



## HEDNO's Environmental Policy

HEDNO's BoD Decision 44/19.12.2024

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## Policy's Timeline

- **Initial Drafting of the policy** : Compliance Department (ComD) and Network Department (ND) on December 2024
- **Adoption of the Policy** : HEDNO's BoD Decision 44/19.12.2024
- **Date of Adoption- entry into force of the Policy** :
- **Revisions of the Policy** :

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## 1. Introduction

### 1.1. Purpose of the policy

This Environmental Policy commits HEDNO S.A (hereinafter, HEDNO S.A., or HEDNO, or the Company) with respect to environmental protection issues which include, among others, the protection of biodiversity, pollution prevention, climate change mitigation, achieving carbon neutrality, and the circular economy.

For HEDNO, environmental protection is a fundamental value of its corporate culture and an important parameter in shaping strategic actions aimed at improving its environmental performance, creating a sustainable and climate-resilient network and promoting green growth across its activities. The Environmental Policy is established, implemented and reviewed to provide the framework for the achievement of environmental objectives and the continuous improvement of the Company's environmental footprint.

### 1.2. Focus Areas

With this Policy, HEDNO aims in particular at the following:

- To contribute actively to the achievement of major environmental goals set on a EU and national level, especially those related to the electricity market and HEDNO's activities.
- To improve and enhance the Company's overall environmental performance, including actions related to energy efficiency and HEDN's overall performance.
- To detect timely and address appropriately environmental risks related to the Company's activities.
- To minimize the potential impact of the aforementioned environmental risks.
- To empower HEDNO's Corporate Social Responsibility, while strengthening HEDNO's cooperation with stakeholders on environmental issues.
- To ensure proper and efficient monitoring and reporting framework along with a clear and functional organizational structure within the Company as for environmental issues.
- To contribute to increasing the value of the company.

HEDNO recognizes the importance of identifying, assessing, managing and mitigating environmental risk risks across HEDNOs operations that could lead to financial or reputational damage. The implementation of

environmental policy promotes the transition to an environmentally sustainable economy ensuring business continuity.

### 1.3. Commitment of the company

The Company's Environmental Policy is a comprehensive commitment to promote, monitor and ensure compliance with national and EU environmental legislation, as well as to comply with regulatory requirements and provisions, aiming at the adoption of International Standards and recognized good practices. The Company is committed to promote environmental management, applying proactive measures to mitigate environmental impacts, protecting biodiversity and ecosystems. In addition, the Company focuses on embedding a culture of environmental awareness at all levels of the Company, ensuring that every employee, Department and area of its operation or third-party partner is aligned with the core principles.

Furthermore, HEDNO demonstrates a high level of commitment and environmental responsibility through the implementation of effective environmental monitoring and control procedures. The commitment extends both within the Company and to any third party working with the Company, regardless of the contract or framework, such as but not limited to all kinds of contractors and other service providers as well as their associates or subcontractors and third parties in general who have access to the Company's services or systems, ensuring that all parties involved adhere to the same environmental standards.

The environmental dimension is incorporated in every aspect of the strategy of HEDNO and is aligned with the PPC Group's Environmental Policy. The Company is committed to a process of continuous improvement of its environmental performance through the continuous review and updating of processes while adopting best practices, digital transformation and technological innovations, research and development. In this way, HEDNO is constantly seeking new ways to mitigate its impact on the environment, conserve natural resources and enhance the sustainability of its activities.

## 2. Scope

This Policy applies to every field of the Company's activity, such as indicatively the general management of the Hellenic Energy Distribution Network (HEDN), the operation, expansion and/or maintenance of it, the other activities of the Company, all the Company's housing issues, offices, support services, explicitly including all kinds of contracting and subcontracting activities of the Company.

This Policy is binding on

- 1) the members of the Board of Directors,

- 2) the Company's senior management, whether they are or not members of the Company's Board of Directors,
- 3) all executives of the Company, regardless of their level and the way they are hired,
- 4) employees with a dependent employment relationship,
- 5) those employed under project/independent service/paid assignment contracts,
- 6) those employed through third party service providers, (vii) those employed under training, internships and apprenticeships and
- 7) third parties regardless of the contract or framework, such as but not limited to all kinds of contractors and other service providers who have access to the Company's services or systems.

