

Economic Impact

GRI Disclosure Table by Thematic Area

GRI Standard	Disclosures & Requirements	Cross - reference & Data	GRI Sector Standard	CSRD (ESRS interoperability)	GRI assurance																																																																																														
3-3	Management of material topics	Annual Financial Report 2025 (ESRS S3-Affected Communities)	11.14.1		✓																																																																																														
201-1	Direct economic value generated and distributed	<table border="1"> <thead> <tr> <th></th> <th>2025</th> <th>2024</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td rowspan="3">1</td> <td colspan="3">Direct economic value generated</td> </tr> <tr> <td>Revenue</td> <td>11.614.643</td> <td>12.767.894</td> <td>12.803.061</td> </tr> <tr> <td>Total</td> <td>11.614.643</td> <td>12.767.894</td> <td>12.803.061</td> </tr> <tr> <td rowspan="4">2</td> <td colspan="3">Economic value generated</td> </tr> <tr> <td>Operating Cost</td> <td>11.216.150</td> <td>12.353.868</td> <td>11.713.874</td> </tr> <tr> <td>Employee wages and benefits</td> <td>368.380</td> <td>348.226</td> <td>326.159</td> </tr> <tr> <td>Payments to providers of capital</td> <td>353.792</td> <td>371.497</td> <td>372.785</td> </tr> <tr> <td></td> <td>Total</td> <td>11.938.322</td> <td>13.073.591</td> <td>12.412.818</td> </tr> <tr> <td rowspan="13">3</td> <td colspan="3">Payment to government by country</td> </tr> <tr> <td>Greece</td> <td>70.863</td> <td>257.555</td> <td>118.107</td> </tr> <tr> <td>Montenegro</td> <td>1.739</td> <td>1.332</td> <td>1.122</td> </tr> <tr> <td>Bulgaria</td> <td>570</td> <td>414</td> <td>488</td> </tr> <tr> <td>Serbia</td> <td>-206</td> <td>442</td> <td>348</td> </tr> <tr> <td>Cyprus</td> <td>3.687</td> <td>3.317</td> <td>1.851</td> </tr> <tr> <td>North Macedonia</td> <td>1.518</td> <td>333</td> <td>458</td> </tr> <tr> <td>UK</td> <td>344</td> <td>448</td> <td>1.075</td> </tr> <tr> <td>Albania</td> <td></td> <td>0</td> <td>0</td> </tr> <tr> <td>Romania</td> <td>-410</td> <td>0</td> <td>0</td> </tr> <tr> <td>Switzerland</td> <td>-237</td> <td>0</td> <td>0</td> </tr> <tr> <td>Community investments</td> <td>15.291</td> <td>10.397</td> <td>10.397</td> </tr> <tr> <td>Total</td> <td>93.159</td> <td>274.238</td> <td>133.847</td> </tr> <tr> <td>(4) = (1) - (2) - (3)</td> <td>Economic value retained</td> <td>-416.838</td> <td>-579.935</td> <td>256.396</td> </tr> </tbody> </table>		2025	2024	2023	1	Direct economic value generated			Revenue	11.614.643	12.767.894	12.803.061	Total	11.614.643	12.767.894	12.803.061	2	Economic value generated			Operating Cost	11.216.150	12.353.868	11.713.874	Employee wages and benefits	368.380	348.226	326.159	Payments to providers of capital	353.792	371.497	372.785		Total	11.938.322	13.073.591	12.412.818	3	Payment to government by country			Greece	70.863	257.555	118.107	Montenegro	1.739	1.332	1.122	Bulgaria	570	414	488	Serbia	-206	442	348	Cyprus	3.687	3.317	1.851	North Macedonia	1.518	333	458	UK	344	448	1.075	Albania		0	0	Romania	-410	0	0	Switzerland	-237	0	0	Community investments	15.291	10.397	10.397	Total	93.159	274.238	133.847	(4) = (1) - (2) - (3)	Economic value retained	-416.838	-579.935	256.396			✓
