview of the relevant affiliates, as well as an analysis of the functions, risks and assets (tangible/intangible) that are relevant to the ICTs of each relevant affiliate and how such functions, assets and risks affect and are allocated between the affiliated counterparties. International TP files are submitted in each local language, while they are also prepared in English, to facilitate review centrally at corporate level. Country by Country Reporting – The Group timely prepares and submits annually the CbCR tables with the intragroup transactions detailed information to the Greek Tax Authorities (since the Parent entity of the Group is incorporated and resident in Greece) within the CbCR requirements and according to the relevant process, also it depicts the relevant consolidated data for the Group at country level. In 2023 the said report refers accordingly to 71 entities in 10 countries/jurisdictions where the Group operates. The information contained in the CbCR reflects the guidelines so far provided by the OECD and the Greek authorities in this regard, being in line with those submitted every year. The relevant CbCR notifications are submitted to each jurisdictional authority on an annual basis. All relevant ratios and data are consolidated at a country level.	11.21.5	✓
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207-2	Tax governance, control, and risk management	Changes in the applicable relevant laws are closely followed up centrally by the Group Tax & Customs Department who provides internal guidelines for all entities and functions of the Group. B. Description of reporting mechanisms regarding unethical or illegal conduct and the integrity of the organization in relation to taxation The GT&CD ensures appropriate action is taken to mitigate tax risks when required and reduce the level to the acceptable minimum. If required, external advice is sought as well as additional resources, if necessary, based on assessment of risks and requirements. To date no examples of unethical or unlawful behavior with regards to tax and/or customs issues have been identified to report. Within the framework provided by the relevant Law 4624/2019, FEK A' 137/29-8-2019, for the integration of the corresponding EU Directive 2016/680, on the protection of persons reporting breaches of Union law, which applies to the Group from fiscal year 2024 onwards, there is no specific reference or provision for tax related matters. Regarding these specific matters, the framework applied is the one provided in the Tax Procedure Code and the Customs Code accordingly. C. Description of the assurance process for tax disclosures and, where applicable, reference to the assurance report, statement or opinion We have developed suitable controls and processes to ensure these are met accurately and on a timely basis: • If any unintentional error in tax is identified, we seek to take any corrective action at the earliest opportunity, and • We respond with full transparency and integrity to any enquiries from Tax and/or Customs Authorities on a timely basis. All main / significant tax and customs issues are specifically disclosed in the Financial Statements notes, which are also cleared by the certified auditors of the Group. Note: The tax data used in the preparation of this GRI Report is for 2023, as this is the latest tax data available as of the date of this report.	11.21.5	✓
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207-3	Stakeholder engagement and management of concerns related to tax	Description of the approach to tax-related stakeholders, which includes: i. The approach to cooperation with the tax authorities Regular and Interim audits are performed from the relevant authorities for tax & customs issues confirming compliance with the existing framework. The tax framework and practices in Greece, which determine the tax base for the transactions of the Group's main entities, may result in inherent uncertainties, due to its complexity and it being subject to changes and alternative interpretation by relevant authorities at different points in time and across different entities. Where a tax audit results in a different assessment to the one adopted by the Group entity, and for which the Group after consideration, disagrees with, the process for resolving the issue is usually through a court