### 3. Environmental Policy's objectives

The main objective is to facilitate and support the accelerated energy transition to a low-carbon economy, to protect the environment, to achieve carbon neutrality levels by 2040 in line with the PPC Group's objectives across the range of the Company's activities.

The Environmental Policy of HEDNO is established, implemented and kept up to date to provide the framework for the achievement of environmental objectives and the continuous improvement and overall transformation of the PPC Group.

With this Environmental Policy, HEDNO seeks to achieve Strategic Objectives through:

- The application of Environmental, Social and Governance (ESG) criteria/indicators.
- Responding to the new energy and climate objectives of the country, as reflected in the current National Energy and Climate Plan (NECP) and the current National Climate Law.
- Alignment with the new development and environmental strategies of the EU in the effort to transform the EU into a modern, competitive and resource-efficient economy with zero net greenhouse gas emissions by 2050 and with a strategy geared towards the protection and conservation of biodiversity and ecosystems.
- Promoting the principles of the circular economy with a view to maintaining a high rate of recycling, reuse of waste and minimizing its production.
- Protection of soil and water resources.
- Conservation of Natural Resources through the preservation of the value of the natural environment, biodiversity and habitats.
- Sustainable management of materials through life cycle assessment to minimize environmental impacts.

- Continuous improvement in the management of energy resources, waste, air quality and noise.
- The prevention and immediate response to spills and emergencies.
- Environmental awareness and related training of staff.
- Providing low-emission electricity by increasing the penetration of renewable energy sources in the grid, adopting energy efficient solutions and investing in smart grids.
- Reducing greenhouse gas emissions and taking action by implementing a net-zero emissions roadmap, setting validated and science-based Net-Zero targets based on the Science Based Targets initiative (SBTi) Net-Zero Standard, at the pace and scale required by climate science.

#### 4. Main Pillars

The Company, taking into account its pivotal role in the energy market by supporting technological solutions and innovations that are environmentally friendly, adopts the principles of sustainable development and harmonizes the operation of its activities in order to contribute, within the framework of its responsibilities, initiatives and actions, to the achievement of the country's energy and climate objectives, as reflected in the relevant International, EU and national legislation on energy, environmental protection and the fight against Climate Change.

HEDNO's vision for the creation of a sustainable and climate resilient electricity distribution network is based on six (6) fundamental pillars.

##### **Environmental Protection & Management**

The Company will continue and intensify the promotion of circular economy principles, with the aim of maintaining a high rate of recycling and reuse of waste and minimizing its generation, while ensuring that the value of products, materials and natural resources are used and preserved to the maximum extent possible.

##### **Reducing greenhouse gas emissions**

By implementing a zero net emissions roadmap, setting validated and science-based targets in line with the Science-Based Targets initiative (SBTi), HEDNO will reduce emissions associated with network losses and emissions from mobile and stationary equipment to achieve the carbon target by 2040.

##### **Resilience & Adaptation to Climate Change**

The Company is committed to adapt accordingly and to the extent feasible its facilities and activities against all natural risks related to Climate Change,

implementing resilience building actions to mitigate adverse impacts related to existing and future climate conditions. At the same time, it will manage the impacts of extreme events through the adoption of robust and flexible emergency action plans.

#### **Conservation of Natural Resources**

It is committed to protect and preserve the value of the natural environment, biodiversity and ecosystems and their benefits, conserving and enhancing natural capital wherever possible.

#### **Providing low-emission electricity**

HEDNO will enhance the penetration of Renewable Energy Sources (RES) in the Grid, the adoption of energy efficient solutions and investment in smart grids, while improving the reliability and flexibility of the Grid.

#### **Sustainable Materials Management**

It will introduce the use of sustainable materials, following a life cycle assessment to minimize environmental impact, while following a systematic approach to increase the recovery rate of equipment.

### **5. Employees - Partners - Society**

#### **5.1. Corporate Social Responsibility**

Recognizing its impact on the environment, HEDNO sets as a priority the effective environmental management and the reduction of the environmental footprint resulting from its activities, focusing on the development of an environmentally and energy responsible corporate culture.

