

Health, Safety and Well-being

GRI Disclosure Table by Thematic Area

Standard GRI	Disclosures & Requirements	Cross - reference & Data	GRI Sector Standard	CSRD (ESRS interoperability)	GRI assurance
3-3	Management of material topics	Annual Financial Report 2025 ESRS S1 - Own Workforce			
403-1	Occupational health and safety management system	Annual Financial Report 2025 ESRS S1 - Own Workforce	11.9.2	ESRS S1 S1-1-23	
403-2	Hazard identification, risk assessment, and incident investigation	Annual Financial Report 2025 p. 240-241 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 S1 S1-3-32-(b)-33	
403-3	Occupational health services	Annual Financial Report 2025 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 2025 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: <i>See also Table of Certifications in disclosure 2-24, ISO 45001 facilities certification.</i> 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. <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> HELPE RSSOPP's Internal Regulation (Articles 8, 19, 35) 	11.9.5	'Health and safety' and 'Training and skills development' are sustainability matters for S1 covered by ESRS 1 AR 16.	

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		<ul style="list-style-type: none"> • EKO's Internal Regulation (Articles 9, 12, 23) and • Group's Code of Conduct (chapter 14.2). <p>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.</p> <p>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.</p> <p>There are also formal agreements in place covering issues such as the:</p> <ul style="list-style-type: none"> • 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 <p>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.</p> <p>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.</p> <p>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).</p> <p>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.</p>			

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403-5	Worker training on occupational health and safety	<p>Annual Financial Report 2025 ESRS S1 - Own Workforce</p> <p><i>Manhours of health & safety training by facility and gender</i></p> <table border="1" data-bbox="432 338 1585 754"> <thead> <tr> <th></th> <th>AIC - EIC - TIC</th> <th>Headquarters</th> <th>EKO</th> <th>OKTA</th> <th>DIAXON</th> <th>EKO CYPRUS</th> <th>EKO SUBSIDIARIES (BULGARIA, SERBIA, JUGOPETROL)</th> <th>ENERWAVE</th> </tr> </thead> <tbody> <tr> <td>Employees trained (M/F)</td> <td>2,032 (1,875/157)</td> <td>134 (63/71)</td> <td>164 (146/18)</td> <td>202 (147/55)</td> <td>29 (26/3)</td> <td>72 (50/22)</td> <td>301 (177/124)</td> <td>82 (68/14)</td> </tr> <tr> <td>Manhours of training (M/F)</td> <td>36,501.5 (34,849/ 1,652.5)</td> <td>1,522 (733/789)</td> <td>3,179.5 (2,858.5/321)</td> <td>1,007 (778/229)</td> <td>134.5 (95/39.5)</td> <td>1,304.5 (1,090.5/214)</td> <td>1,057.5 (827/230.5)</td> <td>618 (546/72)</td> </tr> <tr> <td>Contractors & third parties trained (M/F)</td> <td>4,429 (4,232/197)</td> <td>58(40/18)</td> <td>999 (885/114)</td> <td>1,223 (1,203/20)</td> <td>0 (0/0)</td> <td>79 (67/12)</td> <td>1,031 (773/258)</td> <td>403 (392/11)</td> </tr> <tr> <td>Manhours of training of contractors and others (M/F)</td> <td>29,509 (27,871/ 1,638)</td> <td>164 (58/106)</td> <td>9,267.5 (8,665.5/602)</td> <td>611,5 (601.5/10)</td> <td>0 (0/0)</td> <td>474 (402/72)</td> <td>2,310.5 (1,434.7/875,8)</td> <td>302 (294/8)</td> </tr> </tbody> </table> <p><i>Training program on health & safety issues</i></p> <table border="1" data-bbox="432 817 1482 896"> <thead> <tr> <th></th> <th>2020</th> <th>2021</th> <th>2022</th> <th>2023</th> <th>2024</th> <th>2025</th> <th>Target 2024-2025</th> </tr> </thead> <tbody> <tr> <td>Percentage of employees trained</td> <td>63%</td> <td>73%</td> <td>67%</td> <td>63%</td> <td>71%</td> <td>75%</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>15.02</td> <td>>15</td> </tr> </tbody> </table>		AIC - EIC - TIC	Headquarters	EKO	OKTA	DIAXON	EKO CYPRUS	EKO SUBSIDIARIES (BULGARIA, SERBIA, JUGOPETROL)	ENERWAVE	Employees trained (M/F)	2,032 (1,875/157)	134 (63/71)	164 (146/18)	202 (147/55)	29 (26/3)	72 (50/22)	301 (177/124)	82 (68/14)	Manhours of training (M/F)	36,501.5 (34,849/ 1,652.5)	1,522 (733/789)	3,179.5 (2,858.5/321)	1,007 (778/229)	134.5 (95/39.5)	1,304.5 (1,090.5/214)	1,057.5 (827/230.5)	618 (546/72)	Contractors & third parties trained (M/F)	4,429 (4,232/197)	58(40/18)	999 (885/114)	1,223 (1,203/20)	0 (0/0)	79 (67/12)	1,031 (773/258)	403 (392/11)	Manhours of training of contractors and others (M/F)	29,509 (27,871/ 1,638)	164 (58/106)	9,267.5 (8,665.5/602)	611,5 (601.5/10)	0 (0/0)	474 (402/72)	2,310.5 (1,434.7/875,8)	302 (294/8)		2020	2021	2022	2023	2024	2025	Target 2024-2025	Percentage of employees trained	63%	73%	67%	63%	71%	75%	>68%	Average number of taught manhours per trainee	10	9,6	17	15,1	13,7	15.02	>15	11.9.6		
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403-6	Promotion of worker health	<p>Annual Financial Report 2025 ESRS S1 - Own Workforce</p> <p>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.</p> <p>Indicative related benefits, which are granted by most of the Group's companies, are as follows:</p> <p>Medical Program through Group Life & Health Insurance Policy Financial Aid for serious health cases. In addition, daily meals are provided for all employees. Psychological Support Hotline for employees and their families.</p>	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	<p>Annual Financial Report 2025 ESRS S1 - Own Workforce</p>	11.9.8	ESRS S2 S2-4-32-(a)																																																																						
403-8	Workers covered by an occupational health and safety management system	<p>Annual Financial Report 2025 S1-14 - Health and Safety Metrics</p> <p>Contractors and subcontractors are covered by the health and safety management system at 100%. There are no exceptions.</p>	11.9.9	ESRS S1 S1-14-88-(a)-90																																																																						

