



Building a better
working world

How can your bold vision be transformed into a sustainable reality?

Sustainable Development Report 2022
EY Greece



■ ■ ■
The better the question. The better the answer.
The better the world works.

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Management Letter

GRI 2-22

EY Greece proudly presents its first Sustainable Development Report. As we work to fulfill our commitment to Building a better working world, it aims to present our management approach and performance, in relation to our impact on the economy, people and the environment. We have assessed and prioritized our identified impacts, both positive and negative, as well as set and prioritized goals that will help us create long-term value for our colleagues, clients and other stakeholders, whilst staying accountable to the EY purpose, ambition, and strategy.

The Report covers the financial year 2022 (FY22), while also including information about financial years 2021 (FY21) and 2020 (FY20) for comparability purposes. The Report has been compiled based on the requirements set by the Global Reporting Initiative (GRI) Standards 2021.

Significant challenges

During the last three years, we have been faced with unprecedented challenges and witnessed momentous changes. We have observed first-hand the growing impact of climate change, and have seen vulnerable communities being hit the hardest and left behind by the pandemic, while war on our continent has reminded us of the fragility of our world order. None of us has the luxury to be an idle observer of these developments. Our actions and policies at EY are guided by a set of shared values that define who we are and our deeply rooted commitment to addressing humanity's most profound challenges.

Creating long-term value for society and the natural environment

Creating long-term value for society means having a positive impact on the planet and on the communities in which we live and work. Our commitment to make an impact on the economy, environment and society can be demonstrated by our annual achievements. During FY22, EY globally reached a major milestone in its four-step carbon ambition and is now carbon negative. We reached this target by reducing absolute emissions, and offsetting or removing more than the remaining amount of EY emissions. At the same time, we

remain focused on our target to reach net zero in 2025, while EY teams are using their experience, in Greece as throughout the world, to help others decarbonize and transition to a green future.

In 2022, we planted 1,750 trees in Ancient Olympia, one for every member of the EY Greece family, helping revive the natural landscape after the devastating fires of 2021.

Additionally, we offered one ton of food to people in need in collaboration with Wise Greece, while our people raised a significant amount, matched by the company, which was received by Doctors of the World as the largest financial donation so far in the first phase of the organization's emergency action for the protection of refugees and displaced persons in Ukraine.

Our global CSR program, EY Ripples, launched in 2019, aims to positively impact the lives of one billion people by 2030, by focusing on three areas: Supporting next generation workforce, working with impact entrepreneurs, and accelerating environmental sustainability. EY Greece has been implementing the program with enthusiasm, impacting 98,000 lives in FY22 alone, with nearly 100 participating active volunteers.

In addition, in FY22, EY Greece received the internationally recognized ISO 14001:2015 certification, confirming our strong commitment to creating a better and more sustainable working world, through the improvement of our corporate performance in environmental matters.

All these achievements have been accomplished thanks to the drive and commitment of our exceptional people. People with energy, enthusiasm, and the courage to lead. We know that we expect a lot from them, and we are striving to provide a caring environment, where they feel heard, respected, and free to be themselves. We believe that embedding an inclusive culture can secure an exceptional career experience; it enables our people to unfold their full potential and helps us deliver high-quality service to our clients.

Creating long-term value for our people

In FY22, our female headcount reached 851, while women accounted for 52% of our 301 promotions. Today, women account for 47% of our staff and 33% of our senior management, a figure that we aim to increase to at least 40% within the next five years. Over the last decade, our headcount has grown from 540 to 1,810 - an increase of 235% - providing quality jobs for young scientists and professionals. In FY21 alone, we hired 30 Greeks who had been working abroad, making our own contribution to the reversal of the brain drain. Building on our COVID-19 experience, we are also seeking to create a flexible working environment that will allow our people to best combine the pursuit of their professional ambitions with their personal life and family welfare. Meanwhile, our Learning and Development investment reached €1.2m in FY22, while 561 colleagues from Greece acquired EY Badges. EY Badges are an exciting way for our people to develop valuable skills and put them in action to the benefit of their teams, clients, and the wider society.

Targets and commitments to value creation

We will continue to help our stakeholders navigate the current challenges and embrace opportunities. Our NextWave strategy has been developed to create long-term value for our clients, by helping them grow, optimize, and protect value; our people, by empowering them to navigate what's next and to build their own exceptional experiences; and society, by fostering confidence and trust in the world's capital markets and broader business.

Our ambition is to remain at the forefront of stakeholders' needs and expectations, while continuing to provide our clients with the exceptional level of service they have come to expect from EY and securing a working environment for our people that empowers them to grow professionally and achieve their life aspirations. We are confident we can achieve this by adhering to our shared values, demonstrating integrity, respect, teaming, and inclusiveness, and building trusted relationships through always doing the right thing.



Panos Papazoglou

Country Managing Partner
EY Greece



George Papadimitriou

Partner, Markets and Accounts Leader, Central, Eastern and Southeastern Europe and Central Asia (CESA)
Country Managing Partner, EY Greece
as of 01.01.2023



About this Report

GRI 2-2, GRI 2-3, GRI 2-5

This is EY Greece's first annual Sustainable Development Report and is available on the company's website. The Report covers the financial year 2022 (FY22: July 2021 - June 2022), but also includes data for the financial years 2021 (FY21: July 2020 - June 2021), and 2020 (FY20: July 2019 - June 2020), for comparability purposes. The financial statements of EY Greece cover the same period and the below mentioned entities.

With the terms "EY Greece" or "firm", we refer to the entities Ernst & Young (HELLAS) Certified Auditors Accountants S.A., Ernst & Young Single Member Société Anonyme for the Provision of Advisory Services, and Platis-Anastassiadis & Associates Law Partnership.

With the terms "EY" or "EY Global", we refer to the global organization and may refer to one or more of the member firms of Ernst & Young Global Limited ("EYG") each of which is a separate legal entity.

The Report includes information regarding EY Greece's management approach and performance on the material sustainable development topics, which are relevant to EY Greece's business activities and derived through the materiality analysis process, based on the GRI Standards 2021. The aim of the Report is to inform stakeholders about the impacts that EY Greece creates or may create on the environment, people, and the economy, as well as setting a basis for comparing the performance of EY Greece in sustainable development for the coming years.

The Report has been prepared in accordance with the GRI Standards 2021 and to the Ten Principles of the UN Global Compact. All of EY Greece Service Lines and Core Business Services departments contributed to the drafting of this Report. The Climate Change and Sustainability Services Team (CCaSS) has assisted in the adherence of this Report with the GRI Standards 2021.

