

ESG Reporting Guide 2022 - Athens Stock Exchange

The Athens Stock Exchange has been participating since 2018 in the Sustainable Stock Exchanges (SSE) initiative of the United Nations, which promotes the dissemination of best practices for the disclosure and integration of non-financial information, aiming to develop sustainable investments in local capital markets. Following the call for action of the organizations that promote sustainable development, the Athens Stock Exchange issued the “**ESG Reporting Guide**”, seeking to promote and

strengthen the ESG-related information disclosure practices applied by Greek listed companies. The table below presents MYTILINEOS’ response to the indicators of the Athens Stock Exchange ESG Reporting Guide (where C: Basic metrics, A: Advanced metrics, SS: Sector-Specific metrics), which are based on practices aligned with international sustainability guidelines and reporting frameworks such as GRI, SASB, GLOBAL COMPACT, IIRC, CDP, TCFD, and the Greek Sustainability Code.

ESG Classification	ID	Metric Title	References (Sustainable Development Report 2021)
Environment	C-E1	Scope 1 emissions	
	C-E2	Scope 2 emissions	Material topic: Energy & Air emissions (p. 54-59)
	C-E3	Energy consumption and production	
	A-E1	Scope 3 emissions	
	A-E2	Climate change risks and opportunities	Material topic: Adaptation to Climate Change (p. 48-53)
	A-E3	Waste management	Material topic: Circular Economy (p. 64-66)
	A-E4	Effluent discharge	Material topics: Water Management (p. 60-63) Circular Economy (p. 64-66)
	A-E5	Biodiversity sensitive areas	Material topic: Ecological Impacts (p. 69-72)
	SS-E1	Emission strategy	Tackling Climate change (p. 38-39) Material topic: Energy & Air emissions (p. 54-59)
	SS-E2	Air pollutant emissions	Material topic: Energy & Air emissions (p. 54-59)
	SS-E3	Water consumption	Material topic: Water Management (p. 60-63)
	SS-E4	Water management	
	SS-E8	Critical materials	Raw and other materials (p. 73) The Company does not use the 27 critical raw materials identified by the European Commission ¹
	SS-E9	Chemicals in products	Product Quality & Safety (p. 107)
Society	C-S1	Stakeholder engagement	Stakeholder engagement (p. 42-45)
	C-S2	Female employees	
	C-S3	Female employees in management positions	ESG KPIs (p. 110-111)
	C-S4	Employee turnover	
	C-S5	Employee training	Employment Practices (p. 106)
	C-S6	Human rights policy	Material topic: Human Rights (p. 90-93)
	C-S7	Collective bargaining agreements	ESG KPIs (p. 110-111)

1. European Commission (2019). [Critical raw materials](https://ec.europa.eu/euro-observatory/) (europa.eu)

ESG Classification	ID	Metric Title	References (Sustainable Development Report 2021)	
	C-S8	Supplier assessment	Material topic: Responsible Supply Chain (p. 101-103)	
	A-S1	Sustainable economic activity	How we create value (p. 26-27)	
	A-S2	Employee training expenditure	ESG KPIs (p. 110-111)	
	A-S3	Gender pay gap	Material topic: Equal Opportunities (p. 94-95)	
	SS-S1	Product quality and safety	Product Quality & Safety (p. 107)	
	SS-S2	Customer privacy	Customer Privacy (p. 122)	
	SS-S4	Labor law violations	Material topic: Regulatory Compliance (p. 118-119)	
	SS-S5	Data security and privacy fines	Customer Privacy (p. 122)	
	SS-S6	Health and Safety performance	Material topic: Occupational Health and Safety (p. 80-85)	
	SS-S7	Marketing practices	Communication & Marketing (p. 108)	
	SS-S8	Customer satisfaction	Product Quality & Safety (p. 107)	
	SS-S9	Customer grievance mechanism	Material topic: Business Ethics (p. 120-121)	
	Governance	C-G1	Board composition	Board of Directors
		C-G2	Sustainability oversight	Sustainability Governance (p. 117)
C-G3		Materiality	Materiality process (p. 40-41)	
C-G4		Sustainability policy	Corporate Social Responsibility Policy	
C-G5		Business ethics policy	Material topic: Business Ethics (p. 120-121) Code of Business Conduct	
C-G6		Data security policy	Privacy Policy	
A-G1		Business model	How we create value (p. 26-27)	
A-G2		Business ethics violations	ESG KPIs (p. 124-125)	
A-G3		ESG Targets	Key ESG Targets (p. 8-9)	
A-G4		Variable pay	Board of Directors Remuneration Report	
A-G5		External assurance	Independent Assurance Statement (p. 128-131)	
SS-G1		Whistleblower policy	ESG KPIs (p. 124-125)	
SS-G2		Critical risk management	Material topics: Business Continuity (p. 104-105) Pollution prevention (p. 67-68)	