Rompetrol Rafinare and affiliated entities

Consolidated Sustainability Report 2024

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

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ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
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GENERAL INFORMATION

1 GENERAL INFORMATION PRESENTATIONS

1.1 Basis for Preparation

1.1.1 General basis for preparation of the sustainability report

BP-1

This sustainability report for the **fiscal year 2024** has been prepared on a consolidated basis, based on the requirements of the new ESRS standards. This report presents the activity data of the **Rompetrol Rafinare SA and its affiliates (hereinafter "Rompetrol")** for the period 01.01.2024 – 31.12.2024.

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Reporting is not limited to companies' own operations, as information from the upstream and downstream value chain is also included.

The double materiality assessment analysis includes the analysis of the impacts related to its own operations and the value chain of Rompetrol, including its products and services, as well as its business relationships. Within each chapter, the specific presentation requirements are addressed for each theme that resulted as material, respectively the relevant impact, risks and opportunities are identified. Once an impact, risk or opportunity has been identified as significant, the relevant information to be considered for reporting under the ESRS is identified. Information about the value chain (customers and suppliers of the company) is mentioned in the chapters dedicated to the thematic standards.

The scope of the report covers Rompetrol Rafinare SA and its subsidiaries aligned to the consolidated financial statements prepared in accordance with the International Financial Reporting Standards, as adopted by the European Union. Our report is fully compliant with Romanian non-financial reporting legislation, including the Ministry of Public Finance Orders no. 1938/2016 and no. 2844/2016.

Subsidiaries covered in this report are the following: Rompetrol Downstream SRL, Rompetrol Quality Control SRL, Rompetrol Gas SRL, Rompetrol Logistics SRL, Rom Oil SA. These undertakings are exempted from individual or consolidated sustainability reporting pursuant to Articles 19a(9) or 29a(8) of Directive 2013/34/EU. The report is aligned with these requirements, considering the provisions of chapter 7 of the Order of the Minister of Finance no. 85/2024, according to which the consolidated report includes information necessary to understand the impact of the Group on the sustainability aspects and the information necessary to understand how the sustainability aspects affect the development, performance and position of Rompetrol.

Rompetrol did not omit information corresponding to intellectual property, know-how or innovation results. During the preparation of this report, the option to omit any applicable specific piece of information corresponding to intellectual property, know-how or the results of innovation in accordance with ESRS 1 section 7.7 has not been used.

1.1.2 Disclosures in relation to specific circumstances

BP-2

1.1.2.1 Time horizons

We define our medium-term horizon as 2-5 years and our long-term horizon as over 5 years.

1.1.2.2 Sources of estimation and outcome uncertainty

Regarding the sources of each of the estimates used and outcome uncertainty, if applicable, we disclosed the sources contributing to such uncertainty for each quantitative metric and monetary amount. Furthermore, we defined the assumptions and judgments made in measuring the estimation sources and outcome uncertainty. We disclosed information about the sources of measurement uncertainty for each applicable quantitative metric and monetary amount. We also presented the assumptions and judgments in measuring each quantitative metric and monetary amount.

1.1.2.3 Disclosures stemming from other generally accepted sustainability reporting standards

We have occasionally included information from additional reporting standards within our sustainability report. Specifically, we have consulted the GRI 11: Oil and Gas Sector 2021 standard, as well as the 2020 IPIECA voluntary guidance for the oil and gas industry, as well as considered these standards for materiality assessment purposes.

1.2 Company, business model and stakeholder engagement

1.2.1 Information on the market position and strategy of the company

SBM-1

Rompetrol's consolidated reporting includes the following companies: Rompetrol Rafinare SA, Rompetrol Downstream SRL, Rompetrol Quality Control SRL, Rompetrol Gas SRL, Rompetrol Logistics SRL, Rom Oil SA.

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Rompetrol Rafinare SA actively carries out refining, petrochemical production, trading, transport activities and all its production facilities are located in Romania, mainly through two refineries: Petromidia and Vega.

The Petromidia refinery, located on the Black Sea coast, processes imported crude oil and produces fuels that meet European Union standards, other petroleum products and some petrochemical products. The Vega refinery is located in Ploiesti and is one of the oldest refineries in Romania. The Vega Refinery is a niche refinery specialized in the production of solvents, hexane and bitumen.

Internationally, sales were distributed between the European Community (EC) and non-European Community areas, with intra-community deliveries comprising about 22% of the total finished products sold externally compared to 9% in 2023. The main international destinations for Rompetrol Rafinare's products included Gibraltar, Georgia, Moldova, Italy, Malta, Egypt, Morroco, Albania and Turkey for gasoline; Moldova, Bulgaria, Georgia, Greece and Turkey for diesel; Georgia, Moldova, Turkey, Bulgaria and Albania for jet fuel; Moldova for petcoke; Morroco, Egypt, Lebanon and Turkey for sulphur; and Hungary and Italy for carbon black feedstock. Key external markets for polymers included Romania (54%), Bulgaria (12%), Turkey (10%), Italy (5%), and the Republic of Serbia (4%).

Rompetrol Rafinare's Petrochemicals division exhibited a balanced distribution between domestic sales and exports, with 53% of its total sales catered to the domestic Romanian market and 47% directed towards international markets. A notable trend is reflected by the current needs of the medical sector that created the context for our specialists to innovate and produce a special type of polypropylene dedicated to protective medical masks.

Rompetrol entities are registered and operate on the territorial **geographical area of Romania,** and at the end of 2024 they had a total number of 1,877 employees. Regarding the distribution of employees on the territory of Romania, on 31.12.2024, the following aspects can be noted:

- 8% of employees are allocated to headquarters in Bucharest.

- 71 % are at the industrial platforms in Vega and Petromidia

- 14 % work at warehouses and fuel-stations across the country

- 7 % offer other services across the country.

In 2024 we did not experience changes with regards to new/removed markets and/or changes customer groups.

At the end of December 2024, the distribution segment of Rompetrol Downstream comprised 1,342 retail points, including the network of company-owned stations, partner stations, and mobile stations: Express, loading point at the client's premises. Regarding retail sales in the Romanian market, they increased by 3% in Q4 2024 and by 6% in the year 2024 compared to the same periods of the previous year. This growth is due to the company's strategy of prioritizing the needs of the Romanian market. In Q4 2024 and throughout 2024, wholesale sales declined compared to Q4 2023 and the year 2023. More specific information on the financials of Rompetrol Downstream are made available in the Rompetrol Rafinare financial consolidated report, available on the company's websites.

Strategy - Key elements of our general strategy that relate to or affect sustainability matters.

The European Commission presented on December 11, 2019 the "European Green Deal", the most ambitious package of measures containing actions aimed at encouraging the efficient use of resources by moving to a clean circular economy and managing climate change, to reverse the decline of biodiversity and reduce pollution. This Deal accelerates the achievement of the objectives established by the Paris Treaty on decarbonization.

As the oil and gas sector is highly scrutinized because of its climate impact, we adjusted our strategy in order to reflect an improved approach on this matter, ensuring therefore the company's long-term sustainability. As such, we evaluated our company's strategy in terms of future value creation and adopted several decarbonization measures to support a gradual replacement or enhancement of our product portfolio. Our actions with regards to the key elements of our strategy, and our set sustainability-related goals for decarbonization are presented in section E1 of this report.

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Other strategic targets are an integral part of our ESG related policies as presented in material topics chapters in this report. Rompetrol Rafinare SA BOD members oversee the setting of targets related to material impacts, risks and opportunities and monitor the progress towards these targets for all Rompetrol entities. There are no established additional sustainability-related goals in terms of significant groups of products and services, customer categories, geographical areas and relationships with stakeholders.

1.2.2 Description of business model(s) and value chain

SBM 1

At Rompetrol, our business model and value chain entails subjecting 100% of targeted business partners and suppliers to rigorous scrutiny, reinforcing our dedication to responsible and ethical business practices. We engage with internal and external stakeholders, including experts, to gather a wide range of perspectives and insights relevant from a sustainability point of view to our business.

To gather, develop and secure the inputs for our business, we regularly engage with four broad stakeholder groups relevant to our activities: regulatory authorities, market actors, industry peers, and society. Our stakeholders include individuals or groups significantly impacted by our operations, those with a vested interest in our sustainability or environmental, social, and governance (ESG) performance, and public figures who influence our activities.

In the following table we provide the total Rompetrol consolidated revenue derived from our financial statements.

Significant ESRS Sector	Revenue per significant ESRS Sector	Corresponding information from segment reporting**
ESRS Sector*	The European Commission has not established the ESRS Sectors, and there are no standards issued for such sectors at the time of the preparation of this report. EFRAG was in the process of preparing them, however, a new EC legislative proposal the Omnibus package indicates that these will no longer be issued. [1]	
Total revenue (RON):	17,792,745,072	-

*The significant ESRS Sectors have not been established.

**If applicable, refers to IFRS 8 Operating Segments.

Also, Rompetrol generated no revenue that aligns with the Taxonomy requirements as set out in Article 8(7)(a) of Commission Delegated Regulation 2021/2178.

Description of business model(s) and value chain

According to ESRS Annex II (Table 2. Terms defined in the ESRS), the value chain includes all activities, resources, and relationships related to a company's business model and its

[1] Legislation - Standards issued, Sector agnostic only
https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en
Omnibus proposal - https://finance.ec.europa.eu/publications/commission-simplifies-rules-sustainability-and-eu-investments-delivering-over-eu6-billion_en
EFRAG drafts - ESRS sectors - https://www.efrag.org/en/sustainability-reporting/esrs-workstreams/sectorspecific-esrs

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external environment. This encompasses everything from the initial concept to delivery, consumption, and the end-of-life stage of products or services.

Rompetrol's business relies on several key activities within its value chain, including the extraction of raw materials (Rompetrol Rafinare's processed crude originates from Kazakhstan and in a limited proportion from the international markets), the processing of raw materials, as well as related activities and services such as transport. The upstream value chain involves supply of goods and services, including both national and international operators that provide essential products and equipment for our operations. The downstream value chain consists of transporters and business customers, respectively consumers and end users of our products. The table shows the schematic upstream/downstream value chain for Rompetrol.

Upstream				Own Operations		Downstream	
Raw Material Extraction	Processing of raw materials	Transport of goods and raw materials	Services contracted	Crude processing/ Refining activities	Transport	Transport and processing of products	End use of products

The main features in our upstream and downstream value chain and our position in the value chain are of strategic importance to Rompetrol. We are dependent on imported crude oil and all the extensive logistics alongside it, while also relying on a complex export system to send our products to customers (businesses or individual consumers). There are also several key entities in our value chain which contribute to our performance and position, and these are included in the below points.

As such, as part of our upstream value chain the following are included:

- The import of mainly Kazakh **crude oil,** from the Tengiz and Kashagan oilfields,
- The reliance on the **Midia Marine Terminal** (MMT), part of KMG International, to safely unload the crude oil imports destined for the Petromidia Refinery; MMT has in its portfolio all the facilities related to the Petromidia platform logistics. Through a pipeline system of over 10,000 meters (8,600 meters underwater and 1,500 meters on land), the crude oil is transferred directly to the 390,000 m3 capacity tank farm, also operated by Midia Marine Terminal.

In the downstream side of the value chain, we rely on:

- **Rompetrol Downstream SRL** and **Rompetrol Gas SRL** in Romania for storage and distribution at fuel stations, a retail network of over 1000 fuelling points owned by the company
- **Rompetrol's partnerships** with independent filling stations all over Romania to develop the Rompetrol Partner Network that ensure the fuel distribution flow countrywide and
- KMGI entities: **Rompetrol Georgia, Rompetrol Moldova, Rompetrol Bulgaria** for storage and distribution at fuel stations outside Romania.

1.2.3 Interests and views of stakeholders

Our key stakeholders encompass employees, clients, public authorities, regulatory authorities, shareholders, business partners, media, suppliers, trade unions, local communities, NGOs and financial institutions. The purpose of engaging with our stakeholders is to understand the material effects of their interests and points of view (applicable to Rompetrol Rafinare and affiliated – Rompetrol Downstream and the other entities), so that they can be accurately reflected in our reporting, but also inform our business decisions. We engage with them for our materiality assessment during consultations as well as within our day-to-day business activities in various capacities including as follows:

Stakeholder group	Engagement channel
Employees	Regularly, virtually and physically through internal systems or on-site
Clients	In-person visits or via online channels

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Public authorities	Whenever the occasion arises for permits or other issues, in-person visits or via online channels
Regulatory authorities	Whenever the occasion arises for permits or other issues, in-person visits or via online channels
Shareholders	Regularly, virtually and physically on-site
Business partners	Regularly, virtually or in-person visits
Media	Occasionally, virtually via online channels
Suppliers	Regularly, virtually and physically through internal systems or on-site
Trade unions	Occasionally, virtually via online channels or on-site
Local communities	Whenever the occasion arises for permits or other issues, in-person visits or via online channels
NGOs	Whenever the occasion arises, in-person visits or via online channels, common community development projects
Financial institutions	Whenever the occasion arises for loans, investments or other issues, in-person visits or via online channels

We factor in the outcomes of our stakeholder engagement by including the results of the double materiality analysis in the sustainability report. We understand the interests and perspectives of our key stakeholders concerning our strategy and business model as more impactful in certain areas than others (i.e. climate change), hence we make efforts to integrate all perspectives into our strategies.

Our administrative, management, and supervisory bodies are informed about the views and interests of affected stakeholders concerning our sustainability-related impacts through the double materiality workshop and by approving the results stemming from this as well, and regularly updates on this part.

1.3 Governance and business practices

1.3.1 The role of the administrative, management and supervisory bodies

GOV-1

Rompetrol Rafinare SA is administered in a unitary system by a Board of Directors and is constituted in accordance with the provisions of the Articles of Incorporation of the Company. Its composition, organization, attributions and responsibilities are established by the Company's Constitutive Act that could be consulted at the following link: https://rompetrol-rafinare.kmginternational.com/.

The Directors are elected by the Ordinary General Meeting of Shareholders, at the proposal of the Board of Directors or the shareholders, and currently two of them hold executive functions, with one being the representative of employees and other workers. The Board of Directors consists of 7 members who elect from among themselves the President of the Board. The President coordinates the work of the Board and report thereon to the General Meeting of Shareholders. The President supervises the good functioning of the Board, convene it, establish the agenda of the meetings, ensure that the members of the Board are properly informed of the items on the agenda and chair the meetings of the Board.

The members of the Board of Directors possess experience relevant to the sectors, products and geographic locations of the undertaking as follows:

Sergey Khegay - Chairman of the Board of Directors

Experience in Business Administration. In 2010 he joined KMG International (Rompetrol), where he held several positions in budget and tax management and planning, as well as Capital Investment Manager. He currently holds the position of Group Security & Forensics Director at KMGI.

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Adrian Tohănean – Member of the Board of Directors

Experience in Business Administration, Budget & Reporting, Planning & Performance Management, Financial Management.

Stănescu Nicolae Bogdan Codruț – Member of the Board of Directors

Experience in the oil & gas industry, in the energy sector, having graduated from the Oil and Gas University, Faculty of Petroleum and Petrochemical Processing. Currently is the representative of the Ministry of Energy in the Board of Directors of Rompetrol Rafinare SA.

Bogdan Cătălin Steriopol - Member of the Board of Directors

Experience in marketing, media, communication, and the energy sector. Currently is the representative of the Ministry of Energy in the Board of Directors of Rompetrol Rafinare SA.

Tamila Mikulich - Member of the Board of Directors

Experience in business productivity improvement, business analysis, human resource management and brand management in various companies including KazakhstanTemirZholy, Ernst & Young, KazMunayGas, Samruk Kazyna - National Fund of Kazakhstan. Holds a CIPD certificate (Chartered Institute of Personnel and Development) from the Bradfield Group, Dubai.

Constantin Saragea - Member of the Board of Directors

Experience in quality control, project management, public offices, digitalization. Currently, is Secretary General of Ministry of Energy.

Pavel Romanenko - Member of the Board of Directors

Experience in petroleum engineering, drilling, geomechanics, hydraulic fracturing, holding various certifications in the field and having a master's degree in petroleum engineering obtained at the Kazakh-British Technical University in Almaty.

Moreover, our boards comprise 14.28% female board members, 85.72% male board members. We have calculated an average ratio of 14.28% for gender diversity on our boards. Of all our board members, 28.57% are independent.

The oversight of sustainability related impacts, risks, and opportunities is the responsibility of all BOD members. Rompetrol Rafinare SA BOD members oversee the setting of targets related to material impacts, risks and opportunities and monitor the progress towards these targets for all Rompetrol entities.

The administrative, management and supervisory bodies and senior executive management oversee the setting of targets related to material impacts, risks and opportunities, based on annual performance results as well as their knowledge of stakeholder views, foreseeable legislation, peers performance and industry trends. Progress towards such targets is monitored annually in the framework of the sustainability report and individual KPIs.

Sustainability reporting of RRC and affiliated entities, which includes stakeholder engagement, risk assessments, target setting, KPI progress, and compliance with regulatory frameworks (e.g., EU Taxonomy, CSRD), is reviewed and approved at the BOD level. Through this process, the Board ensures transparency, accountability, and alignment with corporate strategy. Additionally, based on performance evaluations and risk analyses, the BOD may provide strategic recommendations to enhance sustainability initiatives, mitigate emerging risks, and drive continuous improvement in ESG performance, reinforcing long-term resilience and value creation.

Affiliated entities of Rompetrol Rafinare SA -

Rom Oil SA is administered in a unitary system by a Board of Directors and is constituted in accordance with the provisions of the Articles of Incorporation of the Company. Its composition, organization, attributions and responsibilities are established by the Company's Constitutive Act.

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The Directors are elected by the Ordinary General Meeting of Shareholders and currently one of them hold executive function. The Board of Directors consists of 3 members. The President coordinates the work of the Board and report thereon to the General Meeting of Shareholders. The President supervises the good functioning of the Board, convene it, establish the agenda of the meetings, ensure that the members of the Board are properly informed of the items on the agenda and chair the meetings of the Board.

The members of the Board of Directors possess experience relevant to the sectors, products and geographic locations of the undertaking as follows:

Baurzhan Nurgaliyev - Chairman of the Board of Directors

He joined Rompetrol Group in 2023 and has over 20 years of professional expertise in management, negotiation and jurisprudence. He held several top management positions in various multinational companies from Kazakhstan.

Ovidiu Cristian Ilie – Member of the Board of Directors

He joined the Rompetrol Group in 2012 and he had a high professional experience in managing and optimizing the supply and trading activity with petroleum products. He currently holds the position of Group Logistics Director at KMGI.

Lilian Alexandru – Member of the Board of Directors

He joined Rompetrol in 2008 and acting over 25 years in Trading and Management positions, out of which last 13 years in LPG business having a deep knowledge of LPG markets and business in Balkans and in the Black Sea and Mediterranean Sea basins. He currently holds the positions of Sole Director of Rompetrol gas

The oversight of sustainability related impacts, risks, and opportunities is the responsibility of all BoD members.

The administrative and senior executive management oversee the setting of targets related to material impacts, risks and opportunities, based on annual performance results as well as their knowledge of stakeholder views, foreseeable legislation, peers performance and industry trends. Progress towards such targets is monitored annually in the framework of the sustainability report and individual KPIs.

Rompetrol Downstream SRL is administered by a Board of Directors and is constituted in accordance with the provisions of the Articles of Incorporation of the Company. Its composition, organization, attributions and responsibilities are established by the Company's Constitutive Act.

The Directors are elected by the Ordinary General Meeting of Shareholders and currently one of them hold executive function. The Board of Directors consists of 3 members. The President coordinates the work of the Board and report thereon to the General Meeting of Shareholders. The President supervises the good functioning of the Board, convene it, establish the agenda of the meetings, ensure that the members of the Board are properly informed of the items on the agenda and chair the meetings of the Board.

The members of the Board of Directors possess experience relevant to the sectors, products and geographic locations of the undertaking as follows:

Baurzhan Nurgaliyev - Chairman of the Board of Directors

He joined Rompetrol Group in 2023 and has over 20 years of professional expertise in management, negotiation and jurisprudence. He held several top management positions in various multinational companies from Kazakhstan.

Baurzhan Nugumanov – Member of the Board of Directors

Experience in oil and gas industry, he held management roles in multinational companies with expertise in oil and gas industry, leaders in the oil products market in Kazakhstan and Romania.

Adrian Tohanean – Member of the Board of Directors

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He joined Rompetrol in 2007. Experience in Business Administration, Budget & Reporting, Planning & Performance Management, Financial Management.

The oversight of sustainability related impacts, risks, and opportunities is the responsibility of all BoD members.

The administrative and senior executive management oversee the setting of targets related to material impacts, risks and opportunities, based on annual performance results as well as their knowledge of stakeholder views, foreseeable legislation, peers performance and industry trends. Progress towards such targets is monitored annually in the framework of the sustainability report and individual KPIs.

Rompetrol Logistics SRL is administered by a Sole Director in accordance with the provisions of the Articles of Incorporation of the Company. Its attributions and responsibilities are established by the Company's Constitutive Act.

The Director is elected by the Ordinary General Meeting of Shareholders.

The Sole Director possess experience relevant to the sectors, products and geographic locations of the undertaking as follows:

Ovidiu Cristian Ilie - Sole Director

He joined the Rompetrol Group in 2012 and he had a high professional experience in managing and optimizing the supply and trading activity with petroleum products. He currently holds the position of Group Logistics Director at KMGI.

The oversight of sustainability related impacts, risks, and opportunities is the responsibility of the Sole Director.

The administrative and senior executive management oversee the setting of targets related to material impacts, risks and opportunities, based on annual performance results as well as their knowledge of stakeholder views, foreseeable legislation, peers performance and industry trends. Progress towards such targets is monitored annually in the framework of the sustainability report and individual KPIs.

Rompetrol Quality Control SRL is administered by a Sole Director in accordance with the provisions of the Articles of Incorporation of the Company. Its attributions and responsibilities are established by the Company's Constitutive Act.

The Director is elected by the Ordinary General Meeting of Shareholders.

The Sole Director – Alexandru Stavarache - possesses experience relevant to the sectors, products and geographic locations.

Rompetrol Petrochemicals SRL is administered by a Sole Director in accordance with the provisions of the Articles of Incorporation of the Company. Its attributions and responsibilities are established by the Company's Constitutive Act.

The Director is elected by the Ordinary General Meeting of Shareholders.

The Sole Director possess experience relevant to the sectors, products and geographic locations of the undertaking as follows:

Alexandru Stavarache - Sole Director

He joined Rompetrol Group in 2007 and have a professional experience in various functions within KMG International Group, including: Budgeting and Reporting Analyst, Capital Investment Analyst, Senior Business Analyst, and Planning and Performance Management Director. He currently holds the position of CFO of Rompetrol Rafinare SA.

The oversight of sustainability related impacts, risks, and opportunities is the responsibility of the Sole Director.

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The administrative and senior executive management oversee the setting of targets related to material impacts, risks and opportunities, based on annual performance results as well as their knowledge of stakeholder views, foreseeable legislation, peers performance and industry trends. Progress towards such targets is monitored annually in the framework of the sustainability report and individual KPIs.

Rompetrol Gas SRL is administered by a Sole Director in accordance with the provisions of the Articles of Incorporation of the Company. Its attributions and responsibilities are established by the Company's Constitutive Act.

The Director is elected by the Ordinary General Meeting of Shareholders.

The Sole Director possess experience relevant to the sectors, products and geographic locations of the undertaking as follows:

Lilian Alexandru - Sole Director

He joined Rompetrol in 2008 and acting over 25 years in Trading and Management positions, out of which last 13 years in LPG business. Profound knowledge of LPG markets and business in Balkans and in the Black Sea and Mediterranean Sea basins.

The oversight of sustainability related impacts, risks, and opportunities is the responsibility of the Sole Director.

1.3.2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

GOV-2

Rompetrol Rafinare SA's management receive updates along the year (when needed, no predefined timeline) from The KMG International Sustainability Director, regarding material impacts, risks, opportunities, due diligence implementation, and the outcomes and effectiveness of policies, actions, metrics, and adopted targets. The KMG International Sustainability Director informs the administrative, management and supervisory bodies about material impacts, risks and opportunities, the implementation of due diligence, and the results and effectiveness of policies, actions, metrics and targets adopted to address them. These bodies consider impacts, risks, and opportunities when overseeing the strategy, making decisions on major transactions, and managing risks. They also weigh the trade-offs associated with these factors. Throughout the reporting period, the Board of Directors have addressed material impacts, risks, and opportunities related to climate and environmental topics, by updating the risk register, including also mitigation measures proposed. Targets are established at the level of Rompetrol Rafinare SA, separately from the other subsidiaries.

The BOD performs oversight of sustainability aspects, including assessment and changes to our strategy and business model, identification and assessment process of material IROs, supervisory of policies, targets, action plans and resources, as well as sustainability reporting. A list of the material impacts, risks and opportunities addressed by the administrative, management and supervisory bodies, or their relevant committees during the reporting period is presented below in section **Material impacts, risks and opportunities and their interaction with strategy and business model.** The president of the BOD has the main responsibility to coordinate the activity of the Board and reports on it to the General Meeting of Shareholders. The president oversees the good functioning of the Board, convenes it, sets the agenda for the meetings, ensures that the members of the Board are adequately informed about the items on the agenda and presides over the Board's meetings.

In its activity, the BOD is supported by two advisory committees namely: Audit Committee and Strategy Committee. The two advisory committees are charged with carrying out analyses and developing recommendations for the Board of Directors, in the specific fields, having the obligation to periodically submit activity reports to the members of the Board of Directors.

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The audit committee assists the Board of Directors in fulfilling its responsibilities regarding the integrity of the Company's financial statements, the financial reporting process, the internal control system and risk management, the internal and external audit process, the qualifications and independence of the internal and external auditor and the company's performance, as well as and the process of monitoring compliance with laws and regulations and any code applicable to the company.

Besides the two already mentioned committees, the Board of Directors could establish advisory committees that have a role in conducting investigations and developing recommendations for the Board of Directors, in its fields of activity.

1.3.3 Integration of sustainability-related performance in incentive schemes

GOV-3

The current Remuneration Policy does not take into account ESG factors nor any sustainability-related aspects. The performance criteria are based on financial performance, efficiency and stakeholder management. The performance evaluation includes no specific sustainability-linked targets nor impacts, and such metrics are not utilized as performance benchmarks, at the end of FY 2024.

We do not yet integrate climate-related considerations into our remuneration strategies for members of our administrative, management and supervisory bodies. Climate-related considerations are not yet included in their assessment on an ongoing basis to ensure alignment with the company's targets to reduce GHG emissions. Our aim is to do so in the near future.

1.4 Risk management and control systems

1.4.1 Description of the due diligence on sustainability matters

GOV-4

Our sustainability due diligence process guides our assessment of key identified risks and opportunities (IROs). This ongoing process, performed at Group level – KMG International (and implicitly Rompetrol Rafinare and affiliated entities) involves identifying, preventing, mitigating, and addressing actual and potential negative impacts on the environment and people linked to our business activities, where we have a series of internal policies, controls, and guidelines that support our formal system of governance and decisionmaking. We also integrate key elements of due diligence concerning people and the environment into our governance, strategy, and business model.

Our sustainability reports showcase essential components, including risk identification and assessment, implementation of mitigation strategies, and monitoring their effectiveness. Stakeholder engagement is also emphasized as a crucial part of the due diligence process, ensuring a comprehensive approach.

However, identifying and assessing negative impacts or monitoring the effectiveness of these efforts and communication are included within the companies' ISO systems that come with relevant action plans (ISO 9001, 14001 and 45001).

Our core elements of the due diligence process includes:

1. Identifying and Assessing Risks & Impacts
    - Evaluating GHG emissions, climate risks, and environmental impacts (e.g., air and water pollution, biodiversity loss).
    - Monitoring health and safety risks for workers, contractors, and communities near operations.
    - Assessing social and governance factors, such as human rights, fair labor practices, and anti-corruption efforts.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

2. Integrating and Acting on Findings
   - Implementing measures to reduce environmental impact, such as low-carbon fuel production, energy efficiency improvements, and spill prevention protocols.
   - Strengthening supply chain oversight through ESG screening processes.
   - Enhancing community engagement to address concerns related to emissions, and local economic impact.
3. Monitoring and Reporting
   - Conducting environmental impact assessments and sustainability audits to track compliance with national and EU regulations.
   - Aligning sustainability disclosures with ESG frameworks
   - Implementing grievance mechanisms and stakeholder feedback loops to address concerns in real time.
4. Remediating and Communicating
   - Establishing clear corrective actions for sustainability violations or incidents (e.g., oil spills, emissions breaches).
   - Publicly disclosing sustainability performance and progress on decarbonization efforts.
   - Engaging with regulators, investors, and communities to ensure transparency and continuous improvement.

1.4.2 Risk management and internal controls over sustainability reporting

GOV-5

Risk management and internal controls related to sustainability reporting are implemented at the Group level – KMG International, ensuring a macro-level perspective that enhances oversight and consistency across Rompetrol Rafinare S.A. and its affiliated entities**.** This centralized approach enables better management, streamlined governance, and strengthened data integrity, aligning with the Group's sustainability commitments and regulatory requirements.

To ensure a holistic ESG reporting approach, our internal sustainability reporting team includes key functions across the group: Operational, Accounting & Finance, Legal, Procurement, QHSE, Human Resources, Compliance, etc.

The outcome of our sustainability due diligence process contributes to the assessment of significant impacts, risks and opportunities. The due diligence process is aimed at identifying, preventing, mitigating and explaining the approach to negative environmental impacts and people associated with the business of the company. This process is in line with international instruments, such as the UN Business and Human Rights Guidelines and the OECD guidelines for multinational undertakings. The stages of the due diligence process include identification and evaluation of negative impacts from the operations and value chain of the company/ Group KMG International, prioritization of actions according to severity and probability, and support the identification of significant sustainability risks and opportunities.

Rompetrol has a structured sustainability due diligence process approach that integrates stakeholder engagement, value chain oversight, and impact assessment. The company actively engages with key stakeholders—including employees, suppliers, communities, regulators, and investors—through consultations, supplier sustainability assessments. To assess sustainability-related impacts, risks, and opportunities (IROs)**,** the company conducts climate risk assessments, safety performance monitoring, and environmental impact studies**,** ensuring responsible operations. Mitigation measures, such as GHG emissions reduction strategies, workplace safety improvements, and anti-corruption policies, are embedded into corporate governance. Additionally, Rompetrol provides grievance mechanisms, including whistle-blower programs and stakeholder feedback channels, to address human rights concerns, environmental risks, and ethical violations. The company continuously monitors sustainability

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

performance through KPIs, regulatory compliance tracking, and ESG reporting, aligning disclosures with CSRD to ensure transparency and accountability.

The mitigation strategies incorporate a range of internal controls to effectively manage environmental, social, and governance (ESG) risks. Governance and compliance controls include internal policies and a Code of Ethics, prohibiting unethical practices such as corruption and environmental violations. Environmental risk controls focus on ISO 14001-certified Environmental Management Systems (EMS), monitoring GHG emissions etc. Social risk controls involve human rights due diligence for suppliers, whistleblower mechanisms, and adherence to ISO 45001 health and safety standards to ensure workplace well-being. Financial and anti-corruption controls include strict fraud prevention aligned with the OECD Anti-Bribery Convention, transaction monitoring, and investment screening to meet "Do No Significant Harm" (DNSH) criteria under the EU Taxonomy. Together, these controls ensure transparency, accountability, and the effective mitigation of ESG risks, as detailed below and across this current report.

To respond to increased unpredictability it has faced in recent years, Rompetrol Rafinare SA and KMG International as a Group of companies owning the majority of shares in Rompetrol Rafinare SA, implemented the Corporate Risk Management System (CRMS), incorporating structured and standardized practices, principles and tools to manage risks across the entire organisation.

The Risk Management Department coordinates the development and implementation of the abovementioned framework and performs periodic reassessment of risks and mitigation measures at the level of each entity. ERM framework and methodologies is exhaustive, targeting all types of risks, including market, financial risks, safety and operational risks or strategic risks.

For a more comprehensive approach, **ESG Risk Management Policy** has been developed to manage risks related to Environmental, Social and Governance across KMG International, due to intrinsic particularities of these topics.

The **scope** of the **ESG Risk Management Process** is to define and standardize the goals, objectives, terminology, and core principles for managing Environmental, Social, and Governance (ESG) risks within KMGI Group.

The Policy details the methodologies, workflows, tools and responsibilities for identifying, assessing, mitigating, monitoring, and reporting ESG risks, including climate related risks.

The objective of the Policy is to integrate ESG risks into the current risk management framework, Group strategy and operations, ensuring compliance with regulatory requirements and meeting stakeholder expectations.

The ESG risk management process follows similar methodologies as the established Corporate Risk Management System steps, including risk identification, risk assessment, risk mitigation, risk monitoring, and risk reporting to various stakeholders.

In order to identify and assess ESG risks across Rompetrol Rafinare SA and its affiliates companies. We have defined first the entities in scope and analysis parameters, starting with the material topics determined through DMA process.

ESG risk assessment process aims to evaluate the likelihood and severity of identified ESG risks through both quantitative and qualitative analysis. This involves using a structured approach that integrates risk scoring, scenario analysis, and prioritization methodologies to identify, assess, and mitigate ESG risks effectively while aligning with ESRS and CSRD standards.

In the sustainability reporting process, Rompetrol proactively manages risks by conducting internal verifications, pre-calculations, and data validations before disclosure and the audit process. Where information is unavailable, this is transparently stated in the report. In case of any identified errors, corrections are published in the subsequent reporting cycle, ensuring accuracy, accountability, and continuous improvement in sustainability disclosures.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

Each identified ESG risk is assessed based on its likelihood, potential impact, and relevance to stakeholders. Following this process a score is assigned that helps the prioritization of risks, focusing on those with higher impacts and likelihoods.

A variety of tools, including risk registers, risk matrixes, and Key Risk Indicators (KRIs), are employed to create a more standardized and systematic method for assessing and centralizing risk assessment results. This approach encompasses all business processes, areas, and activities, addressing all types of emerging risks, from environmental, safety, and operational risks to financial, legal, and compliance risks.

The results of the risk assessment process are submitted to the Business and Risk Owners and the relevant level of authority, for review and mitigation. Given the specifics of the refining business, Rompetrol Rafinare SA in particular is exposed to a wide variety of risks, and operates in a highly volatile, complex and dynamic industry, widely influenced by the macroeconomic and geopolitical contexts. The objectives of the ESG risk management activities are to enhance decision-making, to protect the assets and financial performance of our company and subsidiaries and to ensure their stability. To mitigate these risks, corresponding mitigation actions are proposed.

Main risks identified for 2024 are related to Climate Transition, Energy an Air pollution topics. These are related to regulatory requirements, specific emissions regulated by local legislation and global changes to renewable energy. As mitigation strategies the company developed the decarbonization strategy linked to several projects that are in different stages of development.

The risk management and audit (assurance) activities are centralised as follows:

- The Board of Directors is ultimately responsible for governing and monitoring the ESG risk management system, overseeing the key risks to which Rompetrol Rafinare SA is exposed, and reviewing the effectiveness of mitigation measures and reviewing and approving risk reports.
- The Audit committee oversees the risk management process assessment results of the company's activities and business processes, and informs the Board of Directors of such exposure. The Audit Committee shall periodically report its findings to the Board and shall periodically call meetings with the Board, the Company's internal auditors and the Company's external auditors.

With regards to risk management and compliance activities, the Audit Committee shall:

- periodically discuss with the Board of Directors at its request, the Company's policy on business control and the Company's major areas of risk and methods of risk assessment and management with the Board,
- monitor the main risks' categories and verify that the main risks are properly mitigated,
- monitor the implementation of the internal auditing standards or other legal standards or legal provisions applicable to the risk management system and to ensure compliance,
- analyse the implementation of the Conflict of Interests Policy (or similar stipulations),
- assess the conflicts of interest regarding the company transactions, and of its branches with the related entities.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

The ESG risks identified and assessed are included in the ESG risk register, which is the primary tool to record results of the risk management process. The risk register is to be updated with ESRS risks identified in the double materiality assessment conducted in accordance with ESRS. These main material risks and the mitigation strategies are presented below in the thematic chapters in this reports, and a summary is provided in the subsection - **1.5.4 Material impacts, risks and opportunities and their interaction with strategy and business model.**

1.5 Materiality analysis and results according to the concept of double materiality

1.5.1 Description of the processes to identify and assess material impacts, risks and opportunities

IRO-1

The double materiality assessment is conducted through our comprehensive process that aims to identify, assess, prioritize and monitor both potential and actual impacts on people and the environment, as well as risks and opportunities that may in turn have a financial effect on the company. Our assessment follows a systematic approach. To meet the requirements of the ESRS standards for 2024, KMG International/ Rompetrol followed the below steps in order to identify the level of materiality:

A Workshop was held to identify stakeholders and material topics. The workshop is organized by the person responsible for sustainability and corporate social responsibility, attended by representatives of several departments of KMG International and affiliated companies, as experts in their respective fields and the team that is responsible for the preparation of the Rompetrol Sustainability Report. The workshop included an assessment of the impact of material topics[2] through internal consultation, which include topics, sub-topics and sub-sub-sub-topics, as well as their relevance. For the subjects identified as relevant, the workshop included a session to establish financial materiality.

For each topic, sub-topic and sub-sub-topic identified, an external consultation was carried out in the form of questionnaires. When identifying material topics along the Rompetrol value chain, different types of relevant internal and external stakeholders are consulted to gather a more diverse perspective on the most significant material topics to include in the report. In the consultation process, if and/or when personal data is collected, the contact list comply with all GDPR requirements.

Determining the final list of material topics is based on an assessment of the materiality of impacts, risks and opportunities. Every year the materiality will be complemented by a legal requirements analysis, materiality analysis of other industry operators (*peer analysis*), top-management interviews, strategic documents prepared by the company, expert opinions, and benchmarking on global trends in the literature, as well as data collected on the history of Rompetrol entities or other relevant sources. The materiality analysis for 2024 was completed at the data point level, in relations with the above-mentioned consultations and studies.

For the financial materiality assessment, KMG International conducted a workshop with representatives from financial and risks departments and a series of interviews for senior management to identify the risks and opportunities of Rompetrol's activities and determine the likelihood of occurrence and the potential magnitude of financial effect the sustainability topics may have on the company. For identification and assessment of impacts, risks and opportunities, we used internal and external assessments, while ensuring coverage of all relevant operations, including value chain aspects according to ESRS guidance.

We established a process to identify and assess climate-related impacts, risks, and opportunities, particularly in relation to our GHG emissions (See further details in dedicated chapter - E1). Rompetrol is actively engaging in initiatives that not only address short-term risks but also unlock long-term value

[2] We considered ESRS 2, Disclosure Requirement IRO-1, paragraph 53(b)(iv) mandating that undertakings provide a detailed description of how their processes prioritize negative impacts based on their relative severity and likelihood**,** and positive impacts based on their relative scale and likelihood**.**

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

through the development of new products and services. Our complex metric system for managing environmental aspects, encompassing water and energy consumption, emissions, and waste management, reflects our dedication to environmental stewardship and climate change mitigation. Environmental issues, including the process of obtaining permits, certifications, and post-audit follow-up measures, are communicated through various channels such as weekly management meetings, monthly Group Management reports, quarterly Risk Register updates, and yearly Integrated Management System Analyses. This multi-faceted reporting structure ensures that environmental considerations remain at the forefront of our management's decision-making processes.

The following table presents the topics resulting from the double materiality assessment for which material IROs were identified.

ESRS Topics	Sustainability topics covered by the ESRS		
	Topic	Sub-topic	Sub-sub-topic
ESRS E1	Climate change	— Climate change adaptation	
		— Climate change mitigation	
		— Energy	
ESRS E2	Pollution	— Pollution of air	
		— Pollution of water	
		— Pollution of soil	
		— Substances of concern	
ESRS E3	Water and marine resources	— Water	— Water consumption
			— Water withdrawals
			— Water discharges
		— Marine resources	— Extraction and use of marine resources
ESRS E5	Resource use and circular economy	— Waste	
ESRS S1	Own workforce	— Working conditions	— Secure employment
			— Working time
			— Adequate wages
			— Social dialogue
			— Freedom of association, the existence of works councils and the information, consultation and participation rights of workers
			— Collective bargaining, including rate of workers covered by collective agreements
			— Work-life balance
			— Health and safety
		— Equal treatment and opportunities for all	— Gender equality and equal pay for work of equal value
			— Training and skills development
			— Employment and inclusion of persons with disabilities
			— Measures against violence and harassment in the workplace
			— Diversity
		— Other work-related rights	— Privacy
			— Freedom of expression
			— Access to (quality) information
ESRS S4	Consumers and end-users	— Information-related impacts for consumers and/or end-users	— Privacy
			— Freedom of expression
			— Access to (quality) information
		— Personal safety of consumers and/or end-users	— Health and safety
			— Health and safety
			— Security of a person
		— Corporate culture	

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

ESRS G1	Business conduct	— Protection of whistle-blowers	
		— Management of relationships with suppliers including payment practices	
		— Corruption and bribery	— Prevention and detection including training
			— Incidents
	Additional sub-topic	**- Paid taxes**	**-**

In the table below we present the topics, sub-topics and sub-sub-topics that will not be addressed in the 2024 Sustainability Report, as well as a brief justification as to why they are being omitted.

ESRS Topics			**Sustainability aspects <u>that are NOT covered by</u> the 2024 Sustainability Report**		
	Topic	**sub-topic**	**Sub-subtopics**	**DR**	**Explanations**
ESRS E2	Pollution	— Pollution of living organisms and food resources	—	There are not specific DRs related only to this topic	Not applicable – the activity does not affect crops or other food sources
		— Substances of very high concern	—	ESRS E2_23 (d)3[3] ESRS E2_35	Not applicable – only RQC uses 5 substances from the list: phenolphthalein, potassium dichromate, potassium chromate, boric acid, lead II acetate trihydrate. Special permits of use are not required; lab limited usage, low quantities.
		— Microplastics	—	There are not specific DRs related only to this topic	Not applicable – the activity does involve the addition of micro plastics into products
ESRS E4	Biodiversity and ecosystems	— Direct impact drivers of biodiversity loss	— Climate Change — Land-use change, fresh water-use change and sea-use change — Invasive alien species	ESRS E4_35 ESRS E4_36 ESRS E4_38 (a) ESRS E4_38 (b) ESRS E4_38 (c) ESRS E4_38 (d) ESRS E4_38 (e) ESRS E4_39 ESRS E4_40 (a) ESRS E4_40 (b) ESRS E4_40 (c) ESRS E4_40 (d)i. ESRS E4_40 (d)ii. ESRS E4_41 (a)	Not applicable – Rompetrol does not carry out activities that have a direct impact on biodiversity or ecosystems. Furthermore, the wood used in production has FSC certifications. Also, the subsidiaries have environmental permits for operation.
		— Impacts on the state of species	— Species population size — Species global extinction risk		Not applicable – no such risks were identified in the authorization studies
		— Impacts on the extent	— Desertification		Not applicable – there is no direct activity on areas at risk of desertification

[3] This DR refers to both substances of concern and substances of very high concern

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

		and condition of ecosystems	— Soil sealing	ESRS E4_41 (b)i. ESRS E4_41 (b)ii. ESRS E4_41 (b)iii.	Not applicable – the activity is not associated with the footprint in protected areas
		— Impacts and dependencies on ecosystem services	—		This topic was not identified as relevant in the authorization studies.
ESRS E5	Resource use and circular economy	— Resources inflows, including resource use	-	ESRS E5 28; 29; 30; 31 (a); 31 (b); 31 (c); 32	Not material – the activity is not associated with significant input of resources other than petroleum.
		— Resource outflows related to products and services	-	ESRS E5 33; 34 (a); 34 (b); 35; 36 (a); 36 (b); 36 (c); 37 (a); 37 (b) i; 37 (b) ii; 37 (b) iii; 37 (c) i; 37 (c) ii; 37(c) iii; 37 (d); 38 (a); 38 (b); 39; 40	Not material – the activity is not associated with significant outflow of resources other than petroleum.
ESRS S1	Own workforce	— Other rights related to work	— Child labour — Forced labour — Adequate housing	ESRS S1_14 (f) i. ESRS S1_14 (f) ii. ESRS S1_14 (g) i. ESRS S1_14 (g) ii. ESRS S1_22 ESRS S1_104 (a) ESRS S1_104 (b)	This is not applicable in Romania where the companies carry out manufacturing activities.
ESRS S2	Workers in the value chain	— Working conditions	— Secure employment — Working time — Adequate wages — Social dialogue — Freedom of association, including the existence of work councils — Collective bargaining — Work-life balance — Health and safety	ESRS S2 9 10(a) i.; 10 (a) ii.; 10 (b); 11 (a) i.; 11 (a) ii.; 11 (a) iii.; 11 (a) iv.; 11(a) v.; 11 (b); 11 (c); 11 (d); 11 (e); 12; 13 14; 15; 16; 17 (a); 17(b); 17(c); 18; 19; 20; 21; 22 (a); 22 (b); 22 (c); 22 (d); 22 (e); 23; 24; 25; 26; 27 (a); 27 (b); 27 (c); 27 (d); 28; 29;30; 31 (a); 31 (b); 32 (a);	There are no significant IROs above materiality thresholds, as there in no knowledge of incidents at suppliers.
		- Equal treatment and opportunities for all	— Gender equality and equal pay for work of equal value — Training and skills development —The employment and inclusion of persons with disabilities —Measures against violence and harassment in the workplace — Diversity		There are no significant IROs above materiality thresholds, as there in no knowledge of incidents at suppliers.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
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		— Other rights related to work	— Child labour — Forced labour — Adequate housing — Water and sanitation — Privacy	32 (b); 32 (c); 32 (d); 33 (a); 33 (b); 33 (c); 34 (a); 34 (b); 35; 36; 37; 38; 39 (a); 39 (b); 39 (c); 40; 41; 42 (a); 42 (b); 42 (c)	There are no significant IROs above materiality thresholds, as there in no knowledge of incidents at suppliers.
ESRS S3	Affected communities	— Communities' economic, social and cultural rights	— Adequate housing — Adequate food — Water and sewer	There are not specific DRs related only to this topic	Not applicable – not a relevant aspect subject of the Rompetrol activity. All such potential aspects screened and managed in the EIA permitting process.
		— Rights of indigenous populations	— Free, prior and informed consent — Self-determination — Cultural rights	ESRS S3_9 (a) iv. ESRS S3_15 ESRS S3_16 (a) ESRS S3_17 ESRS S3_23	Not applicable – not material to the activity. There are no indigenous populations in Romania where the companies carry out activities
ESRS S4	Consumers and end-users	- Social inclusion of consumers and/or end-users	— Non-discrimination — Access to products and services — Responsible marketing practices	There are not specific DRs related only to this topic	Not applicable – not material to Rompetrol activities in Romania. Marketing aspects are related to information.
ESRS G1	Business conduct	— Animal welfare	—	ESRS G1_10 (f)	Not applicable as Rompetrol does not conduct animal experiments or does not raise animals to be used in the production activities
		— Political engagement and lobbying activities	—	ESRS G1_29 (a) ESRS G1_29 (b) i. ESRS G1_29 (b) ii. ESRS G1_29 (c) ESRS G1_29 (d)	Not applicable as Rompetrol has no political interests or affiliations

*It is the first DMA the company conducts, as per ESRS; prior to this process we conducted materiality assessments as per GRI. We will conduct DMAs every 3 years, or more often if significant changes occur.

1.5.2 Disclosure Requirements in ESRS covered by the undertaking's sustainability statement

IRO-2

In our sustainability statement, we have adhered to the Disclosure Requirements stipulated by ESRS as displayed in the table below. There, we also included a list of all datapoints that derive from other EU legislation as listed in Appendix B of ESRS 2.

Table ESRS 2_IRO-2_56

	Reference to respective legislation

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

Disclosure Requirement and related datapoint	Benchmark Regulation reference	EU Climate Law reference
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Commission Delegated Regulation (EU) 2020/1816(5), Annex II	
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)	Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Delegated Regulation (EU) 2020/1818(7), Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv	Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II	
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14		Regulation (EU) 2021/1119, Article 2(1) Directive (EU) 2024/1760, Article 1 (1c)
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)	Delegated Regulation (EU) 2020/1818, Article12.1 (d) to (g), and Article 12.2	
ESRS E1-4 GHG emission reduction targets paragraph 34	Delegated Regulation (EU) 2020/1818, Article 6	
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)	
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Delegated Regulation (EU) 2020/1818, Article 8(1)	
ESRS E1-7 GHG removals and carbon credits paragraph 56		Regulation (EU) 2021/1119, Article 2(1)
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66	Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II	
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69	Delegated Regulation (EU) 2020/1818, Annex II	
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21	Delegated Regulation (EU) 2020/1816, Annex II	

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

ESRS S1-14 Number of fatalities and number and rate of work- related accidents paragraph 88 (b) and (c)	Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)	
ESRS S2-1Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19	Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S3-1 non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	
ESRS G1-4 Fines for violation of anti- corruption and anti-bribery laws paragraph 24 (a)	Delegated Regulation (EU) 2020/1816, Annex II)	

1.5.3 Overview of all reported disclosure requirements identified as material

IRO-2

Based on our materiality assessment we have concluded that certain topics are not material (not applicable either to our company or in Romania), and accordingly, we have not included DR from the corresponding Topical Standards.