For the Sustainable Development Report 2022, EY Greece did not proceed with external assurance.

The publication date of this Report is 22.12.2022. For any issue regarding this Report, as well as for any issue on Sustainable Development in relation to EY Greece, you can send your comments and/or any queries to the following contact details:



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FY22 at a glance

A snapshot of our performance


1,810
employees
(+28% compared to FY21)

**ISO14001:
2015**
Environmental
Management
Systems
certification 


81,349
training hours
(+102% compared to FY21)

0 work-related injuries
and fatalities


0 incidents of
discrimination

33%
of senior management positions
are held by women

€138.8m
revenues
(+25% compared to FY21)

More than
€61m
in employee wages
and benefits

0 confirmed incidents
of non-compliance with the
EY Global Independence Policy

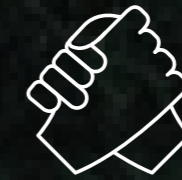

14
Studies
& Surveys

46
career and
employer
branding
events

8 awards


71
Sponsorships,
EY events and
webcasts

EY Ripples:
96 volunteers



Signing the
DIVERSITY
Charter 

ReGeneration Academy for
women in Data Engineering
powered by EY: after the
program's completion,

20 woman graduates
were hired in Technology
Consulting teams

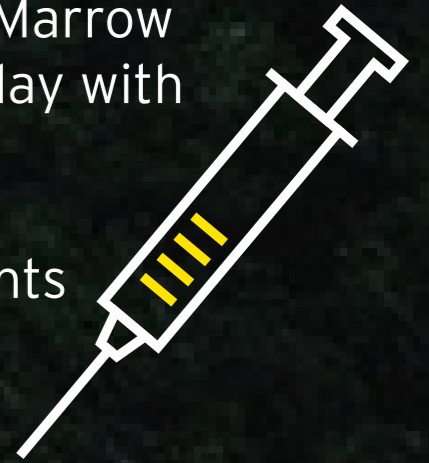
561
EY Badges
acquired from
employees
in Greece



Signed **2 MoUs**
with University of Patras and
Panteion University, focusing
on internships and upskilling
programs for university students


EY Greece has impacted
98,000 lives

1st Bone Marrow
Donors' day with
50+
participants



More than **€119k**
in community investments

Employee turnover rate
19.61
(-5% compared to FY21)

Wellbeing actions, indicatively
on **Mindfulness
& Nutrition** 



Introduction of
**Hybrid
Working
Model**

01 About us



EY organization

EY, a UK company limited by guarantee, does not provide services to clients. EY coordinates the member firms and promotes cooperation among them. Its objectives include the promotion of exceptional, high-quality client service by member firms worldwide. Their obligations and responsibilities as members of EY are governed by the regulations of EY and various other agreements.

EY Greece is part of the EMEIA Area, which comprises EYG member firms in 94 countries, in Europe, the Middle East, India and Africa. Within the EMEIA Area, there are 8 Regions. EY Greece is part of the Central, Eastern, and Southeastern Europe and Central Asia (CESA) Region.

Under the regulations of EYG, EY entities in Greece commit themselves to pursue EY's objectives, such as the provision of high-quality services. To that end, EY Greece undertakes the implementation of the global strategies and plans, works to maintain the prescribed scope of service capability, and complies with common standards, methodologies, and policies, including those regarding audit methodology, quality and risk management, independence knowledge sharing, people, and technology.

EY Greece is represented by three client-serving entities (jointly "EY Greece"), having its headquarters at Chimarras Street n.8B, Marousi, Attica, Greece, while there is an office operating in Thessaloniki, and one in Patras* (operation commenced during FY22). More information can be found on: www.ey.com/gr.

ERNST & YOUNG (Hellas) Certified Auditors Accountants S.A.
("ERNST & YOUNG")

ERNST & YOUNG Single Member Société Anonyme for the Provision of Advisory Services
("Ernst & Young Business Advisory Solutions")

Platis-Anastassiadis & Associates Law Partnership
("Platis- Anastassiadis & Associates")

Our values: who we are

All EY people live by a set of shared values that define who we are. These values are the fundamental beliefs of EY. They guide our actions and behavior. They influence the way we work with each other, and the way EY professionals serve clients and engage with our communities. We are, and always will be:

1 People who demonstrate integrity, respect, teaming and inclusiveness

2 People with energy, enthusiasm and the courage to lead

3 People who build relationships based on doing the right thing

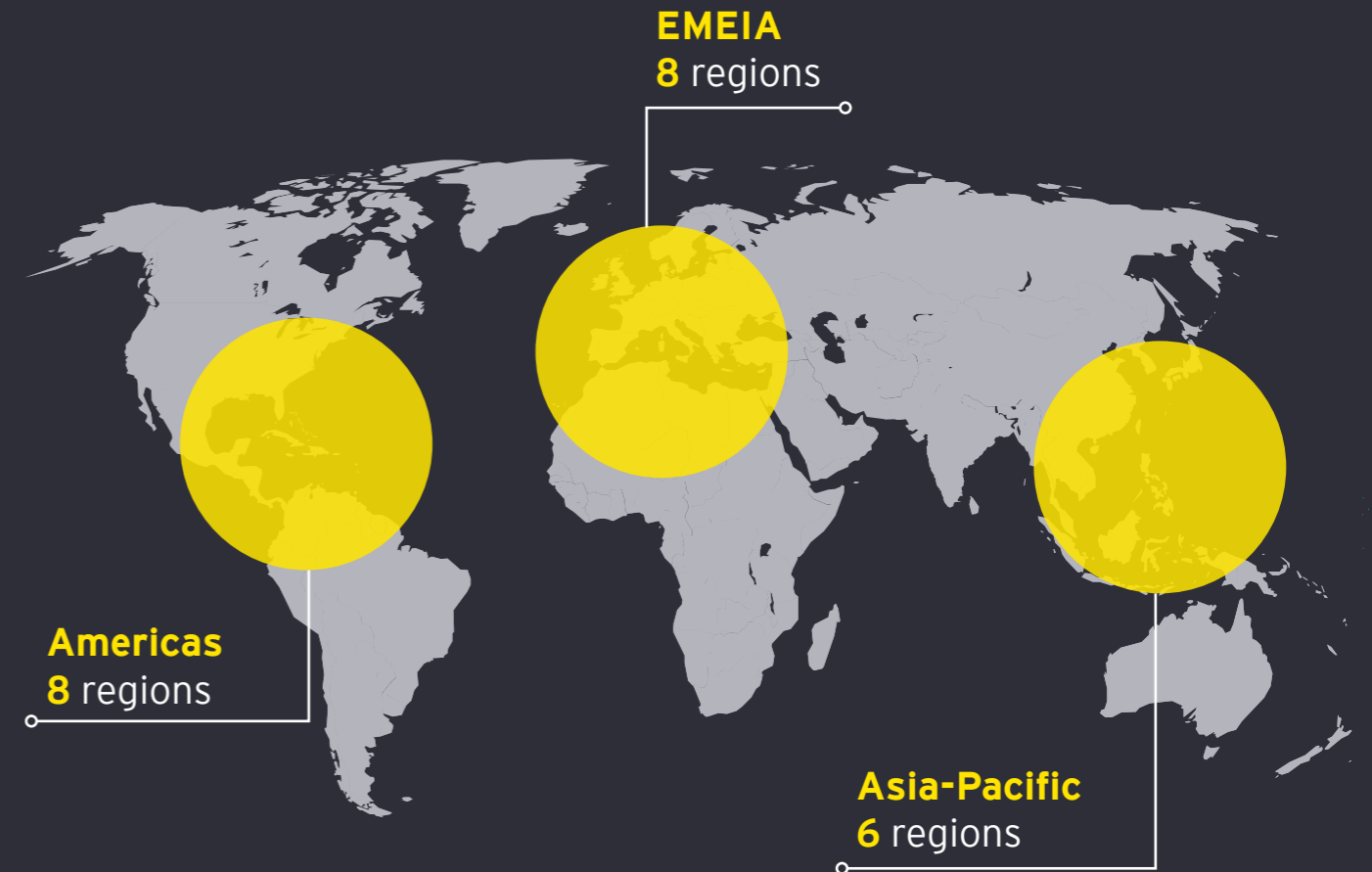
Our purpose: Building a better working world

