

Key Performance Indicators **ESG 2024**

COORDINATOR
Division of Corporate Social Responsibility
and Sustainable Development

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Material topic

Value creation

ESRS	GRI, ATHEX ESG, SASB	Key Performance Indicator (KPI)	Unit	2024	2023 ¹
GRI 201-1		Direct economic value generated			
		Revenues	thousand €	351,022.0	254,659.0
		Direct economic value distributed			
		Operating costs	thousand €	66,416.0	21,473.0
		Employee wages and benefits	thousand €	11,625.0	10,263.0
		Payments to providers of capital	thousand €	117,240.0	107,351.0
		Payments to the state (Total)	thousand €	25,098.0	28,468.0
		Community investments	thousand €	1,164.0	4,318.0
		Total	thousand €	221,543.0	171,873.0
		Economic value retained	thousand €	129,479.0	82,786.0

¹ A revaluation of 2023 values has been carried out, based on the final results as reported in the financial statements.

Material topic

Corporate culture

ESRS	GRI, ATHEX ESG, SASB	Key Performance Indicator (KPI)	Unit	2024	2023
ESRS G1-4	GRI 205-3	Confirmed incidents of corruption	#*	0	0
ESRS S4-3 ESRS S4-4	GRI 418-1 ATHEX SS-S2	Substantiated complaints concerning breaches of customer privacy and losses of customer data	#	0	0
-	GRI 307-1, IF-EN-160a.1	Incidents of non-compliance with environmental laws and regulations	#	0	0
ESRS S1-17	GRI 406-1	Incidents of discrimination	#	0	0
-	ATHEX A-G2-1 IF-EN-510a.2	Total amount of monetary losses as a result of court proceedings associated with charges of (1) bribery or corruption, and (2) anti-competitive practices	€	0	0
-	ATHEX A-G2-2	Total number of business ethics violations	#	0	0

* The symbol # is used to indicate that the unit of measurement is the number of incidents.»

Material topic

Climate change mitigation & Climate change adaptation

ESRS	GRI, ATHEX ESG, SASB	Key Performance Indicator (KPI)	Unit	2024	2023
Direct GHG emissions (Scope 1)					
ESRS E1-6	ATHEX C-E1-1, GRI 305-1	Direct GHG emissions (Scope 1 emissions)	t CO ₂ e	444.9	381.5
	ATHEX C-E1, GRI 305-1	Biogenic CO ₂ emissions	t CO ₂ e	5,129.1	4,388.5
	ATHEX C-E1-2	Scope 1 emissions - GHG intensity of Scope 1 emissions.	t CO ₂ e/€ turnover	0.00000127	0.00000116
Indirect GHG emissions (Scope 2)					
ESRS E1-6	ATHEX C-E2-1, GRI 305-2	Indirect emissions (Scope 2) Location-based approach	t CO ₂ e	2,477.6	2,679.1
	ATHEX C-E2-3, GRI 305-2	Indirect emissions (Scope 2) Market-based approach	t CO ₂ e	0.0	0.0
	ATHEX C-E2-2	GHG intensity of Scope 2 emissions Location-based approach	t CO ₂ e/€ turnover	0.0000071	0.0000082
	ATHEX C-E2-4	GHG intensity of Scope 2 emissions Market-based approach	t CO ₂ e/€ turnover	0.0	0.0
Indirect GHG emissions (Scope 3)					
ESRS E1-6	ATHEX A-E1-1, ATHEX A-E1-2	Category 1: Purchased good & services	t CO ₂ e	34,648.8	47,951.8
		Category 2: Capital goods	t CO ₂ e	14,630.7	71,578.4
		Category 3: Fuels and energy-related activities not included in Scope 1 or 2	t CO ₂ e	2,244.7	717.5
		Category 4: Upstream transportation & distribution	t CO ₂ e	2,235.8	9,320.8
		Category 5: Waste generated in operations	t CO ₂ e	32.9	87.5
		Category 6: Business travel	t CO ₂ e	214.0	211.0
		Category 7: Employee commuting	t CO ₂ e	95.6	108.2
		Total Scope 3 indirect emissions	t CO ₂ e	54,102.5	129,975.1
	GHG intensity of Scope 3 emissions	t CO ₂ e/€ turnover	0.00015	0.00040	
	ATHEX A-E8-1	Total GHG emissions Location-based	t CO ₂ e	57,025.0	133,035.7
	ATHEX A-E8-2	Total GHG emissions Market-based	t CO ₂ e	54,547.4	130,356.6
Air pollutant emissions					
ESRS E2-4	GRI 305-7, ATHEX SS-E2-1, ATHEX SS-E2-2	Total amount of NOx (including NO and NO ₂ and excluding N ₂ O)	t	1.8	2.4
		Total amount of SOx (including SO ₂ and SO _x)	t	0.5	1.4

