

Business Ethics, Compliance and Transparency

GRI Disclosure Table by Thematic Area

Standard GRI	Disclosures & Requirements	Cross - reference & Data	GRI Sector Standard	CSRD (ESRS interoperability)	GRI assurance
205-2	Communication and training on anti-corruption policies and procedures	<p>Annual Financial Report 2025 - 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.</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	Annual Financial Report 2025 - p.280	11.20.4	ESRS G1 G1-4-25	✓
206-1	Legal actions for anticompetitive behaviour, anti-trust, and monopoly practices	Annual Financial Report 2025 - p.189	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 2025</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		✓

Standard GRI	Disclosures & Requirements	Cross - reference & Data	GRI Sector Standard	CSRD (ESRS interoperability)	GRI assurance
	<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. 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>			

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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>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 HE 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. 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. 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. 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> <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 full tax compliance for the Group companies, without material or even immaterial tax findings reported. In 2024 the relevant tax certificates, were obtained for 39 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 2024, the relevant liable entities were 68.</p>	11.21.5		✓

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	<p>C. Description of the assurance process for tax disclosures and, where applicable, reference to the report, statement, or opinion on reliability.</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 2024 the said report refers accordingly to 93 entities in 11 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 in each jurisdictional authority on an annual basis. All relevant ratios and data are consolidated at a country level.</p> <p>Changes in the applicable relevant laws are closely followed up centrally by Group Tax & Customs Department who provides internal guidelines for all entities and functions of the Group.</p> <p>b. A description of the mechanisms for reporting concerns about unethical or unlawful behavior and the organization's integrity in relation to tax.</p> <p>The GT&CD ensures appropriate action is taken to mitigate tax risks when required and reduce the level to the acceptable minimum. If required, external advice is sought as well as additional resources, if necessary, based on assessment of risks and requirements.</p> <p>To date no examples of unethical or unlawful behavior with regards to tax and/or customs issues have been identified to report.</p> <p>Within the framework provided by the relevant Law 4624/2019, FEK A' 137/29-8-2019, for the integration of the corresponding EU Directive 2016/680, on the protection of persons reporting breaches of Union law, which applies to the Group from fiscal year 2024 onwards, there is no specific reference or provision for tax related matters. Regarding these specific matters, the framework applied, is the one provided in the Tax Procedure Code and the Customs Code accordingly.</p> <p>c. A description of the assurance process for disclosures on tax and, if applicable, a reference to the assurance report, statement, or opinion.</p> <p>We have developed suitable controls and processes to ensure these are met accurately and on a timely basis:</p> <ul style="list-style-type: none"> • If any unintentional error in tax is identified, we seek to take any corrective action at the earliest opportunity and • We respond with full transparency and integrity to any enquiries from Tax and/or Customs Authorities on a timely basis. All main / significant tax and customs issues are specifically disclosed in the Financial Statements notes, which are also cleared by the certified auditors of the Group. 			

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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' 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>i. Regular and Interim audits are performed from the relevant authorities for tax & customs issues confirming compliance with the existing framework.</p> <p>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 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 decision.</p> <p>ii. 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"> Hellenic Petroleum Marketing Companies Association (ΣΕΕΠΕ) – Coordinator of the Supply & Customs Committee Hellenic Federation of Enterprises (ΣΕΒ) – Member of the Taxation Committee American Hellenic Chamber of Commerce – Member of the Taxation Committee International Fiscal Association (IFA) – Member Consultation Committee of the Hellenic Accounting and Auditing Standards Oversight Board (ΕΑΤΕ) - Member <p>All issues are considered/assessed with the intention of being in full compliance with all related legislation and in line with internal tax and customs policies, to support global operations and commercial activity. We strive to be efficient with our tax affairs and whilst we make use of available reliefs and allowances, our primary focus is on ensuring compliance with all relevant tax laws and practices.</p> <p>iii. 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 advices provided.</p>	11.21.6		✓
207-4	<p>Country-by country reporting</p> <p>A. All tax jurisdictions in which the entities included in the organization's audited</p>	<p>With regard to the requested data a & b, please find below the relevant CbCR Tables (fiscal year 2024) for your reference and convenience. It is prepared and submitted to the relevant Authorities on an annual basis, according to the relevant legislation and OECD Guidelines, together with the relevant Notifications per entity and jurisdiction.</p>	11.21.7		✓

