

Business Ethics, Compliance and Transparency

GRI Disclosure Table by Thematic Area

Standard GRI	Disclosures & Requirements	Cross - reference & Data	GRI Sector Standard	CSRD (ESRS interoperability/ assurance)	GRI assurance
205-2	Communication and training on anti corruption policies and procedures	<p>Annual Financial Report 2024 - p.122</p> <p>All employees (100%) are informed of the Group's anti-corruption policies and procedures through the current Internal Labor Regulations and the Group's Code of Conduct.</p> <p>All employees (100%) have been informed about the Group's commitment to the UNGC principles, corporate policy and values through the Sustainability Statement (all publications are posted on the intranet).</p> <p>All employees have been given a printed version of the Group's Code of Conduct, which makes specific reference to corruption issues and provides specific examples to avoid, while a special e learning course has been developed for all employees. Consequently, all 3,734 employees (100%) in the countries where the Group operates have received corruption-related training. In addition, 11 members of the Board of Directors (100%) of the parent company based in Greece have received corruption training.</p> <p>In addition, the Code of Conduct is also provided in the form of an e-learning course, accessible to all Group employees. GRI sector standard CSRD (ESRS interoperability/ assurance) 11.20.3 ESRS G1 G1-3-20-21-(b)- AR 7- 8 See GRI 205-1</p> <p>Regarding partners, communication is ensured through the inclusion in the contracts of a clause concerning commitment to the principles of the UN Global Compact.</p> <p>The Group's Code of Conduct, which includes anti-corruption policies, has been communicated to 100% of our associates.</p>	11.20.3	ESRS G1 G1-3-20-21-(b)- AR7- 8 See GRI 205-1	✓
205-2	Confirmed incidents of corruption and actions taken	In 2024, there were no reported incidents of corruption in the Regulatory Compliance Office or the Management of the Group companies. Zero monetary loss.	11.20.4	ESRS G1 G1-4-25	✓
206-1	Legal actions for anticompetitive behavior, anti trust, and monopoly practices	There have been no court appeals relating to anti-competitive behavior, creation of trusts and engaging in monopoly practices. Zero monetary loss.	11.19.2		✓
207-1	Approach to the tax burden Description of the approach to the tax burden, which includes:	<p>i. HELLENiQ Energy has a general Tax Strategy which is publicly available and applies to all Group entities. The relevant reference is included in the publicly available UK Tax Strategy, which is required by law and is disclosed in the Group's site, please see link: uk-tax-strategy-report-2024.pdf.</p> <p>ii. The executive position in charge within the organization is Group Tax and Customs Division (GT&CD), which is centrally based in the parent entity, located in H/O in Greece.</p>	11.21.4		✓

