

DFM ESG Metrics Index

Metric	Indicator	Corresponding GRI standards	The 2025 results or the location in the report
ENVIRONMENTAL			
E1. GHG Emissions	E1.1) Total amount of Scope 1 emissions	GRI 305: Emissions 2016	E1.1) 3,302.5 tCO ₂ e (BPGIC) ¹ , 55,862 tCO ₂ e (GULFNAV – chemical tankers only) E1.2) N/A E1.3) N/A E1.4) Environmental Stewardship in Maritime Activities; On-shore Environmental Stewardship
	E1.2) Total amount of Scope 2 emissions		
	E1.3) Total amount of Scope 3 emissions		
	E1.4) Please describe investments, initiatives and projects to reduce CO ₂ emissions		
E2. Emissions Intensity	E2.1) GHG emissions intensity	GRI 305: Emissions 2016	E2.1) 0.0008042 tCO ₂ e per tonne of storage (BPGIC) E2.2) 0.00001427 tCO ₂ e per tonne of storage (BPGIC)
	E2.2) Non-GHG emissions intensity		
E3. Energy Usage	E3.1) Total amount of direct energy consumed	GRI 302: Energy 2016	E3.1) 3,346.7 MWh (BPGIC), 210,000 MWh (GULFNAV – fuel consumption for chemical tankers only) E3.2) N/A
	E3.2) Total amount of indirect energy consumed		
E4. Energy Intensity	E4.1) Direct energy use intensity	GRI 302: Energy 2016	E4.1) 0.0015 MWh per tonne of storage (BPGIC) E4.2) N/A E4.3) Environmental Stewardship in Maritime Activities; On-shore Environmental Stewardship
	E4.2) Total indirect energy usage per output scaling factor		
	E4.3) Please describe investments, initiatives and projects to reduce energy consumption and increase energy efficiency.		
E5. Energy Mix	E5.1) Renewable energy used	GRI 302: Energy 2016	E5.1) 1% (BPGIC) E5.2) 99% (BPGIC)
	E5.2) Non-renewable energy used GJ, MWh or %		
E6. Water and Effluents	E6.1) Total amount of water withdrawn	GRI 303: Water and Effluents 2018	E6.1) 4,706.09 m ³ (BPGIC) E6.2) 1,040.89 m ³ (BPGIC), 6,900 m ³ (GULFNAV) E6.3) 3,665.2 m ³ (BPGIC), 3,000 m ³ (GULFNAV) E6.4) N/A E6.5) 0 (BPGIC) E6.6) N/A
	E6.2) Total amount of water discharged		
	E6.3) Total amount of water consumed (If possible, a breakdown by source: surface water, groundwater, seawater, etc.)		
	E6.4) Water intensity		
	E6.5) Water recycled		
	E6.6) Please describe investments, initiatives and projects to reduce water consumption and increase water recycling.		
E7. Waste	E7.1) Total amount of waste generated (if possible, broken down by Hazardous and Non-hazardous)	GRI 306: Waste 2020	E7.1) 1,113.75 tonnes (BPGIC), 135 tonnes (GULFNAV) E7.2) 0 (BPGIC) E7.3) 1,113.75 tonnes (BPGIC), 177 tonnes (GULFNAV) E7.4) 0 E7.5) On-shore Environmental Stewardship
	E7.2) Total amount of waste diverted from disposal (if possible, broken down by Hazardous and Non-hazardous)		
	E7.3) Total amount of waste directed to disposal (if possible, broken down by Hazardous and Non-hazardous)		
	E7.4) Total amount of spills		
	E7.5) Please describe investments, initiatives and projects to reduce waste generation consumption and to increase waste recycling.		

¹ BPGIC entered the reporting perimeter of GULFNAV on 27 November 2025. All the figures related to BPGIC cover only the period during which the Company was within the GULFNAV reporting perimeter.

