Climate change

GRI Disclosure Table by Thematic Area

<table>
<tr><th>Standard GRI</th><th>Disclosures & Requirements</th><th>Cross - reference & Data</th><th>GRI Sector Standard</th><th>CSRD (ESRS interoperability)</th><th>GRI assurance</th></tr>
<tr><td>3-3</td><td>Management of material topic</td><td>Annual Financial Report 2025 (p. 128, p. 137-139, p. 238-240, p. 244, p. 282-283)</td><td>11.1.1</td><td>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)</td><td>✓</td></tr>
<tr><td>201-2</td><td>Financial implications and other risks and opportunities due to climate change</td><td>Annual Financial Report 2025 (p. 137-138, p. 202-203, p. 217-218)</td><td>11.2.2</td><td>ESRS 2 SBM-3-48-(a)-(d)-(e)
ESRS E1-18
E1-3-26
E1-9 64</td><td>✓</td></tr>
<tr><td>302-1</td><td>Energy consumption within the organization (302-1-a, b, c, e and g)</td><td>Annual Financial Report 2025 (p. 211-213)</td><td>-</td><td>ESRS E1 E1-5 §37; §38</td><td>✓</td></tr>
<tr><td>302-2</td><td>Energy consumption outside of the organization</td><td>
<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>6.025.126</td><td rowspan="2">GJ</td><td rowspan="2">Energy from transport and distribution involves transport by ship. Emission factors were derived from the Fourth IMO GHG Study.

The Upstream category includes ship transport (Cat. 4)
The Downstream category includes the corresponding transport by ship (Cat 9) and concerns the energy content of annually produced goods. (the use of goods (Cat 11) and the processing of finished goods (Cat 10))</td></tr>
<tr><td>Downstream</td><td>750.014.573</td></tr>
</table>
</td><td>11.1.3
11.1.4</td><td>ESRS E1 E1-5 40, 42</td><td>✓</td></tr>
<tr><td>302-3</td><td>Energy intensity</td><td>Annual Financial Report 2025 (p. 213)</td><td>-</td><td>-</td><td>✓</td></tr>
</table>

<table>
<tr><th>Standard GRI</th><th>Disclosures & Requirements</th><th>Cross - reference & Data</th><th>GRI Sector Standard</th><th>CSRD (ESRS interoperability)</th><th>GRI assurance</th></tr>
<tr>
<td>302-4</td>
<td>Reduction of energy consumption</td>
<td>
<table>
<tr><th></th><th>HELLENiQ PETROLEUM S.A.</th><th>SUBSIDIARIES</th><th>TOTAL</th><th>UNITS</th><th>COMMENTS</th></tr>
<tr><td>Energy saved through savings and efficiency improvements (Fuels)</td><td>0,00</td><td>9,030.6</td><td>9,030.6</td><td rowspan="6">GJ</td><td rowspan="6">Energy savings are 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>10,668.6</td><td>10,668.6</td></tr>
<tr><td>Energy saved through savings and efficiency improvements (Heating)</td><td>0,00</td><td>0,00</td><td>0,00</td></tr>
<tr><td>Energy saved through savings and efficiency improvements (Cooling)</td><td>0,00</td><td>0,00</td><td>0,00</td></tr>
<tr><td>Energy saved through savings and efficiency improvements (Steam)</td><td>670,036.93</td><td>0,00</td><td>670,036.93</td></tr>
<tr><td>Total energy saving</td><td>670,036.93</td><td>19,699.20</td><td>689,736.13</td></tr>
</table>
</td>
<td>-</td>
<td>'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16.</td>
<td>✓</td>
</tr>
<tr>
<td>302-5</td>
<td>Reductions in energy requirements of products and services</td>
<td>By 2025, EKO ABEE contributed to a total reduction of CO2 emissions in the road transport sector by 224,707 tons of CO2 due to the use of biofuels containing 5% bioethanol in gasoline and 7% biodiesel in diesel fuel. The contribution of biofuels to greenhouse gas emission savings relative to the greenhouse gas reference value provided in RED II for fossil transport fuels (which is equal to 94 g CO2eq/MJ), is presented by fuel type. The biofuels used have higher sustainability compared to the 50% minimum emission reduction threshold set in RED II. Specifically, the biodiesel contained in automotive diesel contributed to a 65% reduction in greenhouse gas emissions, while the bioethanol contained in UNL95, UNL98, and UNL100 gasoline contributed to greenhouse gas emission reductions of 60.42%, 58.81%, and 58.37%, respectively.