	<p>i. whether the organization has a tax strategy and, if so, a link to it if it is publicly available</p> <p>ii. the governance body or executive-level position within the organization that reviews and formally approves the tax strategy, as well as the frequency of such reviews</p> <p>iii. the approach to regulatory compliance</p> <p>iv. how the tax approach is linked to the organization’s business and sustainable development strategies</p>	<p>All tax and customs operations/matters, both in Greece and internationally, are centrally overlooked, supervised and coordinated by the GT&CD daily. All issues are closely monitored, also on a monthly, quarterly, semi-annually and annually basis.</p> <p>The GT&CD has a clear and full view and conduct of all tax and customs affairs, both at an entity and functional level, in all jurisdictions where the Group operates.</p> <p>Main tasks include:</p> <ul style="list-style-type: none"> • Overall Tax & Customs compliance, in continuous/open cooperation and communication with the competent authorities and internal/ external auditors. • Advisory to all entities/functions regarding all relevant issues. • Tax planning and optimization, through active and continuous tax cashflow monitoring. • Conduct of all Tax & Customs audits in all Group companies, following all necessary action, including support throughout the litigation process when necessary. For the Greek entities, all tax aspects are confirmed by the Companies certified auditors, within the annual Tax Certificate process. • Follow up and adoption of the relevant provisions of the changing tax and customs regime, at an international level and local level in Greece, providing proposals and instructions where required. • Investigating potential opportunities, of inclusion of investment plan projects, in Incentive/Development Law provisions. <p>iii. We seek to comply with all applicable regulations, legislation and reporting requirements and tax and customs payment obligations. We have developed suitable controls and processes to ensure these are met accurately and on a timely basis. Issues that arise are handled timely and successfully and if necessary, they are escalated and dealt at the appropriate level, to ensure adequate response, through to the Group CFO and then to the Group CEO if required.</p> <p>HELLENiQ Energy applies high standards of tax and customs compliance and is committed to monitoring and applying all applicable laws, rules and regulations in meeting the Group’s tax and customs compliance and reporting responsibilities in all jurisdictions where the business operates and ensuring that appropriate actions are applied to meet those obligations.</p> <p>iv. We seek to comply with all applicable regulations, legislation and reporting requirements, as well as tax and customs payment obligations. We optimize the tax position of the Group by applying the relevant applicable provisions, also by investigating potential opportunities, of inclusion of investment plan projects, in Incentive Law provisions.</p> <p>We act with integrity, full transparency and optimization of the relevant resources, to be efficient with our tax affairs and whilst we make use of available reliefs and allowances, our primary focus remains to ensuring compliance with all relevant tax and customs laws and practices.</p> <p>Our aim is to successfully support the business, through compliance, awareness and ensuring the lawful, normal and efficient operation of the Group.</p>			
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		<p>Tax issues have a key impact not only quantitatively but also qualitatively, are also related to the Group’s reputation and social profile, for instance optimizing and supporting the Corporate Social Responsibility activities.</p> <p>During the development of Group ‘s tax strategy, the economic and social impacts are seriously and responsibly been considered.</p>			
207-2	<p>Tax governance, control, and risk management</p> <p>A. Description of the tax governance and control framework, including:</p> <p>i. the governance body or executive-level position within the organization responsible for ensuring compliance with the tax strategy,</p> <p>ii. how the tax strategy is integrated into the organization,</p> <p>iii. the approach to tax risks, including how they are identified, as well as how risk is managed and monitored, iv. the method for assessing compliance with the tax governance and control framework.</p> <p>B. A description of the mechanisms for reporting concerns regarding unethical or illegal conduct, as well as the organization’s integrity with respect to taxation.</p> <p>C. Description of the assurance process for tax disclosures and, where applicable, reference to</p>	<p>A. A description of the tax governance and control framework, including:</p> <p>i. Day-to-day management of tax and customs matters rests with the Head of the relevant affaires Senior Group Tax & Customs Director and local experts, if required, to identify and manage tax risks according to Group policies and to monitor changes in the tax and customs framework. Following tax assessment of all issues and any potential tax impact to the Companies, the GT&CD takes any necessary measures. The Senior Group Tax & Customs Director reports to the Group Chief Finance Officer (“CFO”), who reports to the Chief Executive Officer (“CEO”) of the Group, reporting to the Board of HelleniQ Energy Holdings SA, being the parent company of HP Group.</p> <p>ii. Group Tax & Customs function provides expert opinions within the Group and tax clearance through analysis from a tax and/or customs perspective. It acts as tax & customs internal consultant for the Group, assessing all issues, following up with all legislation and keeping updated all stakeholders on a timely basis, ensuring tax awareness within the Group providing additionally relevant proposals and guidelines.</p> <p>Through high professional standards, GT&CD seeks to ensure payment of taxes and relevant obligations when due, in line with the clear and firm intention to be in full compliance with all tax and customs legislative requirements. We achieve this by:</p> <ul style="list-style-type: none"> • acting with integrity, full transparency and optimization of the relevant resources; • meeting statutory obligations/deadlines; • providing training and guidance within the Group, acting as internal tax and customs advisers considering jointly tax strategy, business strategy, and development. <p>iii. We do not engage in any aggressive tax planning across the HelleniQ Energy Group, always taking into consideration our corporate policies, values and codes. We follow a conservative approach to tax risk and we strive to keep tax risk at the lowest level. Maintaining compliance is paramount and we aim to comply with both the spirit and letter of the law with regards to our tax and customs affairs.</p> <p>Where risks are identified, we ensure appropriate action is taken to mitigate those risks, when required and reduce the level of risk to an acceptable minimum. If required, we use external advisers to provide tax technical advice and additional resources based on an assessment of risks and requirements.</p> <p>We follow generally accepted risk management principles and best practice, that are applied to tax and we ensure the right communication, integration and adaptation of these principles across the organization.</p>	11.21.5		✓