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	<p>consolidated financial statements or financial information filed in the public record are tax resident.</p> <p>B. For each taxing jurisdiction listed in Publication 207-4-a:</p> <p>i. Names of the permanent entities</p> <p>ii. Primary activities of the organisation</p> <p>iii. Number of employees and basis for calculating this number</p> <p>iv. Revenue from third party sales</p> <p>v. Income from intra-group transactions with other tax jurisdictions</p> <p>vi. Profit/loss before tax</p> <p>vii. Tangible assets other than cash and cash equivalents</p> <p>viii. Corporate income tax paid on a cash basis</p> <p>ix. Corporate income tax arising from the results</p> <p>x. Reasons for the difference between the corporate income tax arising from the</p>	<p>With regard to the requested data B- (x), please note that, any difference between corporate income tax results based on profit / loss and the tax due, derives from the difference between the accounting and the tax base which are followed in each jurisdiction. For example, there may be a different treatment for deductibility / recognition of expenses, depreciation, transfer of tax losses, recognition of income, etc.</p> <p>All amounts are in Euros.</p> <table border="1" data-bbox="443 475 1671 906"> <thead> <tr> <th>Tax authority</th> <th>Revenue from non-related parties</th> <th>Revenue from Related Parties</th> <th>Total Revenue</th> <th>Profit Before Tax</th> <th>Income Tax paid</th> <th>Income Tax calculated at tax rates applicable to profits</th> <th>Share Capital & Share Premium</th> <th>Retained Earnings</th> <th>No. of employees</th> <th>Fixed assets (PPE+Inventory)</th> </tr> </thead> <tbody> <tr><td>Albania</td><td>6.265</td><td>0</td><td>6.265</td><td>-1.967.725</td><td>0</td><td>0</td><td>24.720.400</td><td>-24.367.725</td><td>0</td><td>126.000</td></tr> <tr><td>Austria</td><td>598.649</td><td>0</td><td>598.649</td><td>-13.750.436</td><td>0</td><td>0</td><td>196.237.287</td><td>31.333.042</td><td>0</td><td>0</td></tr> <tr><td>Bulgaria</td><td>300.605.570</td><td>51.884</td><td>300.657.454</td><td>2.812.849</td><td>469.621</td><td>419.299</td><td>30.846.755</td><td>14.226.114</td><td>68</td><td>83.084.940</td></tr> <tr><td>Cyprus</td><td>416.120.200</td><td>231.905.704</td><td>648.025.904</td><td>22.900.497</td><td>3.621.368</td><td>3.502.239</td><td>271.298.172</td><td>47.585.386</td><td>83</td><td>220.525.003</td></tr> <tr><td>North Macedonia</td><td>716.639.209</td><td>3.526.584</td><td>720.165.793</td><td>3.585.004</td><td>0</td><td>206.189</td><td>32.246.412</td><td>41.819.595</td><td>251</td><td>37.148.788</td></tr> <tr><td>Greece</td><td>11.099.838.237</td><td>4.883.883.937</td><td>15.983.722.174</td><td>410.505.125</td><td>301.725.556</td><td>102.905.291</td><td>2.503.616.290</td><td>1.839.409.626</td><td>3.234</td><td>4.904.412.140</td></tr> <tr><td>Montenegro</td><td>255.201.049</td><td>0</td><td>255.201.049</td><td>8.698.355</td><td>1.277.382</td><td>1.342.144</td><td>67.986.605</td><td>34.001.087</td><td>98</td><td>66.644.341</td></tr> <tr><td>Serbia</td><td>227.729.519</td><td>11.000</td><td>227.740.519</td><td>2.811.054</td><td>158.725</td><td>471.928</td><td>56.746.000</td><td>-7.601.333</td><td>54</td><td>54.569.093</td></tr> <tr><td>United Kingdom</td><td>134.568</td><td>21.752.853</td><td>21.887.421</td><td>1.920.514</td><td>0</td><td>450.685</td><td>16.284.001</td><td>15.318.532</td><td>0</td><td>64.452</td></tr> <tr><td>Romania</td><td>19</td><td>0</td><td>19</td><td>-239.969</td><td>0</td><td>0</td><td>3.868.026</td><td>-250.688</td><td>0</td><td>938.607</td></tr> <tr><td>Switzerland</td><td>9.487</td><td>0</td><td>9.487</td><td>-82.903</td><td>0</td><td>0</td><td>183.790</td><td>-81.010</td><td>0</td><td>0</td></tr> <tr><td>Grand Total</td><td>13.016.882.773</td><td>5.141.131.961</td><td>18.158.014.734</td><td>437.192.365</td><td>307.252.652</td><td>109.297.775</td><td>3.204.033.737</td><td>1.991.392.626</td><td>3.788</td><td>5.367.513.364</td></tr> </tbody> </table> <p>c. The relevant CbCR table, refers to the fiscal year 2024, which is the latest available, fully in line with the relevant deadlines and framework.</p> <p>With regard to the requested data b-(i) and b-(ii), please see below a summary table with all Group entities and the relevant activities (reference year 2024) which are included and consolidated in the table above (the 2025 table is in the process of being prepared and will be finalized and submitted within the relevant deadlines).</p> <table border="1" data-bbox="443 1145 1671 1511"> <thead> <tr> <th>A/A</th> <th>GROUP ENTITY</th> <th>BUSINESS ACTIVITY</th> <th>JURISDICTION</th> </tr> </thead> <tbody> <tr><td>1</td><td>HELLENiQ ENERGY HOLDINGS SOCIETE ANONYME</td><td> Holding Company</td><td> Greece</td></tr> <tr><td>2</td><td>Hellenic Fuels and Lubricants Industrial and Commercial S.A</td><td> Trade of oil products</td><td> Greece</td></tr> <tr><td>3</td><td>Kalypto KEA SA</td><td> Retail trade of liquid fuels & LPG in Greece</td><td> Greece</td></tr> <tr><td>4</td><td>EKOTA KO SA</td><td> Construction and operation of fuel storage facilities</td><td> Greece</td></tr> <tr><td>5</td><td>Vardax SA</td><td> Operation of Crude Oil pipeline (Thessaloniki to RNM)</td><td> Greece</td></tr> <tr><td>6</td><td>DIAXON SA</td><td> Provision of manufacturing services to HELPE</td><td> Greece</td></tr> <tr><td>7</td><td>ELPET BALKANIKI S.A.</td><td> Holding company - Construction and operation of a crude oil pipeline</td><td> Greece</td></tr> <tr><td>8</td><td>HELLENiQ RENEWABLES SINGLE MEMBER S.A.</td><td> Production, distribution and trading of renewable energy sources</td><td> Greece</td></tr> <tr><td>9</td><td>ENERGIAKI SERVION S.A.</td><td> Production, distribution and trading of renewable energy sources</td><td> Greece</td></tr> <tr><td>10</td><td>Energiaki Pylou Methonis</td><td> Production, distribution and trading of renewable energy sources</td><td> Greece</td></tr> <tr><td>11</td><td>HELLENiQ ENERGY CONSULTING S.A.</td><td> Provision of consulting services to Group affiliates</td><td> Greece</td></tr> <tr><td>12</td><td>ASPROFOS S.A.</td><td> Engineering services</td><td> Greece</td></tr> <tr><td>13</td><td>ATEN Energy SA</td><td> Production, distribution and trading of renewable energy sources</td><td> Greece</td></tr> <tr><td>14</td><td>EKO Ira Maritime Company</td><td> Vessel-owning company</td><td> Greece</td></tr> <tr><td>15</td><td>EKO Afroditi Maritime Company</td><td> Vessel-owning company</td><td> Greece</td></tr> <tr><td>16</td><td>HELPE PATRAIKOS S.A.