

# Economic Impact

GRI Standards Thematic Archive

GRI Standard	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 S3 – Affected Communities</a>	11.14.1		✓																																																																															
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Total

274.238

144.348

(4) = (1) -(2) -(3)

Economic value retained

-579.935

245.895

Indicative costs of remuneration and benefits for Group staff:

Payroll expenses €253,038,022

Payroll tax expenses €54,814,534

Insurance contributions €49,481,987

Employee insurance plan €6,884,107

Employee pension plan €10,772,098

Transfer of employees €5,182,275

Food €6,722,429

School aid €391,372

University study grant for employees €196,704

Financial support to family members with disabilities €10,407

Marriage/birth/death allowance for a relative of an employee €115,109

Nursery allowance €1,409,777

Camps for employees' children €276,769

Awards for outstanding/achieving children of employees €130,162

Vouchers/Easter gifts & Christmas €2,651,431

Company cars €4,834,402

Other related benefits €4,000,312

Payments to the government by country and by type of payment:

	EMPLOYEE INSURANCE COSTS	REMUNERATION TAX COSTS	REMUNERATION EXPENSES	OTHER FEES & BENEFITS
HELLENiQ ENERGY S.A.	1.470.713	5.246.405	13.713.088	1.698.655
HELLENiQ PETROLEUM S.A.	35.079.605	38.150.867	177.129.973	30.520.402
EKO SA	6.211.717	6.096.074	27.874.090	4.950.613
ASPROFOS	1.072.772	1.021.340	5.495.585	693.214
DIAXON	1.361.965	1.016.705	5.592.704	738.501

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201-4	Financial assistance received from government	<p>Annual Financial Report 2024 - <a href="#">p. 311</a></p> <p>In 2024, HELLENiQ RENEWABLES S.A., a subsidiary of the Group, received the amount of EUR 10 million as investment support from the Recovery and Resilience Facility (RRF) for the Battery Energy Storage System (BESS) in TIC selected by the Regulatory Authority for Energy, Waste and Water in Greece (RAAEY) competition. Also, HELLENiQ RENEWABLES WIND FARMS OF MANI S.A., received the additional amount of EUR 9.5 million due to its inclusion in the Development Law.</p>	11.21.3		✓																																																																											
202-2	Proportion of senior management hired from local community	<p>Our cooperation with both the wider community and the local communities adjacent to our facilities is ongoing, multi dimensional and meaningful. In the process of recruitment of personnel at HELPE RSOOPP, a prioritization of residents of the municipalities adjacent to the facilities is foreseen (The definition of significant operating locations and adjacent areas is presented in disclosure 204-1). The percentages of senior managers with a rank from Vice-Director (senior management) and above, from the local community, are shown below:</p> <table border="1"> <thead> <tr> <th>Description</th> <th>Proportion (%)</th> </tr> </thead> <tbody> <tr> <td><b>Group Average</b></td> <td><b>16,62%</b></td> </tr> <tr> <td>HELLENiQ PETROLEUM S.A.</td> <td>7%</td> </tr> <tr> <td>HELLENiQ ENERGY</td> <td>5%</td> </tr> </tbody> </table>	Description	Proportion (%)	<b>Group Average</b>	<b>16,62%</b>	HELLENiQ PETROLEUM S.A.	7%	HELLENiQ ENERGY	5%	11.14.3	'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 AR 16.	✓																																																																			
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203-1	Infrastructure investments and services supported	<p>Annual Financial Report 2024, <a href="#">p. 265</a></p> <p>In October 2024, the double Materiality Study was carried out (see Annual Financial Report 2024, <a href="#">p. 140</a> ). Such approaches, as well as quantitative and/or qualitative surveys, implemented in local communities (Company Reputation Monitor) are used to identify investments in infrastructure and other actions that benefit local communities. All projects are carried out in consultation with local communities. Examples include:</p> <p><b>Greece</b></p> <ul style="list-style-type: none"> <li>•Heating oil to schools of the neighboring municipalities of Thriasio &amp; West Thessaloniki (€396,467)</li> <li>•Heating oil and transport fuel to institutions and organizations carrying out social work (€214,075)</li> <li>•Donation of an isobox for conducting examinations at the Thriasio General Hospital (€21,204)</li> <li>•Supply of furniture to meet the needs of GNA Evangelismos - Polyclinic (€41,500)</li> <li>•Donation of 11 defibrillators to the Hellenic Red Cross (€9,853)</li> <li>•Donation of asphalt to the municipality of Elefsina (€33,664)</li> <li>•Fuels for the fire-fighting vehicles of voluntary organizations and to support with emergency responses και for flood-affected areas in Thessaly (€8,272)</li> <li>•Implementation of erosion control works in the affected areas of Rapentosa - Marathon (€573,642)</li> <li>•Green Interventions: Enhancing biodiversity in two parks in Thriasio &amp; West Thessaloniki - Municipalities of Megara and Delta (€99,572)</li> </ul>	11.14.4	'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 AR 16.	✓																																						

