

## GRI 2: General Disclosures

### GRI Disclosure Table by Thematic Area

Standard GRI	Disclosures & Requirements	Cross - reference & Data	GRI Sector Standard	CSRD (ESRS interoperability)	GRI assurance																				
2-1	Organizational Details	Annual Financial Report 2025 ( <a href="#">p.15, p. 313, p. 408- 410</a> )	-	-	✓																				
2-2	Entities included in the organization's sustainability reporting	Annual Financial Report 2025 ( <a href="#">p.117, p. 408- 410</a> )	-	ESRS 2-BP-1-5-(a) and ESRS 2-BP-1-5-(b)-(i)	✓																				
2-3	Reporting period, frequency and contact Point	January – December 2025 Annual edition Date of publication: 06/15/2026 Group Health, Safety, Environment & Sustainable Development Division E-mail: <a href="mailto:sustainability@helleniq.gr">sustainability@helleniq.gr</a> Tel: +30 210 630 2558	-	ESRS 2-BP-1-5-(a)	✓																				
2-4	Restatements of information	Annual Financial Report 2025 ( <a href="#">p.117-118</a> )	-	ESRS 2-BP-2-13-(a)-(b) and ESRS 2-BP-2-14-(a)-(b)	✓																				
2-5	External assurance	Annual Financial Report 2025 ( <a href="#">p.412-425</a> )  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.	-	Directive (EU) 2022/2464 p. 55-57	✓																				
2-6	Activities, value chain and other business relationships	Annual Financial Report 2025 ( <a href="#">p.34, p. 125-133</a> )	-	ESRS 2 SBM-1-40-(a)-(i)-(ii), (b), (c), ESRS 2 SBM-1-42-(c)	✓																				
2-7	Employees	<p>Annual Financial Report 2025 (<a href="#">p.245-246</a>)</p> <p><b>Group – Total staff – Breakdown by gender and labor contract type*</b></p> <table border="1"> <thead> <tr> <th>CONTRACT TYPE</th> <th>MALE</th> <th>FEMALE</th> <th>TOTAL</th> </tr> </thead> <tbody> <tr> <td>Indefinite</td> <td>3,184</td> <td>917</td> <td>4,101</td> </tr> <tr> <td>Fixed contract</td> <td>74</td> <td>17</td> <td>91</td> </tr> <tr> <td>Full-Time</td> <td>3,258</td> <td>934</td> <td>4,192</td> </tr> <tr> <td>Part-Time</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table> <p>*On 12/31/2025</p> <p>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 number of seasonal workers in 2025 was 102. The self-employed employees of the Group are 87</p>	CONTRACT TYPE	MALE	FEMALE	TOTAL	Indefinite	3,184	917	4,101	Fixed contract	74	17	91	Full-Time	3,258	934	4,192	Part-Time	0	0	0	-	ESRS 2 SBM-1-(40)-(a)-(iii) ESRS S1 S1-6)-(50)- (a)-(b)-(d)-(e), (51),(52)	✓
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		Fixed contract	2	1	0	0	0	0		
		Full-Time	52	63	25	15	9	2		
		Part-Time	0	0	0	0	0	0		
		<b>CONTRACT TYPE</b>	<b>HELLENiQ RENEWABLES S.A.-M</b>	<b>HELLENiQ RENEWABLES S.A.-F</b>	<b>HELLENiQ RENEWABLES WINDFARMS OF EVIAS S.A.-M</b>	<b>HELLENiQ RENEWABLES WINDFARMS OF EVIAS S.A.-F</b>	<b>HELLENiQ RENEWABLES WIND FARMS OF MANI S.A.-M</b>	<b>HELLENiQ RENEWABLES WIND FARMS OF MANI S.A.-F</b>		
		Indefinite	21	9	2	0	2	1		
		Fixed contract	0	0	0	0	0	0		
		Full-Time	21	9	2	0	2	1		
		Part-Time	0	0	0	0	0	0		
		<b>CONTRACT TYPE</b>	<b>ENERWAVE-M</b>	<b>ENERWAVE-F</b>	<b>HELLENiQ RENEWABLES A.E. Romania-M</b>	<b>HELLENiQ RENEWABLES A.E. Romania-F</b>	<b>HELLENiQ Petroleum Trading S.A-M</b>	<b>HELLENiQ Petroleum Trading S.A-F</b>		
		Indefinite	205	119	3	1	7	2		
		Fixed contract	0	0	0	0	0	0		
		Full-Time	205	119	3	1	7	2		
		Part-Time	0	0	0	0	0	0		
		<b>Group -Total employees per country of employment &amp; gender</b>								
		<b>Group -Total employees per country of employment &amp; gender</b>						<b>4,192*</b>		
		Women - Greece						725		
		Men - Greece						2,895		
