

Athens, October 2025

## **SUSTAINABLE DEVELOPMENT POLICY**

### **Introduction**

DEPA Commercial S.M.S.A. (hereinafter the "Group") is a group of companies operating in natural gas supply, and power generation and supply. The Group makes significant investments in clean and alternative forms of energy, such as Renewable Energy Sources (RES) and biomethane, by developing low-carbon infrastructure. By actively participating in the transition towards a sustainable energy future, the Group promotes energy security and sustainable development at both national and European level.

Sustainable Development is a strategic priority for the Group, which is committed to creating long-term value for all partners.

The Group strives to operate responsibly and ethically while working systematically to integrate responsible environmental management, social responsibility and sound corporate governance throughout its business practices and activities.

### **Purpose and Objectives**

The purpose of this Sustainable Development Policy (hereinafter the "Policy") is to describe the framework for the Group's responsible operation and to reflect the Group's commitments to the adoption of Sustainable Development Principles. An annex with the definitions of the key terms used herein forms an integral part of this Policy.

The objective of the Policy is to lay the foundations for the development of a sustainable business model that enhances the Group's resilience, accountability and long-term growth.

Furthermore, the Sustainable Development Policy aims to:

- ensure alignment with national and EU regulatory requirements, international best practices and sustainability standards (GRI, ESRS, etc.);
- contribute to the achievement of the 17 United Nations Sustainable Development Goals (SDGs), as well as the objectives set by the European Green Deal and the National Energy and Climate Plan (NECP);
- foster a responsible corporate culture across the full spectrum of the Group's operations, build trust with Stakeholders, and strengthen transparency and accountability.

### **Mission, Vision and Values**

The Sustainable Development Policy is embedded at the core of the Group's corporate strategy and is fully aligned with the Group's vision, values and mission. It constitutes the basis of a unified and coherent framework of principles, values and guidelines governing the organisation and overall operation of the Group. The Policy integrates sustainability principles and ESG criteria into business strategy and decision-making, contributing to the creation of long-term value for society, the environment and Stakeholders.

## **Commitment to Sustainable Development**

The Group operates responsibly, systematically integrating environmental management, social responsibility and corporate governance principles into every aspect of business. True to its commitment to a just energy transition, the Group places the development of clean energy solutions and innovative low-emissions products and services at the centre of its strategy, with the aim of combating climate change. Aligned with the objectives of the European Green Deal, the Group continuously monitors developments in the energy sector and actively contributes to the achievement of national Energy and Climate targets, thus contributing to a sustainable energy future for all.

### **Key Policy Pillars:**

This Policy covers the pillars of environmental responsibility, societal contribution and corporate governance.

#### **Environment**

The Group is committed to reducing its carbon footprint, protecting and preserving biodiversity, addressing the challenges of climate change and actively contributing to the green transition. Through innovative solutions and responsible practices, the Group pursues a sustainable energy future that leaves no one behind.

#### **Society**

The Group promotes equality and respect for human rights, ensures the health, safety and well-being of employees, supports education, development and professional advancement, while actively contributing to enhancing the local communities where the Group is present.

#### **Corporate Governance**

The Group operates with high standards of corporate governance, along with the active involvement of the Board of Directors and Management. The Group is committed to transparency and accountability through the systematic monitoring and disclosure of ESG data, in line with national, EU and international standards. At the same time, it integrates sustainability criteria into business strategy and decision-making, maintains a continuous dialogue with stakeholders, and complies with all regulatory requirements.

### **Scope**

The Sustainable Development Policy applies to all Group companies. Specifically, it applies to:

- senior management executives of all Group companies;
- all employees across all Group companies, irrespective of the nature of their employment relationship;
- all Group external partners and suppliers.

### **Approval and Review**

This Policy enters into force on the date it is approved by the Chief Executive Officer of DEPA Commercial S.M.S.A. The Board of Directors retains oversight of its implementation. The Policy is

reviewed and revised whenever deemed necessary, taking into account changes in the regulatory framework, business needs or the expectations of Stakeholders.

The latest version of this Policy is available on the website of DEPA Commercial S.M.S.A., the Group's parent company, and is readily accessible to all Stakeholders.

Konstantinos D. Xifaras  
Chief Executive Officer