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201-4	Financial assistance	Annual Financial Report 2025 (Consolidated Statement of Cash Flows)	11.21.3		✓																																																																																														

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	received from government	In 2025, HELLENiQ RENEWABLES S.A., a subsidiary of the Group, received the amount of EUR 5 million as investment support from the Recovery and Resilience Facility (RRF) for the Battery Energy Storage System (BESS) in Florina selected by the Regulatory Authority for Energy, Waste and Water in Greece (RAAEY) competition.																																																			
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 RSSOPP, 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).</p> <p>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>Group Average</td> <td>12.18%</td> </tr> <tr> <td>HELLENiQ PETROLEUM S.A.</td> <td>11%</td> </tr> <tr> <td>HELLENiQ ENERGY</td> <td>5%</td> </tr> <tr> <td>EKO</td> <td>3%</td> </tr> <tr> <td>ΚΑΛΥΨΩ ΚΕΑ S.A.</td> <td>0%</td> </tr> <tr> <td>ASPROFOS</td> <td>0%</td> </tr> <tr> <td>DIAXON</td> <td>0%</td> </tr> <tr> <td>EKO BULGARIA</td> <td>75%</td> </tr> <tr> <td>EKO SERBIA</td> <td>75%</td> </tr> <tr> <td>EKO CYPRUS</td> <td>80%</td> </tr> <tr> <td>JUGOPETROL</td> <td>100%</td> </tr> <tr> <td>OKTA</td> <td>100%</td> </tr> <tr> <td>HELLENiQ UPSTREAM S.A.</td> <td>0%</td> </tr> <tr> <td>HELLENiQ ENERGY CONSULTING</td> <td>0%</td> </tr> <tr> <td>HELLENiQ RENEWABLES S.A.</td> <td>14%</td> </tr> <tr> <td>HELLENiQ RENEWABLES WIND FARMS EVOIAS.A.</td> <td>0%</td> </tr> <tr> <td>HELLENiQ RENEWABLES WIND FARMS MANI S.A.</td> <td>0%</td> </tr> <tr> <td>ELPEFUTURE</td> <td>0%</td> </tr> <tr> <td>HELLENiQ ENERGY DIGITAL</td> <td>0%</td> </tr> <tr> <td>ENERWAVE</td> <td>0%</td> </tr> <tr> <td>EKO AFRODITI</td> <td>0%</td> </tr> <tr> <td>VARDAX S.A.</td> <td>0%</td> </tr> <tr> <td>ELPET BALKANIKI</td> <td>0%</td> </tr> </tbody> </table>	DESCRIPTION	PROPORTION (%)	Group Average	12.18%	HELLENiQ PETROLEUM S.A.	11%	HELLENiQ ENERGY	5%	EKO	3%	ΚΑΛΥΨΩ ΚΕΑ S.A.	0%	ASPROFOS	0%	DIAXON	0%	EKO BULGARIA	75%	EKO SERBIA	75%	EKO CYPRUS	80%	JUGOPETROL	100%	OKTA	100%	HELLENiQ UPSTREAM S.A.	0%	HELLENiQ ENERGY CONSULTING	0%	HELLENiQ RENEWABLES S.A.	14%	HELLENiQ RENEWABLES WIND FARMS EVOIAS.A.	0%	HELLENiQ RENEWABLES WIND FARMS MANI S.A.	0%	ELPEFUTURE	0%	HELLENiQ ENERGY DIGITAL	0%	ENERWAVE	0%	EKO AFRODITI	0%	VARDAX S.A.	0%	ELPET BALKANIKI	0%	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	Annual Financial Report 2025, C. Sustainability Statement	11.14.4	'Communities' economic, social and cultural rights'	✓																																																