<p>the report, statement, or opinion on reliability.</p>	<p>iv. There are various reporting/audit tools which we have developed, according to the relevant provisions, to evaluate and follow up compliance and control from a tax perspective within the Group.</p> <p>Tax Certificates - All Greek companies falling within the ambit of the relevant process, are annually undergoing specific audit process by their statutory auditors, obtaining unqualified Tax Certificates, confirming tax compliance for the Group companies, without material or even immaterial tax findings reported. In 2023 the relevant tax certificates, were obtained for 41 Greek liable entities.</p> <p>Transfer Pricing files – Local TP files per entity/country are prepared and submitted annually, centrally coordinated by Group Tax & Customs Department. Intragroup transactions are closely monitored using additional valuation assessment through benchmarking analysis. In 2023, 51 relevant files were prepared.</p> <p>HELLENiQ ENERGY Group TP Masterfile is in line with the framework provided under the OECD Guidelines and the Greek TP rules aiming at achieving consistency and compliance with the said framework.</p> <p>The Masterfile provides a high-level overview of the Group’s business, operations and intercompany transactions (ICTs) and aims to support the documentation according to the Group’s TP policies within the global economic, financial and tax content and it is shared with the Group’s affiliates abroad and if required with the auditors.</p> <p>External advisors perform a thorough review and support to the Group during the update of the informative sections of each Local TP file, which provides an overview of the relevant affiliates, as well as an analysis of the functions, risks and assets (tangible/intangible) that are relevant to the ICTs of each relevant affiliate and how such functions, assets and risks affect and are allocated between the affiliated counterparties.</p> <p>International TP files are submitted in each local language, while they are also prepared in English, to facilitate review centrally at corporate level.</p> <p>Country by Country Reporting – The Group timely prepares and submits annually the CbCR tables with the intragroup transactions detailed information to the Greek Tax Authorities (since the Parent entity of the Group is incorporated and resident in Greece) within the CbCR requirements and according to the relevant process, also it depicts the relevant consolidated data for the Group at country level. In 2023 the said report refers accordingly to 71 entities in 10 countries/jurisdictions where the Group operates.</p> <p>The information contained in the CbCR reflects the guidelines so far provided by the OECD and the Greek authorities in this regard, being in line with those submitted every year.</p> <p>The relevant CbCR notifications are submitted to each jurisdictional authority on an annual basis. All relevant ratios and data are consolidated at a country level.</p>			
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207-3	<p>Stakeholder engagement and management of concerns related to tax</p> <p>Description of the approach to stakeholder engagement and the management of stakeholders'</p>	<p>Description of the approach to tax-related stakeholders, which includes:</p> <p>i. The approach to cooperation with the tax authorities</p> <p>Regular and Interim audits are performed from the relevant authorities for tax & customs issues confirming compliance with the existing framework. The tax framework and practices in Greece, which determine the tax base for the transactions of the Group's main entities, may result in inherent uncertainties, due to its complexity and it being subject to changes and alternative interpretation by relevant authorities at different points in time and across different entities. Where a tax audit results in a</p>	11.21.6		✓

	<p>concerns related to taxation, including:</p> <p>i. the approach to cooperation with tax authorities,</p> <p>ii. the approach to advocating for public policy in the field of taxation,</p> <p>iii. the procedures for collecting and reviewing stakeholder views, including those of external stakeholders</p>	<p>different assessment to the one adopted by the Group entity, and for which the Group after consideration, disagrees with, the process for resolving the issue is usually through a court of law proceeding, which has many stages and can take a considerable number of years to reach its final and irrevocable ruling.</p> <p>ii. The public consultation approach in the field of taxation</p> <p>The Senior Group’s Tax & Customs Director actively participates in relevant bodies, in order to be informed on a timely basis about any change in the relevant framework and promptly provide suggestions in the context of public advocacy of new laws.</p> <p>More specifically:</p> <ol style="list-style-type: none"> 1. Hellenic Petroleum Marketing Companies Association (SEEPE) – Coordinator of the Supply & Customs Committee 2. Hellenic Federation of Enterprises (SEV) – Member of the Taxation Committee 3. American Hellenic Chamber of Commerce – Member of the Taxation Committee 4. International Fiscal Association (IFA) – Member 5. Consultation Committee of the Hellenic Accounting and Auditing Standards Oversight Board (ELTE) – Member <p>We actively engage to ensure full compliance with all relevant legislation and in accordance with internal tax and customs policies, in order to support international trade activities. We strive to be effective in our tax and customs affairs and take advantage of specific provisions, with our primary goal being to ensure compliance with all relevant tax and customs laws and practices.</p> <p>iii. The procedures for collecting and considering the views of stakeholders, including external stakeholders</p> <p>There are both internal and external processes that enable stakeholders to participate in this engagement.</p> <p>Internally, the GT&CD provides expert opinions and guidelines within the Group, in all entities and jurisdictions, also tax clearance from tax and/or customs perspective acting as tax & customs internal consultant, ensuring proper guidelines are provided keeping updated all stakeholders on a timely basis, ensuring tax awareness within the Group.</p> <p>Externally, regular audits are performed by the relevant authorities on tax & customs issues, where the GT&CD provides full support and cooperation. Where a tax audit results in a different assessment to the one adopted by the Group and for which the Group, after consideration, disagrees with, the process for resolving the issue is usually through court proceedings, while pending litigations are evaluated regularly by the relevant legal advisers and are assessed on a quarterly basis as per legal advice provided.</p>			
207-4	Country-by country reporting	With regard to the items in points A & B, please find below the relevant CbCR tables (fiscal year 2023, the 2024 table is in the process of being prepared and will be finalized and submitted within the relevant deadlines) for your reference and convenience.	11.21.7		✓