Material topic

Energy

ESRS	GRI, ATHEX ESG, SASB	Key Performance Indicator (KPI)	Unit	2024	2023
Energy consumption within the organisation ²					
ESRS E1-5	GRI 302-1, ATHEX C-E3-1, ATHEX C-E3-3	Total energy consumption within the Group	MWh	33,492.3	30,483.4
		Total fuel consumption within the Group from RES	MWh	22,055.4	21,710.5
		Total fuel consumption within the Group from non-RES	MWh	1,783.2	1,614.6
		Electricity consumption within the Group	MWh	9,653.7	7,158.3
		Electricity consumption within the Group from RES from the grid – with GOs	MWh	9,653.7	7,158.3
		Electricity consumption within the Group from the grid – without GOs	MWh	0.0	0.0
		Percentage of renewable energy consumed within the Group	%	94.7	94.7
	ATHEX C-E3-2	Percentage of electricity consumed	%	28.8	23.5
	ATHEX C-E3-4, ATHEX C-E3-5	Total amount of energy produced	GWh	3,248.4	2,596.7
		Percentage of renewable energy produced	%	100.0	100.0
		Percentage of electricity consumed from non-RES as a proportion of the Group's total electricity consumption	%	0.0	0.0
		Percentage of electricity consumed from RES as a proportion of the Group's total electricity consumption	%	100.0	100.0
		Total installed capacity: Wind energy	MW	1,197.0	1,193.4
		Total installed capacity: Hydropower energy	MW	17.8	17.8
		Total installed capacity: Solar energy	MW	8.5	8.5
		Total installed capacity: Waste management and energy utilization from waste	MW	1.0	4.1

²The data relate to all operating power generation facilities controlled by the Group in the countries: Greece, Bulgaria, Poland.

Material topic

Resource use and circular economy I Waste

ESRS	GRI, ATHEX ESG, SASB	Key Performance Indicator (KPI)	Unit	2024	2023
ESRS E5-5	GRI 306-3	Waste generated	t	126.6	237.6
Hazardous waste					
ESRS E5-5	GRI 306-3, ATHEX A-E3-1	Waste generated	t	50.4	66.5
		Waste diverted from disposal	t	50.4	66.5
		Waste directed to disposal	t	0.0	0.0
Non-hazardous waste					
ESRS E5-5	GRI 306-3, ATHEX A-E3-2	Waste generated	t	76.2	171.1
		Waste diverted from disposal	t	19.8	6.0
		Waste directed to disposal	t	56.4	165.1