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	<p>services supported</p>	<p>In September 2025, the double Materiality Study was carried out (see Annual Financial Report 2025, p.114). 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>Greece</p> <ul style="list-style-type: none"> • Implementation of erosion control projects in the affected areas of Rapentosa and Marathon (€692,618) • Donation of heating oil to schools in the neighboring municipalities of Thriasio, Western Thessaloniki, and Kozani (€341,582) • Upgrade of the IT infrastructure of the Ministry of Shipping and Island Policy – Directorate of e-Governance and Communications (€264,889) • Donation of three Hilux DC 4x4 fire trucks equipped with detachable water tanks (€136,500) • Donation of light poles and streetlights to the Municipality of Megara and donation of streetlights to the Municipality of Messolonghi (€122,822) • Reforestation project in the Municipality of Penteli (€93,000) • Renovation of a Greek Police building – Kypseli Police Station, technical work and project supervision (€98,600) • Renovation of playgrounds in the Municipality of Ampelokipi-Menemeni and donation of playground equipment to the local community of Almyropotamos (€92,008) • Donation of heating oil and transportation fuel to institutions and organizations engaged in social work (€75,635) • Donation of equipment for student dormitories – Aristotle University of Thessaloniki (€60,587) • Donation of a used vehicle for the transport and compaction of municipal solid waste collection bins in the Municipality of Eastern Mani (€48,000) • Renovation and remodeling of the facilities of the Education Center for Vulnerable Women of the Hellenic Association of Women Entrepreneurs (SEGE) in Thessaloniki (€47,988) • Renovation of the “St. Athanasios” daycare center in Evosmos – Holy Metropolis of Neapolis and Stavroupolis (€38,316) • Donation of telemetric tide monitoring stations to the National Observatory of Athens (€34,720) • Donation of an isobox for conducting tests at the Thriassio General Hospital (€21,204) • Support for police forces, including the donation and repair of vehicles, electronic equipment, furniture, and office supplies (€14,638) • Donation of cryotherapy equipment and catheters – Upgrade of the Bronchoscopy and Interventional Pulmonology Unit of the 2nd Department of Pulmonology, School of Medicine, National and Kapodistrian University of Athens (€29,900) • Donation of a vehicle for transporting personnel and supplies to the Kryoneri Civil Protection Volunteers Association (€22,500) • Maintenance of a vessel – Elefsina Port Authority (€4,156) • Donation of fuel for volunteer organizations’ fire trucks and to support emergency operations and flood-affected areas in Thessaly (€1,980) <p>Cyprus</p> <ul style="list-style-type: none"> • Alliance with the Cyprus Fire Service (€ 252.036) <ul style="list-style-type: none"> The purchase of two complete sets of equipment, each consisting of six rescue tools. These two sets of equipment will serve two cities. The goal is to purchase a total of five sets of equipment to meet the needs of all cities in Cyprus. Supplying the Cyprus Fire Service with an inflatable rescue boat and equipment that will include life jackets, helmets, gloves, and specialized uniforms. Sponsorship of a training program for eight non-commissioned officers at the Fire Service College in the United Kingdom, which is recognized as the world’s leading provider of training for