of law proceeding, which has many stages and can take a considerable number of years to reach its final and irrevocable ruling. ii. The public consultation approach in the field of taxation The Senior Group's Tax & Customs Director actively participates in relevant bodies, in order to be informed on a timely basis about any change in the relevant framework and promptly provide suggestions in the context of public advocacy of new laws. More specifically: 1. Hellenic Petroleum Marketing Companies Association (SEEPE) – Coordinator of the Supply & Customs Committee 2. Hellenic Federation of Enterprises (SEV) – Member of the Taxation Committee 3. American Hellenic Chamber of Commerce – Member of the Taxation Committee 4. International Fiscal Association (IFA) – Member 5. Consultation Committee of the Hellenic Accounting and Auditing Standards Oversight Board (ELTE) – Member	11.21.6	✓
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207-3	Stakeholder engagement and management of concerns related to tax	iii. The procedures for collecting and considering the views of stakeholders, including external stakeholders There are both internal and external processes that enable stakeholders to participate in this engagement. Internally, the GT&CD provides expert opinions and guidelines within the Group, in all entities and jurisdictions, also tax clearance from tax and/or customs perspective acting as tax & customs internal consultant, ensuring proper guidelines are provided keeping updated all stakeholders on a timely basis, ensuring tax awareness within the Group. Externally, regular audits are performed by the relevant authorities on tax & customs issues, where the GT&CD provides full support and cooperation. Where a tax audit results in a different assessment to the one adopted by the Group and for which the Group, after consideration, disagrees with, the process for resolving the issue is usually through court proceedings, while pending litigations are evaluated regularly by the relevant legal advisers and are assessed on a quarterly basis as per legal advice provided. Note: The tax data used in the preparation of this GRI Report is for 2023, as this is the latest tax data available as of the date of this report.	11.21.6	✓
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207-4	Country-by-country reporting A. All tax jurisdictions in which the entities included in the organization's audited consolidated financial statements or financial information filed in the public record are tax resident. B. For each taxing jurisdiction listed in Publication 207-4-a: i. Names of the permanent entities ii. Primary activities of the organisation iii. Number of employees and basis for calculating this number iv. Revenue from third party sales v. Income from intra-group transactions with other tax jurisdictions vi. Profit/loss before tax vii. Tangible assets other than cash and cash equivalents viii. Corporate income tax paid on a cash basis ix. Corporate income tax arising from the results x. Reasons for the difference between the corporate income tax arising from the results and the tax due, if the statutory tax rate is applied to the profit/loss before tax. C. The time period covered by the information referred to in disclosure 207-4.	With regard to the items in points A & B, please find below the relevant CbCR tables (fiscal year 2023, the 2024 table is in the process of being prepared and will be finalized and submitted within the relevant deadlines) for your reference and convenience. These tables shall be prepared and submitted to the competent authority on an annual basis, in accordance with OECD legislation and guidelines, together with the relevant disclosures, submitted by entity and jurisdiction. With respect to item B-(x), please note that any difference between the corporate income tax arising on profits/losses and the tax due arises from the difference in accounting and tax basis, in accordance with the specific provisions applicable in each jurisdiction. For example, there may be different treatment for deductibility/recognition of expenses, carry forward of tax losses, recognition of income, etc. All amounts are in Euro. <table data-bbox="392 842 1329 1413"> <tr> <th>Tax authority</th><th>Revenue from non-related parties</th><th>Revenue from Related Parties</th><th>Total Revenue</th><th>Profit