It promotes the development of clean electricity production and the efficient use of energy through the application of innovative and sustainable technologies. It installs its networks with respect for the specificity of each region, protecting biodiversity and mitigating environmental impacts. It will promote the environmentally sound management of waste and equipment resulting from the construction and operation of installations at the end of their life cycle.

#### **5.2. Compliance with third parties - Contractors**

A general clause is established in all the Company's notices for the compliance of contractors and any subcontractors with environmental legislation, with provision

for the possibility of contract termination and exclusion of the contractor from future tenders in the event of a breach of the law.

The environmental performance of external partners, as well as the Company's staff, is evaluated during the implementation of the projects through the monthly recording of environmental incidents (e.g. transformer oil leakage, biodiversity loss incident) that arise, with the aim of immediate and effective prevention or response.

### **5.3. Training - Employees**

The Company provides and put emphasis on active participation in employee education and awareness programs on sustainability, environmental protection and Climate Change adaptation. Network Department (ND) in cooperation with and with the assistance of the Compliance Department (ComD), will take action in order to implement appropriate training programs regarding this policy.

### **5.4. Communication and actions - Society**

HEDNO participates in initiatives and actions for the protection of the environment and biodiversity and in educational workshops on Climate Change with NGOs, communities and local stakeholders, for the exchange of best practices and procedures. For the Company, giving back to local communities is inextricably linked to its business activity and to this end HEDNO implements important environmental actions whose main beneficiaries are the wider community.

## **6. Implementation of the Policy - Compliance with the Policy**

### **6.1. Environmental Management System**

The main environmental objectives addressed in HEDNOs Policy, focus on environmental protection, conservation of natural resources and biodiversity and carbon neutrality.

HEDNO applies a precautionary approach to environmental and biodiversity protection within strategic actions striving to strengthen environmental performance contributing towards sustainable economic development.

HEDNO aims to be a key facilitator in the transition into a low-carbon economy and achieve carbon neutrality levels by 2040 for assets and operations.

The above objectives will be achieved through the development and the implementation of a robust environmental management system, adopting strategic action plans for biodiversity conservation and net zero emissions.

The action plans for biodiversity and net zero emissions will be reviewed alongside the Environmental Policy and the integrated Environmental Management System on

an annual basis or earlier in case of potential amendments in the legal framework for environmental /biodiversity protection, regulations or standards.

A key element and requirement of an integrated environmental management system is the creation, in the context of the positioning and implementation of an overall corporate strategy, which will be lead to strategic actions on environmental protection issues, the adoption and the implementation of an Environmental Policy, which commits the Company to continuous improvement and prevention of pollution and compliance with the legal framework on environmental protection.

On the basis of this policy, HEDNO, by its competent Network Department (hereinafter, ND), will be able to develop and implement an integrated Environmental Management System (hereinafter, EMS) in accordance with international standards (ISO 14001 or equivalent) to achieve environmental objectives, measure and continuously improve its environmental performance.

The EMS organizes the monitoring, management and ultimately the mitigation/mitigation of environmental impacts associated with the Company's activities and facilities. The certified EMSs related to the Company's activities are structured in three levels, as shown below:

- Environmental Management Manual
- Procedures and forms of the EMS
- EMS Guidelines to include Legislative and Regulatory Provisions, Regulations.

The said EMS will be reviewed at least annually or at any time important evolutions on legal framework, on best practices and on specific parameters and conditions regarding essentially the Company and the electricity market affecting this policy occurred.

## 6.2. Biodiversity Action Plan (BAP)

The protection of biodiversity is inextricably linked to the objectives to combat climate change. By embracing the EU's key actions on biodiversity with a time horizon of 2030, the BAP is committed to integrate biodiversity enhancement and sustainable natural capital management parameters into the Company's strategic and internal decision-making processes through the development of a holistic action plan.

HEDNO's Network Department (ND) is the Competent body in order to conduct and after its approval to implement and monitoring the implementation of the said BAP. The said BAP will be reviewed at least annually or at any time when important evolutions on legal framework, on best practices and on scientific data, practices and solutions affecting this policy occurred.