At EY, our purpose is Building a better working world. The insights and quality services we provide help build trust and confidence in the capital markets and in economies all over the world. We develop outstanding leaders who team to deliver on our promises to all our stakeholders. In so doing, we play a critical role in Building a better working world for our people, for our clients and for our communities. In a world that is changing faster than ever, our purpose is our guide – providing the context and meaning for the work we do every day – and will be the foundation for any future EY businesses.

At EY, we have an ambition to create new legacies for the world. Building a better working world happens incrementally. The work we do with each client has a ripple effect, helping create wider economic and social benefits today and a strong legacy for a better tomorrow. EY teams are committed to being at the forefront of advanced technologies and better ways of working. Using technology and data, we are helping to transform the future of financial services, advanced manufacturing and mobility, energy, life sciences and other industries. It's how innovation has helped healthcare transform from "one for many" cures to personalized prevention and treatments. It's how automation has enabled a connected and highly collaborative mobility ecosystem. We understand that transformation affects more than just the bottom line. It transforms lives as much as enterprises and helps create value that lasts and builds for clients, EY people and society as a whole.

*Only ERNST & YOUNG and Ernst & Young Business Advisory Solutions have branches in Thessaloniki. Only Ernst & Young Business Advisory Solutions has a branch in Patras.

Our global network



EY Global

22

Regions

+150

Countries

+700

Locations

+365,000

Professionals

EY is a \$45 billion global leader and one of the world's leading professional services firms, with more than 365,000 people in over 700 office locations across over 150 countries. Globally, we operate under common professional, ethical and independence standards. Our offices around the world use the same methodology and are linked through an integrated technology platform. We are the only company that can execute, negotiate, and mobilize resources anywhere on a transparent basis to our clients.

Our structure is composed of the Executive and Regions. The Executive includes our global leadership, governance bodies and our three geographic Areas. Working together they oversee our global strategy, brand, business planning, investments, and priorities. Our 22 Regions are grouped under three geographic Areas: Americas; Europe, Middle East, India, and Africa (EMEIA); and Asia-Pacific. This structure is streamlined – it allows us to make decisions quickly and ensures that we execute our strategy and provide high-quality service wherever in the world our clients do business.



EY Greece

The Board of Directors

GRI 2-9, GRI 2-10, GRI 2-11, GRI 2-16, GRI 2-17

The Board of Directors of each entity (BoD) is the highest governance body. All members of the 3 BoDs are executives.

With regards to the Board's diversity, the BoD consists only of male members. It is a fact which EY Greece has taken into consideration and aspires to change over the future in order to enhance diversity levels. For nominating and selecting the BoD, seniority and experience within EY Greece constitute the most important criteria and thus, all members of the BoD are required to also possess competencies relevant to the impacts of EY Greece (e.g., competent professionals with vast experience in the services offered by the firm). Member representation of all service lines (refer to section "Our services") and views of important stakeholders within EY Greece, are also considered during the selection process. The tenure of the BoD is 5 years, extended until the first Ordinary General Assembly after the expiry of the BoD's tenure, unless otherwise decided internally for restructuring purposes that will benefit each entity of EY Greece.

Various Partners at EY Greece are charged with management functions. These Partners are responsible for all day-to-day management activities and for the application of global and area level policy at country level. Details of the formal/legal governing bodies of EY Greece are given below.



1 The Members of the Board of Directors of **ERNST & YOUNG** as elected by the Shareholders' Meeting dated 12 October 2021, are the following:

-  **Panagiotis Papazoglou**
Chairman and Managing Director
-  **Andreas Hadjidamianou**
Vice - Chairman
-  **Stefanos Mitsios**
Member

2 The Members of the Board of Directors of **Ernst & Young Business Advisory Solutions** as elected by the Shareholders' Meeting of EY Business Advisory Services dated 12 October 2021, are the following:

-  **George Papadimitriou**
Chairman
-  **Spyridon Kaminaris**
Vice - Chairman
-  **Alexandros Christidis**
Member
-  **Tassos Iossiphides**
Member

3 The Administrators of **Platis-Anastassiadis & Associates Law Partnership**, part of the EY Law network, are the following:

-  **Eirinikos Platis**
-  **Anastasios Anastassiadis**

Conflicts of Interest

GRI 2-15

All members of the BoD exercise independent judgement, free from any external influence or conflicts of interest.

Moreover, EY Global Policy on Conflicts of Interest defines global standards for addressing categories of potential conflicts of interest and a process for identifying them. It also includes provisions for mitigating potential conflicts of interest as quickly and efficiently as possible, using appropriate safeguards. Such safeguards may include obtaining client consent to act for another party where a conflict of interest may exist, establishing separate engagement teams to act for two or more parties, implementing appropriate separations between engagement teams, or declining an engagement to avoid an identified conflict. The EY Global Policy on Conflicts of Interest and associated guidance considers the increasing complexity of engagements and client relationships, and the need for speed and accuracy in responding to clients. They also align with the latest International Ethics Standards Board for Accountants (IESBA) standards.