Before Tax</th></tr> <tr><td>Albania</td><td>0.00</td><td>0.00</td><td>0.00</td><td>-58,000.00</td></tr> <tr><td>Austria</td><td>470,000.00</td><td>0.00</td><td>470,000.00</td><td>-12,116,743.00</td></tr> <tr><td>Bulgaria</td><td>298,927,800.00</td><td>0.00</td><td>298,927,800.00</td><td>3,163,850.00</td></tr> <tr><td>Cyprus</td><td>416,490,630.53</td><td>211,646,672.96</td><td>628,137,303.49</td><td>17,221,195.16</td></tr> <tr><td>North Macedonia</td><td>798,577,000.00</td><td>1,685,000.00</td><td>800,262,000.00</td><td>3,536,000.00</td></tr> <tr><td>Greece</td><td>12,371,806,456.57</td><td>5,141,304,990.28</td><td>17,513,111,446.85</td><td>603,903,946.92</td></tr> <tr><td>Montenegro</td><td>252,019,898.99</td><td>529,249.21</td><td>252,549,148.20</td><td>8,266,608.88</td></tr> <tr><td>Netherlands</td><td>0.00</td><td>0.00</td><td>0.00</td><td>-171,000.00</td></tr> <tr><td>Serbia</td><td>209,187,420.00</td><td>0.00</td><td>209,187,420.00</td><td>1,868,070.00</td></tr> <tr><td>United Kingdom</td><td>295,000.00</td><td>18,738,000.00</td><td>19,033,000.00</td><td>4,573,000.00</td></tr> <tr><td>Grand Total</td><td>14,347,774,206.09</td><td>5,373,903,912.45</td><td>19,721,678,118.54</td><td>630,186,927.95</td></tr> </table> <table data-bbox="392 1435 1329 2007"> <tr> <th>Tax authority</th><th>Income Tax paid</th><th>Income Tax calculated at tax rates applicable to profits</th><th>Share Capital & Share Premium</th><th>Retained Earnings</th></tr> <tr><td>Albania</td><td>0.00</td><td>0.00</td><td>14,968,000.00</td><td>-22,291,651.00</td></tr> <tr><td>Austria</td><td>470,000.00</td><td>0.00</td><td>196,237,645.00</td><td>16,981,038.07</td></tr> <tr><td>Bulgaria</td><td>747,509.00</td><td>470,000.00</td><td>30,846,450.00</td><td>11,526,485.57</td></tr> <tr><td>Cyprus</td><td>2,691,113.94</td><td>2,581,152.00</td><td>236,234,508.40</td><td>52,080,414.21</td></tr> <tr><td>North Macedonia</td><td>1,753,687.00</td><td>458,000.00</td><td>40,423,000.00</td><td>38,310,000.00</td></tr> <tr><td>Greece</td><td>380,519,368.28</td><td>189,033,692.76</td><td>2,566,961,110.08</td><td>2,022,988,723.17</td></tr> <tr><td>Montenegro</td><td>2,067,158.64</td><td>1,191,991.18</td><td>67,987,000.00</td><td>32,752,061.57</td></tr> <tr><td>Netherlands</td><td>0.00</td><td>0.00</td><td>144,189,000.00</td><td>133,699,000.00</td></tr> <tr><td>Serbia</td><td>506,735.00</td><td>534,960.00</td><td>56,746,000.00</td><td>-10,032,075.00</td></tr> <tr><td>United Kingdom</td><td>972,462.00</td><td>412,000.00</td><td>16,284,000.00</td><td>13,870,920.00</td></tr> <tr><td>Grand Total</td><td>389,258,033.86</td><td>194,681,795.94</td><td>3,370,876,713.48</td><td>2,289,884,916.60</td></tr> </table>	Tax authority	Revenue from non-related parties	Revenue from Related Parties	Total Revenue	Profit Before Tax	Albania	0.00	0.00	0.00	-58,000.00	Austria	470,000.00	0.00	470,000.00	-12,116,743.00	Bulgaria	298,927,800.00	0.00	298,927,800.00	3,163,850.00	Cyprus	416,490,630.53	211,646,672.96	628,137,303.49	17,221,195.16	North Macedonia	798,577,000.00	1,685,000.00	800,262,000.00	3,536,000.00	Greece	12,371,806,456.57	5,141,304,990.28	17,513,111,446.85	603,903,946.92	Montenegro	252,019,898.99	529,249.21	252,549,148.20	8,266,608.88	Netherlands	0.00	0.00	0.00	-171,000.00	Serbia	209,187,420.00	0.00	209,187,420.00	1,868,070.00	United Kingdom	295,000.00	18,738,000.00	19,033,000.00	4,573,000.00	Grand Total	14,347,774,206.09	5,373,903,912.45	19,721,678,118.54	630,186,927.95	Tax authority	Income Tax paid	Income Tax calculated at tax rates applicable to profits	Share Capital & Share Premium	Retained Earnings	Albania	0.00	0.00	14,968,000.00	-22,291,651.00	Austria	470,000.00	0.00	196,237,645.00	16,981,038.07	Bulgaria	747,509.00	470,000.00	30,846,450.00	11,526,485.57	Cyprus	2,691,113.94	2,581,152.00	236,234,508.40	52,080,414.21	North Macedonia	1,753,687.00	458,000.00	40,423,000.00	38,310,000.00	Greece	380,519,368.28	189,033,692.76	2,566,961,110.08	2,022,988,723.17	Montenegro	2,067,158.64	1,191,991.18	67,987,000.00	32,752,061.57	Netherlands	0.00	0.00	144,189,000.00	133,699,000.00	Serbia	506,735.00	534,960.00	56,746,000.00	-10,032,075.00	United Kingdom	972,462.00	412,000.00	16,284,000.00	13,870,920.00	Grand Total	389,258,033.86	194,681,795.94	3,370,876,713.48	2,289,884,916.60	11.21.7	✓
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207-4