Material topic

Resource use and circular economy I Waste

ESRS	GRI, ATHEXESG, SASB	Key Performance Indicator (KPI)	Unit	2024			2023 ³		
Hazardous waste ⁴				Waste generated	Waste diverted from disposal	Waste directed to disposal	Waste generated	Waste diverted from disposal	Waste directed to disposal
ESRS E5-5	GRI 306-3	Contaminated packaging - 15 01 10*	t	8.6	8.6	-	6.1	6.1	-
		Contaminated absorbents-15 02 02*	t	17.1	17.1	-	15.6	15.6	-
		Lubricants - 13 02 05*	t	13.4	13.4	-	18.2	18.2	-
		Batteries - 16 06 01*	t	0.5	0.5	-	0.03	0.03	-
		Oil filters - 16 01 07*	t	4.3	4.3	-	5.1	5.1	-
		Oil waste - 13 08 99*	t	0.7	0.7	-	1.0	1.0	-
		Antifreeze fluids - 16 01 14*	t	3.8	3.8	-	0.02	0.02	-
		Oily water from oil/water separators - 13 05 07*	t	0.0	0.0	-	20.0	20.0	-
		Fluorescent lamps - 20 01 21*	t	0.02	0.02	-	0.02	0.02	-
		Waste from adhesives and sealants - 08 04 09*	t	-	-	-	-	-	-
		Non-chlorinated hydraulic oils - 13 01 10*	t	0.7	0.7	-	0.4	0.4	-
		Other engine oils and lubricants - 13 02 08*	t	1.2	1.2	-	-	-	-
		Discarded equipment containing hazardous components - 16 02 13*	t	0.004	0.004	-	0.01	0.01	-
		Batteries and accumulators included in 16 06 01, 16 06 02 or 16 06 03 and mixed batteries and accumulators containing such batteries - 20 01 33*	t	0.0	0.0	-	0.04	0.04	-
Total		t	50.4	50.4	-	66.5	66.5	-	

³The data include: Facilities (Sites & Offices) in operation in Greece, Bulgaria and Poland.

⁴Hazardous waste according to the European Waste List.

Material topic

Resource use and circular economy I Waste

ESRS	GRI, ATHEX ESG, SASB	Key Performance Indicator (KPI)	Unit	2024			2023		
Waste diverted from disposal				Onsite	Offsite	Total	Onsite	Offsite	Total
Hazardous waste									
ESRS E5-5	GRI 306-4	Preparation for reuse	t	0.0	0.0	0.0	0.0	0.0	0.0
		Recycling	t	0.0	0.0	0.0	0.0	0.0	0.0
		Other recovery operations	t	0.0	50.4	50.4	0.0	66.5	66.5
		Total	t	0.0	50.4	50.4	0.0	66.5	66.5
Non-hazardous waste									
ESRS E5-5	GRI 306-4	Preparation for reuse	t	0.0	0.0	0.0	0.0	0.0	0.0
		Composting	t	0.0	0.0	0.0	0.0	0.0	0.0
		Recycling	t	0.0	16.4	16.4	0.0	6.0	6.0
		Other recovery operations	t	0.0	3.4	3.4	0.0	0.0	0.0
		Total	t	0.0	19.8	19.8	0.0	6.0	6.0

Material topic

Resource use and circular economy I Waste

ESRS	GRI, ATHEX ESG, SASB	Key Performance Indicator (KPI)	Unit	2024			2023		
Waste directed to disposal				Onsite	Offsite	Total	Onsite	Offsite	Total
Hazardous waste									
ESRS E5-5	GRI 306-5	Incineration (with energy recovery)	t	0.0	0.0	0.0	0.0	0.0	0.0
		Incineration (without energy recovery)	t	0.0	0.0	0.0	0.0	0.0	0.0
		Landfilling	t	0.0	0.0	0.0	0.0	0.0	0.0
		Total	t	0.0	0.0	0.0	0.0	0.0	0.0
Non-hazardous waste									
ESRS E5-5	GRI 306-5	Incineration (with energy recovery)	t	0.0	0.0	0.0	0.0	0.0	0.0
		Incineration (without energy recovery)	t	0.0	0.0	0.0	0.0	0.0	0.0
		Landfilling	t	0.0	56.4	56.4	0.0	165.1	165.1
		Total	t	0.0	56.4	56.4	0.0	165.1	165.1