- Support to police forces, such as donation and repair of vehicles, electronic equipment, furniture and office supplies (€175,750)
- Renovation of the Hellenic Police building - Kypseli Police Station, technical works and project supervision (€46,200)

**Cyprus**

- Alliance with the Cyprus Fire Service (€315,000)  
The purchase of two complete sets of equipment, which consist of six rescue tools. These two sets will cover two cities. The goal is to purchase five set in total in order to meet the needs of all the cities in Cyprus. Provision the Cyprus Fire Service with an inflatable rescue boat and equipment that will include life jackets, helmets, gloves and specialized suits. Sponsor a training program for eight non-commissioned officers at the Fire Service College in the U.K., which is recognized as the world’s leading provider in the training of firefighters and other special rescue units and emergency services.
- Implementation of the 7th consecutive road safety education program "EKO Safe Rider", in the framework of the road accident prevention initiative "City's A.R.T.". (€111,000)  
Various TV and radio spots with various messages were aired to create awareness on how to educate car drivers on how to be more considerate of motorcycle drivers, due to the annual increase in accidents. In addition, 5 podcasts were aired nationwide through one of the largest digital portals, focusing on safe driving, tips and road rage education.
- EKO rewarded the effort of two students who excelled in their performance during the past academic year (€1,750)
- For the first time, EKO Cyprus announced the launch of the 'Proud of Youth' Program for university graduates who wish to further enrich their knowledge by obtaining a Master's Degree in Cyprus and abroad. (€53,000)  
The application process for participation in the "Proud of Youth" program started on Wednesday, April 3 and ended on Monday, May 20, 2024. The scholarships emphasized specialized sectors related to the Group's activity, such as: "Engineering and Energy", "Digital Transformation", "Environmental Sciences" and "Economics and Management".
- The Independent Social Support Body was established in 2015, is subject to law and is financially managed by the Accountant General of the State. It relies exclusively on contributions from natural and legal people and does not burden the state budget. (€53,000)  
To date, it has been instrumental, through tuition or rent subsidies, so that hundreds of students, from families who faced serious financial and social problems, could finally complete their studies instead of dropping out.
- Promoting and supporting excellence in healthy competition as well as promoting sports. (€35,000)
- Donation of heating oil to fourteen foundations and Makarios Hospital to keep warm during the cold winter months. (€300,000)

**Republic of North Macedonia**

- Regional Fire Fighting Unit of Sveti Nikole - Donation of FF equipment (35 FF metal brooms & 15 backpack water sprinkler) to fight the wildfires in inaccessible terrains in Sv. Nikole - (€3,126)
- Donation of photovoltaic plant for the elementary school "Sv. Kiril and Methodij" in the Municipality of Veles (€6,429)
- Donation of photovoltaic plant for the kindergarten "Detska Radost" in the Municipality of Gevgelija (€12,398)
- Donation of PV traffic signs for Municipality of Center - 6 PV traffic signs were donated to Municipality of Center and, installed nearby 5 elementary schools located in the Municipality (€15,723)
- Elementary school "Braka Miladinovci" - donation of power generator and 120 candy packages for the pupils from first to third grade (€4,410)
- Municipality of Ilinden - Planting trees in the urban areas of the Municipality (€1,997)