Country-by-country reporting

A. All tax jurisdictions in which the entities included in the organization's audited consolidated financial statements or financial information filed in the public record are tax resident.
B. For each taxing jurisdiction listed in Publication 207-4-a:
i. Names of the permanent entities
ii. Primary activities of the organisation
iii. Number of employees and basis for calculating this number
iv. Revenue from third party sales
v. Income from intra-group transactions with other tax jurisdictions
vi. Profit/loss before tax
vii. Tangible assets other than cash and cash equivalents
viii. Corporate income tax paid on a cash basis
ix. Corporate income tax arising from the results
x. Reasons for the difference between the corporate income tax arising from the results and the tax due, if the statutory tax rate is applied to the profit/loss before tax.
C. The time period covered by the information referred to in disclosure 207-4.

Tax authority	No. of employees	Fixed assets (PPE+Inventory)
Albania	0.00	119,70.00
Austria	0.00	0.00
Bulgaria	70.00	79,676,300.00
Cyprus	79.00	199,206,528.88
North Macedonia	266.00	35,371,257.82
Greece	3,506	5,197,988,215.28
Montenegro	107.00	66,861,919.81
Netherlands	0.00	0.00
Serbia	49.00	50,693,190.00
United Kingdom	0.00	0.00
Grand Total	4,077	5,629,917,117.79

C. The above CbCR table refers to the financial year 2023.

Regarding items B-(i) and B-(ii), a summary table of all Group entities and their relevant activity (reference year 2023), which make up and form the above table, is provided, while for 2024 the procedures and deadlines foreseen will also be followed, based on the new acquisitions, mergers and transformations in the Group:

S/N	Group entity	Business activity	Jurisdiction
1	HELLENIQ ENERGY HOLDINGS SOCIETE ANONYME	Holding Company	Greece
2	Hellenic Fuels and Lubricants Industrial and Commercial S.A	Trade of oil products	Greece
3	Kalypso KEA SA	Retail trade of liquid fuels & LPG in Greece	Greece
4	Kalypso KEA SA	Construction and operation of fuel storage facilities	Greece
5	Vardax SA	Operation of Crude Oil pipeline (Thessaloniki to RNM)	Greece
6	DIAXON SA	Provision of manufacturing services to HELPE	Greece
7	ELPET BALKANIKI S.A.	Holding company - Construction and operation of a crude oil pipeline	Greece
8	HELLENIQ RENEWABLES SINGLE MEMBER S.A.	Production, distribution and trading of renewable energy sources	Greece
9	ENERGIAKI SERVION S.A.	Production, distribution and trading of renewable energy sources	Greece
10	Energiaki Pylou Methonis	Production, distribution and trading of renewable energy sources	Greece
11	HELLENIQ ENERGY CONSULTING S.A.	Provision of consulting services to Group affiliates	Greece
12	ASPROFOS S.A.	Engineering services	Greece

11.21.7

✓

207-4	Country-by-country reporting	11.21.7				✓
		S/N	Group entity	Business activity	Jurisdiction	
A. All tax jurisdictions in which the entities included in the organization's audited consolidated financial statements or financial information filed in the public record are tax resident. B. For each taxing jurisdiction listed in Publication 207-4-a: i. Names of the permanent entities ii. Primary activities of the organisation iii. Number of employees and basis for calculating this number iv. Revenue from third party sales v. Income from intra-group transactions with other tax jurisdictions vi. Profit/loss before tax vii. Tangible assets other than cash and cash equivalents viii. Corporate income tax paid on a cash basis ix. Corporate income tax arising from the results x. Reasons for the difference between the corporate income tax arising from the results and the tax due, if the statutory tax rate is applied to the profit/loss before tax. C. The time period covered by the information referred to in disclosure 207-4.		13	ATEN Energy SA	Production, distribution and trading of renewable energy sources	Greece	
		14	EKO Ira Maritime Company	Vessel-owning company	Greece	
		15	EKO Afroditi Maritime Company	Vessel-owning company	Greece	
		16	HELPE PATRAIKOS S.A.	Exploration and production of hydrocarbons	Greece	
		17	HELPE UPSTREAM S.A.	Exploration and production of hydrocarbons	Greece	
		18	HELPE WEST KERKYRA S.A.	Exploration and production of hydrocarbons	Greece	
		19	HELPE SEA OF THRACE S.A.	Exploration and production of hydrocarbons	Greece	
		20	HELPE E&P HOLDINGS S.A.	Holding company of the Group's Exploration & Production of Hydrocarbons activity	Greece	
		21	HELPE WEST CRETE S.A.	Exploration and production of hydrocarbons	Greece	
		22	HELPE SW CRETE S.A.	Exploration and production of hydrocarbons	Greece	
		23	HELPE IONIO S.A.	Exploration and production of hydrocarbons	Greece	
		24	HELPE KIPARISSIAKOS GULF S.A.	Exploration and production of hydrocarbons	Greece	
		25	ELPE FUTURE	DISTRIBUTION OF ELECTRICITY	Greece	
		26	Kozilio 1 SA	Production, distribution and trading of renewable energy sources	Greece	
		27	Helpe Renewable Wind Farms of Evia SA	Production of electricity (Wind park)	Greece	
		27	HELLENiQ ENERGY DIGITAL S.A.	Information technology developments	Greece	
		28	HELLENiQ ENERGY DIGITAL S.A.	Information technology developments	Greece	
		29	Tanagra Solar Energy SA	Production, distribution and trading of renewable energy sources	Greece	
		30	SAETHER Energy Single Member SA	Production, distribution and trading of renewable energy sources	Greece	
		31	Hellenic Petroleum Single Member Societe Anonyme Refining, Supply and Sales of Oil Products and Petrochemicals	Refining and trade of oil products	Greece	
		32	FENSOL S.M.	Production, distribution and trading of renewable energy sources	Greece	
		33	HELLENiQ ENERGY REAL ESTATE S.A.	Investment company	Greece	
		34	HELLENiQ RENEWABLES WIND FARMS OF MANI S.A.	Production of electricity (Wind park)	Greece	
		35	WINDSPUR Energy	Production of electricity (Wind park)	Greece	
		36	JUGOPETROLAD	Distribution of oil products in Montenegro	Montenegro	