Material topic

Resource use and circular economy I Waste

ESRS	GRI. ATHEX ESG. SASB	Key Performance Indicator (KPI)	Unit	2024	2023
Percentage of waste by type of treatment					
Hazardous waste					
ESRS E5-5	ATHEX A-E3-1 ATHEX A-E3-3 ATHEX A-E3-4 ATHEX A-E3-5 ATHEX A-E3-6	Hazardous waste	t	50.4	66.5
		Landfilling	%	0.0	0.0
		Incineration (with energy recovery)	%	0.0	0.0
		Incineration (without energy recovery)	%	0.0	0.0
		Recycling	%	0.0	0.0
		Preparation for reuse	%	0.0	0.0
		Composting	%	0.0	0.0
		Other disposal operations ⁵	%	100.0	100.0
Non-hazardous waste					
ESRS E5-5	ATHEX A-E3-2 ATHEX A-E3-3 ATHEX A-E3-4 ATHEX A-E3-5 ATHEX A-E3-6	Non-hazardous waste	t	76.2	171.1
		Landfilling	%	74.0	96.5
		Incineration (with energy recovery)	%	0.0	0.0
		Incineration (without energy recovery)	%	0.0	0.0
		Recycling	%	0.0	3.5
		Preparation for reuse	%	0.0	0.0
		Composting	%	0.0	0.0
		Other disposal operations	%	26.0	0.0

⁵The value refers to hazardous waste which following its collection by licensed third parties, undergoes special treatment and/or recovery operations apart from recycling procedures that apply to non-hazardous waste.

Material topic

Water management⁶

ESRS	GRI, ATHEX ESG, SASB	Key Performance Indicator (KPI)	Unit	2024		2023	
Water withdrawal							
Water source				All areas	Areas of significant influence on water resources	All areas	Areas of significant influence on water resources
Surface water							
ESRS E3-4	GRI 303-3	Freshwater	ML	2,576,846.5	2,576,846.5	3,730,524.8	3,730,524.8
		Other water (>1,000 mg/L total dissolved solids)	ML	0.0	0.0	0.0	0.0
Seawater							
ESRS E3-4	GRI 303-3	Freshwater	ML	0.0	0.0	0.0	0.0
		Other water (>1,000 mg/L total dissolved solids)	ML	1.4	1.4	1.3	1.3
Third-party water							
ESRS E3-4	GRI 303-3	Freshwater	ML	2.7	2.7	3.7	3.6
		Other water (>1,000 mg/L total dissolved solids)	ML	0.0	0.0	0.0	0.0
		Surface water	ML	0.0	0.0	0.0	0.0
		Groundwater	ML	0.0	0.0	0.0	0.0
		Seawater	ML	0.0	0.0	0.0	0.0
		Produced water	ML	0.0	0.0	0.0	0.0
Total							
ESRS E3-4	GRI 303-3	Freshwater	ML	2,576,849.2	2,576,849.1	3,730,528.5	3,730,528.5
		Other water (>1,000 mg/L total dissolved solids)	ML	1.4	1.4	1.3	1.3

⁶The following data has been calculated:

- River water for the operation of hydroelectric stations (water withdrawn in the case is equal to water discharged)
- Seawater used for the desalination in Agios Georgios Island
- Water from the local networks, water transferred to the facilities with vehicles and bottled water.
- Water stress areas have been identified through the WWF Water Risk Filter (only installations in Bulgaria and 5 out of 8 installations in Poland are considered low risk).

Material topic

Water and marine resources

ESRS	GRI, ATHEX ESG, SASB	Key Performance Indicator (KPI)	Unit	2024		2023	
Water discharge							
Water source				All areas	Areas of significant influence on water resources	All areas	Areas of significant influence on water resources
Surface water							
ESRS E3-4	GRI 303-4	Freshwater	ML	2,576,846.5	2,576,846.5	3,730,524.8	3,730,524.8
		Other water (>1,000 mg/L total dissolved solids)	ML	0.0	0.0	0.0	0.0
Seawater							
ESRS E3-4	GRI 303-4	Freshwater	ML	0.0	0.0	0.0	0.0
		Other water (>1,000 mg/L total dissolved solids)	ML	1.0	1.0	0.9	0.9
Total							
ESRS E3-4	GRI 303-4	Freshwater	ML	2,576,846.5	2,576,846.5	3,730,524.8	3,730,524.8
		Other water (>1,000 mg/L total dissolved solids)	ML	1.0	1.0	0.9	0.9

