HELLENiQ
PETROLEUM

HELLENiQ PETROLEUM SINGLE-MEMBER S.A.

Summary of Financial Information

for the three-month period ended

31 March 2026

General Commercial Registry
No.162093601000

Registered Office
8A, Chimarras str., 151 25,
Maroussi, Attiki, Greece

HELLENiQ
ENERGY

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I. General Information

HELLENIC PETROLEUM SINGLE-MEMBER S.A. (the "Company") operates in the energy sector in Greece and its activities include refining and marketing of oil products and production and marketing of petrochemical products. The Company was established on 3 January 2022, after the demerger by way of hive-down of the refining, supply and trading of oil products and petrochemicals sector of former HELLENIC PETROLEUM S.A. (presently HELLENiQ ENERGY Holdings S.A.), as detailed in the Company's annual financial statements of its 1st fiscal year 3 January to 31 December 2022.

The Company is incorporated in Greece, with an indefinite corporate life and the address of its registered office is 8A Chimarras Str. Maroussi, 15125 Greece. The Company is a wholly owned subsidiary of HELLENiQ ENERGY Holdings S.A., listed on the Main Market of the Athens Stock Exchange and the London Stock Exchange through Global Depositary Receipts (GDRs). Based on IFRS 10 par.4 and Law 4308/2014 article 33, the Company is not required to publish consolidated financial statements as the Company and all its subsidiaries and associates are consolidated in the financial statements of the parent company HELLENiQ ENERGY Holdings SA. (Head office Maroussi Attica, Chimarras 8A, CRN 296601000).

The summary of financial information (the "financial information") presented is not intended to meet the criteria of IAS 34 and does not constitute Interim Financial Reporting as defined by IAS 34. Nevertheless, the accounting policies applied in the preparation of the financial information are the same with the ones applied for the Annual Financial statements of HELLENIC PETROLEUM SINGLE-MEMBER S.A., for the year ended 31 December 2025 and can be found in the Company's website FINANCIAL STATEMENTS HELLENIC PETROLEUM SINGLE-MEMBER S.A. (helpe.gr).

Moreover, the interim consolidated financial information of the HELLENiQ ENERGY Group can be found at the Group's website (helleniqenergy.gr) and include the list of investments in subsidiaries, associates and joint ventures.

The financial information presents the financial position, results of operations and cash flows of the Company and formed part of the interim consolidated financial statements of HELLENiQ ENERGY Holdings S.A. for the three-month period ended 31 March 2026.

II. Interim Condensed Statement of Financial Position

	As at	
	31 March 2026	31 December 2025
ASSETS		
Non-current assets		
Property, plant and equipment	2.830.120	2.763.826
Right-of-use assets	15.346	15.323
Intangible assets	96.150	59.520
Investments in subsidiaries and associates	23.933	23.933
Loans, advances and long-term assets	4.855	15.400
	2.970.404	**2.878.002**
Current assets		
Inventories	1.327.303	1.100.103
Trade and other receivables	800.403	631.614
Income tax receivable	41.889	33.631
Derivative financial instruments	45.039	3.116
Cash and cash equivalents	245.967	498.243
	2.460.601	**2.266.707**
Total assets	**5.431.005**	**5.144.709**
EQUITY		
Share capital and share premium	552.673	552.673
Reserves	269.015	241.146
Retained Earnings	573.437	410.596
Total equity	**1.395.125**	**1.204.415**
LIABILITIES		
Non-current liabilities		
Interest bearing loans and borrowings	2.200.975	1.992.702
Lease liabilities	8.706	8.475
Deferred income tax liabilities	138.480	134.041
Retirement benefit obligations	132.325	132.648
Provisions	17.002	17.574
Other non-current liabilities	4.336	4.476
	2.501.824	**2.289.916**
Current liabilities		
Trade and other payables	1.174.506	1.412.844
Derivative financial instruments	21.105	5.564
Income tax payable	162.080	68.555
Interest bearing loans and borrowings	46.486	88.358
Lease liabilities	5.873	6.165
Dividends payable	124.006	68.892
	1.534.056	**1.650.378**
Total liabilities	**4.035.880**	**3.940.294**
Total equity and liabilities	**5.431.005**	**5.144.709**

III. Interim Condensed Statement of Comprehensive Income

	For the three-month period ended	
	31 March 2026	**31 March 2025**
Revenue from contracts with customers	**2.162.862**	**2.483.360**
Cost of sales	(1.685.638)	(2.369.164)
Gross profit/(loss)	**477.224**	**114.196**
Selling and distribution expenses	(43.086)	(43.209)
Administrative expenses	(30.202)	(30.048)
Other operating income and other gains	2.668	3.387
Other operating expense and other losses	(1.559)	(7.066)
Operating profit/(loss)	**405.045**	**37.260**
Finance income	3.263	1.407
Finance expense	(21.422)	(23.476)
Lease finance cost	(143)	(107)
Currency exchange gains/(losses)	(5.291)	(2.241)
Profit/(Loss) before income tax	**381.452**	**12.843**
Income tax	(89.525)	(3.927)
Profit/(Loss) for the year	**291.927**	**8.916**
Other comprehensive income/(loss), that may be reclassified subsequently to profit or loss (net of tax):		
Fair value gains/(losses) on cash flow hedges	30.256	(1.785)
Recycling of (gains)/losses on hedges through comprehensive income	(2.387)	-
Other Comprehensive income/(loss) for the year, net of tax	**27.869**	**(1.785)**
Total comprehensive income/(loss) for the year	**319.796**	**7.131**

IV. Interim Condensed Statement of Cash Flows

	For the three-month period ended	
	31 March 2026	**31 March 2025**
Cash flows from operating activities		
Cash generated from / (used in) operations	(207.557)	(345.169)
Income tax (paid) / received	(8.258)	(222.806)
Net cash generated from / (used in) operating activities	**(215.815)**	**(567.975)**
Cash flows from investing activities		
Purchase of property, plant and equipment & intangible assets	(100.930)	(49.166)
Interest received	1.703	1.407
Net cash generated from / (used in) investing activities	**(99.227)**	**(47.759)**
Cash flows from financing activities		
Interest paid	(20.031)	(26.743)
Dividends paid	(74.772)	(99.205)
Proceeds from borrowings	424.125	725.000
Repayments of borrowings	(266.548)	(87.785)
Payment of lease liabilities - principal	(2.085)	(2.267)
Payment of lease liabilities - interest	(143)	(107)
Net cash generated from / (used in) financing activities	**60.546**	**508.893**
Net increase / (decrease) in cash and cash equivalents	**(254.496)**	**(106.841)**
Cash and cash equivalents at the beginning of the year	**498.243**	**324.256**
Exchange (losses)/gains on cash and cash equivalents	2.220	(2.241)
Net increase / (decrease) in cash and cash equivalents	(254.496)	(106.841)
Cash and cash equivalents at the end of the year	**245.967**	**215.174**