To align with ESRS requirements, the list of Disclosure Requirements adhered to during the preparation of the sustainability statement is disclosed in our sustainability statement. The following content index illustrates the locations where the lists of Disclosure Requirements can be found.

Standard	Cross-cutting / Topic	Nr.	Reporting Area	Designation of the DRs	DR number	Page
ESRS 2	General disclosures	BP-1	General	General basis for preparation of the sustainability statement	5 (a) 5 (b) i. 5 (c) 5 (d)	P 6

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
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ESRS 2	General disclosures	BP-2	General	General basis for preparation of the sustainability statement	9 (a) 9 (b) 10 (a) 10 (b) 10 (c) 10 (d) 11 (a) 11 (b) i. 11 (b) ii. 16	P 6
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1.5.4 Material impacts, risks and opportunities and their interaction with strategy and business model

SBM-3

We conducted a double materiality assessment in order to identify our material impacts, risks, and opportunities. Their interaction with strategy and business model is further detailed in our thematic chapters for each material topic. The following table shows the summarized results

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IMPACTS

Climate change		Value chain	Actual / Potential	Time horizon	Strategic approach
Climate change mitigation	**Negative impact -** Despite efforts to reduce emissions, oil and gas refining and marketing operations still generate significant direct greenhouse gas emissions, contributing to climate change concerns. Process emissions, fugitive emissions from leaks, venting and flaring, and emissions from non-routine events like equipment maintenance continue to pose environmental risks and contribute to the overall carbon footprint of the industry. The implementation of product specifications and renewable fuel blends by some regulatory jurisdictions in response to climate change presents significant compliance and operational risks for R&M companies, potentially affecting Rompetrol's operations and market competitiveness. Emissions specifically the GHG emissions contribute to climate change on a global scale which has in turn serious consequences such as extreme weather events, floods, as well as health effects and other indirect impacts on people and biodiversity.	Upstream, own operations, downstream	Actual	Short, medium, long	Decarbonization Strategy in place
Climate change adaptation	**Negative impact** - The potential negative impact at a small scale (local impact) if Rompetrol facilities are depleting water resources needed in case of extreme climate events – such as drought or wildfires, which can have a serious local impact on environment and people.	Upstream, own operations, downstream	Potential	Medium, Long	Climate risk assessments according to DNSH

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
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Energy	**Positive impact -** Rompetrol is a large supplier or energy in the region, contributing to energy security of the area, and KMGI's energy production leverages innovative sustainable technologies, such as cogeneration and hydrogen production, to enhance energy efficiency and diversity, contributing to a cleaner energy supply.	Upstream, own operations, downstream	Actual	Short, medium, long	ISO 50000 system
Pollution		**Value chain**	**Actual / Potential**	**Time horizon**	**Strategic approach**
Pollution of air	**Negative impact -** The potential for negative impact from air pollution is substantial. KMGI employs Best Available Techniques (BAT) and adheres to European pollution standards, successfully avoiding any exceedances. The emissions comprise pollutants that could significantly affect local human health and the environment. Air emissions from oil and gas operations, include hazardous air pollutants, criteria air pollutants, and volatile organic compounds (VOCs), which have significant, localized impacts on human health and the environment. Sulfur dioxide, nitrogen dioxide, and VOC emissions are of particular concern due to their potential health and environmental effects. Non-greenhouse gas air emissions from oil and gas midstream and downstream operations, including criteria air pollutants, VOCs, and hazardous air pollutants, can also have significant, localized impacts on human health and the environment.	Upstream, own operations, downstream	Actual	Short, medium, long	Alignment with legislation and permits. ISO 140001
Pollution of water	**Negative impact -** The operations of Refining & Marketing companies entail numerous hazards, including the handling of flammable and volatile substances, the utilization of highly reactive chemicals, and the processing of fluids under high temperature and pressure conditions. Potential releases of hydrocarbons or other hazardous substances resulting from accidents can lead to significant consequences for the company's workforce, as well as external social and environmental impacts.	Upstream, own operations	Actual	Short, medium, long	Alignment with legislation and permits. ISO 140001
Pollution of soil	**Negative impact -** Oil and gas production activities often result in habitat destruction, fragmentation, and loss, leading to declines in biodiversity and ecosystem services. The storage and transportation of crude oil, natural gas, and related products pose risks of spills and leaks, which can contaminate soil, water bodies, and surrounding ecosystems, harming wildlife and ecosystems. The operation of refineries, oil and gas infrastructure, such as pipelines and refineries, can disrupt natural habitats, fragment ecosystems, and contribute to air and water pollution, negatively impacting biodiversity and ecosystem health.	Upstream, own operations	Actual	Short, medium, long	Alignment with legislation and permits. ISO 140001

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
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Substances of concern	**Negative impact - Production upstream and refining** at Rompetrol result in the generation of various forms of waste derived from the processing and storage of petroleum products. Non-greenhouse gas (GHG) air emissions from these operations include criteria air pollutants, Volatile Organic Compounds (VOCs), and hazardous air pollutants. These substances can have significant, localized impacts on human health and the environment. Specifically, they can contribute to air pollution, leading to respiratory issues and other health problems for nearby communities. Additionally, they can contaminate soil and water bodies, posing risks to ecosystems and wildlife. Efforts to mitigate these impacts are essential to ensure the health and safety of both human populations and the environment.	Upstream, own operations	Potential	Medium, Long	Alignment with legislation and permits. ISO 140001
Water and Marine Resources		**Value chain**	**Actual / Potential**	**Time horizon**	**Strategic approach**
Water (as a resource)	**Negative impact -** Production of oil upstream and refineries can use relatively large quantities of water depending on their size and the complexity of the refining process. The amount of water withdrawn and consumed by an O&G company and the quality of its discharges can have impacts on ecosystems and people. Specifically there is the potential of depleting water resources posing risk to ecosystems and wild life.	Upstream, own operations	Actual	Short, medium, long	Alignment with legislation and permits. ISO 140001
Resource use and circular economy		**Value chain**	**Actual / Potential**	**Time horizon**	**Strategic approach**
Waste	**Negative impact -** In operations of Rompetrol facilities, companies generate various forms of waste derived in particular from the processing and storage of petroleum products. These wastes need to be further processed, because they pose a threat to human health and the environment during storage, transport, processing or disposal.	Upstream, own operations	Actual	Short, medium, long	Alignment with legislation and permits. ISO 140001

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
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Own workforce					**Strategic approach**
Working conditions	Positive impact - KMGI offers good working conditions under the worker union engagement, positively impacting KMGI's employee wellbeing, thereby fostering a positive societal development. Effective communication and negotiation between employees and management has a positive impact on employees' wellbeing, H&S, trainings, work-life balance aspects and adequate wages, and job security. KMGI supports the use of open communication channels, enabling employees to voice concerns and allegations, t strengthening transparency and trust among employees, reinforcing its dedication to fair compensation.	Own operations	Actual	Short, medium, long	Maintain good working conditions under the worker union engagement
Equal treatment and opportunities of all employees.	Positive impact - KMGI offers good working conditions under the worker union engagement, positively impacting KMGI's employee wellbeing, thereby fostering a positive societal development. Effective communication and negotiation between employees and management has a positive impact on employees' wellbeing, H&S, trainings, work-life balance aspects and adequate wages, and job security. KMGI supports the use of open communication channels, enabling employees to voice concerns and allegations, t strengthening transparency and trust among employees, reinforcing its dedication to fair compensation.	Own operations	Actual	Short, medium, long	Maintain equal treatment and opportunities of all employees
Other work-related rights	Positive impact - KMGI supports the use of open communication channels, enabling employees to voice concerns and allegations for work-related rights, specifically to ensure the welfare of our workers and the protection of their human rights.	Own operations	Potential	Short, medium, long	Maintain open communication channels to ensure the protection of human rights.
Consumers and end-users					**Strategic approach**
Information-related impacts	**Positive impact - KMGI applies strict own rules on** labelling, marketing information, aligned with local legislation and communication is not restricted to anyone to ensure social inclusion.	Downstream	Actual	Short, medium, long	Policies in place for information, labelling, marketing
Personal safety	Negative impact - Human health risks and broad environmental risks, such as those associated with climate change, have raised concerns about the end use of products such as gasoline from the Oil & Gas Downstream. A primary objective of KMGI is our safety culture to reduce the probability of accidents and other health and safety incidents, including for our customers. The sale operation at fuel stations may pose hazards to customers if instructions on the use of products are not followed.	Downstream	Actual	Short, medium, long	Maintain quality personal safety information for products and services and safety measures in place

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Business Conduct					**Strategic approach**
Corporate culture	**Positive impact -** KMGI has a Code of Ethics in place that applies to all KMG International activities and business relationships equally. This Code reflects core values and behavioural rules, aligning with the Universal Declaration of Human Rights and ensuring the highest integrity standards, to safeguard their own health, safety, and well-being and prevent accidents	Own operations	Actual	Short, medium, long	Policies and Procedures in place, ISO 9001, ISO 45000
Protection of whistle-blowers	**Positive impact -** KMGI offers a very high level of protection to whistle-blowers, all employees and stakeholders are protected from repercussions, all complaints/concerns are processed. Concerns can relate to transactions or events suspected of breaching laws, internal regulations, or integrity and ethics standards. Our policies in place protects the wellbeing of any potential claimant.	Upstream, own operations	Actual	Short, medium, long	Policies in place
Management of relationships with suppliers	**Negative impact -** There is a potential impact on suppliers if they do not receive timely payments for their goods and services, as well as no the security of supply for KMGI. The suppliers may suffer from financial instability which in turn can affect the wellbeing of their employees, while KMGI and its employees may suffer from consequences related to loosing critical suppliers.	Upstream, own operations	Potential	Medium, Long	Procurement policies
Avoiding corruption and bribery	**Negative impact -** Incidents of corruption are harmful to society, therefore all companies face pressure to address corruption and prevent involvement in illegal or unethical payments or gifts to government officials or private individuals.	Own operations	Potential	Medium, Long	Policies in place
Additional topic – Taxes					**Strategic approach**
Paid taxes	**Positive impact -** Paid taxes contribute to funding public services such as healthcare, education, infrastructure, and social welfare programs, thereby fostering societal development and well-being	Own operations	Actual	Short, medium, long	Financial planning covers a volatile fiscal environment

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
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Climate change		Source	Time horizon
Climate change mitigation	**Risk -** Climate change mitigation in the oil and gas sector poses a high risk of significant greenhouse gas emissions from operations, leading to potential regulatory penalties. Despite EU-ETS compliance and KMGI's ongoing efforts to reduce emissions, stringent environmental regulations and global climate policies imply high operational and reputational risk. The company acknowledges that the impact is not severe enough to cause widespread destruction, however the significance of this issue remains unchanged. Regulatory jurisdictions may introduce product specifications and renewable fuel blends in response to climate change, presenting significant compliance and operational risks for refining and marketing (R&M) companies like KMGI. **Opportunity -** Opportunities are in the area of investment in low carbon technologies, carbon storage, and hydrogen.	Risk sourced from both impact and dependencies Opportunity sourced from actions to address impact	Short, medium, long
Climate change adaptation	**Risk -** Inability to adapt to hazards from climate change may pose physical risks, such as potential disruptions to safety of production processes within KMGI, potentially resulting in a breach of legal requirements for risk prevention with negative financial consequences.	Risk sourced from impact	Medium, Long

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
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Energy	**Opportunity -** As an energy producer and distributor, KMGI recognizes a significant opportunity in the market dynamics, marked by the rising demand for electricity and the potential for investments in innovative technologies for low CO2 emission energy production.	Opportunity sourced from impact	Short, medium, long
Pollution		**Source**	**Time horizon**
Pollution of air	**Potentially significant risk -** Although KMGI adopts the best available techniques (BAT) and complies with the EU Standards on pollution without having recorded exceedances of air pollutant limits, the risks of exceeding these thresholds are taken into account, which can have significant financial consequences by suspending the activity by the authorities.	Risk sourced from impact	Short, medium, long
Pollution of water	**Risk -** There is a **moderate risk** associated with the potential for authorities to suspend activities, while fines for violations are not considered significant.	Risk sourced from impact	Short, medium, long
Pollution of soil	**Risk -** There is a **moderate risk** associated with Rompetrol's operations that may impact soil quality. All operations that could affect soil are regularly monitored and reported. The risk specifically pertains to the 14 tanks at the Vega Refinery, covering an area of approximately 82,450 m2. These tanks are waterproofed with layers of compacted soil and bentonite. Currently, the refinery is undergoing a remediation project for the tanks, where existing waste is treated and deposited in waterproof cells according to Government Ordinance 757/2004.	Risk sourced from impact	Short, medium, long
Substances of concern	**Risk -** Risks are associated with substances from accidental releases: Releases of hazardous substances can severely impact workforce health and the environment.	Risk sourced from impact	Medium, Long
Water and Marine Resources		**Source**	**Time horizon**

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
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Water (as a resource)	**Risk** - Companies in the oil and gas industry may face the **risk of reduced water availability** depending on their location, leading to related costs. Extracting water from water-stressed regions or potential water contamination can also create tensions with local communities. For KMGI, there are no serious concerns regarding water resource availability (medium-low risk) to further significantly impact KMGI financially, however authorities restrictions may be a medium future risk.	Risk sourced from impact	Short, medium, long
Resource use and circular economy		**Source**	**Time horizon**
Waste	**Risk -** There is a **significant risk associated** with Rompetrol's operations that may impact soil quality. All operations that could affect soil are regularly monitored and reported. The risk specifically pertains to the 14 lagoons at the Vega Refinery, covering an area of approximately 82,450 m2. These lagoons are waterproofed with layers of compacted soil and bentonite. Currently, the refinery is undergoing a remediation	Risk sourced from impact	Short, medium, long

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
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Own workforce		Source	Time horizon
Working conditions	**Opportunity -** By prioritizing worker safety and cultivating a safety culture, KMGI minimizes financial risks from litigations, reduces costs from employee turnover, decreases downtime, and enhances productivity.	Opportunity sourced from dependencies	Short, medium, long
Equal treatment and opportunities of all employees.	**Opportunity - Reduced turnover costs and positive brand reputation contribute to KMGI financial stability, given that** KMGI has policies against forced labour, negotiation through the union, implemented occupational health and safety measures, and other policies and measures in place.	Opportunity sourced from dependencies	Short, medium, long
Other work-related rights	**Opportunity -** Reduced turnover costs and positive brand reputation contribute to KMGI financial stability, given that KMGI has policies in place that ensure no forced labor, negotiation through the union, implemented occupational health and safety measures, flexible working arrangements, and aims to simplify employees' lives. Additionally, these policies ensure confidentiality of its employees and their union participation. Policies are regularly revised and enhanced.	Opportunity sourced from dependencies	Short, medium, long
Consumers and end-users		**Source**	**Time horizon**
Information-related impacts	**Opportunity -**There is a medium-level opportunity associated with information-related impacts, including labeling and marketing communications. Communication is unrestricted, fostering social inclusion, with potential financial impacts on brand awareness, loyalty, and sales. Additionally, maintaining market integrity and transparency in product pricing can mitigate regulatory risks and liabilities for Oil & Gas - Midstream & Downstream undertakings, while also safeguarding consumers from unfair pricing practices.	Opportunity sourced from impacts	Short, medium, long
Personal safety	**Risk** - The low-level risk associated with personal safety is particularly important in petrol stations where safety is critical. Due to the safety measures put in place by KMGI there have been no reported fire incidents. Local regulatory measures pose additional compliance and legal risks with financial consequences.	Risk sourced from impacts	Short, medium, long

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

Business Conduct		**Source**	**Time horizon**
Corporate culture	**Opportunity -** A culture that engages and empowers employees and contractors to work with management to safeguard their own health, safety, and well-being and prevent accidents is likely to help maintain financial stability.	Opportunity sourced from impact	Short, medium, long
Protection of whistle-blowers	**Opportunity -** KMGI's Protection of Whistle-blowers policy empowers employees, suppliers, clients, and collaborators to raise concerns or complaints in good faith. This policy ensures confidentiality and protects individuals from retaliation is likely to help maintain financial stability.	Opportunity sourced from impact	Short, medium, long
Management of relationships with suppliers	**Risk -** There is a low-level risk associated with the management of relationships with suppliers, as KMGI aims to maintain positive relations and avoid supplier loss. Undertakings must effectively balance these priorities to sustain favorable relationships with customers, regulators, and shareholders while ensuring operational efficiency and profitability. In the case where relations are interrupted with a supplier, there are contractual clauses in place to mitigate significant financial impacts.	Risk sourced from dependencies	Medium, Long
Avoiding corruption and bribery	**Risk -** The risk associated with bribery and corruption at KMGI is not significant, however there is a potential risk if someone on the board accepts bribery. Furthermore, the potential reputational risks can lead to the loss of relationships with suppliers. It affects the reputation of KMGI and breaches legal requirements.	Risk sourced from impact	Medium, Long
Additional topic – Taxes		**Source**	**Time horizon**
Paid taxes	**Risk** arises from a volatile fiscal environment, but there's an **opportunity** linked to societal investment through tax payments.	Risk sourced from impact Opportunity sourced from impact	Short, medium, long

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
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1.5.5 Policies MDR-P – Policies adopted to manage material sustainability matters.

Rompetrol manages material topics through a series of internally approved policies and processes either within each subsidiary or at the Group level, based on the specific subject. These policies and processes might differ based on each company's readiness in terms of sustainability. However, the goal is to implement a structured approach across the entire Group and to develop specific policies and procedures tailored to each material topic.

Some relevant policies are included in the companies ISO management systems and ensure compliance with legal requirements and alignment with international best practices. The policies and necessary actions for each material topic are presented in the sections of the ESRS report.

If there are no adopted policies or actions included in internal documents, the company has stated this and may provide a timeframe in which it intends to adopt them.

1.5.6 Actions MDR-A – Actions and resources in relation to material sustainability matters

The necessary actions for each material topic are presented in the sections of the ESRS report. If applicable, it specifies whether implementing an action plan requires significant operational expenditures (OPEX) and/or significant capital expenditures (CAPEX) under the report related to taxonomy, where the amount of current financial resources is provided, and it is explained how these relate to the most relevant values presented in the financial statements.

1.5.7 Metrics MDR-M – Metrics in relation to material sustainability matters

The indicators and targets for significant sustainability aspects are detailed in the report sections, allocated for each material topic (relevant ESRS subject). If no indicators and targets have been adopted, Rompetrol provides reasons for this and may offer a timeline for their adoption.

1.5.8 Targets MDR-T – Tracking effectiveness of policies and actions through targets

Rompetrol tracks the effectiveness of its actions to address significant impacts, risks, and opportunities through annual performance monitoring and sustainability reporting, including performance on the indicators used for this purpose as presented in the report section - Information Disclosure Requirements from ESRS covered by the Group's sustainability report.

The performance, indicators, and targets for each material topic (relevant ESRS subject) of Rompetrol are detailed in the ESRS report sections. If there are no measurable, outcome-oriented, and time-bound targets adopted, the timeline for adoption is presented in the relevant report sections, including if such targets will not be set and the reasons why the company does not intend to establish them. It is indicated whether and how the effectiveness of policies and actions related to each material topic is monitored.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

2 CLIMATE CHANGE

ESRS E1

2.1 Strategic orientation and concepts for climate protection

2.1.1 Material impacts, risks and opportunities and their interaction with strategy and business model

ESRS 2 SBM 3, IRO-1

Risks within Rompetrol operations

The **Rompetrol Rafinare SA and its subsidiaries** (**Rompetrol**) risks are included in the KMGI Group's Risk Profile, which meticulously maps out both production and non-production related risks, offering a detailed examination through a multi layered analytical lens. This approach emphasizes understanding the intrinsic and residual exposures to these risks, as well as their interconnected nature. Central to our strategic resilience is an Enterprise Risk Management (ERM) process designed to navigate uncertainties that might impede our strategic goals and financial objectives, thereby ensuring the Group's enduring sustainability.

Material impacts, risks and opportunities

For **Rompetrol Rafinare**, adapting to the heightened focus on climate change and energy transition is imperative. The dynamic and volatile risk environment, shaped by global, local, and business-level actions, underscores the need for proactive climate risk management frameworks. Initiatives to integrate sustainability considerations into existing risk management systems have started, alongside the development of policies and regulations to address climate-related risks.

Rompetrol Rafinare is included in KMGI's strategy, which is focused on decarbonisation measures and transition from being a traditional oil & gas downstream company into a diversified downstream player. This option has been chosen out of four strategic pillars after the assessment of several criteria such as strategic targets, decarbonization targets, capabilities, long-term business model of sustainability or the value creation potential.

Anticipated changes in consumer behaviour towards emission reduction may lead to decreased fossil fuel products demand, potentially impacting earnings and future investments. Consequently, the company is laying the groundwork for climate risk mitigation strategies.

An initial assessment performed on Rompetrol Rafinare and affiliate companies, identified impacts on operations, prompting a more comprehensive analysis to identify and address both physical and transition risks and opportunities. We focus on decarbonization to pursue economically viable emissions reduction solutions and in our commitment to navigating the complexities of the evolving energy landscape while embracing sustainability principles.

Climate related risks are identified based on workshop meetings with key operational stakeholders, where they are documented, ranked and discussed internally. All parties involved contributed to the development of a risk mitigation plan, which is approved by local and Group management and then shared with relevant departments and responsible roles.

The process of identifying and assessing climate-related impacts, risks and opportunities (IROs) in relation to ESRS E1 - Climate Change subtopics (climate change mitigation, climate change adaptation and energy) is also performed as part of the double materiality analysis.

The process for the identification of IROs according to the ESRS standards involved a series of meetings and workshops that contributed to the understanding of these standards within our organization.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

Section 1.5.4 Material impacts, risks and opportunities and their interaction with strategy and business model presented above, summarizes the material climate change IROs from the double materiality analysis conducted.

Recognizing the climate change risks

A climate risk and vulnerability assessment study was developed at the **main production locations, namely the two refineries in Romania.** The purpose of the analysis was to understand the current and future situation of the risk factors that may affect **Rompetrol**'s activity. This assessment was carried out using climate projections within a series of future scenarios, in accordance with an expected lifetime of the activity at these refineries of approximately 25 years.

Future scenarios included several Representative Concentration Pathways (RCPs) established by the Intergovernmental Panel on Climate Change (IPCC), namely **RCP2.6** (the lowest in terms of radiative forcing among the four representative concentration pathways)**, RCP4.5** (Representative Concentration Pathway 4.5 is a scenario that stabilizes radiative forcing at 4.5 Watts per meter squared in the year 2100 without ever exceeding that value), **RCP6.0** (uses a high greenhouse gas emission rate and is a stabilisation scenario where total radiative forcing is stabilised after 2100 by employment of a range of technologies and strategies for reducing greenhouse gas emissions) and **RCP8.5** (refers to the concentration of carbon that delivers global warming at an average of 8.5 watts per square meter across the planet. The RCP 8.5 pathway delivers a temperature increase of about 4.3˚C by 2100, relative to pre-industrial temperatures). These trajectories describe different future climate scenarios, all of which are considered possible based on the volume of greenhouse gases (GHG) in the coming years.

According to the TCFD Handbook, **there are two primary types of climate** risks: risks related to the transition to a lower-carbon economy and risks related to the physical impacts of climate change. Transition risks – regulatory, market, technology, and reputational risks – related to the challenges of transitioning to a low-carbon (or zero-carbon) economy. Physical risks are related to the direct impact of climate change on activity and can be event driven (acute) or longer-term shifts (chronic) in climate patterns.

Physical risks and opportunities

Based on the physical risks (acute or chronic) defined by TCFD, those climate risks that can affect the performance of Rompetrol's economic activity over its anticipated lifespan were identified.

In the analysis, **climate risks and vulnerabilities were evaluated and structured according to the probability and intensity of the impact**. The vulnerability of a Group is a combination of two aspects:

1) Sensitivity - how sensitive are the components of Rompetrol's activity to climate hazards and
2) Exposure - the likelihood that these hazards will occur at the location now and in the future.

These two aspects can be evaluated, in detail, separately or together. Depending on the location of the entities, some of the specific climate hazards may be considered relevant or not in terms of sensitivity analysis. In general, **Romania is** vulnerable to several natural climatic and geological hazards: floods, landslides, droughts, extreme temperatures, as well as earthquakes. Given that climate change contributes to increased disaster risk, disaster risk management becomes a vital and urgent component.

The climate variables and hazards that were included in the climate vulnerability studies and risk assessments conducted are:

- Droughts & Heatwaves
- Systematic long-term changes in climate patterns
- Estimated sea levels rise
- Cold waves
- Extreme weather Wind
- Water stress
- Changes in precipitation, soil moisture and air humidity

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
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- Forest and vegetation fires
- Landslides and earthquakes

Due to the geographical characteristics of the country analysed – Romania, as well as climate projections, these physical **climate hazards were assessed as medium risks.** While some countermeasures are already in place, there are multiple opportunities for development to combat the increasingly worrying forecasts of the future climate. Climatic vulnerability was assessed by considering both the exposure and sensitivity of KMGI Group's activities and locations to several climate risk factors. The most notable climate risk factors concluded through the study were landslides, earthquakes flooding and cloudbursts, droughts and heatwaves, and estimated sea level rise.

Vulnerability assessment summary

		Exposure (current + future climate)		
		High	Medium	Low
Sensitivity	High			Forest fires
	Medium		Landslides, Earthquakes	Estimated sea level rise Floods & Cloudbursts
	Low			Changes in average precipitation, soil moisture and air humidity Drought/Heat waves

low	Medium	High

Based on the sensitivity, exposure and vulnerability analyses, there are no significant potential hazards following the measures already implemented on individual sites.

A significant risk identified and assessed at the entity level in Rompetrol Rafinare pertains to landslides and earthquakes. This risk involves potential asset damage or destruction, production losses, employee health and safety concerns, and operational shutdowns

The risk is already mitigated in the earlier stages of construction of the buildings on the sites, as well as equipping the sites with fire-fighting equipment. The level of seismic risk is already considered in the design standards (regulatory standards) and implemented during the construction of the site buildings. Sufficient measures have already been implemented on the sites.

In **Romania**, the risk of forest fires is mitigated by the measures imposed by Law 48/2008 on the sustainable management of forests, which obliges to apply and respect specific fire protection norms, approved by order of the leader of the central public authority responsible for forestry. These measures (emergency procedures, firefighting system, ISU procedures and provisions) reduce the final risk (forest vulnerability to fires) to medium.

Identified physical risks are categorized in both acute and chronic, described and analysed in more detail each entity's ESG Risk Register. Mitigation measures are presented and prepared for each related risk.

Transition risks and opportunities and potential financial risks

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

An analysis geared towards evaluating our positioning in relation to transition risks and dissecting how various categories of these risks could potentially affect us was performed. Transition risks examined included regulatory changes, market shifts, technological advancements, supply chain disruptions, financial factors, operational challenges, reputational issues, legal ramifications, and implications for our employees and workforce. We identified carbon pricing, primary energy sources, and the volume of purchased allowances as critical indicators demanding particular attention for our company.

The estimated financial effects were assessed, resulting from the following scenario analysis performed for transition risks for the short, medium and long terms, for the period between 2023 to 2060:

- NDC (Nationally Determined Contributions) - This action plan aims to reduce emissions and adapt to climate impacts. NDC sets country-specific emissions reduction targets for adapting to climate impacts.
- Below 2C - This scenario assumes a gradual tightening of climate regulation. In this scenario, the likelihood of limiting global warming to 2°C is estimated at 67%.
- Delayed transition - This scenario assumes that annual emissions will not decrease until 2030, followed by a sharp tightening of carbon regulation.
- Net zero - This scenario aims to limit global warming to 1.5°C through stringent climate regulation and achieving net-zero CO2 emissions by approximately 2050.

ESG risk management process is a continuous process subject to ongoing review and improvement.

As per the risk assessment performed, a series of transition risks were identified in relation to our operations:

Type	Transition Risk	Description
Strategic risks	Slow response to emerging climate-related opportunities and threats	Risk of low pace shifting energy use toward lower emission sources, adopting energy-efficiency solutions, encouraging greater water efficiency measures, and promoting more sustainable land-use practices.
Regulatory risks	Risk of incompliance with the requirements of the applicable law	Numerous legislative requirements with a variety of subjects covering sustainability requirements and production of fossil fuels products limitations.
Reputational Risks	Activism and campaigns against fossil fuel use	Environmental groups and activists may target companies involved in fossil fuel extraction, production, or usage through protests, social media campaigns, and legal actions. These activities can lead to increased scrutiny, regulatory pressures, and potential loss of customers.
Market risks	Decrease in demand of petroleum products	Risk of replacing existing products and services with lower emission options (new fuels (H2, synthetic methane)).

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
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Geopolitical Risks	Differing international environmental regulations	Variability and complexity of environmental regulations across different countries. Companies operating in multiple jurisdictions may face challenges in complying with diverse regulatory requirements, which can lead to increased compliance costs, operational delays, and potential legal penalties.
Employee and workforce risks	Difficulties in identifying suitable candidates for company's needs of new environmental and technological skills	Scarcity of professionals trained in emerging technologies such as renewable energy, carbon capture, and sustainable practices. The rapid pace of technological advancement and the evolving nature of environmental regulations exacerbate this issue, making it difficult for the company to keep its workforce's skills up to date.
Employee and workforce risks	Inadequate investment in developing employees' skills toward a sustainable development	Risk of delay in identifying the needed skills and invest in competency development actions for ensuring employees are evolving towards renewable energy.

Key climate-related risks and their potential impact on our medium and long-term financial performance are identified, analysed and described in the ESG Risk Register. The purpose of the results and data recorded in the register, regularly reviewed and updated, drives decisions on future capital expenditure and operational directions, ensuring our resilience against climate volatility.

This bottom-up and top-down approach ensures that risks, including political, legal, financial, technological, market and acute climate-related risks, are fully monitored and documented at all levels of our operations. The scope of the risk analyses and assessment is to define and establish specific mitigation and adaptation strategies. These strategies aim to improve operational resilience, protect assets against climate damage and ensure business continuity in the face of climate volatility.

Transitioning to a lower-carbon economy may entail extensive policy, legal, technology, market and reputational changes to address mitigation and adaptation requirements related to climate change. Depending on the nature, speed, and focus of these changes, transition risks may pose varying levels of financial and reputational risk to organizations.
In order to build awareness and increase recognition of potential ESG topics emerging risks in supply chain, Procurement department was trained on ESG risk management topics.

As per the assessed scenarios in the short term, we are able to recognize the opportunities offered by renewable energy programs and energy efficiency measures, actively engaging in initiatives that not only address short-term risks, but also produce long-term value through the development of new products and services. In the medium and long-term we will be able to improve our understanding and managing the risks associated with climate change in order to adapt our business strategy and practices to all possible scenarios that could negatively affect our activities.

Recognizing the opportunities presented by renewable energy programs and energy efficiency measures, Rompetrol is actively engaging in initiatives that not only address short term risks but also unlock long term value through the development of new products and services.

Type	Project
Hydrogen	Hydrogen production facility

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

EV charging infrastructure	EV chargers on CNAIR1 (reference period 15 years)
Biofuel	HVO/SAF production unit
Biofuel	Advanced Biodiesel co-processing at Petromidia Plant

2.1.2 Policies

ESRS E1-2

We have drafted a KMGI Group ESG Policy, which is designed to guide our actions in a way that aligns with best practices and industry standards, applicable to all Group companies including Rompetrol Rafinare and its subsidiaries (to be approved in 2025). This policy outlines our approach for incorporating ESG into our investment process and describes the ESG practices that we seek to implement.

We are committed to reducing our climate and environmental impact, promoting social responsibility, and ensuring good governance practices in all aspects of their operations.

Our ongoing efforts reflect our dedication to contributing positively to the planet while we prepared climate change policy and decarbonization strategy consisting of a package of decarbonization projects developed to support the transitions to renewable energy production and align with sustainability goals. The decarbonization projects address climate mitigation and renewable energy deployment areas.

Core principles guiding our approach include:

- **Compliance with regulations and standards** We strictly adhere to all relevant environmental regulations and industry standards, striving to surpass these benchmarks whenever feasible to ensure the highest level of environmental protection.
- **Risk management** By identifying, assessing, and managing environmental risks associated with our operations, we've established comprehensive processes to safeguard against potential negative impacts on the environment.
- **Continuous improvement** Our dedication to enhancing environmental performance is evident through regular monitoring, the adoption of new technologies, and the implementation of best practices aimed at reducing our ecological footprint.
- **Stakeholder engagement** We maintain open lines of communication with local communities, environmental groups, and regulators to address concerns, integrate feedback, and foster collaborative efforts towards sustainable environmental practices.
- **Transparency** Rompetrol is committed to clear communication regarding our environmental performance, regularly reporting on our progress towards sustainability goals and informing the public about potential risks and safety measures.

In 2024 there was no Group-wide formalized policy, but it will be developed to include all climate change material IROs; such a policy is scheduled to be prepared and implemented in 2025. At group level, as well as entity level, within each Rompetrol entity, the management established, implemented policies and rules in the fields of QHSE, security and energy, during the reporting year. The establishment of the policies took into account:

- the national and international situation
- suitability to the purpose and context of Rompetrol Rafinare S.A and subsidiaries
- compliance obligations and applicable legislation
- the requirements imposed by the interested parties
- the sustainability requirements for products

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
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- the requirements for evaluating the fulfilment of compliance obligations and the correction of non-conformities
- the necessary resources
- the desired level of satisfaction of the client's requirements
- the nature and types of risks and opportunities identified, in order to ensure environmental protection and pollution prevention, protection, participation and consultation of workers and ensuring energy efficiency measures
- the opportunities and requirements for continuous improvement of the effectiveness of the implemented system.

In order to achieve the objectives established in the company's policies, all the activities that determine the quality of the products, the activities in the field of environmental management, health and safety at work and energy management are kept under control to prevent possible non-conformities.

Company policies are communicated to all employees and available to interested parties. Policies are reviewed periodically to ensure they remain relevant and appropriate.

There is a policy developed at each company level (QHSE Policy) which promotes the adoption of necessary practices for the identification, evaluation and management of processes and associated risks, as well as the periodic evaluation of environmental aspects, the constant concern regarding the minimization of their impact on the environment and promoting the adoption of sustainability principles in the activity carried out by minimizing their impact on the environment (preventing pollution, reducing emissions, efficient use of resources, efficient waste management, etc.)

In particular, Rompetrol Rafinare SA has also an Energy Policy, which promotes a responsible attitude towards the environment and supports the concept of sustainable development by improving processes in all fields of activity, including the field of energy management.

2.1.3 Actions

ESRS E1-3

The key actions applied in the reporting year and plan to tackle climate change are presented below. Thus, our transition plan is embedded in and aligned with our overall business strategy and financial planning. As we continue to align our economic activities with the provisions of Commission Delegated Regulation (EU) 2021/2139, we expect our transition to a sustainable economy to evolve over time by rising the amount of funds that are invested in sustainable activities. To support this transition, we are actively tracking our progress and how our activities develop.

A package of **decarbonization projects** was developed to support the transitions to renewable energy production and align with sustainability goals. This package includes the following projects:

- the co-processing of biodiesel;
- the co-processing of sustainable aviation fuel (SAF);
- the green hydrogen;
- the biodiesel and SAF production (standalone plant);
- synthetic SAF;
- carbon capture, use and storage.

In accordance with the MDR-A, the key actions undertaken during the reporting year, along with plans to address climate change, include the following:

- **Production of Renewable Energy and Biofuels (Biodiesel/Sustainable Aviation Fuel Co-Processing)**
  Co-processing projects represent the initial phase of our decarbonization strategy. We are actively investigating advanced biodiesel and sustainable aviation fuel (SAF) co-processing solutions at the Petromidia Refinery. To support these efforts, we have contracted two technical solution studies—one focused on advanced biodiesel co-processing and the other on SAF co-processing. Additionally, biodiesel co-processing remains a priority, with an annual throughput of approximately 60,000 tons of feedstock. While we are also assessing the development

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
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potential of a bioethanol production plant at the Petromidia Refinery, co-processing projects are currently the primary focus of our investments in renewable energy and biofuels. These initiatives align with our commitment to delivering value and advancing Romania's sustainability objectives.

- **CC(U)S – Carbon Capture, Use, and Storage**
  The CCUS project is scheduled to be reassessed in 2025. We recognize the potential of CCUS technologies in reducing CO2 emissions and view this initiative as a strategic element of our long-term commitment to addressing environmental challenges.
- **Production of Sustainable Aviation Fuel (SAF)**
  We are actively evaluating the feasibility of producing sustainable aviation fuel (SAF) and hydrotreated vegetable oil (HVO). To this end, we have contracted a comprehensive feasibility study to explore the potential for SAF and HVO production at the Petromidia Refinery. These efforts underline our proactive approach to supporting sustainable fuel production and contributing to innovation within the industry.

These investments not only create value for the company, but also contribute to Romania's sustainability goals.

Significant monetary amounts of CapEx and OpEx required to implement the actions taken or planned are presented in Annex 1 prepared in accordance with EU Taxonomy.

Refining operations - Climate change mitigation actions include:

- GHG emissions management: Implementation of technologies and practices to reduce greenhouse gas (GHG) emissions in own operations and in the value chain, including internal workshops to optimize the CO_2 calculation, documenting/reviewing procedures for the correct and complete reporting of emissions to the environmental authorities, and
- Emission reduction projects.
  - Energy efficiency improvement initiatives and Capex projects implemented during the general overhaul of the Refinery had an impact in reducing GHG emissions. The initiatives contributed to the reduction of Scope 1 CO2 emissions by 3,900 tCO2 and Scope 2 by 41000 tCO2 at the annual level.
  - Energy efficiency improvement initiatives and Capex projects implemented during the general overhaul of the Refinery were:
    - optimization of steam consumption in the stripping and separation columns produced from Catalytic Cracking, Vacuum Distillate Hydrodesulfuration, Gas Fractionation and the propane-propylene separation column in Petrochemicals section;
    - Capex projects with an impact on reducing CO2 emissions: the purchase and installation of new reactors in the vacuum distillate Hydrodesulfurization installation, the transformation of the CO Boiler from a natural circulation boiler to one with forced multiple circulation and the replacement of the drilling/cutting system in the installation of Delayed Coking.

Other general mitigation measures implemented in refining operations are:

- Energy efficiency, by implementing measures to reduce energy consumption, such as upgrading equipment and optimizing production processes.
- Use of energy from renewable sources, by increasing the use of energy from renewable sources, such as solar, wind or hydropower, in the company's operations.
- Other measures include education and awareness such as promoting education and awareness among employees and the community regarding the importance of environmental protection, as well as regular training of all employees with the energy objectives, energy aspects, performance achieved, set targets.

Refining operations - Climate change adaptation actions include:

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

• **Physical climate risk management:** Developing action plans to deal with the impacts of climate change on infrastructure and operations. In particular, risk assessment related to the location and mitigation actions taken in alignment with applicable legislation.

Rompetrol Downstream (DWS), affiliated company of Rompetrol Rafinare SA - Climate change mitigation actions include:

- GHG emissions management: Implementation of technologies and practices to reduce greenhouse gas (GHG) emissions in own operations and in the value chain, including internal workshops to optimize the CO_2 calculation, documenting/reviewing procedures for the correct and complete reporting of emissions to the environmental authorities, and
- Emission reduction projects (CAPEX) and projects for the purchase and installation of electric charging stations, as well as contracts with suppliers of green power.
- Energy efficiency:
  - Energy consumption monitoring, such as keeping records of electricity consumption and optimizing electricity consumption.
  - Installation of photovoltaic panels in 2 fuel distribution stations: Vistea and Mogosoaia and the installation of 44 electric charging stations in 31 stations and planned to install 11 electric stations during the year 2025.
- Use of energy from renewable sources, by increasing the use of energy from renewable sources, such as solar, wind or hydropower, in the company's operations. There are solar energy (photovoltaic panels) in 2 fuel distribution stations: Vistea and Mogosoaia.
- Other measures include education and awareness such as promoting education and awareness among employees and the community regarding the importance of environmental protection, as well as regular training of all employees with the energy objectives, energy aspects, performance achieved, set targets.
- There is an annual training program and monthly program for consumption efficiency.

DWS - Climate change adaptation actions include:

• **Physical climate risk management:** Developing action plans to deal with the impacts of climate change on infrastructure and operations. In particular, risk assessment related to the location and mitigation actions taken in alignment with applicable legislation

Rompetrol Gas - Climate change mitigation actions include:

- GHG emissions management: Implementation of technologies and practices to reduce greenhouse gas (GHG) emissions in own operations and in the value chain, including internal workshops to optimize the CO_2 calculation, documenting/reviewing procedures for the correct and complete reporting of emissions to the environmental authorities, and
- Emission reduction projects – capital investments (CAPEX), as well as contracts with suppliers of green power.
- Energy efficiency:
  - Energy consumption monitoring, such as keeping records of electricity consumption and optimizing electricity consumption
- Use of energy from renewable sources, by increasing the use of energy from renewable sources, such as solar, wind or hydropower, in the company's operations.
- Other measures include education and awareness such as promoting education and awareness among employees and the community regarding the importance of environmental protection,

Rompetrol Gas - Climate change adaptation actions include:

• **Physical climate risk management:** Developing action plans to deal with the impacts of climate change on infrastructure and operations. In particular, risk assessment related to the location and mitigation actions taken in alignment with applicable legislation.

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
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2.1.4 Targets

ESRS E1-4

Our Environmental Performance Targets are rooted in a deep understanding of our operational impact and the broader environmental context in which we operate. These targets encompass a broad spectrum of focus areas, including greenhouse gas (GHG) emissions reduction, energy efficiency improvements, waste management optimization, water conservation, and the integration of renewable energy sources into our operations.

Starting from 2030, we will update the base year or the GHG emission reduction targets at five-year intervals.

Rompetrol Rafinare SA - Petromidia Refinery	**2022***	**2024**	**2025**	**2030**	**2040**	**2050**	
Scop1: CO2e emissions (t), var. from base year	881,633	-26%	-12%	-25%	As per legislative requirements		1) 2)
Scop2: CO2e emissions (t), var.from base year	0	157,975	TBD				
Energy Intensity Index	96.25	97.5	88.53	88.27	85.70	85.00	
Reduction of energy consumption (GJ/t)	3.38	3.25	3.27	3.29	3.10	3.05	3)

*2022 is the base year for measurements

1) 2024 General turnaround

2)Target for 2030 was established considering implementation of the energy efficiency, co processing biofuels and Green H2 projects

3) At BU level according to Budget forecast (GJ/tons of throughput processed)

These emission reduction targets are not science-based or compatible with limiting global warming to 1.5°C. They are not derived using a sectoral decarbonisation pathway, but with current legislation applicable to each one of our companies, the targets have not been externally assured.

Subsidiary entities (DWS, Rompetrol Gas) targets are aligned to full compliance with the GHG Protocol (and for Scope 1 where applicable the EU ETS 2 requirements), as well as in terms of monitoring. The targets are to be disclosed in the next reporting cycles.

For Rompetrol Gas: The company has drafted the monitoring plans for ETS2, now their stage is to be completed according to the requirements of the National Agency for Environmental Protection. Also, procedures for ETS2 and sampling plans are being developed.

For Rompetrol Downstream: The company has drafted the monitoring plans for ETS2, now their stage is to be completed according to the requirements of the National Agency for Environmental Protection. Also, procedures for ETS2.

Currently, no KMG International Group-wide numerical targets have been established (E1-6), the targets are yet to be established. However, we have set entity-by-entity targets considering the operational activity of each company and the ESG specificities. When setting critical assumptions for GHG emission reduction targets, we are considering future developments, such as changes in sales volumes, shifts in customer preferences and demand, regulatory factors, and new technologies available at the moment of targets setting.

According to current local (GEO 80/2018 and GEO 163/2022) and EU regulations (REDII 2001/2018 and revised RED III 2413/2023), fuel suppliers are obligated to ensure a supply of renewable energy in the market. This means that by 2030, fuel suppliers must guarantee a minimum share of 29% renewable energy or a reduction of at least 14.5% in greenhouse gas intensity in the transport sector.

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Fuel suppliers shall ensure that the energy value derived from the quantity of renewable fuels of non-biological origin ("RFNBO" or green hydrogen) supplied to the market in Romania and used in the transport sector over the period of one year is at least 5% of the energy content of all fuels supplied for consumption or use on the market starting with 2030. Intermediate targets are set as follows: 0.5% in 2025, 1% in 2026, 2% in 2027, 3% in 2028, 4.5% in 2029, and 5% in 2030. For RRC, this requirement will result in the consumption or supply of around 5.4 kilo tonnes (KT) of green hydrogen in 2025, increasing to 52 KT by 2030.

Failure to meet these targets will result in fines of at least USD 6.8 per kilogram for each unrealized megajoule (MJ) of green hydrogen and the purchase of green hydrogen certificates.

The targets for the energy efficiency indicators that directly influence CO2 emissions, these were established for the next 5 years, taking into account the operation of the installations provided for in the 2025-2029 budget exercise as well as the commissioning of the Cogeneration installation in 2025 (to be operated by Rompetrol Energy – a KMGI company).

Energy efficiency indicators - Targets	UM	**2025**	**2026**	**2027**	**2028**	**2029**
BU Refining Energy Indicator	GJ/tons of throughput processed	3.27	3.28	3.27	3.29	3.29
Energy Intensity Index (EII) for PEM Refinery	% (Actual energy in GJ/ Standard energy in GJ)	88.53	88.37	88.04	90.20	88.27
Energy Consumptions in Petromidia Refinery	GJ/tons of throughput processed	2.87	2.92	2.91	2.93	2.92
Energy index for polymers (EIP)	GJ/tons of polymers production	18.5	21.2	20.9	21.7	20.5
Energy Consumptions in Vega Refinery	GJ/tons of throughput processed	2.40	2.27	2.22	2.17	2.24

*2028 General turnaround -55days of total shutdown

2.1.5 Transition Plan

ESRS E1-1

Rompetrol's transition plan, designed to mitigate climate change and support the Paris Agreement's climate neutrality goal, is currently in progress and set for completion by 2026. In the meantime, we have successfully initiated projects and activities under our Decarbonization Plan, as outlined below.

- **The co-processing of biodiesel initiatives**

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
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www.rompetrol.com

This project aims to align with the requirements for renewable energy. Fuel suppliers, besides blending requirements of biofuels, must comply with advanced biofuel quotas, which state that the combined energy share of advanced biofuels and biogas produced from advanced renewable bio-feedstock should be at least 1%e by 2025 and 5.5%e by 2030, of which at least 1%e must be renewable fuels of non-biological origin from the overall energy content.

Name	Unit	2025	2026	2027	2028	2029	2030
Advanced biofuel mandate	%	1%e	1%e	1%e	1%e	1%e	5.5%e
of which RFNBO minimum							1%

The aim of the project is to upgrade the existing Diesel Hydrotreater Unit to co-process renewable feedstock within current operations. This modification will enable the production of 5-10% renewable diesel in the Diesel Hydrotreater Unit, thereby ensuring compliance with the renewable energy advanced biofuels mandate, transitioning to sustainable fuel production, and gaining profits from biodiesel production.

The co-processing of biodiesel project includes two phases of implementation.

- **Phase I**: Solution Study.

During the first phase the solution study will be performed, where an engineering evaluation will be conducted to investigate the feasibility of modifying the existing Diesel Hydrotreater Unit for the possibility to co-process renewable feedstock within the unit's current operations focusing on key process equipment reactors, heaters, compressors, reactor effluent air condenser, high-pressure heat exchangers, and columns. The suitability of piping and pumps in terms of material compatibility and hydraulics will also be assessed. Additionally, a metallurgical check on all equipment, encompassing columns, will be included.

This project aims to determine the feasibility of incorporating pretreated renewable feedstock into the existing unit with minimal or no modifications in order to have 5% renewable biocomponent in the final product.

The estimated duration to completion of Phase I is the second quarter of 2025.

- **Phase II**: Implementation

More detailed information regarding the unit modification will be provided after the solution study is completed.

The estimated duration of the Phase II completion is mid of 2026.

The benefits of co-processing of biodiesel will be additional savings from co-processing compared to acquiring 1st gen and 2nd gen biodiesel, avoiding potential penalties, complying with advanced biofuel mandates, contributing to biodiesel blending requirements, contributing to renewable energy share requirements, and transitioning to sustainable fuel production practices.