A. All tax jurisdictions in which the entities included in the organization's audited consolidated financial statements or financial information filed in the public record are tax resident.

B. For each taxing jurisdiction listed in Publication 207-4-a:

i. Names of the permanent entities

ii. Primary activities of the organisation

iii. Number of employees and basis for calculating this number

iv. Revenue from third party sales

v. Income from intra-group transactions with other tax jurisdictions

vi. Profit/loss before tax

vii. Tangible assets other than cash and cash equivalents

viii. Corporate income tax paid on a cash basis

ix. Corporate income tax arising from the results

x. Reasons for the difference between the corporate income tax arising from the results and the tax due, if the statutory tax rate is applied to the profit/loss before tax.

C. The time period covered by the information referred to in disclosure 207-4.

These tables shall be prepared and submitted to the competent authority on an annual basis, in accordance with OECD legislation and guidelines, together with the relevant disclosures, submitted by entity and jurisdiction.

With respect to item B-(x), please note that any difference between the corporate income tax arising on profits/losses and the tax due arises from the difference in accounting and tax basis, in accordance with the specific provisions applicable in each jurisdiction. For example, there may be different treatment for deductibility/recognition of expenses, carry forward of tax losses, recognition of income, etc.

All amounts are in Euro.

Tax authority	Revenue from non related parties	Revenue from Related Parties	Total Revenue	Profit Before Tax
Albania	0.00	0.00	0.00	-58,000.00
Austria	470,000.00	0.00	470,000.00	-12,116,743.00
Bulgaria	298,927,800.00	0.00	298,927,800.00	3,163,850.00
Cyprus	416,490,630.53	211,646,672.96	628,137,303.49	17,221,195.16
North Macedonia	798,577,000.00	1,685,000.00	800,262,000.00	3,536,000.00
Greece	12,371,806,456.57	5,141,304,990.28	17,513,111,446.85	603,903,946.92
Montenegro	252,019,898.99	529,249.21	252,549,148.20	8,266,608.88
Netherlands	0.00	0.00	0.00	-171,000.00
Serbia	209,187,420.00	0.00	209,187,420.00	1,868,070.00
United Kingdom	295,000.00	18,738,000.00	19,033,000.00	4,573,000.00
Grand Total	14,347,774,206.09	5,373,903,912.45	19,721,678,118.54	630,186,927.95

Tax authority	Income Tax paid	Income Tax calculated at tax rates applicable to profits	Share Capital & Share Premium	Retained Earnings
Albania	0.00	0.00	14,968,000.00	-22,291,651.00
Austria	470,000.00	0.00	196,237,645.00	16,981,038.07
Bulgaria	747,509.00	470,000.00	30,846,450.00	11,526,485.57
Cyprus	2,691,113.94	2,581,152.00	236,234,508.40	52,080,414.21
North Macedonia	1,753,687.00	458,000.00	40,423,000.00	38,310,000.00
Greece	380,519,368.28	189,033,692.76	2,566,961,110.08	2,022,988,723.17

Montenegro	2,067,158.64	1,191,991.18	67,987,000.00	32,752,061.57
Netherlands	0.00	0.00	144,189,000.00	133,699,000.00
Serbia	506,735.00	534,960.00	56,746,000.00	-10,032,075.00
United Kingdom	972,462.00	412,000.00	16,284,000.00	13,870,920.00
Grand Total	389,258,033.86	194,681,795.94	3,370,876,713.48	2,289,884,916.60

