



- **Information on the ownership status of ATHEXCSD and, in particular, the identity and extent of the interests of the parties that are able to exercise control over its operation (and any transfer of ownership rights) [art. 27 paragraph 7 CSDR]**

CENTRAL SECURITIES DEPOSITORY SA was founded in 1995 and is registered with the General Commercial Registry under No 057958104000. Following the restructuring of ATHEXGroup, the company's registered offices are in the Municipality of Athens at 110, Athinon Ave.

The Company's 2021 financial statements were approved at the meeting of the Board of 28 March 2022. The Company's financial statements prepared by ATHEXGroup (the Group) and posted at www.athexgroup.gr include the Company's financial statements.

DSS Operator

Under HCMC Board Decision No 667/09.12.2013 (published in Government Gazette Issue 3307/B/24.12.2013), after the restructuring of the services of the HELEX Group, the Company became the Central Securities Depository that offers Registry and Settlement services, as well as it became the Dematerialized Securities System (DSS) Operator.ⁱ

The data of the Company's Financial Statements are measured in the currency of the financial environment in which each Company operates (operating currency). The Financial Statements are presented in euro, which is the functional currency of the parent companyⁱⁱ

The company also maintains a branch at Katouni 16-18, 546 25 Thessaloniki.

The company's number of registration with the General Commercial Registry is 57958104000 (formerly SA Reg. No 34189/62/B/95/226).

It is a 100% subsidiary of Hellenic Exchanges-Athens Stock Exchange S.A.ⁱⁱⁱ

Board of Directors of ATHEXCSD

The composition of the Board of Directors of the Company is shown at the following link:

<https://www.athexgroup.gr/web/guest/athexcscd>

(a) Subsidiaries

The Consolidated Financial Statements include the Financial Statements of the Group and its subsidiaries. Subsidiaries are all the Companies (including special purpose companies) in which the Group exercises control over their operation. The Group controls a company when it is exposed to, or has rights in, various returns of the company due to its participation and has the ability to influence these returns through the control it exercises in that company.

The Subsidiaries are fully consolidated from the date on which the control is transferred to the Group and cease to be consolidated from the date on which the control ceases to exist.

The Group uses the acquisition method to account for the consolidation. The acquisition price for the acquisition of a subsidiary is calculated as the total fair values of the assets transferred, the liabilities assumed and the equity securities issued by the Group. The transaction price also includes the fair value of the assets or liabilities arising from a possible consideration agreement.

The financial statements of the Subsidiaries are prepared on the same date and use the same accounting principles as the Parent Company. Intra-company transactions, balances and accrued profits/losses on transactions between the Group Companies are excluded.

(b) Changes in the percentage of participation in subsidiaries without change in the control scheme

Transactions with non-controlling interests that result in the Group retaining control of a subsidiary are considered equity transactions, i.e. transactions between owners. The difference between the fair value of the consideration paid and the carrying amount of the net assets of the acquired Subsidiary is also recognized in equity.

ⁱ Annual ATHEXCSD Financial Report, p. 22

ⁱⁱ Annual ATHEXCSD Financial Report, p. 23

ⁱⁱⁱ ATHEXCSD - athexgroup.gr