Material topic

Water and marine resources

ESRS	GRI, ATHEX ESG, SASB	Key Performance Indicator (KPI)	Unit	2024	2023
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Total water withdrawal

Water source				All areas	Areas of significant influence on water resources	All areas	Areas of significant influence on water resources
ESRS E3-4	GRI 303-3 SASB IF-EU-140a.1	Total water withdrawal	ML	2,576,850.6	2,576,850.5	3,730,529.8	3,730,529.7
	GRI 303-3	Total freshwater withdrawal	ML	2,576,849.2	2,576,849.1	3,730,528.5	3,730,528.5
		Total other water withdrawal	ML	1.4	1.4	1.3	1.3

Total water discharge

Water source				All areas	Areas of significant influence on water resources	All areas	Areas of significant influence on water resources
ESRS E3-4	GRI 303-4	Total water discharge	ML	2,576,847.5	2,576,847.5	3,730,525.7	3,730,525.7
		Total freshwater discharge	ML	2,576,846.5	2,576,846.5	3,730,524.8	3,730,524.8
		Total other water discharge	ML	1.0	1.0	0.9	0.9

Total water consumption

Water source				All areas	Areas of significant influence on water resources	All areas	Areas of significant influence on water resources
ESRS E3-4	GRI 303-5	Total water consumption	ML	3.2	3.1	4.1	4.0
		Change in water storage	ML	-	-	-	-

Material topic

Working conditions

ESRS	GRI, ATHEX ESG, SASB	Key Performance Indicator (KPI)	Unit	2024		2023	
				Male	Female	Male	Female
ESRS S1-6	GRI 2-7	Number of permanent employees	#	118	56	343	100
		Number of temporary employees	#	2	1	15	4
		Number of non-guaranteed hours employees	#	0	0	0	0
		Number of full-time employees	#	219	74	349	96
		Number of part-time employees	#	4	3	2	6
		Number of self-employed	#	103	20	111	21
		Total number of employees (including self-employed)	#	223	77	469	125
		Total number of employees (excluding self-employed)	#	120	57	358	104

ESRS	GRI, ATHEX ESG, SASB	Key Performance Indicator (KPI)	Unit	2024			2023		
				Total	Male	Female	Total	Male	Female
ESRS S1-6	GRI 401-1b ATHEX C-S4-3	Total employee turnover	#	341	280	61	112	94	18
		Employee turnover rate	%	114	126	80	18.9	15.8	3.0
		Number of voluntary employee turnover	#	309	253	56	68	57	11
		Voluntary turnover rate ⁷	%	103.0	113.0	74.0	11.4	9.6	1.9
		Number of involuntary employee turnover	#	32	27	5	44	37	7
		Involuntary turnover rate	%	11.0	12.0	7.0	7.4	6.2	1.2

⁷The employee voluntary turnover rate takes into account the post-acquisition carve-out of TERNAL ENERGY Assets and the personnel's integration into the GEK TERNAL Group, following the sale of the TERNAL Energy Group.

Material topic

Working conditions I Health & Safety⁸

ESRS	GRI, ATHEX ESG, SASB ⁹	Key Performance Indicator (KPI)	Unit	2024		2023	
				Total	Percentage	Total	Percentage
ESRS S1-14	GRI 403-8	Total number of employees and workers who are not employees but whose work and/or workplace is controlled by the organization ¹⁰	#	472	-	745	-
		Number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by an occupational H&S management system	#/1%	472	100.0	745	100.0
		Number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered an occupational H&S management system that has been internally audited	#/1%	472	100.0	745	100.0
		Number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by an occupational H&S management system that has been audited or certified by an external party	#/1%	450	95.3	726	98.0

⁸The material sub-topic "Working Conditions I Health and Safety" is also linked to the material topic "Workers in the Value Chain."

⁹For the GRI 403-8 indicator, the number presented refers to the total number of individuals—both employees and non-employees of the Group—whose work and/or workplace is controlled by the organization (including employees and subcontractors) monthly, aggregated over the entire year to calculate the annual average.