### 6.3. Action Plan for Net Zero

As a member of the PPC Group, HEDNO participates from 2022 in the international Science Based Targets Initiative (SBTi) initiative for the setting of short and long-term targets for the reduction of greenhouse gas emissions related to its corporate activity based on the Net Zero emissions standard (Net-Zero), thus actively contributing to the effort to limit global warming to 1.5 °C.

Within the framework of the Group targets submitted to the SBTi, the BPA has set targets to reduce direct and indirect greenhouse gas emissions related to fuel and electricity consumption from its activities by the year 2030 and by the year 2040.

Additionally, in the context of this Policy, HEDNO is committed to comply with and actively contribute to the achievement of any other future targets set at EU and national level for the achievement of the objective of Net Zero, aiming to have a key role in the energy green transition by upgrading and developing the Network in support of the above targets.

HEDNO's Network Department (ND) is the Competent body in order to conduct and after its approval to implement and monitoring the implementation of the said Action Plan for Net Zero.

The said BAP will be reviewed at least annually or at any time when important evolutions on legal framework, on best practices and on scientific data, practices and solutions affecting this policy occurred.

### 6.4. Detailed distribution of responsibilities using the RACI table

The RACI (Responsible, Accountable, Consulted, Informed) table is a powerful tool for defining and clarifying roles and responsibilities related to environmental management activities. By assigning specific roles to jobs/teams, the RACI table ensures that every aspect of environmental policy is effectively managed.

This structured approach ensures that responsibilities are clear, preventing duplication and gaps in policy execution. The RACI table should be reviewed and updated regularly to reflect any changes in the Company or its operations in real time.

This structured approach ensures that responsibilities are clear, preventing duplication and gaps in policy delivery. The RACI matrix should be reviewed at least annually or at any time such a review is deemed necessary in order to reflect properly any changes in the Company or its operations in real time. The relevant proposal for review will be conducted by the Network Department, in collaboration with other HEDNO's Departments, including but not limited to the Compliance Department and the Strategic Business Planning & Transformation Department.

The roles are presented on the following RACI matrix.

Roles Task/Activity	CEO / GM & EHS Committee	Network Department	Regions & Areas	Legal/Compliance Department
Review Environmental Policy (EP)	A	R	I	C
Implement EP across Operations	I	A	R	I
Monitor Compliance with Environmental Regulations	I	A	R	C
Monitor and Review Action Plans	I	A	R	C
Track Environmental Performance Against KPIs	I	A	R	I
Waste Management in Alignment with EP	I	A	R	I
Report Environmental Performance (EP Focused)	I	A	A/R	C

Responsible	Accountable	Consulted	Informed
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### Definitions

**Responsible:** The person / function that does the given task. There is one person responsible although others can be delegated to assist in the work required.

**Accountable:** The person / function that is ultimately answerable for the oversight of the task and must sign-off on the work that "responsible provides.

**Consulted:** The person / function whose opinion is sought prior or during a task, decision or action is made. Typically, a SME with whom there is a two-way communication.

**Informed:** The person / function that is kept up-to-date on progress, often only on completion of the task, and with whom there is just one-way communication.

## 7. Monitoring and Reporting - Key Performance Indicators (KPIs)

### 7.1. Performance measurement and monitoring

Continuous monitoring of environmental performance is key to ensuring compliance and identifying areas for improvement. This includes establishing key performance indicators (KPIs) that align with the company's environmental objectives, such as greenhouse gas emissions, environmental incidents, energy consumption and waste generation. Advanced data analytics can be used to analyze performance trends and identify deviations from the defined targets.

Regular monitoring helps to maintain transparency within the Company. By using data collection and monitoring tools, the Company can quickly identify and address any issues that arise, ensuring the Company's environmental performance.

### 7.2. Internal audits

Internal audits, which in the context of this policy shall also include the specific internal control procedure and the specific audit responsibilities to be established by the Environmental Management System, are a critical element of the environmental management system, providing an objective assessment of compliance with environmental policy and applicable regulations. Audits should be carried out periodically to assess the effectiveness of the procedures in place and to identify areas of non-compliance or potential improvement. As part of the audits, documentation of procedures shall be reviewed, facilities shall be inspected, and information shall be collected from personnel. The findings of the audits should be documented in detailed reports, which should include recommendations for corrective actions and improvements.

