

## ATHEX ESG Reporting Guide 2024\_ELLAKTOR\_KPIs

ATHEX ID	Metric Title	Metric description and additional information	Unit	ELLAKTOR KPI	Reference
<b>Core Metrics</b>					
<b>Environmental</b>					
C-E1	Scope 1 emissions	<b>GHG intensity of Scope 1 emissions</b> Total amount of direct emissions (Scope 1): 17,303 metric t CO <sub>2</sub> eq. Net revenue: €387.457m	Tonnes CO2 equivalent (tCO2e) / Net revenue in million euros	44.7	SD Report 2023: pages 96-97, 249
C-E2	Scope 2 emissions	<b>Scope 2 emissions - GHG intensity of Scope 2 emissions - Location based approach</b> Scope 2 emissions - Total amount of indirect emissions (Scope 2) - Location based approach: 29,243 metric t CO <sub>2</sub> eq. Net revenue: €387.457m	Tonnes CO2 equivalent (tCO2e) / Net revenue in million euros	75.5	SD Report 2023: pages 96-97, 249
C-E2	Scope 2 emissions	<b>Scope 2 emissions - GHG intensity of Scope 2 emissions - Market based approach</b> Scope 2 emissions - Total amount of indirect emissions (Scope 2) - Market based approach: 35,099 metric t CO <sub>2</sub> eq. Net revenue: €387.457m	Tonnes CO2 equivalent (tCO2e) / Net revenue in million euros	90.59	SD Report 2023: pages 96-97, 249
C-E3	Energy consumption and production	Total amount of energy consumed within the organisation	Megawatt hour (MWh)	124,149	SD Report 2023: pages 86-88
C-E3	Energy consumption and production	Percentage of electricity consumed	Percentage (%)	61.59	
C-E3	Energy consumption and production	Percentage of renewable energy consumed	Percentage (%)	2	
C-E3	Energy consumption and production	Total amount of energy produced	Megawatt hour (MWh)	222,983	
C-E3	Energy consumption and production	Percentage of renewable energy produced	Percentage (%)	100	
<b>Social</b>					
C-S1	Stakeholder engagement	Organisation's main stakeholders and approach to key stakeholder engagement	Qualitative information	disclosed	SD Report 2023: pages 32-33, 34-42, 150, 168, 173-181, 208-213, 260-262
C-S2	Female employees	Percentage of female employees	Percentage (%)	34	SD Report 2023: pages 138, 140
C-S3	Female employees in management positions	Percentage of women at top management level	Percentage (%)	22.12	
C-S4	Employee turnover	Percentage of full-time employee voluntary turnover	Percentage (%)	10	SD Report 2023: pages 140-141
C-S4	Employee turnover	Percentage of full-time employee involuntary turnover	Percentage (%)	6	SD Report 2023: pages 140-141
C-S4	Employee turnover	Total employee turnover	Percentage (%)	16	SD Report 2023: pages 140-141
C-S5	Employee training	Average training hours of employees at top management level	Number of hours	18.37	
C-S5	Employee training	Average training hours of the rest employee categories	Number of hours	6.49	
C-S5	Employee training	Average training hours - Women	Number of hours	7.4	SD Report 2023: pages 146-148
C-S5	Employee training	Average training hours - Men	Number of hours	6.3	SD Report 2023: pages 146-148
C-S6	Human rights policy	Description of human rights policy and fundamental principles	Qualitative information	Yes, policy in place	SD Report 2023: pages 149-152
C-S7	Collective bargaining agreements	Percentage of employees covered by collective bargaining agreements	Percentage (%)	88	SD Report 2023: page 152
C-S8	Value chain	Value Chain relevant policies & Supplier screening using ESG criteria	Qualitative information	disclosed	SD Report 2023: pages 189, 206, 224-226
<b>Governance</b>					
C-G1	Board composition	Sustainability qualifications of the board members	Qualitative information	8 members out of 11	SD Report 2023: page 195
C-G1	Board composition	Classification of the Chairman of the Board	Qualitative information	non-executive member	SD Report 2023: page 193
C-G1	Board composition	Percentage of female board members	Percentage (%)	27	SD Report 2023: page 195
C-G1	Board composition	Percentage of non-executive board members	Percentage (%)	91	SD Report 2023: page 195
C-G1	Board composition	Percentage of independent non-executive board members	Percentage (%)	36	SD Report 2023: page 193