Committees

GRI 2-9

The committees established at EY Greece are the following:

- 1. Markets Board Committee**
- 2. Operations Board Committee**

The Markets Board Committee meets on a monthly basis. In addition, meetings with the attendance of the Sector Leaders take place every 3 months. The Operations Board Committee and ESG cross-Service Lines Committee meet monthly.

In terms of EY's governance and management of sustainability issues, an informal ESG Steering Committee was set up in FY22, comprising of all Service Line Heads and the Country Managing Partner. The ESG Steering Committee, also functions as a means of advancing BoD members' collective knowledge, skills, and experience on sustainable development matters. Through all Committees the BoD is informed about stakeholder critical concerns, including concerns about the EY Greece's potential and actual negative sustainable development impacts. During FY21, the BoD discussed their stakeholders' concerns regarding the COVID-19 pandemic and its potential and actual negative impacts on them. In FY22 there were no critical concerns reported to the BoD.

Partner remuneration

GRI 2-19, GRI 2-20

Quality is at the center of EY Greece's strategy and is a key component of EY performance management systems. EY Greece's Partners are evaluated and compensated based on criteria that include specific quality and risk management indicators, covering both actions and results.

We follow the EMEIA Partner Reward System (EPRS), which is a retrospective cash-based variation system that is managed at the EMEIA level but monitored and approved by the Regional Partner Forums through delegates to the EMEIA process. The EPRS takes into consideration feedback from stakeholders, as well as EY colleagues, through our internal performance evaluation system, LEAD. Annually, the EPRS allocates to each Partner a portion of the distributable income of the firm where this Partner belongs. Variable compensation to Partners is linked to organization level goals, including but not limited to service quality, increasing diversity, equity & inclusiveness in the workforce and contributing to prosperity in the communities. The performance outcome has a direct impact on the variable component of the Partner's income.

There is no independent remuneration committee that oversees the process for determining remuneration, or remuneration consultants involved in determining remuneration. However, EY policies prohibit evaluating and compensating lead audit engagement Partners and other key audit Partners on an engagement, based on the sale of non-Assurance services to companies they audit. For audits conducted in accordance with the requirements of Directive 2014/56/EU of the European Parliament and of the Council of 16 April 2014, EY prohibits evaluating and compensating any Partner or professional involved in, or able to influence, the carrying out of an engagement based on the sale of non-Assurance services to their audit clients. This reinforces professionals' obligation to maintain independence and objectivity.

GRI 2-21

At EY Greece, we recognize that excessive executive pay is blamed for rising income inequality. To eliminate pay disparities and its drivers, we monitor and record the annual total compensation ratio of the highest paid individual to the

Specific quality and risk performance measures have been developed to account for:

- ▶ Providing technical excellence
- ▶ Living the EY values, as demonstrated by behaviors and attitude
- ▶ Demonstrating knowledge of, and leadership in, quality and risk management
- ▶ Complying with policies and procedures
- ▶ Complying with laws, regulations, and professional duties
- ▶ Contributing to protecting and enhancing the EY brand

The EY Partner compensation scheme calls for meaningfully differentiated rewards based on a Partner's level of performance, as measured within the context of the performance management framework. Partners are assessed annually on their performance in delivering quality, exceptional client service and people engagement, alongside financial and market metrics. The views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration.

We operate under a system that requires quality to be the most important consideration in a Partner's overall year-end rating.

To recognize different market values for different skills and roles, and to attract and retain high-performing individuals, the following factors are also considered, when we determine our Partners' total reward:

- ▶ Experience
- ▶ Role and responsibility
- ▶ Long-term potential

median annual total compensation for all employees. In FY22, the annual total compensation ratio was 4.6 - representing a 2.04 change in the annual total compensation ratio, compared to a 0.89 change in FY21.

Annual total compensation ratio for the firm's highest-paid individual to the median annual total compensation for all employees (excluding the highest paid-individual)

FY22	FY21	FY20
4.6	4.5	4.5



Ratio of the percentage increase in annual total compensation for the firm's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual)