		Women - North Macedonia						59		
		Men - North Macedonia						180		
		Women - Serbia						26		
		Men - Serbia						35		
		Women - Cyprus						31		
		Men - Cyprus						57		
		Women - Bulgaria						34		
		Men - Bulgaria						30		
		Women - Montenegro						47		
		Men - Montenegro						60		
		Women - Switzerland\						2		
		Men - Switzerland						7		
		Women - Romania						1		
		Men - Romania						3		
		* On 31/12/2025.								
2-8	Workers who are not employees	Annual Financial Report 2025 (p.246-247)						-	ESRS S1-1-(7)-(55)-(56)	✓

Standard GRI	Disclosures & Requirements	Cross - reference & Data	GRI Sector Standard	CSRD (ESRS interoperability)	GRI assurance
2-9	Governance structure and composition	Annual Financial Report 2025 (p.120)	-	ESRS 2 GOV-1-(21), (22)-(a), (23)	✓
2-10	Nomination and selection of the highest governance body	Annual Financial Report 2025 (p.89-90)	-		✓
2-11	Chair of the highest governance body	Annual Financial Report 2025 (p.78)	-		✓
2-12	Role of the highest governance body in overseeing the management of impacts	Annual Financial Report 2025 (p.120-121, 137)	-	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 2025 (p.120)	-	ESRS 2 GOV-1-22-(c)-(i) GOV-2-26-(a)	✓
2-14	Role of the highest governance body in sustainability reporting	Annual Financial Report 2025 (p.86, 145-146, 123-124)	-	ESRS 2 GOV-5-36 IRO-1-53-(d)	✓
2-15	Conflicts of interest	Annual Financial Report 2025 (p.77)	-	-	✓
2-16	Communication of critical concerns	Annual Financial Report 2025 (p.120, 280)	-	ESRS 2 GOV-2-(26)-(a)	✓
2-17	Collective knowledge of the highest governance body	Annual Financial Report 2025 (p.75, p.120)	-	ESRS 2 GOV-1-(23)	✓
2-18	Evaluation of the performance of the highest governance body	Annual Financial Report 2025 (p.89)	-	-	✓
2-19	Remuneration policies	Annual Financial Report 2025 (p.93-94, p.121)	-	ESRS 2 GOV-3-29-(a)-(b)-(c)	✓
2-20	Process to determine remuneration	A Annual Financial Report 2025 (p.93-94, p.121)  The Remuneration Report for 2025 will be available via the corporate website <a href="http://www.helleniqenergy.gr">www.helleniqenergy.gr</a> and will be approved at the Annual General Meeting held on 26 June 2025.	-	ESRS 2 GOV-3-(29)-(e)	✓
2-21	Annual total compensation ratio	Annual Financial Report 2025 (p.263)  The annual total compensation ratio within the Group is <b>32.20</b> , 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 ratio of the percentage increase in the annual total compensation of the highest-paid employee to the average percentage increase for all other employees is <b>28.64</b>  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.	-	ESRS S1 S1-16 §97 (b) to (c)	✓

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		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.																																																																																											
2-22	Statement on sustainable development strategy	Annual Financial Report 2025 (p.121)	-	ESRS 2 GOV-3 §29 (e)	✓																																																																																								