207-4	Country-by-country reporting	11.21.7					
		S/N	Group entity	Business activity	Jurisdiction		
A. All tax jurisdictions in which the entities included in the organization's audited consolidated financial statements or financial information filed in the public record are tax resident. B. For each taxing jurisdiction listed in Publication 207-4-a: i. Names of the permanent entities ii. Primary activities of the organisation iii. Number of employees and basis for calculating this number iv. Revenue from third party sales v. Income from intra-group transactions with other tax jurisdictions vi. Profit/loss before tax vii. Tangible assets other than cash and cash equivalents viii. Corporate income tax paid on a cash basis ix. Corporate income tax arising from the results x. Reasons for the difference between the corporate income tax arising from the results and the tax due, if the statutory tax rate is applied to the profit/loss before tax. C. The time period covered by the information referred to in disclosure 207-4.		37	HELLENIQ ENERGY BULGARIA HOLDINGS LIMITED	Holding company	Cyprus		
		38	HELLENIQ ENERGY SERBIA HOLDINGS LIMITED	Holding company	Cyprus		
		39	R.A.M.OIL Cyprus LTD	Distribution of oil products in Cyprus	Cyprus		
		40	SUPERLUBE LTD	Owner and management of pipeline and tank rentals	Cyprus		
		41	HELLENIQ ENERGY CYPRUS HOLDINGS LIMITED	Holding Company	Cyprus		
		42	EKO LOGISTICS LTD	Management and operation of a fuel terminal at the Vassiliko area (Cyprus)	Cyprus		
		43	HELPE RENEWABLES CYPRUS LIMITED	Holding company	Cyprus		
		44	HELPE ENERGY FINANCE CYPRUS LIMITED	Financing activities	Cyprus		
		45	FENSOL HOLDING LIMITED	Holding company	Cyprus		
		46	EKO ENERGY CYPRUS LTD	Production, distribution and trading of renewable energy sources	Cyprus		
		47	EKO GAS LIMITED (ex Blue Circle)	Distribution of LPG in Cyprus	Cyprus		
		48	HELLENIQ ENERGY INTERNATIONAL GmbH	Holding company of Group's International subsidiaries	Austria		
		49	HELLENIQ ENERGY FINANCE PLC	Financing activities	UK		
		50	EKO CYPRUS LTD	Distribution of oil products in Cyprus	Cyprus		
		51	EKO CYPRUS LTD (branch)	Distribution of oil products in Cyprus	UK		
		52	EKO BULGARIA EAD	Distribution of oil products in Bulgaria	Bulgaria		
		53	EKO SERBIA AD	Distribution of oil products in Serbia	Serbia		
		54	GLOBAL ALBANIA SA	Distribution of oil products in Albania	Albania		
		55	OKTA CRUDE OIL REFINERY AD	Distribution of oil products in RNM	North Macedonia		
		56	ELPEDISON BV	Holding company	Netherlands		
		57	ELPEDISON S.A	Energy trading	Greece		
		58	HELLENIC PETROLEUM (UK) LIMITED	Holding company	UK		
		59	ASPROFOS S.A - Branch Albania	Engineering services	Albania		
		60	VARDAX - Branch FYROM	Operation of Crude Oil pipeline	North Macedonia		
		61	HELLENIQ RENEWABLES CYPRUS LYTHRODONTAS LIMITED	Production of electricity	Cyprus		