FY22	FY21
2.04	0.89



02 Our corporate strategy and services



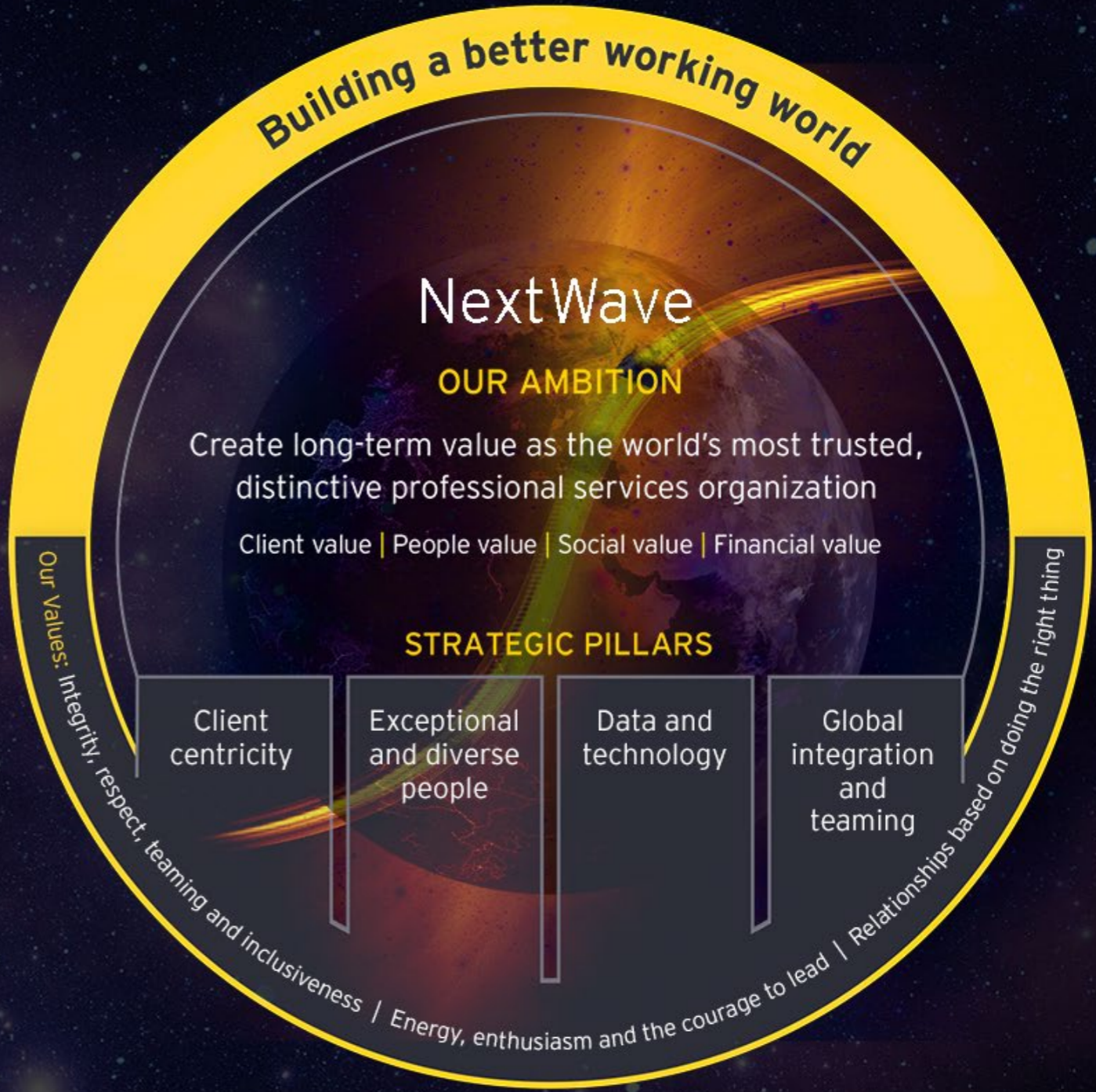
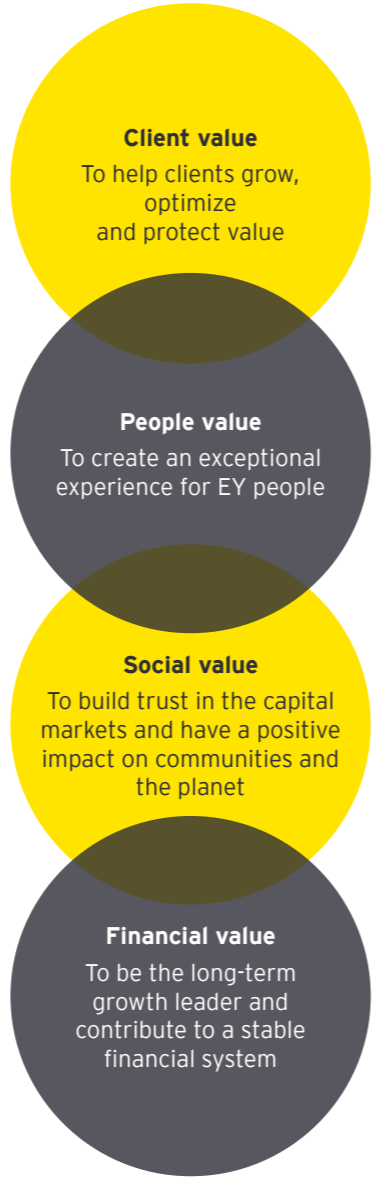
Our corporate strategy: NextWave

At the core of our global NextWave strategy is our ambition to create long-term value for our clients, people and society, as the world's most trusted, distinctive professional services organization. In today's rapidly changing world, the needs of our stakeholders are continuously evolving. Innovation and agility have emerged as top priorities. The unprecedented business and societal challenges triggered by the global pandemic have increased demand for effective new strategies to navigate a path to growth. We are dedicated to helping our stakeholders solve their toughest challenges and realize their bold ambitions.

These are the four strategic pillars of our NextWave strategy:

- ▶ Client centricity
- ▶ Exceptional and diverse people
- ▶ Global integration and teaming
- ▶ Data and technology

Through these pillars, we build on existing strengths and invest in future capabilities to deliver exceptional client service and create long-term value across four dimensions:



Our services

EY and thus, EY Greece, assists its clients which range from private individuals and family businesses to major public companies and large multinationals, to anticipate, define and deal with issues that are critical to their success. Our experienced professionals use and implement our global proven methodologies and extensive resources, to offer quality and seamless services to our domestic clients, as well as to clients that operate cross-country.

We help clients create long-term value for all stakeholders. Enabled by data and technology, our services and solutions provide trust through assurance and help clients transform, grow and operate. In other words, we are working with entrepreneurs, companies, and entire countries to solve their most pressing challenges.

Through our four integrated service lines – Assurance, Consulting, Strategy and Transactions and Tax – and our deep sector knowledge, we help our clients to capitalize on new opportunities and assess and manage risk to deliver responsible growth. Our high-performing, multidisciplinary teams help them fulfill regulatory requirements, keep investors informed and meet stakeholder needs.

We believe a better working world is one where economic growth is sustainable and inclusive. We work continuously to improve the quality of all our services, investing in our people and innovation. We are also proud to work with others - from our clients to wider stakeholders - to use our knowledge, skills, and experience to help fulfill our purpose and create positive change.



With our services we build a better working world



Assurance

Helping clients build stakeholders' confidence, manage regulatory responsibilities and drive long-term sustainable growth.



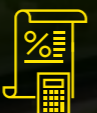
Consulting

Helping clients solve big, complex issues and capitalize on opportunities to grow, optimize and protect the business.



Strategy and Transactions

Helping clients create social and economic value by strategically managing capital and transactions.



Tax

Helping clients develop/execute business strategies, blending local technical knowledge with regional and global tax insights.

We go to market through four service lines:



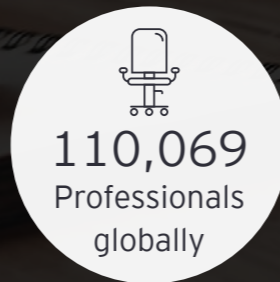
Our multi-disciplinary business model means we team seamlessly across service lines, as well as across sectors and geographies.

Assurance

- Audit Services
- Climate Change and Sustainability Services (CCaSS)
- Financial Accounting Advisory Services (FAAS)
- Forensic & Integrity Services (FIS)



Andreas Hadjidamianou
Head of Assurance Services



EY Assurance services - comprising Audit, Financial Accounting Advisory Services (FAAS), Forensic & Integrity Services and Climate Change & Sustainability Services (CCaSS) - address risk and complexity, while identifying opportunities to enhance trust in the capital markets. Audit teams serve the public interest by delivering high-quality, analytics-driven audits with independence, integrity, objectivity, and professional skepticism. FAAS and Forensics teams help protect and restore enterprise and financial reputations, as well as, help support the finance function in enhancing decision-making and efficiency. Climate Change and Sustainability Services team helps companies understand the evolving pressures surrounding the sustainability and climate change challenges, thus, the risks and opportunities arising and support them to respond by identifying and evaluating the broader value impacts and outcomes.