C-G1	Board composition	Number of board members	Number	11	SD Report 2023: page 193
C-G1	Board composition	Average age of board members	Number	54	SD Report 2023: page 194
C-G1	Board composition	Average tenure of board members (Board 11.1.2024)	Number (years)	2.27	
C-G2	Sustainability oversight	Description of approach to sustainability oversight	Qualitative information	disclosed	SD Report 2023: pages 28-31, 53-57, 99-101, 196, 199, 200
C-G3	Materiality	Description of the material topics, identification process for material topics, changes compared to the previous reporting year, policies/processes and/or actions taken for the management of material topics	Qualitative information	disclosed	SD Report 2023: pages 34-42, 86-119, 124-126, 149-155, 156-167, 168-183, 188-207
C-G4	Sustainability policy	Description of sustainability policy and fundamental principles	Qualitative information	Yes, policy in place	SD Report 2023: pages 28-31, 53-57
C-G5	Business ethics policy	Description of business ethics policy and fundamental principles	Qualitative information	Yes, policy in place	SD Report 2023: pages 151, 202-206, 225-226
C-G6	Data security policy	Description of data security policy and fundamental principles	Qualitative information	Yes, policy in place	SD Report 2023: pages 206, 212
C-G7	Sustainability reporting	Preparation of sustainability reporting, List all its entities included in the sustainability reporting, difference between the list of entities included in its financial reporting	Qualitative information	disclosed	SD Report 2023: pages 24, 238-239
C-G8	Financial reporting	Annual financial statements - Date of publication	Date	04/18/2024	

## ADVANCED METRICS

### Environmental

A-E1	Scope 3 emissions	<b>GHG intensity of Scope 3 emissions</b> Total amount of direct emissions (Scope 3): 374,656 metric t CO <sub>2</sub> eq. Net revenue: €387.457m	Tonnes CO2 equivalent (tCO2e)	966.96	SD Report 2023: pages 98, 250
A-E2	Climate change risks and opportunities	Climate change-related risks and opportunities that can affect business operations	Qualitative information	disclosed	SD Report 2023: pages 99-111
A-E3	Waste management	Total amount of hazardous waste	Tonnes	6,782	SD Report 2023: pages 118, 299
A-E3	Waste management	Total amount of non-hazardous waste	Tonnes	95,938	SD Report 2023: pages 118, 298
A-E3	Waste management	Total amount of radioactive waste	Tonnes	0	SD Report 2023: pages 118, 299
A-E3	Waste management	Percentage of waste recycled (included all R methods, except composting)	Percentage (%)	97	SD Report 2023: pages 118, 298-299
A-E3	Waste management	Percentage of waste composted	Percentage (%)	0.002	SD Report 2023: pages 118, 298-299
A-E3	Waste management	Percentage of waste incinerated	Percentage (%)	0.009	SD Report 2023: pages 118, 298-299
A-E3	Waste management	Percentage of waste landfilled (included all other D methods, except incineration)	Percentage (%)	0.1	SD Report 2023: pages 118, 298-299
A-E4	Effluent discharge	Total amount of effluent discharge	Cubic meters (m3)	152,268	SD Report 2023: page 122
A-E5	Biodiversity sensitive areas	Description of the impact of business operations on biodiversity sensitive areas	Qualitative information	disclosed	SD Report 2023: pages 128-131
A-E6	Climate change policy	Climate change policy	Qualitative information	Relevant clauses in other Policy	SD Report 2023: pages 78-79, 80, 99-111
A-E7	Removals and carbon credits	GHG removals and storage	Tonnes CO2 equivalent (tCO2e)	0	
A-E7	Removals and carbon credits	Carbon credits	Tonnes CO2 equivalent (tCO2e)	0	
A-E8	Total GHG emissions	Total GHG emissions location based	Tonnes CO2 equivalent (tCO2e)	421,202	SD Report 2023: pages 96-98
A-E8	Total GHG emissions	Total GHG emissions market based	Tonnes CO2 equivalent (tCO2e)	427,058	SD Report 2023: pages 96-98