Tax authority	No. of employees	Fixed assets (PPE+Inventory)
Albania	0.00	119,70.00
Austria	0.00	0.00
Bulgaria	70.00	79,676,300.00
Cyprus	79.00	199,206,528.88
North Macedonia	266.00	35,371,257.82
Greece	3,506	5,197,988,215.28
Montenegro	107.00	66,861,919.81
Netherlands	0.00	0.00
Serbia	49.00	50,693,190.00
United Kingdom	0.00	0.00
Grand Total	4,077	5,629,917,117.79

C. The CbCR table above pertains to the 2023 fiscal year.

With regard to items B-(i) and B-(ii), a summary table is provided listing all Group entities and their respective activities (reporting year 2023), which constitute and form the basis of the table above, while for 2024, the prescribed procedures and deadlines will also be followed, based on new acquisitions, mergers, and transformations within the Group

A/A	Επωνυμία	Αντικείμενο δραστηριότητας	Χώρα
1	HELLENiQ ENERGY HOLDINGS SOCIETE ANONYME	Holding Company	Greece
2	Hellenic Fuels and Lubricants Industrial and Commercial S.A	Trade of oil products	Greece
3	Kalypso KEA SA	Retail trade of liquid fuels & LPG in Greece	Greece
4	Kalypso KEA SA	Construction and operation of fuel storage facilities	Greece
5	Vardax SA	Operation of Crude Oil pipeline (Thesaloniki to RNM)	Greece
6	DIAXON SA	Provision of manufacturing services to HELPE	Greece
7	ELPET BALKANIKI S.A.	Holding company - Construction and operation of a crude oil pipeline	Greece
8	HELLENiQ RENEWABLES SINGLE MEMBER S.A.	Production, distribution and trading of renewable energy sources	Greece
9	ENERGIAKI SERVION S.A.	Production, distribution and trading of renewable energy sources	Greece
10	Energiaiki Pylou Methonis	Production, distribution and trading of renewable energy sources	Greece
11	HELLENiQ ENERGY CONSULTING S.A.	Provision of consulting services to Group affiliates	Greece
12	ASPROFOS S.A.	Engineering services	Greece
13	ATEN Energy SA	Production, distribution and trading of renewable energy sources	Greece
14	EKO Ira Maritime Company	Vessel-owning company	Greece
15	EKO Afroditi Maritime Company	Vessel-owning company	Greece
16	HELPE PATRAIKOS S.A	Exploration and production of hydrocarbons	Greece
17	HELPE UPSTREAM S.A.	Exploration and production of hydrocarbons	Greece
18	HELPE WEST KERKYRA S.A.	Exploration and production of hydrocarbons	Greece
19	HELPE SEA OF THRACE S.A	Exploration and production of hydrocarbons	Greece
20	HELPE E&P HOLDINGS S.A	Holding company of the Group's Exploration & Production of Hydrocarbons activity	Greece
21	HELPE WEST CRETE S.A.	Exploration and production of hydrocarbons	Greece
22	HELPE SW CRETE S.A.	Exploration and production of hydrocarbons	Greece
23	HELPE IONIO S.A.	Exploration and production of hydrocarbons	Greece
24	HELPE KIPARISSIAKOS GULF S.A.	Exploration and production of hydrocarbons	Greece
25	ELPE FUTURE	Distribution of electricity	Greece

