

ATHEX ESG Reporting Guide 2024

ESG Classification	Category	2024 ID	2024 Sub - ID	Metric Title	Metric Description	Type	Unit	QUEST GROUP DISCLOSURE 2024 (SECTOR TECHNOLOGY & COMMUNICATION)
Environmental	Core	C-E1	C-E1-1	Scope 1 emissions	Scope 1 emissions - Total amount of direct emissions (Scope 1)	Quantitative	Tonnes CO2 equivalent (tCO2e)	1,395.32
Environmental	Core	C-E1	C-E1-2	Scope 1 emissions	Scope 1 emissions - GHG intensity of Scope 1 emissions	Quantitative	Tonnes CO2 equivalent (tCO2e) / Net revenue in million euros	1.05
Environmental	Core	C-E2	C-E2-1	Scope 2 emissions	Scope 2 emissions - Total amount of indirect emissions (Scope 2) - Location based approach	Quantitative	Tonnes CO2 equivalent (tCO2e)	4,799.04
Environmental	Core	C-E2	C-E2-2	Scope 2 emissions	Scope 2 emissions - GHG intensity of Scope 2 emissions - Location based approach	Quantitative	Tonnes CO2 equivalent (tCO2e) / Net revenue in million euros	3.62
Environmental	Core	C-E2	C-E2-3	Scope 2 emissions	Scope 2 emissions - Total amount of indirect emissions (Scope 2) - Market based approach	Quantitative	Tonnes CO2 equivalent (tCO2e)	2,969.40
Environmental	Core	C-E2	C-E2-4	Scope 2 emissions	Scope 2 emissions - GHG intensity of Scope 2 emissions - Market based approach	Quantitative	Tonnes CO2 equivalent (tCO2e) / Net revenue in million euros	2.24

Environmental	Core	C-E3	C-E3-1	Energy consumption and production	Energy consumption and production - Total amount of energy consumed within the organisation	Quantitative	Megawatt hour (MWh)	15,100
Environmental	Core	C-E3	C-E3-2	Energy consumption and production	Energy consumption and production - Percentage of electricity consumed	Quantitative	Percentage (%)	59%
Environmental	Core	C-E3	C-E3-3	Energy consumption and production	Energy consumption and production - Percentage of renewable energy consumed	Quantitative	Percentage (%)	9%
Environmental	Core	C-E3	C-E3-4	Energy consumption and production	Energy consumption and production - Total amount of energy produced	Quantitative	Megawatt hour (MWh)	54,253
Environmental	Core	C-E3	C-E3-5	Energy consumption and production	Energy consumption and production - Percentage of renewable energy produced	Quantitative	Percentage (%)	100
Environmental	Advanced	A-E1	A-E1-1	Scope 3 emissions	Scope 3 emissions - Total amount of other indirect emissions (Scope 3)	Quantitative	Tonnes CO2 equivalent (tCO2e)	250,935.32
Environmental	Advanced	A-E1	A-E1-2	Scope 3 emissions	Scope 3 emissions - GHG intensity of Scope 3 emissions	Quantitative	Tonnes CO2 equivalent (tCO2e) / Net revenue in million euros	189.3
Environmental	Advanced	A-E2	A-E2-1	Climate change risks and opportunities	Climate change risks and opportunities - Discussion of climate change-related risks and opportunities that can affect business operations	Qualitative	Discussion and analysis	Disclosed
Environmental	Advanced	A-E3	A-E3-1	Waste management	Waste management - Total amount of hazardous waste	Quantitative	Tonnes	5.32

