

DISCLAIMER

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Creation of the "ATHEX BONDS GREENet" Information Hub

THE STOCK MARKETS STEERING COMMITTEE OF ATHENS EXCHANGE S.A.

(Meeting 182/15.12.2021)

HEREBY RESOLVES AS FOLLOWS

1. With the aim of displaying information about bonds which are issued for the financing of sustainability activities and are listed or admitted to trading on its markets, Athens Exchange (hereinafter "ATHEX") hosts a special Information Hub on its website, under the name "ATHEX BONDS GREENet". ATHEX BONDS GREENet does not constitute a separate venue, market or trading segment of Law 4514/2018, but will operate in support of the Bond Markets of ATHEX, exclusively for the purposes of updating and displaying the relevant information made available by Issuers to the investing public, gathered together in the special information hub of its website.

2. ATHEX BONDS GREENet will display bonds listed or admitted to the Fixed Income Securities Trading Segment of the Securities Market of ATHEX or to the Bond Segment of the Alternative Market, with regard to which the Issuer has selected at the time of their issuance in accordance with the Prospectus or bond loan program:

i. that the proceeds will be allocated exclusively for the financing or refinancing, in whole or in part, of new or existing eligible Green Projects, Social Projects, or a combination of both, in accordance with the following international standards/principles:

- ICMA Green Bond Principles
- ICMA Social Bond Principles

- ICMA Sustainability Bond Guidelines
- CBI Certification
- EU Green Bond Standard

ii. or they are Sustainability-Linked Bonds for the achievement of future objectives, within a pre-determined timeframe, in accordance with the relevant ICMA Sustainability-Linked Bond Principles,

and which fulfil the following requirements:

- external assurance both before and after the bond issuance, as required by the type and the standards/principles to which they adhere and in accordance with the stipulations of paragraphs 5 and 6 below;
- provision of periodic and ad hoc ESG reporting throughout the lifetime of the bond, as required by the type and the standards/principles to which they adhere.

3. The display of information on ATHEX BONDS GREENet requires publication of an announcement in which the Issuer declares at a minimum the following:

a) the basic characteristics of the bond and the international standards/principles (of point 2 above) adopted by the issue in question, as well as the commitments undertaken by the Issuer in accordance with the Prospectus.

b) in the framework of the obligations set out in the standards/principles adopted, the announcement shall clarify the following:

i. The justification for including the planned use of the proceeds in the designations (Green, Social, Sustainable Bond) provided by the standards/principles or for its designation as a Sustainability-Linked Bond.

ii. The manner of account monitoring of use of the proceeds during the lifetime of the bond or monitoring of the Key Performance Indicators and Sustainability Performance Targets, in cases where it is a Sustainability-Linked Bond.

iii. The periodicity and form of the information (report, sustainability report or other format of the Issuer's choice) which will be provided by the Issuer during the lifetime of the bond with regard to the use of its proceeds or the attainment of Sustainability Targets if it is a Sustainability-Linked Bond, along with any additional information required by the standards/principles to which it adheres.

iv. The type of external assurance regarding the use of the proceeds, which the Issuer will provide during the lifetime of the bond.

v. The obligation to provide accurate and complete information about the designation of the bond, as well as regarding any future event that may have an adverse impact on it, on the basis of point 2 above.

c) the ATHEX market on which the bond has or will be listed/admitted to trading and the basic characteristics of the bond.

d) the independent third-party verifier used before issuance of the bond for the external assurance of its inclusion in the specific standard used.

4. ATHEX may supplement the standards/principles of paragraph 2 with more recent ones, as these are shaped internationally. For the purpose of adding new standards/principles, ATHEX may consult with Issuers.

5. Before any kind of bond is issued (pre-issuance), external assurance is required in a form that complies with the standards/principles adopted, even if it is referred to in the latter as recommended.

6. After the bond is issued (post-issuance):

a) in the case of Sustainability-Linked Bonds, external assurance is required in accordance with the relevant standards/principles;

b) in the case of bonds based on use of proceeds, external assurance is required in accordance with the relevant standards/principles, and in the event that this is recommended by the latter, confirmation of allocation of proceeds by the company's statutory auditor is required at a minimum.

For further information about external assurance and the professional and ethical standards for reviewers, please follow the link below:

<https://www.icmagroup.org/green-social-and-sustainability-bonds/external-reviews/>

7. General Conditions

I. Upon publication of the Announcement of paragraph 3, the Issuer is considered to have fully and unreservedly accepted the conditions governing admission to and continued participation in ATHEX BONDS GREENet, as applicable from time to time.

II. The display of a bond in ATHEX BONDS GREENet in no way constitutes an assessment on the part of ATHEX as to the bond's designation as ESG, but is based solely only on information contained in publicly disclosed documents of the Issuer (Prospectus / Information Document) and in no way constitutes a recommendation, solicitation or investment advice from ATHEX to acquire bonds displayed in ATHEX BONDS GREENet.

III. The Issuer shall submit to ATHEX, within a reasonable period of time and at least on an annual basis, all the documents and relevant reports concerning the ESG nature of the bond, throughout its lifetime.

IV. The Issuer shall provide ATHEX with any information that may affect the display of the bond in ATHEX BONDS GREENet, immediately upon becoming aware of it.

V. For each bond issuance displayed in ATHEX BONDS GREENet, ATHEX shall publish on its website the information made available to it by the Issuer concerning the basic characteristics of the bond, the periodic reporting, along with any additional information as soon as such information is notified by the Issuer.

VI. The Issuer of a bond displayed in ATHEX BONDS GREENet is entitled to use the latter's logo. Such use of the logo is purely of declaratory significance, simply denoting that the bond is displayed in ATHEX BONDS GREENet. The logo must not be used by the Issuer for other purposes and under no circumstances may any of ATHEX's intellectual property rights thereon be infringed.

VII. ATHEX may ask the Issuer to provide any additional information or supporting document, if deemed necessary for the purpose of displaying the bond in ATHEX BONDS GREENet.

VIII. If Issuers fail to comply with the obligations of periodic reporting and external assurance, as set out in the applicable standards/principles and in this resolution, ATHEX will place a "pending reporting" tag on the respective bond in ATHEX BONDS GREENet.

IX. In the event that a bond is removed from ATHEX BONDS GREENet for any reason, the Issuer must cease using the latter's logo.

X. The removal of a bond from ATHEX BONDS GREENet shall in no way affect its status as being listed on or admitted to the relevant bond market of ATHEX under Law 4514/2018.

XI. ATHEX may remove a bond from ATHEX BONDS GREENet if it deems that the bond does not fulfil the requirements for its inclusion and continued participation in accordance herewith, as well as in any case where the reputation and standing of ATHEX are damaged.

XII. Any deletion of an Issuer's bonds from the Securities Market or Alternative Market of ATHEX on/to which they are listed/admitted, shall entail their automatic removal from ATHEX BONDS GREENet.

8. Charges

For the service of displaying the aforementioned bonds in ATHEX BONDS GREENet, ATHEX may impose charges and revise them at regular intervals, whenever it deems this necessary, after giving prior notice of thirty (30) days.

9. Entry into force

This Resolution will be posted on the website of ATHEX (www.athexgroup.gr) and enter into force on the day following such posting.