2-23	Policy commitments	Annual Financial Report 2025 (p. 205, p. 237, p. 257, p.268, p. 277-278)	-	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	<p>Annual Financial Report 2025 (p. 121, p.280)</p> <p>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).</p> <p><b>Valid certification type and first year of certification</b></p> <table border="1"> <thead> <tr> <th>FACILITY</th> <th>ISO 9001</th> <th>ISO 14001</th> <th>ISO 45001 / former OHSAS 18001</th> <th>ISO 50001</th> <th>ISO 14064</th> <th>ISO 17025 *</th> <th>EAOT 1429</th> </tr> </thead> <tbody> <tr> <td>AIC</td> <td>2013</td> <td>2011</td> <td>2011</td> <td>2021</td> <td>2021</td> <td>2004</td> <td></td> </tr> <tr> <td>EIC</td> <td>2013</td> <td>2011</td> <td>2010</td> <td>2021</td> <td>2021</td> <td>2009</td> <td></td> </tr> <tr> <td>TIC</td> <td>2000</td> <td>2013</td> <td>2010</td> <td>2021</td> <td>2021</td> <td>2008</td> <td></td> </tr> <tr> <td>Polypropylene industrial facility</td> <td>2003</td> <td>2013</td> <td>2010</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>DIAXON</td> <td>2004</td> <td>2020</td> <td></td> <td></td> <td>2021</td> <td></td> <td></td> </tr> <tr> <td>EKO SA's liquid fuel storage facilities</td> <td>2018</td> <td>2001 (Aspropyrgos, Corfu, &amp; Heraklion) 2018</td> <td>2020</td> <td>2022</td> <td>2021</td> <td></td> <td></td> </tr> <tr> <td>EKO SA's Lubricant Production Unit</td> <td>1997</td> <td>2003</td> <td>2003</td> <td>2022</td> <td>2021</td> <td></td> <td></td> </tr> <tr> <td>EKO SA's aviation fuel stations at 20 airports</td> <td>2001</td> <td>2003</td> <td>2003</td> <td>2022</td> <td>2021</td> <td></td> <td></td> </tr> <tr> <td>Self-owned fuel stations (KALYPSO KEA SA)</td> <td>2011 (2 fuel station at Aspropyrgos) 2018</td> <td>2018</td> <td>2020</td> <td>2022</td> <td>2021</td> <td></td> <td></td> </tr> <tr> <td>EKO LPG Storage and Distribution</td> <td>2018</td> <td>2018</td> <td>2020</td> <td>2022</td> <td>2021</td> <td></td> <td></td> </tr> </tbody> </table>	FACILITY	ISO 9001	ISO 14001	ISO 45001 / former OHSAS 18001	ISO 50001	ISO 14064	ISO 17025 *	EAOT 1429	AIC	2013	2011	2011	2021	2021	2004		EIC	2013	2011	2010	2021	2021	2009		TIC	2000	2013	2010	2021	2021	2008		Polypropylene industrial facility	2003	2013	2010					DIAXON	2004	2020			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	2018	2018	2020	2022	2021			-	ESRS 2 GOV-2-26 (b)	✓
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2-25	Processes to remediate negative impacts	Annual Financial Report 2025 ( <a href="#">p. 237</a> , <a href="#">p. 239-240</a> , <a href="#">p. 258-259</a> , <a href="#">p. 261-262</a> , <a href="#">p. 296</a> , <a href="#">p. 272</a> )	-	ESRS S1 S1-120 (c); ESRS S3 S3-1-16 (c) ESRS S4 S4-116 (c); S4-3-25 (a), (b) and (e)	✓																																																																																	
2-26	Mechanisms for seeking advice and raising concerns	Annual Financial Report 2025 ( <a href="#">p. 239-240</a> , <a href="#">p. 261-262</a> , <a href="#">p. 280</a> )	-	-	✓																																																																																	
2-27	Compliance with laws and regulations	Annual Financial Report 2025 ( <a href="#">p. 253</a> , <a href="#">p. 280-281</a> )		ESRS S1 S1-17 103 (c) to (d) and 104 (b);	✓																																																																																	
2-28	Membership associations	<p>Employees of the Group may, without any restrictions, participate in trade unions and professional associations.</p> <p>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 participate 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:</p> <p><u>Sustainability and Corporate Responsibility Organizations:</u></p> <ul style="list-style-type: none"> <li>• CONCAWE (scientific section of the European Refineries Organization FuelsEurope)</li> <li>• Hellenic Federation of Enterprises (SEV) Council for Sustainable Development (The CEO holds the position of Chairman of the Council / participation in various committees &amp; working groups)</li> <li>• HFE's