Together, EY Assurance services help protect and promote sustainable, long-term value for stakeholders.

Audit Services

For both public and private organizations, EY audit services are underpinned by leading-edge technology and exceptional client service, provided through multidisciplinary teams, including more than 85,000 professionals worldwide. Our culture remains focused on providing sustainable audit quality. The Sustainable Audit Quality (SAQ) program is our commitment to conducting globally consistent, high-quality audits and is the foundation for keeping audit quality as our primary focus. High-quality audits enhance trust and confidence in the capital markets and facilitate economic growth. Maintaining high-level audit quality is, therefore, our highest priority. It is the single most important factor in our decision-making, and the key measure on which our professional reputation stands. As an audit and digital technology have changed business models and created new risks, EY teams have digitized the audit process from end to end. The EY Digital Audit is the profession's first connected data-driven audit. This digitally transformed audit is underpinned by a strategy built on connecting, automating, analyzing and driving value. This is a transformation not just in terms of technology, but also in the way in which EY professionals help deliver audits, and how regulatory, compliance and risk-focused requirements are met. The EY Digital Audit provides stakeholders with greater confidence in the financial reporting of the companies audited, company management and finance teams with a high-quality audit, and audit committees with deeper risk insights and new perspectives. It also transforms how auditors do their work, using automation to expand the time they can spend focusing on areas requiring human judgment, analysis and insight.



Climate Change & Sustainability Services (CCaSS)

In order to survive and grow in an increasingly competitive and accountable business environment, organizations are required to report not only on their financial performance, but also their non-financial performance. Ignoring sustainability, environmental, health and safety (EHS), climate change risks, and stakeholder concerns around these issues is no longer an option. While CFOs may not have traditionally led the way, they are increasingly expected to play a more active role. EY's Climate Change and Sustainability Services team understands the evolving pressures surrounding these challenges. As a result, they can help companies to respond by understanding and evaluating the broader value impacts and outcomes, identifying the opportunities and supporting the reporting of non-financial performance risks to their stakeholders.

Financial Accounting Advisory Services (FAAS)

Finance leaders face an increasing number of challenges in this age of disruption, including reporting challenges that stem from the changing economic and regulatory environment and rapid changes in emerging technologies. EY's 7,000-member strong Global FAAS professionals can provide CFOs, controllers, treasurers and audit committees with insight and services to support compliance with evolving financial requirements and help provide transparency and trust in reporting that support better decision-making and long-term value creation.

Forensic & Integrity Services


When managing complex issues of fraud, regulatory compliance, investigations, and business disputes, embedding integrity into an organization's strategic vision and day-to-day operations is critical. EY teams comprising over 4,000 forensic and technology professionals across the globe help business leaders balance commercial objectives and risk, build data-centric ethics and compliance programs, and develop a culture of integrity.

Consulting

- Business Consulting
- People Advisory Services
- Technology Consulting



Alexandros Christidis
Head of Consulting Services


108,221
Professionals
globally


837
Professionals
in Greece

Business Consulting

We work with organizations on their most complex challenges, helping enable confident decision-making to help maximize growth, increase business value and maintain trust across ecosystems and markets. With leading capabilities and tools in technology and data, EY teams help clients to reshape their businesses, build long-term value and establish trust. We work closely with client teams to architect, design and help deliver detailed transformation, utilizing immersive approaches, such as wavespace™, to drive mindset and behavioral shifts that promote real change.

► Business transformation

We have multidisciplinary competencies that gather capabilities to solve problems and design and deliver large scale, multi-year, multi-stakeholder transformation programs. We help clients achieve differential growth by accelerating their ability to unlock business value.

► Enterprise risk

We help clients transform their risk monitoring and management by integrating upside, downside, and outside risks to drive strategic, long-term value, and build and maintain trust in a rapidly changing risk landscape.

► Finance

The world is rapidly changing and so is the role of Finance, which is focusing more on value. The CFO's role is dramatically changing as it needs to evolve towards value creation. They also must become a company's Chief Value Officer (CVO), while simplifying and automating the core finance tasks. Our Finance capabilities help support the future CFO's agenda.

► Financial services risk

With robust insights, we help companies in the banking, capital markets, insurance and asset management sectors to identify, manage and monitor their business risks, as well as further integrate risk management in key business and strategic activities.

► Supply chain and operations

We help companies reinvent their end-to-end supply chains, from strategy through implementation. We help companies prepare for the future era of autonomous supply chains through improving their supply chain resilience, visibility and client service levels, while reducing costs and working capital.

► Technology risk

Technology risk helps clients achieve sustainable growth, by helping them see the big picture related to technology risks, supporting their efforts to protect their business performance, and providing trusted communications on internal control and regulatory compliance to investors, management, regulators, clients, and other stakeholders.



People Advisory Services

Technological and operational transformations always require accompanying workforce transformations. As organizations continue to innovate, grow, and elevate their business, they need to reimagine the alignment and fit of their organization structure, leadership teams and workforce to create the capabilities needed to drive their strategic and financial objectives.

Technology Consulting

We recognize that long term value and true enterprise transformation require a multidisciplinary approach and team to deliver. Now more than ever, the ability to unlock potential powered by technology and data has become critical to success. EY continues to invest in new technology solutions, capabilities, innovation, and our ecosystem to serve clients better. We believe that the faster companies can apply the right technology, the faster they can meet evolving client expectations, support, and engage employees and create competitive advantages. A focus on long-term value and an experience-led approach to transformation are key.

► Technology solution delivery

To unlock our clients' transformation ambition and achieve their desired business outcomes, EY teams provide implementation and integration capabilities to support end-to-end software deployment (cloud and on-prem) and related services.

► Digital and emerging technology

To support clients' digital agendas and emerging technology adoption, EY teams offer architecture, engineering, integration, and assemblage capabilities.

► Data and analytics

As data-driven insight and AI have become fundamental components of businesses' strategic decision-making and transformation journey, we help clients apply analytics throughout their organization to grow, protect and optimize their business by harnessing the latest advanced technologies.

► Cybersecurity

Cybersecurity enables trust in systems, design, and data, so organizations can take more risk, make transformational change and enable innovation with confidence. EY Cybersecurity teams provide organizations with a clear picture of their current cyber risk posture and capabilities, giving them an informed view of how, where, and why to invest in managing their cyber risks.

► Technology transformation

As CIOs and CTOs are increasingly expected to help drive strategic growth and be stewards of the business, we bring leading insight and market benchmarks across technology strategy and architecture.