Environmental	Advanced	A-E3	A-E3-2	Waste management	Waste management - Total amount of non-hazardous waste	Quantitative	Tonnes	622.42
Environmental	Advanced	A-E3	A-E3-3	Waste management	Waste management - Percentage of waste by type of treatment - Recycled	Quantitative	Percentage (%)	Not disclosed
Environmental	Advanced	A-E3	A-E3-4	Waste management	Waste management - Percentage of waste by type of treatment - Composted	Quantitative	Percentage (%)	Not disclosed
Environmental	Advanced	A-E3	A-E3-5	Waste management	Waste management - Percentage of waste by type of treatment - Incinerated	Quantitative	Percentage (%)	Not disclosed
Environmental	Advanced	A-E3	A-E3-6	Waste management	Waste management - Percentage of waste by type of treatment - Landfilled	Quantitative	Percentage (%)	Not disclosed
Environmental	Advanced	A-E3	A-E3-7	Waste management	Waste management - Total amount of radioactive waste	Quantitative	Tonnes	0
Environmental	Advanced	A-E4	A-E4-1	Effluent discharge	Total amount of effluent discharge containing polluting substances	Quantitative	Cubic meters (m3)	0
Environmental	Advanced	A-E5	A-E5-1	Biodiversity sensitive areas	Biodiversity sensitive areas - Description of the impact of business operations on biodiversity sensitive areas	Qualitative	Discussion and analysis	Not material
Environmental	Advanced	A-E6	A-E6-1	Climate change policy	Climate change policy	Qualitative	Discussion and analysis	Group Sustainability Policy/ Group Environmental Policy/ ESG Strategy
Environmental	Advanced	A-E7	A-E7-1	Removals and carbon credits	Removals and carbon credits - GHG removals and storage	Quantitative	Tonnes CO2 equivalent (tCO2e)	0

Environmental	Advanced	A-E7	A-E7-2	Removals and carbon credits	Removals and carbon credits - Carbon credits	Quantitative	Tonnes CO2 equivalent (tCO2e)	0
Environmental	Advanced	A-E8	A-E8-1	Total GHG emissions	Total GHG emissions - Total GHG emissions location based	Quantitative	Tonnes CO2 equivalent (tCO2e)	257,129.68
Environmental	Advanced	A-E8	A-E8-2	Total GHG emissions	Total GHG emissions - Total GHG emissions market based	Quantitative	Tonnes CO2 equivalent (tCO2e)	255,300.04
Environmental	Sector Specific	SS-E7	SS-E7-1	Critical materials	Critical materials - Description of management approach in relation to the use of critical materials	Qualitative	Discussion and analysis	Disclosed
Social	Core	C-S1	C-S1-1	Stakeholder engagement	Stakeholder engagement - Discussion of organisation's main stakeholders and analysis of key stakeholder engagement practices	Qualitative	Discussion and analysis	Stakeholder Engagement Survey held
Social	Core	C-S2	C-S2-1	Female employees	Percentage of female employees	Quantitative	Percentage (%)	36%
Social	Core	C-S3	C-S3-1	Female employees in management positions	Percentage of women at top management level	Quantitative	Percentage (%)	13
Social	Core	C-S4	C-S4-1	Employee turnover	Employee turnover - Percentage of full-time employee voluntary turnover	Quantitative	Percentage (%)	16.7
Social	Core	C-S4	C-S4-2	Employee turnover	Employee turnover - Percentage of full-time employee involuntary turnover	Quantitative	Percentage (%)	1.9

Social	Core	C-S4	C-S4-3	Employee turnover	Employee turnover - Total employee turnover	Quantitative	Percentage (%)	19
Social	Core	C-S5	C-S5-1	Employee training	Employee training - Average training hours of employees at top management level	Quantitative	Number of hours	24
Social	Core	C-S5	C-S5-2	Employee training	Employee training - Average training hours of the rest employee categories	Quantitative	Number of hours	13
Social	Core	C-S5	C-S5-3	Employee training	Employee training - Average training hours - Women	Quantitative	Number of hours	16.5
Social	Core	C-S5	C-S5-4	Employee training	Employee training - Average training hours - Men	Quantitative	Number of hours	14.7
Social	Core	C-S6	C-S6-1	Human rights policy	Human rights policy - Description of human rights policy and fundamental principles	Qualitative	Discussion and analysis	Group Human Rights Policy
Social	Core	C-S7	C-S7-1	Collective bargaining agreements	Percentage of employees covered by collective bargaining agreements	Quantitative	Percentage (%)	95
Social	Core	C-S8	C-S8-1	Value chain	Value chain - Discussion of supplier screening using ESG criteria	Qualitative	Discussion and analysis	ESG Strategy Goal - Supplier assessment with ESG criteria
Social	Core	C-S8	C-S8-2	Value chain	Value chain - Policies to manage material impacts, risks and opportunities related to workers in the value chain	Qualitative	Discussion and analysis	Disclosed