The impact on the reduction of carbon emission for scope 3 is estimated to be around 70 ktCO_2/year.

❖ **Co-processing Sustainable Aviation Fuel (SAF)**

As per the ReFuelEU Aviation regulations, the aviation fuel suppliers are required to ensure that all fuel made available to aircraft operators at EU airports contains a minimum share of Sustainable Aviation Fuel (SAF). This means that the aviation fuel suppliers must guarantee a minimum share of SAF at 2% starting from 2025 and progressively increase the minimum shares of SAF every 5-year period until 2050, reaching 70% of SAF shares. Additionally, starting in 2030, aviation fuel suppliers must ensure synthetic sustainable aviation fuel to aircraft operators.

Name	Unit	2025	2030	2035	2040	2045	2050
SAF mandates	%	2%	6%	20%	34%	42%	70%
of which synthetic SAF			2%	5%	10%	15%	35%

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
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**synthetic SAF volume calculation may change upwards when the calculation algorithms for shares are clarified by the EU Commission*

The Co-processing of SAF project analyzes the possibility to produce 5% SAF in the Kerosene Hydrotreater Unit, support transitioning to sustainable fuel production, and gaining profits from SAF production.

Co-processing Sustainable Aviation Fuel project includes two phases of implementation.

- **Phase I:** Solution Study

During the first phase an engineering evaluation will be conducted to investigate the feasibility of modifying the existing Kerosene Hydrotreater Unit to co-process renewable feedstock within the unit's current operations, focusing on key process equipment reactors, heaters, compressors, reactor effluent air condenser, high-pressure heat exchangers, and columns. The suitability of piping and pumps regarding material compatibility and hydraulics will also be assessed. Additionally, a metallurgical check on all equipment, encompassing columns, will be included.

This project aims to determine the feasibility of incorporating pretreated renewable feedstock into the existing units with minimal or no modifications in order to have a 5% renewable biocomponent in the final product.

The estimated duration to completion of Phase I is **second quarter of 2025.**

- **Phase II:** Implementation

The more detailed information regarding the implementation of the unit modification will be provided after the solution study is completed.

Estimated duration to completion **Q2 2026.**

The benefits of co-processing SAF project will be additional savings from SAF production and distribution, avoiding potential penalties, complying with SAF mandates, contributing to biodiesel blending requirements, contributing to renewable energy share requirements, and transitioning to sustainable fuel production practices.

❖ **Green Hydrogen**

In July 2023, the Romanian parliament adopted the "Hydrogen Law" (237/2003), which mandates the integration of hydrogen from renewable and low-carbon sources in the industry and transport sectors. The law requires fuel suppliers to provide a minimum percentage of hydrogen from renewable sources in fuels used in Romania.

In November 2023, Romania developed a new Hydrogen Strategy that is currently undergoing the approval process. The Strategy aims for the refining industry to use green hydrogen equal to at least 1% of transport energy consumption by 2030. For RRC, this translates to approximately 11 KT of green hydrogen being used as an intermediate product in the production and supply of conventional fuels to the Romanian market.

Since the Strategy is not aligned with the Hydrogen Law and the Renewable Energy Directive (RED III), expectation is that the Hydrogen Law will be amended to adjust green hydrogen mandates in line with the RED III and delay the law's implementation until a later period.

Rompetrol is undergoing a green transition program and is considering a shift from traditional grey hydrogen to green hydrogen production. Green hydrogen is expected to be used as intermediary product in the production of conventional fuels.

Project is expected to be launched in collaboration with a developer, partner, or investor, who is interested to design, finance, build and operate an electrolyzer plant next/near to Petromidia Refinery to produce green hydrogen that will be delivered via pipeline to Petromidia Refinery. Power supply shall be secured by concluding a Power Purchase Agreement with the supplier of renewable energy (wind, solar, hydro). The refinery will supply water (treated & untreated), offer land, provide possible connections to utilities and grid, etc.

The project will be assessed in two phases:

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
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- **Phase 1:** Production of 11 KT of green hydrogen.
- **Phase 2:** Expansion of the electrolyzer plant to produce an additional 9-11 KT of green hydrogen.

Phase 1 is expected to ensure compliance with the 1% RFNBO mandate required by the Hydrogen Law, while Phase 2 will address the 2% RFNBO requirement.

Phase 2 will depend on the successful implementation of Phase 1. This expansion will also be contingent upon regulatory changes and requirements in Romania and EU, as well as potential decline in the cost of green hydrogen production in the future.

The project is currently in the development stage, focusing on completing the necessary steps to advance to the Final Investment Decision (FID) phase. Project impact in reduction of CO2 emission is estimated to be 80ktCO2 considering Scope 1 and Scope 2 emission and assuring compliance with the 1% RFNBO mandate required by the Hydrogen Law.

Estimated duration to implement Green H2 project is approximatively 36 months.

❖ **SAF Standalone production plant**

A feasibility study for the construction of sustainable aviation fuel (SAF) and hydro treated vegetable oil (HVO) production plant was launched at the end of 2024.

The aim of the study is to investigate the feasibility of investment in a biofuel plant to process renewable feedstock. The objective is to enable the production of sustainable aviation fuel and advanced biodiesel. The final report shall provide a class 5 cost estimate (-30%, +50%) for the financial indicators of the plant. The feasibility study will explore multiple technology pathways and evaluate three scenarios for plant capacity.

❖ **Alternative bio-feedstock for biofuels**

Rompetrol has made a significant commitment to developing networks and expanding the use of alternative feedstock with minimal environmental impact. The company is actively exploring the use of bio-feedstock that has a low indirect land use impact to produce advanced biofuels. Therefore, the value chains of cover crops and rotation crops within the local area are being explored with great interest. In addition, **Rompetro**l is proactively contacting local farmers and vegetable oil producers to explore collaboration opportunities that will result in the expansion of alternative feedstock supplies.

The use of energy crops that have low indirect land use impact has far-reaching benefits that extend beyond energy producers. In particular, it facilitates land soil regeneration and opens up new business opportunities for farmers and vegetable oil processors. The company recognizes that such sustainable practices are essential for the long-term success of the energy industry.

Synthetic SAF, CO_2 capture, and marine fuels (green ammonia and green methanol) are under assessment. Detailed analysis will be conducted for these projects to be applied after 2030.

❖ **Synthetic aviation fuels (SAF)**

Synthetic aviation fuels are defined as liquid drop-in fuels produced from renewable hydrogen and captured carbon. These fuels must comply with the sustainability criteria outlined in the Renewable Energy Directive (RED) and ReFuelEU Aviation Regulation.

SAF benefits are:

- Ensures compliance with all Renewable Energy Directive and ReFuelEU Aviation regulation mandates;
- Reduces greenhouse gas emissions compared to traditional jet fuel, contributing to a cleaner aviation industry;
- Demonstrates commitment to leading the shift toward renewable energy solutions in aviation;
- Capitalizes on growing demand, with strong potential for profitable returns as adoption scales;
- Supports global climate goals, aligning with international initiatives like net-zero by 2050.

❖ **CO_2 capturing**

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
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www.rompetrol.com

The Renewable Energy Directive (RED) defines carbon capture and utilization (CCU) as the process of capturing carbon dioxide (CO_2) emissions from industrial or energy-related sources and repurposing them into valuable products, such as fuels, chemicals, or construction materials. This approach not only reduces greenhouse gas emissions but also contributes to the circular economy by transforming waste CO_2 into useful commodities.

CO_2 capturing and utilization benefits:

- CCU directly mitigates climate change by capturing and repurposing CO2, turning a harmful pollutant into a valuable resource;
- Biogenic CO2 is a must for e-SAF from 2042, and can be partially captured from the SAF/HVO stand-alone plant and contributes to carbon neutrality;
- helps industries meet stringent emissions regulations and achieve carbon neutrality targets;
- aligns with international climate initiatives, such as the Paris Agreement, fostering long-term environmental and economic resilience.

❖ **Maritime fuels**

The FuelEU Maritime Regulation defines maritime fuels as energy sources used by ships to ensure compliance with the regulation's greenhouse gas (GHG) intensity requirements. These fuels encompass a range of options, including:

- Renewable Fuels of Non-Biological Origin (RFNBOs): Fuels produced from renewable energy sources other than biomass, such as hydrogen or synthetic fuels derived from renewable electricity.
- Low-Carbon Fuels: Fuels that result in lower GHG emissions compared to traditional fossil fuels, including certain biofuels and advanced synthetic fuels.

We are currently investigating two options: Green ammonia and Green Methanol

Green ammonia and Green Methanol will be produced from renewable energy sources. This makes them a potential carbon-neutral fuel source and a promising alternative to traditional fuels in various sectors, including:

- Transportation: both can be used as a fuel for ships, trucks, and trains. They have a higher energy density than hydrogen, making it easier to store and transport;
- Power generation: both can be used in power plants to generate electricity. It can also be stored and used during periods of peak demand;
  Industrial applications: both can be used as a feedstock for fertilizers, plastics, and other chemicals.

A series of investments in particular in refining are planned and include also multiple measures to reduce emissions through optimization, energy efficiency, new equipment and infrastructure.

Refining CAPEX Program - Mil USD-	**2025**	**2026**	**2027**	**2028**	**2029**	**2025-2029**
Catalyst program	1.23	4.96	1.23	16.93	0.03	24.38
Compliance program	0.35	0.84	0.80	1.02	1.53	4.54
Dynamic equipment	0.87	0.40	0.67	1.40	1.68	5.02
Emergency situation	2.49	0.50	1.00	1.00	1.00	5.99
Energy efficiency & Production	7.78	8.70	3.23	2.22	5.65	25.58
Equipment and Infrastructure	4.73	3.34	4.77	1.64	2.36	16.84

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IT implementation	1.41	0.76	0.30	0.42	0.12	3.00
Logistic debottleneck & Tank	10.66	10.69	14.57	20.08	19.63	75.63
Power Rehabilitation Program	3.20	7.63	4.40	3.90	2.44	21.57
Production process	-	-	-	-	-	-
Optimization	3.26	6.59	4.84	5.73	10.12	30.54
Safety and security	12.46	8.88	6.09	6.79	7.72	42.15
Static equipment replacement	1.00	1.00	1.00	1.00	1.29	5.29
TA/SD program	7.65	18.98	5.18	35.55	5.28	72.62
Grand Total	61.25	86.10	52.04	117.85	63.03	380.27

EU Taxonomy Regulation

As set out in Annexes 1-5 to Commission Delegated Regulation (EU) 2020/852 the reporting undertaking (**Rompetrol**) should present a consolidated CAPEX plan that should include the list of taxonomy-eligible economic activities in 2024 and should provide information on the planned Capex for their financing with the aim of increasing sustainability over the next 5 years. The CAPEX plan for eligible activities should be based on the most recent business plan approved by management, while the time horizon reflects the five-year period for a Capex plan. Planned Capex may be subject to revisions and changes. The CAPEX plan has been prepared to align eligible activities identified. **See Annex 1 for full EU Taxonomy Reporting.**

2.2 Energy and emissions

2.2.1 Energy consumption & mix

ESRS E1-5

Energy consumption from conventional sources can have a notably adverse impact, with energy production being a major contributor to climate change. In the realm of crude oil refining, both the quantity and origin of consumed energy can significantly influence economic outcomes, as energy costs constitute a large portion of the operational expenses for refineries. Rising energy prices can elevate the higher production cost for petroleum products, potentially leading to higher prices for consumers. Moreover, energy consumption is subject to energy policies and regulations, which can further affect business costs.

Furthermore, the total energy consumption registered in 2024 was 3,920,718 MWh out of which 2,473,005 MWh of energy (IPCC conversion factor used) are generated internally from non-renewable resources. The table shows the total energy consumption in energy intensity of net revenue for activities in high climate impact sectors:

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

Energy intensity per net revenue	2020	2021	2022	2023	2024	% 2024/ 2023
Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors (MWh/RON)	0.00054	0.00033	0.00020	0.00026	0.00026	99%

The energy intensity (total energy consumption per net revenue) associated with activities in high climate impact sectors in which we operate are presented below. Information on energy intensity is obtained only from total energy consumption and net revenue from activities in economic sectors with a high climate impact. Those are the sectors listed in sections A - H and section L of Annex I to Regulation (EC) no. 1893/2006 of the European Parliament and of the Council[4], **sectors with high climate impact[5].**

Rompetrol's activity in O&G and petrochemicals (refining and sale) are identified as ESRS sectors with significant climate impact, used to determine energy intensity. The table shows where the net revenue amount from activities in high climate impact sectors is included in the financial statements:

Net revenue from activities in high climate impact sectors used to calculate energy intensity	17,792,745,072 RON
Net revenue (other)	0
Total net revenue (Financial statements)	17,792,745,072 RON

Energy production from non-renewable sources and from renewable sources in MWh

Energy production from non-renewable sources (refinery fuel gas production, coke on catalyst, low calorific gases from pressure swing adsorption (MWh)	2,473,005
Energy production from renewable sources (MWh)	0

The table below shows total energy consumption in MWh and the breakdown by various categories in connection with **Rompetrol** operations.

Energy consumption mix	Unit	Rompetrol				
		2020	2021	2022	2023	2024
(1) Fuel consumption from coal and coal products (MWh)	MWh	0	0	0	0	0
(2) Fuel consumption from crude oil and petroleum products (MWh)	MWh	2,757,401	2,327,172	3,070,883	2,933,519	2,473,005
(3) Fuel consumption from natural gas (MWh)	MWh	582,929	695,557	488,182	452,026	454,898

[4] https://eur-lex.europa.eu/legal-content/RO/TXT/?uri=CELEX%3A32022R1288

[5] https://ec.europa.eu/competition/mergers/cases/index/nace_all.html

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
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www.rompetrol.com

Energy consumption mix	Unit	Rompetrol				
		2020	2021	2022	2023	2024
(4) Fuel consumption from other fossil sources (MWh)	MWh					
(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	MWh[6]	868,210	758,879	687,226	683,908	642,201
(6) Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)	MWh	4,208,540	3,781,607	4,246,291	4,069,453	3,570,104
Share of fossil sources in total energy consumption (%)	%	94%	94%	90%	91%	91%
(7) Consumption from nuclear sources (MWh)	MWh	109,598	88,063	36,681	60,405	50,389
Share of consumption from nuclear sources in total energy consumption (%)	%	2%	2%	1%	1%	1%
(8) Fuel consumption from renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	MWh	0	0	0	0	0
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	MWh	144,402	158,324	415,291	359,905	300,225
(10) Energy consumption from renewable sources other than self-produced fuels (MWh)	MWh	0	0	0	0	0
(11) Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)	MWh	**144,394**	**158,324**	**415,291**	**359,905**	**300,225**
Share of renewable sources in total energy consumption (%)	%	**3%**	**4%**	**9%**	**8%**	**8%**
Total energy consumption (MWh) (calculated as the sum of lines 6, and 11)	MWh	**4,462,535**	**4,027,995**	**4,698,263**	**4,489,763**	**3,920,718**

Note:

(2) Fuel consumption from crude oil and petroleum products (MWh) - consist in refinery fuel gas, coke on catalyst, low calorific gases from pressure swing adsorption (PSA), quantities calculated on daily basis in metric tons in mass balance of Petromidia Refinery; transformed in MWh with following calorific value: a) refinery fuel gas - on line analysis, annual average value for 2024 being 41.35 GJ/ton * 0.277778 = MWh

b) coke on catalyst - 37.7 GJ/tons * 0.277778 = MWh

c) pressure swing adsorption (PSA) low calorific value gases- 26.37 GJ/tons * 0.277778 = MWh

(3) Fuel consumption from natural gas (MWh) - natural gas acquisition for energetic purpose (the invoices are in MWh) from OMV Petrom supplier

(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh) - consist in steam acquisition from Rompetrol energy supplier (in Gcal) + power acquisition in 2024 using the power label (fossil-nuclear) componence % from Hidroelectrica 2023

[6] 1 Gcal = 1.163 MW h -- 1 MW h = 0.8598452 Gcal – information received in Gcal

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www.rompetrol.com

(7) Consumption from nuclear sources (MWh) - power acquisition in 2024 using the label nuclear component % from Hidroelectrica 2023

(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh) - power acquisition in 2024 using the power label renewable component % from Hidroelectrica 2023

Refining operations - breakdown

In 2024, the total energy consumption recorded at the Refinery BU level (PEM, RPP, Vega) was 3.92 million MWh, 12.67% lower than the energy consumption recorded in 2023 (4.49 million MWh), being strongly influenced by operating days of the two refineries, the degree of loading of the installations as well as the operation of the installations in the Petrochemical area. We mention that in 2024, between March and May 2024, the installations on the platform were stopped for the planned general revision.

The distribution of energy consumption is as follows:

- Petromidia Refinery: 3.37million MWh ~ 86%
- Petrochemical area: 0.35 million MWh ~ 9%
- Vega Refinery: 0.20 million MWh ~ 5%

At the level of BU Refining there are more energy efficiency indicators, monitored on daily basis:

BU Refining Energy is a compressive indicator which shows the energy performance at the integrate level for PEM, Vega & RPP area. For 2024 it was achieved 3.25 GJ/t of total throughput.

BU Refining Energy indicator formula = (PEM Energy consumption + Vega Energy consumption+ RPP Energy Consumption)/ (PEM Total Throughput+ Vega Total Throughput + RPP Total Throughput)

Energy Intensity Index (EII) for PEM Refinery shows how efficiently the Refinery utilizes energy and is equal with Actual Energy Consumption in GJ/day divided by Standard Energy in GJ/day multiplied by 100. In 2024 the EII was 97.5, being negative influenced by refinery operation in first half from 2024. As positive highlight for second half of 2024, it was recorded an EII of 92.4 achieving our **lowest-ever EII of 89.5 in October 2024**, highlighting energy efficiency initiatives implemented mainly with impact in steam and fuel gas consumption decrease.

Actual energy (GJ/day)– Σ (Steam consumption, Steam production, Fuel gas consumption, Power consumption, Coke on catalyst & flue gases from FH2) for units and Off sites area.

Standard energy (GJ/day)– Σ Standard energy for all units (Unit Capacity x Utilization x EII factor*) + Off Sites & Utilities Energy, where*EII factor - may either be a constant factor or a result of several variables describing the unit' feedstock and operating conditions and Off sites & Utilities energy; is a linear function of daily net throughput and complexity.

Energy Consumptions in Petromidia Refinery, GJ/t of throughput –Ratio between Total Energy Consumption and Refinery Total throughput – in 2024 the Energy Consumption was 2.99 GJ/t of throughput.

Energy index for polymers (EIP) –EIP shows how efficiently the Petrochemicals area utilizes energy and is equal with Actual Energy Consumption in GJ/day divided by total yield (polymer and propylene polymer grade) – for 2024 the Energy Index was 26.25 GJ/t of polymers productions being influenced by units operation.

Energy Consumptions in Vega Refinery, GJ/t of throughput –Ratio between Total Energy Consumption and Refinery net Input – for 2024 the achieved value was 2.69GJ/t of throughput, being influenced by refinery operation.

Rompetrol Downstream operations

In 2024, the total energy consumption recorded at the level of Rompetrol Downstream SRL was 23,656.09 MWh, being strongly influenced by the opening of the 12 new fuel distribution stations located on the A1 Highway in Romania.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

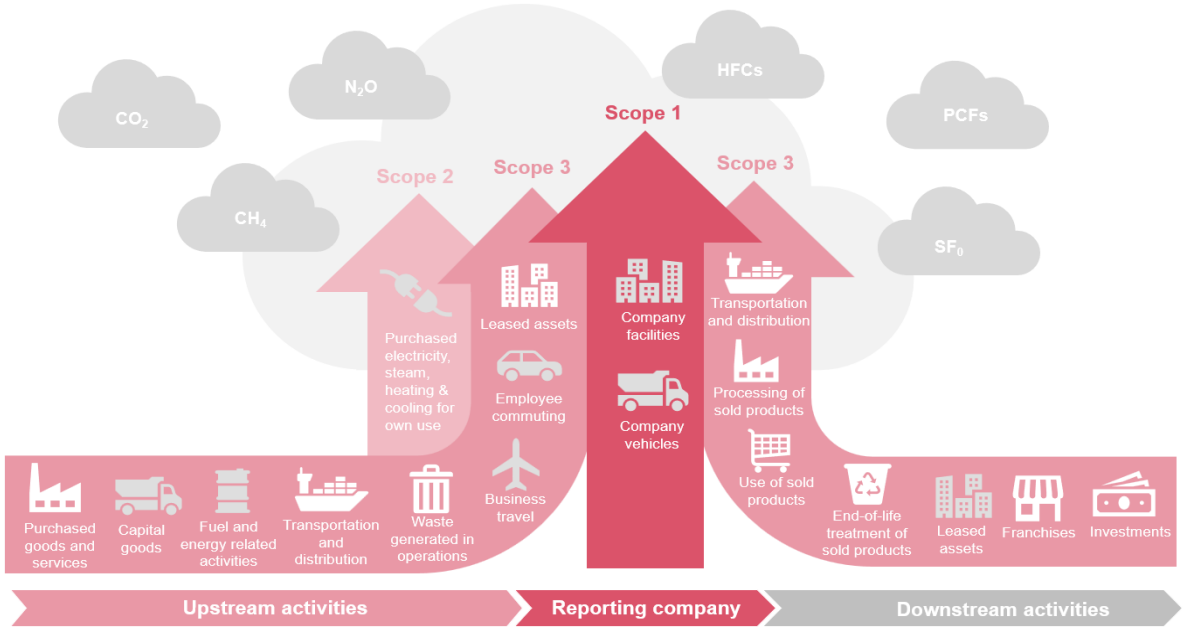
Rompetrol Gas operations

In 2024, the total energy consumption recorded at the level of Rompetrol Gas SRL was 705.77 MWh.

2.2.2 2.2.2 Gross Scopes 1, 2, 3 and Total GHG emissions GHG Intensity based on net revenue

ESRS E1-6

The carbon footprint presented in this report represents the total greenhouse gas (GHG) emissions caused by our Company during the financial year 2024, expressed as carbon dioxide equivalent. The Greenhouse Gas Protocol (GHG Protocol) defines three emission scopes:



- Scope 1 emissions are direct emissions from owned and controlled sources. In other words, emissions released into the atmosphere as a direct result of a set of activities.
- Scope 2 emissions are indirect emissions from the generation of purchased energy, such as purchased electricity.
- Scope 3 emissions are all indirect emissions – not included in scope 2 – that occur in the value chain of the reporting company, including both upstream and downstream emissions. In other words, emissions that are linked to our operations.

The carbon footprint embodies the total volume of greenhouse gas (GHG) emissions generated along the value chain. This quantification method primarily relies on calculation rather than direct measurement. GHG emissions are computed by multiplying activity data or spending with an emission factor. The GHG Protocol methodology was used to calculate Scope 1 (in addition to EU ETS), 2 and 3 generated emissions, for both market and location-based emissions.

The data for GHG emissions related to the ESRS report correspond to the date of the general-purpose financial statements, financial year 2024 is calendar year 2024. **Significant Scope 3 categories were included in the computation of Scope emissions.**

METHODOLOGY for CFP

Greenhouse gas emissions of KMGI include emissions that are directly caused by our own activity as well as the emissions generated along the value chain that are material and controlled by KMGI.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

Emissions from ETS installations - Scope 1 statutory reporting and auditing requirement

The two KMGI refineries fall under the provisions of HG no. 780/2006 regarding the establishment of the commercialization scheme of GHG emissions certificates, with subsequent amendments and additions, must draw up, annually, a GHG emissions monitoring report. In accordance with the harmonized requirements provided for in Regulation (EU) no. 2066/2018 for the ETS Directive 2003/87/EC, which provides (among others):

• the obligation to verify and validate greenhouse gas emissions and to report the emissions to competent authority by March 31

The European Directive on Emission Trading Scheme (Directive 2003/87/EC) applies to energy activities (burning fuels for energy purposes, oil refining), production and transformation of ferrous and nonferrous metals, mineral products industry, paper industry, chemical industry, capture, transport and storage of GHG and air transport.

GHG Protocol

The GHG Protocol was employed for estimating other emissions along the value chain and provides the most widely used accounting (emissions calculation) standards for greenhouse gases in the world (https://ghgprotocol.org/about-us), including a number of calculation tools. Guidance documents include one or more approaches for determining CO_2 and other GHG emissions, e.g., direct measurement, mass balance, etc. The calculation tools are available on the GHG Protocol website and are meant to complement the Protocol and make calculations easier, but their use is not mandatory (https://ghgprotocol.org/calculation-tools).

The GHG Protocol did not set a “one size fits all” materiality threshold, material emissions (sources) are according to sector activities (see draft ESRS – sector guidance for example) or site specific knowledge. GHG Protocol has provided Excel based calculation tools on its website for any organization to download and use free of charge. These tools use widely accepted emission factors for both cross sector and sector specific emission sources in corporate GHG inventories. These are default factors, other (better) factors may be used based on site specific knowledge.

The inventory of GHG emissions includes all relevant companies and activities selected based on operational control criterion 100% operated by Rompetrol Rafinare SA and subsidiaries.

Rompetrol Refinery SA operates two refineries - Petromidia Refinery in Năvodari, Constanța, together with the only petrochemical division of the country, and Vega Refinery in Ploiești, Prahova, which keeps the local refining industry at high standards. The office building – where multiple Group subsidiaries are also located, is included in the reporting boundaries. Their emissions are not metered separately; therefore, their emissions were calculated together.

* Rompetrol Petrochemicals exists as a legal entity, but all its activities have been integrated into Rompetrol Rafinare.

Headquarters	Office activities
Rompetrol industrial entities	Manufacturing of products from crude oil
Petromidia Refinery	Refinery of petroleum products and petrochemicals
Vega Refinery	Refinery of petroleum products and petrochemicals
Rompetrol service entities	Various support services
Rompetrol Quality Control SRL	Laboratory Activities
Rompetrol Logistics SRL	Logistics for refinery products (no significant emission intensive activities)

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

Rompetrol Downstream	Warehouse and Fuel distribution stations
Rompetrol Gas SRL	Wholesale of LPG

The **Rompetrol boundaries** for calculating GHG emissions have been established on a materiality basis following internal consultation with representatives from potentially material entities and particularly for Scope 3, a **significance assessment to identify relevant categories was performed**. For scope 3 emissions, the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Version 2011) was used for establishing relevance.

The Scope 3 significance assessment resulted in the following categories being considered relevant for Rompetrol entities within the reporting boundaries:

Significant Scope 3 category	Reason for significance
1: Purchased goods and services	Large volumes of purchases
2: Capital goods	Large volumes of capital goods
3: Fuel-and-energy-related activities (not included in Scope 1 or 2)	Large volumes of natural gas purchased
4: Upstream transportation and distribution	Large volumes
5: Waste generated in operations	Significant based on tonnage
6: Business travel	Relevant to the influence on potential emission reduction
7: Employee commuting	Relevant to the influence on potential emission reduction
9: Downstream transportation and distribution	Relevant for downstream activities
10: Processing of sold products	Large volumes of products sold to B2B clients for their processes
11: Use of sold products	Large volumes of sold products (Fuel products)
12: End of life treatment of sold products	Significant for Rompetrol Rafinare SA products

Scope 3 input data for calculations consisted mostly in volume based or spent based calculations from Rompetrol data and published emission factors. Regarding the emission factors, only for purchased bioethanol, biodiesel and MTBE products, we received information regarding the emission factor from the supplier. For the rest of the purchases and other categories, we used emission factors from available databases (IPCC, US EPA, DEFRA UK).

The Scope 3 significance assessment resulted in the following categories not being considered significant:

Scope 3 category	Reason for exclusion
8: Upstream leased assets	Not applicable, no upstream leased assets
13: Downstream leased assets	Not applicable, no downstream leased assets
14: Franchises	All franchise relevant (emission intensive) activities included in category 11 – use of sold product
15: Investments	Not relevant, no material JVs under operational control

Materiality for emissions: within the categories defined by the GHG Protocol, those with an estimated weight of less than 1% have been excluded, provided that the sum of all of them does not exceed 5%.

Double reporting was avoided by defining Rompetrol's Scope 1, 2, 3 emission boundaries - centralised approach.

Note - For Rompetrol Gas Scope 3

1. Purchased goods and services FE was taken from the US EPA database (see row 671 https://catalog.data.gov/dataset/supply-chain-greenhouse-gas-emission-factors-v1-2-by-naics-6/resource/fbc78d3c-49bd-40c0-9dac-2ed16c07a305

2. Capital goods FE was taken from US EPA database (see row 982)

https://catalog.data.gov/dataset/supply-chain-greenhouse-gas-emission-factors-v1-2-by-naics-6/resource/fbc78d3c-49bd-40c0-9dac-2ed16c07a305

5. Waste generated in operations FE was taken from DEFRA and FE for wastewater FE was calculated from the test reports - total CCOCr.

9. Downstream Transportation and distribution FE was taken from the supplier Petromidia Refinery

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

11. Use of sold products FE was taken from the Table 2.2 IPCC guide 2006 vol.2.

For DWS: For Scope 3:

1. Purchased goods and services FE was taken from the US EPA database (see row 671 https://catalog.data.gov/dataset/supply-chain-greenhouse-gas-emission-factors-v1-2-by-naics-6/resource/fbc78d3c-49bd-40c0-9dac-2ed16c07a305

2. Capital goods - operational leasing - FE was taken from US EPA database (see row 433).

https://catalog.data.gov/dataset/supply-chain-greenhouse-gas-emission-factors-v1-2-by-naics-6/resource/fbc78d3c-49bd-40c0-9dac-2ed16c07a305 and for capital goods maintenance equipment FE was taken from the US EPA database (see row 982)

https://catalog.data.gov/dataset/supply-chain-greenhouse-gas-emission-factors-v1-2-by-naics-6/resource/fbc78d3c-49bd-40c0-9dac-2ed16c07a305.

5. Waste generated in operations FE was taken from DEFRA and for wastewater FE was estimated according with specialized reading.

6. Business Travel - the data were provided by the supplier.

9. Downstream Transportation and distribution FE was taken from the supplier Petromidia Refinery

11. Use of sold products FE was taken from the supplier Petromidia Refinery.

Assumptions and notes on methodology

- In order to avoid double reporting, consolidated boundaries have been set at for Scope 1, 2, 3, in accordance with the GHG Protocol centralized approach.
- The inventory of GHG emissions includes all relevant companies and activities selected based on the criterion of 100% operational control. Entities with operational control according to the GHG Protocol were included.
- In Rompetrol's centralized reporting, emissions related to LPG quantities are reported by gas stations (Rompetrol Downstream Romania) and Rompetrol Gas for their own emissions from sold gas, thus avoiding double counting.
- The operational transport from the refineries to the other Rompetrol entities, including LPG, automotive and rail (electric) transport, as well as to its own storage facilities, is carried out by **third parties** contracted by Rompetrol Downstream or by Rompetrol Rafinare SA. Thus, the emissions associated with Scope 3 (since they are external carriers) are included in the calculation by Rompetrol Downstream (Romania) and Rompetrol Gas.
- The transportation of petroleum products from refineries to B2B customers (both by cars and by barges) is under the control of Rompetrol's customers, with the exception of deliveries to the Romanian Army (MApN), which are not significant in terms of the volume of emissions. For this reason, the shipments of petroleum products to the Romanian Army were not quantified for inclusion.
- Emissions associated with waste generated, based on quantity and type of waste generated, have been included in the calculation as significant/material at the industrial sites only, excluding fuel stations as non-significant for this category.
- Emissions associated with wastewater treatment plants were included in the calculation as material, at the industrial sites and HQ.
- To avoid double reporting, the quantities of Scope 1 fuel from Rompetrol's own fleet (entities in industry and services, as well as the Rompetrol Downstream fleet) were subtracted from the total quantities of Scope 3 fuel, as these vehicles are fuelled from Rompetrol filling stations.
- In the case of operational transport carried out by third parties, their fuel consumption was included in Scope 3 assuming they fuel exclusively from other suppliers, unless contractual conditions mandate purchasing fuel from Rompetrol. To avoid double reporting in the case of

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

external transporters, who supply from Rompetrol filling stations (they are contractual Rompetrol customers), emissions were calculated and included in Scope 3 only once.

- The fuel storage facilities are operated by Rompetrol Downstream, the associated emissions being reported by these entities (emissions of Romoil SA and Rompetrol Logistics SRL storage facilities are included in Rompetrol Downstream (the entity that operates the storage facilities).
- Emission factors for fossil fuels (gasoline and diesel) and biofuels (bioethanol and biodiesel) were calculated in accordance with RED II requirements. To calculate the emission factors of biofuels (biodiesel and bioethanol), the product characteristics according to the data provided by the manufacturer were used. All biofuels purchased by Rompetrol Refinery are certified according to RED II.
- The quantities of fuel sold by Rompetrol Downstream, are delivered by Rompetrol Refinery. The emission factors of fuels and biofuels sold in gas stations are calculated based on the data provided by Rompetrol Refinery (for fuel sold in Romania). It should be noted that less than 1% of Rompetrol Refinery's total fuel volume comes from purchases from the market, and this amount is included in the emissions calculation.
- For Romania, the last published country emission factor (2023) for electricity was used for calculation of location-based scope 2 emissions.
- EU ETS emissions calculations have been introduced where applicable (the two refineries Petromidia and Vega).

SCOPE 1

Because Scope 1 emissions refer to all direct greenhouse gas emissions from sources that are controlled by the organization itself, Scope 1 emissions were therefore calculated as follows.

Rompetrol industrial entities

Emissions from installations – **EU ETS** – **Rompetrol Refinery SA – Petromidia Refinery, Vega Refinery**. Direct emissions from installations include the following sources: combustion in furnaces, flares, processes. No fugitive or emergency gas emissions are accounted for, they are not considered relevant emissions on the enclosed industrial platform (for refinery processes).

There are continuous wastewater treatment plant (WWTP) related emissions. The methodology to calculate the CO2e emission related to WWTP is:
- the volume of waste water was recorded on each stream entering WWTP
- COD concentration was recorded on each water flow
- the emission factor 0.25 kg CH4/kg COD was used
- The resulting CH4 was multiplied by the GWP factor (28)

GHG emissions (under EU-ETS) are calculated based on activity data (fuel consumption, production per plant etc.). The direct emissions of the installations are calculated according to the EU ETS regulations, validated by an accredited external verification body. The total flare gas (Nm3) is taken into account.

The monitoring of CO2 emissions is carried out based on a monitoring plan approved by the competent authority. For each flow identified in the Plan, the consumption of combustible gases is recorded (through verified measuring equipment).
Also, each fuel gas used is analyzed daily (chromatographic composition) necessary for calculating the emission factor.

No assumptions are made. All input data is recorded/measured/analyzed.

Mobile emissions – include company vehicles (tons CO2e) Emission factors: RED II

Rompetrol services entities (Rompetrol Quality Control SRL, other.)

Heating gases, vehicles, refrigerants have been included in Scope 1 if material and controlled by Rompetrol.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

Rompetrol Downstream SRL – Warehouse and Fuel distribution stations

Truck transport (may be Scope 3 if carried out by a carrier – service provider – external), refrigerants (losses of cooling agents) from refrigeration units and air conditioning are included in Scope 1.

Rompetrol Gas SRL – LPG bottling stations in Arad and Bacău – material emissions are from thermal power plants for heating – (propane combustion). Emissions associated with fuel burning of own fleets (Scope 1 emissions) – were subtracted from the quantities of fuel sold by Rompetrol Downstream (Scope 3) in order to avoid double reporting of these emissions as they supply from Rompetrol filling stations.

SCOPE 2

Rompetrol Scope 2 emissions represent all indirect greenhouse gas emissions resulting from purchased electricity consumption. There are no steam purchases or other upstream generated energy.

Rompetrol industrial entities - Purchased electricity (MWh) from the supplier is used for market-based calculation, country factor is used for location-based calculation. For Rompetrol Rafinare – Petromidia Refinery, emissions resulted from the steam purchased are also included in scope 2.

Rompetrol service entities (Rompetrol Quality Control SRL, Headquarters activities, other.) - Purchased electricity (MWh) from the supplier is used for market-based calculation, country factor is used for location-based calculation.

Rompetrol Downstream SRL – Warehouse and Fuel distribution stations - Purchased electricity (MWh) from the supplier is used for market-based calculation, country factor is used for location-based calculation.

Rompetrol Gas SRL – LPG bottling stations in Arad and Bacău - Purchased electricity (MWh) from the supplier is used for market-based calculation, country factor is used for location-based calculation.

*PEM - the EF for electricity is expressed in kg CO2 equivalent (includes CH4, N2O). And for the emissions related to the steam purchased is calculated only CO2 (scope 1 Rompetrol Energy), under EU-ETS.

* RGS: The emission factor for electricity has been taken from the energy label of the provider.

SCOPE 3

Rompetrol Scope 3 significant emissions are all indirect greenhouse gas emissions resulting from the upstream and downstream activities of Rompetrol entities, given the established boundary, a significance assessment to identify relevant categories was performed. The emissions factors used are activity based or spend -based depending on availability of data and published emission factors (DEFRA), following GHG protocol guidelines for significance and estimation.

Note PEM:

Cat.1 - value (from invoices) multiplied with EF from US EPA

Cat.2 - value (from invoices) multiplied with EF from Defra

Cat.3 - consumption MWh multiplied with EF from Defra.

Cat.4&Cat.9 - volumes of product (purchased &sold) multiplied with the distance (km) multiplied with EF from GHG P.

Cat.5 - waste quantities multiplied with EF from Defra.

Cat.6 - CO2 from airplane companies

Cat.7 - km travelled * average diesel consumption * RED II EF

Cat.10 - value (from invoices) multiplied with EF from US EPA

Cat.11 - quantities multiplied with EF from RED II

Cat.12 - quantities sold multiplied with EF from UK

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

The table below shows the GHG emissions, broken down into scope 1-3 emissions.

Scope & Category	2024 (N) RRC and affiliated	% N / N-1	2025	2030	2050	Annual % Target / Base Year
Gross GHG emissions - Scope 1 (tCO2 equivalent -Direct Emissions)	721,916 (RRC and affiliated)		-	-	-	-
Percentage of category 1 GHG emissions from systems of regulated trading of emission certificates (%)	95.41 %		-	-	-	-
Gross GHG emissions - Scope 2 according to location (tCO2 equivalent) –location based	66,964		-	-	-	-
Gross GHG emissions – Scope 2 by market (tCO2 equivalent)- Indirect Emissions (market - based)	116,974		-	-	-	-
Gross GHG emissions - **Scope 3** (tCO2 equivalent)	14,370,676 (RRC and affiliated)		-	-	-	-
1 Purchased goods and services	3,532,160		-	-	-	-
2 Capital goods	4,057		-	-	-	-
3 Fuel and energy activities (not included in Category 1 or Category 2)	16,950		-	-	-	-
4 Upstream transport and distribution	27,389		-	-	-	-
5 Waste generated during operations	22,451		-	-	-	-
6 Business Travel	4		-	-	-	-
7 The employee's commute	140.26		-	-	-	-
8 Upstream leased assets	0		-	-	-	-
9 Downstream transport and Distribution	34,703		-	-	-	-
10 Processing of sold products	82,538		-	-	-	-
11 Use of the products sold	10,649,861		-	-	-	-
12 End-of-life treatment of sold products	422		-	-	-	-

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

Scope & Category	2024 (N) RRC and affiliated	% N / N-1	2025	2030	2050	Annual % Target / Base Year
13 Downstream leased assets	-		-	-	-	-
14 Franchises	-		-	-	-	-
15 Investments	-		-	-	-	-
Total GHG emissions (location-based) * (tCO2 equivalent)	15,159,556		-	-	-	-
Total GHG emissions (market-based) ** (tCO2 equivalent)	15,209,566		-	-	-	-

The table below shows the GHG emissions intensity (**kgCO2e/RON**).

	Comparative	2024 (N)	% N / N-1
GHG intensity per net revenue (location based)		1.173698	
GHG intensity per net revenue (market based)		1.169839	

The table below shows the reconciliation of the net revenue used to calculate GHG intensity to the relevant line item or notes in the financial statements.

	Rompetrol (RON)	USD
Net revenue used to calculate GHG intensity	17,792,745,072	**3,724,825,212**
Net revenue (other)	0	0
Total net revenue (Financial statements)	17,792,745,072	**3,724,825,212**

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

2.2.3 GHG removals and GHG mitigation projects financed through carbon credits

ESRS E1-7

During the reporting period, Rompetrol did not perform nor partake into GHG removal or GHG storage activities.

2.2.4 Internal carbon pricing

ESRS E1-8

Rompetrol does not currently employ an internal carbon pricing scheme.

2.2.5 Anticipated financial effects from material physical and transition risks and potential climate-related opportunities

ESRS E1-9

Rompetrol is still in the process of identification and quantification of anticipated financial effects of significant physical and transition risks and the potential to benefit from significant climate-related opportunities.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

3 ENVIRONMENTAL POLLUTION AND PROTECTION

ESRS E2

3.1 Concepts and measures relating to pollution

3.1.1 Description of the processes to identify and assess material pollution-related impacts, risks and opportunities

ESRS 2 IRO-1

At Rompetrol, the potential pollution-related impacts, risks, and opportunities for the refinery, gas stations and depots, are analyzed within the evaluation of environmental aspects. This evaluation is carried out based on a documented procedure. When identifying specific environmental aspects, the following are taken into account: the direct environmental aspects of the activities, services, products of the organization and the indirect ones (which the company can influence), including:

• air emissions from stationary sources and in receiving neighborhoods (emissions);

• odours;

• spills in water;

• waste management;

• management of dangerous substances;

• soil pollution;

• noise;

• the use of raw materials and natural resources;

• the impact on communities.

In order to identify the impact/risk/opportunity of the business activities, we assess each unit/plant/activity of the refinery, gas stations and depots. The calculation of the environmental impact is calculated according to severity, frequency, affected neighborhoods, regulation. Quarterly communication is performed on the company website of environmental issues in order to engage and inform the public.

Rompetrol Rafinare SA and its subsidiaries (**Rompetrol**) are included in the KMGI Group Risk Profile. In the risk management stage, the "Pollution" aspect is analyzed in depth, taking into account both the financial and non-financial risks associated. In order to minimize the negative consequences, the organization develops customized control measures, adapted to the specificity of each identified risk. Internal measures include the establishment and implementation of strict standards and procedures for the management of environmental pollution risks, as well as the promotion of sustainable practices in all **Rompetrol** activities. In order to improve the efficiency and effectiveness of the pollution risk management process, specific actions aimed at reducing negative impact.

Rompetrol Rafinare SA identifies the relevant risks and opportunities arising from the analysis of the context in which it operates, compliance obligations, and the needs and expectations of relevant interested parties.

Additionally, risks may also be associated with emergency situations that could have harmful impacts on the environment, health and safety at work, or other effects on the company. In identifying potential emergency situations, the nature of the hazard, the type and extent of the most probable emergency situations, and potential emergency situations in neighboring areas (Domino effect) are considered.

Relevant risks for the intended outcomes of the integrated management system, as well as those associated with permanent or temporary changes within the organization, are identified and evaluated by process owners/department managers, who establish and plan appropriate actions to address them. In the case of planned changes, the evaluation is carried out before the modification is implemented.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

Opportunities for improving the performance of the management system are also identified, and those that prove feasible after evaluation are included in the organization's plans/programs.

Identified risks and opportunities that can generate other risks and opportunities for the organization are also taken into account and evaluated.

The implementation status of actions is periodically reported to the management, providing input for the management's analysis.

In this way, **Rompetrol Rafinare SA** ensures that:

- The management system can achieve the intended results (compliance with legal and regulatory requirements regarding environmental protection, operational security, and improving environmental/health performance);
- It develops the desired effects (protecting the environment);
- It prevents or reduces undesirable effects (non-compliance with legal and regulatory requirements, negative impact on the organization's reputation, the environment, or employees' health).

Within the management system, **Rompetrol Rafinare SA** identifies environmental aspects and impacts associated with activities, its products from a "life cycle" perspective, and aspects generated by the external environment, considering the stages that the company can control or influence, compliance obligations, and the context in which it operates, as well as abnormal conditions and reasonably foreseeable emergency situations.

Both environmental aspects associated with planned/new activities and products that the organization can control, as well as those that the organization can influence, related to services provided by contractors or other organizations, including those associated with outsourced processes, are prioritized to determine the significant environmental aspects – those associated with activities that can have a significant (or significant) impact(s) on the environment.

Significant environmental aspects can also result from risks and opportunities associated with either harmful environmental impacts (threats) or beneficial environmental impacts (opportunities).

Hazards regarding health and safety at work that the organization can control are identified, and the risks associated with both planned/new activities and products, as well as those related to services provided by contractors or other organizations, including outsourced processes, are evaluated.

For both significant environmental aspects and risks regarding health and safety at work, appropriate actions for addressing them are established through programs and plans.

Rompetrol Downstream SRL (DWS) and **Rompetrol Gas SRL** have implemented a QHSE system, which, among other things, contributes to minimizing environmental risks.

Rompetrol Quality Control (RQC) carries out laboratory activities, which involve both risks and opportunities related to pollution, management of natural resources, and environmental protection.
The activities of our laboratories are monitored to identify potential pollution sources and risks of soil, water, and air contamination.
The identification process includes the use of environmental monitoring tools through laboratory analyses. In this process, both the direct impacts of the organization's activities and services (identified hazards) and the indirect effects that RQC can influence are analyzed.

As part of our double materiality assessment, we analyze our site locations and business activities. We implemented a thorough screening process to identify the actual and potential pollution-related impacts, risks, and opportunities within our own operations and value chain. Furthermore, we conducted consultations with our stakeholders as part of the materiality assessment.

Section 1.5.4 Material impacts, risks and opportunities and their interaction with strategy and business model presented above, summarizes the pollution IROs from the double materiality analysis conducted.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

3.1.2 Policies

ESRS E2-1

We recognize the interdependency between impacts on people and the environment, as well as the risks and opportunities they present.

We adopted policies to manage our material impacts, risks, and opportunities related to pollution, which are in accordance with the minimum reporting requirements laid out in the Minimum Disclosure Requirements with respect to policies (MDR-P) as defined in ESRS 2. Mapping of key policies to the areas mitigating negative impacts related to pollution of air, water and soil including prevention and control, of substances of concern, Moreover, we disclose with regard to our own operations and our upstream and downstream value chain, our policies that address the specified areas.

The top management at **Rompetrol** has established, implemented, and maintains policies and rules in the areas of QHSE that are appropriate for the organization's purpose and context. All policies refer to working points. Contractors and sub-contractors are subject to our policies by binding documents such as the contract and the additional Health Safety Security and -Environmental Protection agreement.

The adoption of practices necessary for identifying, assessing, and managing processes and associated risks is promoted, as well as the periodic evaluation of environmental aspects, with a constant focus on minimizing their impact on the surrounding environment through pollution prevention and emission reduction.

The company's policies are communicated to all employees and are available to interested parties. The policies are periodically reviewed to ensure they remain relevant and appropriate.

Rompetrol has drafted the KMGI Group **ESG Policy** (also applicable for Rompetrol Rafinare and affiliated, to be approved during 2025), which is designed to guide our actions in a manner that aligns with industry best practices and standards. This policy outlines our approach to incorporating ESG into our investment process and describes the practices ESG that we strive to implement.

The policy specifies that EIAs are carried out for each new development in accordance with the EU EIA Directive. The EIA Directive procedure includes social impact assessment, public comment periods, public debates before development consent.

Our operations in Petromidia and Vega refineries are also strictly regulated through **Integrated Environmental Permits** by the relevant environmental authorities, in accordance with applicable legislation. This regulatory framework underlines our commitment to environmental protection and operational safety, ensuring that our refineries operate at the highest standards.

Rompetrol is committed to operating in compliance with environmental laws and regulations, guided by an **Integrated Management System** that emphasizes environmental protection. This commitment includes, among other things, **reducing pollution.**

In 2024, **Rompetrol Rafinare SA** maintained its certifications that attest to our commitment to quality and environmental protection, ISO 9001:2015 and **ISO 14001:2015** respectively.

Maintaining ISO 1400:2015 certification for environmental management systems, which focuses on environmental aspects including pollution prevention, risk reduction and improving an organization's environmental performance, demonstrates a commitment to continuous improvement of environmental performance.

Environmental risk management is carried out with rigorous attention to detail, reflecting our ongoing commitment to environmental conservation. We are fully committed to adhering to all applicable environmental regulations, a commitment that places substantial demands on our risk management framework. No formalized policies aimed at substituting and minimizing the use of substances of concern are in place, in addition to the regulatory requirements.

Both the **Petromidia Refinery** (also called the **Petromidia Platform**), the **Vega Refinery** (also called the and the **Vega Platform**) as well as **Rompetrol Downstream SRL** and **Rompetrol Gas SRL** operate under rigorous regulatory standards as a ‘upper-tier’ **SEVESO** establishment, complying with Law 59/2016 which transposed the SEVESO Directive for the management of major-accident hazards involving dangerous chemicals.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

Thus, a **Hazardous Substances Policy** is in place.