</td><td> Exploration and production of hydrocarbons</td><td> Greece</td></tr> </tbody> </table>	Tax authority	Revenue from non-related parties	Revenue from Related Parties	Total Revenue	Profit Before Tax	Income Tax paid	Income Tax calculated at tax rates applicable to profits	Share Capital & Share Premium	Retained Earnings	No. of employees	Fixed assets (PPE+Inventory)	Albania	6.265	0	6.265	-1.967.725	0	0	24.720.400	-24.367.725	0	126.000	Austria	598.649	0	598.649	-13.750.436	0	0	196.237.287	31.333.042	0	0	Bulgaria	300.605.570	51.884	300.657.454	2.812.849	469.621	419.299	30.846.755	14.226.114	68	83.084.940	Cyprus	416.120.200	231.905.704	648.025.904	22.900.497	3.621.368	3.502.239	271.298.172	47.585.386	83	220.525.003	North Macedonia	716.639.209	3.526.584	720.165.793	3.585.004	0	206.189	32.246.412	41.819.595	251	37.148.788	Greece	11.099.838.237	4.883.883.937	15.983.722.174	410.505.125	301.725.556	102.905.291	2.503.616.290	1.839.409.626	3.234	4.904.412.140	Montenegro	255.201.049	0	255.201.049	8.698.355	1.277.382	1.342.144	67.986.605	34.001.087	98	66.644.341	Serbia	227.729.519	11.000	227.740.519	2.811.054	158.725	471.928	56.746.000	-7.601.333	54	54.569.093	United Kingdom	134.568	21.752.853	21.887.421	1.920.514	0	450.685	16.284.001	15.318.532	0	64.452	Romania	19	0	19	-239.969	0	0	3.868.026	-250.688	0	938.607	Switzerland	9.487	0	9.487	-82.903	0	0	183.790	-81.010	0	0	Grand Total	13.016.882.773	5.141.131.961	18.158.014.734	437.192.365	307.252.652	109.297.775	3.204.033.737	1.991.392.626	3.788	5.367.513.364	A/A	GROUP ENTITY	BUSINESS ACTIVITY	JURISDICTION	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	Kalypto KEA SA	Retail trade of liquid fuels & LPG in Greece	Greece	4	EKOTA KO SA	Construction and operation of fuel storage facilities	Greece	5	Vardax SA	Operation of Crude Oil pipeline (Thessaloniki to RNM)	Greece	6	DIAXON SA	Provision of manufacturing services to HELPE	Greece	7	ELPET BALKANIKI S.A.	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Tax authority	Revenue from non-related parties	Revenue from Related Parties	Total Revenue	Profit Before Tax	Income Tax paid	Income Tax calculated at tax rates applicable to profits	Share Capital & Share Premium	Retained Earnings	No. of employees	Fixed assets (PPE+Inventory)																																																																																																																																																																																																														
Albania	6.265	0	6.265	-1.967.725	0	0	24.720.400	-24.367.725	0	126.000																																																																																																																																																																																																														
Austria	598.649	0	598.649	-13.750.436	0	0	196.237.287	31.333.042	0	0																																																																																																																																																																																																														
Bulgaria	300.605.570	51.884	300.657.454	2.812.849	469.621	419.299	30.846.755	14.226.114	68	83.084.940																																																																																																																																																																																																														
Cyprus	416.120.200	231.905.704	648.025.904	22.900.497	3.621.368	3.502.239	271.298.172	47.585.386	83	220.525.003																																																																																																																																																																																																														
North Macedonia	716.639.209	3.526.584	720.165.793	3.585.004	0	206.189	32.246.412	41.819.595	251	37.148.788																																																																																																																																																																																																														
Greece	11.099.838.237	4.883.883.937	15.983.722.174	410.505.125	301.725.556	102.905.291	2.503.616.290	1.839.409.626	3.234	4.904.412.140																																																																																																																																																																																																														
Montenegro	255.201.049	0	255.201.049	8.698.355	1.277.382	1.342.144	67.986.605	34.001.087	98	66.644.341																																																																																																																																																																																																														
Serbia	227.729.519	11.000	227.740.519	2.811.054	158.725	471.928	56.746.000	-7.601.333	54	54.569.093																																																																																																																																																																																																														
United Kingdom	134.568	21.752.853	21.887.421	1.920.514	0	450.685	16.284.001	15.318.532	0	64.452																																																																																																																																																																																																														
Romania	19	0	19	-239.969	0	0	3.868.026	-250.688	0	938.607																																																																																																																																																																																																														
Switzerland	9.487	0	9.487	-82.903	0	0	183.790	-81.010	0	0																																																																																																																																																																																																														
Grand Total	13.016.882.773	5.141.131.961	18.158.014.734	437.192.365	307.252.652	109.297.775	3.204.033.737	1.991.392.626	3.788	5.367.513.364																																																																																																																																																																																																														
A/A	GROUP ENTITY	BUSINESS ACTIVITY	JURISDICTION																																																																																																																																																																																																																					
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	Kalypto KEA SA	Retail trade of liquid fuels & LPG in Greece	Greece																																																																																																																																																																																																																					
4	EKOTA KO SA	Construction and operation of fuel storage facilities	Greece																																																																																																																																																																																																																					
5	Vardax SA	Operation of Crude Oil pipeline (Thessaloniki 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	Energiaki 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																																																																																																																																																																																																																					