Strategy & Transactions

- Buy and Integrate
- Corporate Finance
- Digital M&A framework
- Reshaping results
- Sell and Separate
- Strategy



Tassos Iossiphides
Head of Strategy & Transactions Services



24,731
Professionals
globally



131
Professionals
in Greece

Whether offered to corporate or private clients, EY Strategy and Transactions services are underpinned by extensive strategic, financial, tax, commercial and operational experience and leverage machine learning and Artificial Intelligence (AI), Robotic Process Automation (RPA), and data analysis and visualization where appropriate. When combined with human insights, sector experience and functional knowledge, this helps deliver better decision-making and accelerated results.

Buy and integrate

EY professionals help enable strategic growth, through better integrated and operationalized mergers and acquisitions, Joint Ventures (JVs) and alliances. In particular, we help companies refine their growth strategy, perform deal sourcing, conduct diligence and valuation and implement Mergers & Acquisitions (M&A) integration. We understand that every type of deal is different, requiring bespoke integration approaches, priorities, and operating models. EY teams can help our clients to understand what business to buy, how to value it and how to integrate it into their company.

Corporate finance

Our corporate finance solutions team helps corporates, Private Equities (PE), governments, sovereign wealth funds, private and family businesses, and educational institutions, with their key financial issues. We have the people, analytics, and tools to help our clients better allocate capital and manage risk/return trade-offs, to support better decision-making.

Digital M&A framework

The evolution of digital technologies has fundamentally changed clients' behavior and disrupted the way companies operate their businesses. Clients are asking how to future-proof their business by building digital capabilities and driving inorganic growth.

Reshaping results

In an ever more uncertain world, many organizations face urgent, critical, and complex situations. We provide trusted leadership to public or private companies, government institutions, investors, and financial stakeholders, helping them to recover from crises and preserve value for a better future. EY teams offer deep insight and practical on-the-ground support to help clients establish effective Crisis Management teams, build and secure liquidity, gain visibility on potential business risks, protect business continuity, and develop options for a rescue or recovery plan, including support on sourcing capital and negotiating with stakeholders.

Sell and separate

Helping strategic portfolio management and better divestments that help our clients improve value from the sale of an entire company, carve-out, spin-off or joint venture. EY strategic portfolio management advice helps our clients decide what and when to monetize. We execute across the entire divestiture life cycle, including strategy, separation and stabilization upon deal closing. EY teams help deliver full value from divestitures, while helping to limit disruption and managing remaining cost structures.

Strategy

As experienced advisors to the C-suite, our incorporated business strategy, EY-Parthenon and our broader Strategy and Transactions services work with organizations to challenge assumptions and help create strategies for clients to determine growth opportunities. They do this by assessing revenue and profitability targets, anticipating, and adapting to digital transformation and winning the competition for capital. EY-Parthenon ranks as the world's fifth largest strategy house and focuses on helping EY clients transform and execute their strategy to help optimize the value of their organization and realize their potential.



Tax

- Business Tax Services
- Global Compliance and Reporting (GCR) Services
- Indirect Tax Services
- International Tax Services (ITS)
- Transfer Pricing Services
- People Advisory Services - Mobility & Performance
- Transaction Tax Services
- Law Services



Stephanos Mitsios
Head of Tax Services



73,184
Professionals
globally



299
Professionals
in Greece

Our globally coordinated tax professionals offer connected services across all tax disciplines to help our clients thrive in an era of rapid change. We combine our exceptional knowledge and experience with the people and technology platforms that make us an ideal partner for our clients' tax-related needs.

Business Tax Services

Our Business Tax Services are designed to meet our clients' business tax advisory needs, wherever in the world they are located, throughout the tax life cycle. Our tax professionals draw on their diverse perspectives and skills to provide our clients with seamless global service and work with them to develop sustainable tax strategies.

Global Compliance and Reporting (GCR) Services

GCR supports clients' need for visibility, control and efficiency as they transform their tax and finance operating models. We focus on global data management, making it easier to centralize and reuse data across the financial supply chain and geographical boundaries, resulting in more accurate data and less manual intervention. In addition, we provide assurance to businesses, their management, and shareholders, as well as to other stakeholders by reviewing their tax compliance through the tax certification process.

Indirect Tax Services

In today's economy, indirect taxes represent, for most companies, an important burden often overlooked. However, as transactions become more complex and more companies now transact not only locally, but globally, the need to properly address the indirect taxes is critical to avoid errors leading to exposures. Our teams work with clients to take a forward-looking approach to the potential risks and opportunities of indirect tax, aided by our industry-leading technology tools and methodologies.

International Tax Services (ITS)

Our talented people draw on their global insights and perspectives to help our clients build proactive and integrated global tax strategies that address the tax risks of today's businesses and help achieve sustainable growth.

Transfer Pricing Services

All businesses are subject to transfer pricing legislation in relation to their intra-group supplies. When business crosses borders, compliance and advisory requirements escalate, our transfer pricing teams supports organizations from business restructuring and building and implementing structures that make sense for each business to reviewing, documenting managing and defending the transfer pricing policies and processes.

People Advisory Services-Mobility & Performance

EY's People Advisory Services practice consists of an integrated core mobility and performance services and offerings model, which is designed to help our clients manage their organization and individual employee exposure to risk. Our teams help organizations to provide a seamless journey for their employees, providing consulting and systems support designed to enhance their experience at every stage of the employee life cycle.

Transaction Tax Services

Our local teams employ a consistent approach globally to provide our clients with a coordinated understanding of the relevant jurisdictional and multi-disciplinary tax issues in every transaction, including acquisitions, disposals, carve-outs and IPOs. In addition, we can suggest structuring alternatives to balance investor sensitivities, promote exit readiness and help improve prospective earnings or cash flows, thus raising opportunities for improved returns on clients' investment.

Platis - Anastassiadis & Associates / Law services

Platis - Anastassiadis & Associates Law Partnership, is a leading Greek law firm, part of the global EY Law network, spanning 80+ jurisdictions and comprised of more than 2,400 lawyers. We offer a wide range of services which includes:

- ▶ Company & Commercial Law
- ▶ Employment Law Services
- ▶ Banking and Capital Markets
- ▶ Data Protection & Privacy



Core Business Services (CBS)

- AWS- Administration & Workplace Services
- Brand, Marketing & Communications
- Facility Management
- Finance
- General Counsel Office
- Independence
- Markets & Business Development
- Talent Team
- Technology



In addition to our four service lines, we also invest in our Core Business Services (CBS), EY's internal functions.

Functions support organization- and service line-level strategies to manage the transformation of our business. They support services, as well as market execution plans, that help define and endorse points of synergy across multi-business activities.