203-2	Significant indirect economic impacts	Annual Financial Report 2024 <a href="#">p. 253, p. 270</a>	11.14.5	ESRS S1 S1-4-AR 41 ESRS S3 S3-4-AR 36	✓																																																																																																																				
204-1	Proportion of spending on local suppliers	<p>Annual Financial Report 2024 <a href="#">p. 253, p. 270</a></p> <table border="1" data-bbox="369 351 1422 821"> <thead> <tr> <th></th> <th colspan="2">Neighboring Municipalities of Thriasio</th> <th colspan="2">Neighboring municipalities of the Municipality of Thessaloniki</th> <th colspan="2">Neighboring Municipalities of Kozani</th> </tr> <tr> <th></th> <th>Payments value (€ thousand)</th> <th>Number of Suppliers</th> <th>Payments value (€ thousand)</th> <th>Number of Suppliers</th> <th>Payments value (€ thousand)</th> <th>Number of Suppliers</th> </tr> </thead> <tbody> <tr> <td><b>HELLENiQ</b></td> <td>32.297</td> <td>173</td> <td>30.306</td> <td>142</td> <td>6.441</td> <td>2</td> </tr> <tr> <td><b>PETROLEUM S.A&gt;</b></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>DIAXON</b></td> <td>33</td> <td>6</td> <td>152</td> <td>22</td> <td>0</td> <td>0</td> </tr> <tr> <td><b>KOZILIO 1 (Kozani PV)</b></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>9</td> <td>5</td> </tr> <tr> <td><b>TOTAL</b></td> <td>32.330</td> <td>179</td> <td>30.459</td> <td>164</td> <td>6.450</td> <td>7</td> </tr> <tr> <td><b>TOTAL (%)</b></td> <td>4,7%</td> <td>5,9%</td> <td>4,4%</td> <td>5,4%</td> <td>0,9%</td> <td>0,2%</td> </tr> </tbody> </table> <table border="1" data-bbox="369 901 1646 1189"> <thead> <tr> <th></th> <th colspan="2">Total Groups</th> <th colspan="2">Contacts</th> </tr> <tr> <th></th> <th>Payments value (€ thousand)</th> <th>Number of Suppliers</th> <th>Payments value (€ thousand)</th> <th>Number of Suppliers</th> </tr> </thead> <tbody> <tr> <td><b>HELLENiQ PETROLEUM S.A&gt;</b></td> <td>69.044</td> <td>317</td> <td>592.249</td> <td>2.405</td> </tr> <tr> <td><b>DIAXON</b></td> <td>185</td> <td>28</td> <td>2.003</td> <td>266</td> </tr> <tr> <td><b>KOZILIO 1 (Kozani PV)</b></td> <td>9</td> <td>5</td> <td>13.306</td> <td>25</td> </tr> <tr> <td><b>TOTAL</b></td> <td>69.238</td> <td>350</td> <td>616.559</td> <td>2.696</td> </tr> <tr> <td><b>TOTAL (%)</b></td> <td>10,1%</td> <td>11,5%</td> <td>89,9%</td> <td>88,5%</td> </tr> </tbody> </table> <table border="1" data-bbox="369 1220 1176 1508"> <thead> <tr> <th></th> <th colspan="4">TOTAL</th> </tr> <tr> <th></th> <th>Payments value (€ thousand)</th> <th>Number of Suppliers</th> <th>Payments value (€ thousand)</th> <th>Number of Suppliers</th> </tr> </thead> <tbody> <tr> <td><b>HELLENiQ PETROLEUM S.A&gt;</b></td> <td>661.293</td> <td>2.722</td> <td>10,4%</td> <td>11,6%</td> </tr> <tr> <td><b>DIAXON</b></td> <td>5.189</td> <td>294</td> <td>3,6%</td> <td>9,5%</td> </tr> <tr> <td><b>KOZILIO 1 (Kozani PV)</b></td> <td>19.315</td> <td>30</td> <td>0,0%</td> <td>16,7%</td> </tr> </tbody> </table>		Neighboring Municipalities of Thriasio		Neighboring municipalities of the Municipality of Thessaloniki		Neighboring Municipalities of Kozani			Payments value (€ thousand)	Number of Suppliers	Payments value (€ thousand)	Number of Suppliers	Payments value (€ thousand)	Number of Suppliers	<b>HELLENiQ</b>	32.297	173	30.306	142	6.441	2	<b>PETROLEUM S.A&gt;</b>							<b>DIAXON</b>	33	6	152	22	0	0	<b>KOZILIO 1 (Kozani PV)</b>	0	0	0	0	9	5	<b>TOTAL</b>	32.330	179	30.459	164	6.450	7	<b>TOTAL (%)</b>	4,7%	5,9%	4,4%	5,4%	0,9%	0,2%		Total Groups		Contacts			Payments value (€ thousand)	Number of Suppliers	Payments value (€ thousand)	Number of Suppliers	<b>HELLENiQ PETROLEUM S.A&gt;</b>	69.044	317	592.249	2.405	<b>DIAXON</b>	185	28	2.003	266	<b>KOZILIO 1 (Kozani PV)</b>	9	5	13.306	25	<b>TOTAL</b>	69.238	350	616.559	2.696	<b>TOTAL (%)</b>	10,1%	11,5%	89,9%	88,5%		TOTAL					Payments value (€ thousand)	Number of Suppliers	Payments value (€ thousand)	Number of Suppliers	<b>HELLENiQ PETROLEUM S.A&gt;</b>	661.293	2.722	10,4%	11,6%	<b>DIAXON</b>	5.189	294	3,6%	9,5%	<b>KOZILIO 1 (Kozani PV)</b>	19.315	30	0,0%	16,7%	11.14.6	'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 AR 16.	✓
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<b>TOTAL</b>	685.797	3.046	10,1%	11,5%
<b>TOTAL (%)</b>	100,0%	100,0%		

