

 **Greek
Sustainability
Code**

APPENDIX V Greek Sustainability Code

In 2025, HELLENiQ ENERGY, as an ambassador of the Greek Sustainability Code, complied with the Code's 20 criteria, as presented in the Table below.



PILLAR	CRITERIA	Reference to the Sections within this Report/ CSRD - ESRS	GRI Standards
STRATEGY	1. Strategic Analysis & Action	SBM-1 - Strategy, Business Model and Value Chain	GRI 2-22
	2. Materiality	SBM-2 - Interests and Views of Stakeholders SBM-3 - Material IRO and their Interaction with Strategy and Business Model Impact, Risk and Opportunity Management	GRI 2-14, 3-1, 3-2, 3-3
	3. Objectives	ESG Goals	GRI 3-3
	4. Value Chain Management	SBM-1 - Strategy, Business Model and Value Chain ESRS S4 - Consumers and End-Users	GRI 2-6, 2-29, 3-3, 308-1, 308-2, 407-1, 408-1, 409-1, 414-1, 414-2
	5. Responsibility	General Disclosures - ESRS 2	
MANAGEMENT PROCEDURE	6. Rules and Procedures	General Disclosures - ESRS 2	GRI 2-18, 2-23
	7. Monitoring	ESRS E1 - Climate change ESRS E2 - Pollution ESRS E3 - Water and Marine Resources ESRS E4 - Biodiversity and Ecosystems ESRS E5 - Resource Use and Circular ESRS S1 - Own Workforce ESRS S3 - Affected Communities ESRS S4 - Consumers and End-Users	GRI
	8. Reward Schemes and Sustainable Development Motives	GOV-2 - Information Provided to and Sustainability Matters Addressed by HELLENiQ & GOV-3 - Integration of Sustainability-Related Performance in Incentive Schemes	GRI 2-19
	9. Stakeholder Engagement	SBM-2 - Interests and Views of Stakeholders	GRI 2-29
	10. Responsible Products and Innovation	ESRS S4 - Consumers and End-Users	GRI 414-1, 414-2, 415-1, 416-2, 417-1, 417-2, 417-3, 418-1
ENVIRONMENT	11. Use of Natural Resources	ESRS E1 - Climate change ESRS E2 - Pollution ESRS E3 - Water and Marine Resources ESRS E4 - Biodiversity and Ecosystems ESRS E5 - Resource Use and Circular	GRI 301-1, 301-2, 301-3, 302-1, 302-2, 302-3, 302-4, 302-5, 303-1, 303-2, 303-3, 303-4, 303-5, 306-1, 306-2, 306-3, 306-4, 306-5, 201-2, 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7
	12. Management of Resources	ESRS E1 - Climate change ESRS E2 - Pollution ESRS E3 - Water and Marine Resources ESRS E4 - Biodiversity and Ecosystems ESRS E5 - Resource Use and Circular	GRI 301-1, 301-2, 301-3, 302-1, 302-2, 302-3, 302-4, 302-5, 303-1, 303-2, 303-3, 303-4, 303-5, 306-1, 306-2, 306-3, 306-4, 306-5, 201-2, 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7
	13. Gas Emissions and Climate Change	ESRS E1 - Climate change	GRI 301-1, 302-1, 305-1, 305-2, 305-3, 305-4, 305-5

PILLAR	CRITERIA	Reference to the Sections within this Report/ CSRD - ESRS	GRI Standards
SOCIETY	14. Employment Rights	• ESRS S1 - Own Workforce	GRI 405-1
	15. Equal Opportunities	• ESRS S1 - Own Workforce	GRI 403-2, 403-4, 404-1, 406-1
	16. Employment	• ESRS S1 - Own Workforce • ESRS S3 - Affected Communities	GRI 401-1, 404-2, 404-1, 403-4, 404-1, 405-1, 406-1
	17. Human Rights in the Supply Chain	• ESRS S1 - Own Workforce • ESRS S3 - Affected Communities	GRI 407-1, 408-1, 409-1, 414-1, 414-2
	18. Corporate Citizenship	• ESRS S3 - Affected Communities	GRI 201-1, 202-2, 203-1, 413-1
	19. Initiatives and Political Influence	• ESRS S3 - Affected Communities	GRI 415-1
	20. Corruption Prevention and Fighting	• ESRS S1 - Own Workforce	GRI 2-23, 2-26, 205-1, 205-3