Regular internal audits contribute to maintaining compliance and to the continuous improvement of the Company's environmental performance.

### 7.3. Report and Contact

Transparent reporting and effective communication are essential for building trust with stakeholders and demonstrating the Company's commitment to proper and effective environmental management. In this context, it is envisaged that regular environmental reports will be prepared by Network Department, in cooperation where necessary with the Compliance Department, which will be communicated internally to the Company, including the Environment and Occupational Health and

Safety Committee and the Sustainability Committee, as well as to third parties - stakeholders, and will describe in detail the performance against the set targets, significant environmental incidents and corrective actions taken.

Internally, communication channels should be established to keep employees informed about environmental policies, procedures and performance. This can be achieved through newsletters, intranet updates and regular meetings.

Stakeholder involvement through open and honest communication promotes a culture of accountability and continuous improvement.

## **8. Monitoring - Review, Update & Continuous Improvement of the Policy**

### **8.1. Regular review of the Policy and its effectiveness**

To maintain the relevance and effectiveness of this Policy, it is considered necessary to implement procedures for periodic review and, if necessary, revision - updating of this Policy. These reviews will be conducted at least annually, or whenever significant changes in the legal framework for environmental protection and/or related operations, regulations or standards occur. In particular, the review process will include, as a minimum, assessing the current policy against actual environmental performance, identifying where the policy may be falling short and incorporating feedback from internal and external stakeholders.

The above process of periodic review and where necessary revision - updating ensures that the Environmental Policy evolves in line with the Company's needs and external environmental conditions. By reviewing the policy systematically and in a timely manner, the Company can ensure that it remains aligned with its environmental objectives and regulatory requirements.

Subject to the specific provisions of article 7 of this Policy, the Network Department in cooperation with and with the assistance of the Compliance Department (ComD), periodically and at least every year or at any time earlier, depending on the needs and any developments in the relevant legal framework, reviews this Policy in order to determine whether there is a need to revise or amend the Policy and which specific provisions of the Policy, in order to ensure that the Policy reflects the best practices and the Company's compliance with the current applicable legal framework.

Network Department (ND) in cooperation with the Compliance Department (ComD), provide, whenever requested, adequate information and reporting regarding issues related to the present Policy and its implementation and, to the extent of their competence, on general environmental protection issues concerning HEDNO, both to the Environmental Health and Safety at Work Committee and to the Company's Sustainability Committee.

## 8.2. Commitment to continuous improvement based on feedback and performance data

Continuous improvement is a fundamental principle of effective environmental management. The Company will use performance data and stakeholder feedback to improve its environmental practices. This includes establishing effective mechanisms to collect and analyze data on environmental performance, such as energy use, greenhouse gas emissions and waste generation. Input from employees, customers, external stakeholders e.g. regulatory bodies and community members can provide valuable information on the effectiveness of the policy and areas for improvement. Utilizing this information, the Company will implement appropriate corrective actions and innovative solutions to address identified issues.

By cultivating a culture of continuous improvement, the Company will improve its environmental performance, reduce risks and contribute more effectively to sustainable development.

## 9. RESPONSIBILITIES

It is the responsibility of each executive to observe this Policy within his/her area of functional responsibility, to set the tone from the top, and to provide guidance to all staff members in his/her area of responsibility.

All staff members and persons in general who fall within the scope of this Policy are responsible for adhering to the principles and rules set out in this Policy.

## 10. Appendix

### Terms and Definitions

Stakeholder: a person or organization that may affect or be affected by a decision or activity.

Inspection: a systematic, independent and documented process for the collection of evidence and its objective evaluation to determine the extent to which the inspection criteria, as defined from time to time, have been met.

Life cycle: a sequence of interrelated stages of a product or service system, from the acquisition or creation of raw materials from natural resources to their final disposal.

Environmental impact: an adverse change to the environment resulting, in whole or in part, especially because of human action or omission, and may relate to any aspect of environmental protection.