Committees on Environment and Health &amp; Safety</li> <li>• UN Global Compact - Network Hellas</li> <li>• CSR Hellas</li> <li>• Softone Global Sustain</li> <li>• Hydrogen Europe Hellenic Wind Energy Association (HWEA)</li> <li>• Hellenic Institute of Electrical Vehicles (HELIEV) (Secretary General of the Board of Directors)</li> <li>• Hellenic Association of Photovoltaic Companies (HELAPCO) (member of the Board of Directors)</li> <li>• Hellenic Association of Independent Power Producers (HAIPP) (member of the Board of Directors)</li> <li>• Global CCS Institute</li> </ul>	-	'Political engagement' is a sustainability matter for G1 covered by ESRS 1 AR 16..	✓																																																																																	

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		<ul style="list-style-type: none"> <li>• Climate Governance Initiative Greece (CGI Greece) (founding member)</li> <li>• IFRS – Sustainability reference Group</li> </ul> <p><u>Tax Issues Organizations:</u></p> <ul style="list-style-type: none"> <li>• International Fiscal Association</li> <li>• HFE's Tax Affairs Committee</li> <li>• The American Hellenic Chamber of Commerce's Tax Affairs Committee</li> </ul> <p><u>Industry Organizations:</u></p> <ul style="list-style-type: none"> <li>• Hellenic Petroleum Products Marketing Companies Association (BoD Vice President / Participation in various committees)</li> <li>• European Fuel Manufacturers Association (EFMA) (Participation in various committees)</li> <li>• FuelsEurope (Participation as Chairman of the Legal Affairs Committee (LIG))</li> <li>• Association of Greek Chemical Industries (Participates as a member of the Board of Directors)</li> <li>• eFuel Alliance (Participation in the bodies of the Alliance and member of the Board of Directors)</li> <li>• Union European Lubricants Industry (UEIL) (Member of the Sustainability Committee)</li> <li>• Gas Industry Advisory Committee (GIAC) (Member of the EMGF Committee)</li> <li>• Association of Exporters of Northern Greece (Participation as Secretary General of the Board)</li> <li>• SEV - Hellenic Federation of Enterprises (Member of the Board of Directors / Participation in various committees &amp; working groups)</li> <li>• AmCham - American Chamber of Commerce (Member of the Board of Directors / Participation in various committees)</li> <li>• The Arab Hellenic Chamber of Commerce and Development (Member of the Board of Directors)</li> <li>• Institute of Energy of Southeast Europe (IENE) (Participation as Chair of the Downstream Committee)</li> <li>• Hellenic Association for Energy Economics (Members with Access)</li> <li>• Association of Corporate Counsel (Member of the Organizing Committee of the Annual Conference in Greece)</li> <li>• 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.</li> <li>• The German Hellenic Chamber of Commerce and Industry (President of Energy Committee).</li> </ul> <p><b>DIAXON</b></p> <ul style="list-style-type: none"> <li>• Association of Manufacturing Industries of the Rodopi Prefecture</li> <li>• Federation of Industries of Greece (SVE)</li> <li>• Hellenic Federation of Enterprises (SEV)</li> <li>• Association of the Greek Manufacturing of Materials &amp; Packaging</li> </ul> <p><b>EKO CYPRUS</b></p> <ul style="list-style-type: none"> <li>• Cyprus Chamber of Commerce - KEBE (Voluntary membership since 1954)</li> <li>• Cyprus Employers &amp; Industrialists Federation - OEB (Voluntary membership since 1960)</li> <li>• KODAP - Cyprus strategic stocks, (Obligatory professional relation since 2006. Financed through a fee imposed by the Government on fuel sales).</li> <li>• CYMEPA - Cyprus Marine Environment Protection Association (Voluntary membership since 1993)</li> </ul> <p><b>OKTA</b></p> <p><u>Industry Organizations:</u></p>			