204-1 Proportion of spending on local suppliers

	Payments value (€ thousand)		Number of Suppliers	
	Total	Local	Total	Local
HELLENiQ ENERGY Holdings S.A.	23.774	20.501	566	491
HELLENiQ ENERGY DIGITAL S.A.	48.017	30.959	171	120
VARDAX S.A.	480	332	51	40
EKO S.A.	153.733	147.881	2.269	2.213
KALYPSO KEA S.A.	59.743	59.743	523	523
EKO BULGARIA EAD	45.658	44.656	481	442
EKO KYΠPOΣ LTD	36.531	33.273	529	472
EKO SERBIA AD	44.148	43.161	445	414
JUGOPETROL AD (Montenegro)	39.476	37.943	532	455
OKTA (Republic of North Macedonia) / OKTA AD SKOPJE	6.936	6.114	394	343
HELLENiQ UPSTREAM S.A.	1.640	311	74	38
HELLENiQ RENEWABLES S.A	16.503	15.728	129	113
HELLENiQ RENEWABLES WIND FARMS OF EVIA S.A.	1.896	1.886	44	43
ELPEFUTURE	2.310	2.309	75	74
HELLENiQ ENERGY CONSULTING	114	114	9	9
ASPROFOS SA	2.103	1.415	206	192
TANAGRA	189	163	14	12
SAETHER	441	409	23	21
HELLENiQ UPSTREAM KIPARISSIAKOS GULF SA	1.304	920	18	14
HELLENiQ UPSTREAM SEA OF THRACE SA	31	15	5	4
HELPE PATRAIKOS SA	104	60	10	8
HELLENiQ UPSTREAM WEST KERKYRA SA	30	15	33	32

11.14.6

'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 AR 16.

✓

HELLENiQ UPSTREAM IONIO SA	1.118	652	23	18
HELLENiQ UPSTREAM WEST CRETE SA	19	16	7	6
HELLENiQ UPSTREAM SW CRETE SA	18	16	7	6
HELLENiQ ENERGY REAL ESTATE SA	586	586	43	43
EKOTA KO SA	15	15	8	8
EKO AFRODITI MARITIME COMPANY	1.023	809	110	77
EKO IRA MARITIME COMPANY	1.679	1.446	120	86
ELPET BALKANIKI SA	436	51	15	10
ENERGIAKI SERVION	17	17	4	4
ENERGIAKI PYLOU METHONIS SA	382	379	19	18
ELPE RENEWABLE WIND FARMS MANI A.S.	2.182	2.026	76	70
ATEN ENERGIAKI SA	223	223	14	14
WINDSPUR SA	52	52	5	5
FENSOL S.M.	50	50	17	16
FRONTERA	221	221	7	7
<b>TOTAL</b>	<b>493.182</b>	<b>454.469</b>	<b>7.076</b>	<b>6.461</b>
<b>Local Suppliers %</b>		<b>92,2%</b>		<b>91,3%</b>
<b>Sum</b>	<b>1.178.979</b>		<b>10.122</b>	

**Note:** Expenditure such as purchase, transport and storage of raw materials and intermediate products, water, energy and telephone costs, intra-group transactions and payments to public authorities, insurance funds and insurance companies are not taken into account.

The Group's policy is to support the local market and local contractors, wherever possible and in accordance with the Group's Procurement Regulation, considering our criteria for the selection of our partners (such as safety performance, quality, competitiveness, etc.). In this context, the Group (along with other major companies) invests in the appropriate training of subcontractors to ensure their ability to participate in Group projects.

413-1	Operations with local community engagement, impact assessments, and development programs	Annual Financial Report 2024 <a href="#">p. 267-271</a>	11.15.2	E SRS S3 S3-2-19, S3-3-25, S3- 4 AR 34 (c)	✓
413-2	Operations with significant actual and potential negative	Annual Financial Report 2024 <a href="#">p. 137</a> , <a href="#">p. 266</a>	11.15.3	ESRS 2 SBM-3 48 (c), ESRS S3-9 (a) i and (b)	✓

	impacts on local communities				
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