In accordance with **company policies** (current legislation; QHSE policy; SEVESO policy; associated procedures; operating regulations of technological installations; and action plans specific to each emergency situation (the "Emergency Preparedness and Response Capacity" procedure, accidental pollution management, and related internal regulations)), **Rompetrol SA**, **Rompetrol Downstream SRL**, and **Rompetrol Gas SRL** undertake the following actions **to prevent and limit the impact/consequences of potential emergency situations on the environment and other stakeholders**:

- Identify potential emergency situations, assess the size and severity of their consequences at each site;
- Develop specific documentation for sites where there is a major accident risk due to hazardous chemicals;
- Establish the preparation and response procedures for such situations;
- Take measures to prevent/reduce the consequences of an emergency situation, in accordance with the magnitude of the emergency and its potential impact on the environment and people;
- Communicate relevant information to staff and stakeholders regarding such situations;
- Train staff, plan, and periodically test intervention plans;
- Periodically review and improve emergency response plans and capacity, especially after an emergency situation arises or following tests, if applicable;

The individuals within **Rompetrol** at the highest level, responsible for implementing the pollution-related policy, are:

- Petromidia and Vega Refineries – General Director;
- Rompetrol Downstream – General Director;
- Rompetrol Gas SRL – Sole Administrator;
- Rompetrol Quality Control SRL – General Manager.

3.1.3 Actions

ESRS E2-2

In accordance with the Minimum Disclosure Requirements for Actions (MDR-A), our key actions taken in the reporting year and planned for the future either to avoid or reduce pollution and restore, regenerate and transform ecosystems where pollution has occurred, are described in this section.

There are documented analysis regarding the comparison of the operating methods of the installations belonging to Rompetrol Rafinare SA – both sites, with the conclusions of BAT/BREF as required by the transposed EU Industrial Emissions Directive, with all applicable measures already implemented, no phasing put of harmful substances is applicable.

Applicable legislation includes:

- Decision 2014/738/EU for for the refining of mineral oil and gas

- Decision 2021/2326/CE for large combustion plants (applicable only for Vega refinery).

Thus, each applicable requirement was evaluated in relation to its stage of implementation. Following the comparative analysis (also submitted to the regulatory authority), it is concluded that **Rompetrol** Rafinare SA complies with all applicable requirements.

The applicable BAT requirements address the following pollution-related aspects:

- Environmental management systems;
- Air emission monitoring and key parameters;
- Monitoring of VOC emissions, Prevention or reduction of diffuse VOC emissions;
- Water emission control Emission levels.

The BAT (Best Available Techniques) Decisions for refineries were issued in 2014 and became applicable in 2018. All relevant measures have been fully implemented, including online flue gas

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
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www.rompetrol.com

analyzers, enhanced monitoring frequency, and other compliance actions. Currently, there is no ongoing review of BAT Decisions.

The updated Directive 2010/75/EU on industrial emissions aligns with the objectives of the European Green Deal, aiming for a climate-neutral, clean, and circular economy by 2050, with optimized resource management and minimal pollution. The directive must be transposed into national legislation by July 1, 2026. Following this, integrated environmental authorizations and any new regulatory requirements will be reassessed.

The company remains in full compliance with all requirements of the Environmental Integrated Permit.

Related to ecosystem restauration, in March 2019, 500 meters from Vadu town and 2.5 km from the Black Sea shore, on the land belonging to Rompetrol Rafinare SA, was discovered an area of contaminated sand/soil with petroleum products, land that is part of Danube Delta Biosphere (protected habitat aria)
Historical contamination, probably resulting from 1991, from the activities of unclogging Pond 1, which were carried out as a mandatory condition within the treatment plant project.
Procedures initiated as per regulations, in accordance with Law 74/2019 for contaminated sites were as follows:

- Preliminary Assessment Report submitted to the Environment Protection Agency
- Detailed investigation has been submitted to the authorities.
- Feasibility Study submitted to the Environment Protection Agency
- Remediation project

In 2024 we submitted to competent authority the necessary documentation in order to obtain the Environmental Permit, needed for work execution.

Following the annual management analysis, it is concluded that **Rompetrol Downstream SRL** and **Rompetrol GAS SRL** comply with all applicable requirements of the management programs, which address the following pollution-related aspects:

- Environmental management systems
- Air emission monitoring
- Monitoring of VOC emissions, Prevention or reduction of VOC emissions (applicable only for Rompetrol Downstream)
- Water emission control
- Emission levels

During the reporting period, we focused on maintaining the validity of regulatory acts, ensuring compliance with legal requirements to mitigate environmental incidents and maintain certifications according to ISO 14001:2015, as part of our Integrated Management System.

ISO 14001 places a strong emphasis on pollution prevention. Organizations implementing this system are encouraged to identify sources of pollution and take measures to prevent emissions, water and soil pollution.

In addition, environmental compliance activities include reports and audits aimed at meeting deadlines imposed by both internal and legal requirements, together with the timely transmission (immediately after entry into force) of any new legal requirements relating to applicable European regulations (Directives, Decisions, Regulations).

We remain committed to protecting and conserving the environment, ensuring that our operations not only comply with current regulations, but also make a positive contribution.

*3.1.3.1 Actions taken by **Rompetrol** that extend to upstream commitments in the value chain*

The product/service supplied by the suppliers must comply with the contractual requirements and the criteria imposed by **Rompetrol**. The type and extent of control applied to the suppliers and the supplied product/service depend on the effect of the supplied product/service on the final product, its impact on the environment, health and safety at work.

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Through the contractual specifications/provisions, suppliers communicate methods for inspecting and testing the supplied product.

The evaluation/re-evaluation and selection of suppliers, as well as contracting, are carried out at the KMGI Group level, with the involvement of **Rompetrol** staff from the relevant departments, in accordance with the contracting strategy based on health, safety, and environmental protection requirements, as well as other documented requirements in the Group's "Procurement" procedure, and associated internal regulations. The execution of contracts is carried out by **Rompetrol** staff.

The selection of a supplier is based on several types of evaluations of their competences with established criteria (price, technical conditions, quality, transaction-related risks, history and quality of collaboration with the supplier, company policy, ISO certifications, QHSE certifications/sustainability criteria for purchased biofuels, authorizations, legal and regulatory requirements, documentation, etc.).

Rompetrol purchases/uses only sustainable biofuels, certified according to a sustainability system recognized by the European Commission.

Rompetrol considers product quality requirements, including sustainability requirements, environmental requirements for each stage of the product lifecycle.

For fuels and other products in the portfolio, **Rompetrol** complies with the requirements of national product standards imposed by regulatory authorities, as well as those specified in the organization's Standard Specifications.

For products in the polymer range, **Rompetrol Rafinare SA** applies requirements related to product development.

Design services related to new or modified technological installations and equipment (infrastructure) are procured from external suppliers, as they are not part of the regular activities carried out by the organization.

3.1.3.2 Action plans to achieve pollution objectives and targets

The management at the highest level plans the actions to be undertaken within the management system to address significant environmental aspects, compliance requirements, and the sustainability of identified risks and opportunities.

In the planning of actions, consideration is given to the best available practices and techniques, technological and financial options, as well as operational requirements and activity execution needs.

The planning is implemented through: QHSE management plans, prevention and protection plans, emergency response plans, programs for verifying emergency response capabilities, training plans, investment plans/programs, assessments performed by procurement, production programs, utility plans, maintenance plans, audit programs, inspection and/or verification programs, testing programs, etc.

The QHSE objectives set at all relevant levels of the company are measurable and in line with the policies declared by the highest level of management, including commitments to pollution prevention and the promotion of sustainability criteria.

In establishing the objectives, the current and future strategies of **Rompetrol** and the markets it serves, the results of the management analysis, the outcomes of the processes carried out by the organization, compliance obligations, significant environmental aspects, sustainability criteria for biofuels, BAT/BREF technological options, financial, operational considerations, consultation with and viewpoints of relevant stakeholders, and identified risks and opportunities for improvement are taken into account.

To achieve the objectives, programs are established, implemented, and maintained that include:

- Necessary actions/stages;
- Required resources;
- Designation of responsibilities and assigned functions for achieving the objectives;
- Deadlines by which the objectives must be achieved;
- How and when evaluations will be made, including indicators for measuring and monitoring progress.

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Responsibilities for achieving the objectives are communicated to all involved functions. Within **Rompetrol,** plans/programs for QHSE activities are developed, which are periodically analyzed and revised whenever necessary to ensure compliance with requirements.

3.1.3.3 Actions regarding pollution

Measurement and monitoring associated with environmental factors is carried out by accredited laboratories, based on service contracts.

Monitoring the quality of environmental factors on sites (Petromidia Refinery, Vega Refinery, **Rompetrol** Downstream, **Rompetrol** GAS) is carried out according to the requirements of the Integrated Environmental Permits / Environmental Permits.

All tests are based on an Inspection and Testing Program that is carried out with the accredited laboratory, **Rompetrol Quality Control SRL**.

The test results are centralized and analyzed, transposed into reports and, where appropriate, actions are initiated to keep the activity under control and maintain and improve environmental performance at the refinery level.

Actions regarding **air pollution.**

In order to align with European air quality standards and comply with **BAT/BREF regulations**, in the 2024 financial year, **Rompetrol refineries** focused on a series of actions aimed at reducing environmental impact, depending on the location and type of activity carried out. During the reporting year, **Rompetrol refineries** performed rigorous monitoring and management of air emissions at its two refineries, with strict compliance with environmental regulations, including the 2014/738/EU Decision, 2021/2326/CE Decision which approve BAT (Best Available Techniques). Our approach involves the use of state-of-the-art metrologically verified equipment operated by qualified personnel.

The pollutants for which there are regulations regarding emission limit values are sulfur dioxide (SO_2), nitrogen oxides (NOx) and dust from blast furnace gases emitted by combustion plants. In order to ensure accurate and constant monitoring, emissions are continuously monitored in real time at critical units, in accordance with the standards of the best available techniques (BAT). In parallel, all technological installations involving combustion processes are subject to rigorous emission control by an accredited laboratory, thus guaranteeing high-precision monitoring. For emissions from the FCC the new hydrogen plant and the SRU (Sulphur Recovery Unit), monitoring is carried out continuously with on-line analyzers, according to the BAT Conclusions Decision 2014/738/EU in case of Petromidia Refinery.

The inspection and testing program presents the analysis method, sampling points and sampling conditions, conditions that are recorded in the test reports. The monitoring of combustion emissions from fixed sources is carried out for all technological installations where there are combustion processes, and in case of accidental or scheduled shutdowns / restarts, air quality monitoring is also carried out at agreed points in the proximity of the communities located in the vicinity of the site.

The monitoring of VOC emissions is carried out in accordance with Law 264/2017, for Rompetrol Rafinare S.A. refineries the total emissions of volatile organic compounds into the atmosphere were evaluated, according to the methodologies recommended by the European Commission and the European Environment Agency.

For gasoline loading/unloading facilities and tanks, verification is done on time and VOC Inspection Certificates are issued by accredited companies.

Rompetrol Rafinare SA implements LDAR (Leak Detection and Repair) technology to identify and remedy uncontrolled volatile organic compounds (VOC) leaks that may occur in sensitive equipment, such as valves, pumps, flanges and connectors. Through constant monitoring and prompt interventions, our goal is to significantly reduce accidental VOC emissions and minimize their impact above the environment.

Our commitment to environmental protection is reflected in regular monthly and annual reports submitted to environmental authorities, confirming compliance with legal norms and the integrated

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

environmental authorization. By using these advanced technological strategies and solutions, **Rompetrol Rafinare SA** continues to optimize its environmental performance, thus contributing to cleaner air and protecting environmental health, without compromising operational excellence.

For advanced monitoring and forecasting of pollutant dispersion in the area, the **Petromidia Platform** uses the ARIA application, developed by Aria Technologies. This is a real-time dispersion modeling tool for relevant pollutants, which integrates local meteorological data to provide accurate and efficient estimates of their behavior in the atmosphere.

The Petrochemical Plant uses state-of-the-art technologies to reduce emissions and improve operational safety, including:

- Safety valves for pressure equipment, which allow collection in a closed system;
- Explosive gas analyzers and tall chimneys to ensure effective dispersion;
- Nitrogen drying systems and filters in HDPE and PP plants, for capturing polymer powder;
- Dust extraction hoods in HDPE and PP plants, to prevent stabilizer dust emissions.

The monitoring of air emissions is carried out in accordance with the Environmental Permits, using calibrated and metrologically verified equipment, and by qualified personnel.

Air quality monitoring, within the Vega refinery, is also carried out through two fixed stations located outside the site. The data are monitored and reported daily to the competent authorities. During 2024, there were recorded exceedances of the H2S indicator, averaged every half hour, compared to the permitted limit value.

For **Rompetrol Downstream**, the monitoring of VOC emissions is also conducted in compliance with Law 264/2017.

In the case of **Rompetrol Downstream SRL**, the Vapor Recovery Unit (VRU) System at the depots exemplifies efforts to reduce volatile organic compound (VOC) emissions by recapturing vapors during fuel loading processes. Similarly, gas stations are equipped with vapor recovery systems for tank unloading and fuel dispensing, illustrating our commitment to reducing VOC emissions overall.

For Rompetrol Gas SRL, air emission monitoring is carried out in accordance with the Environmental Permits, using calibrated and metrologically verified equipment, and by qualified personnel.

The inspection and testing program outlines the analysis method, sampling points, and sampling conditions, which are documented in the test reports.

Rompetrol Gas SRL's direct air emissions are measured and reported regularly to the competent authorities. The gases emitted by the thermal power plants at the LPG bottling stations in Arad and Bacău are measured annually, respectively every 2 years, when the technical inspection is carried out

Strategic projects at Rompetrol level aimed at reducing air pollution:

Action implemented in 2024

In the 2024 financial year, **Rompetrol**'s significant actions, aimed at reducing atmospheric emissions are aligned with permits in place, consisting in BAT implementation and monitoring at the refineries.

Planned actions also consist of a proactive and systematic approach compliance.

*Actions regarding **water pollution.***

The key actions within **Rompetrol** undertaken to comply with the conditions imposed by legislation and the regulations issued by the competent authorities regarding water pollution are specific depending on the type of activity carried out.

Regarding the **water management strategy** of **Rompetrol Rafinare SA**, it is based on rigorous monitoring and verification processes. We ensure that all specific pollutants, as mentioned in our permits, are carefully monitored at varying frequencies, including daily, weekly, monthly, and quarterly assessments. In addition, the inspection and maintenance of wastewater transport facilities are prioritized, along with sealing and isolating structures/basins to prevent potential leaks or contamination. This heightened attention to infrastructure integrity is essential to minimizing the impact of our operations on the environment.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

Prevention and Control of Accidental Pollution

An essential element of our water management system is the **Accidental Pollution Prevention and Control Plan.** This plan outlines specific rules and procedures for managing potential incidents, establishing immediate intervention and control measures aimed at limiting the environmental impact and ensuring the safety of technological facilities. Through proactive planning and preparation, we aim to prevent or quickly address any accidental discharges, thus maintaining the integrity of local water bodies.

We regularly report water emissions, using specific objectives to monitor and demonstrate progress in our water management practices. Communities and authorities are consistently informed about any activities that could impact the pollutant load in the discharged water, ensuring a transparent and collaborative approach to water resource management.

Our principles for managing the discharge of treated water are designed to ensure the highest environmental protection standards:

- **Compliance with emission limits**: We strive to keep emissions to water below the limits specified in our Water Management Permit, ensuring the maintenance of water quality.
- **Operational efficiency of treatment facilities:** All facilities for the use, treatment, and discharge of wastewater are operated to ensure maximum efficiency, complying with strict operating regulations.
- **Pollution prevention:** Measures are in place to prevent or minimize the emission of pollutants into water. Unauthorized and accidental discharges are strictly prohibited, emphasizing our zero-tolerance policy towards water pollution.
- **Facility maintenance and leak prevention:** Routine maintenance is performed on all facilities that handle substances impacting water resources, including the implementation of leak detection devices where necessary.
- **Documentation and maintenance:** A comprehensive site plan details all underground constructions and pipelines, and wastewater discharge facilities are regularly checked and maintained.
- **Emergency preparedness:** Sufficient neutralizing/treatment substances are available and stored near facilities handling substances with water risk, ensuring readiness for any incidents.

An essential aspect of **water pollution prevention** is the **collection, treatment, and discharge of industrial wastewater.**

Petromidia

Petromidia Refinery - Water Pollution Monitoring and Prevention

The concentrations of pollutants in the discharged wastewater are subject to detailed and systematic monitoring, in accordance with the regulations specified in the **Water Management Permit**, issued by the National Administration “Apele Romane”, valid for three years), as well as the provisions of the **Integrated Environmental Permit** issued by the Constanța Environmental Protection Agency), thus ensuring compliance with environmental protection standards and applicable legal regulations. Water quality analyses are conducted by an **ISO 17025 accredited laboratory.**

Petromidia Refinery- Wastewater Treatment and Discharge

Recognizing the importance of the Black Sea as a natural receptor, our practices and procedures are carefully designed to ensure that the treated wastewater from the Final Wastewater Treatment Plant (WWTP) meets the highest standards before being discharged. Wastewater is directed to the Final Wastewater Treatment Plant (WWTP), which belongs to **Rompetrol Rafinare** and has three treatment stages: mechanical-chemical, secondary biological, and tertiary biological. Chemically contaminated water resulting from technological processes on-site is collected in the chemical wastewater sewer system. All wastewater (chemical, meteorological, and domestic) from the site is directed to the Final Wastewater Treatment Plant. The treated water is discharged from the treatment plant into two ponds (Pond I for settling and Pond II with macrophytes), where the biological treatment process (tertiary treatment) is completed (naturally), and then it flows through Buhaz Creek into the Black Sea. The two self-purification ponds cover an area of 50 hectares and are located in the Vadu area, approximately

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

15 km north of the refinery. According to the Water Management Approval, the categories of wastewater that reach the Final Wastewater Treatment Plant include:

- Domestic wastewater;
- Rainwater;
- Water contaminated with salts (from the cooling water system);
- Chemically contaminated water.

Monitoring of Treated Water Quality

The quality of treated water is monitored at the discharge point from Pond II into Buhaz Creek (and then discharged into the Black Sea). To ensure comprehensive wastewater quality management, **Rompetrol Rafinare** monitors a wide range of indicators at varying frequencies - from daily to semi-annually.

Hydrocarbon Discharges and Environmental Protection Efforts - Petromidia Refinery

Our detailed monitoring and treatment processes have kept **hydrocarbon discharges at levels below the detection limit**, demonstrating effective management of potential pollutants. Our commitment to environmental responsibility is highlighted by the average annual concentration of hydrocarbons in the discharged water, with a total quantity of hydrocarbons discharged of 2.156 tons. Trends in hydrocarbon discharges into water have been closely monitored:

Vega

Vega Refinery - Water Pollution Monitoring and Prevention

Pollutant levels in discharged water are strictly monitored in accordance with the provisions of both the **Water Management Authorization** and the **Integrated Environmental Permit**, with monitoring frequencies ranging from daily to semi-annual.

The refinery's operations result in technological and stormwater wastewater, which are locally pretreated through existing systems in the installations, before being sent to the final separator for petroleum products and then to the Corlătești wastewater treatment plant. Vega Refinery has a contract with a third party entity for the wastewater treatment at the Corlătești plant.

Starting with June 2024, wastewater was no longer discharged to the Corlatesti treatment plant due to disagreements regarding the discharge price.

Subsequently, a service contract for the discharge of wastewater was concluded with the station belonging to Petrotel Lukoil, its transport being carried out by tankers.

Domestic wastewater is treated in a settler and then directed to the main separator.

Regarding fresh groundwater extracted for remediation or to control the migration of contaminated groundwater, there are 20 observation and monitoring boreholes (7 within the refinery and 13 built for the Vega lagoon decontamination project). Water from these boreholes is not used in production but only for monitoring the evolution of the underground aquifer. Water quality indicators are monitored every six months.

Rompetrol Downstream SRL (DWS)

Technological wastewater is collected through gutter systems, processed by hydrocarbon separators, and subsequently released into sewer systems, drainage tanks, or natural discharges.

Specifically, wastewater from three of the storage sites is treated at the ORM cleaning stations before being discharged. Compliance with wastewater treatment is ensured for certain work points in accordance with NTPA 001 / NTPA 002, while others require monitoring of specific indicators such as pH, total suspended solids, and chemical oxygen demand, among others. For domestic wastewater, NTPA 002 regulations apply at 170 fuel distribution stations, while NTPA 001 and NTPA 002 standards regulate stormwater discharge at various stations.

Pollutant levels in discharged water are closely monitored in accordance with the regulations outlined in both the Water Management Permits and the Integrated Environmental Permits.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

- **Arad Depot**

Domestic wastewater from toilets is directed to a mechanical-biological treatment station, with effluent treatment including a petroleum product separator. Technological wastewater from the washing of CF ramps and tank maintenance is pretreated before being discharged into the stormwater system, in accordance with NTPA 001 standards.

Rainwater is divided into two categories. First, rainwater that may be contaminated with petroleum products, which comes from the CF unloading ramp and the vehicle fuel loading ramp area. After leaving the separator, the water is discharged into the stormwater drainage channel of the platform. Second, "clean" rainwater, which falls on most of the station's surface, including the pavilion, road, and concrete platforms, is collected in separate channels through PVC pipes. It is discharged into the stormwater drainage system after being preliminarily processed through the petroleum product separator. Discharge provisions according to NTPA 001 apply to this category of water.

- **Craiova Depot**

The complex water management system includes a reinforced concrete collection basin for domestic and technological wastewater, as well as PVC pipe networks for domestic waste. Stormwater management involves rectangular-section gutters and hydrocarbon separators, with dedicated wastewater treatment facilities for domestic wastewater.

The wastewater treatment stations include a domestic wastewater treatment plant, a collection basin for domestic wastewater and sewage (collection is done using a pump through a discharge pipe), and a petroleum product separator with an integrated sludge decanter for the periodic discharge of petroleum products.

- **Mogoșoaia Depot**

It has a sealed, reinforced concrete drainage basin for domestic wastewater. Technological and rainwater, after hydrocarbon separation, are managed through retention basins and concrete tanks for regulated discharge.
Condensate from gasoline and diesel tanks, together with rainwater collected from the concrete basin at the CF unloading ramp and water collected in the truck loading area, pass through a hydrocarbon separator, and then all the water is discharged into two retention basins. From there, it is discharged upon request. The quality indicators of the discharged water must fall within the limits imposed by NTPA 002.

- **Șimleu Silvaniei Depot**

Domestic wastewater and potentially polluted water are treated through a mechanical-biological treatment station before being discharged into the Crasna River, ensuring environmental compliance. Technological wastewater, potentially contaminated rainwater, and pre-purified domestic wastewater through the mechanical-biological station pass through the petroleum product separator.

- **Vatra Dornei Depot**

It uses a drainage basin for domestic wastewater, which is then transported to the Vatra Dornei city treatment station.
Rainwater, together with water from platform washing, tank cleaning, and loading and unloading areas, is collected in the storm water drainage network, passed through a petroleum product separator, and then discharged into the Bistrița River.

- **Zărnești Depot**

Domestic wastewater from the offices in the old building and the toilets of the Administrative Pavilion is collected through the sewer system and treated in a wastewater treatment station before being discharged into the Bârsa River. Water collected from the tank area, spaces designated for fuel transfer pumps from the tankers to CP1 and CP2, and the technological platform area, passes through a Hauraton-type petroleum product separator before being discharged into the Bârsa River using a PVC pipe sewer system.

Rompetrol Gas SRL

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

The management of impacts related to wastewater discharge involves meticulous monitoring and adherence to regulatory standards for wastewater quality, ensuring that discharged water meets established limits and minimizes environmental impact. The limits set for wastewater quality indicators are covered by Government Decision (HG) 188/2002 – NTPA 002/2002, amended and supplemented by HG 352/2005. Stormwater discharged into the street is covered by the NTPA 001/2005 standard, according to HG 352/2005.

Each LPG filling station (Bacău LPG Filling Station, Pantelimon LPG Filling Station) uses professional services for wastewater management and complies with guidelines for the sustainable use and discharge of water, reflecting **Rompetrol**'s commitment to the responsible management of water resources and environmental protection.

Rompetrol Quality Control SRL (RQC)

Water discharge management is a crucial aspect of RQC's environmental responsibilities, with all wastewater being discharged into the sewer system managed by **Rompetrol Rafinare SA**. In 2024, the total volume of discharged water was equal to the volume of domestic water used, i.e., **13.640** megalitres, demonstrating a comprehensive approach to managing the impacts related to water discharge and ensuring that wastewater discharge processes are aligned with environmental standards.

The semi-annual monitoring of discharged water includes a range of indicators, including pH levels, suspended solids, SS (suspended solids), chemical and biochemical oxygen demand, and anionic surfactants, ensuring that the discharged water meets environmental standards.

*Actions regarding **soil pollution***

Efforts to prevent environmental contamination include the strategic placement of euro containers and designated temporary storage areas to prevent soil pollution. The **Petromidia** and **Vega Platforms** are equipped with appropriately marked containers and storage areas, minimizing the environmental impact.

In the close vicinity of Vega Refinery, there is a hazardous waste landfill consisting of 14 lagoons located on the northern side of the refinery platform, **Vega Refinery** covering approximately 82,450 square meters. These lagoons are designed with impermeabilization measures, using compacted soil layers and bentonite to prevent leaks and soil contamination. This aspect is addressed within the *ESRS E5 - Circular Economy topic, under the sub-topic of Waste*.

For **Rompetrol Downstream SRL, Rompetrol Gas** and **the administrative offices of these entities**, the facilities are designed to prevent soil and groundwater pollution, featuring concrete platforms, drainage systems, and vapor recovery installations.

*Actions regarding **pollution with hazardous substances***

The strict compliance of the **Petromidia Refinery, Vega Refinery, Rompetrol Downstream SRL**, and **Rompetrol Gas SRL with environmental Protection Objectives**

a) Maintain the validity of the environmental permits (no expired environmental permits) and ensure the necessary conditions for compliance with the maximum permissible limits of the environmental parameters/indicators monitored according to the environmental permits and the legal provisions in force.
b) Target: i.100% on time; ii.0 exceedances of the maximum permissible values.

Within the legislative framework established by the **SEVESO Directive** we ensure the implementation of comprehensive preventive and control actions, resulting in minimized risks regarding pollution with hazardous substances.

To prevent pollution with hazardous substances, **Rompetrol Rafinare** has implemented a series of documented measures, including specific procedures and plans. These actions aim to prevent and manage accidental pollution through a comprehensive strategy, detailed environmental protocols integrated into the operational manuals of each refinery unit, and fully developed structures for emergency response and crisis management.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

In the context of actions undertaken to prevent pollution with hazardous substances, it is essential to emphasize the interconnection between hazardous waste management and its environmental impact. Thus, within the topic of *ESRS E5 - Circular Economy, under the sub-topic of Waste*, actions related to hazardous waste management will be addressed, actions that will contribute to avoiding pollution with hazardous substances.

3.1.4 Targets

ESRS E2-3

3.1.4.1 Presentation of pollution targets and their relationship to policy objectives

In the context of the activities carried out by **Rompetrol**, environmental targets are defined by the limits set by the Environmental Permits and Water Management Permits issued in accordance with the applicable legislation. Our pollution control targets are aligned with the requirements set by the applicable legislation, with no additional voluntary commitments beyond regulatory compliance. The values resulting from periodic analyses of water, air, and soil quality parameters are continuously monitored, following the frequencies specified in the relevant regulations for each main activity carried out.

The Integrated Environmental Permit sets a limit value for each relevant indicator (emission/target value, expressed as concentration) either in air (exhaust gas emissions) or in water (effluent from the wastewater treatment plant). Continuously, through testing programs (analyses) and the inspection program, all the indicators mentioned in the environmental permit are monitored (**emissions to air, water**, soil - subsoil), as well as the obligations regarding the management of **hazardous substances**.

Regarding the management of hazardous substances, **Rompetrol** has not established specific targets for 2024, given that there is no significant risk of pollution under the normal operating conditions of the units.

Furthermore, the implementation of BAT (Best Available Techniques) for **Rompetrol Rafinare** plays a crucial role in setting and achieving environmental targets. These advanced techniques have contributed to optimizing industrial processes, reducing pollutant emissions, and preventing negative environmental impact.

BAT has provided an effective framework for setting performance targets, considering the best available technological and procedural solutions. By adopting these techniques, **Rompetrol Rafinare** has adjusted its procedures to comply with regulated limits.

The target is to ensure full annual compliance with permitted emission limits, in line with legislation and the provisions of applicable BAT (Best Available Techniques) Decisions for Rompetrol Rafinare S.A., as reflected in the Integrated Environmental Authorization.

The targets/objectives set at all relevant levels of the company are measurable and aligned with the policies declared by the top management, including commitments to pollution prevention, and the promotion of sustainability criteria.

In setting the objectives, current and future strategies of **Rompetrol Rafinare SA**, **Rompetrol Downstream, Rompetrol Gas**, and the served markets are considered, along with the results of the analysis performed by management, the outcomes of the processes carried out by the organization, compliance obligations, significant environmental aspects, sustainability criteria for biofuels, health and safety risks at work, technological options—BAT/BREF (only for Rompetrol Rafinare SA), financial and operational aspects, consultation with/relevant stakeholders' viewpoints, and identified risks and opportunities for improvement.

3.1.4.2 Monitoring the effectiveness of policies and actions through targets (ESRS 2 MDR-T)

Within **Rompetrol**, all data obtained from the measurement and monitoring of the integrated management system are periodically analyzed and evaluated by top management or responsible personnel to demonstrate the adequacy and effectiveness of the integrated management system in continuous improvement of its effectiveness.

Periodically, at a defined frequency, compliance with legal requirements and other applicable regulatory requirements related to environmental protection is evaluated through:

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

  - Internal audits
- Inspections
- Document/record analysis
- Analysis of the results of monitoring/verification conducted for environmental aspects

Compliance evaluation is also carried out by authorities/certification bodies following external inspections/audits.

When deviations are found during the compliance evaluation, appropriate actions/measures are taken.

3.1.5 Pollution of air, water and soil

ESRS E2-4

The pollution of air, water, and soil changed over time as, being reduced due to the use of modern technologies, advanced safety practices and comprehensive internal policies. Within the measurement of the pollution of air, water, and soil we employ the internal methodologies in evaluating and calculating the pollution values and risks. To collect data for our pollution-related accounting and reporting, we use measurements of the pollution quantities around our business operation sites, together with values and data that are received from the national regulators and agencies.

The pollutants monitored at **Rompetrol** are presented in the table below:

Types of emissions	Location and emissions monitored
Air emissions	**Petromidia Refinery** Sulfur oxides (SOx), Nitrogen oxides (NOx), dust, Carbon monoxide, Volatile organic compounds (VOCs), H2S
	Vega Rafinery NOx, SOx, dust, VOCs, H2S
	Rompetrol Downstream SRL VOCs
	Rompetrol Gas SRL Sulfur oxides (SOx), Nitrogen oxides (NOx, dust
Water emissions	**Petromidia Rafinery** SEEP (substances extractable with petroleum ether), benzene, toluene, ethylbenzene and xylene, sulfides and hydrogen sulfide, sulfates, phenols, and total suspended solids, ammonium nitrate, total nitrogen and total phosphorus, detergents, total ionic iron, nickel, mercury, vanadium, lead, cadmium, diethylhexyl phthalate (DEHP), trichlorobenzene, 1,2-dichloroethane, dichloromethane, tetrachlorethylene, PCBs, hexachlorobutadiene.
	Vega Rafinery CCOCr, suspended matter, extractable substances, naphthenic acids, sulfonic acids, phenols, cyanides, sulfides, lead, nickel, ammoniacal nitrogen, cyanides, benzene, anthracene, naphthalene, cadmium, ammoniacal nitrogen.
	Rompetrol Downstream SRL NA pH, MTS, CCOCr, CBO5, SEEP, temp, phosphorus, anionic surfactants, ammoniacal nitrogen, sulphides and H2S, sulphates, chlorides, etc.
	Rompetrol GasSRL NOx, SOx pH, MTS, CCOCr, CBO5, SEEP, temp, phosphorus, anionic surfactants, ammoniacal nitrogen, sulphides and H2S, sulphates, chlorides, etc.
	Rompetrol Quality Control SRL NA
Soil emissions	**Petromidia Rafinery** -As, Ba, Cd, Crt, Cu, Mn, Hg, Ni, Pb, Se, V, Zn, sulfates, sulfides, benzene, toluene, xylene, phenol, total aromatic hydrocarbons, total PAHs, TPH.
	Vega Rafinery As, Ba, Cd, Crt, Cu, Mn, Hg, Ni, Pb, Se, V, Zn, sulfates, sulfides, benzene, toluene, xylene, phenol, total aromatic hydrocarbons, total PAHs, TPH.
	Rompetrol Downstream SRL NA
	Rompetrol Gas SRL NA

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
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Petromidia Refinery – quantities water emissions

Pollutant	Annual quantity kg/year
SEEP	49,008.00
Benzene	0.08
Toluene	0.08
Etilbenzene	0.08
Xilene	0.08
Petroleum product	2,180.86
Sulphides and hydrogen sulphide	66.65
Sulphates	1,548,652.80
Phenols	321.00
TSS	115,985.27
CCOCr	677,453.3
BOD5	178,062.33
Ammonia nitrogen	15,354.21
Total nitrogen	50,640.95
Total phosphorus	15,020.95
Detergents	980.16
Total ionic iron	729.24
Nickel	78.41
Mercury	1.96
Vanadium	228.38
Lead	115.66
Cadmium	3.92
Diethylhexyl phthalate (DEHP)	0.00
Trichlorobenzene	0.00
1,2-Dichloroethane	0.00
Dichloromethane	0.00
Tetrachlorethylene	0.00
PCB	0.00
Hexachlorobutadiene	0.00

Air emissions

Petromidia air emissions (tons)		**2024**	**2023**	**2022**	**2021**
Sulphur oxides	Refinery units	207.783	250.11	248.79	191.810
	Petrochemical units	0.001	1.942	3.784	0.148

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
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Nitrogen oxides	Refinery units	291.167	366.73	383.25	291.55
	Petrochemical units	1.386	23.000	60.596	54.03
Particulate matter	Refinery units	13.687	17.19	17.79	16.83
	Petrochemical units	0.001	0.687	2.032	1.72
Carbon monoxide	Refinery units	92.729	115.58	120.7	97.11
	Petrochemical units	0.553	9.836	27.902	23.76
Ozone-depleting substances	not applicable				
Volatile organic compounds *	Emission related to gasoline storage, loading & unloading (mandatory to report according to Law no.264/2017)	80.895	88.660	92.000	72.270
	Total diffuse emissions calculated for Petromidia Refinery/ crude oil input (no requirements for reporting)	441.012	867.7	965.27	734.24

* VOC emissions factors: EMEP/EEA air pollutant emission inventory guidebook (CORINAIR) 2019- Fugitive emissions oil - refining/storage

Vega air emissions	**2024**	**2023**	**2022**	**2021**
NOx (t)	21.79	24.17	24.85	22.78
SOx (t)	0.189	0.209	0.214	0.241
PM(t)	0.596	0.657	0.671	0.716

*For VEGA - Also CORINAIR methodology applied/ emission factors.

Regarding soil emissions, there are no direct contaminations. We conduct annual soil monitoring by analyzing the concentration of specific pollutants to evaluate the long-term impact of on-site activities and identify any potentially contaminated areas. The parameters are monitored and analyzed by a RENAR-accredited laboratory. As a result, there are no quantitative figures to report on this topic. All soil test results from 2024 were within legal limits, confirming the absence of pollutant exceedances in the monitored areas, including the refinery premises and external locations.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
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www.rompetrol.com

Notes:

Rompetrol Rafinare - Regarding the online analysis of flue gases, they undergo the QAL2 procedure every five years and the AST procedure annually. As part of these processes, an accredited company conducts parallel monitoring to compare the obtained results and ensure accuracy.

We do not employ any inferior methodologies in our monitoring processes. All environmental monitoring activities are conducted strictly in accordance with the provisions of the Environmental Integrated Permit. This ensures that data collection, analysis, and reporting adhere to the highest regulatory standards, using validated methodologies and approved procedures. Our approach guarantees accuracy, reliability, and compliance with environmental regulations, reinforcing our commitment to responsible environmental management.

For Rompetrol Gas & Rompetrol Downstream - on the pollution measurement methodology, we confirm that, in accordance with the provisions of the environmental authorization, environmental factors are monitored on a daily, weekly, monthly, or annual basis, depending on the specific indicator being assessed. The results are then compared against the established emission limit values. Monitoring is conducted by a RENAR-accredited laboratory, ensuring compliance with regulatory standards. For the identification of potential contamination, particularly in soil, samples are taken at 5 cm and 30 cm depths in case of suspicion and analyzed against the applicable legislative requirements.

Rompetrol Gas and Rompetrol Downstream are not subject to the reporting obligations outlined in Regulation (EC) No 166/2024, as their operations do not meet the criteria established by the regulation. This regulation primarily applies to industrial installations engaged in activities with significant environmental impact, as defined by the European Pollutant Release and Transfer Register (E-PRTR)**.** These activities typically include large-scale energy production, industrial manufacturing, waste treatment, and chemical processing, all of which are subject to strict emission reporting requirements based on defined pollutant thresholds. However, Rompetrol Gas and Rompetrol Downstream operate in sectors focused on LPG distribution, fuel retail, and related services, which do not fall within the scope of industrial activities covered by the regulation. Additionally, the reporting requirements under Regulation (EC) No 166/2024 are triggered only when pollutant emissions exceed specified thresholds for air, water, or soil contamination. Given that neither Rompetrol Gas nor Rompetrol Downstream engage in large-scale refining, processing, or other industrial operations associated with significant emissions, they do not meet the conditions for mandatory reporting. Despite not being covered by the regulation, both companies remain committed to environmental responsibility and compliance with all applicable national and EU environmental standards**,** ensuring that their operations adhere to best practices for sustainability and pollution prevention.

For 2024 for Rompetrol Vega, Rompetrol Downstream, Rompetrol Gas and Rompetrol Quality Control maintained full compliance, with no incidents of non-compliance or enforcement actions required due to violations of permitted conditions.

Petromidia Platform – Rompetrol Rafinare SA, Rompetrol Downstream SRL work sites, **Rompetrol Gas SRL** work sites – are not located in a water risk area.

Rompetrol Rafinare SA falls under the scope of the IED (Industrial Emissions Directive) and EPRTR (European Pollutant Release and Transfer Register).

Rompetrol Rafinare – Petromidia is subject to the Commission Implementing Decision of 9 October 2014, establishing the conclusions on the Best Available Techniques (BAT) under Directive 2010/75/EU of the European Parliament and Council on industrial emissions, for the refining of mineral oil and gas, and the Reference Document on BAT in the Production of Polymers.

There are no programs or derogations granted related to the implementation of BAT-AEL (Best Available Techniques – Associated Emission Levels).

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
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3.1.6 Substances of concern

ESRS E2-5

Rompetrol Rafinare SA, Rompetrol Downstream SRL, and **Rompetrol Gas SRL** are subject to the **SEVESO Directive.** The European **"**SEVESO" Directive requires the identification of industrial facilities with major hazards. A SEVESO facility is one that is involved in the handling, manufacturing, use, or storage of hazardous substances.

Petromidia Refinery, Vega Refinery, Rompetrol Downstream, **Rompetrol Gas** use and/or distribute and market substances of concern. Rompetrol Quality Control use 5 substances of very high concern in limited quantities. Considering the small quantities of substances of high concern used (as per substances table above for RQC) and the protective measures implemented, we consider these substances are insignificant in terms of impact upon health and environment.

At both refineries, chemicals and chemical preparations are supplied both from internal and external suppliers. The refineries falls under the provisions of Law no. 59/2016 regarding the control of major accident hazards involving hazardous substances as a high-tier establishment.

In accordance with the current regulations, all chemical products are accompanied by Safety Data Sheets, which contain basic information about the chemical composition of the product, hazard identification data, first aid measures, fire prevention and extinguishing measures, measures for preventing accidental spills, requirements for transportation, handling and storage, stability and reactivity data, toxicological information, ecological information, recommendations for final disposal, etc.

The table below presents the substances of concern (under SEVESO Directive) present within the **Petromidia Refinery**. For each substance, the existing quantity are specified.

Nr.	**Name of the substance of concern**	**Nr. CAS**	**Existing quantity** **annual quantities** **Ton**
1	**Crude Oil**	5/9/8002	4,002,556.33
2	**Gasoline**	86290-81-5	1,266,052.94
3	**Gasoline** (intermediate product) straight run naphtha hydrotreated naphtha RC component FCC component light naphta	 64741-42-0 64742-48-9 64741-63-5 64741-54-4 64742-89-8	5,370.93 60.96 146.25 2,149.45 3,014.27 -
4	**Diesel**	68334-30-5	

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
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			2,044,297.43
5	**Diesel** (intermediate products, DA, Cx)		12,201.69
6	**Jet**	8008-20-6 64742-81-0	400,043.44
7	**Jet** (intermediate product)	8008-20-6	3,235.60
8	**MTBE**	1634-04-4	191.39
9	**PROPANE**	74-98-6	3,601.96
10	**BUTAN-BUTENE**	87741-01-3	-
11	**PROPILENE**	115-07-1	82,740.00
12	**ETILENE**	74-85-1	-
13	**Gases with H2S**	6/4/7783	55,123.17
14	**METHANOL**	67-56-1	10,836.40
15	**1-BUTENE**	106-98-9	-
16	**N PENTAN + i-PENTAN**	68476-55-1	871.43
17	**C5-C6**	68476-50-6	35,424.25
18	**LPG**	68476-85-7	180,550.00
19	**Heavy Fuel Oil**	68553-00-4	111,757.71

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
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20	**REZIDUU CC**	64741-62-4	3,861.59
21	**Slops**	68476-33-5	705.99
22	**VACUUM DISTILLED**	68955-27-1 64742-59-2	684.83
23	**ETHANOLAMINE**	141-43-5	11.28
24	**DIETANOLAMINA (DEA)**	111-42-2	1,131.60
25	**HEXAN**	(64742-49-0) 110-54-3	473.75
26	**Additives**	64742-94-5 25551-13-7 91-20-3 108-67-8	41.36
27	**BIODIESEL**	67762-38-3	108,110.19
28	**BIOETHANOL**	64-17-5	32,176.11

The table below presents the substances of concern present within the **Vega Refinery** (total/year). For each substance, the existing quantity are specified.

Substance/mixture	CAS number	Quantity 2024 (t)
Hydrocarbons, C5-C6	68476-50-6	34,652.80
Carbon Black Feedstock (slurry)	64741-62-4	3,861.59
Kerosene (JET A1)	64742-81-0 128-37-0	8,787.18
Fuel oil	64741-56-6 64741-62-4 64741-59-9	97,305.30
RAFINATE	64742-49-0	148,168.80
Hydrocarbons, rich in C5 (SE 30/60)	68476-55-1	29,584.84
Naphtha (petrol era), light refined with solvent(SE)	64741-84-0	1,496.51
Naphtha (petroleum), hydrotreated light (n-Hexane)	64742-49-0	65,128.17
Solvent aliphatic medium naphtha (petroleum) white spirit rafinate	64742-88-7	4,625.09

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
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Light distillates (petroleum) chemically neutralized (Light Naphta type II)	64742-31-0	55,896.40
Light distillates (petroleum) chemically neutralized(Light Naphta)	64742-31-0	28,208.69
Rompetrol Calor Extra 1 (RCE 1 fuel)	64741-62-4; 92045-24-4; 64742-31-0	4,196.14
Rompetrol Calor Economic 3	64741-62-4; 64742-31-0; 68955-27-1; 68553-00-4	11,026.48
Type 3 Light Liquid Fuel (CLU type 3)	68553-00-4 64741-56-6 64741-62-4 64741-59-9	0
Fuel oil 40/45	68553-00-4 64741-56-6 64741-62-4 64741-59-9	12,607.78
Dyeguard Blue MCR2Y/ OMM Blue 2 RO	64741-84-0	8.37
Primer for the protection of buried metal pipes Citom/Citom G	64742-93-4 64741-84-0	75.14

*all amounts are actual quantities at the end of 2024

4 WATER AND MARINE RESOURCES

ESRS E3

4.1 Concepts and measures relating to water and marine resources

4.1.1 Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities

ESRS 2 IRO-1

Rompetrol Rafinare SA and its subsidiaries are included in the KMGI Group Risk Profile. Recognizing the importance of water as a vital resource, we have implemented dedicated internal procedures that encompass all aspects of water management — from quality monitoring and wastewater treatment to the prevention of accidental pollution. These measures not only align with regulatory compliance but also underscore our dedication to responsible stewardship of water resources.

Our entities, **Rompetrol Rafinare SA, Rompetrol Downstream SRL**, **Rompetrol Gas SRL,** identify relevant risks and opportunities arising from the analysis of the context in which they operate, compliance obligations, and the needs and expectations of relevant interested parties. Additionally, risks can also be associated with emergency situations that may have harmful impacts on the environment, health and safety at work, or other effects on the company. In identifying potential emergency situations, the nature of the hazard, the type and scope of the most likely emergency situations, and potential emergency situations in nearby areas (Domino effect) are considered. The risks relevant to the intended results of the integrated management system, as well as those associated with permanent or temporary changes within the organization, are identified and evaluated by process owners/department managers, who establish and plan appropriate actions to address them. In the case of planned changes, the evaluation is conducted prior to the implementation of the change. Opportunities for improving the performance of the management system are also identified, and those that are found feasible after evaluation are incorporated into the organization's plans/programs. The identified risks and opportunities that may generate other risks and opportunities for the organization

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
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are also considered and evaluated. The implementation status of actions is periodically reported to management, constituting input data for the analysis conducted by management.

The stages of the process for identifying significant impacts, risks, and opportunities related to water resources include:

- Data Collection and Analysis is performed on:
  - Water Sources: Identification of water sources used.
  - Water Usage: Monitoring the quantities of water used in different operational processes and identifying the potential for recycling/reusing.
  - Water Quality: Evaluating the quality of water before and after use, as well as treating wastewater for recycling/reuse/disposal.
- Identification of Risks and Impact Evaluation related to water include:
  - Environmental Risks: Assessing the environmental impact of water use in operational processes, documented in the Environmental Aspects List at the platform level.
  - Availability Risks: Assessing the impact associated with water shortages during dry periods (development of a restriction plan).
  - Operational Risks: Identifying risks related to water supply interruptions and evaluating their impact on operations.
- Identification of Opportunities relate to:
  - Water Use Efficiency: Implementing technologies and practices that reduce water consumption.
  - Water Reuse: Improving the system for reusing treated water to conserve resources and reduce dependence on external sources.
- Stakeholder Consultation related to water management include both:
  - Regulatory Authorities: Collaborating with authorities to ensure compliance with regulations/contractual clauses.
  - Business Partners: Working with suppliers and customers to develop joint water management solutions (Apele Romane, platform consumers, RAJA Navodari and Corbu + wastewater treatment station clients).
- Monitoring - Continuous Monitoring is performed to continuously track water usage and its impacts to adjust strategies and ensure continuous improvement.

For **RRC, DWS, Rp Gas:** The potential pollution-related impacts, risks, and opportunities for the refinery, gas stations and depots are analyzed within the evaluation of environmental aspects. This evaluation is carried out based on a documented procedure.

When identifying specific environmental aspects, the following are taken into account: the direct environmental aspects of the activities, services, products of the organization and the indirect ones (which the company can influence), from the perspective of the life cycle, as follows:
• air emissions from stationary sources and in receiving neighborhoods (emissions);
• smells;
• spills in water;
• waste management;
• management of hazard substances;
• soil pollution;
• noise;
• the use of raw materials and natural resources;
• the impact on communities.

In order to identify the impact/risk/opportunity of the business activities, we assess each unit/plant/activity of the refinery, gas stations and depots. The calculation of the environmental impact is calculated according to severity, frequency, affected neighborhoods, regulation.

As a laboratory service entity, **Rompetrol Quality Control SRL** identifies relevant risks and opportunities arising from the analysis of the context in which it operates, as well as from compliance obligations, needs, and expectations of relevant stakeholders. The quantity of water used is monitored, and wastewater is periodically analyzed.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

Moreover, as part of our double materiality assessment, we identify our impacts, risks and opportunities related to our site locations and business activities along our value chain. We have implemented a thorough screening process to identify actual and potential water-related impacts, risks and opportunities within our operations and value chain. In addition, we have conducted stakeholder consultations as part of our materiality assessment.