Environmental aspect: an element of an organization's activities which interacts with the environment.

Environmental Policy: an organization's objectives and guidelines related to environmental performance.

Environmental incident: an event that causes or may cause significant adverse effects on the environment, in particular on water, air, soil, biodiversity (flora, fauna), natural habitats.

Executive: All Administrative Executives and Special Executives, as they are defined in the HEDNO's Rules of Operation and mainly in its Articles 19 thereof.

Pollution prevention: the use of processes, practices, techniques, materials, services or energy to avoid, reduce or control the creation, emission or discharge of any type of pollutant or waste to reduce as far as possible adverse environmental impacts.

Compliance/non-compliance: compliance/non-compliance with a requirement stemming from the company's environmental management system and/or the obligation to comply with EU and national legislation on environmental protection. meeting the requirement/non-compliance with the legal obligations or other requirements/obligations arising from the company's environmental management system and/or from certifications obtained by the company falling within the scope of this Policy.

Continuous improvement: repeated activity to enhance performance in the implementation of this policy

Management system: set of interrelated elements of an organization to establish goals and objectives.

Environmental Management System: part of the management system that provides an integrated framework for recording, monitoring environmental aspects and

consequently identifying any environmental impacts, meeting environmental compliance obligations, addressing threats and exploiting opportunities.

Compliance obligations: requirements stemming from the company's environmental management system and/or the obligation to comply with EU and national legislation on environmental protection.

### Key sources

This Policy is a key pillar of the Company's Compliance with the provisions of the existing EU and national framework for environmental protection and sustainable development.

In drafting this Policy, the following have been taken into account, among others:

- ISO 14001:2015: Environmental Management Systems.
- The Sustainable Development Goals (SDGs) and the 2030 Agenda for Sustainable Development.
- The Report from the Commission to the Council and the European Parliament pursuant to Article 18(2) of Directive 2004/35/EC on environmental liability regarding the prevention and remedying of environmental damage [COM(2016) 204 final of 14.4.2016].
- The 'European Green Deal' [OM(2019) 640 final of 11.12.2019].
- Directive 2004/35/EC on environmental liability regarding the prevention and remedying of environmental damage.
- Directive 2011/92/EU on the assessment of the effects of certain public and private projects on the environment - Directive 2014/52/EU amending.
- Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy - Directive 2014/101/EU for its latest amendment.
- Directive 2019/944/EU
- Directive 2018/2001/EU and in general the secondary EU framework for the promotion of electricity from renewable energy sources.
- The secondary EU framework for energy efficiency.
- The EU and national framework relating to electromobility.
- Directive 2008/56/EC - EU action in the field of marine environment policy.
- Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora and Council Directive 97/62/EC of 27 October 1997 on the technical and scientific updating thereof
- Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives, as amended and in force.

- Directive 2006/21/EC of the European Parliament and of the Council of 15 March 2006 on the management of waste from extractive industries and amending Directive 2004/35/EC, as amended and in force.
- Regulation (EU) 2018/842 of the European Parliament and of the Council of 30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 to contribute to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) 2018/842.
- Regulation (EU) 2021/1119 establishing a framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ("European Climate Act").
- Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC, as amended and in force.
- Regulation (EU) 2018/1999 of 11 December 2018 on the governance of the Energy Union and Climate Action, as amended and in force.
- The National Energy and Climate Plan (NECP).
- The Law 4936/2022 "National Climate Law Transition to climate neutrality and adaptation to climate change, urgent provisions to address the energy crisis and protect the environment", as amended and in force.
- Law 4872/2021 "Fair Development Transition, regulation of specific issues of de-lignification and other urgent provisions", as amended and in force.
- Report from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions on the implementation of the Circular Economy Action Plan - 4.3.2019 OMM (2019) 190.
- Law 4876/2021 regarding the Pruning and Felling of Forest Trees by HEDNO SA, as in force.
- Ministerial Decision No. 70261/2874/1967, Journal of Laws No. 608/B` 6.10.1967: on the approval of regulations for the installation and maintenance of outdoor power lines, as amended and in force.

This Policy was approved by the HEDNO's Board of Directors by its Decision of 44/19.12.2024 and it is valid as of this date.