Social	Advanced	A-S1	A-S1-1	Sustainable economic activity	Sustainable economic activity - Percentage of sustainable turnover - Alignment	Quantitative	Percentage (%)	0.79%
Social	Advanced	A-S1	A-S1-2	Sustainable economic activity	Sustainable economic activity - Percentage of sustainable CapEx - Alignment	Quantitative	Percentage (%)	0
Social	Advanced	A-S1	A-S1-3	Sustainable economic activity	Sustainable economic activity - Percentage of sustainable OpEx - Alignment	Quantitative	Percentage (%)	7.71%
Social	Advanced	A-S1	A-S1-4	Sustainable economic activity	Sustainable economic activity - Percentage of sustainable turnover - Eligibility	Quantitative	Percentage (%)	20.55%
Social	Advanced	A-S1	A-S1-5	Sustainable economic activity	Sustainable economic activity - Percentage of sustainable CapEx - Eligibility	Quantitative	Percentage (%)	60.87%
Social	Advanced	A-S1	A-S1-6	Sustainable economic activity	Sustainable economic activity - Percentage of sustainable OpEx - Eligibility	Quantitative	Percentage (%)	40.98%
Social	Advanced	A-S2	A-S2-1	Employee training expenditure	Total amount of monetary expenditure on employee training	Quantitative	Euros (€)	411,328.00
Social	Advanced	A-S3	A-S3-1	Gender pay gap	Percentage of difference between male and female earnings	Quantitative	Percentage (%)	30
Social	Advanced	A-S4	A-S4-1	CEO pay ratio	CEO pay ratio - Total CEO pay	Quantitative	Euros (€)	1,318,100

Social	Advanced	A-S4	A-S4-2	CEO pay ratio	CEO pay ratio - Ratio of CEO to median employee earnings	Quantitative	Ratio	79
Social	Sector Specific	SS-S2	SS-S2-1	Customer privacy	Total number of users whose information is used for secondary purposes	Quantitative	Number	14,480,532 (ACS)
Social	Sector Specific	SS-S3	SS-S3-1	Legal requests of user data	Legal requests of user data - Number of law enforcement requests for user information	Quantitative	Number	143 (ACS)
Social	Sector Specific	SS-S3	SS-S3-2	Legal requests of user data	Legal requests of user data - Number of users whose information was requested	Quantitative	Number	51 (ACS)
Social	Sector Specific	SS-S3	SS-S3-3	Legal requests of user data	Legal requests of user data - Percentage resulting in disclosure	Quantitative	Percentage (%)	36%
Social	Sector Specific	SS-S5	SS-S5-1	Data security and privacy fines	Total amount of monetary losses as a result of data security and privacy fines	Quantitative	Euros (€)	0
Social	Sector Specific	SS-S9	SS-S9-1	Grievance mechanism	Grievance mechanism - Description of key operations and procedures of Grievance Mechanism	Qualitative	Discussion and analysis	Group Grievance Mechanism
Governance	Core	C-G1	C-G1-1	Board composition	Board composition - ESG related qualifications of the board members	Qualitative	Discussion and analysis	4 BoD members ESG qualified
Governance	Core	C-G1	C-G1-2	Board composition	Board composition - Classification of the Chairman of the Board	Qualitative	Discussion and analysis	Executive

Governance	Core	C-G1	C-G1-3	Board composition	Board composition - Percentage of female board members	Quantitative	Percentage (%)	33.3%
Governance	Core	C-G1	C-G1-4	Board composition	Board composition - Percentage of non-executive board members	Quantitative	Percentage (%)	66.7
Governance	Core	C-G1	C-G1-5	Board composition	Board composition - Percentage of independent non-executive board members	Quantitative	Percentage (%)	50
Governance	Core	C-G1	C-G1-6	Board composition	Board composition - Number of board members	Quantitative	Number	12
Governance	Core	C-G1	C-G1-7	Board composition	Board composition - Average age of board members	Quantitative	Number	62.9
Governance	Core	C-G1	C-G1-8	Board composition	Board composition - Average tenure of board members	Quantitative	Number	5.9
Governance	Core	C-G2	C-G2-1	Sustainability oversight	Sustainability oversight - Description of approach to sustainability oversight	Qualitative	Discussion and analysis	Board Sustainability Committee/ Group ESG Manager
Governance	Core	C-G3	C-G3-1	Materiality	Materiality - Description of the materiality assessment process and material topics	Qualitative	Discussion and analysis	Double Materiality
Governance	Core	C-G3	C-G3-2	Materiality	Materiality - Approach	Qualitative	Discussion and analysis	Double Materiality
Governance	Core	C-G4	C-G4-1	Sustainability policy	Sustainability policy - Description of sustainability policy and fundamental principles	Qualitative	Discussion and analysis	Group Sustainability Policy

