



ATHEX

Athens Stock Exchange

Press Release

24/05/2024

New edition of the «ATHEX ESG Reporting Guide»

The Athens Stock Exchange, in the context of its continuous efforts to promote sustainable investments in the Greek capital market, announces the publication of the new **2024** edition of the [ATHEX ESG Reporting Guide](#), aiming to be at the forefront of regulatory developments among other stock exchanges around the world that have published ESG reporting guidance for the companies. The Guide is intended to function as a practical tool with which listed and non-listed companies can identify the ESG factors they should consider managing and disclosing on the basis of double materiality,

The ATHEX ESG Reporting Guide was first published in 2019 and was further updated in 2022 to reflect the most current standards and legislations. The content and new metrics of the 2024 version take into consideration the latest regulatory developments around sustainability reporting such as the Corporate Sustainability Reporting Directive (CSRD), the European Sustainability Reporting Standards (ESRS), the Sustainable Finance Disclosure Regulation (SFDR), the EU Taxonomy and the United Nations Sustainable Development Goals (SDGs).

The third edition of the Guide highlights ATHEX's objective to continuously enrich the resources available to Greek companies, in order to navigate the evolving landscape around ESG disclosure. For this new edition, which is recommended to be taken into account by companies for the publication of the non-financial information of the FY 2023, valuable feedback and inputs has been provided by Deloitte, dss+, EY, Grant Thornton, KPMG, PwC and ResNovae.