For each new project an environmental impact assessment is performed, prior to implementation. This assessment identifies, describes and evaluates, as appropriate in each case, the significant direct and indirect effects of a project on the following factors:

(a) population and human health (vicinity).

b) biodiversity, paying special attention to protected species and

c) land, soil, water, air and climate.

d) material assets, cultural heritage and landscape.

During authorization procedure, if applicable acc. to EPA Decision, local communities are invited to public debates.

Section 1.5.4 Material impacts, risks and opportunities and their interaction with strategy and business model presented above, summarizes the water and marine resources IROs from the double materiality analysis conducted.

4.1.2 Policies

ESRS E3-1

Rompetrol adopted policies to manage material impacts, risks, and opportunities related to water and marine resources which are in accordance with the minimum reporting requirements laid out in the Minimum Disclosure Requirements with regards to policies (MDR-P) as defined in ESRS 2. The industry in which **Rompetrol** activates is subject to a wide range of regulations, standards, and policies aimed at protecting water, both in terms of consumption and preventing pollution or contamination. In this context, we have implemented dedicated internal procedures that cover all aspects of water management, from monitoring water quality and treating wastewater to preventing accidental pollution. These measures not only comply with regulations but also highlight our commitment to the responsible management of water resources.

Because refineries can use relatively large quantities of water depending on their size and the complexity of the refining process, and the amount of water withdrawn and consumed by an O&G company and the quality of its discharges can have impacts on ecosystems and people. Rompetrol drafted and ESG Policy applicable for the KMGI Group.

The policy is designed to guide our actions in a way that aligns with the best practices and industry standards. An effective ESG policy should commit to continuous improvement and regularly evaluate and update sustainability practices to remain aligned with evolving industry standards and stakeholder expectations. The draft policy addresses that water-related risks are reported annually in the Sustainability Report. There are no formalized policies related to sustainable oceans and seas, however Rompetrol aligns to permit level requirements for discharge.

Rompetrol acknowledges the critical importance of responsible water resource management. Our approach to water management includes reducing water consumption, improving water recycling processes, and ensuring wastewater treatment before discharge. We aim to mitigate our environmental impact and contribute to clean water and sanitation both in our operations and within the community. We implemented water efficiency and recycling practices in our operations to reduce water consumption. The water management practices adopted by **Rompetrol Rafinare SA** follow an integrated and responsible approach to the use, treatment, and conservation of water. Based on the AGA decision, there is a contract between RR and Apele Române, which defines the quantities of raw water to be extracted and the volume of water to be discharged into the Black Sea. The contract also

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

establishes the maximum allowable contaminant limits for discharged water. **Rompetrol Rafinare** pays monthly contributions based on water quality analyses conducted by both parties.

Our water management strategy complies with the rigorous requirements of the **Water Management Authorization**. Additionally, **Rompetrol Downstream SRL** and **Rompetrol Gas SRL** responsibly manage water, treating it as a vital common resource, in accordance with the requirements of the water management authorizations for each operational location.

The QHSE policy of **Rompetrol Rafinare SA** aims at the sustainable use of this vital resource and includes water conservation and efficient water usage. In accordance with the law and regulations, water management authorizations include aspects related to water usage and supply, water treatment, and the prevention and reduction of water pollution. A fundamental element of the water management system within **Rompetrol Rafinare SA** is the **Accidental Pollution Prevention and Response Plan**. This is described in the *ESRS 2 section – Pollution*.

During the reporting period, **Rompetrol Rafinare SA** has maintained its certifications, which demonstrate our commitment to quality and environmental protection, ISO 9001:2015 and ISO 14001:2015. Regarding water, ISO 14001 includes aspects related to **water resource management** within the environmental management system. Specifically, it focuses on identifying, evaluating, and controlling the impact of the organization's activities on water, which may include water consumption, water pollution, wastewater management, and other aspects related to water resources.

The top management of Rompetrol has defined, implemented, and ensures the maintenance of policies and regulations in the areas of QHSE, security, and energy, which are aligned with the organizational purpose and context. In the process of establishing these policies, the following aspects have been considered:

- National and international context
- Alignment with the purpose and context of Rompetrol Rafinare S.A.
- Compliance obligations and applicable legislation
- Requirements set by stakeholders
- Sustainability requirements for products
- Requirements for evaluating compliance and correcting nonconformities
- Necessary resources
- Desired level of customer satisfaction
- Nature and types of risks and opportunities identified, with a focus on ensuring environmental protection, preventing pollution, and protecting natural resources, including water, through responsible management, promoting worker participation and consultation, and ensuring energy efficiency measures
- Opportunities and requirements for the continuous improvement of the effectiveness of the implemented system.

To achieve the objectives set in the company's policies, all activities related to environmental management are monitored to prevent nonconformities, including in the areas of water resource management and water pollution prevention.

The company's policies are communicated to all employees and are available to stakeholders. They are periodically reviewed to ensure they remain relevant and appropriate.

At the company level, the existing QHSE Policy regarding the management of significant impacts, risks, and opportunities related to pollution prevention and control, including water pollution, promotes the adoption of necessary practices for identifying, evaluating, and managing associated processes and risks, as well as the periodic assessment of environmental aspects. There is a constant focus on minimizing the impact on the surrounding environment, preventing water pollution and other natural resource depletion, reducing emissions, and using energy and resources efficiently, including water.

The individuals within **Rompetrol** at the highest level, responsible for implementing the water resources policy, are:

- Petromidia and Vega Refineries – General Director;
- Rompetrol Downstream – Anca Banciu – Director General Rompetrol Gas SRL - Alexandru Lilian – Sole Administrator and Rompetrol Quality Control SRL – Temirlan Kantay

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

4.1.3 Actions

ESRS E3-2

In accordance with the minimum disclosure requirements for actions (MDR-A), our key actions taken during the reporting year and planned for the future related to **water resources** and **marine resources** are described in this section.

Actions are aligned to BAT for refineries in the context of Directive 2010/75/UE on industrial emissions (updated), to ensure optimization of water use, and water protection. All applicable measures have already been implemented (eg: online flue gas analysers, frequency of monitoring, etc.).

Regarding the reduction of *water consumption*, Rompetrol Rafinare SA, **Rompetrol Downstream SRL and Rompetrol GAS SRL** implement water-efficient technologies in production processes, with the primary objective of reducing the amount of water used. Additionally, processes are optimized to minimize water losses and increase water use efficiency throughout the entire production flow.

Rompetrol Rafinare SA continuously improves its wastewater recycling systems, thereby reducing reliance on external water sources. The treated water is reused in industrial processes such as washing and cooling, contributing to a more responsible and sustainable use of water resources.

For **Rompetrol Rafinare SA**, **Rompetrol Downstream SRL**, and **Rompetrol GAS SRL**, water quality is continuously monitored to prevent contamination.

For **Rompetrol Quality Control SRL**, the monitoring of chemically treated wastewater quality is carried out semi-annually.

Regarding the **upstream value chain,** relevant activities for Rompetrol Rafinare SA include:

- Collaboration with Suppliers: Partnerships are developed with suppliers to implement sustainable water management practices and reduce the impact on water resources.
- Monitoring and Reporting: Water consumption monitoring systems are implemented. Results are periodically reported to ensure transparency and accountability.

Downstream of **Rompetrol,** relevant activities for Rompetrol Rafinare SA include:

- Analysis of the Impact of Discharged Water in the Black Sea
- Promoting Water Use Efficiency: Awareness programs are developed for clients (platform consumers) to promote efficient water use and reduce water consumption.

On the Upstream Value Chain of **Rompetrol Downstream SRL and Rompetrol Gas SRL,** the following are performed:

- Collaboration with Suppliers: Partnerships are developed with suppliers to implement sustainable water management practices and reduce the impact on water resources.
- Monitoring and Reporting: Water consumption monitoring systems are implemented. Results are periodically reported to ensure transparency and accountability.

There are **no hydrologically stressed areas** in the operation areas, from where water extraction is performed by Rompetrol.

4.1.4 Targets

ESRS E3-3

Targets are established within **Rompetrol,** particularly for our industrial sites. The measurable targets of the **Petromidia Refinery** for reducing water consumption are directly related to managing the risks associated with water availability. Even though Rompetrol sites are not located in high water stress area, the **Petromidia Refinery** aims to significantly reduce water intake (by 4% in 2025 and by up to 20% by 2040), reflecting a responsible approach.

Rompetrol Rafinare SA - Petromidia Refinery	**2022***	**2024**	**2025**	**2030**	**2040**	**2050**	
Freshwater withdrawal (million liters), var.from base year	2,781	2,515	-4%	-15%	-20%		1)

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

Water discharge (million liters)	5,622	6,493	5,500	5,500	5,200	5,200	2) 3)

*Note: 2022 is the reference year for measurements
1) New pump installed in 2026 in the reusable water system
2) New Carasu pumping station starting in 2025
3) New potable water and raw water supply systems after 2030

The consumption reduction initiatives (1), (2), (3) are examples of measures that contribute to the efficient use of water and reduce the risks related to its availability.

To achieve the target of a 20% reduction by 2040, the following initiatives have been considered, which impact the reduction of raw water consumption:

- New pump installed in 2026 in the reusable water system
- New raw water pumping station – Carasu (reducing freshwater abstraction by 50 mil Liters per year)
- Replacement of the potable water distribution system at the Petromidia platform in 2030 (reducing potable water acquisition by 38 mil Liters per year)
- Replacement of the raw water transmission pipeline in 2040 (reducing freshwater abstraction by 50 mil Liters per year)

The targets presented are **voluntary** and are part of the company's sustainability strategy to reduce environmental impact and improve operational efficiency.

Constant monitoring and internal and external audits demonstrate Rompetrol Rafinare SA's commitment to achieving these targets.

The effectiveness of the actions taken by **Rompetrol Rafinare SA**, **Rompetrol Downstream**, and **Rompetrol Gas** to address the impacts, risks, and opportunities related to water resources is monitored through the following methods:

- Continuous Monitoring:
  - Implementation of monitoring systems to collect real-time data on water consumption and quality at various operational locations;
  - Internal and external audits to assess compliance with environmental standards and regulations.
- Reporting and Data Analysis:
  - Generation of periodic reports summarizing water usage, the effectiveness of implemented measures, and environmental impact. These reports are used to evaluate progress against set objectives;
  - Data analysis to interpret trends in water consumption and quality, identifying areas that require improvements.
- Performance Indicators Used:
  - Water consumption: Measuring the total volume of water used and evaluating efficiency by calculating the ratio between total production and water consumption.
  - Water quality: Monitoring water quality indicators to ensure compliance with local and international standards.
  - Water recycling and reuse: Measuring the percentage of recycled water and reducing fresh water consumption through recycling systems.
  - Environmental impact: Measuring the reduction of pollutant emissions in treated wastewater.

For the **Petromidia Refinery**, the water consumption reduction targets are aligned with the company's sustainability policies and its objectives regarding the efficient management of water resources and environmental protection. The company's policies focus on water conservation, improving water recycling and reuse processes, as well as reducing water pollution, in accordance with internal and external regulations. Reducing water consumption and using it efficiently are directly related to the responsibility towards the environment and the impact on natural resources.

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

The targets set for the Petromidia Refinery are **relative** and refer to reducing the abstraction of freshwater. The targets are specifically applied within the **Petromidia Refinery**, having a direct impact on production activities and water management within the refineries. The geographical limits are Romania, with particular focus on local water sources and water resources near the refinery. Performance will be monitored annually, and progress will be reported in the sustainability reports. The indicators used will include volumes of water consumed.

Regarding the **methodologies and significant assumptions used to define the t**argets, it can be mentioned that the water consumption reduction targets for the **Petromidia Refinery** are based on initiatives such as the installing of a new pump in 2026 in the reusable water system, the construction of a new raw water pumping station (Carasu), and the replacement of the potable water distribution system in 2030. These measures are designed to contribute to the efficient use of water and reduce risks related to its availability.

Water consumption reduction approaches are based on internal assessments and operational efficiency plans. Stakeholder consultation takes place within the IRO analysis, suggesting their involvement in the process of setting sustainability objectives and targets.

For Vega Refinery, the water consumption reduction targets are aligned with the company's sustainability policies and its objectives regarding the efficient management of water resources and environmental protection. The company's policies focus on water conservation, improving water reuse processes, as well as reducing water pollution, in accordance with internal and external regulations. Reducing water consumption and its efficient use are directly linked to environmental responsibility and the impact on natural resources.

The targets set for Vega Refinery are relative and refer to the reduction of the amount of extracted water and discharged wastewater. The targets are specifically applied within Vega Refinery, having a direct impact on production activities and water management within the refineries.

Performance will be monitored annually and progress will be reported in sustainability reports. The indicators used will include the volumes of water consumed.

For our **Vega Refinery**, the targets align to be fully compliance with water permit conditions.

For Rompetrol **Downstream SRL, Rompetrol Gas SRL**, and **Rompetrol Quality Control**, there are no specific targets related to water consumption due to the nature of their operations and the low water usage compared to the activities within **Rompetrol Rafinare SA.**

4.1.5 Water consumption

ESRS E3-4

Petromidia Refinery

The **Petromidia Refinery demonstrates** adaptive and well-structured water management, focusing on the efficient use of water resources to support both daily operations and the company's sustainable development goals. The water abstraction strategy is diversified to meet various operational needs, with a particular emphasis on the efficient and sustainable management of water.

Water sources are diversified and well-established. Petromidia relies on natural sources such as the Danube, Carașu, and Luminița branches to ensure a continuous water flow, thus adapting to the specific needs of the refinery. Additionally, the use of potable water infrastructure from the R.A.J.A. regional supply system reflects a dependence on external but well-integrated and reliable sources, ensuring a constant and secure supply for the refinery's needs.

Petromidia manages its water sources for technological and firefighting purposes by capturing water from the Poarta Albă-Midia-Năvodari Canal, with different capacities for normal conditions and emergency situations. In this regard, the refinery has a well-established system capable of ensuring operational continuity and responding effectively in case of emergencies, which is essential for the safety of industrial operations. The water supply for firefighting purposes is exclusively from the Luminița branch of the Poarta Albă-Midia-Năvodari Canal, ensuring readiness for emergency response.

A strong point of the company's strategy is the cooling water recirculation system, with an impressive recirculation coefficient of 97%. This highlights Petromidia's commitment to resource efficiency and the

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

reduction of freshwater consumption, serving as a clear example of the application of sustainability principles in industrial activity. This recirculation system has a significant impact on saving water resources and considerably reduces the amount of water needed for cooling processes.

The water recirculation system includes:

- Three recirculated water units: G1, G2, G3.
- Cooling water station ASU.
- Additional cooling water stations: G100, G200, G300.

The table below presents data regarding total water consumption, water abstraction and discharge, as well as the quantities of recycled and reused water for the years 2022, 2023, and 2024. This information is essential for assessing the impact of activities on water resources and promoting more efficient water usage practices. Continuous monitoring of these indicators helps optimize processes, reduce consumption, and ensure responsible water management in the context of climate change and pressures on natural resources. Our water use related metrics are not validated by an external body.

We do not have operations in high-water stress areas, however a storage capacity of 10,750 m³ is in place, which is typically not utilized as it is not required.

Indicator	Unit	2022	2023	2024
Total water consumption	m³	2,781,418	2,649,283	2,514,786
Total water consumption in water-scarce areas, including areas with high water stress	m³	-	-	-
Total amount of recycled and reused water	m³	752,401	1,214,420	633,793
Total amount of stored water	m³	-	-	-
Changes in water storage	m³	-	-	-
Water consumption intensity (total water consumption in own operations, in m³ per net revenue in million Euro)	m³ per net revenue in million Euro	62,746	81,019	87,451
Raw water consumption for cooling tower makeup	m³	3,414,731	3,179,652	2,819,859
Raw water consumption in the fire network	m³	1,188,938	2,272,030	1,914,062
Raw water consumption for producing filtered water for sale	m³	2,556,687	2,435,271	2,367,055
Additional intensity rates	%	-	-	-
Total water abstractions	m³	8,701,710	8,520,505	9,008,148
Raw water abstractions	m³	8,405,578	8,264,885	8,721,550
Drinking water abstractions	m³	296,132	255,620	286,598
Total water discharges	m³	5,624,160	5,871,222	6,493,362

Vega Refinery

The Vega Refinery ensures its supply of technological and fire-fighting water primarily from underground water wells, including P1, P2, P6, and the wells in conservation P3, P4, P5, P7, P8. This water from the underground wells reaches the refinery through a main pipeline with a diameter of 8 inches, forming a closed loop (ring-type) within the refinery. From this loop, the water is distributed to various technological installations through pipes with diameters of Dn50 and 200 mm, across a network of approximately 7.8 km. The water management authorization permits a maximum annual volume of

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

1,715,500 cubic meters of water, ensuring a sufficient supply for refinery operations while adhering to the principles of sustainable water use.

Indicator	Unit	2022	2023	2024
Total water consumption	m^3	46,320	-174,073	40,750
Total water consumption in water-scarce areas, including areas with high water stress	m^3			
Total amount of recycled and reused water	m^3			
Total amount of stored water	m^3			
Changes in water storage	m^3			
Water consumption intensity (total water consumption in own operations, in m^3 per net revenue in million Euro)	m^3 per net revenue in million Euro	19,922	NA	26,441
Raw water consumption for cooling tower makeup	m^3	327,437	292,411	219,132
Raw water consumption in the fire network	m^3			
Raw water consumption for producing filtered water for sale	m^3			
Additional intensity rates	%			
Total water abstractions	m^3	1,304,618	1,156,310	779,834
Raw water abstractions	m^3	1,235,618	1,088,548	779,758
Drinking water abstractions	m^3	0	0	0
Total water discharges	m^3	1,269,298	1,330,383	739,008

Rompetrol Downstream SRL ensures a sustainable supply of fresh water by complying with the Water Management Authorization issued for each operational site. This includes supplying water from underground wells (benefiting 30 gas stations and 4 warehouses) or accessing municipal drinking water infrastructure (gas stations and 2 warehouses) for various needs such as sanitation, fire fighting, and food preparation. This water is used for hygiene, fire fighting, and culinary purposes.

Rompetrol Gas SRL operations ensure water supply through comprehensive and compliant methods across various warehouses, using both underground wells and bottled water for human consumption, along with connections to local drinking water networks for sanitary, fire-fighting, and food production needs.

In the case of **Rompetrol Downstream SRL** and **Rompetrol Gas SRL**, water consumption is not as relevant a factor, given the activities carried out, where the impact on water consumption is significantly lower compared to the refining process. Although some maintenance or cleaning operations may take place, they do not involve water consumption of the same magnitude as in refineries.

*Justification: Water consumption DWS 2024 (stations and depots) 264,940.28 cm; water consumption Rompetrol Gas 2024 (depots): 8,266 cm.

As for **Rompetrol Quality Control SRL**, water consumption is even less significant, as the activities performed are less intensive in water use, being focused on laboratory and administrative activities, compared to the industrial processes at the Petromidia and Vega Refineries.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

5 RESOURCE USE AND CIRCULAR ECONOMY

ESRS E5

5.1 Concepts and measures related to resource use and circular economy

5.1.1 Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities

ESRS 2 IRO-1

Rompetrol Rafinare SA and its subsidiaries (**Rompetrol)** are included in the **Risk Profile of the KMGI Group**.
The significant impacts, risks, and opportunities of Rompetrol related to circular economy, particularly regarding waste, are identified within the double materiality assessment framework. We have implemented a thorough screening process, identifying actual and potential impacts, risks, and opportunities related to waste within our operations and value chain. Additionally, we have conducted consultations with stakeholders as part of our materiality assessment through an online questionnaire.

Consultations with potentially affected communities are carried out in the permitting procedure of our facilities, as required by the EU EIA Directive, EU IED Directive.

Section 1.5.4 Material impacts, risks and opportunities and their interaction with strategy and business model presented above, summarizes the material resource use and circular economy IROs from the double materiality analysis conducted, related to waste management.

5.1.2 Policies

ESRS E5-1

Rompetrol does not have a separate waste management policy, specifically for managing its significant impacts, risks, and opportunities related to the circular economy. However, within the ESG Policy of the KMGI Group, it is stated that the aim is to minimize the environmental footprint by implementing best practices for waste management. Our current policies do not include provisions regarding the transition away from certain resources or the increased use of recycled materials.

Waste management measures are regulated by the current legislation and translated into internal procedures, thus focusing on prevention, mitigation, and remediation of impacts, while also considering identified risks.

Documents related to waste management, including requirements and procedures, are made available to all employees, management, and contractors. Additionally, quarterly environmental updates are published on the Rompetrol website. At the beginning of each year, waste management training materials are distributed to all contractors.

The internal procedures of Rompetrol Rafinare SA, Rompetrol Downstream, and Rompetrol Gas, as well as waste management plans and programs, are part of each company individual integrated management systems for quality, environment, health, and occupational safety, certified in accordance with the ISO 9001 – ISO 14001 – ISO 45001 standards.

For all **Rompetrol** entities, the **QHSE Policy** is implemented, which represents the management's commitment to identifying, assessing, and managing processes and associated risks, including those related to resource management and circular economy. It also involves setting specific objectives and rules for improving the performance of the management system and promoting the adoption of sustainability principles in its operations by minimizing their impact on the environment (including efficient waste management).

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

Rompetrol Rafinare SA complies with all regulations regarding waste management, integrating these requirements into its internal protocols and guidelines. This commitment extends to **service providers, subcontractors, and tenants** across both refining platforms through complex contracts, including the Health, Safety, and Environment (HSE) Agreement.

Waste Prevention and Reduction Programs

In accordance with the current legal regulatory requirements, specifically Law no. 17/2023 for the approval of Government Emergency Ordinance no. 92/2021 regarding the waste regime (which transposes European Parliament and Council Directive 2008/98/EC on waste), economic operators conducting commercial or industrial activities for which the competent environmental protection authority has issued an environmental permit/integrated environmental permit, based on the result of a waste audit, are required to prepare and implement a waste prevention and reduction program for waste generated from their own activity or, where applicable, from any product manufactured. This includes measures to identify and adopt actions to reduce prevent and the quantity or hazard of waste generated.

Thus, the individual "Waste Prevention and Reduction Programs" include the measures/actions implemented at 3 entities within Rompetrol, namely **Rompetrol Rafinare SA, Rompetrol Downstream, and Rompetrol Gas SRL.** The main objective is minimizing the negative effects of waste on public health and the environment, primarily through waste generation prevention. Therefore, the development of the individual waste prevention and reduction programs takes into account the following aspects:

- Identification of measures for efficient waste management at the site
- Designing products to optimize the consumption of raw materials and process chemicals (only for **Rompetrol Rafinare SA**)
- Planning the procurement activities of raw materials and chemicals to avoid creating stocks that may lead to depreciation/expiration (only for **Rompetrol Rafinare SA**)
- Establishing measurable objectives
- Utilizing voluntary waste management tools

In accordance with the implemented programs and procedures, within **Rompetrol,** we consider the **waste hierarchy** by implementing a management system that places a strong emphasis on waste generation prevention and resource consumption reduction. First, measures that **prevent waste generation are prioritized**, followed by options that allow for the **reuse** and **recycling of materials**. If these options are not feasible, **energy recovery** from waste is considered. Only as a last resort, when no more sustainable solutions are available, the company considers **waste disposal** through incineration or landfilling (**Rompetrol Rafinare SA**), after a detailed analysis of the available options and, where applicable, conducting technical and economic studies to assess their impact and feasibility.

At the **Petromidia Refinery**, a key component of efficient waste management is the documented procedure that aligns with the Integrated Environmental Permit and other relevant legal frameworks.

This procedure defines the identification of waste categories arising from production and auxiliary activities, ensuring adherence to the waste hierarchy. It includes strategic and cost-effective measures for the recovery and disposal of waste, including those related to the decommissioning of deactivated facilities.

The priority given to avoiding or minimizing waste is addressed through the implementation of measures to prevent waste generation by using the best available technologies (BAT) and by designing products that optimize the consumption of raw materials and process chemicals.

At **Rompetrol Rafinare SA**, the concept of eco-design is considered by evaluating purchased products in terms of their lifespan and environmental impact, as well as by acquiring equipment and catalysts with a long lifespan. Additionally, the use of packaging that promotes sustainability is encouraged. Rompetrol Downstream successfully implemented the SGR in 2023, alongside the introduction of measures for single-use plastics during the same year. For Rompetrol Rafinare - a contract is in place with an authorized company to meet the annual objectives (as per legislation) related to the recycling of packaging associated with our polymer products placed on the domestic market.

The individuals within **Rompetrol** at the highest level, responsible for implementing policies related to circular economy aspects, are:

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

  - Petromidia and Vega Refineries – General Director
- Rompetrol Downstream – General Director
- Rompetrol Gas SRL – Sole Administrator
- Rompetrol Quality Control SRL – General Director

5.1.3 Actions

ESRS E5-2

Rompetrol has implemented a series of actions and allocated resources to promote the circular economy. These actions are aligned with the principles defined in ESRS 2 MDR-A.

Permitted entities are engaged for the disposal or recycling of all types of waste, aligning with environmental conservation efforts. The organization has developed a robust waste prevention and reduction strategy, addressing multiple aspects such as efficient waste management practices, product design to minimize the use of raw materials and chemicals, strategic procurement to avoid surpluses and waste, exploring alternatives for waste minimization, setting clear objectives, and adopting proactive waste management approaches.

A prevention and reduction waste Plan for Rompetrol Rafinare SA (with actions to reduce/ reuse materials) - Petromidia is publicly available on the company's website and is submitted to environmental protection authorities.

https://rompetrol-rafinare.kmginternational.com/

Within the Refining Division, waste management prioritizes prevention, aiming to minimize waste generation before it occurs. Initiatives within Rompetrol Rafinare SA's waste reduction program include:

- Evaluating purchased products in terms of lifespan and environmental impact
- Setting consumption norms for raw materials/chemicals/utilities for all processes carried out
- Purchasing chemicals in reusable/recyclable packaging/large volumes/bulk, to reduce the amount of packaging waste generated
- Using renewable catalysts/high-lifespan catalysts/consumables in processes/that allow the recovery of metal compounds
- Identifying alternative methods for the recovery/disposal of the same category of waste

The waste management protocols, as dictated by legislation, are fully integrated into **Rompetrol Rafinare**'s internal procedures, ensuring specific waste handling practices such as selective collection, proper temporary storage, recovery or disposal of waste by authorized operators, and full traceability of waste from generation to disposal, maintained for at least three years.

Efforts to prevent environmental contamination include the strategic placement of euro containers and designated storage areas to prevent soil and water pollution and reduce air emissions. The Petromidia and Vega platforms are equipped with properly marked containers and storage areas, minimizing environmental impact. **Rompetrol Rafinare SA** also focuses on reducing packaging waste by using reusable containers, bulk chemical procurement, and sustainable or renewable catalysts.

Complete records of waste are maintained for each waste category, with a focus on separating hazardous from non-hazardous waste. Hazardous waste is carefully described and stored in conditions that protect human health and the environment, preventing accidental pollution or potential health risks. Authorized transporters ensure the traceable transport of waste from origin to final destination, with detailed records kept for a minimum of three years, demonstrating the company's commitment to responsible waste management and environmental protection.

Petromidia Refinery

To effectively manage the complexity of waste management, **Petromidia Refinery** employs a systematic approach that includes the separation of household and production waste, from their generation to final disposal or recovery. The foundation of this system is based on the clear identification and continuous monitoring of waste sources and streams within each department. This responsibility includes documenting the waste categories generated by their respective activities, emphasizing a decentralized yet coordinated effort in waste management.

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
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The platform is fully equipped with euro containers, specialized external zones, and strategically placed concrete platforms near waste generation points. These are designed with temporary storage capacity to accommodate the volume of waste produced between two collection cycles. To facilitate the efficient separation of waste, the containers and collection areas are clearly marked according to the type and category of waste they are designated for.

The refinery's methodical approach is encapsulated in detailed internal procedures and annual plans, particularly in the "Waste Management" procedure and the annual waste management plan. These documents serve as the cornerstone of the waste management strategy and are subjected to rigorous validation through both internal and external audits and inspections. This strategy adheres to the principles of the waste hierarchy: prioritizing waste prevention, preparing for reuse, recycling, other forms of recovery such as energy recovery, and, as a last resort, disposal.

Significantly, **Petromidia Refinery** does not engage in on-site treatment of waste before its disposal or recycling. Instead, a selective collection protocol is implemented based on the nature of the waste, facilitating its temporary storage in properly marked locations while awaiting final disposal or recycling. This step ensures proper waste management, aligning with the refinery's commitment to environmental protection and compliance with current regulations.

External recovery of packaging materials, especially for petrochemical products, underscores the refinery's commitment to sustainability. By using recyclable materials for packaging and establishing a recovery service contract that mandates a recovery rate of at least 60% of all packaging introduced into the market, the refinery strengthens its dedication to environmental protection.

To maintain the integrity of the waste management process, training personnel on legal requirements and best practices is essential. This educational component is crucial to ensure that all those involved in waste management are well-informed and capable of performing their responsibilities effectively, thus keeping the waste management process under strict control.

As part of the waste management information process, regular training sessions are conducted quarterly or semi-annually for all employees, covering environmental aspects such as waste handling, hazardous substances, procedures, and MSDS. Additionally, during shutdowns or maintenance periods, a waste management plan is developed, detailing waste categories, codes, hazards, storage locations, labelling, and transportation methods. This plan is then communicated to all unit managers.

Vega Refinery

At V**ega Refinery**, waste management is a priority, with systems in place to ensure compliance with legal requirements. The platform is equipped with euro containers, specially designed external zones, and optimally placed concrete platforms at the waste generation points. These have adequate temporary storage capacity for the volume of waste generated between collections. The containers are color-coded and marked according to the type/category of waste, facilitating efficient separation and handling.

Vega Refinery has established contracts with authorized companies for the collection, transport, and recovery/disposal of all waste generated on-site. This includes both hazardous and non-hazardous waste, such as used oil, bitumen waste, sludge from wastewater treatment, contaminated soils, metal scraps, plastic packaging, paper and cardboard, household waste, mineral wool waste, and tank sludge.

The waste management principles applied by the refinery include preventing waste generation whenever possible and ensuring that any waste produced is managed to minimize its environmental impact. This involves applying the waste hierarchy to encourage prevention and efficient waste management, thus reducing environmental effects. Recyclable waste is sorted into categories for recovery, and an active program for preventing and reducing waste generation is in place.

The waste management procedures are documented, covering the flow from generation to recovery or disposal, and include maintaining records for each waste type in compliance with legislation and the Integrated Environmental Permit requirements.

Mixing different categories of hazardous waste, as well as mixing hazardous waste with non-hazardous waste, is strictly prohibited (this restriction is incorporated into our internal procedure). Hazardous waste is clearly defined and temporarily stored in labelled and secured areas to minimize health and environmental risks.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

Waste destined for recovery or disposal off-site is transported by authorized companies, with storage practices designed to prevent soil and water contamination and minimize air emissions. The management of historical waste is outsourced to third parties, ensuring compliance with contractual and legislative obligations.

A documented procedure ensures that the waste management process meets the requirements of the Integrated Environmental Permit, correctly identifies waste categories, and follows the waste hierarchy. This procedure also targets the efficient economic recovery or disposal of waste, including waste from decommissioned facilities, and mandates mandatory training for personnel regarding legal requirements to maintain process control.

Waste composition reporting includes detailing hazardous versus non-hazardous waste, waste flows relevant to the sector's activities, and materials present in the waste. All waste management practices are designed to minimize environmental impact, with a strong emphasis on reducing, reusing, and recycling waste whenever possible.

Management of Historical Waste

Vega Refinery's approach to managing historical waste, includes 14 lagoons located on the northern side of the refinery platform, covering approximately 82,450 square meters. These lagoons are designed with containment measures, utilizing compacted soil layers and bentonite to prevent leaks and environmental contamination.

The site primarily hosts acid tar lagoons (pits 7 - 20), where waste from petroleum product tanks, by-products, sludge from petroleum separators, and contaminated soils are temporarily stored. These lagoons have been essential in managing waste that is not directly associated with the refinery's primary production activities but results from auxiliary processes or historical operations.

Specifically, lagoons 7 - 12, covering an area of 15,475 square meters, have reached their maximum storage capacity. These lagoons are partially levelled and partially bordered by embankments due to uneven terrain. Rainwater collected on their surface is pumped into the chemical drainage system for disposal.

Similarly, lagoons 13 - 15 and 16 - 19, with areas of 12,250 square meters and 43,350 square meters, respectively, are interconnected but separated by boundary embankments, some of which have been surpassed by the level of the landfill. These lagoons also store acid tars, with rainwater being collected and pumped into the chemical drainage network.

Additionally, lagoon 20, located near lagoons 16 - 19 and to the south of them, spans approximately 0.5775 hectares. Like the others, it serves as a temporarily storage area for acid tars, adhering to the refinery's comprehensive waste management strategy.

There is an ongoing project aimed at the remediation of these lagoons, which involves the treatment of existing historical waste and subsequent disposal in impermeable cells in accordance with Order 757/2004.

This initiative is the refinery's commitment to the responsible management of environmental resources, ensuring that the management of historical waste is carried out in a sustainable manner.

Rompetrol Downstream SRL

Rompetrol Downstream SRL has implemented specific measures to minimize the environmental impact of waste, with a particular focus on reducing packaging usage in our food service operations. Products are served on porcelain plates, and packaging for takeaway items is made from biodegradable materials, eliminating the use of plastic bags. This initiative aligns with our commitment to sustainability and waste reduction.

To efficiently manage packaging waste, we collaborate with suppliers specializing in the selective collection of packaging waste, ensuring their practices comply with regulatory standards. This approach is part of our broader strategy to manage packaging responsibly and sustainably. In response to the Single-Use Plastics (SUP) Directive, as transposed into national legislation through GEO 6/2021, we are transitioning to reusable and sustainable alternatives to single-use plastics.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

In accordance with Law no. 249/2015, we take responsibility for managing packaging waste within the national territory, aiming to recycle or utilize this waste. This responsibility is transferred to an extended producer responsibility organization authorized to manage packaging waste, ensuring we meet our recycling targets.

Our waste prevention and reduction program includes plans for each worksite to optimize packaging selection and reduce waste. We have engaged local suppliers to collect packaging waste at no cost and contracted an organization to manage our product packaging responsibilities. This ensures traceability of hazardous and non-hazardous waste, with documentation provided for the transport and recovery of these wastes.

The Deposit Return Scheme (SGR) allows consumers to return packaging to any designated return point in Romania, regardless of where the product was purchased. For each returned package, consumers are refunded 0.5 lei, promoting recycling and waste reduction without requiring a shopping receipt. This initiative underscores our commitment to environmental protection and sustainable practices.

For Rompetrol Downstream: SGR 2024:

PET number<=1000ml: 25,485 pieces

number PET>1000ml: 10,053 pieces

number of aluminum cans: 18,454 pieces

number of glass containers=500ml: 10,678 pieces

number of glass containers>500ml: 1,295 pieces

Total quantity reported: 65,965 pieces

Single-use plastics 2024:

number of straws 31,656,520 pieces

number of cups 316,520 pieces

number of lids 4,256,400 pieces

number of pots 512,759 pieces

coffee palettes 6,727,000 pieces

Reduction of single-use plastics: 10% in 2024, in accordance with Order 06/2021, aimed at minimizing the impact of various plastic products.

Both Rompetrol Downstream and Rompetrol Gas engage in selective waste collection and have contracts with RTOs to meet the targets set by current legislation. All agreements for waste collection, transportation, recovery, and disposal are made with authorized companies.

Also these entities carry out waste audits, internal inspections, and external audits as part of their compliance and sustainability efforts.

At **Rompetrol Gas SRL**, we implement comprehensive waste management practices to mitigate the impact of our operations on the environment. Our approach to waste handling involves separating waste by type into designated containers, located on waste platforms specific to each operational site. Contracts are in place with specialized companies authorized to collect, transport, and either recover or dispose of both hazardous and non-hazardous waste.

Recognizing the significant negative impact that poor waste management has on climate change, air quality, ecosystems, and biodiversity, Rompetrol Gas is committed to managing waste responsibly. Our partnerships with authorized waste management contractors facilitate the monthly collection of waste from our depots, demonstrating our dedication to environmental protection.

A key element of our environmental strategy is the Waste Management Program, which is developed annually and includes initiatives aimed at reducing the volume of waste generated.

ROMPETROL RAFINARE SA
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fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
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Our dual objective is to minimize the depletion of raw materials and reduce the environmental impact of our disposal methods. To achieve this, we explore ways to prevent waste by innovating or improving production processes. Where prevention is not possible, we strive to recover materials or convert waste into energy.

As a waste producer, we bear the ultimate responsibility for its disposal. This responsibility guides us in selecting contractors for waste management, ensuring they meet our strict disposal criteria as outlined in our agreements. The waste reduction plan for each site is formally established at the beginning of the year, and its effectiveness is evaluated through routine internal audits and inspections.

Therefore, the measures/actions identified and implemented regarding waste within **Rompetrol Downstream SRL** and **Rompetrol Gas SR**L are:

- Signing contracts with authorized companies to take responsibility for packaging management;
- Identifying alternative methods for the recovery/disposal of the same category of waste;
- Evaluating purchased products in terms of their lifespan and environmental impact.

Rompetrol Quality Control SRL

At Rompetrol Quality Control SRL**, waste management and reduction are critical aspects of our efforts to protect** the environment. Our facilities are equipped with euro containers and specially designed areas, including indoor spaces and concrete platforms, strategically placed near waste generation points. These containers, which have appropriate temporary storage capacity for the interval between two collections, are clearly labelled according to the type of waste they collect, ensuring effective separation and management of waste.

Each department within RQC is responsible for identifying the types of waste generated by their activities and documenting them in a detailed environmental aspects list. Depending on the category, the waste is temporarily stored in designated areas, intended either for disposal or recovery. Our comprehensive waste management approach extends from the initial generation of waste to its final recovery or disposal, with contracts in place with specialized companies.

In accordance with legal requirements and our internal waste management and reduction plans, all waste categories are managed by authorized companies. Our efforts focus on minimizing the impact of waste through strict compliance with legal provisions and the implementation of internal procedures.

Circular economy actions include:

- Returning containers to the supplier/client;
- Reducing waste by ordering reagents according to consumption and shelf life;
- Reusing glass containers.

At **Rompetrol,** the implementation of actions requires significant operational expenses (Opex) and/or capital expenditures (Capex). The effectiveness of your company's actions to address significant impacts, risks, and opportunities, including relevant indicators, is evaluated regularly.

Within **Rompetrol Rafinare SA, Rompetrol Downstream SRL, and Rompetrol Gas SRL**, the necessary resources (significant operational expenses (Opex) and/or capital expenditures (Capex)) are allocated annually to implement the measures/actions required for the responsible and sustainable management of resources/waste.

	Actual			Budget				
PEM OPEX, related with management of waste mil$	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
	0.685	0.663	0.681	1.083	1.113	1.033	1.063	1.083

For 2024 waste management costs were as follows: Opex depots Rompetrol Gas SRL: Arad: 13,613 RON; Pantelimon: 5,986.65 RON; Bacau: 429.38 RON; Rompetrol DWS: 140,000 USD

The values for the estimated for upcoming years are 30% higher.

ROMPETROL RAFINARE SA
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fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

5.1.4 Targets

ESRS E5-2

Regarding waste management, within **Rompetrol Rafinare SA, Rompetrol Downstream SRL**, and **Rompetrol Gas SRL**, national targets for waste recovery/recycling are adhered to, as well as obligations related to selective collection. Targets are not linked to a Rompetrol formalized waste policy, the scope is to align to the national targets, and follow national legislation regarding the requirement of a waste reduction program, therefore the stakeholders involved are the Romanian environmental authorities in the compliance review process.

The measurable targets for activities at the **Petromidia Refinery** regarding the waste recovery rate are presented in the table below, being closely linked to the waste prevention and reduction program. The waste recovery rate is an important indicator of the success of a waste prevention and reduction program, serving as a complementary objective for minimizing environmental impact.

	2022 *	2024	2025	2030	2040	2050
The waste recovery rate (%)	92	89	>90			

* Note: 2022 is the reference year for measurements.

These established **targets are absolute values,** representing a fixed objective, independent of other factors or external conditions. These percentages are not expressed in relation to other variables. They are directly applied to the total amount of waste produced by the company or organization.

Our significant assumptions used to define the targets are reflected in our actions planned and progress achieved.

Vega Refinery

There are sludge lagoons on site with historical waste for which there is a remediation plan - permitted by the Environmental Protection Agency, with multi-year clean-up and monitoring measures in place. Clean-up works are scheduled in agreement with EPA Prahova, and monitoring is performed to decide the destination of waste removed/treated on-site.

The measurable targets for activities at the Vega Refinery regarding the waste generated rate are presented in the table below, being closely linked to the waste prevention and reduction program. The waste recovery rate is an important indicator of the success of a waste prevention and reduction program, serving as a complementary objective for minimizing environmental impact.

	2022 *	2024	2025	2030	2040	2050
The waste generated rate (kg/ton of raw material)	0.6	<2	<2			

For **Rompetrol Downstream SRL, Rompetrol Gas SRL, and Rompetrol Quality Control**, measurable, results-oriented, and time-bound targets regarding circular economy aspects have not been established.

Rompetrol monitors the effectiveness of actions to address significant impacts, risks, and opportunities, including waste indicators, as part of the integrated management system **analysis**.

The progress of action implementation at **Rompetrol Rafinare S.A.** is reported periodically to management, with waste performance data submitted for the analysis to management.

The top management of **Rompetrol Rafinare S.A., Rompetrol Downstream SRL, and Rompetrol Gas SRL** is informed through periodic reports and annually or whenever necessary, reviews the following:

- Waste aspects, IROs and measures included in the integrated management system, in terms of its adequacy and effectiveness
- Opportunities for improvement and necessary changes to waste management practices

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
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- Compliance with the requirements stated in policies/objectives, legislation, and reference standards
- Evaluation of possibilities for improving and changing waste policies, objectives, and targets

5.1.5 Resources outflows

ESRS E5-5

Waste

For **Rompetrol Rafinare SA** and **its subsidiaries**, the total quantities of waste generated, the total quantity and percentage of non-recycled waste, as well as the total quantity of hazardous and radioactive waste generated, are presented in the table below.

	Petromidia Refinery	Vega Refinery	Rompetrol Downstream SRL, tons	Rompetrol Gas SRL, tons	Rompetrol Quality Control	Total (t)
Waste generated (t)	6,032.46	269.78	8,913.78	34.79	42.24	**15,283.11**
Non-recycled waste (t)	4,886.16	269.78	8,903.84	25.61	0.127	**14,085.51**
Non-recycled waste (%)	81	100	99.8	73.61	0.30	**92.16**
Hazardous waste (t)	4,448.96	196.56	36.65	0.227	1.34	**4,682.73**
Radioactive waste (t)	0	0	0	0	0	0

Additionally, the table below presents both the total quantity by weight for which disposal was avoided, broken down into hazardous and non-hazardous waste, and categorized by the types of recovery operations (preparation for reuse, recycling, and other recovery operations), as well as the quantity by weight intended for disposal based on the treatment type (incineration, landfill, and other disposal operations) of the waste, and the total quantity summing all three types, with a breakdown into hazardous and non-hazardous waste.

Waste Type	Operation Type	Petromidia Rafinery (tons)	Vega Rafinery (tons)	Rompetrol Downstream SRL, (tons)	Rompetrol Gas SRL, (tons)	Rompetrol Quality Control (tons)	Total
Recovered Waste							
Hazardous waste	Preparation for reuse	0	0	0	0	0	0
	Recycling	38	0	36.65	0.227	0	74.877
	Other recovery operations	0	0	0	0	1.21	1.21
Non-hazardous waste	Preparation for reuse	8	0	0	0	0	8
	Recycling	1,108.3	0	100.068	8.95	4.76	1,222.07
	Other recovery operations	0	0	1.864	0	0	1,864
Total recovered waste		1,146.3	0	138.582	9.177	5.97	3,170.147
Waste for disposal							
Hazardous waste	Incineration	3,728.38	168.7	0	0	0.127	3,897.20
	Landfill	682.58	27.86	0	0	0	710.44
	Other disposal operations	0	0	0	0	0	0

ROMPETROL RAFINARE SA
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fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

Waste Type	Operation Type	Petromidia Rafinery (tons)	Vega Rafinery (tons)	Rompetrol Downstream SRL, (tons)	Rompetrol Gas SRL, (tons)	Rompetrol Quality Control (tons)	Total
Total hazardous waste for disposal		**4,410.96**	**196.56**	**0**	**0**	**0.127**	**4,607.64**
Non-hazardous waste	Incineration	16.76	54.2	9.94	0	0	80.9
	Landfill	450.44	19.02	8,903.84	25.61	36.14	8,040.21
	Other disposal operations	0	0	0	0	0	0
Total non-hazardous waste for disposal		**467.2**	**73.22**	**8,913.78**	**25.61**	**36.14**	**8,121.11**
Total waste for disposal		**4,878.16**	**269.78**	**8,913.78**	**25.61**	**36.26**	**12,728.75**

The operations of the **Petromidia Refinery** generate a wide range of waste types, classified into hazardous and non-hazardous categories, including: sludge from the wastewater treatment plant and tank cleaning operations, used oils, contaminated soil, insulation materials, and spent chemicals and catalysts (containing metals such as Ni, Co, Mn), recyclable materials such as metals (scrap iron, aluminum), plastics, paper, and non-recyclable waste, including household waste, insulation, and wood.

The operations of the **Vega Refinery** generate a wide range of hazardous and non-hazardous waste types, such as used oil, bitumen waste, sludge from wastewater treatment, contaminated soil, metal scraps, plastic packaging, paper and cardboard, household waste, mineral wool waste, and sludge from tanks.

The operations of **Rompetrol Downstream SRL** generate a wide range of waste types, classified into hazardous and non-hazardous categories, including the following: sludge from tanks resulting from tank cleaning, sludge from oil/water separators, oil from oil/water separators, oily water from oil/water separators, paper and cardboard packaging, plastic packaging, metal packaging, glass packaging, packaging containing residues of hazardous substances or contaminated with such substances, absorbents, filtering materials (including oil filters with no other specifications), polishing materials, protective clothing contaminated with hazardous substances, other waste containing hazardous substances, car wash waste, sludge from the treatment of urban wastewater, mixtures of fats and oils from separating water/oil mixtures from edible oils and fats, fluorescent tubes and other mercury-containing waste, edible oils and fats, batteries and accumulators other than 20 01 33, electrical and electronic waste other than 20 01 21 and 20 01 23 with hazardous components, mixed municipal waste.

The operations of **Rompetrol Gas SRL** generate a wide range of waste types, classified into hazardous and non-hazardous categories, which include the following categories: Paper and cardboard; Scrap electrical and electronic equipment, other than those specified in 20 01 21, 20 01 23 and 20 01 35; metals; mixed municipal waste; Plastic materials; Other hydraulic oils; Other engine, transmission and lubricating oils; Packaging that contains residues or is contaminated with dangerous substances; "Absorbents, filter materials (including oil filters, without other specification), materials polishing, protective clothing contaminated with dangerous substances)"; oil filters etc.

The operations of **Rompetrol Quality Control SRL** generate a wide range of waste types, classified into hazardous and non-hazardous categories, including the following: used oil; packaging containing residues or contaminated with hazardous substances; absorbents, filtering materials, protective clothing contaminated with hazardous substances; expired inorganic laboratory chemicals from hazardous substances; expired organic laboratory chemicals from hazardous substances; plastic packaging; paper and cardboard; glass; iron and steel; discarded equipment other than those mentioned in 16 02 09 to 16 02 13; household waste.

Waste is measured by weighing, with a receipt issued by a metrologically verified scale. The data is recorded and reported to the authorities (Environmental Agency).

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

SOCIAL INFORMATION

6 OWN WORKFORCE

ESRS S1

6.1 Strategy and concepts related to the own workforce

6.1.1 Interests and views of stakeholders

ESRS 2 SBM-2

Human resources represent essential intangible assets, crucial elements in the operation, growth, success and innovation of companies, regardless of their field of activity. In order to fulfil the objectives of the organization, to support economic growth and a high level of services, our companies invest in the identification, attraction, motivation, retention and continuous development of their human capital.

In these regards, Rompetrol has commitments to people-centred sustainability that go beyond immediate operational needs, focusing on long-term impact and the contributions to industry and communities that the company deserves. The evolution of the labour market presents an ongoing challenge, highlighting the importance of attracting young talent to the energy sector and managing a diverse workforce that spans five working generations. This diversity offers a multitude of opportunities for the company, pushing it to rethink its leadership model and embrace a community-centred approach to ensure competitiveness and sustainability.

Rompetrol's Human Resources strategy is guided by our EVP "*Together we grow people*" and reflects a deep belief in the symbiotic growth of individuals and the organization. The company's strategy is based on four basic pillars: Education and Growth, Rompetrol People Community, Work Environment and Culture, and Employees Health &Wellbeing. These pillars are essential in creating an optimal framework that encourages our employees to form interest-based communities, collaborate effectively and enjoy the achievements of their labour.