Standard GRI	Disclosures & Requirements	Cross - reference & Data			GRI Sector Standard	CSRD (ESRS interoperability)	GRI assurance
	<p>results and the tax due, if the statutory tax rate is applied to the profit/loss before tax.</p> <p>C. The time period covered by the information referred to in disclosure 207-4.</p>	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 LTD	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	UK		
		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	HELLENIC PETROLEUM (UK) LIMITED	Holding company	UK		
		57	Asprofos S.A - Branch Albania	Engineering services	Albania		
		58	Vardax - Branch FYROM	Operation of Crude Oil pipeline	North Macedonia		
		59	HELLENiQ RENEWABLES CYPRUS LYTHRODONTAS LIMITED	Production of electricity	Cyprus		
		60	HELLENiQ RENEWABLES CYPRUS AGIA VARVARA LIMITED	Production of electricity	Cyprus		
		61	HELLENiQ RENEWABLES CYPRUS ALAMINOS LIMITED	Production of electricity	Cyprus		
		62	HELLENiQ RENEWABLES CYPRUS PACHNA LIMITED	Production of electricity	Cyprus		
		63	HELLENiQ RENEWABLES CYPRUS PAPHOS LIMITED	Production of electricity	Cyprus		
		64	HELLENiQ RENEWABLES CYPRUS POLITIKO LIMITED	Production of electricity	Cyprus		
		65	EKO ENERGY PARTNERS	Production of electricity	Cyprus		
		66	RES ZEUS ELECTRICITY COMPANY LIMITED	Production of electricity	Cyprus		
		67	SOLIGHT ELECTRICITY COMPANY LIMITED	Production of electricity	Cyprus		
		68	FRONTERA ENERGIKI SA	Production of electricity	Greece		
		69	KOZILIO PRIME	Production of electricity	Greece		
		70	SOLARPIN LIMITED	Production and Sale of Electricity	Cyprus		
		71	SANTIAM INVESTMENT I LTD	Production and Sale of Electricity	Cyprus		
		72	SANTIAM INVESTMENT II LTD	Production and Sale of Electricity	Cyprus		
		73	SANTIAM INVESTMENT III LTD	Production and Sale of Electricity	Cyprus		
		74	SANTIAM INVESTMENT IV LTD	Production and Sale of Electricity	Cyprus		

