

25/09/2023

**CLARIFICATIONS No 1 regarding  
the invitation for the creation of a Supplier Pool for  
specialized advisory-audit services.**

**QUESTION 1**

Has there been a double materiality assessment conducted in the past year, and is there an expectation to either review the results or conduct a new assessment?

**ANSWER 1**

No double materiality assessment conducted.

**QUESTION 2**

Is the primary focus of this RFP to publish a 'Transition Report' in accordance with CSRD (Corporate Sustainability Reporting Directive), which would replace both the Non-Financial Report (NFR) as defined by L. 4548/2018 and your annual sustainability report for 2023

**ANSWER 2**

It is not related to the subject of this invitation, which is the creation of a Supplier Pool for specialized advisory-audit services. After the establishment of the Contractor's Register a Request for Proposal will take place.

It will be fully clarified in the RFP text.

**QUESTION 3**

To further clarify, are you expecting the proposal to encompass the connection between risk management and the existing internal control processes, as mandated by CSRD? Additionally, are you considering reporting based on digital tagging requirements to cover the full scope of the new Directive?

**ANSWER 3**

It is not related to the subject of this invitation, which is the creation of a Supplier Pool for specialized advisory-audit services. After the establishment of the Contractor's Register a Request for Proposal will take place.

It will be fully clarified in the RFP text.

**QUESTION 4**

However, if the objective is to release a 'Transition Report' and not necessarily adhere closely to all CSRD requirements, as in FY2025, should we include a 'Readiness Assessment' exercise in our proposal? This exercise would assist you in identifying the necessary steps to prepare for full compliance with the Directive in 2025.

**ANSWER 4**

It is not related to the subject of this invitation, which is the creation of a Supplier Pool for specialized advisory-audit services. After the establishment of the Contractor's Register a Request for Proposal will take place.

It will be fully clarified in the RFP text.

**QUESTION 5**

Could you please confirm the required timelines for the preparation and publication of the report?

**ANSWER 5**

Same as Publication of the Annual Report date, approximately end of February 2024 / Start of March 2024.

Please visit regularly PPA S.A. website in order to be promptly informed about the above-mentioned tender.