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E8. Environmental Management	E8.1) Does your company follow a formal Environmental Policy?	GRI 2-23 Policy commitments GRI 2-24 Embedding policy commitments	E8.1) No E8.2) No E8.3) Yes, the Group is certified by ISO 14001:2015 E8.4) No E8.5) 0
	E8.2) Does your company follow specific waste, water, energy and recycling polices?		
	E8.3) Does your company adopt recognized environment and energy management systems such as ISO14001 and ISO50001?		
	E8.4) Does your company have targets in place for the environment, energy, water and waste?		
	E8.5) Please indicate if any fines were received (> USD10000) for non-compliance with laws and regulations regarding environmental management during the last reporting period.		
E9. Climate Risk Management and Oversight	E9.1) Please describe the climate-related risks and opportunities that could reasonably be expected to affect your company's prospects. Also explain, for each climate-related risk your organization has identified, whether your organization considers the risk to be a climate-related physical risk or transition risk.	GRI 102: Climate Change 2025	E9.1-9.13) Given the organisational change related to the acquisition of BPGIC, the Group has not as yet developed its climate-related policy or identified climate-related risks and opportunities, but intends to do so in the next reporting periods.
	E9.2) Please describe the current and anticipated impacts of climate-related risks and opportunities on your company's business model and value chain.		
	E9.3) How has your company responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including the plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation?		
	E9.4) What are the current effects, during the reporting period, of climate-related risks and opportunities on your company's financial position, financial performance and cash flows?		
	E9.5) Please describe the processes and policies your company uses to identify, assess, prioritize and monitor climate-related risks, and the inputs and parameters used in these processes.		
	E9.6) Please indicate if and how your company uses climate-related scenario analysis to identify and assess climate-related risks.		
	E9.7) Which governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) is responsible for oversight of climate-related risks and opportunities?		
	E9.10) How does the body or individual consider climate-related risks and opportunities when overseeing your company's strategy?		
	E9.11) Are performance metrics related to climate targets included in remuneration policies? If so, how?		
	E9.12) Has your company delegated the role of overseeing climate-related risks and opportunities to a specific management-level position or committee, and how is oversight over this role or committee exercised?		
	E9.13) Please disclose any quantitative and qualitative climate-related targets to monitor progress towards strategic goals, incl. any GHG emissions targets and specify the metric used to set the target.		
E10. Biodiversity	E10.1) Please share the number of operational sites owned, managed and/or leased in or adjacent to protected areas and areas of high biodiversity value. E10.2) Please describe the significant impacts of activities, products and services on biodiversity.	GRI 304: Biodiversity 2016	E10.1, E10.2) The Group doesn't work in or adjacent to protected areas and has an insignificant impact on biodiversity.
SOCIAL			
S1. CEO pay ratio	S1.1) Please share the ratio of CEO total compensation to median full-time employee (FTE) total compensation. S1.2) Does your company report this metric (above) in any regulatory filings?	GRI 2-21 Annual total compensation ratio	S1.1) 17.5:1 (GULFNAV) S1.2) Yes
S2. Breakdown with Staff	S2.1) Please share the total enterprise headcount held by full-time employees (broken down by gender, age and seniority level).	GRI 2-7 Employees GRI 2-8 Workers who are not employees	S2.1) 37 (GULFNAV; for the breakdown please refer to Employees) S2.2) 0 (GULFNAV) S2.3) 0 (GULFNAV) S2.4) 0 (GULFNAV)
	S2.2) Please share the total enterprise headcount held by part-time employees (broken down by gender, age and seniority level).		
	S2.3) Please share the total enterprise headcount held by contractors and consultants.		
	S2.4) Please share the total of national employees (broken down by gender, age and seniority level).		

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S3. Employee Turnover and New Hires	S3.1) Year-over-year change for full-time employees (broken down by gender, age, and seniority level)	GRI 401-1 New employee hires and employee turnover	S3.1) In 2025, the headcount increased by 5.7%. The number of male employees remained unchanged, while the number of female employees increased by 40%, from 5 to 7. In addition, in 2025 the Company added one employee in each of the following age groups: 18–29 and 51+ (GULFNAV). S3.2) 0 (GULFNAV) S3.3) 0 (GULFNAV) S3.4) In 2025, the Company hired half as many new employees as in 2024. The number of men hired decreased by 78%, from 9 to 2, while the number of women hired increased from 1 to 3 (GULFNAV).
	S3.2) Year-over-year change for part-time employees		
	S3.3) Year-over-year change for contractors and consultants		
	S3.4) Year-over-year of new hires (broken down by age, gender, and seniority level)		
S4. Gender Diversity and Equality	S4.1) Total enterprise headcount held by men and women	GRI 2-7 Employees	S4.1) 30 men, 7 women (GULFNAV)
	S4.2) Total entry and mid-level positions held by men and women	GRI 405: Diversity and Equal Opportunity 2016	S4.2) 13 men, 4 women (GULFNAV)
	S4.3) Total senior and executive-level positions held by men and women		S4.3) 17 men, 3 women (GULFNAV)
	S4.4) The ratio of median male employee compensation to median female employee compensation		S4.4) 1.03:1 (GULFNAV)
	S4.5) Please describe your company's initiatives or programs to support the recruitment and retention of female employees and to help female employees advance to management positions.		S4.5) Diversity, Inclusion, and Human Rights
S5. Human Rights	S5.1) Does your company follow a harassment and non-discrimination policy?	GRI 2-23 Policy commitments	S5.1) No, but the relevant topics are included in the Code of Conduct.
	S5.2) Does your company have a formal grievance mechanism in place?	GRI 2-24 Embedding policy commitments	S5.2) Diversity, Inclusion, and Human Rights
	S5.3) Does your company follow a child and forced labor policy?		S5.3) No
	S5.4) Does your company follow a human rights policy?		S5.4) No
	S5.5) Does your company provide training on human rights and related internal policies for your employees?		S5.5) N/A
S6. Health and Safety	S6.1) Does your company follow an occupational health and safety policy?	GRI 403: Occupational Health and Safety 2018	S6.1) The Group has clear health and safety procedures and KPIs described in internal documents.
	S6.2) Does your company adopt a recognized health and safety management system such as ISO45001?		S6.2) Yes, ISO 45001:2018 (BPGIC)
	S6.3) Please share the total employee and total contractors (if available) person-hours.		S6.3) N/A
	S6.4) Please share the total employee fatalities, with a breakdown of gender.		S6.4) 0
	S6.5) Please share the employee lost time injury (LTI), with a breakdown of gender.		S6.5) 0
	S6.6) Please share the lost time injury frequency (LTIF), with a breakdown of gender.		S6.6) 0
	S6.7) Please share the total health and safety training provided to employees.		S6.7) N/A
S7. Training and Development	S7.1) Please share the average annual training hours allocated per employee, with a breakdown of gender and employment category.	GRI 404: Training and Education 2016	S7.1) 5 hours per employee (BPGIC)
	S7.2) Please share the total hours of training per employee on sustainability policies and practices, including human rights.		S7.2) N/A
S8. Community Engagement	S8.1) Please share the total amount invested in the community, including philanthropy, donations and sponsorships.	GRI 413: Local Communities 2016	S8.1) N/A
	S8.2) Please share the total employee volunteering completed during the reporting period.		S8.2) 27 hours per employee (BPGIC)
GOVERNANCE			
G1. Board Diversity	G1.1) Total board seats occupied by men and women	GRI 405: Diversity and Equal Opportunity 2016	G1.1) 5 men, 1 woman
	G1.2) Total committee chairs occupied by men and women		G1.2) 3 men, 0 women