As part of the Employee Engagement Survey, which company is running on an annual basis, employees are invited to share their opinions about various aspects related to leadership and inclusive leaders, communication, recognition, work-life balance, growth opportunities, recognition, etc, and, based on the outcome of the survey, a plan of action aiming to address employees' concerns and increase engagement is developed.

Rompetrol is steadfast in its commitment to fostering a workplace where its people enjoy support, inclusion and professional and personal development as the company continues to set new benchmarks for what sustainability means in the sector it operates. Rompetrol's human resources policies and procedures, as well as the lines of action of administrative and executive management, aim to respect employee's rights in accordance with international and local law. Within our companies, the collective labour agreements, internal regulations and specific procedures regulate aspects related to respect for employee' rights and fair treatment, including respect for freedom of association, prevention of human trafficking, prevention of forced labour related to child labour and precarious work.

Therefore, Rompetrol promotes a constant dialogue with all social partners (trade unions and elected employees' representatives) who are informed and consulted on all matters that have an impact on the workforce. As part of the social stability plan, collective bargaining plays an important role in securing competitive work conditions and guaranteeing equality of opportunity and treatment. Also, as part of the social dialogue process, periodical meetings with representatives of trade unions and/or employees' representatives are organized to discuss and clarify various aspects related to CLA provisions implementation or ad-hoc requests from the represented employees.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

To tackle these significant effects, we modify our strategy and business model by effectively integrate employee interests and views into company's strategy and business model, the company employs several structured approaches, emphasizing active engagement, continuous feedback.

- Regular employee satisfaction surveys and annual engagement assessments to capture employees' views on various aspects such as workplace environment, career growth opportunities, work-life balance, and organizational values.
- Career development and learning opportunities: based on employee identification needs we invest in training and development programs, upskilling initiatives, and leadership development programs that support career progression and skill acquisition.
- Diversity and Inclusion: responding to employee input, company has strengthened its commitment to diversity and inclusion, with a policy that supports equity and inclusive practices.

6.1.2 Material impacts, risks and opportunities and their interaction with strategy and business model

ESRS 2 SBM 3

The actual and potential impacts on our own workforce which we have identified during our double materiality assessment are connected to our strategy and business model. The following are material risks and opportunities arising from impacts on own workforce linked to our strategic approach and business model.

Section 1.5.4 Material impacts, risks and opportunities and their interaction with strategy and business model presented above, summarizes the material IROs related to our own workforce from the double materiality analysis conducted.

The financial effects on Rompetrol companies in the short, medium and long term of the significant risks and opportunities arising from the impacts on the own workforce are assessed as having a moderate financial effect level (above 0.1% but below 0.7% of the turnover), during the double materiality analysis process.

With regards to Rompetrol material impacts, risks and opportunities, the company includes all people in its workforce who could be materially impacted by the company's business activities that are in the scope of the disclosures, covering its own operations and the value chain. Rompetrol's materially impacted workforce comprises all own work force of the company, together with other workers that could be contracted through third parties. In the case of material positive impacts, we included above a brief description of the activities that result in the positive impacts, the types of employees and non-employees in our own workforce that are positively affected or could be positively affected.

With regards to our material impacts, risks and opportunities, we include all people in our own workforce who could be materially impacted by our business activities are in the scope of our disclosures, covering our own operations and the value chain.

Our materially impacted workforce comprises both employees and non-employees; non-employees include subcontractors and station workers who do not have a direct contract with Rompetrol companies. In accordance with current national and international legislation, there is no forced labor or employment of individuals under 16 years of age.

In order to describe the main types of people in our own workforce who are or could be negatively affected, within Rompetrol companies, we developed an understanding of how people with particular characteristics or those working in particular contexts or undertaking particular activities might be at greater risk of harm.

In this regard, in particular, **Rompetrol Rafinare SA** prioritizes the health and safety of its employees first and foremost. This is reflected in complex health and safety protocols, rigorous training programs and regular audits to ensure compliance with international industry standards. In order to achieve and maintain the highest safety standards in all operations, Rompetrol Rafinare SA sets ambitious performance objectives, aimed at promoting a culture of safety at all levels of the organization.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

6.1.3 Policies

ESRS S1-1

KMG International companies, including Rompetrol Rafinare SA and affiliated entities, have adopted policies (QHSE Policy, ISO 45000) to manage our material impacts, risks, and opportunities related to our own workforce and disclose them in accordance with the minimum reporting requirements laid out in the Minimum Disclosure Requirements with regards to policies (MDR-P) as defined in ESRS 2. In this regard, since 2023 we initiated the development and implementation of a Diversity, Inclusion and Belonging (DIB) policy, in line with the KMGI Group's strategy, initiated through adherence to the Romanian Diversity Charter, aligned with applicable EU legislation. This policy aims to create a diverse, inclusive and supportive work environment for all employees. This reflects our commitment to diversity, inclusion and belonging within the KMGI Group, recognizing these values as essential to driving employee engagement, driving innovation, achieving business success and fostering a collaborative culture.

Rompetrol believes in creating an environment without discrimination, violence and intimidation, in which every individual is valued and respected regardless of sex, race, colour, age, national origin, religion, disability, sexual orientation, marital status or any other protected characteristic by law. The Diversity, Inclusion and Belonging procedure is completing by Anti-Harassment and Non-Discrimination Procedure. Employees who believe they have been subjected to any kind of discrimination or harassment that conflicts with the Diversity, Inclusion and Belonging policy and initiatives should seek assistance from a supervisor or an HR representative.

Rompetrol is dedicated to enhancing, protecting and reinforcing its dedication to human rights within its workforce. In this regard, at group level, we implemented inclusive policies, commitments, and mechanisms in accordance with the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises. We emphasize our commitment through a series of policies and regulations for our employees such as the Code of Conduct, Diversity and Inclusion Policy, in order to uphold the human rights, including labour rights, of individuals within the company's own workforce. Human Resources **policies and procedures at our companies**, as well as the lines of action of administrative and executive management, aim to respect human rights in accordance with international and local law.

To guarantee excellence in business ethics and the protection of human rights, Rompetrol companies run extensive training programs targeting different segments of its workforce, in order to assure the respect for stakeholders' interests, adherence to the rule of law, compliance with international norms and the support of human rights.

All Rompetrol policies are aligned with relevant internationally recognised instruments, including the UN Guiding Principles on Business and Human Rights, the European Union's regulations and practices, and other relevant international organizations and legal frameworks.

In this regard, Rompetrol strictly prohibits the exploitation of minors in its operations and takes measures to prevent such practices in the work of its contractors and suppliers. The Romanian Constitution ratifies the universal and European human rights treaties. The respect for the rights of individuals within our workforce, including human rights and workers' rights, is ensured both by the Labor Code at all Rompetrol entities, and the collective labour agreements (CLAs) of Rompetrol companies.

Furthermore, **Rompetrol** offers the same learning and growing opportunities to every one of its employees, maintain comprehensive and up-to-date records on recruitment, training, and promotions, fostering transparency in the opportunities available to employees and showcasing their progression within the company. All employees have access to the human resources policies and procedures, the Internal Regulation of each company and the Code of Ethics and Business Conduct, available on the intranet. **Rompetrol** promotes a constant dialogue with the social partners (unions and employee representatives), who are informed and / or consulted on all decisions that may lead to important changes in the organization of work, contractual relations or labour relations or any other aspects that have an impact on the workforce of work.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

6.1.4 Processes for engaging with own workforce and workers' representatives about impacts

ESRS S1-2

Rompetrol considers the perspectives of its own workforce by ensuring that their insights actively shape the company's decisions and guide its activities aimed at managing both the actual and potential impacts on our workforce. The engagement occurs with all workers through multiple yearly polls, one-on-one meetings, feedback forms and diverse initiatives that favour the interaction such as:

- HR Coffee Talks - physical meetings with colleagues and workshops. These meetings are designed as informal and open forums where employees can freely share their thoughts and perspectives on various topics of interest to employees, topics requested by them in previous meetings or ideas sent by email and take place every 2 months. The first meetings, being organized exclusively face-to-face, were limited to the capacity of the room and brought together approximately 25 colleagues per session;
- Rompetrol Business Talks – online meetings where management shares its strategic directions and projects whenever topics of interest to employees arise. In 2024, they were generally organized every quarter;
- Dedicated business events - facilitate interactions between management and employees and does not have a regular frequency, they are organized whenever necessary;
- Non-business events - such as children's parties, or the Sports Academy and Run & Care initiatives. These fewer formal meetings provide opportunities for face-to-face interactions, fostering community spirit and encouraging direct discussion and exchange of ideas between management and employees. Each of the events takes place once a year.

All this feedback from the own workforce allows the company to identify strengths and areas for improvement at various levels. Based on these results, both specific actions and structured intervention plans are outlined. To gain insights into the perspectives of individuals within our workforce, the company creates polls that are accessible and anonymous for all employees. The implementation of these engagements with the workforce is conducted under the Human Resources Department by HR Business Partner and the Group HR Director together with the department managers.

To ensure information is understandable and accessible for the entire workforce, Rompetrol utilises multiple means of communication such as the intranet platform, Viva Engage (platform that hosts multiple active communities set by geographic location to facilitate local interactions), Radio Vox Pem (radio station broadcast within the Petromidia Refinery, offering personalized content for employees) and an internal monthly magazine.

Recognizing the changing needs of the workforce, the company has introduced several new engagement programs focused on employee well-being. These included initiatives such as wellness activities and workshops, work-life balance programs, flexible working hours and a hybrid work-from-home model. These programs are designed to support employees in achieving a harmonious balance between their professional responsibilities and personal life, ensuring that their mental and physical health is a priority.

Information on the effectiveness of the company's workforce engagement processes from previous reporting periods is provided, with assessments conducted during the current reporting period involving a comparison of the annual polls and feedback from the employees. Continuous comparison and analysis of the workforce feedback ensures ongoing improvement in the interactions with the workforce and creates a better understanding of the employee's needs. We measure employee satisfaction and engagement level by tracking the improvement result of our yearly engagement surveys. For example, following 2023 engagement survey feedback, received from employees, we implemented several initiatives aiming to improve the workplace satisfaction, such as: a new induction kit, replacement of office chairs, a new e-learning platform, career celebration, etc. These changes were well-received by the workforce and have contributed to improving employee turnover. The results of the implemented actions during 2024 will be verified after the next engagement survey, which will be conducted in 2025, comparing the results with the previous one.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
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The company promotes a constant dialogue with all social partners (trade unions and elected employees' representatives) who are informed and consulted on all matters that have an impact on the workforce. As part of the social stability plan, collective bargaining plays an important role in securing decent work and guaranteeing equality of opportunity and treatment. Also, as part of the social dialogue process, periodical meetings with representatives of trade unions and/or employees' representatives are organized to discuss and clarify various aspects related to CLA provisions implementation or ad-hoc requests from the represented employees. Based on the feedback collected from the employees, the leading union requested during the last CLA negotiation process some improvements on the medical package namely to add specific analysis for cancer screening, to be involved in the negotiation process of the insurance policy for the employees and to add the hybrid working schedule in the CLA, all these requests being accepted by the Company.

Negotiations for the conclusion of the Collective Labor Agreement take place every 2 years (or one year in the case of the extension of a Collective Labor Agreement), the process being organized in accordance with the legal provisions (Law 367/2022 on social dialogue). As part of the process, all entitled parties are invited to participate in the negotiation process, based on evidence of representativeness.

Employees are informed in a timely manner by the management regarding the outcome of the negotiation process (conclusion or extension of the Collective Labor Agreement, new benefits or increasing the value of existing benefits, collective wage increases). The Internal Regulations were reviewed in accordance with the latest legal requirements and agreed upon with union representatives.

As part of the social dialogue process, periodic meetings are organized with representatives of all unions to discuss and clarify various aspects related to the implementation of the provisions of the Collective Labor Agreement or ad hoc requests from the represented employees.

The internal regulation of the company was drawn up with the consultation of the union, and any change made to it is subject to the consultation process with the union. We address the wellbeing programs to all our employees, and they participate on a regular basis, in order to balance the work-life activities. Based on our employees' feedback we adjust our wellbeing programs, to align with their needs and expectations. Depending on employees' hobbies and interests, we organize the activities at work location level, as they are grouped according to their preferences. Through internal and external communication channels, employees are informed about how their feedback influenced decisions.

Moreover, within **Rompetrol Rafinare SA**, there are: a daily operational meeting, a weekly management meeting, a monthly safety meeting, and in these meetings actions, deadlines, etc. are centralized and are forwarded to stakeholders for implementation. This ensures ongoing improvement in our interactions with the workforce.

6.1.5 Processes to remediate negative impacts and channels for own workers to raise concerns

ESRS S1-3

Rompetrol companies have implemented a Whistleblower Policy that aimed to encourage the company's employees to report irregularities that could affect the company. The Whistleblower Policy enable every employee, supplier, customer or collaborator accountable to honestly report concerns or complaints, ensuring confidentiality and protection from retaliation for those who use the whistleblowing channel. The process of investigating these complaints is both professional and objective, adhering strictly to Romanian Law no. 361/2022, which implements EU Directive 2019/1937 on the protection of whistleblowers. Through ensuring that all complaints are treated with strict confidentiality and thoroughly investigated, the company endeavours to ensure that its workforce is aware of and trusts the provided channels.

Our company is committed to maintaining an effective whistleblower mechanism that fosters trust, transparency, and accountability. To ensure the effectiveness of our reporting channels, we implement the following measures:

- all complaints are can be made Anonymus (if desired) and are handled with strict confidentiality, ensuring that whistleblowers remain protected from retaliation.;

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

- tracking and monitoring issues raised is performed in a database/ register where all complaints are being recorded and tracked. - containing details as nature of the complaint, description, result and responsible

- reports on cases performed are being presented to the management and BOD.

- audits are being performed to reviews assess the effectiveness of the whistle-blower function.

Reporting channels managed by Internal Control & Forensics Team are the following:

- Whistleblower Channel (speakup@rompetrol.com) – also accessible from external
- Internal Control & Forensics team e-mail address (internalcontrol@rompetrol.com)
- Or directly by e-mail/in written to the members of the Internal Control & Forensics team;

Concerns about unethical or unlawful behavior and matters related to integrity or breaches of our rules and internal regulations are reported using e-mail (whistleblower channel) in a strictly confidential manner. The concerns are addressed, internal investigations performed, and results are reported.

There are also other channels available for employees to raise concerns like: Suggestion boxes in Refinery - managed by Internal communication.

QHSE Department also has a process of managing the complaints related to QHSE issues.

The Internal Regulations of **Rompetrol** companies set out the rights and obligations of the employees and of the employer, including rules on non-discrimination and infringement of the human dignity, conflict of interest, disciplinary procedure or processing of the employees and is signed by them for acknowledgement of its provisions. As part of actions that can minimize the potential conflicts among employees is the implementation of different programs of training and development, aimed to develop both soft and technical skills for a better integration and better professional results.

Furthermore, at group level, the Department of Internal Control and Forensics supports the availability of these reporting channels by conducting awareness campaigns and trainings with employees.

Moreover, at **Rompetrol Rafinare SA**, as part of the social dialogue process, periodic meetings are organized with representatives of all our unions to discuss and clarify various aspects related to the implementation of the provisions of the collective labour agreement or ad hoc requests from the represented employees. The internal regulation of the company was drawn up with the consultation of the union, and any change made to it is subject to the consultation process with the union.

Also at **Rompetrol Rafinare SA,** the company's Compliance and Internal Control and Forensics Departments plays an essential role in ensuring the best practices in the development and application of policies and regulations regarding the respect of human rights. For example, Current Pay & Benefits Procedure intends to set a comprehensive framework for establishing and adjusting the compensation elements and to provide the line management with a useful tool to ensure its consistent implementation (in terms of pay movements and related decisions), while maintaining the internal equity and external competitiveness.

6.1.6 Actions

ESRS S1-4

At Rompetrol, we have taken, planned or are currently implementing a series of actions in order to prevent or mitigate any material adverse effect on our employees. Following our internal surveys we update the HR action plan and allocate funds for projects to address potential adverse effects on our employees (including, but not limited to additional trainings, exit interviews etc.).

As part of the **social stability plan**, collective bargaining plays a key role in ensuring decent work and guaranteeing equality of opportunity and treatment. Negotiations for the conclusion of the Collective Labor Agreement take place every 2 years (or one year in the case of the extension of a Collective Labor Agreement), the process being organized in accordance with the legal provisions (Law 367/2022 on social dialogue). As part of the process, all entitled parties are invited to participate in the negotiation process, based on evidence of representativeness.

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

Employees are informed in a timely manner by the management regarding the outcome of the negotiation process (conclusion or extension of the Collective Labor Agreement, new benefits or increasing the value of existing benefits, collective wage increases).

The Internal Regulations were reviewed in accordance with the latest legal requirements and agreed upon with union representatives. A series of our planned actions are to effectively manage the material impacts, risks and opportunities relating to our workforce, which are consistent with ESRS 2 MDR-A. Furthermore, these initiatives are designed to support the achievement of the following Sustainable Development Goals:

- Gender equality. **Rompetrol** is dedicated to promoting gender equality and equal opportunities within the company and in the communities where we operate. This commitment is reflected in our policies and practices, which aim to ensure equal opportunities for leadership, employment, and training.
- Workplace equality: implementation of policies to ensure equal pay for equal work, promote women into leadership positions, and support work-life balance initiatives.
- Empowerment programs: support for external programs aimed at encouraging diversity, focusing on education, empowerment, and entrepreneurship.

In order to minimize the potential conflictual risks among employees we continuously improve the working conditions, such as implementing flexible working arrangements, and work from home schedule, aimed to simplify employees' lives.

We believe that maintaining a work-life balance is crucial for employees' wellbeing and thus we developed for them the Well Station global platform, designed to integrate all our initiatives on the well-being area. Inspired by the company's profile, the gas stations being one of the most known symbols, Well Station is a program to inspire energy, a pit stop for all employees to refill with well-being, mindfulness & good information about health, a source of fuel for a better life. Well Station consists of three pillars:

- Emotional and social well-being
- Physical well-being
- Financial well-being

Under the three pillars, we mapped and implemented programs such as: family and care events, stress management and mindfulness, hobbies and cultures, themed workshops, health education and prevention, nutrition and hydration, financial coaching and education, financial contribution for extraordinary life circumstances.

- Ensuring **health and safety measures** at work is essential in any activity, even more so for companies active in the oil and gas industry. The essential role that Rompetrol has in the national economy, involves ensuring a high level of quality and safety, so that the incidents that may occur in the activity do not become problems of great importance. Employees play a crucial role in this process, and safe working conditions are particularly important to maintain the high standards of quality and safety of the products offered. The daily activities that our employees carry out involve the use of hazardous substances that can pose a risk to their health and safety and that of the community if they are not handled and used correctly. By implementing health and safety measures at the workplace, Rompetrol ensures that employees are protected against injuries, work accidents and occupational diseases. These measures include the provision of personal protective equipment, regular training on safety procedures and regular medical check-ups. Guaranteeing employees' access to these measures contributes to the prevention of work accidents and the reduction of risks of exposure to harmful substances.
- To prevent and mitigate any negative HSE impacts, the company conducts risk assessments covering all the elements from workplace safety, industrial and process safety and environmental impacts to control and minimize the risks for workforce, contractors, general public and communities. Rompetrol also conducted Process Hazard Analysis for the industrial sites. The HAZOP Studies resulted in concrete actions aiming to decrease the major accident hazards.
- With a **competitive reward package**, the company aims to attract and retain top talent, and skilled and experienced employees. Additionally, healthcare programs and other extra benefits aim to motivate employees and to increase productivity and decreased turnover rates.

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- To mitigate the risk arisen from various factors, including budget constraints, inadequate benchmarking against industry standards, and a lack of strategic focus, we constantly make efforts to increase employee's engagement. For example, we annually run an external benchmarking in order to **acknowledge changes in the market** compared to the previous year, by conducting annual salary surveys rolled out together with leading consulting companies. To retain talented workers, there are a series of implemented recognition programs, such as “Career Celebration”, “Employee of the Year”, “Thank you” project, “Petromidia 45 years”.

In the energy industry, recruiting qualified talent presents challenges due to the specialized skills, technical expertise, and rigorous safety standards required. This field demands professionals with strong engineering and operational knowledge and adaptability to work in diverse environments, which limits the pool of eligible candidates.

Without proactive measures to ensure a steady pipeline of candidates, we risk facing critical workforce, which could impact our operational efficiency, project timelines, and ultimately, our ability to meet client and market demands. Our company is dedicated to building a sustainable talent pipeline through Traineeship Programs, Skilling, Reskilling, Practice and Dual Learning program. Over the years, we have developed strong partnerships with universities and high schools to make it easier to reach high school students and students from universities. These initiatives are essential to create a sustainable talent pool that secures our company’s future, ensures operational continuity, and supports our ability to remain competitive in this demanding industry.

Traineeship Programs

Traineeship programs (at KMGI Group level) represent a valuable tool for the development and prosperity of our community, being the main source of attracting talent for our specific and niche roles from Petromidia and Vega refineries. In a field where specific skills or jobs are critical, our Traineeship programs offer recent graduates structured, training that aligns closely with our industry’s requirements. Through targeted Mentorship, Trainees gain the practical expertise needed in our environment, preparing them for full-time roles within our company. The companies of the KMGI group involved in these programs include the following reporting entities: Rompetrol Rafinare SA and Rompetrol Quality Control SRL.

Practice

By assuring the mandatory practice for technical high-school and university students in our organization, we create valuable opportunities for them to apply their academic knowledge in a real-life context. This experience creates the context for the new generation of professionals to get in touch with the industry as soon as possible and allows us to identify and retain talents in our company. The companies usually involved in this program include Rompetrol Rafinare SA.

Dual Learning

Through partnerships with educational institutions, our dual learning program combines classroom learning with practical training within Rompetrol Rafinare SA. In 2024 we started our partnership with Energetic High-School from Constanta, and our aim is to guide the 24 students who, over three years, will have the opportunity to obtain an internationally recognized professional qualification in the energy sector.

Rompetrol school - The first step towards a refining profession

The project launched in 2022 represents our engagement to grow the passion for working in Petromidia refinery, desire to pass on the specificities of the job and power to form a new generation of professionals.

This program aims to train the participants for the jobs of Field Operator and Compressor. For 4 months, the participants accumulate and develop both theoretical and practical knowledge with the support of our colleagues, from Operators to Plant Managers, as well as Process Engineers.

With the support of over 30 Rompetrol Mentors - fellow Operators, Plant Managers, Process Engineers, they can improve their theoretical and practical technical knowledge and receive all the necessary guidance to become future experts in the field.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

With the implementation of these programs, we closely monitor progress to measure their success and ensure we achieve meaningful results over time. For our Traineeship Program, we evaluate the number of Trainees that we have recruited and how many of them remain with the company after completing the program. For example, in 2024 we selected 51 trainees (45 in Rompetrol Rafinare and 8 in Rompetrol Quality Control) and 27 of them became our colleagues at the end of the program. Trainees feedback received after completing the program was 4.5 scoring from 5 according to the feedback form sent to them.

For our program, Rompetrol School – The first step towards a refining profession, we use the same analysis method as for the Traineeship program. We consider how many participants we had in the program and how many of them remain after completing the program. In 2024, there were 24 participants and 23 (96%) remained within the company.

The profession of chemist operator involves building a solid base of theoretical and practical knowledge, discipline and rigor, in this regard, graduates of the "Rompetrol School" qualification and requalification program will continue their professional skills development program for a period of 6-12 months in the technological units in the refinery, under the continuous monitoring and evaluation of the production unit managers, production foremen and technological engineers.

For an employee to become independent on the role, we need multi-disciplinary qualified employees who can meet the technical challenges of flexible operation of refinery facilities.

Regarding our practice programs, we analyse how many high school students and students participate in our programs. For example, in 2024, there were 88 high-school students and 52 university students in practice.

Regarding the dual learning program, it is not yet finalized, but we continuously monitor key aspects to ensure its effectiveness. We keep track of high school students' attendance in classes, their grades for scholarship eligibility, and their engagement in the practice component of the program.

In this case, the success metric is retention of the high-school students, from 19 students, 16 remained (85%) last year. Also, all the high school students received the scholarship and the attendance at practice classes was 100%.

This ongoing assessment allows us to evaluate the high school students' commitment and progress, ensuring that they are receiving the necessary support to succeed in their educational and practical experiences. By maintaining close oversight, we aim to enhance the program's impact and better prepare high school students for their future careers in our industry.

Rompetrol Rafinare implements the necessary actions in response to any real or potential negative impacts on our workforce, particularly through programs that secure a consistent and skilled talent pool such as Traineeship program, Practice and Dual Learning. Given the unique challenges in our industry, we prioritize processes that proactively address workforce needs and ensure continuity. Through partnerships with universities and high schools, we gain insights into emerging talent trends and the specific skills of upcoming graduates. This collaborative approach helps us tailor our Traineeship, and Dual Education programs to better align with market needs and create a steady talent pipeline, reducing the risk of skill shortages.

We aim to continue our projects with an increased focus on those that have a meaningful impact for high school students. By expanding and continuing programs designed to introduce high school students to industry skills and career path, we aim to create positive impacts for both the company and the communities we activate in.

Our goal is to introduce students to the energy field and equip them with the knowledge and experiences that inspire and prepare them for potential careers in the field.

Understanding the importance of a strong educational foundation, we offer resources and guidance to help high school students prepare for their exams. Also, our involvement in the Joblandia program provides high school students with a unique introduction to the industry through interactive learning and career exploration.

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

6.1.7 Metrics and targets

ESRS S1-5

Rompetrol companies established a series of targets in the area of human resources, which it follows closely and which it has communicated and engaged the unions and/or employee representatives. For the companies for which specific targets have not yet been adopted, we are considering establishing them in 2025. Even so, the companies closely monitor at least the same indicators as the other companies with established targets.

KMG International set as main HSE indicator Lost Time Injury Rate with a target of 20% decrease versus previous year. This was cascaded to all of the Group's entities (including Rompetrol Rafinare and its affiliated entities).

Overall KMGI Group achieved this target in 2024 managing to decrease the LTIR indicator with 26% versus 2024 figure.

Even under the conditions mentioned above, Rompetrol considers the possibility of revising the targets in 2025, either by adding new indicators or/and revising the existing ones after consultations with internal stakeholders, meaning that workers' representatives are engaged in the process.

We plan to maintain an adequate payment of the employees and we continue to make the annual benchmarking with the specific Oil & Gas market, as well as ensuring health protection to the employees through life and health insurance and prevention and prophylaxis medical services.

Rompetrol Rafinare

KPI	2022-base year	2023 Actual	2025	2030	2035	2040	2045	2050
Average training hours per year per employee	39.85	28.85	31	33	36	40	42	45
Percentage of total employees covered by collective bargaining agreements	100%	100%	100%	100%	100%	100%	100%	100%
Percentage of total employees with labor contract	100%	100%	100%	100%	100%	100%	100%	100%
Share of women at management level (mid & top management positions)	27%	28%	30%	33%	33%	33%	33%	33%
Ratios of standard level wage compared to local minimum wage	>100%	>100%	>100%	>100%	>100%	>100%	>100%	>100%
Percentage of employees receiving regular performance and career development reviews	>98%	94.6%	>98%	>98%	>98%	>98%	100%	100%

Retail entities (Rompetrol Downstream, Rompetrol Gas)

KPI	2022-base year	2023 Actual	2025	2030	2035	2040	2045	2050
Average training hours per year per employee	6.28	11.82	9	10	11	12	13	14
Number of employees that received one or multiple training sessions	43%	74%	60%	65%	70%	75%	80%	85%
Percentage of total employees covered by collective bargaining agreements	100%	100%	100%	100%	100%	100%	100%	100%
Percentage of total employees with labour contract	100%	100%	100%	100%	100%	100%	100%	100%

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Share of women at management level (mid & top management positions)	32%	36%	32%	33%	33%	34%	35%	36%
Ratios of standard level wage compared to local minimum wage	100%	>100%	100%	100%	100%	100%	100%	100%
Percentage of employees receiving regular performance and career development reviews	>96%	99.4%	>97%	> 97%	> 98%	> 99%	100%	100%

To enable comparability over time, we maintain stability in our targets by ensuring consistent definitions and methodologies. The targets are based on our Company's commitments, including our Codes of conduct, sourcing policies, global frameworks, forming the foundation for our commitment.

6.2 Diversity and equal opportunities

6.2.1 Characteristics of the undertaking's employees

ESRS S1-6

In 2024**, Rompetrol Rafinare and subsidiaries (Rompetrol)** had a total of 1,888 employees, distributed across all 6 entities. The employee data was reported as an average headcount of reporting period. At Rompetrol level, it is considered to ensure a team with a balanced structure, both in terms of age groups and gender categories, but, considering the operational nature of the activity, the number of male employees represents 68.95% of total.

No of employees by gender

Gender	Headcount*
Male	1,301
Female	587
Other	-
Not reported	-
Total	**1,888**

*Number of employees represent average headcount.

Number of employees by gender and entity

Gender	Romoil SA	Rompetrol Downstream SRL	Rompetrol Gas SRL	Rompetrol Logistics SRL	Rompetrol Quality Control SRL	Rompetrol Rafinare SA	Total
Male	5	306	81	-	31	878	1,301
Female	2	150	12	2	160	261	587
Other	-	-	-	-	-	-	-
Not reported	-	-	-	-	-	-	-
Total	7	456	93	2	191	1,139	1,888

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
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The evolution of the total percentage of female employees within the company registers a constant trend, this being mainly determined by the specifics of the jobs in the activity sector, whose particularities of availability and effort are addressed more to men.

	2024		2023		2022		2021	
	Female	Male	Female	Male	Female	Male	Female	Male
Number of employees (head count)	587	1,301	613	1,317	589	1,275	582	1,268
Number of permanent employees (head count)	529	1,194	553	1,203	537	1,206	535	1,193
Number of temporary employees (head count)	58	107	60	114	52	69	47	75

Most of the employees have a permanent employment contract, and 99.28% of the contracts are full-time (full-time being 40 hours/week).

Employees by contract type and gender:

2024				
Female	Male	Other*	Not Disclosed	Total
Number of employees (head count)				
587	1,301	-	-	1,888
Number of permanent employees (head count)				
529	1,194	-	-	1,723
Number of temporary employees (head count)				
58	107	-	-	165
Number of non-guaranteed hours employees (head count)				
-	-	-	-	-
Number of full-time employees (head count)				
584	1,290	-	-	1,874
Number of part-time employees (head count)				
2	12	-	-	14

* Gender is the one mentioned by the employees themselves

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
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Number of employees by contract type and entity

2024							
Romoil SA	**Rompetrol Downstream SRL**	**Rompetrol Gas SRL**	**Rompetrol Logistics SRL**	**Rompetrol Petrochemicals SRL**	**Rompetrol Quality Control SRL**	**Rompetrol Rafinare SA**	**TOTAL**
Number of employees (head count)							
7	456	93	2	-	191	1,139	1,888
Number of permanent employees (head count)							
7	432	90	2	-	165	1,027	1,723
Number of temporary employees (head count)							
-	24	3	-	-	26	112	165
Number of non-guaranteed hours employees (head count)							
-	-	-	-	-	-	-	-
Number of full-time employees (head count)							
1	455	91	2	-	190	1,135	1,874
Number of part-time employees (head count)							
6	-	2	-	-	1	5	14

During 2024, a total number of 109 employees left the company, either voluntarily (resignations), or due to dismissal, retirement or death. The staff turnover rate is calculated as the number of departing employees compared to the average number of employees in the reporting period (average headcount). The staff turnover rate was 5.77%, which is a slight decrease compared to the previous year (the staff turnover rate for 2023 was 6.84%).

Entity	**Headcount**	**Leavers**	**Turnover (%)**
ROMOIL SA	6.83	-	0%
Rompetrol Downstream SRL	455.42	32.00	7%
Rompetrol Gas SRL	92.67	6.00	6%
Rompetrol Logistics SRL	2.00	-	0%
Rompetrol Petrochemicals SRL	-	-	0%
Rompetrol Quality Control SRL	190. 92	12.00	6%
Rompetrol Rafinare SA	1,139.67	59.00	5%
Total	**1,887.51**	**109.00**	**5.77%**

Note: Internal movements of employees between **companies part of Rompetrol** are not counted in leavers number.

All information regarding the number of employees is reported as the average headcount for the reporting period, calculated based on the monthly headcount indicator calculated at company level. The headcount is calculated according to the methodology agreed at the company level, based on the information exported monthly from the payroll system.

All the calculated data related to the employed personnel are concrete data, not estimates.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

6.2.2 Characteristics of non-employee workers in the undertaking's own workforce

ESRS S1-7

The total number of non-employees in our workforce amounts to 0 for the reporting period, meaning that there were no contract workers, secondment or volunteers employed.

6.2.3 Diversity metrics

ESRS S1-9

Top Management at Rompetrol include senior managers within the organization that are responsible for strategic direction and organizational leadership.

In preparing the disclosure on gender at top management, Rompetrol used the definition of top management as one and two levels below the administrative and supervisory bodies.

Number		
Female	**Male**	**Total**
7	4	11

%		
Female	**Male**	**Total**
63%	37%	100%

Entity	**Number**		
	Female	**Male**	**Total**
Rompetrol Downstream SRL	4	1	5
Rompetrol Gas SRL	-	1	1
Rompetrol Quality Control SRL	1	-	1
Rompetrol Rafinare SA	2	2	4
Total	7	4	11

ROMPETROL RAFINARE SA
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fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
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Entity	%		
	Female	Male	Total
Rompetrol Downstream SRL	81.82%	18.18%	**100%**
Rompetrol Gas SRL	0%	100%	**100%**
Rompetrol Quality Control SRL	100%	0%	**100%**
Rompetrol Rafinare SA	46.67%	53.33%	**100%**
Total	**63%**	**37%**	**100%**

Distribution of employees (headcount) by age:

Number			
Under 30 years old	30-50 years old	over 50 years old	Total
272	787	829	1888

%			
Under 30 years old	30-50 years old	over 50 years old	Total
14%	42%	44%	100%

Entity	Number			
	Under 30 years old	30-50 years old	over 50 years old	Total
Romoil SA	0	4	3	7
Rompetrol Downstream SRL	42	296	117	455
Rompetrol Gas SRL	6	47	40	93
Rompetrol Logistics SRL	0	0	2	2
Rompetrol Petrochemicals SRL	0	0	0	0
Rompetrol Quality Control SRL	40	68	83	191
Rompetrol Rafinare SA	184	372	584	1140
Total	272	787	829	1,888

Entity	%			
	Under 30 years old	30-50 years old	over 50 years old	Total
Romoil SA	0%	56%	44%	**100%**
Rompetrol Downstream SRL	9%	65%	26%	**100%**
Rompetrol Gas SRL	6%	50%	44%	**100%**
Rompetrol Logistics SRL	0%	0%	100%	**100%**
Rompetrol Petrochemicals SRL	0%	0%	0%	**0%**
Rompetrol Quality Control SRL	21%	36%	44%	**100%**
Rompetrol Rafinare SA	16%	33%	51%	**100%**
Total	**14%**	**42%**	**44%**	**100%**

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

6.2.4 Persons with disabilities

ESRS S1-12

Rompetrol supports the inclusion of people with disabilities; however, most jobs in the company have specific health requirements attached to our employees, as confirmed according to applicable legal requirements. The health status of the staff is certified upon employment and subsequently periodically by the specialized occupational medicine service available within the company.

Rompetrol has strengthened its commitment to diversity and inclusion, with a policy that supports equity and inclusive practices. The policy Diversity, Inclusion and Belonging policy encourage a diverse workforce that encompasses people from various backgrounds, including but not limited to race, ethnicity, gender, age, sexual orientation, disability, and socioeconomic status.

Rompetrol Rafinare and its affiliates	No. of employees with disabilities			% Employees with disabilities		
	Female	Male	**Total**	Female	Male	**Total**
	2	4	**6**	0.36%	0.29%	**0.31%**

6.3 Fair and secure working conditions

6.3.1 Collective bargaining coverage and social dialogue

ESRS S1-8

The Collective Labor Agreement (CLA) provisions are applicable to all employees of the companies.

Entity	Headcount	Employees covered by CLA	CLA coverage (%)
Romoil SA	6.83	6.83	100%
Rompetrol Downstream SRL	455.42	455.42	100%
Rompetrol Gas SRL	92.67	92.67	100%
Rompetrol Logistics SRL	2.00	2.00	100%
Rompetrol Petrochemicals SRL	-	-	0%
Rompetrol Quality Control SRL	190.92	190.92	100%
Rompetrol Rafinare SA	1,139.67	1,139.67	100%
Total	**1,887.51**	**1,887.51**	**100.00%**

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Out of the total number of employees, 67% are registered in one of the legally established trade unions that operate at the company level.

Entity	Headcount	Employees Represented	Workplace representation (%)
Romoil SA	6.83	-	0%
Rompetrol Downstream SRL	455.42	167.25	37%
Rompetrol Gas SRL	92.67	69.33	75%
Rompetrol Logistics SRL	2.00	1.00	50%
Rompetrol Petrochemicals SRL	-	-	0%
Rompetrol Quality Control SRL	190.92	156.16	82%
Rompetrol Rafinare SA	1,139.67	863.58	76%
Total	**1,887.51**	**1,257.32**	**67%**

6.3.2 Adequate wages

ESRS S1-10

As adequate wages are essential for ensuring employees' satisfaction, motivation, retention, and overall wellbeing, we strive to establish pay structure that reflects the value of the contributions made by our employees. Thus, all our employees are paid above adequate wage.

Salary negotiation is sensitive to the requirements contained in the job description and considers a comparative evaluation with the income earned in similar activities at national level, having as main pillars the responsibility, accountability and know-how associated to the respective job.

6.3.3 Social protection

ESRS S1-11

All our employees are covered by social protection against loss of income due to major life events by national programs governed by the state, such as: sickness, unemployment, employment injury, disability, maternity leave, retirement. The legislation in force that regulates the family related leaves are:

- Government Emergency Ordinance 111/2010 on maternity leave and allowance for childcare
- Law 76/2002 regarding the unemployment insurance system
- Government Emergency Ordinance no. 158/2005 on holidays and social health insurance allowances
- Law 360/2023 regarding the public pension system

Additionally, the Rompetrol companies cover sickness, accidents, disabilities by private life and health insurances. Also, Rompetrol, as per the CLAs, pays to the employees a bonus for the maternity leave meant to cover the difference between the amount paid by the state and employees' monthly gross salary, as well as a retirement bonus.

Rompetrol offers social protection benefits for its employees safeguarding against income loss during events such as sickness, unemployment, employment injuries and acquired disabilities, parental leave, retirement or any other similar situations. The company offers the following social benefits for its employees:

- Health, life, sickness and disability insurance
- Medical subscriptions
- Humanitarian aid - for significant damage following calamities
- Assistance and allowances during and after pregnancy
- Allowances/ vouchers for rest and relaxation
- Benefits related to major life events (marriage, birth, illness, death)

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6.3.4 Remuneration metrics (pay gap and total remuneration)

ESRS S1-16

Rompetrol applies the principles of equal remuneration, as an important factor in retaining qualified employees. One of our priorities, ensuring equal remuneration for women and men, involves prioritizing fair pay practices, aiming to eliminate gender-based wage gaps and fostering a workplace where compensation is based on merit and job value rather than gender.

In an industry historically dominated by men, Rompetrol is actively working to bridge the gender gap. Gender equality is a cornerstone of a peaceful, prosperous, and sustainable world, and we are committed to reducing gender inequality across all levels of our organization. Our efforts have led to a gradual increase in the percentage of female employees, reflecting our dedication to fostering a more balanced and equitable workplace. In 2024, Rompetrol continued its commitment to ensuring fair and equitable compensation across all its operations, with a particular focus on addressing the gender pay gap. This is a crucial aspect of our sustainability and social responsibility efforts, reflecting our dedication to fostering an inclusive and equitable workplace.

The ratio of the base salary and remuneration of women to men within our Romanian entities highlights both the progress we have made and the challenges we still face in achieving gender pay equality. Rompetrol is committed to continuous improvement in this area, with the aim of not only meeting but exceeding legal and ethical standards for gender pay equity.

The gender pay gap, defined as the difference between the average pay levels of female and male employees, expressed as a percentage of the average pay level of male employees. The gross hourly remuneration level of all employees is included. We applied the following formula to calculate the gender pay gap: (gross hourly pay level of male employees - gross hourly pay level of female employees) / (gross hourly pay level of male employees x 100).

	%
Rompetrol Rafinare and its affiliates	-5.34

Breakdown of the pay gap between women and men, by employee category

Management level	%
Top Management	34.46
Middle Management	-1.90
Staff	-4.36
Total	**-5.34**

The ratio of the total annual compensation for the highest paid employee to the total median annual compensation for all employees (excluding the highest paid employee). We applied the following formula for the total annual remuneration ratio = (annual remuneration of the highest paid employee)/(median value of annual remuneration (excluding the highest income))

	Ratio
Rompetrol Rafinare and its affiliates	8.24

Rompetrol applies the principles of equal remuneration, as an important factor in retaining qualified employees. One of our priorities, ensuring equal remuneration for women and men, involves prioritizing fair pay practices, aiming to eliminate gender-based wage gaps and fostering a workplace where compensation is based on merit and job value rather than gender. The calculation was made considering all salary incomes made in the year and includes all employees.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

6.4 Protection of human rights

6.4.1 Incidents, complaints and severe human rights impacts

ESRS S1-17

All internal procedures and policies are aligned with local and European legislation in force. No incidents of discrimination, including harassment, occurred in the reporting period.

Between January and December 2024, a total of two complaints/reports was submitted for Rompetrol Rafinare and four complaints/reports for its affiliates (for Rompetrol Downstream) through the reporting channels managed by the Internal Control and Forensics Department. The status of the two complaints received for Rompetrol Rafinare is the following: one complaint was not confirmed and was closed, and the other complaint is in progress. In respect with Rompetrol Downstream, the status of the four complaints is the following: all these four complaints were closed, two of them were confirmed, and two were not confirmed.

In relation to identified cases of severe human rights incidents (e.g., forced labour, human trafficking or child labour) there were no severe human rights incidents connected to the undertaking's workforce in the reporting period, including an indication which of these are cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises. No such incidents have occurred in 2024.

6.5 Employee Well-being and Development Metrics

6.5.1 Health and safety

ESRS S1-14

Ensuring health and safety measures at work is essential in any activity, even more so in a company active in the oil and gas industry. The essential role that the company has in the national economy, involves ensuring a high level of quality and safety, so that the incidents that may occur in the activity do not become problems of great importance.

Employees play a crucial role in this process, and safe working conditions are particularly important to maintain the high standards of quality and safety of the products offered. The daily activities that our employees carry out involve the use of hazardous substances that can pose a risk to their health and safety and that of the community if they are not handled and used correctly.

By implementing health and safety measures at the workplace, the company ensures that employees are protected against injuries, work accidents and occupational diseases. These measures include the provision of personal protective equipment, regular training on safety procedures and regular medical check-ups. Guaranteeing employees' access to these measures contributes to the prevention of work accidents and the reduction of risks of exposure to harmful substances.

Below we disclose required information, where applicable broken down between employees and non-employees in the undertaking's own workforce:

a) the percentage of people in its own workforce who are covered by the undertaking's health and safety management system based on legal requirements and/or recognised standards or guidelines;
b) the number of fatalities as a result of work-related injuries and work-related ill. This information supports the information needs of benchmark administrators to disclose ESG factors subject to health;
c) the number and rate of recordable work-related accidents;
d) with regard to the undertaking's employees, the number of cases of recordable work- related ill health, subject to legal restrictions on the collection of data; and
e) with regard to the undertaking's employees, the number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health.
f) LTI and LTIR

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

LTI - Refers to any work-related injury or illness that results in an employee being unable to return to work for at least one full workday after the incident. It is a critical measure of workplace safety performance.

LTIR is a metric used to standardize and compare lost-time injuries across different organizations or time periods. The Lost Time Injury Rate (LTIR) is calculated by multiplying the number of Lost Time Injuries (LTI) by 1,000,000, then dividing the result by the total number of work hours during the reporting period. The multiplier (usually 1,000,000) allows for comparison regardless of company size or workforce hours.

The information for (b) we reported for other workers working on the undertaking's sites, such as value chain workers if they are working on the undertaking's sites.

Where is necessary, we disclosed the information specified in points (d) and (e) of paragraph 88 with regard to non-employees.

In addition, where is necessary we included the following additional information on the health and safety coverage: the percentage of its own workers covered by a health and safety management system which is based on legal requirements and/or recognised standards or guidelines and which has been internally audited and/or audited or certified by an external party.

At KMGI level, all the workforce is covered by the implemented safety management system.

	Entity	worked hours	Fatalities	LTI	LTIR	TRI	TRIR	Occupational illness	Number of lost workdays	Contractors	worked hours	Fatalities	LTI	LTIR	TRI	TRIR
2024	RRC	2,036,027	0	4	1.96	5	2.46	0	84	*RRC*	*477,039*	*0*	*0*	*0.00*	*0*	*0.00*
	DWS	807,343	0	0	0.00	0	0.00	0	0	*DWS*	*7,135,182*	*0*	*1*	*0.14*	*1*	*0.14*
	RQC	331,464	0	0	0.00	0	0.00	0	0	RQC	*6,230*	*0*	*0*	*0.00*	*0*	*0.00*
	GSS	1,357,030	0	0	0.00	0	0.00	0	0	GSS	*709,080*	*0*	*0*	*0.00*	*0*	*0.00*
	RPL	4,268	0	0	0.00	0	0.00	0	0	RPL	*n.a.*	*0*	*0*	*0.00*	*0*	*0.00*
	RML	4,898	0	0	0.00	0	0.00	0	0	ROMOIL	*n.a.*	*0*	*0*	*0.00*	*0*	*0.00*
	GAS	169,081	0	0	0.00	0	0.00	0	0	*GAS*	*817*	*0*	*0*	*0.00*	*0*	*0.00*
	Total	**4,710,111**	**0**	**4**	**0.85**	**5**	**1.06**	**0**	**84**	***Total***	***8,328,348***	***0***	***1***	***0.12***	***1***	***0.12***
2023	Entity	worked hours	Fatalities	LTI	LTIR	TRI	TRIR	Occupational illness	Number of lost workdays	Contractors	worked hours	Fatalities	LTI	LTIR	TRI	TRIR
	RRC	2,030,097	0	5	2.46	5	2.46	0	144	*RRC*	*442,582*	*0*	*2*	*4.52*	*2*	*4.52*
	DWS	789,893	0	0	0.00	0	0.00	0	0	*DWS*	*5,943,036*	*0*	*1*	*0.17*	*1*	*0.17*
	RQC	337,235	0	0	0.00	0	0.00	0	0	RQC	*191*	*0*	*0*	*0.00*	*0*	*0.00*
	GSS	1,322,065	0	1	0.76	1	0.76	0	116	GSS	*303,159*	*0*	*0*	*0.00*	*0*	*0.00*
	RPL	4,158	0	0	0.00	0	0.00	0	0	RPL	*n.a.*	*0*	*0*	*0.00*	*0*	*0.00*
	RML	4,968	0	0	0.00	0	0.00	0	0	ROMOIL	*n.a.*	*0*	*0*	*0.00*	*0*	*0.00*
	GAS	171,889	0	0	0.00	0	0.00	0	0	*GAS*	*350*	*0*	*0*	*0.00*	*0*	*0.00*
	Total	**4,660,305**	**0**	**6**	**1.29**	**6**	**1.29**	**0**	**260**	***Total***	***6,689,318***	***0***	***3***	***0.45***	***3***	***0.45***

*RRC - Rompetrol Refining; DWS - Rompetrol Downstream; RQC - Rompetrol Quality Control; GSS - Global Security System; RPL - Rompetrol Logistic; RML - Rom Oil Romania

*LTI - Lost Time Injury; LTIR - Lost Time Injury Rate; TRI - Total Recordable Injuries; TRIR - Total Recordable Injuries Rate

Petromidia Refinery - February 21st – DAFWC (days away from work case) - A field operator was carrying out sampling activities to determine the density of the diluted caustic soda solution (usual activity). He accidentally dropped the sampling plastic cylinder on the ground, at which point the liquid from the cylinder splashed to both his eyes. He immediately washed himself with water. The local

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
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emergency medical service, MedLife, was requested by foreman. The preliminary diagnosis was "eyeball burn (bilateral) by caustic soda". Later, the employee was sent by ambulance to hospital. Hospitalization was not required.

Petromidia Refinery - 1st of May – DAFWC (days away from work case) - A refinery employee sprained his left ankle while walking in the CC-HDV unit. The employee traveled with his personal car to Constanta, to a private emergency service for additional investigations and specialized treatment. He received medical leave for 5 days; no surgery or gypsum being required.

