

Consumers and End-Users

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 S4-Consumers and End-Users)			✓										
416-1	Assessment of the health and safety impacts of product and service categories	Annual Financial Report 2025 (ESRS S4-Consumers and End-Users)	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 noncompliance concerning the health and safety impacts of products and services	Annual Financial Report 2025 p.274	11.3.3	ESRS S4 S4-4-35	✓										
417-1	Requirements for product and service information and labelling	<p>Copies of product material safety data sheets are provided with packaged products, such as lubricants. No such requirement applies to non packaged products.</p> <table border="1"> <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 2025 p.274	-	ESRS S4 S4-4-35	✓										

Standard GRI	Disclosures & Requirements	Cross - reference & Data	GRI Sector Standard	CSRD (ESRS interoperability)	GRI assurance
417-3	Incidents of non-compliance concerning marketing communications	Annual Financial Report 2025 p.274	-	ESRS S4 S4-4-35	✓
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Annual Financial Report 2025 p.274	-	ESRS S4 S4-3, AR23, S4-4-35	✓