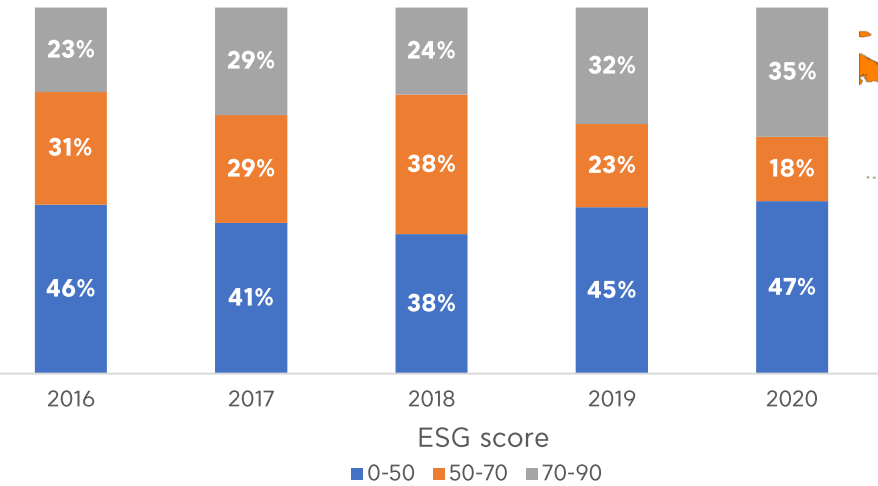


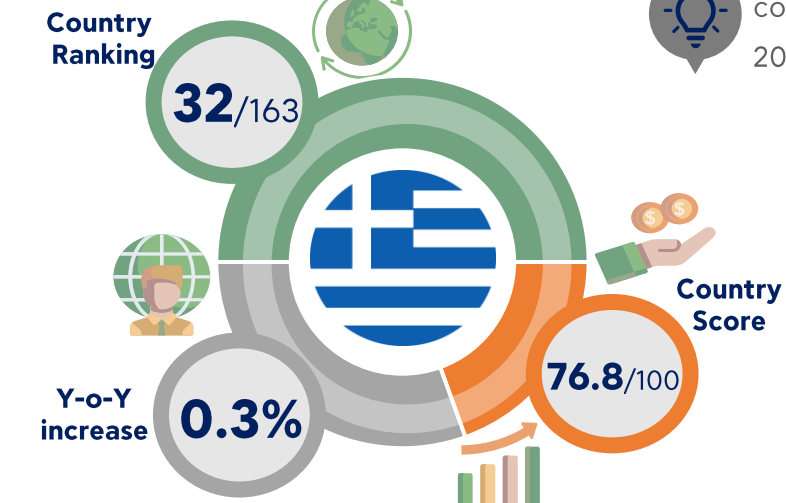
# Sustainability and ESG disclosure in Greece and worldwide