firefighters and other specialized rescue and emergency services units. • 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.". (€ 50.574) <ul style="list-style-type: none"> 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, 4 podcasts were aired nationwide through one of the largest digital portals, focusing on safe driving, tips and road rage education. • Donation of a state-of-the-art vehicle to the Nicosia Special School to facilitate the daily transportation of its students (€43,127). 		<p>is a sustainability matter for S3 covered by ESRS 1 AR 16.</p>	

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		<ul style="list-style-type: none"> 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. (€25.000) The application process for the "Proud of Youth" program began on Monday, April 7, and ended on Sunday, May 31, 2025. The scholarships focused on specialized fields related to the Group's activities, 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. (€ 15.000) 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. EKO, a sponsor of FIBA EuroBasket, which took place in Cyprus. Throughout the tournament, EKO maintained a strong presence both on and off the court, organizing innovative contests and activities for the public, thereby demonstrating its practical support for sports (€1,288,906) Donation of heating oil to 17 institutions located in mountainous areas, including institutions in regions affected by the recent devastating wildfires, as well as to Archbishop Makarios III Hospital. (€200,000) With the aim of supporting organizations (Karaiskakio, Elpida Foundation, Radiomarathon), it made donations or organized fundraising events (€80,681) <p>Bulgaria</p> <ul style="list-style-type: none"> Improvement of living conditions at the shelters in Vidrare and Pravest (€32,700). Promotion of motorsports and road safety education initiatives (€654,984) <p>Republic of North Macedonia</p> <ul style="list-style-type: none"> Donation of a photovoltaic power station to school complexes (€22,170) Donation of a photovoltaic power station to generate electricity for 4 homes in the SOS Children's Village and the Ministry of the Interior's Training Center, Skopje (€40,408) Donation of two commercial vehicles to support Customs Administration staff (€74,496) Donation of a drone for early fire detection (€11,853) Tree planting on Mount Kozjak, Jasen National Dam (€24,688) 			
203-2	Significant indirect economic impacts	Annual Financial Report 2025 p. 243, p. 262	11.14.5	ESRS S1 S1-4-AR 41 ESRS S3 S3-4-AR 36	✓
204-1	Proportion of spending on local suppliers	Annual Financial Report 2025 p. 255	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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			NEIGHBORING MUNICIPALITIES OF THRIASIO		NEIGHBORING MUNICIPALITIES OF THE MUNICIPALITY OF THESSALONIKI		NEIGHBORING MUNICIPALITIES OF KOZANI		TOTAL GROUPS				
		(€ thousand)	Payments value	Number of Suppliers	Payments value	Number of Suppliers	Payments value	Number of Suppliers	Payments value	Number of Suppliers			
		HELLENiQ PETROLEUM S.A.	33,470€	131	45,514€	133	6,049€	2	85,034€	266			
		DIAXON	41€	6	125€	15	0€	0	167€	21			