Governance	Core	C-G5	C-G5-1	Business ethics policy	Business ethics policy - Description of business ethics policy and fundamental principles	Qualitative	Discussion and analysis	Code of Conduct and Ethics
Governance	Core	C-G6	C-G6-1	Data security policy	Data security policy - Description of data security policy and fundamental principles	Qualitative	Discussion and analysis	Group Information Security Policy
Governance	Core	C-G7	C-G7-1	Sustainability reporting	Sustainability reporting - Basis for preparation of sustainability reporting	Qualitative	Discussion and analysis	CSRD/ESRS
Governance	Core	C-G7	C-G7-2	Sustainability reporting	Sustainability reporting - List all its entities included in the sustainability reporting	Qualitative	Discussion and analysis	As per consolidated financial statements
Governance	Core	C-G8	C-G8-1	Financial reporting	Annual financial statements - Date of publication	Quantitative	Date	9th April 2025
Governance	Advanced	A-G1	A-G1-1	Strategy, business model and value chain	Strategy, business model and value chain - Discussion of strategy, business model and value chain	Qualitative	Discussion and analysis	Disclosed
Governance	Advanced	A-G1	A-G1-2	Strategy, business model and value chain	Strategy, business model and value chain - Activity in fossil fuel sector, chemical production, controversial weapons, cultivation and production of tobacco	Qualitative	Discussion and analysis	Not material
Governance	Advanced	A-G2	A-G2-1	Business ethics violations	Business ethics violations - Total amount of monetary losses as a result of business ethics violations	Quantitative	Euros (€)	0

Governance	Advanced	A-G2	A-G2-2	Business ethics violations	Business ethics violations - Total number of business ethics violations	Quantitative	Number	0
Governance	Advanced	A-G3	A-G3-1	ESG targets	ESG targets - Short-term targets associated with strategic ESG objectives	Qualitative	Discussion and analysis	2025
Governance	Advanced	A-G3	A-G3-2	ESG targets	ESG targets - Medium-term targets associated with strategic ESG objectives	Qualitative	Discussion and analysis	2030
Governance	Advanced	A-G3	A-G3-3	ESG targets	ESG targets - Long-term targets associated with strategic ESG objectives	Qualitative	Discussion and analysis	2050
Governance	Advanced	A-G4	A-G4-1	Variable pay	Percentage of CEO's variable pay	Quantitative	Percentage (%)	63%
Governance	Advanced	A-G5	A-G5-1	External assurance	External assurance - Discussion of external assurance on reported ESG information - Scope of information covered	Qualitative	Discussion and analysis	Scope Disclosed
Governance	Advanced	A-G5	A-G5-2	External assurance	External assurance - Discussion of external assurance on reported ESG information - Level of assurance	Qualitative	Discussion and analysis	Limited Assurance
Governance	Advanced	A-G6	A-G6-1	ESG bonds	ESG bonds	Quantitative	Million Euros (€)	0

Governance	Advanced	A-G7	A-G7-1	Integration of sustainability-related performance in incentive schemes	Integration of sustainability-related performance in incentive schemes - Incentive schemes and remuneration policies linked to sustainability matters	Qualitative	Discussion and analysis	ESG Strategic Goals linked to Executive Pay
Governance	Sector Specific	SS-G1	SS-G1-1	Whistleblower policy	Whistleblower policy - Description of whistleblower policies and procedures	Qualitative	Discussion and analysis	Group Whistleblowing Policy
Governance	Sector Specific	SS-G3	SS-G3-1	Systematic risk management	Systemic risk management - Description of systems, processes and mechanisms to reduce contributions to systemic risks and improve safeguards	Qualitative	Discussion and analysis	Group Risk Enterprise Management