Petromidia Refinery - May 23rd – DAFWC (days away from work case) - While preparing the area for mechanical works, a refinery employee suffered burns with hot liquid (water) on 30-40% of body surface (chest, abdomen, upper and lower limbs). First aid was given at MedLife site clinic, then sent to Constanta Hospital for additional investigations and specialized treatment. He received medical leave.

Petromidia Refinery 1st of July – DAFWC (days away from work case) – An operator sprained his right ankle while moving to the Caustic Chemical Warehouse at Water Treatment Unit. No hospitalization was required, injured person received medical leave for 5 days (a cast was applied on the foot).

(The work-related injury rate is calculated as the respective number of cases divided by the total number of hours worked by persons in the own labor force and multiplied by 1,000,000.)

Main safety events - Rompetrol 2024

On March 29, 2024 – the 120 Naphtha Hydrotreater Unit, at Petromidia Refinery, an ignition occurred at a Naphtha Hydrotreater Unit (120-NHT) in the area of the tubular furnace 120-H2 during preparation (steaming stage) for mechanical work following the measurements made to determine the thickness of the coil of the 120-H2 furnace.

There were no victims, no injuries only minor material damage related to replacement of the instrumentation and electrical cables.

Implemented Actions

Detailed Risks assessment was carried out, as well as:

- Development of Safe Work Guidance for technological equipment decontamination for maintenance works – in 1 month further slow down 2025 completion (overall estimated dead line – by end of April 2025)
- Create a list of equipment with high hydraulic resistance to prevent petroleum product residue during steaming to update safe work guidance – by end of Shut Down 2026 (overall estimated dead line – by end of April 2026)
- Emergency Cell protocol communication update
- Training all operational employees with organization & responsibilities related intervention teams and evacuation

A Safety measures package for PEM Refinery program is initiated, aiming to increasing the safety level of the units

- **Safety Package I** - Improve safety measures for separations points between high- and low-pressure sections from PEM Refinery hydrotreaters units (four units – HB, HPM, HPR, HDV)) was implemented – all the action on safety package1 are from HAZOP recommendations – **completed**
- **Safety Package II -** Up-grade sampling points for all PEM Refinery hydrotreater units - only tie-ins was implemented in TA2024, end of project planned to be done in 2025
  - By implementing measure from Safety package I and II was increased the safety level for Refinery technological units.
- **YBP 2025-2029** Capex Budget was included projects: **Safety Package III, Safety Package IV** and new HAZOP projects which include recommendations from HAZOP Studies.
- A New **Industrial Safety Department** was established within the Rompetrol Refining, which completed the following:
  - Process safety management procedure

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

- Process safety KPI's established and agreed

Emergency preparedness study was launched on August 24 - The objective of study is to enhance the facility's ability to effectively respond to and mitigate emergency situations, ensuring the safety of personnel, protecting the environment, and minimizing potential damage to assets. The study aims to identify and address any gaps or deficiencies in the current emergency response systems and procedures, aligning them with industry best practices/standards and regulatory standards.

Audit on site was performed for both platforms and the final report will be issued by external contractor on end of March 2025.

Retraining of entire operational personnel present Petromidia and Vega Platform in regards with Company operational procedures and QHSE procedures is complete, and the extension of *Supervision* personnel on Platforms is initiated, in progress.

- **"SAFETY BEGINS WITH YOU!"** campaign was launched on both platforms, designed not only to improve safety culture, but also quality of working conditions and the detailed analysis of these aspects. This campaign refreshed the awareness about the risks and hazards associated with your job and influence each colleague to be responsible for taking necessary precautions to prevent accidents and injuries.
- Reinforce culture of safety with **LIFE SAVING RULES**. Each employee received these rules, welcomed by our top management on the main entering gates along with small motivational gifts,
- **A PERMANENT FEEDBACK FORM**, which was accessible for employees, mobile phones via a QR code and in printed format, in the control panels of units.

6.5.2 Work-life balance metrics

ESRS S1-15

The percentage of our employees eligible for family-related leave is 100%. All our employees are entitled upon request to family-related leaves, such as: maternity leave, paternity leave, parental leave, and carers' leave, in accordance with the legislation in force, the Internal Regulations and Collective Labor Agreements. Also, our employees benefit of days off for personal events, such as birth, marriage, death of a close relative, change of permanent address.

Furthermore, in the following table we disclosed the percentage of employees entitled to take family-related leave and the percentage of entitled employees that took family- related leave, and a breakdown by gender.

	Rompetrol Rafinare and its affiliates		
	Female	**Male**	**Total**
Total Headcount	**587**	**1,301**	**1,888**
Employees entitled to family related leave	587	1,301	1,888
Employees who took maternity/paternity or parental leave	43	8	51
Employees who took family related and care leave	112	202	314
Percentage of employees entitled to family related leave	**100%**	**100%**	**100%**
% Employees who took maternity/paternity or parental leave	**7%**	**1%**	**3%**
% Employees who took family related and care leave	**19%**	**16%**	**17%**

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6.5.3 Training and skills development for own workforce

ESRS S1-13

At Rompetrol, we believe that training and development is a continuous process. We offer our employees various opportunities to develop their competences and skills:

- Core competencies for each managerial level a set of competencies is in place (SHL Universal Framework). For each competence, relevant courses/ providers are identified.
- Professional certifications - PMP, CIPD, CIPS, CIMA, ACCA, etc.
- Technical courses – courses specific for each activity within Rompetrol.

We are using Top E-learning Platforms. During 2024, employees continued to have access to 2 digital learning platforms with unlimited access to more than 18.000 high quality courses covering business, creative and technology topics, taught by today leading industry experts The intention is to have our own Learning Management System in order to use internal expertise, to design materials in various business areas, objective being to address training needs for as many employees of different categories (including production operators from production area or gas station employees in retail).

Mandatory Trainings

During 2024 we have continued to have as priority the regulatory requests, so all the reauthorization trainings were attended by specialized personnel: Health & Safety Inspector, Rescue Operators, Steam boiler Operators, Electrical Courses, Transports Safety, Dangerous Substances Handling, Waste Management, Forklift Driver, Lifting Machines Operators, Crane Operators, Risk Evaluator & Health and Safety Auditor, Management of hazardous substances, Work at height, Civil Protection Inspector, Ship handling and manoeuvring simulation of large vessels.

In 2024 we started to focus on transforming of the organization in QHSE culture direction. In this regard we invested in Health & Safety trainings and build internal expertise:

- Employees of various entities on Petromidia platform attended NEBOSH certification training.
- Defensive Driving for different types of vehicles was attended by 137 employees.

Our future plans include use of a Learning Management System that allow us to a develop learning content, define certain learning paths for various jobs, giving access to a much larger audience.

Training hours

In 2024, we continue to invest in the professional growth of our employees, with an average of 20.54 training hours recorded per employee across the company. This figure translates to a total of 38,772 training hours for our workforce of 1,888 individuals as of December 31, 2024. These sessions aimed to develop skills, with a continuous focus on technical and professional training. The reduction in training sessions this year compared to last year is attributed to several key factors, but the most important is the one referring to a series of certification trainings that take place with a certain recurrence and took place in 2023, such as the QHSE "Rescue Operator" certification, Retail Academy program, etc. Moreover, 2024 marked the General Turnaround at Petromidia Refinery, which took place between March and May and involved the continuous presence of many resources, which made it impossible for colleagues to participate in training courses during that period.

Training Rompetrol Rafinare and its affiliates	2024	2023	2022	2021
Average number of training hours per employee	20.54	22.10	26.42	8.91
Average training hours for female employees	15.51	15.10	11.53	4.42
Average training hours for male employees	22.80	25.33	33.25	10.97

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

Training Rompetrol Rafinare and its affiliates	2024
Average training hours for managers	25.91
Average training hours for execution level employees	20.10

Training Rompetrol Rafinare and its affiliates	2024	2023	2022	2021
Total training hours for female employees	9,094.50	9,257	6,732	2,574
Total training hours for male employees	29,677.50	33,390	42,322	13,908
Total hours of training	**38,772**	**42,647**	**49,054**	**16,482**

Training Rompetrol Rafinare and its affiliates	2024
Total training hours for managers employees	3,661
Total training hours for execution employees	35,111
Total hours of training	**38,772**

The company's employees go through a series of stages of the **goal setting and performance evaluation process annually, as follows:**

- The performance evaluation process begins in the middle of January, with information to employees regarding the implementation of the performance evaluation campaign that takes place through the dedicated HRIS, and ends at the end of February, and includes the self-evaluation stage, in which each employee assesses the degree of fulfilment of his own objectives from the previous year, then moves on to the evaluation made by the supervisor, on which occasion the feedback discussion takes place, and subsequently the performance evaluation process is closed.
- By the end of March, the process of setting the objectives for the current year is completed, namely the approval of the objectives and the establishment of the performance indicators (the objectives established at the company level are transferred to the level of each employee and agreed with his supervisor).
- The objectives are monitored throughout the year, and the revision of the objectives set for the current year can be done by the employee, with the supervisor's approval, in August.
- All employees are eligible for the performance evaluation process. The number of employees who went through the Performance Evaluation process in 2024, for 2023, was 1,828 employees, respectively 1,245 men and 583 women, which means 96.8% of the total eligible employees, respectively 97.2% of women and 96.7% of men.

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fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

7 PROTECTION OF CONSUMERS AND END-USERS

ESRS S4

7.1 Strategy and concepts related to the protection of consumers and end-users

7.1.1 Interests and views of stakeholders

ESRS 2 SBM-2

Since the consumers and/or end-users could be materially impacted by our activities, we perceive them as a key group of our affected stakeholders. Therefore, their interests, views, and rights have a significant impact on our business model by making our strategy to continuously adapt and follow the requirements of the consumers. We adapt our strategy and business model based on material impacts such as information related impacts and other customer concerns, by having comprehensive policies and procedures that aim to protect and fulfil the consumers' needs, which include privacy, freedom of expression, and access to (quality) information.

7.1.2 Material impacts, risks and opportunities and their interaction with strategy and business model

ESRS 2 SBM-3

There were no significant negative impacts on consumers and end-users materialized or that could have arisen from our business activities in the reporting year. The relationship between our material opportunities arising from impacts and dependencies on our consumers and end-users, and on the other hand, our strategy and business model results from the products and commercial activities performed while serving our consumers.

Even though a strategy is not formalized, opportunities relate to communication, properly informing our customers, including labelling and marketing communications. Communication related to our products and other commercial activities is unrestricted, fostering social inclusion, with potential financial impacts on brand awareness, loyalty, and sales. Additionally, maintaining market integrity and transparency in product pricing can mitigate regulatory risks and liabilities for Oil & Gas - Midstream & Downstream undertakings, while also safeguarding our consumers from unfair pricing practices.

They are no consumers and end-users of our products that are inherently associated with a potential harm from using our products, as we are mainly and energy supplier.

Our products do not possess a significant risk and potential for chronic diseases during regular usage.

Rompetrol applies strict own rules on labelling, marketing information, aligned with local legislation and communication is not restricted to anyone to ensure social inclusion. Our gas station product users may be elderly, children or disabled, for which instructions for product use are in place. This is our positive impact which is the result of our business strategy and care for the consumers and end-users of our products.

Our companies provide information on the risks related to their products through safe storage and usage instructions. The actual and potential impacts on consumers and end-users identified are more related to labelling, marketing and safety information for our fuel station activities and wholesales. In particular, Rompetrol Rafinare SA, Rompetrol GAS SRL – as wholesalers and Rompetrol Downstream SRL, as a retailer, have identified IRO related to their consumers and end-users.

Section 1.5.4 Material impacts, risks and opportunities and their interaction with strategy and business model presented above, summarizes the protection of consumers and end-users IROs from the double materiality analysis conducted.

ROMPETROL RAFINARE SA
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www.rompetrol.com

7.1.3 Policies

ESRS S4-1

Our policies with regard to consumers and end-users are aligned with internationally recognised instruments relevant to consumers and/or end-users. This is due to our interest to respect, adopt and follow the internationally recognised instruments relevant to consumers and end-users, including United Nations (UN) Guiding Principles on Business and Human Rights.

Our policies in place aim at zero accidents or severe human rights issues and incidents connected to our consumers and/or end-users every year.

We have adopted policies in accordance with ESRS 2 MDR-P, which cover all consumers and end-users of our products, however we do not have a specific policy regarding the consumers and end-users of our products, but we included different stipulations and practices in almost every policy and code we have, in order to assure that the needs of our customers are respected. There is no formalized marketing policy aligned with ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises. Rompetrol continuously invests in consumer engagement research, carrying out strategic studies such as market measurement and segmentation, brand tracking and customer satisfaction. These efforts aim to understand the impact of fuel quality and the potential of retail products. Every year, Rompetrol obtains detailed information on consumer engagement and satisfaction through dedicated studies in the regions where it carries out retail operations. No complaints from consumers have been addressed in respect to non-respect of the UN Guiding Principles on Business and Human Rights.

7.1.4 Processes for engaging with consumers and end-users about impacts

ESRS S4-2

The perspectives of consumers and/or end-users inform our decisions or activities aimed at managing the actual and potential impacts on consumers by assessing and evaluating through multiple means (forms, direct communication, complaints, etc.) the viewpoints of the consumers. The engagement with consumers and end-user occurs as often is necessary and all the results regarding the perspectives of consumers are analysed and if necessary, further applied in order to assure the best practices for the consumers of our products.

Rompetrol's marketing director has the most senior role within Rompetrol with operational responsibility for ensuring this engagement happens and that the results inform the Rompetrol's approach

We have set a target to implement a general process for engaging with consumers and/or end-users quarterly, through various types of surveys. The perspectives of consumers and/ or end-users regularly inform a series of decisions or activities of Rompetrol in respect to our marketing or communication approach to our customers.

Customer Satisfaction

Continuous monitoring of Customer Satisfaction is essential for Rompetrol as it keeps the **Rompetrol** brand consumer-focused, helps the company improve customer experience, which strengthens brand loyalty, trust, and sustainability.

- **Customer-Centric Approach**: By conducting quarterly satisfaction surveys targeting all customer segments, both individuals and legal entities, Rompetrol is deeply committed to the principle of "customer first."
- **Continuous Improvement**: Monitoring satisfaction helps Rompetrol identify areas that require improvement and adapt products, services, and experiences based on real customer feedback.
- **Sustainable Business Growth**: A high level of satisfaction and engagement is correlated with customer loyalty, which is essential for sustainable growth.

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- **Improved Corporate Reputation**: Annual and quarterly monitoring of Customer Satisfaction and Engagement shows that Rompetrol values and listens to its customers. This constant feedback aligns with sustainable practices, contributing to the long-term resilience of Rompetrol's activities.

Constant investment in market research and consumer opinion surveys has supported the growth of Rompetrol's brands in 2023-2024. **Rompetrol** conducted strategic studies in the countries where it operates retail operations, covering market measurement, market segmentation, retail brand monitoring, customer satisfaction and engagement, fuel quality impact, and market potential for retail products.

B2B Segment

Continuous engagement is essential for Rompetrol across all B2B segments (retail, wholesale, trading), as the company constantly monitors the satisfaction of its B2B customers, achieving an overall score above the industry average.

Rompetrol's vehicle identification technologies directly at the pump, such as Card, Ring, and Easy Ring, are sustainability elements and are among the top 3 main satisfaction drivers for B2B Downstream customers, as they contribute to streamlining the refuelling process, reducing resource consumption, and improving the user experience.

In a dynamic context, Rompetrol explores ways to improve products and services for B2B customers.

The company's approach to clients through market studies is essential to highlight how Rompetrol understands and responds to customer needs, which is a key aspect of sustainability from a consumer-oriented perspective and continuous service improvement.

Nielsen Market Studies

- The company uses Nielsen market studies, which provide updated and detailed data about consumer trends and preferences in the retail sector. This type of report allows for an in-depth analysis of consumer purchasing behavior, product preferences, price requirements, and other factors influencing purchasing decisions.
- The Nielsen platform offers a clear understanding of consumer behavior, enabling Rompetrol to adapt marketing strategies, product development, and services to meet these needs more effectively. For example, Rompetrol can adjust its product mix based on identified demands, offer personalized promotions, enhance the shopping experience, or implement new technologies that meet customer expectations.

Additionally, using Nielsen data allows Rompetrol to track market evolution and anticipate changes in consumer behavior, which is essential for staying competitive and relevant in the long term.

Monitoring through Mystery Shopping

- Rompetrol implements a mystery shopping program to assess the quality of services offered to customers. This tool allows the company to measure the shopping experience from the customer's perspective, evaluating aspects such as customer service, store atmosphere, product availability, and staff efficiency.
- Mystery shopping helps identify areas where the customer experience can be improved. For instance, if a mystery shopper reports a negative experience regarding checkout wait times or product availability, Rompetrol can take corrective actions, such as staff training, adjusting stock levels, or improving customer flow management. This helps create a better experience for customers and strengthens their loyalty.

By analysing data from market studies and mystery shopping, the company takes corrective measures and implement strategies that address current consumer needs while anticipating future market trends. Furthermore, the information gathered is used to optimize communication with consumers, ensuring that it is relevant, personalized, and contributes to building a responsible and sustainable brand in the long term.

By continuously monitoring customer preferences and satisfaction, Rompetrol contributes to:

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
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- **Waste Reduction**: By adapting more quickly to customer demands and managing stock more efficiently.
- **Innovation in Products and Services**: Developing solutions that meet consumer needs, including in the direction of responsible and sustainable consumption.
- **Increased Customer Satisfaction and Loyalty**: By offering better services and a pleasant and efficient shopping experience.

This approach not only improves customer relationships but also contributes to building a more responsible brand that is adaptable to market changes.

7.1.5 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

ESRS S4-3

We included in our policies and procedures means to contribute to remedy where we caused or contributed to negative impact on consumers and end-users. We have specific channels in place for consumers and/or end-users to raise their concerns and needs. These channels are established by Rompetrol itself, such as the whistle-blower mechanism, and cannot be classified as third-party mechanisms. We support the availability of such channels by our business relationships, and we track and monitor issues raised and addressed by consumers and end-users of our products and ensure the effectiveness of the channels.

The Internal Control and Forensics Department oversees the Whistleblower reporting channel (speakup@rompetrol.com), which is also accessible externally via KMGI's official websites. This channel allows any individual—whether an employee, collaborator, or third party—to confidentially submit a complaint. To ensure its effectiveness, the process is governed by strict confidentiality protocols, timely investigation procedures, and a zero-tolerance policy for retaliation. Regular audits and monitoring mechanisms are in place to assess the system's reliability and enhance transparency in addressing reported concerns.

At Rompetrol, as part of its business development strategy, monitoring consumer engagement and satisfaction is a priority within the Marketing Research Function. Rompetrol's commitment to customers is central to its operations. The company prides itself on understanding and addressing the needs, expectations and concerns of its customers, striving to deliver an exceptional experience with every opportunity. This continuous process of monitoring the market and customers is not only a business activity, but a source of fulfilment for Rompetrol, reflecting the care for customers and the dedication to guarantee their satisfaction in relation to our products and services.

We regularly assess the consumers and/or end-users' awareness and trust in our reporting mechanisms for addressing their concerns or needs during consultation for materiality. Furthermore, we have implemented policies to protect individuals who use these channels against retaliation. For further information, please refer to ESRS G1-1. Consumers and/or end-users may find this information on our website and social media platforms.

At Rompetrol, complaints are handled as quickly and responsibly as possible by our employees.

Complaint Resolution Policy for Non-Compliant Products

Resolving complaints related to non-compliant products is a crucial aspect that reflects a company's commitment to quality, transparency, and responsibility towards consumers.

The company has a clear and transparent complaint management policy, which includes standardized procedures for receiving, investigating, and resolving complaints related to non-compliant products. The policy aims to ensure a quick, fair, and efficient process that protects consumer rights and maintains product quality standards.

Key Points of the Policy:

- **Accessibility of Complaints**: Customers can submit complaints through multiple communication channels as presented on our website (phone, email, online platform, in-store).
- **Prompt Response**: The company is committed to responding to all complaints within a short time frame.

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- **Confidentiality and Transparency**: All complaints are handled confidentially, and the consumer is kept informed throughout the process.

Identification of Non-Compliant Products

Non-compliant products may include:

- Manufacturing defects.
- Damaged packaging or packaging that does not meet safety standards.
- Products that do not match their advertising description (e.g., incorrect labels, incomplete information).
- Products that do not meet legal quality or safety standards.

Identifying Non-Conformities:

- **Quality Control Inspection**: Products are inspected during production and prior to delivery to prevent non-compliant products from reaching the market.
- **Customer Feedback**: Complaints received are monitored to identify trends in non-conformities (e.g., a common issue with a specific batch of products).

Complaint Resolution Process

1. **Receiving the Complaint**:
   - Complaints are collected through the established channels and are recorded in a centralized system for tracking and management.
2. **Evaluating the Complaint**:
   - **Detailed Investigation**: Complaints are examined by the responsible departments to identify the root cause of the issue and evaluate the nature of the non-conformity.
   - **Product Verification**: If necessary, the product may be requested back from the customer for physical inspection or laboratory analysis, depending on the nature of the non-conformity.
3. **Resolving the Complaint**:
   - **Product Replacement**: If the product is non-compliant, the customer will receive a replacement product at no additional cost.
   - **Refund**: If replacement is not possible or preferred by the customer, a full refund will be provided for the product.

Corrective and Preventive Measures:

- Process Improvements: To ensure the highest standards of product quality and customer satisfaction, the company is committed to continuously improving its quality control processes. In the event of quality-related incidents, Rompetrol will take proactive measures such as enhancing monitoring and testing protocols, strengthening supplier requirements, and, if necessary, changing suppliers to prevent similar occurrences in the future. Additionally, we maintain open communication with customers, promptly addressing concerns and implementing corrective actions to uphold our commitment to safety, compliance, and product excellence. By reinforcing these measures, we aim to build trust and long-term partnerships while ensuring that our products consistently meet the highest industry standards.

This process reflects the company's commitment to quality and respect for consumers, and transparency in complaint management can enhance public trust in the company's brand. Rapid and efficient complaint resolution is crucial not only for customer satisfaction but also for the continuous improvement of products and services. Through this complaint resolution process, the company:

- **Reduces Waste**: By identifying and quickly correcting defects, it prevents the sale of non-compliant products that might otherwise be discarded.
- **Strengthens Customer Trust**: By offering quick and fair solutions, the company enhances its reputation as a responsible and customer-focused brand.
- **Improves Products and Services**: Customer feedback helps to adjust and continuously improve internal processes and product quality.

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fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

7.1.6 Actions

ESRS S4-4

We are actively addressing and preventing potential negative impacts on consumers and end-users through informing our customers about products and the risks that are associated with them. Furthermore, through our policies and practices, we assure that consumers and end-users are exposed as least as possible to any significant potential negative impact.

The processes through which we identify what action is needed and appropriate in response to a particular actual or potential negative impact on consumers and end-users is characterised by our interest to offer the best practices in our industry (evaluation against benchmarks). We continuously evaluate our practices and the potential impacts on consumers, in order to identify potential areas of improvement.

Severe human rights issues and incidents connected to our consumers and/or end-users have not been reported.

We have not yet formulated action plans to effectively manage the material impacts, risks and opportunities identified in the double materiality analysis, relating to our consumers and end-users, However, the following outlines a summarized description of our action plans and allocated resources (as part of the overall marketing and/or network development budgets) related consumers and end-users (the action plans and allocated resources are not related to material IROs):

Fuel Quality Monitoring

Rompetrol's customer-oriented approach is a commitment to ensuring that all fuels produced by the Refinery remain of high quality. Maintaining high standards is a key objective of Rompetrol's fuel strategy.

For this reason, fuel performance tests have been conducted on engines in independent laboratories, accredited internationally, ensuring that all fuels are kept at the highest quality level. Not only ensuring quality, but also customer-oriented innovation, are long-term objectives for Rompetrol.

The Ideal Gas Station

Generating new ideas for services that simplify and meet the complex needs of our customers is a primary concern for Rompetrol. In this regard, market studies were conducted to identify the key attributes that customers associate with an ideal fuel station. Through these studies, Rompetrol gathered information about the critical factors that customers consider important in defining an ideal station, thus adapting to the expectations and modern lifestyles of customers. Environmental care and recycling have become attributes that surpass the benchmark (80%), becoming increasingly important for individual drivers when choosing a refuelling station.

The Ideal Gas Station necessarily includes sustainability elements, according to individual customers, and these elements grow in importance with each annual measurement.

7.1.7 Targets

ESRS S4-5

Fuel Stations in Romania

The Rompetrol brand is one of the leading players in the Romanian market, offering a wide range of products and services highly appreciated by customers, with customer satisfaction being 4% higher than the market average. Rompetrol's market share in the retail segment for individuals has consistently increased, with a 2 percentage point growth compared to the previous year, thanks to intense marketing efforts, the variety of benefits provided through the "Rompetrol Go" loyalty program, the superior quality of fuel, and the quality of its convenience store and restaurant (which has been recognized as more attractive with a 5% increase compared to the previous measurement).

The direct station experience immediately after a visit is periodically evaluated through the Rompetrol Go app, showing a satisfaction score of 91 points on a 1-100 scale, a 3-point increase (Customer

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
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Experience Study through the Rompetrol Go app, September 2024 wave compared to 2023) – a score indicating a high level of satisfaction among app users.

There are no targets or policies aligned to IROs or ESRS. Rompetrol previously defined some targets related to **customer satisfaction** results as follows. For our quarterly surveys the following apply:

Benchmarks	1-5 scale	1-100 scale
Threshold (minimum satisfaction score for regular clients)	4	80
Target (the key objective)	4.25	85
Challenge (the optimum level expected)	4.5	90

We achieved these targets on a **quarterly basis,** both for our company owned company operated fuel stations (CODO), as well as for the dealer owned, dealer operated (DODO) during the reporting period.

The company defines its customer satisfaction targets based on insights gathered from customer surveys, feedback mechanisms, complaint resolution processes, and industry best practices. While Rompetrol does not engage directly with every end-user in target-setting, it considers input from customer service interactions, market research, and industry proxies to ensure that targets align with consumer expectations and operational capabilities. Performance is monitored through customer satisfaction surveys, service quality evaluations, and complaint resolution metrics. The company regularly reviews customer feedback and service performance data to identify trends, strengths, and areas for improvement. Based on performance evaluations, Rompetrol implements corrective actions and process optimizations to enhance customer experience. This may include adjusting service standards, refining quality control measures, improving response times, or enhancing digital customer engagement platforms.

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
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8 Business conduct

ESRS G1

8.1 Governance structures and risk management

8.1.1 The role of the administrative, management and supervisory bodies

ESRS 2 GOV-1

Rompetrol Rafinare SA is administered in a unitary system by a Board of Directors ("BOD" or "the Board") and is constituted in accordance with the provisions of the Articles of Incorporation of the Company. The Directors are elected by the Ordinary General Meeting of Shareholders ("OGMS"), at the proposal of the Board of Directors or the shareholders. The corporate bodies are structured as follows: the OGMS, which is the highest decision-making forum of the company, and the BOD. The OGMS is the main corporate governance body to discuss, approve or amend the annual financial statements as well as other financial related duties. The role of management and supervision related to business conduct is assigned to BOD members, with all members having the required expertise on business conduct matters. The main supervisory body is represented by the Board of Directors. The Board of Directors is responsible for the fulfilment of all measures necessary for the Company's activity, as well as for the supervision of the activity. All Group policies also apply to BOD members.

The Board of Directors of Rompetrol Rafinare SA has the following specific responsibilities and attributions related to business conduct:

- establishes the main directions of activity and development of the company,
- appoints and dismisses the directors and supervises their activity,
- prepares the **annual activity report for Rompetrol Rafinare SA and subsidiaries, including the sustainability report**,
- carries out the decisions of the OGMS.

According to the above-mentioned duties:

- the Board was convened for 17 times (out of 23 meetings) during 2024 to approve the key contracts to be signed further by the company, including those regarding the main company's activity of acquisition and selling of the petroleum products.
- Acknowledge the measures envisaged by the executive management aiming to improve the overall activity.

The Board had quarterly meetings to discuss and be informed about the information received through the Whistle blower channel which raised certain allegations regarding the ethical standards and conflict of interests.

*Rompetrol Rafinare is a member of ARIR, an association dedicated to promoting transparency and fair practices among companies listed on the Bucharest Stock Exchange.

The approach is similar for all entities affiliated to RRC.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

8.1.2 Description of the processes to identify and assess material impacts, risks and opportunities

ESRS 2, IRO 1

In the process to identify material impacts, risks and opportunities (IROs) in relation to business conduct matters, we included all Rompetrol's entities as well as the value chain. Associated impacts, risks and opportunities are identified and assessed in the double materiality analysis through internal consultation and other sources.

See also Section 1.5.4 Material impacts, risks and opportunities and their interaction with strategy and business model presented above, summarizes the water and marine resources IROs from the double materiality analysis conducted.

The assessment was carried out under the double materiality analysis process.

8.2 Governance and business practices

8.2.1 Business conduct policies and corporate culture

ESRS G1-1

Rompetrol adopted KMG International Business Conduct and Code of Ethics, which includes all values and principles of conduct, responsibilities and obligations that define the quality of professional activity. This code serves as a mandatory line of conduct and encourages the responsibility and involvement of the contractual staff within Rompetrol, so that they carry out a competent and responsible activity, in accordance with professional ethics. Addressing our material IROs, the Code reflects core values and behavioral rules, aligning with the Universal Declaration of Human Rights and ensuring the highest integrity standards, to safeguard their own health, safety, and well-being and prevent accidents, while it also establishes culture that engages and empowers employees and contractors to work with management to safeguard their own health, safety, and well-being and prevent accidents, to help maintain financial stability.

Rompetrol's General Director is the most senior level in the organisation that is accountable for the implementation of the policy, and monitoring compliance.

The Businesss Conduct and Code of Ethics has the goal of promoting ethical values and principles, in order to increase the quality of services offered and to protect our Group's reputation. Rompetrol's business is based on a clear and long-term strategic orientation towards integrity, honesty and responsibility.

Rompetrol is a dynamic leader in the regional oil industry and believes that the company's success is possible because it stems from and is shaped by a well-defined set of values, as it follows:

- **People** – the company places the highest priority on the needs of its employees. The actions are always determined by their dynamism, contemporary spirit, creativity and experience
- **Care, Integrity and Responsibility** – Rompetrol is a trustworthy worldwide partner and a valued corporate citizen, taking responsibility for its actions and acting with honesty towards its stakeholders
- **Determination** – the strength of the business stems from the company's firmness of will and determination to succeed
- **Environmental Protection** – the company and its partners adhere to all the national laws and regulations governing the environment and proper management of resources
- **Sustainability** – the company supports the e principles set forth in the Universal Declaration of Human Rights and maintain the high standards of integrity in its business operations
- **High Quality** – the company is committed to quality in everything we do, and we strive to continuous improvement;
- **Commitment to Leadership** – Rompetrol uses its experience, technology and perseverance to offer products and services of the high standards and is committed to leadership in all its actions.

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By adopting the KMG International Business Conduct and Code of Ethics, Rompetrol establishes, develops and promotes its corporate culture and complies with the following organizational and behaviour rules in all its activities.

A Business Conduct and Code of Ethics plays a crucial role in both promoting and evaluating corporate culture by setting clear expectations for behavior, fostering accountability, and providing mechanisms to measure ethical adherence.

Promoting Corporate Culture

A strong Code of Ethics:

✓ Defines Core Values – Establishes principles like integrity, fairness, and transparency, aligning employees' actions with the company's mission.

✓ Sets Behavioral Standards – Outlines expected conduct in areas like conflicts of interest, bribery, workplace respect, and data confidentiality.

✓ Provides Ethical Decision-Making Guidelines – Helps employees navigate dilemmas by offering frameworks for responsible choices.

✓ Encourages Ethical Leadership – Guides managers to lead by example, reinforcing ethical behavior at all levels.

✓ Supports a Speak-Up Culture – Establishes whistleblower protections and reporting channels to encourage employees to report misconduct.

The Compliance department, as owner of the document, is managing and promoting the Business Conduct and Code of Ethics through trainings and awareness campaigns.

Rompetrol is a customer-oriented business, conducting business in a transparent manner, ensuring that reliable and relevant information is disclosed to customers and other business partners. We are committed to be an equal opportunity employer by respecting all applicable human rights, civil rights and labour laws and does not tolerate any form of abuse, harassment or discrimination in any of the company's workplaces.

Rompetrol is devoted to protect its resources and information by keeping accurate financial records, take good care of its assets, handle confidential information with care and protect its intellectual property. We are dedicated to maintain the safety and health of everyone involved in its business activities through its Quality, Health, Safety, and Environment Policy.

Rompetrol is also highly committed to respect and follows all the applicable laws and regulations, and did not tolerate any form of conflict of interests, bribery and corruption. We are also politically-neutral and we are not engaging in any political activities

Rompetrol aims to be a socially responsible member of the local communities by being continuously active and involved in projects for the benefit of the local communities.

As part of the business conduct and corporate culture, Rompetrol adopted the KMG International Group-wide code as well as policies developed and implemented a series of specific business policies, including, the following:

- Remuneration Policy - Establishes fair and competitive compensation structures aligned with industry standards and regulatory requirements.
- Quality, Health, Safety and Environment Policy - Defines the company's commitment to maintaining high standards in operational safety, environmental protection, and workplace well-being.
- Whistleblower Policy - Provides a secure channel for employees to report unethical behavior, misconduct, or regulatory violations without fear of retaliation.
- Anti-corruption and anti-bribery Policy - Outlines measures to prevent bribery and corruption, ensuring compliance with international and national anti-corruption laws.
- Diversity and Inclusion Policy - Promotes an inclusive work environment that values diversity in gender, background, and perspectives, fostering equal opportunities for all employees.
- Marketing Policy - Ensures ethical and responsible communication, advertising, and branding practices aligned with regulatory and corporate standards.
- Tax Policy - Establishes guidelines for transparent and compliant tax management

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

- Conflict of Interest Procedure - Provides mechanisms for identifying, disclosing, and mitigating conflicts of interest to maintain ethical decision-making.

The responsibilities for implementing Group policies and procedures (as it is the case with Business Conduct and Code of Ethics), including requirements for training and awareness, are set within Policy no. 1 - Internal Regulations Management Policy. As such, the document owner of the respective policy is responsible for "drafting, content, update, implementation, administration and staff training of the internal regulation". Also the document owner is responsible for implementation of the respective internal regulation. Without being limitative, the following implementation methods can be used: workshops, trainings, awareness campaigns.

The directors of key functions are responsible for each of these policies, ensuring their proper implementation and adherence. Additionally, all employees are required to be familiar with these policies and comply with their provisions. To facilitate accessibility, all policies are available to employees on the internal SharePoint platform and are also communicated through internal emails.

8.3 Protection of whistleblowers

ESRS G1-1

Rompetrol has developed a complex framework of counselling and complaint resolution mechanisms, aimed at making each employee, business partner and stakeholder responsible for their conduct. This framework encourages the reporting of any incidents of non-compliance, environmental issues or social injustices to the relevant departments, including Compliance, Internal Control & Forensics and Human Resources. The aim is to ensure that every concern is considered and addressed, fostering a culture of integrity and ethical conduct throughout the organisation. Our target is to address and close all the potential concerned raised along the year.

Taking all these into account, the Group implemented multiple channels through which concerns and claims could be reported to the Internal Control & Forensics Department. Therefore, the concerns and claims can be reported as it follows:

- Whistleblower channel: An external email (speakup@rompetrol.com) accessible also from the company website, which allows confidential reports of unethical or illegal behaviour;
- Departmental email: Direct communication via internalcontrol@rompetrol.com, offering another level of confidentiality and direct access to the responsible department
- Direct Communication: Employees, suppliers, customers, collaborators or any other party are also encouraged to report directly to members of the Internal Control & Forensics Department by email or in writing.

All these channels are designed to ensure that all complaints are handled with the utmost confidentiality in accordance with legal and internal regulations, emphasizing a non-retaliation policy against anyone who raise a concern in good faith, who are whistleblowers in accordance with the applicable law transposing Directive (EU) 2019/1937 of the European Parliament and of the Council. The company confirms that it is subject to Romanian Law no. 361/2022, which implements EU Directive 2019/1937 on the protection of whistleblowers.

The Whistleblower channel is designed to ensure that all concerns are analyzed with the utmost confidentiality, in accordance with legal and internal regulations, emphasizing a non-retaliation policy to protect those who report in good faith. Access to the concerns received to this channel is granted only to the members of the Internal Control & Forensics Department and information is managed with strict confidentiality.

Rompetrol's Compliance Department encourages all employees and collaborators to report any violations of the Code of Ethics and Business Conduct, as well as any ethical concerns or dilemmas that could exist.

When a complaint is submitted, a detailed analysis/investigation is carried out by the company. All investigations performed by Internal Control & Forensics Department are done according to Internal Investigations Methodology in place. Beyond the procedures to follow-up on reports by whistleblowers in accordance with the applicable law transposing Directive (EU) 2019/1937, Rompetrol investigates procedures on business conduct incidents, including incidents of corruption and bribery, promptly,

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

independently and objectively. This structured process ensures that any negative impacts are addressed and rectified promptly. To increase awareness and understanding, regular training sessions are held (several times a year), focusing on the importance of reporting and the use of available mechanisms for this purpose.

In 2024 Anti-Bribery and Anti-Corruption (ABAC) trainings were performed with all entities from the Group, targeting all employees considered to be exposed to ABAC risks. Within the training session were presented also the channels available for reporting managed by Internal Control & Forensics Department.

Whistleblower Policy

The Whistleblowing Policy is approved at the KMGI Board of Directors level and is a critical component of the grievance mechanism managed by the Internal Control & Forensics Department. It ensures confidentiality and, if the whistleblower wishes, anonymity.

Addressing the a negative potential impact on the complainer and associated risk for Rompetrol, the KMGI's Protection of Whistle-blowers policy empowers employees, suppliers, clients, and collaborators to raise concerns or complaints in good faith. This policy ensures confidentiality and protects individuals from retaliation is likely to help maintain financial stability. Rompetrol's General Director is the most senior level in the organisation that is accountable for the implementation of the policy, and monitoring compliance.

Rompetrol's whistleblowing mechanism is governed by internal policies that ensure the protection of those who report possible non-compliance through its anti-retaliation provisions. This mechanism is accessible to all employees within the company as well as externally via the company website, allowing anyone to make complaints in good faith.

The scope and the objectives of the Whistleblower Policy are to enable every employee, supplier, customer, collaborator or any other party accountable to honestly report concerns or complaints. Besides this, the Whistleblowing Policy guarantees confidentiality and protection against retaliation for those who use the whistleblowing channel and allows the reporting of any transactions or events suspected of violating the laws, internal regulations or ethical standards of the company.

The Whistleblower Policy also assures the maintaining of an accessible channel for whistleblowers, including external access through the company's website, ensures that all complaints are treated with strict confidentiality and thoroughly investigated and provides feedback and following up for the potential complaints.

To ensure the effectiveness of, we have structured monitoring mechanisms that promote confidentiality, prevent retaliation, and track resolution outcomes.

- Confidential Reporting Channels – dedicated email addresses to ensure anonymity.
- Internal Control Department oversees complaints. A structured process ensures timely investigation, with defined escalation steps. Reports are categorized (e.g. safety violations, human rights concerns) for systematic handling.
- Protection Against Retaliation - Clear policy prohibiting retaliation against whistleblowers. HR and Legal Teams monitor employees who report concerns to ensure they do not face discrimination, demotion, or dismissal.
- Tracking & Performance Metrics - Regular internal audits to review the whistleblowing process. KPIs (Key Performance Indicators) such as: number of reports received and resolved, types of issued reported. Trends are analyzed to improve corporate policies and risk management.
- Regular Reporting & Transparency - Board-level reporting on whistleblowing cases and policy effectiveness; inclusion in sustainability reports.

During the reporting period, from January to December 2024, the company received a total of 18 notifications through this channel. Of these, 17 investigations were closed and one is in progress (no bribery and corruption incidents were confirmed during the reporting year).

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
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Our targets are in our Whistleblowing Policy and relate to full compliance this means that all cases received to be analysed, managed and investigated according to their specificities and regulations in place.

8.4 Prevention and detection of corruption and bribery

ESRS G1-3

Rompetrol is committed to complying with ESG principles in order to create a sustainable and responsible business environment. To support these values, specific objectives have been defined to promote ethical conduct, protect personal data and ensure compliance within the company's operations.

We have implemented procedures aimed at preventing, detecting, and addressing any allegations or incidents of corruption and bribery which are outlined in the **Anti-corruption and anti-bribery Policy (ABAC Policy).** The reporting, review/investigation and follow-up processes of suspected non-conformities in relation with Rompetrol's internal rules and regulations are anchored in a comprehensive framework established by the Internal Control & Forensics Department. The Internal Control and Forensics team is the owner of the Whistleblower process and objectively analyses each complaint received separately from the chain of management involved in the matter. Periodically, investigated cases are reported to Management.

Rompetrol ensures transparent and structured reporting of ethics, compliance, and misconduct investigations to its management and supervisory bodies in alignment with ESRS G1-3, 18(c)**.** The Internal Control & Forensic Department compiles periodic reports detailing key findings, case resolutions, disciplinary actions, and systemic risks**,** which are submitted quarterly or annually to governance bodies. The Board of Directors and Supervisory Board receive high-level updates on significant compliance cases, while the Audit Committee oversees financial misconduct investigations. For high-risk cases escalation procedures ensure immediate executive management review and potential regulatory reporting. Confidentiality is strictly maintained, with anonymization measures in place to protect whistleblowers, ensuring compliance with GDPR and internal data protection policies**.** Insights from these reports drive continuous improvement, leading to enhanced internal controls, policy updates, and targeted compliance training**,** reinforcing Rompetrol's commitment to ethical business conduct and corporate integrity**.**

Anti-corruption and anti-bribery Policy (ABAC Policy)

Rompetrol has a zero-tolerance policy towards corruption and bribery, applying rigorous standards at all levels of its operations and among all business partners, including suppliers and contractors. This uncompromising stance is reflected in the Group's Anti-Bribery and Anti-Corruption Policy, a mandatory internal regulation for the conduct of our business. Rompetrol has taken extensive steps to integrate ABAC principles into its operations by implementing robust policies, training programs and contractual clauses designed to mitigate risks and promote a culture of integrity and transparency.

The main scopes and objectives of the ABAC Policy are as following:

- Protecting the Group's reputation and ensuring compliance with legal and regulatory requirements,
- Minimizing the risk of bribery and corruption in all business relationships;
- Increasing employee awareness and understanding of the risks of bribery and corruption;
- Promoting integrity, accountability and transparent business management.

Rompetrol developed and implemented a series of procedures through which the ABAC Policy is enforced, as it follows:

- Regular dissemination of policy details to all employees to ensure widespread understanding;
- Implementation of training sessions aimed at preventing bribery and corruption, and promoting ethical behaviour; Rompetrol ensures a risk-based approach to anti-corruption training by

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identifying functions with higher exposure to corruption risks and providing them with enhanced, in-depth training. Departments such as procurement, sales, finance, legal, and government relations undergo specialized anti-bribery and compliance programs tailored to their specific risks. These training sessions cover conflict of interest management, third-party due diligence, fraud detection, and ethical decision-making**,** reinforcing adherence to the Anti-Corruption and Anti-Bribery Policy**.**

- Establish clear reporting channels for any suspected policy violations.

The anti-bribery and anti-corruption policy is supported by a suite of documents detailing the actions and principles necessary to prevent and eliminate the risks of bribery and corruption. These documents include the **Internal Order Regulations (ROI) of each entity,** the Code of Ethics and Business Conduct, the Conflict-of-interest procedure and the Whistleblower Policy. ABAC regulations, including the Anti-Bribery and Anti-Corruption Policy, the Conflict-of-Interest Procedure and the Whistleblowing Policy, are communicated to all Group entities, employees, business divisions and collaborators, ensuring universal adherence to ethical standards.

The Internal Control & Forensics Department actively monitors the implementation of the ABAC measures presented in the action plan, ensuring their effectiveness and making the necessary adjustments to strengthen the company's internal control framework. The Internal Control & Forensics Department reports to the Board of Directors how the ABAC Policy is implemented, and also the outcomes that came from the policy.

Rompetrol maintains a rigorous attitude against fraud, bribery, corruption and any relations with entities on international sanctions lists, implementing strict controls to mitigate these risks. We provide employees with a comprehensive education on the ethical principles, guidelines and standards that dictate their behaviour in the workplace. Topics such as the code of business conduct, anti-money laundering measures and anti-bribery and anti-corruption principles are essential components of employee training from the start of employment as part of their onboarding process.

During the 2024 fiscal year there were zero cases corruption or bribery. In 2024 we have as objective to perform ABAC training sessions with all group entities and their employees exposed to ABAC risks. Our ABAC trainings targets are in our ABAC Policy and relate to full compliance.

8.5 Management of suppliers

8.5.1 Management of relationships with suppliers

ESRS G1-2

To prevent late payments specifically to SMEs, the company implemented a set of policies – within the finance and procurement departments, that includes payment procedures, acquisition practices and other financial observations.

Rompetrol established a specific approach in managing its relationship with its suppliers, and took into consideration the risks that could appear in relation with its supply chain and the impact on sustainability matters. In this regard, we developed and implemented the **Suppliers Code of Conduct** (available publicly on company’s websites for consultation by stakeholders and reflecting the Employees’ Code of Conduct described in this report).

Rompetrol has a strategic approach to supplier engagement, emphasizing the company's dedication to promoting a supply chain that is not only compliant, but also supports sustainable development and responsible business practices. Rompetrol implemented this high-performance **supplier management system** that ensures rigorous pre-selection processes, periodic questionnaires and performance evaluations to ensure compliance with our sustainability standards.

The **Suppliers Code of Conduct** was established drawing inspiration from the **Code of Ethics and Business Conduct,** ensuring that both Rompetrol and its entire network of suppliers strictly comply with all relevant local and international regulations. The Suppliers Code of Conduct covers critical business areas such as human rights, workplace safety, fair employment practices, environmental protection and maintaining high ethical standards. Rompetrol requires that both potential and existing suppliers align with the company's commitment to integrity and ethical business conduct.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

Rompetrol wants to collaborate only with suppliers who embody these specific values. In this regard Rompetrol uses a rigorous pre-qualification process that reflects the expectations set out in its **Code of Ethics and Business Conduct.** This process assesses potential suppliers against the specific criteria set out in the **Supplier Code of Conduct**, assessing their environmental management systems, labor practices, health and safety policies and commitment to ethical business operations. Only the suppliers that would successfully pass the prequalification stage would receive the approval of the company and the recognition of adhering to the **Rompetrol's Suppliers Code of Conduct.**

8.5.2 Payment practices

ESRS G1-6

Rompetrol ensures that supplier payments are made in accordance with contractual provisions agreed upon with each business partner. There is no standard payment term; terms vary by supplier category and contract agreements.

In 2024, Rompetrol adhered to the agreed contractual terms, with no recorded delays in supplier payments. The average time to pay an invoice, measured from the start of the contractual or statutory payment term, was 78 days.

The formula for calculating the percentage of payments made within the agreed standard terms is the average supplier balance divided by the cost of goods sold, multiplied by 360.

It is important to note that these figures exclude commercial contracts for crude oil, which follow distinct agreements; SMEs do not supply crude to the company.

As of the reporting period, there were no ongoing legal proceedings related to late payments registered for Rompetrol Rafinare.

8.1 Paid taxes (additional sub-topic)

Through the double materiality analysis, we identified an additional material sub-topic: paid taxes, as this is an industry-specific subject. Paid taxes have a **positive impact**, as they contribute to funding public services such as healthcare, education, infrastructure, and social welfare programs, thereby fostering societal development and well-being. However, a risk for Rompetrol arises from a volatile fiscal environment, but there's an opportunity linked to societal investment through tax payments. To manage the financial risk, in particular, Rompetrol has a fiscal policy is in place.

Tax Policy

Rompetrol's Tax Policy expresses the company's commitment to increase its shareholder value through strategic fiscal management, rigorously respecting the legal and regulatory frameworks of each country in which it operates. This tax strategy underpins the company-wide tax activities, ensuring they align with the company core values, support its reputation and maintain positive engagements with tax authorities and governments around the world. Rompetrol is dedicated to being responsible and understands the essential role of the fiscal policies. In this regard, Rompetrol is guided by the following principles:

- Compliance with applicable laws and regulations,
- Transparent and proactive interaction with tax authorities,
- Accurate and detailed tax reporting,
- Selecting the most advantageous tax routes without compromising ethical standards and commercial success.