26	Kozilio 1 SA	Production, distribution and trading of renewable energy sources	Greece
27	Helpe Renewable Wind Farms of Evia SA	Production of electricity (Wind Park)	Greece
28	HELLENiQ ENERGY DIGITAL S.A.	Information technology developments	Greece
29	Tanagra Solar Energy SA	Production, distribution and trading of renewable energy sources	Greece
30	S AETHER Energy Single Member SA	Production, distribution and trading of renewable energy sources	Greece
31	Hellenic Petroleum Single Member Societe Anonyme Refining, Supply and Sales of Oil Products and Petrochemicals	Refining and trade of oil products	Greece
32	FENSOL S.M.	Production, distribution and trading of renewable energy sources	Greece
33	HELLENiQ ENERGY REAL ESTATE S.A.	Investment company	Greece
34	HELLENiQ RENEWABLES WIND FARMS OF MANI S.A.	Production of electricity (Wind Park)	Greece
35	WINDSPUR Energy	Production of electricity (Wind Park)	Greece
36	JUGOPETROL AD	Distribution of oil products in Montenegro	Montenegro
37	HELLENiQ ENERGY BULGARIA HOLDINGS LIMITED	Holding company	Cyprus
38	HELLENiQ ENERGY SERBIA HOLDINGS LIMITED	Holding company	Cyprus
39	R.A.M OIL CYPRUS LIMITED	Distribution of oil products in Cyprus	Cyprus
40	SUPERLUBE LTD	Owner and management of pipeline and tank rentals	Cyprus
41	HELLENiQ ENERGY CYPRUS HOLDINGS LIMITED	Holding company	Cyprus
42	EKO LOGISTICS LTD	Management and operation of a fuel terminal at the Vassiliko area (Cyprus)	Cyprus
43	HELPE RENEWABLES CYPRUS LIMITED	Holding company	Cyprus
44	HELPE ENERGY FINANCE CYPRUS LIMITED	Financing activities	Cyprus
45	FENSOL HOLDING LIMITED	Holding company	Cyprus
46	EKO ENERGY CYPRUS LTD	Production, distribution and trading of renewable energy sources	Cyprus
47	EKO GAS LIMITED (ex Blue Circle)	Distribution of LPG in Cyprus	Cyprus
48	HELLENiQ ENERGY INTERNATIONAL GmbH	Holding company of Group's International subsidiaries	Austria
49	HELLENiQ ENERGY FINANCE PLC	Financing activities	UK
50	EKO CYPRUS LTD	Distribution of oil products in Cyprus	Cyprus
51	EKO CYPRUS LTD (branch)	Distribution of oil products in Cyprus	Cyprus
52	EKO BULGARIA EAD	Distribution of oil products in Bulgaria	Bulgaria
53	EKO SERBIA AD	Distribution of oil products in Serbia	Serbia
54	GLOBAL ALBANIA SA	Distribution of oil products in Albania	Albania
55	OKTA CRUDE OIL REFINERY AD	Distribution of oil products in RNM	North Macedonia
56	Elpedison BV	Holding company	Netherlands
57	Elpedison S.A	Energy trading	Greece

58	HELLENIC PETROLEUM (UK) LIMITED	Holding company	UK
59	Asprofos S.A - Branch Albania	Engineering services	Albania
60	Vardax - Branch FYROM	Operation of Crude Oil pipeline	North Macedonia
61	HELLENiQ RENEWABLES CYPRUS LYTHRODONTAS LIMITED	Production of electricity	Cyprus
62	HELLENiQ RENEWABLES CYPRUS AGIA VARVARA LIMITED	Production of electricity	Cyprus
63	HELLENiQ RENEWABLES CYPRUS ALAMINOS LIMITED	Production of electricity	Cyprus
64	HELLENiQ RENEWABLES CYPRUS PACHNA LIMITED	Production of electricity	Cyprus
65	HELLENiQ RENEWABLES CYPRUS PAPHOS LIMITED	Production of electricity	Cyprus
66	HELLENiQ RENEWABLES CYPRUS POLITIKO LIMITED	Production of electricity	Cyprus
67	EKO ENERGY PARTNERS	Production of electricity	Cyprus
68	RES ZEUS ELECTRICITY COMPANY LIMITED	Production of electricity	Cyprus
69	SOLIGHT ELECTRICITY COMPANY LIMITED	Production of electricity	Cyprus
70	FRONTERA ENERGIAKI SA	Production of electricity	Greece
71	KOZILIO PRIME	Production of electricity	Greece

415-1	Political contributions	<p>Zero. The Group follows a specific Code of Conduct, which includes political engagement issues and prevents contributions to political parties, persons or entities.</p> <p>As part of its sustainable development strategy, it works with stakeholders through engaging in organizations, associations and bodies. The Group supports and participates in the governing bodies and committees of the organizations/associations and considers its active participation in the following organizations as part of its strategy for sustainable development:</p> <ul style="list-style-type: none"> • CONCAWE (scientific section of the European Refinery Association FuelsEurope) • CSR Europe • eFuel Alliance • European Fuel Manufacturers Association (EFMA) • HYDROGEN EUROPE • International Fiscal Association (IFA) • UN Global Compact • Union European Lubricants Industry (UEIL)/Sustainability Committee • CSR Hellas • Global Compact Network Hellas • Global Sustain • Hellenic Wind Energy Association (HWEA/ELETAEN) • Hellenic Institute of Electric Vehicles (EL.IN.H.O.) • SEV Environment and Health & Safety Committees • SEEPE – Hellenic Petroleum Marketing Companies Association • SEV Business Council for Sustainable Development Hellenic Association of Chemical Industries (HACI) • Exporters' Association of Northern Greece 	11.22.2		✓
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