## ESG score clustering of listed Greek companies (%), [2016 - 2020]



Source: Refinitiv, HAEE Analysis

## Greece's sustainable Development (UNSDG) performance, [2021]



Source: SDR2022, UNSDG ranking, OECD, HAEE analysis

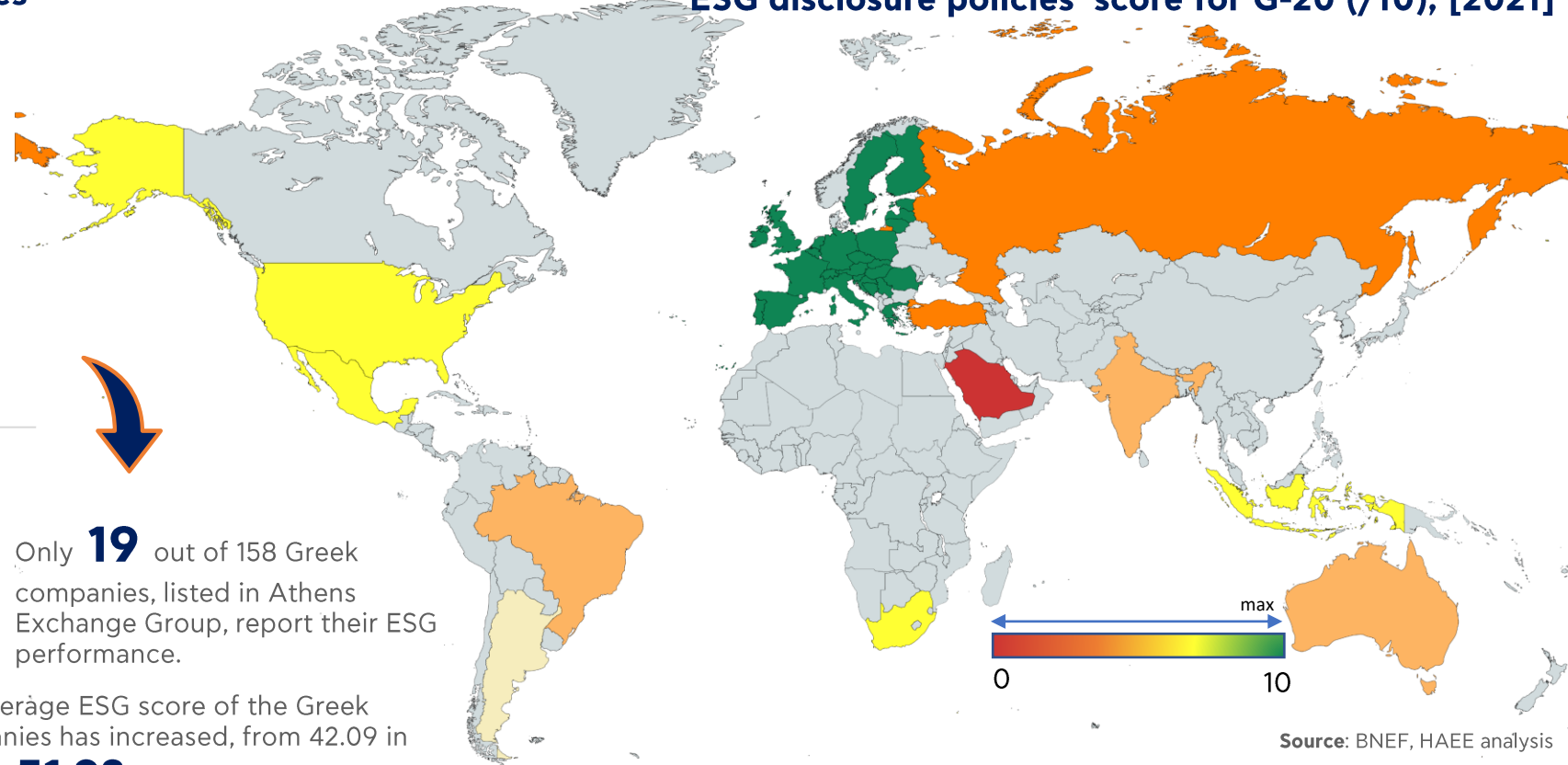


Only **19** out of 158 Greek companies, listed in Athens Exchange Group, report their ESG performance.



The average ESG score of the Greek companies has increased, from 42.09 in 2016 to **51.93** in 2022.

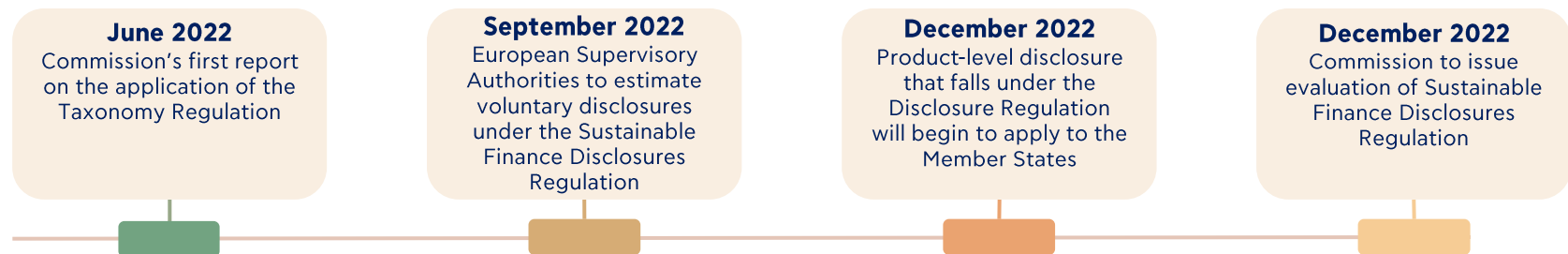
## ESG disclosure policies' score for G-20 (/10), [2021]



Source: BNEF, HAEE analysis

## Upcoming EU sustainability reporting framework, [2021]

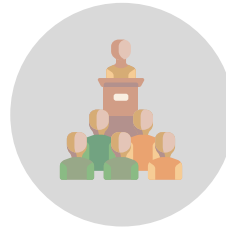
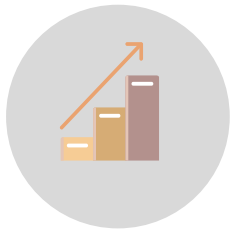
The EU's sustainability reporting framework will be prepared in accordance with EU Taxonomy, the Corporate Sustainability Reporting Standards (CSRS) as well as the European Reporting Standards (ESRS).



## Sustainable policies and ESG disclosure (Worldwide)

U.S. and China are rated with **4.85/10**, **5.71/10** respectively. European countries pave the way for sustainable finance and ESG disclosure, given the strict national climate policies and the EU Directives; average score **7.93/10**.

The average score of sustainable finance and ESG implementation policies worldwide is at **6.57/10**



Greece ranks low in environmental indicators. At the same time, in terms of governance there are significant shortcomings

The average ESG score of the Greek companies remains below the global and European averages

## ESG Performance (Greece)

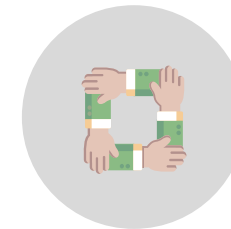
In 2020, **47%** of the Greek companies that report their ESG performance score from 0-50, **18%** score from 50-70, while only **35%** report high sustainability performance.

## UNSDG Performance (Greece)

Greece's performance overpasses the OECD Members' average. The country overperforms in

**#SDG1 - No Poverty,**  
**#SDG6 - Clean water and sanitation,**  
**#SDG10 - Reduced inequalities.**

Compared to the Mediterranean and central European countries -average regional score of **77.2/100**- Greece lags behind by **0.4**





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