

Press Release

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Adoption of "ESG Transparency Methodology" in the ATHEX ESG Index

The Athens Stock Exchange announces the adoption of the "**ESG Transparency Methodology**" in the management and calculation process of the **ATHEX ESG Index**.

The methodology, reviewed by the Laboratory of Investment Applications (LEAP) of the National and Kapodistrian University of Athens (NKUA), examines the percentage (%) of transparency that companies demonstrate regarding the indicators of the **"ATHEX ESG Disclosure Guide**".

Worth noting that the methodology does not pertain to the performance of companies against the guide's indicators over time or in comparison to other companies.

Additionally, the methodology **takes into consideration the concept of materiality** and reinforces the significance of qualitative indicators, as they highlight that a company has a broader mechanism for managing ESG practices.

The "ESG Transparency Score" resulting from the application of the methodology will serve as input for determining the composition of the ATHEX ESG Index.

For a detailed overview, please see:

- <u>ESG Transparency Methodology</u>
- Ground Rules for the Management of the ATHEX ESG Index