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403-9	Work-related injuries	<p>Annual Financial Report 2025 ESRS S1 - Own Workforce * Occupational Risk Assessment Studies of each organizational unit (available only on intranet)</p> <p>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.</p> <table border="1" data-bbox="432 389 1245 919"> <thead> <tr> <th>NUMBER (MEN/WOMEN)</th> <th>AIC</th> <th>EIC</th> <th>TIC</th> </tr> </thead> <tbody> <tr><td>Fatalities (own staff)</td><td>0/0</td><td>0/0</td><td>0/0</td></tr> <tr><td>Fatalities (contractors)</td><td>0/0</td><td>0/0</td><td>0/0</td></tr> <tr><td>Fatality Rate (own staff)</td><td>0/0</td><td>0/0</td><td>0/0</td></tr> <tr><td>Fatality Rate (contractors)</td><td>0/0</td><td>0/0</td><td>0/0</td></tr> <tr><td>HC WRI⁽¹⁾ (own staff)</td><td>0/0</td><td>0/0</td><td>0/0</td></tr> <tr><td>HC WRI⁽¹⁾ (contractors)</td><td>0/0</td><td>0/0</td><td>0/0</td></tr> <tr><td>HC WRIR⁽²⁾ (own staff)</td><td>0/0</td><td>0/0</td><td>0/0</td></tr> <tr><td>HC WRIR⁽²⁾ (contractors)</td><td>0/0</td><td>0/0</td><td>0/0</td></tr> <tr><td>LWI (own staff)</td><td>2/1</td><td>5/1</td><td>3/0</td></tr> <tr><td>LWI 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S1-4-38-(a), S1-14-88-(b)-(c), AR-82	
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AIF (own staff) ⁽³⁾⁽⁴⁾	1.89/0.63	4.84/0.81	4.87/0																																																																																																																																																																																																																			
AIF (contractors) ⁽³⁾⁽⁴⁾	3.80/0	2.31/0	8.64/0																																																																																																																																																																																																																			
LWIS (own staff) ⁽⁵⁾	43.5/76	10.8/60	13.67/0																																																																																																																																																																																																																			
LWIS (contractors) ⁽⁵⁾	10/0	7.67/0	65.5/0																																																																																																																																																																																																																			
Man-hours (own staff)	1,583,382	1,238,457	1,025,901																																																																																																																																																																																																																			
Man-hours (contractors)	1,051,680	1,728,897	694,283																																																																																																																																																																																																																			
Absentee rate (own staff)	2.83/3.62	2.76/2.93	4.09/0.84																																																																																																																																																																																																																			
NUMBER (MEN/WOMEN)	HEADQUARTERS	EKO	DIAXON	EKO CYPRUS	ASPROFOS	OKTA	EKO SERBIA	EKO BULGARIA	JUGOPETROL	ENERWAVE																																																																																																																																																																																																												
Fatalities (own staff)	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0																																																																																																																																																																																																												
Fatalities (contractors)	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0																																																																																																																																																																																																												
Fatality Rate (own staff)	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0																																																																																																																																																																																																												
Fatality Rate (contractors)	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0																																																																																																																																																																																																												
HC WRI ⁽¹⁾ (own staff)	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0																																																																																																																																																																																																												
HC WRI ⁽¹⁾ (contractors)	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0																																																																																																																																																																																																												
HC WRIR ⁽²⁾ (own staff)	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0																																																																																																																																																																																																												
HC WRIR ⁽²⁾ (contractors)	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0																																																																																																																																																																																																												
LWI (own staff)	0/0	0/0	2/0	0/0	0/0	8/0	0/0	0/0	0/0	0/0																																																																																																																																																																																																												
LWI (contractors)	2/4	3/1	1/0	0/0	0/0	2/0	0/0	0/0	0/0	0/0																																																																																																																																																																																																												