		KOZILIO 1 (Kozani PV)	0€	0	0€	0	10€	2	10€	2			
		TOTAL	33,512€	137	45,640€	148	6,059€	4	85,211€	289			
		TOTAL (%)	4.7%	6.4%	6.4%	6.9%	0.8%	0.2%	11.9%	13.5%			
			TOTAL		TOTAL		TOTAL		TOTAL				
		(€ thousand)	Payments value	Number of Suppliers	Payments value	Number of Suppliers	Payments value (%)	Number of Suppliers (%)					
		HELLENiQ PETROLEUM S.A.	621.225	1.619	706.259	1.885	12,0%	14,1%					
		DIAXON	4.307	207	4.473	228	3,7%	9,2%					
		KOZILIO 1 (Kozani PV)	4.278	23	4.288	25	0,2%	8,0%					
		TOTAL	629.810	1.849	715.021	2.138	11,9%	13,5%					
		TOTAL (%)	88,1%	86,5%	100,0%	100,0%							
		COMPANY	PAYMENTS VALUE (€ THOUSAND)		NUMBER OF SUPPLIERS								
			TOTAL	LOCAL	TOTAL	LOCAL							
		HELLENiQ ENERGY Holdings S.A.	40.277	33.481	623	524							
		HELLENiQ ENERGY DIGITAL A.E.	53.648	35.524	174	116							
		ΒΑΡΔΑΞ Α.Ε.	1.423	1.219	56	48							
		EKO	172.560	168.755	2.299	2.238							
		ΚΑΛΥΨΩ ΚΕΑ	64.796	64.796	614	614							
		EKO BULGARIA	54.457	52.887	467	424							
		EKO KYPPOΣ LTD	41.717	36.495	480	426							
		EKO SERBIA AD	49.042	48.078	442	421							
		JUGOPETROL AD (Μαυροβούνιο)	48.339	47.371	530	455							
		ΟΚΤΑ (Βόρεια Μακεδονία) / ΟΚΤΑ AD SKOPJE	7.006	6.209	450	390							
		ΕΛΠΕ Ε&Π Υ/Α ΜΟΝΟΠΡΟΣΩΠΗ Α.Ε. (ΕΛΠΕ UPSTREAM Α.Ε.)	1.301	403	66	38							
		HELLENiQ RENEWABLES ΜΟΝΟΠΡΟΣΩΠΗ Α.Ε	9.800	8.025	146	126							

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		HELLENiQ RENEWABLES ΑΙΟΛΙΚΑ ΠΑΡΚΑ ΕΥΒΟΙΑΣ ΜΟΝΟΠΡΟΣΩΠΗ Α.Ε.	1.011	1.006	48	47			
		ΕΛΠΕ FUTURE	11.468	11.274	87	83			
		ΕΛΠΕ ΔΙΕΘΝΗΣ ΣΥΜΒΟΥΛΕΥΤΙΚΗ ΑΕ	144	144	10	10			
		ΑΣΠΡΟΦΟΣ ΑΕ	2.283	1.950	208	193			
		TANAGRA	160	160	8	7			
		ΚΟΖΙΛΙΟ PRIME	37	37	5	5			
		SAETHER	256	256	14	13			
		ΕΛΠΕ ΚΥΠΑΡΙΣΣΙΑΚΟΣ ΚΟΛΠΟΣ Α.Ε.	1.193	557	15	11			
		ΕΛΠΕ ΘΡΑΚΙΚΟ ΠΕΛΑΓΟΣ Α.Ε.	20	20	5	5			
		ΕΛΠΕ ΠΑΤΡΑΙΚΟΣ ΑΕ	1.731	1.726	6	5			
		ΕΛΠΕ ΔΥΤΙΚΗ ΚΕΡΚΥΡΑ Α.Ε	15	15	3	3			
		ΕΛΠΕ ΙΟΝΙΟ Α.Ε	359	226	10	8			
		ΕΛΠΕ ΔΥΤΙΚΑ ΚΡΗΤΗΣ Α.Ε.	16	16	3	3			
		ΕΛΠΕ ΝΟΤΙΟΔΥΤΙΚΑ ΚΡΗΤΗΣ Α.Ε.	24	24	4	4			
		ΕΛΛΗΝΙΚΑ ΠΕΤΡΕΛΑΙΑ ΑΚΙΝΗΤΩΝ ΜΟΝΟΠΡΟΣΩΠΗ Α.Ε.	478	478	39	39			
		ΕΚΟΤΑΚΟ Α.Ε.	16	16	5	5			
		ΕΚΟ ΑΦΡΟΔΙΤΗ ΝΑΥΤΙΚΗ ΕΤΑΙΡΕΙΑ	1.320	1.139	105	76			
		ΕΚΟ ΗΡΑ ΝΑΥΤΙΚΗ ΕΤΑΙΡΕΙΑ	977	781	108	76			
		ΕΛΠΕΤ ΒΑΛΚΑΝΙΚΗ ΑΕ	276	24	8	5			
		ΕΝΕΡΓΕΙΑΚΗ ΣΕΡΒΙΩΝ Α.Ε.	14	14	5	5			
		ΕΝΕΡΓΕΙΑΚΗ ΠΥΛΟΥ ΜΕΘΩΝΗΣ Α.Ε.	395	389	15	12			
		ΕΛΠΕ ΑΝΑΝΕΩΣΙΜΕΣ ΑΙΟΛΙΚΑ ΠΑΡΚΑ ΜΑΝΗΣ Α.Ε.	2.380	2.288	61	52			
		ΑΤΕΝ ΕΝΕΡΓΕΙΑΚΗ Α.Ε.	125	125	11	11			
		WINDSPUR ΕΝΕΡΓΕΙΑΚΗ ΜΟΝΟΠΡΟΣΩΠΗ ΙΚΕ	12	12	5	5			
		FENSOL S.M.	21	21	8	8			
		FRONTERA ΕΝΕΡΓΕΙΑΚΗ Ι.Κ.Ε.	38	38	6	6			
		ΣΥΝΟΛΟ	569.134	525.978	7.149	6.517			
		Τοπικοί προμηθευτές %		92,4%		91,2%			
		TOTAL	1.284.155		9.287				
413-1	Operations with local community engagement, impact	Annual Financial Report 2025 p. 243-254					11.15.2	E SRS S3 S3-2-19, S3-3-25, S3- 4 AR 34 (c)	✓

GRI Standard	Disclosures & Requirements	Cross - reference & Data	GRI Sector Standard	CSRD (ESRS interoperability)	GRI assurance
	assessments, and development programs				
413-2	Operations with significant actual and potential negative impacts on local communities	Annual Financial Report 2025 p.137-138 , p. 254	11.15.3	ESRS 2 SBM-3 48(c), ESRS S3-9 (a) I and (b)	✓