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G2. Board Independence	G2.1) Does the company prohibit the CEO from serving as board chair?	GRI 2-11 Chair of the highest governance body	G2.1) Yes
	G2.2) Please share the total board seats occupied by independents.		G2.2) 6 seats out of 6
G3. Collective Bargaining	G3.1) Please share the total enterprise headcount covered by collective bargaining agreement(s).	2-30 Collective bargaining agreements	G3.1) N/A
G4. Supply Chain Management	G4.1) Do your vendors or suppliers follow a Code of Conduct?	GRI 308: Supplier Environmental Assessment 2016 GRI 414: Supplier Social Assessment 2016	G4.1) N/A
	G4.2) If yes, what percentage of your suppliers are formally certified and compliant with the Code?		G4.2) N/A
	G4.3) Please share the suppliers that underwent a supplier's environmental audit during the reporting period.		G4.3) N/A
	G4.4) Please share the suppliers that underwent a supplier's social audit during the reporting period.		G4.4) N/A
	G4.5) Please share the new suppliers receiving warnings due to the environmental/social screening.		G4.5) N/A
G5. Ethics and Anti-corruption	G5.1) Does your company follow an Ethics and Anti-Corruption policy?	GRI 205: Anti-corruption 2016	G5.1) Yes
	G5.2) Please share the workforce formally compliant with the Anti-Corruption Policy.		G5.2) Yes
	G5.3) Please share the confirmed incidents of corruption during the reporting period.		G5.3) 0
	G5.4) Please share the corrective measures taken corresponding to the confirmed incidents of corruption (in case of any).		G5.4) N/A
G6. Data Security	G6.1) Does your company follow a Data Privacy policy?	GRI 418: Customer Privacy 2016	G6.1) Yes, the Security Information Policy
	G6.2) Has your company taken steps to comply with GDPR rules or similar standards?		G6.2) N/A
	G6.3) Data security breaches during the reporting period (if any)		G6.3) 0
G7. Sustainability Risks, Opportunities and Governance	G7.1) Describe the sustainability-related risks and opportunities that could reasonably be expected to affect your organization's prospects.	IFRS 5-1	G7.1-7.11) Given the organisational change related to the acquisition of BPGIC, the Group has not as yet identified sustainability-related risks and opportunities, but intends to do so in the next reporting periods.
	G7.2) Describe the current and anticipated impacts of sustainability-related risks and opportunities on your organization's business model and value chain.		
	G7.3) Describe how your organization responded to, and plans to respond to, sustainability-related risks and opportunities in its strategy and decision-making.		
	G7.4) Describe the current and anticipated effects (during the reporting period) of sustainability-related risks and opportunities on your organization's business model, financial position, performance, and cash flows. How are these risks considered in financial planning (current financial effects)?		
	G7.5) Describe the processes and policies your organization uses to identify, assess, prioritize, and monitor sustainability-related risks, and the inputs and parameters used in these processes.		
	G7.6) How are the processes for identifying, assessing, prioritizing and monitoring sustainability-related risks and opportunities integrated into and informing your organization's overall enterprise risk management process?		
	G7.7) Which governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) is responsible for oversight of sustainability-related risks and opportunities?		
	G7.8) How does the body or individual consider sustainability-related risks and opportunities when overseeing your organization's strategy?		
	G7.9) Are performance metrics related to these targets included in remuneration policies? If so, how?		
	G7.10) Has your organization delegated the role of overseeing sustainability-related risks and opportunities to a specific management-level position or committee, and how is oversight over this role or committee exercised?		
	G7.11) What metrics does your organization use to measure and monitor each sustainability-related risk or opportunity identified above?		
G9. External Assurance	G9.1) Are your sustainability disclosures assured or validated by a third party?	GRI 2-5 External assurance	G9.1) No