

# Climate change

GRI Standards Thematic Archive

Standard GRI	Disclosures & Requirements	Cross - reference & Data	GRI Sector Standard	CSRD (ESRS interoperability/ assurance)	GRI assurance																	
3-3	Management of material topic	Annual Financial Report 2024 - <a href="#">ESRS E1-Climate Change</a>	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 - <a href="#">p. 137</a> , <a href="#">p. 214</a> , <a href="#">p. 218</a> , <a href="#">p. 228</a>	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 - <a href="#">p. 222</a>	-	ESRS E1 E1-5 §37; §38	✓																	
302-2	Energy consumption outside of the organization	<table border="1"> <thead> <tr> <th>Total energy consumption outside the organization</th> <th>HELLENiQ ENERGY</th> <th>Units</th> <th>Comments</th> </tr> </thead> <tbody> <tr> <td>Upstream</td> <td>3.666.210</td> <td>GJ</td> <td>Energy from transport and distribution involves transport by ship. Emission factors were derived from the Fourth IMO GHG Study.</td> </tr> <tr> <td>Downstream</td> <td>774.872.571</td> <td>GJ</td> <td>The transport of products by EKO ships was included. The Upstream category includes ship transport. The Downstream category includes the corresponding transport by ship and the use of products.</td> </tr> </tbody> </table>	Total energy consumption outside the organization	HELLENiQ ENERGY	Units	Comments	Upstream	3.666.210	GJ	Energy from transport and distribution involves transport by ship. Emission factors were derived from the Fourth IMO GHG Study.	Downstream	774.872.571	GJ	The transport of products by EKO ships was included. The Upstream category includes ship transport. The Downstream category includes the corresponding transport by ship and the use of products.	11.1.3 11.1.4	ESRS E1 E1-5 40, 42	✓					
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302-3	Energy intensity	Annual Financial Report 2024 - <a href="#">p. 223</a>	-	-	✓																	
302-4	Reduction of energy consumption	<table border="1"> <thead> <tr> <th></th> <th>HELLENiQ PETROLEUM S.A.</th> <th>SUBSIDIARIES*</th> <th>TOTAL</th> <th>UNITS</th> <th>COMMENTS</th> </tr> </thead> <tbody> <tr> <td>Energy saved through savings and efficiency improvements (Fuels)</td> <td>0,00</td> <td>0,00</td> <td>0,00</td> <td>GJ</td> <td rowspan="2">Energy saving is measured in relation to the previous year.</td> </tr> <tr> <td>Energy saved through savings and efficiency improvements (Electricity)</td> <td>0,00</td> <td>0,00</td> <td>0,00</td> <td>GJ</td> </tr> </tbody> </table>		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	GJ	-	'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16.	✓
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302-5	Reductions in energy requirements of products and services	<p>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.</p> <p>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 to 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.</p> <p>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:</p> <ul style="list-style-type: none"> <li>In the case of Automotive Diesel, the energy savings from the use of biodiesel are 0.6%.</li> <li>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</li> </ul> <p>The energy content values used in the calculations are taken from Annex III of RED II and are as follows:</p> <table border="1"> <thead> <tr> <th data-bbox="449 1333 657 1365">Fuel type</th> <th data-bbox="657 1333 879 1365">Energy content</th> </tr> </thead> <tbody> <tr> <td data-bbox="449 1365 657 1406">Gasoline</td> <td data-bbox="657 1365 879 1406">32 MJ/kg</td> </tr> <tr> <td data-bbox="449 1406 657 1446">Diesel</td> <td data-bbox="657 1406 879 1446">36 MJ/kg</td> </tr> <tr> <td data-bbox="449 1446 657 1487">Bioethanol</td> <td data-bbox="657 1446 879 1487">21 MJ/kg</td> </tr> <tr> <td data-bbox="449 1487 657 1511">Biodiesel</td> <td data-bbox="657 1487 879 1511">33 MJ/kg</td> </tr> </tbody> </table>	Fuel type	Energy content	Gasoline	32 MJ/kg	Diesel	36 MJ/kg	Bioethanol	21 MJ/kg	Biodiesel	33 MJ/kg	-	'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16.	✓										
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305-1	Direct (Scope 1) GHG emissions	Annual Financial Report 2024 - <a href="#">p. 224</a>	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 - <a href="#">p. 224</a>	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 border="1"> <thead> <tr> <th>Total Reporting Group</th> <th>2024</th> </tr> </thead> <tbody> <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> <tr> <td><b>Total Reporting Group</b></td> <td><b>51.416.398</b></td> </tr> </tbody> </table>	Total Reporting Group	2024	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	<b>Total Reporting Group</b>	<b>51.416.398</b>	11.1.7	E1-4 -34 (a),(b) E1-6 §44 (c); §51; AR 46 (a) (i) to (k)	✓
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305-4	GHG emissions intensity	Annual Financial Report 2024 - <a href="#">p. 227</a>	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 - <a href="#">p. 220</a>	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, if 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, labour issues, Health & Safety, environmental issues, conflict materials, unethical practices, etc.). No significant findings for 2024.	-	-	✓																								
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.	-	-	✓																								