



**HELLENiQ**  
ENERGY

# **★ Greek Sustainability Code**

# APPENDIX V Greek Sustainability Code

In 2025, HELLENiQ ENERGY, as an ambassador of the Greek Sustainability Code, complied with the Code's 20 criteria, as presented in the Table below.



PILLAR	CRITERIA	Reference to the Sections within this Report/ CSRD - ESRS	GRI Standards
STRATEGY	1. Strategic Analysis & Action	<ul style="list-style-type: none"> <li>• <a href="#">SBM-1 - Strategy, Business Model and Value Chain</a></li> </ul>	GRI 2-22
	2. Materiality	<ul style="list-style-type: none"> <li>• <a href="#">SBM-2 - Interests and Views of Stakeholders</a></li> <li>• <a href="#">SBM-3 - Material IRO and their Interaction with Strategy and Business Model</a></li> <li>• <a href="#">Impact, Risk and Opportunity Management</a></li> </ul>	GRI 2-14, 3-1, 3-2, 3-3
	3. Objectives	<ul style="list-style-type: none"> <li>• <a href="#">ESG Goals</a></li> </ul>	GRI 3-3
	4. Value Chain Management	<ul style="list-style-type: none"> <li>• <a href="#">SBM-1 - Strategy, Business Model and Value Chain</a></li> <li>• <a href="#">ESRS S4 - Consumers and End-Users</a></li> </ul>	GRI 2-6, 2-29, 3-3, 308-1, 308-2, 407-1, 408-1, 409-1, 414-1, 414-2
	5. Responsibility	<ul style="list-style-type: none"> <li>• <a href="#">General Disclosures - ESRS 2</a></li> </ul>	
MANAGEMENT PROCEDURE	6. Rules and Procedures	<ul style="list-style-type: none"> <li>• <a href="#">General Disclosures - ESRS 2</a></li> </ul>	GRI 2-18, 2-23
	7. Monitoring	<ul style="list-style-type: none"> <li>• <a href="#">ESRS E1 - Climate change</a></li> <li>• <a href="#">ESRS E2 - Pollution</a></li> <li>• <a href="#">ESRS E3 - Water and Marine Resources</a></li> <li>• <a href="#">ESRS E4 - Biodiversity and Ecosystems</a></li> <li>• <a href="#">ESRS E5 - Resource Use and Circular</a></li> <li>• <a href="#">ESRS S1 - Own Workforce</a></li> <li>• <a href="#">ESRS S3 - Affected Communities</a></li> <li>• <a href="#">ESRS S4 - Consumers and End-Users</a></li> </ul>	<a href="#">GRI</a>
	8. Reward Schemes and Sustainable Development Motives	<ul style="list-style-type: none"> <li>• <a href="#">GOV-2 - Information Provided to and Sustainability Matters Addressed by HELLENiQ &amp; GOV-3 - Integration of Sustainability-Related Performance in Incentive Schemes</a></li> </ul>	GRI 2-19
	9. Stakeholder Engagement	<ul style="list-style-type: none"> <li>• <a href="#">SBM-2 - Interests and Views of Stakeholders</a></li> </ul>	GRI 2-29
	10. Responsible Products and Innovation	<ul style="list-style-type: none"> <li>• <a href="#">ESRS S4 - Consumers and End-Users</a></li> </ul>	GRI 414-1, 414-2, 415-1, 416-2, 417-1, 417-2, 417-3, 418-1
ENVIRONMENT	11. Use of Natural Resources	<ul style="list-style-type: none"> <li>• <a href="#">ESRS E1 - Climate change</a></li> <li>• <a href="#">ESRS E2 - Pollution</a></li> <li>• <a href="#">ESRS E3 - Water and Marine Resources</a></li> <li>• <a href="#">ESRS E4 - Biodiversity and Ecosystems</a></li> <li>• <a href="#">ESRS E5 - Resource Use and Circular</a></li> </ul>	GRI 301-1, 301-2, 301-3, 302-1, 302-2, 302-3, 302-4, 302-5, 303-1, 303-2, 303-3, 303-4, 303-5, 306-1, 306-2, 306-3, 306-4, 306-5, 201-2, 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7
	12. Management of Resources	<ul style="list-style-type: none"> <li>• <a href="#">ESRS E1 - Climate change</a></li> <li>• <a href="#">ESRS E2 - Pollution</a></li> <li>• <a href="#">ESRS E3 - Water and Marine Resources</a></li> <li>• <a href="#">ESRS E4 - Biodiversity and Ecosystems</a></li> <li>• <a href="#">ESRS E5 - Resource Use and Circular</a></li> </ul>	GRI 301-1, 301-2, 301-3, 302-1, 302-2, 302-3, 302-4, 302-5, 303-1, 303-2, 303-3, 303-4, 303-5, 306-1, 306-2, 306-3, 306-4, 306-5, 201-2, 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7
	13. Gas Emissions and Climate Change	<ul style="list-style-type: none"> <li>• <a href="#">ESRS E1 - Climate change</a></li> </ul>	GRI 301-1, 302-1, 305-1, 305-2, 305-3, 305-4, 305-5

PILLAR	CRITERIA	Reference to the Sections within this Report/ CSRD - ERSR	GRI Standards
SOCIETY	14. Employment Rights	<ul style="list-style-type: none"> <li>• <a href="#">ESRS S1 - Own Workforce</a></li> </ul>	GRI 405-1
	15. Equal Opportunities	<ul style="list-style-type: none"> <li>• <a href="#">ESRS S1 - Own Workforce</a></li> </ul>	GRI 403-2, 403-4, 404-1, 406-1
	16. Employment	<ul style="list-style-type: none"> <li>• <a href="#">ESRS S1 - Own Workforce</a></li> <li>• <a href="#">ESRS S3 - Affected Communities</a></li> </ul>	GRI 401-1, 404-2, 404-1, 403-4, 404-1, 405-1, 406-1
	17. Human Rights in the Supply Chain	<ul style="list-style-type: none"> <li>• <a href="#">ESRS S1 - Own Workforce</a></li> <li>• <a href="#">ESRS S3 - Affected Communities</a></li> </ul>	GRI 407-1, 408-1, 409-1, 414-1, 414-2
	18. Corporate Citizenship	<ul style="list-style-type: none"> <li>• <a href="#">ESRS S3 - Affected Communities</a></li> </ul>	GRI 201-1, 202-2, 203-1, 413-1
	19. Initiatives and Political Influence	<ul style="list-style-type: none"> <li>• <a href="#">ESRS S3 - Affected Communities</a></li> </ul>	GRI 415-1
	20. Corruption Prevention and Fighting	<ul style="list-style-type: none"> <li>• <a href="#">ESRS S1 - Own Workforce</a></li> </ul>	GRI 2-23, 2-26, 205-1, 205-3