207-4	Country-by-country reporting	<table><tr><th>S/N</th><th>Group entity</th><th>Business activity</th><th>Jurisdiction</th></tr><tr><td>62</td><td>HELLENiQ.RENEWABLES CYPRUS AGIA VARVARA LIMITED</td><td>Production of electricity</td><td>Cyprus</td></tr><tr><td>63</td><td>HELLENiQ.RENEWABLES CYPRUS ALAMINOS LIMITED</td><td>Production of electricity</td><td>Cyprus</td></tr><tr><td>64</td><td>HELLENiQ.RENEWABLES CYPRUS ALAMINOS LIMITED</td><td>Production of electricity</td><td>Cyprus</td></tr><tr><td>65</td><td>HELLENiQ.RENEWABLES CYPRUS PAPHOS LIMITED</td><td>Production of electricity</td><td>Cyprus</td></tr><tr><td>66</td><td>HELLENiQ.RENEWABLES CYPRUS POLITIKO LIMITED</td><td>Production of electricity</td><td>Cyprus</td></tr><tr><td>67</td><td>EKO ENERGY PARTNERS</td><td>Production of electricity</td><td>Cyprus</td></tr><tr><td>68</td><td>RES ZEUS ELECTRICITY COMPANY LIMITED</td><td>Production of electricity</td><td>Cyprus</td></tr><tr><td>69</td><td>SOLIGHT ELECTRICITY COMPANY LIMITED</td><td>Production of electricity</td><td>Cyprus</td></tr><tr><td>70</td><td>FRONTERA ENERGIAKI SA</td><td>Production of electricity</td><td>Cyprus</td></tr><tr><td>71</td><td>KOZILIO PRIME</td><td>Production of electricity</td><td>Cyprus</td></tr></table>	S/N	Group entity	Business activity	Jurisdiction	62	HELLENiQ.RENEWABLES CYPRUS AGIA VARVARA LIMITED	Production of electricity	Cyprus	63	HELLENiQ.RENEWABLES CYPRUS ALAMINOS LIMITED	Production of electricity	Cyprus	64	HELLENiQ.RENEWABLES CYPRUS ALAMINOS LIMITED	Production of electricity	Cyprus	65	HELLENiQ.RENEWABLES CYPRUS PAPHOS LIMITED	Production of electricity	Cyprus	66	HELLENiQ.RENEWABLES CYPRUS POLITIKO LIMITED	Production of electricity	Cyprus	67	EKO ENERGY PARTNERS	Production of electricity	Cyprus	68	RES ZEUS ELECTRICITY COMPANY LIMITED	Production of electricity	Cyprus	69	SOLIGHT ELECTRICITY COMPANY LIMITED	Production of electricity	Cyprus	70	FRONTERA ENERGIAKI SA	Production of electricity	Cyprus	71	KOZILIO PRIME	Production of electricity	Cyprus	11.21.7		✓
S/N	Group entity	Business activity	Jurisdiction																																														
62	HELLENiQ.RENEWABLES CYPRUS AGIA VARVARA LIMITED	Production of electricity	Cyprus																																														
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70	FRONTERA ENERGIAKI SA	Production of electricity	Cyprus																																														
71	KOZILIO PRIME	Production of electricity	Cyprus																																														
415-1	Political contributions	Zero. The Group follows a specific Code of Conduct, which includes political engagement issues and prevents contributions to political parties, persons or entities. As part of its sustainable development strategy, it works with stakeholders through engaging in organizations, associations and bodies. The Group supports and participates in the governing bodies and committees of the organizations/associations and considers its active participation in the following organizations as part of its strategy for sustainable development: • CONCAWE (scientific section of the European Refinery Association FuelsEurope) • CSR Europe • eFuel Alliance • European Fuel Manufacturers Association (EFMA) • HYDROGEN EUROPE • International Fiscal Association (IFA) • UN Global Compact • Union European Lubricants Industry (UEIL)/Sustainability Committee • CSR Hellas • Global Compact Network Hellas	11.22.2		✓																																												

415-1	Political contributions	• Global Sustain • Hellenic Wind Energy Association (HWEA/ELETAEN) • Hellenic Institute of Electric Vehicles (EL.IN.H.O.) • SEV Environment and Health & Safety Committees • SEEPE – Hellenic Petroleum Marketing Companies Association • SEV Business Council for Sustainable Development • Hellenic Association of Chemical Industries (HACI) • Exporters' Association of Northern Greece Please see also GRI 2-28.	11.22.2		✓
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Risk Prevention and Management