¹⁰Workers who are not employees of the Group but whose work and/or workplace is controlled by the organization include all interns, workers employed by third-party organizations, and subcontractors engaged by the Group.

The number of subcontractors workers in the Group's joint ventures (JVs) has been calculated proportionally, based on the Group's percentage of participation in each JV.

Material topic

Working conditions I Health & Safety

ESRS	GRI, ATHEX ESG, SASB	Key Performance Indicator (KPI)	Unit	2024	2023
Employees					
ESRS S1-14	GRI 403-9 ¹¹ ATHEX SS-S6-1 ATHEX SS-S6-2 ATHEX SS-S6-3 ATHEX SS-S6-4	Number of hours worked	#	941,600	1,190,744
		Number of fatalities as a result of work-related injury	#	0	0
		Rate of fatalities as a result of work-related injury	#	0	0
		Number of recordable work-related injuries ¹²	#	0	0
		Rate of recordable work-related injuries ¹³	#	0	0
		Accident frequency rate	#	0	0
		Accident severity rate	#	0	0
Workers who are not employees but whose work and/or workplace is controlled by the organization					
ESRS S1-14	GRI 403-9 ATHEX SS-S6-1 ATHEX SS-S6-2 ATHEX SS-S6-3 ATHEX SS-S6-4	Number of hours worked ¹⁴	#	175,192	114,936
		Number of fatalities as a result of work-related injury	#	0	0
		Rate of fatalities as a result of work-related injury	#	0	0
		Number of recordable work-related injuries	#	0	0
		Rate of recordable work-related injuries	#	0	0
		Accident frequency rate	#	0	0
		Accident severity rate	#	0	0

¹¹The indicators are presented in rounded figures.

- The indicators have been calculated using the 200,000 factor [(total number of recorded work-related injuries or number of lost workdays due to occupational accidents / total number of hours worked by all employees during the year) × 200,000]. The factor 200,000 represents the number of hours worked by 100 full-time employees in one year.
- Work-related hazards that may cause injuries have been identified and documented by the Safety Technician in collaboration with the operations and project managers of each facility, through the occupational risk assessment process. In the event of an injury, the Safety Technician provides recommendations to ensure compliance with safety rules and guidelines, aiming to promote due diligence.
- Near-miss incidents and first aid cases are not included.
- Workers who are not employees of the Group but whose work and/or workplace is controlled by the organization include all interns, workers employed by third-party organizations, and subcontractors engaged by the Group

¹²Refers to minor injuries.

¹³Accident frequency rate, as defined by the ESG Reporting Guide of the Athens Stock Exchange.

¹⁴The number of subcontractors' hours worked in the Group's Joint Ventures (JVs) has been calculated proportionally, based on the Group's percentage of participation in each JV.

Material topic

Working conditions I Health & Safety

ESRS	GRI, ATHEX ESG, SASB	Key Performance Indicator (KPI)	Unit	2024	2023
ESRS S1-9	ATHEX C-S2-1	Percentage of female employees	%	25.7	21.5
	ATHEX C-S3-1	Percentage of women at top management level (in top 10% of employees)	%	30.0	20.7

ESRS	GRI, ATHEX ESG, SASB	Key Performance Indicator (KPI)	Unit	2024		2023	
				Male	Female	Male	Female
ESRS S1-13	GRI 404-1 ATHEX C-S5-3 ATHEX C-S5-4	Average training hours per year per employee	h	6.9	6.1	5.9	9.3
		Administrative staff	h	5.4	7.0	19.1	23.0
		Technicians	h	12.4	3.5	9.2	0.6
		Rest of workers	h	0.6	0.6	0.1	0
	ATHEX C-S5-1	Top management	h	0.0	0.0	8.3	16.0
	ATHEX C-S5-2	Rest of employee categories	h	6.9	6.1	5.7	8.6
	ATHEX A-S2-1	Total amount of monetary expenditure on employee training	€	25,656		34,087	

ΤΕΡΝΑ ΕΝΕΡΓΕΙΑΚΗ S.A.

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