In addition to the use of biofuels in the road transport sector, in 2025, the HELLENiQ Energy Group contributed to a reduction in emissions from the aviation sector by 51,710 metric tons of CO2. The reduction in emissions in the aviation sector is the result of the implementation of the European ReFuel EU Aviation Regulation. Specifically, in compliance with the regulation, EKO S.A. supplied Sustainable Aviation Fuel (SAF) at a 2% blend rate in JET A1 aviation fuel for flights from the 12 EU airports located within Greek borders. The SAF supplied is aligned with the principles of the circular economy, made from 100% renewable raw materials from sustainable sources, such as used cooking oil and animal fat from food industry waste, which have been processed with hydrogen (HVO) and converted into renewable products. The SAF used was highly sustainable, with an average emission intensity of 8.4 gCO2/MJ, contributing to a 90.42% reduction in emissions. All shipments of biofuels blended with fossil fuels are accompanied by a unique “Proof of Sustainability” certificate or “Proof of Compliance” issued by the seller in the biofuel supply chain, including references to sustainability criteria such as the type of feedstock, the country of origin of the feedstock, greenhouse gas emissions throughout the biofuel’s life cycle, and the volume of biofuel sold in a blend with fossil fuel.</td>
<td>-</td>
<td>'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16.</td>
<td>✓</td>
</tr>
</table>

<table>
<tr><th>Standard GRI</th><th>Disclosures & Requirements</th><th>Cross - reference & Data</th><th>GRI Sector Standard</th><th>CSRD (ESRS interoperability)</th><th>GRI assurance</th></tr>
<tr><td></td><td></td><td>Based on EKO ABEE's road fuel sales in 2025 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, 1.2% 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:
<table><tr><th>Fuel type</th><th>Energy content</th></tr><tr><td>Gasoline</td><td>32 MJ/kg</td></tr><tr><td>Diesel</td><td>36 MJ/kg</td></tr><tr><td>Bioethanol</td><td>21 MJ/kg</td></tr><tr><td>Biodiesel</td><td>33 MJ/kg</td></tr></table></td><td></td><td></td><td></td></tr>
<tr><td>305-1</td><td>Direct (Scope 1) GHG emissions</td><td>Annual Financial Report 2025 (p. 214)

<table><tr><th>GHG emissions - Scope 1 (tCO2e)</th><th>HELLENIC PETROLEUM S. A</th><th>EKO S.A.</th><th>SUBSIDIARIES</th><th>TOTAL</th></tr><tr><td>CO2</td><td>3.663.456</td><td>1.372</td><td>554.135</td><td>4.218.964</td></tr><tr><td>CH4</td><td>1.570</td><td>0</td><td>0</td><td>1.570</td></tr><tr><td>N2O</td><td>4.666</td><td>0</td><td>0</td><td>4.666</td></tr><tr><td>HFCs</td><td>3.465</td><td>0</td><td>0</td><td>3.465</td></tr><tr><td>PFCs</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>SF6</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>NF3</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Total</td><td>3.673.158</td><td>1.372</td><td>554.135</td><td>4.228.665</td></tr></table></td><td>11.1.5</td><td>ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §50 AR §43 (c) to (d)</td><td>✓</td></tr>
<tr><td>305-2</td><td>Energy indirect (Scope 2) GHG emissions</td><td>Annual Financial Report 2025 (p. 215)

<table><tr><th>Scope 2 Emissions</th><th>HELLENIC PETROLEUM S. A</th><th>EKO S.A.</th><th>SUBSIDIARIES</th><th>TOTAL</th></tr><tr><td>Location based tCO2 eq</td><td>257.169</td><td>1.196</td><td>34.768</td><td>293.133</td></tr><tr><td>Market based tCO2 eq</td><td>166.118</td><td>1.025</td><td>32.305</td><td>199.449</td></tr></table>
** For the year 2025, DAPEEP issued, on behalf of HELLENIQ PETROLEUM S.A., guarantees of origin for consumption equal to 200,000 MWh, corresponding to an offset of 54,355.2 tCO2 eq. This quantity was considered in the final emissions presented in the table above (HELLENIQ PETROLEUM S.A. – Market-based tCO2 eq)</td><td>11.1.6</td><td>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)</td><td>✓</td></tr>
<tr><td>305-3</td><td>Other indirect (Scope 3) GHG emissions</td><td>Annual Financial Report 2025 (p. 215-216)

** For the year 2025, indirect emissions (Scope 3) are calculated at the Group level</td><td>11.1.7</td><td>E1-4 -34 (a),(b) E1-6 §44 (c); §51; AR 46 (a) (i) to (k)</td><td>✓</td></tr>
<tr><td>305-4</td><td>GHG emissions intensity</td><td>Annual Financial Report 2025 (p. 216-217)</td><td>11.1.8</td><td>ESRS E1 E1-6 §53; §54; §AR 39 (c); §AR 53 (a)</td><td>✓</td></tr>
</table>

Standard GRI	Disclosures & Requirements	Cross - reference & Data	GRI Sector Standard	CSRD (ESRS interoperability)	GRI assurance
305-5	Reduction of GHG emissions (305-5-a, c and 2.9.5)	Annual Financial Report 2025 (p. 206-207, p. 211)	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, labor issues, Health & Safety, environmental issues, conflict materials, unethical practices, etc.).	-	-	✓
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 or materials or services, which includes a supplier 'compliance clause' with the principles of the UN Global Compact. (p.123) The contractors who conduct work in the refineries are evaluated after the conclusion of their work, based on their environmental management performance. In 2025, 87 suppliers were assessed for environmental impacts via ECOVADIS. From this assessment no significant findings were identified.	-	-	✓