Our tax policy, drawn up by the Financial Director and approved by the Executive Director (also overseeing the tax matters), is a dynamic document revised and adjusted according to the strategic changes within our operations.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

In order to maintain compliance with national and international fiscal laws and regulations, Rompetrol has implemented various measures, developed dedicated systems and invested significantly in ensuring full compliance. At the company level there are specialized teams that establish detailed internal guidelines to ensure the level of awareness among employees and compliance with applicable legislation.

Moreover, Rompetrol has a proactive interaction with the tax authorities that led to the negotiation of Advance Pricing Agreements (APAs) with the Romanian tax authority for key transactions between companies, reducing the risk of disputes. Current, ongoing initiatives include monitoring legislative changes, holding regular training sessions to keep employees up-to-date on tax legislation and participating in public consultations on tax regulations through professional associations.

As part of our Tax Policy we target full compliance with tax legislation.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

APPENDIX - REPORT ACCORDING TO ARTICLE 8 OF REGULATION (EU) 2020/852 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL ("TAXONOMY REGULATION")

1. Introduction

This report has been prepared to describe the information presented under *Article 8 of the Taxonomy Regulation (Regulation (EU) 2020/852)*, which is to be included in the *Sustainability Report* of **Rompetrol Rafinare SA** and **its subsidiaries - Rompetrol Downstream SRL, Rompetrol, Quality Control SRL, Rompetrol Gas SRL, Rompetrol Logistics SRL, Rom Oil SA** (**Rompetrol**) for the 2024 financial year.

An overview of the aligned, eligible, and non-eligible economic activities under the EU taxonomy carried out within Rompetrol during the reporting period from January 1, 2024, to December 31, 2024, is provided.

The information complies with the reporting requirements under Article 8 of the Taxonomy Regulation of the Delegated Act (Commission Delegated Regulation (EU) 2021/2178) and its subsequent amendments, including Delegated Regulation (EU) 2021/2139, Delegated Regulation (EU) 2022/1214, Delegated Regulation (EU) 2023/2485, Delegated Regulation (EU) 2023/2486, and Delegated Regulation (EU) 2024/3215.

2. Article 8 Regulation on taxonomy

The Taxonomy regulation is a key component of the European Commission's action plan to redirect capital flows towards a more sustainable economy. It represents an important step towards achieving carbon neutrality by 2050, in line with EU targets, as Taxonomy is a classification system for sustainable economic activities.

In the following section, Rompetrol, as a non-financial enterprise, presents the share of turnover, capital expenditure (CAPEX) and operational expenditure (OPEX) for the reporting period 01 January 2024 – 31 December 2024, which are associated with the eligible and taxonomy-aligned economic activities related to the six environmental objectives:

- Climate change mitigation
- Climate change adaption
- Sustainable use and protection of water and marine resources
- Pollution prevention and control
- Transition to a circular economy
- Protection and restoration of biodiversity and ecosystems.

In accordance with Article 8 of the Taxonomy Regulation of the Delegated Act (Commission Delegated Regulation (EU) 2021/2178) and subsequent amendments, the performance of Rompetrol for the year 2024 is presented.

Following the internal assessment, **9 eligible activities** were identified in accordance with the Taxonomy Regulation, for which alignment with the six environmental objectives was assessed, activities performed by **Rompetrol Rafinare SA** and **Rompetrol Downstream SRL**.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

An economic activity is considered **eligible** from a taxonomy perspective if it is described in the delegated acts adopted under Article 10 paragraph (3), Article 11 paragraph (3), Article 12 paragraph (2), Article 13 paragraph (2), Article 14 paragraph (2) and Article 15 paragraph (2) of Regulation (EU) 2020/852, **regardless of whether or not the economic activity in question meets all the technical screening criteria set out in those delegated acts**.

An economic activity is considered **aligned** from a taxonomy perspective if it substantially contributes to one or more of the environmental objectives, does not significantly harm any of the other environmental objectives, and respects minimum safeguards.

3. General presentation

Article 8 (2) of the Taxonomy Regulation of the Delegated Act.

The table below presents the proportion of non-eligible, eligible, and aligned economic activities from the Taxonomy perspective for Rompetrol entities (based on revenue, CAPEX, and OpEx)

Rompetrol Rafinare SA		**Taxonomy-eligible and non-eligible economic activities in total turnover, CAPEX and OPEX – FY 2024 (USD)**			**Taxonomy-eligible and non-eligible economic activities in total turnover, CAPEX and OPEX – FY 2024 (RON)**	
KPIs	**Total (USD)**	**Eligible and aligned activities**	**Eligible and non-aligned activities**	**Total (RON)**	**Eligible and aligned activities**	**Eligible and non-aligned activities**
Turnover	**3,430,676,109**	0	**8,022,827**	**16,387,653,636**	0	**38,323,439**
Capital Expenditure (CAPEX)	**145,388,184**	0	**18,628,914**	**694,490,277**	0	**88,986,596**
Operational Expenditure (OPEX)	**40,136, 504**	0	**6,843,484**	**191,724,054**	0	**32,689,954**
Rompetrol Downstream SA		**Taxonomy-eligible and non-eligible economic activities in total turnover, CAPEX and OPEX – FY 2024 (USD)**			**Taxonomy-eligible and non-eligible economic activities in total turnover, CAPEX and OPEX – FY 2024 (RON)**	
KPIs	**Total (USD)**	**Eligible and aligned activities**	**Eligible and non-aligned activities**	**Total (RON)**	**Eligible and aligned activities**	**Eligible and non-aligned activities**
Turnover	**1,894,926,597**	0	0	**9,051,685,369**	0	0

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
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Capital Expenditure (CAPEX)	**37,059,482**	0	**31,058**	**177,025,735**	0	**148,358**
Operating Expenditure (OPEX)	**28,495,141**	0	0	**136,115,588**	0	0
Rompetrol, Quality Control SRL		**Taxonomy-eligible and non-eligible economic activities in total turnover, CAPEX and OPEX – FY 2024 (USD)**			**Taxonomy-eligible and non-eligible economic activities in total turnover, CAPEX and OPEX – FY 2024 (RON)**	
KPIs	**Total (USD)**	**Eligible and aligned activities**	**Eligible and non-aligned activities**	**Total (RON)**	**Eligible and aligned activities**	**Eligible and non-aligned activities**
Turnover	**11,549,147**	0	0	**55,167,965**	0	0
Capital Expenditure (CAPEX)	**439,880**	0	0	**2,101,220**	0	0
Operating Expenditure (OPEX)	**799,945**	**0**	0	**3,821,177**	0	0
Rompetrol Gas SRL		**Taxonomy-eligible and non-eligible economic activities in total turnover, CAPEX and OPEX – FY 2024 (USD**			**Taxonomy-eligible and non-eligible economic activities in total turnover, CAPEX and OPEX – FY 2024 (RON**	
KPIs	**Total (USD)**	**Eligible and aligned activities**	**Eligible and non-aligned activities**	**Total (RON)**	**Eligible and aligned activities**	**Eligible and non-aligned activities**
Turnover	**142,511,719**	0	0	**680,749,979**	0	0
Capital Expenditure (CAPEX)	**1,165,655**	0	0	**5,568,103**	0	0
Operational Expenditure (OPEX)	**2,055,807**	0	0	**9,820,178**	0	0
Rompetrol Logistics SRL		**Taxonomy-eligible and non-eligible economic activities in total turnover, CAPEX and OPEX – FY 2024 (USD**			**Taxonomy-eligible and non-eligible economic activities in total turnover, CAPEX and OPEX – FY 2024 (RON**	

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215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

KPIs	Total (USD)	Eligible and aligned activities	Eligible and non-aligned activities	Total (RON)	Eligible and aligned activities	Eligible and non-aligned activities
Turnover	**118,708**	0	0	**567,044**	0	0
Capital Expenditure (CAPEX)	**0**	0	0	**0**	0	0
Operational Expenditure (OPEX)	**29,527**	0	0	**141,043**	0	0
Rom Oil SA		**Taxonomy-eligible and non-eligible economic activities in total turnover, CAPEX and OPEX – FY 2024 (USD**			**Taxonomy-eligible and non-eligible economic activities in total turnover, CAPEX and OPEX – FY 2024 (RON**	
KPIs	**Total (USD)**	**Eligible and aligned activities**	**Eligible and non-aligned activities**	**Total (RON)**	**Eligible and aligned activities**	**Eligible and non-aligned activities**
Turnover	**5,997,159**	0	0	**28,647,229**	0	0
Capital Expenditure (CAPEX)	**2,218,354**	0	0	**10,596,636**	0	0
Operational Expenditure (OPEX)	**83,005**	0	0	**396,498**	0	0
Rompetrol Petrochemicals SRL		**Taxonomy-eligible and non-eligible economic activities in total turnover, CAPEX and OPEX – FY 2024 (USD**			**Taxonomy-eligible and non-eligible economic activities in total turnover, CAPEX and OPEX – FY 2024 (RON**	
KPIs	**Total (USD)**	**Eligible and aligned activities**	**Eligible and non-aligned activities**	**Total (RON)**	**Eligible and aligned activities**	**Eligible and non-aligned activities**
Turnover	**0**	**0**	**0**	**0**	**0**	**0**
Capital Expenditure (CAPEX)	**0**	**0**	**0**	**0**	**0**	**0**
Operational Expenditure (OPEX)	**0**	**0**	**0**	**0**	**0**	**0**

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fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

Grand total**						
KPIs	Total (USD)	Eligible and aligned activities	Eligible and non-aligned activities	Total (RON)	Eligible and aligned activities	Eligible and non-aligned activities
Turnover	3,724,825,212		8,022,827	17,792,745,072		38,323,439
Capital Expenditure (CAPEX)	186,270,304		18,659,972	889,775,986		89,134,954
Operational Expenditure (OPEX)	64,854,358		6,843,484	309,796,296		32,689,954

* Amounts in Romanian lei are provided for information purpose basis only and are translated by multiplying the values in USD with the 31 December 2024 closing exchange rate published by Romanian national Bank of RON 4.7768 = USD 1.

**Turnover total includes 1,760,954,227 USD- intercompany elimination for consolidation purposes

CAPEX total includes 1,253) USD- intercompany elimination for consolidation purposes

OPEX total includes (6,745,570) USD- intercompany elimination for consolidation purposes

Section 4 outlines the Turnover, CAPEX, and OPEX that are eligible and aligned at the consolidated level for Rompetrol Rafinare S.A. and its subsidiaries. Consolidated figures are used to avoid double counting, not only by eliminating intercompany transactions but also by ensuring that the same eligible activity is not reported multiple times under different categories.

This is achieved through cost center distribution, analytical accounts for specific activities, and detailed financial tracking mechanisms, ensuring precise allocation and avoiding overlaps.

This methodology is fully aligned with EU Taxonomy requirements, enhancing data accuracy, transparency, and comparability, while offering a reliable representation of our sustainability performance.

4. Our Activities

Economic activities eligible for taxonomy and their assessment for alignment

Rompetrol activities are mainly focused on the refining and retail sectors, with additional support operations consisting of natural gas operations and wholesale and laboratory services.

Rompetrol Rafinare SA (hereinafter referred to as Rompetrol Refinery or RRC) - is KMG International NV's most important asset in Romania.

The company has more than 40 years of experience in the field of petroleum production, starting from 1979, when its first plant, the DAV plant (Vacuum and Atmospheric Distillation Plant), was put into operation.

In December 2024, Rompetrol Refinery SA had five (5) directly controlled subsidiaries and two (2) indirectly controlled subsidiaries in Romania, as well as two (2) work points, Petromidia Refinery and Vega Refinery, located in Năvodari, Constanța County and Ploiești, Prahova County.

The **main field** of Rompetrol Refinery SA is the "manufacture of refined petroleum products" according to **NACE 19.20** – this main activity **is NOT eligible for taxonomy Rompetrol Downstream SRL**

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fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

(hereinafter referred to as Rompetrol Downstream or DWS) carries out its retail activity in gas stations distributed throughout Romania and the 6 fuel depots in Arad, Craiova, Șimleu Silvaniei, Vatra Dornei and Zărnești.

The **main activity** of the company consists in Retail trade of motor fuels in specialized stores according to **NACE code 47.30** – this activity **is NOT eligible for taxonomy**.

Regarding compliance with the new taxonomy requirements, the main activities identified as eligible are performed by **Rompetrol Rafinare SA** and **Rompetrol Downstream SRL** as follows:

Rompetrol Rafinare SA (refineries)

- Renovation of existing buildings (potential contribution to *Climate Mitigation***)**
- Manufacture of hydrogen (potential contribution to *Climate Mitigation***)**
- Manufacture of organic basic chemicals (potential contribution to *Climate Mitigation*)
- Construction, extension and operation of water collection, treatment and supply systems (potential contribution to *Climate Mitigation*)
- Construction, extension and operation of wastewater collection and treatment (potential contribution to *Climate Mitigation*)
- District heating/cooling distribution (potential contribution to *Climate Mitigation*)
- Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system (potential contribution to *Climate Mitigation*)
- Transmission and distribution of electricity (potential contribution to *Climate Mitigation*)
- Remediation of legally non-conforming landfills and abandoned or illegal waste dumps (potential contribution to *Pollution Prevention*)

Rompetrol Downstream SRL

- Construction, extension and operation of water collection, treatment and supply systems (potential contribution to *Climate Mitigation***)**

Economic activities eligible for taxonomy and their evaluation for alignment

Section. 1.2.2.1 letter (a) from annex I of art. 8 Delegated act

An economic **activity is considered eligible** for Taxonomy if *it fits the description of the activity presented in the EU Taxonomy*. In order to identify eligible activities performed by Rompetrol, we carried out a full assessment of eligible activities and compared these activities with the description of economic activities/products listed in Annexes I or II of the EU Delegated Act on Climate Taxonomy and activities listed in Annexes I, II, III and IV of the EU Delegated Act on Environment.

Section 3.4 below presents our assessment process and decisions in identifying the alignment of our activities.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

Economic activity	Environmental objective	Eligible	Aligned
Manufacture of hydrogen Rompetrol Rafinare SA	**Climate mitigation**	YES	NO
	Climate adaptation		
	Water		
	Circular economy		
	Pollution prevention		
	Biodiversity		
Manufacture of organic basic chemicals Rompetrol Rafinare SA	**Climate mitigation**	YES	NO
	Climate adaptation		
	Water		
	Circular economy		
	Pollution prevention		
	Biodiversity		
Construction, extension and operation of water collection, treatment and supply systems Rompetrol Rafinare SA Rompetrol Downstream SRL	**Climate mitigation**	YES	NO
	Climate adaptation		
	Water		
	Circular economy		
	Pollution prevention		
	Biodiversity		
Construction, extension and operation of wastewater collection and treatment Rompetrol Rafinare SA	**Climate mitigation**	YES	NO
	Climate adaptation		
	Water		
	Circular economy		
	Pollution prevention		
	Biodiversity		
Remediation of legally non-conforming landfills and abandoned or illegal waste dumps Rompetrol Rafinare SA	Climate mitigation	YES	NO
	Climate adaptation		
	Water		
	Circular economy		
	Pollution prevention		
	Biodiversity		
District heating/cooling distribution Rompetrol Rafinare SA	**Climate mitigation**	YES	NO
	Climate adaptation		
	Water		
	Circular economy		
	Pollution prevention		
	Biodiversity		
Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system Rompetrol Rafinare SA	**Climate mitigation**	YES	NO
	Climate adaptation		
	Water		
	Circular economy		
	Pollution prevention		
	Biodiversity		
	Climate mitigation	YES	NO
	Climate adaptation		
	Water		

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Transmission and distribution of electricity Rompetrol Rafinare SA	Circular economy		
	Pollution prevention		
	Biodiversity		
	Climate adaptation		
	Water		
	Circular economy		
	Pollution prevention		
	Biodiversity		
Renovation of existing buildings Rompetrol Rafinare SA	**Climate mitigation**	YES	NO
	Climate adaptation		
	Water		
	Circular economy		
	Pollution prevention		
	Biodiversity		
	Climate adaptation		
	Water		
	Circular economy		
	Pollution prevention		
	Biodiversity		

Decisions in identifying the alignment of our activities

Within Rompetrol, **9 activities** have been identified as eligible under the taxonomy, as they meet the description of activities defined in EU Regulation 2020/852 and the related delegated regulations. Therefore, according to the analysis carried out, for the reporting period from 01.01.2024 to 31.12.2024, no activities are aligned with the taxonomy in accordance with Article 17 of Regulation (EU) 2020/852 and the subsequent delegated acts.

For **alignment assessment** to the Taxonomy Regulation, the following steps were performed for each eligible activity:

- **Significant contribution** assessment
- **DNSH** assessment
- **Climate risk and vulnerability** assessment study of the activities
- **Minimum social safeguards assessment**

No main or secondary activities of **Rompetrol are aligned** with the taxonomy in 2024.

CapEx plan

The CAPEX plan includes the list of taxonomy-eligible economic activities in 2024 and provides information on the planned Capex for their financing with the aim of increasing sustainability over the **next 5 years**. The CAPEX plan for eligible activities should be based on the most recent business plan approved by management, while the time horizon reflects the five-year period for a Capex plan set out in Annexes 1-5 to Commission Delegated Regulation (EU) 2020/852. Planned Capex may be subject to revisions and changes.

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
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For the financial year 2024, the eligible activities have been included in a CapEx plan as shown in the table below:

Activity	Capex 2024 (USD)	The year of completion of the investment for which the expenses were incurred in 2024	Total CapEx planned to be invested until 2029 (next 5 years) USD	Capex 2024 (RON)	The year of completion of the investment for which the expenses were incurred in 2024	Total CapEx planned to be invested until 2029 (next 5 years) RON
Rompetrol Rafinare SA						
Manufacture of hydrogen	4,926,525	2024-2026	-	23,533,024	2024-2026	-
Manufacture of organic basic chemicals	8,922,897	2024-2026	6,277,931	42,622,896	2024-2026	28,941,262
Transmission and distribution of electricity	1,692,077	2024-2026	19,746,067	8,082,715	2024-2026	91,029,368
District heating/cooling distribution	275,578	2024-2026	519,760	1,316,381	2024-2026	2,396,094
Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system	2,607,717	2024-2026	100,000	12,456,542	2024-2026	461,000
Construction, extension and operation of water collection, treatment and supply systems	98,654	2024-2026	8,265,070	471,249	2024-2026	38,101,971
Construction, extension and operation of wastewater collection and treatment	-	-	4,875,644	-	-	22,476,719
Renovation of existing buildings	105,466	2024-2026	150,000	503,789	2024-2026	691,500
TOTAL	**18,628,914**		**39,934,471**	**88,986,596**		**184,097,913**
Rompetrol Downstream SRL						
Construction, extension and operation of wastewater collection and treatment	31,058	-	860,000	148,358	-	4,108,048
TOTAL	**31,058**	**-**	**860,000**	**148,358**	**-**	**4,108,048**
GRAND TOTAL	**18,659,972**	**-**	**40,794,471**	**89,134,954**		**188,205,961**

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

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Turnover, CAPEX and OPEX for taxonomy

Key Performance Indicators ("KPIs") include **Turnover KPI**, **CAPEX KPI** and the **OPEX KPI**. For the 2024 reporting period, the KPIs have to be disclosed in relation to our Taxonomy - eligible and aligned and Taxonomy non-eligible economic activities (Art. 10 (2) of the Art. 8 Delegated Act).

Note: Comparative values are not presented due to the fact that this is the first year of reporting at consolidated level for Rompetrol Rafinare SA and its subsidiaries, and the first year for ESRS reporting (see ESRS 2, 7.5 - 96, previous reporting exceptions). For the next reporting periods, the report will include consolidated comparative values as required by the legislation in force.

Section. 1.2.1 (a), (b) from annex I to art. 8 Delegated act

The establishment of KPIs is determined in accordance with Annex I to art. 8 Delegated act and with the Consolidated IFRS Financial Statements of Rompetrol Rafinare SA. We determine taxonomy eligible KPIs in accordance with the legal requirements and describe our accounting policy in this regard as follows:

Turnover KPI

Definition - The share of taxonomy-eligible/aligned economic activities in our total turnover was calculated as the share of **net turnover derived from products and services associated with taxonomy-eligible economic activities** (numerator) divided by **net turnover** (denominator), in each case for the financial year from 01.01.2024 to 31.12.2024.

The turnover KPI referred to in Article 8(2), point (a), of Regulation (EU) 2020/852 was calculated as the part of the net turnover derived from products or services associated with taxonomy-eligible activities (numerator), divided by the net turnover (denominator) as defined in Article 2, point (5), of Directive 2013/34/EU for the financial year 2024. The consolidated turnover used in the KPI calculation excludes intercompany transactions.

The net turnover is disclosed within the section 20, located on page 68 of the **Consolidated Financial Statement** prepared in accordance with IFRS for the financial year ended December 31, 2024, **totaling 3,724,825,212 USD (17,792,745,072** RON at 4.7768 RON/USD).

CAPEX KPI

Definition - The CAPEX KPI is defined as the **taxonomy-eligible CAPEX** (numerator) divided by the **total CAPEX (denominator)** for de financial year 2024. CAPEX denominator represents the sum of additions to tangible and intangible assets during the financial year considered before depreciation & amortisation, including rights-of-use assets for year 2024.

Total Capital expenditure can be found in section 26, page 79, with the total value of **186,270,304 USD** (**889,775,986 RON at 4.7768 RON/USD).**

OPEX KPI

Definition - OPEX KPI is defined as **taxonomy-eligible OPEX** (numerator) divided **by the total OPEX denominator as specified in the Delegated Act.**, for year 2024**.** Total OPEX consists of non-capitalized direct costs relating to research and development, building renovation measures, short-term rental, maintenance and repairs and any other direct costs related to the daily maintenance of real estate assets, facilities, and equipment.

Total consolidated OPEX for Rompetrol Rafinare SA amounts to 64,854,358 USD (309,796,296 RON at 4.7768 RON/USD).

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

KPI indicators of Rompetrol

KPI – Turnover (USD)

fiscal year		Year 2024		Substantial Contribution Criteria						DNSH criteria ('Does no significant harm')									
Economic activities (1)	Code (2)	Absolute Turnover (3)	Proportion of Turnover, year N (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular Economy (15)	Biodiversity and ecosystems (16)	Minimum safeguards (17)	Taxonomy aligned proportion of total turnover, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Text		*USD*	*%*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*%*	*E*	*T*
A. TAXONOMY ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy aligned)																			
Turnover of environmentally sustainable activities (taxonomy aligned) (A.1)		0	0%														%		
Enabling activities		0	%														%	E	
Transitional activities		0	%														%		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not taxonomy aligned activities)																			
Text		*USD*	*%*	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*										
Renovation of existing buildings	7.2 CCM/ CCA	**0**	0.000%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Manufacture of hydrogen	3.10 CCM/CCA	**0**	0.000%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Manufacture of organic basic chemicals	3.14 CCM/CCA	**1,360,467**	0.037%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Construction, extension and operation of water collection, treatment and supply systems	5.1 CCM/CCA	**1,417,369**	0.038%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Construction, extension and operation of wastewater collection and treatment	5.3 CCM/CCA	**2,159,973**	0.058%	EL	EL	N/EL	N/EL	N/EL	N/EL										
District heating/cooling distribution	4.15 CCM/CCA	**914,035**	0.025%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system	4.31 CCM/ CCA	**0**	0.000%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Transmission and distribution of electricity	4.9 CCM/ CCA	**2,170,982**	0.058%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Remediation of legally non-conforming landfills and abandoned or illegal waste dumps	2.3 PPC	**0**	0.000%	N/EL	N/EL	N/EL	EL	N/EL	N/EL										
Turnover of taxonomy-eligible but not environmentally sustainable activities (not taxonomy aligned activities) (A.2)		**8,022,827**	0.215%														%		
A. Total Turnover (A.1+A.2)		**8,022,827**	0.215%														%		
B. TAXONOMY NON ELIGIBLE ACTIVITIES																			
Turnover of taxonomy non eligible activities		**3,716,802,385**	99.78%																
TOTAL (A+B)		**3,724,825,212**	100%																

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

KPI – Turnover (RON)

fiscal year		Year 2024		Substantial Contribution Criteria						DNSH criteria ('Does no significant harm')									
Economic activities (1)	Code (2)	Absolute Turnover (3)	Proportion of Turnover, year N (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular Economy (15)	Biodiversity and ecosystems (16)	Minimum safeguards (17)	Taxonomy aligned proportion of total turnover, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Text		*RON*	*%*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*%*	*E*	*T*
A. TAXONOMY ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy aligned)																			
Turnover of environmentally sustainable activities (taxonomy aligned) (A.1)		0	0%														%		
Enabling activities		0	%														%	E	
Transitional activities		0	%														%		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not taxonomy aligned activities)																			
Text		*RON*	*%*	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*										
Renovation of existing buildings	7.2 CCM/CCA	0	0.000%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Manufacture of hydrogen	3.10 CCM/ CCA	0	0.000%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Manufacture of organic basic chemicals	3.14 CCM/ CCA	6,498,681	0.037%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Construction, extension and operation of water collection, treatment and supply systems	5.1 CCM/CCA	6,770,488	0.038%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Construction, extension and operation of wastewater collection and treatment	5.3 CCM/CCA	10,317,761	0.058%	EL	EL	N/EL	N/EL	N/EL	N/EL										
District heating/cooling distribution	4.15 CCM/ CCA	4,366,162	0.025%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system	4.31 CCM/ CCA	0	0.000%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Transmission and distribution of electricity	4.9 CCM/ CCA	10,370,347	0.058%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Remediation of legally non-conforming landfills and abandoned or illegal waste dumps	2.3 PPC	0	0.000%	N/EL	N/EL	N/EL	EL	N/EL	N/EL										
Turnover of taxonomy-eligible but not environmentally sustainable activities (not taxonomy aligned activities) (A.2)		38,323,439	0.215%														%		
A. Total Turnover (A.1+A.2)		38,323,439	0.215%														%		
B. TAXONOMY NON ELIGIBLE ACTIVITIES																			
Turnover of taxonomy non eligible activities		17,754,421,633	99.78%																
TOTAL (A+B)		17,792,745,072	100%																

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
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KPI – CAPEX (USD)

fiscal year		Year 2024		Substantial Contribution Criteria						DNSH criteria ('Does no significant harm')									
Economic activities (1)	Code (2)	Absolute CapEx (3)	Proportion of CapEx, year N (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular Economy (15)	Biodiversity and ecosystems (16)	Minimum safeguards (17)	Taxonomy aligned proportion of total CapEx, year N-1 (18)	Category enabling activity (20)	Category transitional activity (21)
Text		*USD*	*%*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*%*	*E*	*T*
A. TAXONOMY ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy aligned)																			
CapEx of environmentally sustainable activities (taxonomy aligned) (A.1)		0	0%							Y	Y	Y	Y	Y	Y	Y	%		
Enabling activities		0	0%														%	E	
Transitional activities		0	0%														%		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not taxonomy aligned activities)																			
Text		*USD*	*%*	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*										
Renovation of existing buildings	7.2 CCM/ CCA	**105,466**	0.06%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Manufacture of hydrogen	3.10 CCM/CCA	**4,926,525**	2.64%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Manufacture of organic basic chemicals	3.14 CCM/CCA	**8,922,897**	4.79%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Construction, extension and operation of water collection, treatment and supply systems	5.1 CCM/CCA	**98,654**	0.05%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Construction, extension and operation of wastewater collection and treatment	5.3 CCM/CCA	**31,058**	0.02%	EL	EL	N/EL	N/EL	N/EL	N/EL										
District heating/cooling distribution	4.15 CCM/CCA	**275,578**	0.15%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system	4.31 CCM/ CCA	**2,607,717**	1.40%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Transmission and distribution of electricity	4.9 CCM/ CCA	**1,692,077**	0.91%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Remediation of legally non-conforming landfills and abandoned or illegal waste dumps	2.3 PPC	**0**	0.00%	EL	EL	N/EL	N/EL	N/EL	N/EL										
CapEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy aligned activities) (A.2)		**18,659,972**	10.02%														%		
A. Total CapEx (A.1+A.2)		**18,659,972**	10.02%														%		
B. TAXONOMY NON ELIGIBLE ACTIVITIES																			
CapEx of taxonomy non eligible activities		**167,610,332**	89.98%																
TOTAL (A+B)		**186,270,304**	100%																

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

KPI – CAPEX (RON)

fiscal year		Year 2024		Substantial Contribution Criteria						DNSH criteria ('Does no significant harm')									
Economic activities (1)	Code (2)	Absolute CapEx (3)	Proportion of CapEx, year N (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular Economy (15)	Biodiversity and ecosystems (16)	Minimum safeguards (17)	Taxonomy aligned proportion of total CapEx, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Text		RON	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy aligned)																			
CapEx of environmentally sustainable activities (taxonomy aligned) (A.1)		0	0%							Y	Y	Y	Y	Y	Y	Y	%		
Enabling activities		0	0%														%	E	
Transitional activities		0	0%														%		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not taxonomy aligned activities)																			
Text		RON	%	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Renovation of existing buildings	7.2 CCM/ CCA	**503,789**	0.06%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Manufacture of hydrogen	3.10 CCM/CCA	**23,533,024**	2.64%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Manufacture of organic basic chemicals	3.14 CCM/CCA	**42,622,896**	4.79%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Construction, extension and operation of water collection, treatment and supply systems	5.1 CCM/CCA	**471,249**	0.05%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Construction, extension and operation of wastewater collection and treatment	5.3 CCM/CCA	**148358**	0.02%	EL	EL	N/EL	N/EL	N/EL	N/EL										
District heating/cooling distribution	4.15 CCM/CCA	**1,316,381**	0.15%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system	4.31 CCM/ CCA	**12,456,542**	1.40%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Transmission and distribution of electricity	4.9 CCM/ CCA	**8,082,715**	0.91%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Remediation of legally non-conforming landfills and abandoned or illegal waste dumps	2.3 PPC	**0**	0.00%	EL	EL	N/EL	N/EL	N/EL	N/EL										
CapEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy aligned activities) (A.2)		**89,134,954**	10.02%														%		
A. Total CapEx (A.1+A.2)		**89,134,954**	10.02%														%		
B. TAXONOMY NON ELIGIBLE ACTIVITIES																			
CapEx of taxonomy non eligible activities		**800,641,033**	89.98%																
TOTAL (A+B)		**889,775,987**	100%																

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ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

KPI – OPEX (USD)

fiscal year		Year 2024		Substantial Contribution Criteria						DNSH criteria ('Does no significant harm')									
Economic activities (1)	Code (2)	Absolute OpEx (3)	Proportion of OpEx, year 2024 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular Economy (15)	Biodiversity and ecosystems (16)	Minimum safeguards (17)	Taxonomy aligned proportion of total OpEx, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Text		*USD*	%	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	%	*E*	*T*
A. TAXONOMY ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy aligned)																			
OpEx of environmentally sustainable activities (taxonomy aligned) (A.1)		0	0%														%		
Enabling activities		0	0%	%	%	%	%	%	%								%	E	
Transitional activities		0	0%	%													%		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not taxonomy aligned activities)																			
Text		*USD*	%	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*										
Renovation of existing buildings	7.2 CCM/ CCA	**0**	0.00%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Manufacture of hydrogen	3.10 CCM/CCA	**1,819,849**	2.81%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Manufacture of organic basic chemicals	3.14 CCM/CCA	**294,378**	0.45%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Construction, extension and operation of water collection, treatment and supply systems	5.1 CCM/CCA	**1,018,697**	1.57%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Construction, extension and operation of wastewater collection and treatment	5.3 CCM/CCA	**1,128,432**	1.74%	EL	EL	N/EL	N/EL	N/EL	N/EL										
District heating/cooling distribution	CCM/CCA	**96,645**	0.15%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system	4.31 CCM/ CCA	**1,023,923**	1.58%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Transmission and distribution of electricity	4.9 CCM/ CCA	**1,453,940**	2.24%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Remediation of legally non-conforming landfills and abandoned or illegal waste dumps	2.3 PPC	**7,619**	0.01%	N/EL	N/EL	N/EL	EL	N/EL	N/EL										
OpEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy aligned activities) (A.2)		**6,843,484**	10.55%														%		
A. Total OpEx (A.1+A.2)		**6,843,484**	10.55%														%		
B. TAXONOMY NON ELIGIBLE ACTIVITIES																			
OpEx of taxonomy non eligible activities		**58,010,874**	89.45%																
TOTAL (A+B)		**64,854,358**	100.00%																

ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
fax: + (40) 241 506 930 | phone: + (40) 241 506 150 | email: office.rafinare@rompetrol.com
www.rompetrol.com

KPI – OPEX (RON)

fiscal year		Year 2024		Substantial Contribution Criteria						DNSH criteria ('Does no significant harm')										
Economic activities (1)	Code (2)	Absolute OpEx (3)	Proportion of OpEx, year 2024 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular Economy (15)	Biodiversity and ecosystems (16)	Minimum safeguards (17)	Taxonomy aligned proportion of total OpEx, year N (18)	Taxonomy aligned proportion of OpEx, year N (19)	Category enabling activity (20)	Category transitional activity (21)
Text		*RON*	*%*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y; N; N/EL*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*%*		*E*	*T*
A. TAXONOMY ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy aligned)																				
OpEx of environmentally sustainable activities (taxonomy aligned) (A.1)		0	0%														%	%		
Enabling activities		0	0%	%	%	%	%	%	%								%	%	E	
Transitional activities		0	0%	%													%	%		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not taxonomy aligned activities)																				
Text		*RON*	*%*	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*	*EL; N/EL*											
Renovation of existing buildings	7.2 CCM/ CCA	**0**	0.00%	EL	EL	N/EL	N/EL	N/EL	N/EL											
Manufacture of hydrogen	3.10 CCM/CCA	**8,693,056**	2.81%	EL	EL	N/EL	N/EL	N/EL	N/EL											
Manufacture of organic basic chemicals	3.14 CCM/CCA	**1,406,184**	0.45%	EL	EL	N/EL	N/EL	N/EL	N/EL											
Construction, extension and operation of water collection, treatment and supply systems	5.1 CCM/CCA	**4,866,114**	1.57%	EL	EL	N/EL	N/EL	N/EL	N/EL											
Construction, extension and operation of wastewater collection and treatment	5.3 CCM/CCA	**5,390,296**	1.74%	EL	EL	N/EL	N/EL	N/EL	N/EL											
District heating/cooling distribution	4.15 CCM/CCA	**461,652**	0.15%	EL	EL	N/EL	N/EL	N/EL	N/EL											
Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system	4.31 CCM/ CCA	**4,891,076**	1.58%	EL	EL	N/EL	N/EL	N/EL	N/EL											
Transmission and distribution of electricity	4.9 CCM/ CCA	**6,945,182**	2.24%	EL	EL	N/EL	N/EL	N/EL	N/EL											
Remediation of legally non-conforming landfills and abandoned or illegal waste dumps	2.3 PPC	**36,394**	0.01%	N/EL	N/EL	N/EL	EL	N/EL	N/EL											
OpEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy aligned activities) (A.2)		**32,689,954**	10.55%														%	%		
A. Total OpEx (A.1+A.2)		**32,689,954**	10.55%														%	%		
B. TAXONOMY NON ELIGIBLE ACTIVITIES																				
OpEx of taxonomy non eligible activities		**277,106,342**	89.45%																	
TOTAL (A+B)		**309,796,296**	100.00%																	

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ROMPETROL RAFINARE SA
215 Năvodari Blvd. Administrative Building, 905700, Năvodari, Constanta, ROMANIA
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Activities related to the nuclear and fossil gas sectors

In accordance with Commission Delegated Regulation (EU) 2022/1214 of 9 March 2022, which amends Delegated Regulation (EU) 2021/2139 concerning economic activities in certain energy sectors and Delegated Regulation (EU) 2021/2178 regarding the publication of specific information about these economic activities, information related to the nuclear and fossil gas sectors is presented in the form of a table, **using the models provided in Annex XII of the Regulation.**

Activities carried out

For the reporting entity KMG International, the following activities carried out in the financial year 2023 and the associated KPIs were identified according to the requirements of Delegated Regulation (EU) 2022/1214 – Annex XII.

Row	**Nuclear energy related activities**	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	No
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	No
Row	**Fossil gas related activities**	
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	No
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels	No
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	Yes

ONGOING ACTIVITIES – Turnover, CAPEX and OPEX

Eligible fossil gas activity - 4.31. Production of thermal energy for heating/cooling from fossil gaseous fuels in an efficient district heating and cooling system

Activity description: There are three steam sources on the Petromidia platform: the COBoiler boiler, the 121 B petrochemical boiler and a flare boiler. The steam produced is used for technological purposes.

ALIGNED ECONOMIC ACTIVITIES

Template 2 Taxonomy-aligned economic activities (denominator)

Template 2 Taxonomy-aligned economic activities (denominator)

KPI – total turnover											
Row	**Economic activities**	Amount and proportion (the information is to be presented in monetary amounts and as percentages)				Amount and proportion (the information is to be presented in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)	Climate change adaptation (CCA)	CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount (USD)	%	Amount (USD) %	Amount (USD) %	Amount (RON)	%	Amount (RON)	%	Amount (RON)	%
1.	**Amount and proportion of taxonomy aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of *Turnover***	0 USD 0%		0 USD 0%	0 USD 0%	0 RON 0%		0 RON 0%		0 RON 0%	
2.	**Amount and proportion of other taxonomy-aligned economic activities** not referred to in row 1 above in the denominator *Turnover***	0 USD 0%		0 USD 0%	0 USD 0%	0 RON 0%		0 RON 0%		0 RON 0%	
3.	**Total** *Turnover (denominator)*	**3,724,825,212 USD 100%**		**0 USD 0%**	**0 USD 0%**	**17,792,745,072 RON 100%**		**0 RON 0%**		**0 RON 0%**	

KPI – CAPEX											
Row	**Economic activities**	Amount and proportion (the information is to be presented in monetary amounts and as percentages)						Amount and proportion (the information is to be presented in monetary amounts and as percentages)			
		CCM + CCA		Climate change mitigation (CCM)	Climate change adaptation (CCA)			CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount (USD)	%	Amount (USD) %	Amount (USD) %			Amount (RON)	%	Amount (RON)	%	Amount (RON)	%
1.	**Amount and proportion of taxonomy aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of** *CAPEX*	0 USD	0%	0 USD	0%	0 USD	0%	0 RON	0%	0 RON	0%	0 RON	0%
2.	**Amount and proportion of other taxonomy-aligned economic activities not referred to in row 1 above in the denominator of CAPEX**	0 USD	0%	0 USD	0%	0 USD	0%	0 RON	0%	0 RON	0%	0 RON	0%
3.	**Total** *CAPEX (denominator)*	**186,270,304 USD**	**100%**	**0 USD**	**0%**	**0 USD**	**0%**	**889,775,986 RON**	**100%**	**0 RON**	**0%**	**0 RON**	**0%**

KPI – OPEX									
Row	**Economic activities**	Amount and proportion (the information is to be presented in monetary amounts and as percentages)				Amount and proportion (the information is to be presented in monetary amounts and as percentages)			
		CCM + CCA		Climate change mitigation (CCM)	Climate change adaptation (CCA)	CCM + CCA		Climate change mitigation (CCM)	Climate change adaptation (CCA)
		Amount (USD)	%	Amount (USD) %	Amount (USD) %	Amount (RON)	%	Amount (RON)	%	Amount (RON)	%
1.	**Amount and proportion of taxonomy aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of** *OPEX*	0 USD 0%		0 USD 0%	0 USD 0%	0 RON 0%		0 RON 0%		0 RON 0%	
2.	**Amount and proportion of other taxonomy-aligned economic activities not referred to in row 1 above in the denominator of OPEX**	0 USD 0%		0 USD 0%	0 USD 0%	0 RON 0%		0 RON 0%		0 RON 0%	
3.	**Total** *OPEX (denominator)*	**64,854,358 USD 100%**		**0 USD 0%**	**0 USD 0%**	**309,796,296 RON 100%**		**0 RON 0%**		**0 RON 0%**	

Template 3 Taxonomy-aligned economic activities (numerator)

KPI – total turnover											
Row	**Economic activities**	Amount and proportion (the information is to be presented in monetary amounts and as percentages)				Amount and proportion (the information is to be presented in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)	Climate change adaptation (CCA)	CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount (USD)	%	Amount (USD) %	Amount (USD) %	Amount (RON)	%	Amount (RON)	%	Amount (RON)	%
1.	**Amount and proportion of taxonomy aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of *Turnover***	0 USD 0%		0 USD 0%	0 USD 0%	0 RON 0%		0 RON 0%		0 RON 0%	
2.	**Amount and proportion of other taxonomy-aligned economic activities** not referred to in row 1 above in the denominator *Turnover***	0 USD 0%		0 USD 0%	0 USD 0%	0 RON 0%		0 RON 0%		0 RON 0%	
3.	**Total** *Turnover (numerator)*	**0 USD**	**0%**	**0 0%**	**0 USD 0%**	**0 RON 0%**		**0 RON 0%**		**0 RON 0%**	

KPI – CAPEX										
Row	**Economic activities**	Amount and proportion (the information is to be presented in monetary amounts and as percentages)				Amount and proportion (the information is to be presented in monetary amounts and as percentages)				
		CCM + CCA		Climate change mitigation (CCM)	Climate change adaptation (CCA)	CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)
		Amount (USD)	%	Amount (USD) %	Amount (USD) %	Amount (RON)	%	Amount (RON)	%	Amount (RON)	%
1.	**Amount and proportion of taxonomy aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of** *CAPEX*	0 USD 0%		0 USD 0%	0 USD 0%	0 RON 0%		0 RON 0%		0 RON 0%	
2.	**Amount and proportion of other taxonomy-aligned economic activities not referred to in row 1 above in the denominator of CAPEX**	0 USD 0%		0 USD 0%	0 USD 0%	0 RON 0%		0 RON 0%		0 RON 0%	
3.	**Total** *CAPEX (numerator)*	0 **USD**	**0%**	**0 USD 0%**	**0 USD 0%**	**0 RON 00%**		**0 RON 0%**		**0 RON 0%**	

KPI – OPEX											
Row	**Economic activities**	Amount and proportion (the information is to be presented in monetary amounts and as percentages)				Amount and proportion (the information is to be presented in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)	Climate change adaptation (CCA)	CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount (USD)	%	Amount (USD) %	Amount (USD) %	Amount (RON)	%	Amount (RON)	%	Amount (RON)	%
1.	**Amount and proportion of taxonomy aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of** *OPEX*	0 USD 0%		0 USD 0%	0 USD 0%	0 RON 0%		0 RON 0%		0 RON 0%	
2.	**Amount and proportion of other taxonomy-aligned economic activities not referred to in row 1 above in the denominator of OPEX**	0 USD 0%		0 USD 0%	0 USD 0%	0 RON 0%		0 RON 0%		0 RON 0%	
3.	**Total** *OPEX (denominator)*	0 **USD**	**0%**	**0 USD 0%**	**0 USD 0%**	**0 RON 0%**		**0 RON 0%**		**0 RON 0%**	

9 ECONOMIC ACTIVITIES ELIGIBLE BUT NOT ALIGNED

Template 4 Taxonomy-eligible but not taxonomy-aligned economic activities

KPI – total turnover											
Row	**Economic activities**	Amount and proportion (the information is to be presented in monetary amounts and as percentages)				Amount and proportion (the information is to be presented in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)	Climate change adaptation (CCA)	CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount (USD)	%	Amount (USD) %	Amount (USD) %	Amount (RON)	%	Amount (RON)	%	Amount (RON)	%
1.	**Amount and proportion of taxonomy eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of turnover**	0 USD 0%		0 USD 0%	0 USD 0%	0 RON 0%		0 RON 0%		0 RON 0%	
2.	**Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in row 1 above in the denominator of turnover**	**0 USD 0 %**		0 USD 0%	0 USD 0%	**0 RON 0%**		**0RON 0%**		**0 RON 0%**	
3.	**Total amount and proportion of taxonomy eligible but not taxonomy aligned economic activities in the denominator of turnover**	**8,022,827 USD**	**0.215%**	**8,022,827 USD 0.215%**	**0 USD 0%**	**38,323,439 RON**	**0.215%**	**38,323,439 RON 0.215%**		**0 RON 0%**	

KPI – CAPEX											
Row	Economic activities	Amount and proportion (the information is to be presented in monetary amounts and as percentages)				Amount and proportion (the information is to be presented in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)	Climate change adaptation (CCA)	CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount (USD)	%	Amount (USD) %	Amount (USD) %	Amount (RON)	%	Amount (RON)	%	Amount (RON)	%
1.	**Amount and proportion of taxonomy eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of CAPEX**	**2,607,617 USD 1.41%**		**2,607,617 USD 1.41%**	**0 USD 0%**	***12,456,542*** RON		***12,456,542*** RON %		0 RON 0%	
2.	**Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in row 1 above in the denominator of CAPEX**	**16,052,355 USD 8.61%**		**16,052,355 USD 8.61%**	**0 USD 0%**	**76,678,412 RON**		**76,678,412 RON**		**0 RON 0%**	
3.	**Total amount and proportion of taxonomy eligible but not taxonomy aligned economic activities in the denominator of CAPEX**	**18,659,972 USD**	**10.02%**	**18,659,972 USD 10.02%**	**0 USD 0%**	**89,134,954 RON**		**89,134,954 RON**		**0 RON 0%**	

KPI – OPEX											
Row	Economic activities	Amount and proportion (the information is to be presented in monetary amounts and as percentages)				Amount and proportion (the information is to be presented in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)	Climate change adaptation (CCA)	CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount (USD)	%	Amount (USD) %	Amount (USD) %	Amount (RON)	%	Amount (RON)	%	Amount (RON)	%
1.	**Amount and proportion of taxonomy eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of OPEX**	**1,023,923 USD 1.58%**		**1,023,923 USD 1.58%**	**0 USD 0%**	**4,891,076 RON**		**4,891,076 RON**		**0 RON 0%**	
2.	**Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in row 1 above in the denominator of OPEX**	**5,819,561 USD 8.97%**		**5,819,561 USD 8.97%**	**0 USD 0%**	**31,666,031 RON**		**31,666,031 RON**		**0 RON 0%**	
3.	**Total amount and proportion of taxonomy eligible but not taxonomy aligned economic activities in the denominator of OPEX**	**6,843,484 USD**	**10.55%**	**6,843,484 USD 10.55%**	**0 USD 0%**	**32,689,954 RON**		**32,689,954 RON**		**0 RON**	

10 NON-ELIGIBLE ECONOMIC ACTIVITIES

Template 5 Taxonomy non-eligible economic activities

	KPI – turnover			
Row	**Economic activities**	**Amount (USD)**	Amount (RON)	**Percent**
1.	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of turnover	0 USD	0 RON	0%
2.	Amount and proportion of economic activity referred to in row 2 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of turnover	0 USD	0 RON	0%
3.	Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of turnover	0 USD	0 RON	0%
4.	Amount and proportion of economic activity referred to in row 4 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of turnover	0 USD	0 RON	0%
5.	Amount and proportion of economic activity referred to in row 5 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of turnover	0 USD	0 RON	0%
6.	Amount and proportion of economic activity referred to in row 6 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of turnover	0 USD	0 RON	0%

7.	**Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of turnover**	3,716,802,385.27 USD	17,755,801,055 RON	99.79%
8.	**Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of the turnover**	3,716,802,385.27 USD	0 RON	99.79%

	KPI – CAPEX			
Row	**Economic activities**	**Amount (USD)**	**Amount (RON)**	**Percent**
1.	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of CAPEX	0 USD	0 RON	0%
2.	Amount and proportion of economic activity referred to in row 2 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of CAPEX	0 USD	0 RON	0%
3.	Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of CAPEX	0 USD	0 RON	0%
4.	Amount and proportion of economic activity referred to in row 4 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of CAPEX	0 USD	0 RON	0%
5.	Amount and proportion of economic activity referred to in row 5 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of CAPEX	0 USD	0 RON	0%
6.	Amount and proportion of economic activity referred to in row 6 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of CAPEX	0 USD	0 RON	0%
7.	**Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of CAPEX**	167,610,332 USD	800,641,032 RON	89.98%
8.	**Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of CAPEX**	167,610,332 USD	800,641,032 RON	89.98%

	KPI – OPEX			
Row	**Economic activities**	**Amount (USD)**	**Amount (RON)**	**Percent**
1.	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of OPEX	0 USD	0 RON	0%
2.	Amount and proportion of economic activity referred to in row 2 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of OPEX	0 USD	0 RON	0%
3.	Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of OPEX	0 USD	0 RON	0%
4.	Amount and proportion of economic activity referred to in row 4 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of OPEX	0 USD	0 RON	0%
5.	Amount and proportion of economic activity referred to in row 5 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of OPEX	0 USD	0 RON	0%
6.	Amount and proportion of economic activity referred to in row 6 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of OPEX	0 USD	0 RON	0%
7.	**Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of OPEX**	58,010,874 USD	277,106,342 RON	89.45%

8.	**Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of OPEX**	58,010,874 USD	277,106,342 RON	89.45%