Standard GRI	Disclosures & Requirements	Cross - reference & Data	GRI Sector Standard	CSRD (ESRS interoperability)	GRI assurance
		<ul style="list-style-type: none"> <li>ZEMAK – Energy Association (Holds a position on the BoD and provides funding)</li> <li>SIER (Union of Industry, Energy and Mining) - active member</li> <li>EIM (Engineering Institution of North Macedonia)</li> </ul> <p><u>Professional Organizations:</u></p> <ul style="list-style-type: none"> <li>Council of the Institute for Accreditation (Membership is considered as strategic)</li> <li>Economic Chamber of the country (Participates at the BoD, patron membership)</li> <li>Energy Association of Economic Chamber (Hold the position of President)</li> <li>Foreign Investors Council within the Economic Chamber (Membership and active participation in projects)</li> <li>AmCham - American Chamber of Commerce</li> <li>Hellenic Business Association (Founding member)</li> </ul> <p><u>Environmental and Sustainability Organizations:</u></p> <ul style="list-style-type: none"> <li>Partnership for Clean Fuels and Vehicles (Membership)</li> <li>Institute for Standardization (ISRM) (Membership - active participation in the work of the Council and the committees at the Institute)</li> <li>Council of Bureau of Metrology (Membership is considered strategic)</li> <li>MZZPR (Macedonian Association for Occupational Safety)</li> <li>IMI Engineering Institution of North Macedonia (Membership, holds a position of vice president in the governance body)</li> <li>Organization of Employers (Member - active participation)</li> <li>Institute of Internal Auditors North Macedonia (Membership)</li> </ul> <p><b>EKO BULGARIA</b></p> <ul style="list-style-type: none"> <li>The Bulgarian Petrol &amp; Gas Association (BPGA) – member and active participation</li> <li>The Hellenic Business Council of Bulgaria (HBCB)</li> <li>Bulgarian Association of People Management (BAPM) – member</li> </ul> <p><b>EKO SERBIA</b></p> <ul style="list-style-type: none"> <li>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.</li> <li>Member of FIC (Foreign Investors Council) since EKO entered the country in 2002.</li> <li>Member of Chamber of Commerce and Industry of Serbia</li> <li>Global Compact</li> <li>Hellenic Business Association in Serbia</li> </ul> <p><b>JUGOPETROL</b></p> <p><u>Professional organizations:</u></p> <ul style="list-style-type: none"> <li>Montenegrin Foreign Investors Council (Membership)</li> <li>Montenegrin Employers' Federation (Membership)</li> <li>Montenegro Business Alliance (Membership)</li> </ul> <p><u>Regional and Local Organizations:</u></p> <ul style="list-style-type: none"> <li>Union of Managerial Executives of Montenegro (Membership)</li> <li>Chamber of Commerce of Montenegro (Full membership)</li> <li>Standardization Institute of Montenegro (Membership)</li> </ul>			

Standard GRI	Disclosures & Requirements	Cross - reference & Data	GRI Sector Standard	CSRD (ESRS interoperability)	GRI assurance
2-29	Approach to stakeholder engagement	Annual Financial Report 2025 ( <a href="#">p.133</a> , <a href="#">p. 237-239</a> , <a href="#">p. 257-259</a> , <a href="#">p.296</a> , <a href="#">p.272</a> )		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 2025 ( <a href="#">p.247</a> )		ESRS S1 S1-8-60-(a)	✓