

Press Release 03/01/2022

New edition of the «ATHEX ESG Reporting Guide»

The Athens Stock Exchange in the context of its continuous actions to promote sustainable investments in the Greek capital market announces the publication of the new edition of the **ATHEX ESG Reporting Guide 2022**.

In order to meet market and regulatory driven demands, the Athens Stock Exchange conducted a review of the ESG Reporting Guide 2019 and updated the content and metrics according to recently published or amended standards and legislations (SFDR, Taxonomy, GRI Standards 2021, TCFD, HCG Code 2021 etc.).

The updated version provides additional information on relevant ESG reporting guidelines and regulations. More specifically, certain metrics have been revised where necessary and/or promoted from the 'advanced' to the 'core' section or from the 'sector-specific' to the 'advanced' section based on new requirements from different legislations or industry trends. In addition, new metrics have been added to all three sections, 'core', 'advanced' and 'sector-specific', accordingly.

The review of the Guide in 2022 highlights ATHEX's objective to continuously enhance the resources available to Greek companies, in order to successfully meet the emerging requirements regarding the ESG disclosure.

The Guide is also a useful tool for non-listed companies of all sizes, across all sectors, in purposes of enhancing the transparency in matters of sustainable entrepreneurship.

The revision of the Guide is part of the ESG actions undertaken by the Athens Stock Exchange:

- since 2018, with its participation in the Sustainable Stock Exchanges (SSE) initiative of the United Nations.
- the publication of the first edition of the Guide in 2019, which significantly contributed to the improvement and standardization of the ESG information provided by listed companies,
- the creation of the ATHEX ESG Index in August 2021, which was based on the results of the study carried out by NKUA in collaboration with HFAMA and the Athens Stock Exchange, regarding the ESG performance of listed companies (FY 2019),
- conducting specialized seminars for the training of the members of the Boards of Directors and the Senior Executives of the companies in ESG issues from 2021,
- and the creation in 2022 of the information hub "ATHEX BONDS GREENet" giving the opportunity to
 issuers of bonds related to sustainable investments to promote to the investment community the ESG
 principles of the issuance, as well as to investors access to concentrated and therefore easily
 comparable information which is related to issuers' ESG activity.



The Guide is published at this time, in order to be taken into account by the companies for the preparation the non-Financial disclosure FY 2021.

Soon, the Athens Stock Exchange will organize a Webinar for the presentation of the new version of the Guide.