Standard GRI	Disclosures & Requirements	Cross - reference & Data											GRI Sector Standard	CSRD (ESRS interoperability)	GRI assurance																																																	
		LTIFR (own staff)	0/0	0/0	10.61/0	0/0	0/0	0/0	19.05/0	0/0	0/0	0/0	0/0																																																			
		LTIFR (contractors)	7.13/ 14.27	0.41/0.14	0/0	0/0	0/0	0/0	2.78/0	0/0	0/0	0/0	0/0																																																			
		LWIF (own staff)	0/0	0/0	10.61/0	0/0	0/0	0/0	19.05/0	0/0	0/0	0/0	0/0																																																			
		LWIF (contractors)	7.13/ 14.27	0.41/0.14	0/0	0/0	0/0	0/0	2.78/0	0/0	0/0	0/0	0/0																																																			
		AIF (own staff) ⁽³⁾⁽⁴⁾	0/0	0/0	10.61/0	0/0	0/0	0/0	19.05/0	0/0	0/0	0/0	0/0																																																			
		AIF (contractors) ⁽³⁾⁽⁴⁾	7.113/ 14.27	0.41/0.14	0/0	0/0	0/0	0/0	2.78/0	0/0	0/0	0/0	0/0																																																			
		LWIS (own staff) ⁽⁵⁾	0/0	0/0	76.5/0	0/0	0/0	0/0	18.25/0	0/0	0/0	0/0	0/0																																																			
		LWIS (contractors) ⁽⁵⁾	35/19	14/60	0/0	0/0	0/0	0/0	25.50/0	0/0	0/0	0/0	0/0																																																			
		Man-hours (own staff)	423,511	867,566	188,437	148,575	225,250	420,054	110,132	123,208	171,512	51,685																																																				
		Absentee rate (own staff)	280,397	7,358,282	77,590	1,157,859	149,700	718,201	1,059,239	1,512,935	882,751	29,661																																																				
		<p>Clarification:</p> <ul style="list-style-type: none"> 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. <p>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.</p> <p>Also in 2025, accidents were classified again according to the definitions of CONCAWE (LWI, RWI, MTC, PSE). According to CONCAWE, LWIs in 2025 were further analyzed in the following categories:</p> <table border="1" data-bbox="430 954 1355 1453"> <thead> <tr> <th>HELLENIQ PETROLEUM, EKO, HQ</th> <th>TYPE OF INJURY</th> <th>NO OF LWIS</th> </tr> </thead> <tbody> <tr> <td>Group's employees</td> <td></td> <td>12</td> </tr> <tr> <td>External partners</td> <td></td> <td>19</td> </tr> <tr> <td>Road accidents (*)</td> <td>Road accidents</td> <td>2</td> </tr> <tr> <td rowspan="3">Height/ Falls</td> <td>Falls from a height</td> <td>1</td> </tr> <tr> <td>Staff hit by falling objects</td> <td>0</td> </tr> <tr> <td>Slips & Trips (same height)</td> <td>14</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 rowspan="2">Confined space entry</td> <td>Confined space</td> <td>0</td> </tr> <tr> <td>Assault or violent act</td> <td>0</td> </tr> <tr> <td rowspan="11">Construction / Maintenance & Other</td> <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>3</td> </tr> <tr> <td>Caught in, under or between</td> <td>1</td> </tr> <tr> <td>Overexertion, strain</td> <td>3</td> </tr> <tr> <td>Pressure release</td> <td>1</td> </tr> <tr> <td>Other</td> <td>1</td> </tr> </tbody> </table>															HELLENIQ PETROLEUM, EKO, HQ	TYPE OF INJURY	NO OF LWIS	Group's employees		12	External partners		19	Road accidents (*)	Road accidents	2	Height/ Falls	Falls from a height	1	Staff hit by falling objects	0	Slips & Trips (same height)	14	Burns/electrical	Explosion or burns	1	Exposure electrical	0	Confined space entry	Confined space	0	Assault or violent act	0	Construction / Maintenance & Other	Water related, drowning	0	Minor injuries (cut, puncture, scrape)	3	Struck by	3	Road accident (on-site)	0	Exposure, noise, chemical, biological vibration	3	Caught in, under or between	1	Overexertion, strain	3	Pressure release	1	Other	1
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		(*) They are not counted against the CONCAWE markers																																										
403-10	Work-related ill health	<p>Annual Financial Report 2025 S1-14 - Health and Safety Metrics</p> <p>* Occupational Risk Assessment Studies of each organizational unit (available only on intranet)</p> <table border="1" data-bbox="432 384 1601 555"> <thead> <tr> <th></th> <th>AIC</th> <th>EIC</th> <th>TIC</th> <th>HEADQUARTERS</th> <th>EKO</th> <th>DIAXON</th> <th>EKO CYPRUS</th> <th>ASPROFOS</th> <th>OKTA</th> <th>EKO SERBIA</th> <th>EKO BULGARIA</th> <th>JUGOPETROL</th> </tr> </thead> <tbody> <tr> <td>WRIH⁽¹⁾ Fatalities (own staff)</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>RWRIH⁽²⁾ (own staff)</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table> <p>(1),(2) (R)WRIH = (Recordable) Work Related Ill Health</p> <p>Comments</p> <ul style="list-style-type: none"> 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). 		AIC	EIC	TIC	HEADQUARTERS	EKO	DIAXON	EKO CYPRUS	ASPROFOS	OKTA	EKO SERBIA	EKO BULGARIA	JUGOPETROL	WRIH ⁽¹⁾ Fatalities (own staff)	0	0	0	0	0	0	0	0	0	0	0	0	RWRIH ⁽²⁾ (own staff)	0	0	0	0	0	0	0	0	0	0	0	0	11.9.11	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) και (d); §89; §AR 82	
	AIC	EIC	TIC	HEADQUARTERS	EKO	DIAXON	EKO CYPRUS	ASPROFOS	OKTA	EKO SERBIA	EKO BULGARIA	JUGOPETROL																																
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