Standard GRI	Disclosures & Requirements	Cross - reference & Data			GRI Sector Standard	CSRD (ESRS interoperability)	GRI assurance
		75	SANTIAM INVESTMENT V LTD	Production and Sale of Electricity	Cyprus		
		76	SANTIAM INVESTMENT VI LTD	Production and Sale of Electricity	Cyprus		
		77	HELLENiQ RES ROMANIA S.R.L.	Energy	Romania		
		78	HELLENiQ RES ROM ALPHA S.R.L.	Energy	Romania		
		79	DUO GREEN POWER SRL	Energy	Romania		
		80	NEAMT GREEN ENERGY SRL	Energy	Romania		
		81	DUO RENEWABLE ENERGY SRL	Energy	Romania		
		82	AKTINA XIROCHORIOU	Production of electricity	Greece		
		83	GREEN POWER KILKIS	Production of electricity	Greece		
		84	KOZILJO NEW PROJECTS SINGLE MEMBER S.A.	Energy	Greece		
		85	CLEAN ENERGY 3 SINGLE MEMBER S.A.	Production of electricity	Greece		
		86	CLEAN ENERGY 5 SINGLE MEMBER S.A.	Production of electricity	Greece		
		87	CLEAN ENERGY 6 SINGLE MEMBER S.A.	Production of electricity	Greece		
		88	Green ENERGY PLUS 4 SINGLE MEMBER S.A.	Production of electricity	Greece		
		89	Green ENERGY PLUS 5 SINGLE MEMBER S.A.	Production of electricity	Greece		
		90	Green ENERGY PLUS 6 SINGLE MEMBER S.A.	Production of electricity	Greece		
		91	SUN POWER 1	Production of electricity	Greece		
		92	Solarproject STAAT VAST I	Production of electricity	Greece		
		93	HELLENIC PETROLEUM TRADING SA	Trading	Switzerland		