205-1	Operations assessed for risks related to corruption	Annual Financial Report  p.122 In preparing the annual audit program, the Internal Audit Division shall consider compliance issues and plan compliance-related audits. Corruption issues are also considered when conducting many audits. 100% of the Group's organizational units are screened for corruption-related risks, following a standardized internal inspection process, and the process is also in line with the Group's Code of Conduct. Audits carried out in 2024 did not identify any significant deviations in the application of the Group's Policies, Regulations and Procedures.	11.20.2	ESRS G1 G1-3-AR 5	✓																										
306-3	Total number and volume of significant spills	Annual Financial Report  p.122 <table><thead><tr><th>Significant spills</th><th>AIC</th><th>EIC</th><th>TIC</th><th>SUBSIDIARIES*</th><th>Units</th><th>Comments</th></tr></thead><tbody><tr><td>Total number of significant spills to soil or surface and groundwater. (Oil, Fuel, Waste and chemical spills)</td><td>0</td><td>0</td><td>0</td><td>0</td><td>#</td><td rowspan="3">A significant spill is any hydrocarbon spill greater than 100 bbls that could potentially have environmental impacts due to direct contact with soil or water. It does not include spills that were directly contained by the measures in place and had no impact on the environment.</td></tr><tr><td>Number of non-compliances from spills</td><td>0</td><td>0</td><td>0</td><td>0</td><td>#</td></tr><tr><td>Volume of significant spills</td><td>0</td><td>0</td><td>0</td><td>0</td><td>bbl</td></tr></tbody></table> The evolution of the PSER index, including spills, is presented in detail in Annual Financial Report 2024 ESRS S1 - Own Workforce and in disclosure 11.8.3.	Significant spills	AIC	EIC	TIC	SUBSIDIARIES*	Units	Comments	Total number of significant spills to soil or surface and groundwater. (Oil, Fuel, Waste and chemical spills)	0	0	0	0	#	A significant spill is any hydrocarbon spill greater than 100 bbls that could potentially have environmental impacts due to direct contact with soil or water. It does not include spills that were directly contained by the measures in place and had no impact on the environment.	Number of non-compliances from spills	0	0	0	0	#	Volume of significant spills	0	0	0	0	bbl	11.8.2	Pollution of air', 'Pollution of water', and 'Pollution of soil' are sustainability matters for E2 covered by ESRS 1 AR 16.	✓
Significant spills	AIC	EIC	TIC	SUBSIDIARIES*	Units	Comments																									
Total number of significant spills to soil or surface and groundwater. (Oil, Fuel, Waste and chemical spills)	0	0	0	0	#	A significant spill is any hydrocarbon spill greater than 100 bbls that could potentially have environmental impacts due to direct contact with soil or water. It does not include spills that were directly contained by the measures in place and had no impact on the environment.																									
Number of non-compliances from spills	0	0	0	0	#																										
Volume of significant spills	0	0	0	0	bbl																										

Stan- dard	Disclosures & Requirements	Cross - reference & Data	GRI sector standard	CSRD (ESRS interoperability/ assurance)	GRI assurance																																			
OG13	Number of process safety events, per business activity	The most significant Process Safety Events (PSE) for 2024 mainly concern two major categories, such as: a) equipment reliability and management of maintenance organization and scheduling and b) design. The corrective actions taken to address them and prevent their recurrence were the replacement of defective equipment, better employee training in equipment operations and continuous safety talks to all staff. <table><tr><th>Installation</th><th>HELLENiQ PETROLEUM (AIC, EIC, TIC)</th><th>EKO</th><th>OKTA</th><th>TOTAL</th></tr><tr><td>Process Safety Events (PSE-1)</td><td>1</td><td>0</td><td>0</td><td>1</td></tr><tr><td>Process Safety Events (PSE-2)</td><td>6</td><td>0</td><td>1</td><td>7</td></tr><tr><td>Total Process Safety Events (PSE)</td><td>7</td><td>0</td><td>0</td><td>8</td></tr><tr><td>PSER-1</td><td>0.15</td><td>0.00</td><td>0.00</td><td>0.06</td></tr><tr><td>PSER-2</td><td>0.89</td><td>0.00</td><td>0.90</td><td>0.40</td></tr><tr><td>Total PSER</td><td>1.04</td><td>0.00</td><td>0.90</td><td>0.46</td></tr></table>	Installation	HELLENiQ PETROLEUM (AIC, EIC, TIC)	EKO	OKTA	TOTAL	Process Safety Events (PSE-1)	1	0	0	1	Process Safety Events (PSE-2)	6	0	1	7	Total Process Safety Events (PSE)	7	0	0	8	PSER-1	0.15	0.00	0.00	0.06	PSER-2	0.89	0.00	0.90	0.40	Total PSER	1.04	0.00	0.90	0.46	11.8.3	-	✓
Installation	HELLENiQ PETROLEUM (AIC, EIC, TIC)	EKO	OKTA	TOTAL																																				
Process Safety Events (PSE-1)	1	0	0	1																																				
Process Safety Events (PSE-2)	6	0	1	7																																				
Total Process Safety Events (PSE)	7	0	0	8																																				
PSER-1	0.15	0.00	0.00	0.06																																				
PSER-2	0.89	0.00	0.90	0.40																																				
Total PSER	1.04	0.00	0.90	0.46																																				



Assurance Statement (No. 20000250015291)



Information on the Assurance Statement for HELLENiQ ENERGY's Sustainability Reporting Table 2024

The Assurance Provider TÜV AUSTRIA Hellas ("the Provider") has been engaged to provide external assurance on the disclosures published in the Sustainability Reporting Table 2024 ('the Table') of HELLENiQ ENERGY HOLDINGS S.A. ("the Company"). The Company is exclusively responsible for the data and information within the Table. The assurance process was conducted by the Provider in terms of sample-based audits of data and information, as well as audits of data collection systems and procedures.

