

APPENDIX IV

ATHEX ESG Contents Index

ESG Category		ID	Index name	Publication/Reference
Environmental	Core Metrics	C-E1	Scope 1 emissions	Greenhouse gas emissions ESG Data Pack
		C-E2	Scope 2 emissions	Greenhouse gas emissions ESG Data Pack
		C-E3	Energy consumption and production	Energy consumption ESG Data Pack
	Advanced Metrics	A-E1	Scope 3 emissions	Greenhouse gas emissions ESG Data Pack
		A-E2	Climate change risks and opportunities	Approach to risk CR&E risk management
		A-E3	Waste management	Solid waste management and recycling
		A-E6	Climate change policy	CR&E risk management Double materiality analysis
	Sector-specific Metrics	A-E8	Total GHG emissions	Greenhouse gas emissions Financed emissions ESG Data Pack
		SS-E2	Air pollutant emissions	Greenhouse gas emissions ESG Data Pack
	Social	Core Metrics	SS-E3	Water consumption
C-S1			Stakeholder engagement	Stakeholder engagement
C-S2			Female employees	Diversity, equity and inclusion
C-S3			Female employees in management positions	Diversity, equity and inclusion
C-S4			Employee turnover	Attracting and retaining talent ESG Data Pack
C-S5			Employee training	Learning and development
C-S6			Human rights policy	Eurobank Statement on Human Rights
C-S7			Collective bargaining agreements	Labour unions
Advanced Metrics		C-S8	Value chain	Double Materiality analysis
		A-S1	Sustainable economic activity	Implementation of the EU taxonomy regulation
	A-S2	Employee training expenditure	Learning and development	
	A-S3	Gender pay gap	Diversity, equity and inclusion	
Sector-specific Metrics	A-S4	CEO pay ratio	ESG Data Pack	
	SS-S5	Data security and privacy fines	Customer privacy and information protection	
	SS-S6	Health and safety performance	Occupational health, safety and wellbeing	
	SS-S7	Marketing practices	Complaint Management and responsible customer information	
	SS-S8	Customer satisfaction	Complaint management	
SS-S10	ESG integration in business activity	Letter to stakeholders ESG and CR&E risk management		

ESG Category		ID	Index name	Publication/Reference
Governance	Core Metrics	C-G1	Board composition	Responsible corporate governance ESG Data Pack
		C-G2	Sustainability oversight	Board of Directors and Committees
		C-G3	Materiality	Double Materiality Assessment
		C-G4	Sustainability policy	Letter to stakeholders Sustainability Policy Framework
		C-G5	Business ethics policy	Operating with ethical integrity
		C-G6	Data security policy	Personal data protection
		C-G7	Sustainability reporting	Business overview
		C-G8	Financial reporting	Financial overview Consolidated Income Statement Consolidated Balance Sheet
	Advanced Metrics	A-G1	Strategy, Business model and value chain	Business overview Sustainability Strategy Double Materiality Assessment
		A-G2	Business ethics violations	Operating with ethical integrity
		A-G3	ESG targets	Operational impact strategy, commitments, and targets
		A-G4	Variable pay	Diversity, equity and inclusion
		A-G5	External assurance	Independent Auditor's Limited Assurance Report
		A-G6	ESG Bonds	2023 Sustainable financing targets and performance Corporate portfolio
	Sector-specific Metrics	SS-G1	Whistleblower policy	Whistleblowing mechanism
		SS-G2	Critical risk management	ESG and CR&E risk management
SS-G3		Systemic risk management	Approach to risk	