### Social

A-S1	Sustainable economic activity	Percentage of sustainable turnover - Alignment	Percentage (%)	9.5	SD Report 2023: pages 266-267
A-S1	Sustainable economic activity	Percentage of sustainable CapEx - Alignment	Percentage (%)	16.2	SD Report 2023: pages 266-267
A-S1	Sustainable economic activity	Percentage of sustainable OpEx - Alignment	Percentage (%)	8.6	SD Report 2023: pages 266-267

A-S1	Sustainable economic activity	Percentage of sustainable turnover - Eligibility	Percentage (%)	83.7	SD Report 2023: pages 266-267
A-S1	Sustainable economic activity	Percentage of sustainable CapEx - Eligibility	Percentage (%)	44.9	SD Report 2023: pages 266-267
A-S1	Sustainable economic activity	Percentage of sustainable OpEx - Eligibility	Percentage (%)	86.4	SD Report 2023: pages 266-267
A-S2	Employee training expenditure	Total amount of monetary expenditure on employee training	Euros (€)	144,877	SD Report 2023: page 146
A-S3	Gender pay gap	Percentage of difference between male and female earnings	Percentage (%)	18.1	SD Report 2023: 250
A-S4	CEO pay ratio	<b>Ratio of CEO to median employee earnings</b> Total CEO pay: €1.805.869 Median annual total compensation for all employees (excluding CEO's compensation): €30.039	Ratio	60.12	SD Report 2023: pages 250

## Governance

A-G1	Strategy, business model and value chain	Discussion of strategy, business model and value chain Activity in fossil fuel sector, chemical production, controversial weapons, cultivation and production of tobacco	Qualitative information	Disclosed  The Group is not active in fossil fuel sector, chemical production, controversial weapons, cultivation and production of tobacco	SD Report 2023: pages 24-27, 28-31, 53-57, 190-195
A-G2	Business ethics violations	Total number of business ethics violations	Number	0	SD Report 2023: page 204
A-G2	Business ethics violations	Total amount of monetary losses as a result of business ethics violations	Euros (€)	0	SD Report 2023: page 204
A-G3	ESG targets	Short-term targets associated with strategic ESG objectives Medium-term targets associated with strategic ESG objectives Long-term targets associated with strategic ESG objectives	Qualitative information	Disclosed	SD Report 2023: pages 53-55
A-G4	Variable pay	Percentage of CEO's variable pay	Percentage (%)	87.32	SD Report 2023: pages 251
A-G5	External assurance	Scope of information covered Level of assurance	Qualitative information	Disclosed	SD Report 2023: pages 304-307
A-G6	ESG bonds	ESG bonds	Million Euros (€)	0	
A-G7	Integration of sustainability-related performance in incentive schemes	Incentive schemes and remuneration policies linked to sustainability matters	Qualitative information	Disclosed	SD Report 2023: page 200

## Sector - Specific Metrics

### Environmental

SS-E1	Transition plan	Transition plan for climate change mitigation	Qualitative information	Disclosed	SD Report 2023: pages 80, 99-111 CDP disclosure
SS-E4	Water management	Water management - Description of water management risks and the respective mitigation measures taken	Qualitative information	Disclosed	SD Report 2023: pages 78-79, 121-123, 99-111

### Social

SS-S6	Health and safety performance	Number of injuries	Number	22	SD Report 2023: pages 164, 303
SS-S6	Health and safety performance	Number of fatalities	Number	0	SD Report 2023: pages 164, 303
SS-S6	Health and safety performance	Accident frequency rate	Number	0.98	SD Report 2023: page 251
SS-S6	Health and safety performance	Accident severity rate	Number	21.15	SD Report 2023: page 251

## Governance

SS-G1	Whistleblower policy	Description of whistleblower policies and procedures	Qualitative information	Disclosed	SD Report 2023: page 205
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