The Provider has not offered any consulting services to the Company.

Economic and financial data were not verified. Instead, they were assessed with respect to the information contained in the 2024 annual financial statement (where applicable) which has been verified by other third parties.

The intended users of this Statement are all the stakeholders of the Company.

Scope of Assurance

The Provider undertook and implemented the following verification activities during June and July of 2025:

1. Review of the Table against the requirements of:
 - ☑ GRI Standards 2021 (in accordance with) including GRI 11. Oil & Gas Sector Standards and verification of its compliance with all nine requirements set out in section 3 of GRI 1.
 - ☑ AA1000 Accountability Principles Standard 2018 (Type 2 and moderate level of quality assurance activities, according to AA1000 Assurance Standard (AA1000AS v3).
2. Verification of the data included in all the chapters of the Table.
3. Use of remote audits technics, including interviews with the Sustainability Team and the main executives of the Company's Head Offices in Maroussi and its refineries located in Aspropyrgos, Elefsina, Thessaloniki and Diaxon, and sampling inspections of files, in order to evaluate:
 - ☑ the reliability and accuracy of performance indicators of the Sustainability Reporting Table
 - ☑ the processes for generating, gathering, and managing information included in the Reporting Table
 - ☑ the adherence to the principles of inclusivity, materiality, and responsiveness to stakeholders.

Limitations

The extent of the above collected data and information justify the characterization «moderate assurance», since the objective evidence found was a result of internal sources of the Company and not through contacting external stakeholders.

Conclusions

TÜV AUSTRIA HELLAS
429, Mesogeion Ave.
GR-153 43 Athens, Greece
www.tuvaustriahellas.gr
GEMI No.: 1650201000

This Verification was conducted in accordance with TÜV AUSTRIA auditing and Verification procedures. Every page of this statement is valid, only if it is accompanied with the rest pages of the statement.



Assurance Statement (No. 20000250015291)



During the assurance engagement, it was confirmed that the data and information of all the chapters of the Reporting Table are accurate and reliable. The accuracy of the disclosed statements and assertions was found to be within acceptable limits. The Company provided a comprehensive and proper presentation of performance based on reasonably documented information as well as that there is an effective data gathering, management and reporting system in place for issues which pertain to sustainable development.

The Provider concurs that the Table is in accordance with the GRI Standards 2021, including GRI 11. Oil & Gas Sector Standards and the 4 principles of the AA1000AP Standard (2018).

Opportunities for Improvement

Based on the observations and concluding remarks derived from the assurance engagement, the Provider's recommendations for the improvement of the Company's future Sustainability Reporting Tables are as follows:

☑ GRI-STANDARDS & AA1000AP (2018):

- ☞ Harmonize the procedures and data collection systems of all companies within the boundaries of the Table

Statement of Independence, Impartiality and Competence

TÜV AUSTRIA Hellas member of TÜV AUSTRIA Group is an independent professional services company that specializes in quality, environmental, health, safety and social accountability. The TÜV AUSTRIA Group is a Group with International presence founded in 1872. TÜV AUSTRIA Hellas was the first subsidiary to be founded outside Austria in 1994, has become a market leader in Greece. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

TÜV AUSTRIA Hellas is an accredited certification body which operates a Quality Management System which complies with the requirements of several accreditation standards and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

TÜV AUSTRIA Hellas has implemented a Declaration of Impartiality and Independency and several relevant procedures which ensure that all employees, that work for or on behalf of it, maintain high standards in their day-to-day business activities. We are particularly cautious in the prevention of conflicts of interest. TÜV AUSTRIA Hellas has a few existing commercial contracts with the Company regarding management systems certification activities. Our assurance team does not have any involvement in other projects with the Company that would cause a conflict of interest and has never provided any consulting services to the Company.

Note: This Independent Assurance Report has been prepared as a translation of the original Greek version.

On behalf of TÜV AUSTRIA Hellas,
Athens, 29 July 2025

TÜV AUSTRIA HELLAS
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GR-153 43 Athens, Greece
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Assurance Statement (No. 20000250015291)



Chrysagi Evdokia
Lead Verifier

Ioannis Kallias
General Manager

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GR-153 43 Athens, Greece
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