

# Consumers and End-Users

## GRI Disclosure Table by Thematic Area

Standard GRI	Disclosures & Requirements	Cross - reference & Data	GRI Sector Standard	CSRD (ESRS interoperability/ assurance)	GRI assurance										
3-3	Management of material topics	Annual Financial Report 2024 - <a href="#">ESRS S4-Consumers and End-Users</a>			✓										
416-1	Assessment of the health and safety impacts of product and service categories	Annual Financial Report 2024 - <a href="#">p. 273</a>	11.3.3	'Personal safety' of consumers and end-users' is a sustainability matter for S4 covered by ESRS 1 AR 16.	✓										
416-2	Incidents of non compliance concerning the health and safety impacts of products and services	Annual Financial Report 2024 - <a href="#">p. 285</a>  HELPE RSSOPP/ EKO SA/ EKO Cyprus/ EKO Serbia/ OKTA/ EKO Bulgaria/ Jugopetrol None. No case of non-compliance.	11.3.3	ESRS S4 S4-4-35	✓										
417-1	Requirements for product and service information and labeling	Copies of product material safety data sheets are provided with packaged products, such as lubricants. No such requirement applies to non packaged products.  <table border="1" data-bbox="481 866 1321 1189"> <thead> <tr> <th>Commercial Companies</th> <th>Sourcing of components of the product</th> <th>Content, particularly in regard to substances that could potentially produce an environmental or social impact</th> <th>Safe use of the product</th> <th>Disposal of the product and environmental/ social impacts</th> </tr> </thead> <tbody> <tr> <td>EKO SA, OKTA, EKO CYPRUS, EKO BULGARIA, EKO SERBIA, JUGOPETROL</td> <td>YES</td> <td>YES</td> <td>YES</td> <td>YES</td> </tr> </tbody> </table>	Commercial Companies	Sourcing of components of the product	Content, particularly in regard to substances that could potentially produce an environmental or social impact	Safe use of the product	Disposal of the product and environmental/ social impacts	EKO SA, OKTA, EKO CYPRUS, EKO BULGARIA, EKO SERBIA, JUGOPETROL	YES	YES	YES	YES		ESRS S4 S4-4-35	✓
Commercial Companies	Sourcing of components of the product	Content, particularly in regard to substances that could potentially produce an environmental or social impact	Safe use of the product	Disposal of the product and environmental/ social impacts											
EKO SA, OKTA, EKO CYPRUS, EKO BULGARIA, EKO SERBIA, JUGOPETROL	YES	YES	YES	YES											
417-2	Incidents of non compliance concerning product and service information and labeling	Annual Financial Report 2024 - <a href="#">p. 285</a>  EKO SA, OKTA, EKO CYPRUS, EKO BULGARIA, EKO SERBIA, JUGOPETROL  No case of non-compliance, there is a process for checking fuel stations regarding product distribution.	-	ESRS S4 S4-4-35	✓										
417-3	Incidents of non compliance concerning marketing communications	Annual Financial Report 2024 - <a href="#">p. 285</a>  Zero	-	ESRS S4 S4-4-35	✓										

		No case of non-compliance. Full compliance with relevant legislation regarding competition and consumer protection.			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<p>Annual Financial Report 2024 - <a href="#">p. 285</a></p> <p>No case of non-compliance.</p> <p>The Group has put in place a Personal Data Privacy Policy, appointed a Data Protection Officer and is completing its full compliance program with the provisions of the General Data Protection Regulation (GDPR). There is no complaint regarding a breach of customer privacy or an incident of loss of customer personal data within 2024..</p>	-	ESRS S4 S4-3, AR 23, S4-4-35	✓