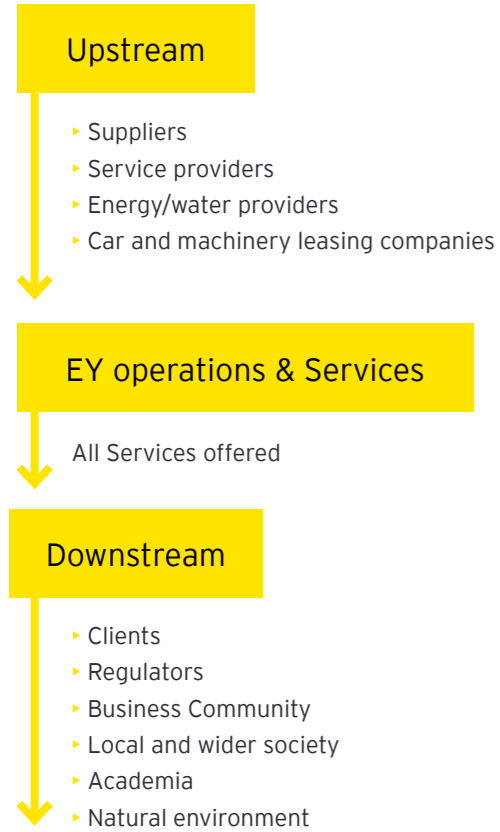


03 Our value chain



We constantly endeavor to make our value chain more sustainable, inclusive and equitable by investing in bringing an even stronger industry perspective into the design and the delivery of our services. For this purpose, we constantly train and develop our people, especially in the sectors that are of crucial importance to the Greek economy.

Our value chain, including entities upstream and downstream of our operations, are summarized in the following diagram:



Upstream: Our supply chain

At EY, we are committed to working with suppliers that best meet our needs. Our primary aim is to work with suppliers who are leaders in their fields. We value our relationships with our suppliers and subcontractors, and for this reason we strive to develop strategic relationships that add significant value and innovation. Our main types of suppliers fall under the following categories:

- Real estate (offices)
- Materials and equipment suppliers (e.g., office equipment, disposable cleaning items, etc.)
- Third parties (security, cleaning, gardening)
- Service providers (e.g., telecommunications, electricians, plumbers, machinery technicians, catering, medical services, etc.)
- Energy/water providers
- Car and machinery leasing companies

Total spending on suppliers (€*)

45,782,378

FY22

36,115,285

FY21

39,079,146

FY20

*The net amount (excl. VAT) of the costs borne by EY during each FY.

Supplier due diligence

GRI 2-23

EY Supplier Code of Conduct sets out clear standards of business conduct and ethics that our suppliers must abide by. Our sourcing decisions, contracts, and management of supplier relationships need to reflect and promote the principles of **EY Global Executive Diversity, Equity & Inclusiveness Statement** (incorporating equal opportunities), in that they need to ensure that suppliers do not victimize, harass or discriminate against any employee or party to the contract, due to their sex, gender identity/expression, marital or civil partnership status, race, ethnicity or national origin, disability, religion, sexual orientation, age or part-time status. Suppliers are obliged to meet the requirements of any applicable discrimination legislation. Our suppliers should be treated fairly and equally during the tendering and purchasing process, with decisions made on the basis of clear selection criteria.

Additionally, our suppliers must ensure that they and/or their subcontractors and suppliers shall respect the rights of their employees and comply with all relevant legislation, regulations and directives in the country or countries in which they operate. This includes all rights and minimum standards relating to wages, benefits and working conditions, applicable across their entire workforce. Suppliers shall ensure that no exploitation of child labor or of any other vulnerable group (e.g., illegal immigrants) takes place within their business or supply chain. What is more, our suppliers must ensure that they and/or their subcontractors and suppliers abide by all local laws, directives and regulations relating to the elimination of slavery and human trafficking.

Downstream: Client focus

In today's business world, staying competitive means striking the right balance between risk and reward. To achieve client potential, fast, easy access to the information and people that can help clients make the right decisions are required. That is why we have invested in dedicated Global Industry Centers around the world – centers that serve as virtual hubs for sharing industry-focused knowledge and experience. Our commitment of time and resources means that we can anticipate market trends, identify implications, and develop clear points of view on relevant industry issues. Whatever the client industry, our global network of professionals can provide clients with highly responsive advice that meets their assurance, tax, transaction, and advisory needs.

We can help clients meet their goals and compete more effectively in the following industries:

- Advanced manufacturing and mobility (including Shipping, which is a key industry for Greece)
- Consumer
- Energy and resources
- Financial services
- Government and infrastructure
- Health sciences and wellness
- Private equity
- Real estate, hospitality, and construction
- Technology, media, and telecommunications



04 Memberships, certifications and awards





Memberships

GRI 2-28, GRI 2-29

We actively participate in organizations, associations and bodies through which we express our positions on important business and sectoral issues, or help shape the discussion

around topics that are crucial for the Greek Economy. In addition, we are members of organizations and bodies that promote the principles of sustainable development.

American-Hellenic Chamber of Commerce	Federation of Industries of Northern Greece
American Institute of Certified Public Accountants	Foundations in Accountancy
Association of Certified Anti-Money Laundering Specialists	French-Hellenic Chamber of Commerce and Industry
Association of Certified Fraud Examiners	Global Compact Network Hellas
Association of Chartered Certified Accountants	Greek Exporters Association
Association of Chief Executive Officers	Hellenic Actuarial Society
Association of Corporate Treasury	Hellenic Association of Management Consulting Firms
Association of Informatics & Communications Companies of Greece	Hellenic Business Management Company
Association of Compliance Officers in Greece (ASCO Greece)	Hellenic-Dutch Association of commerce and Industry
Association of Thessalian Enterprises Industries	Hellenic Exchanges S.A.
Athens Club	Hellenic Federation of Enterprises
Brain Regain	Hellenic - German Chamber of Commerce
British - Hellenic Chamber of Commerce (BHCC)	Information Systems Audit and Control Association
Business Continuity Institute	Institute and Faculty of Actuaries
Canadian Public Accountability Board	Institute of Certified Public Accountants of Greece
CEO Clubs Greece	Institute of Chartered Accountants Education
Certified information systems auditor	Institute of Chartered Accountants in England and Wales
Certification in Risk Management Assurance	International Association of Privacy Professionals
Certified Internal Auditors	International Information System Security Certification Consortium
Chartered Financial Analyst - Formerly the AIMR (Association for Investment Management and Research)	Joint Examination Scheme
Chartered Professional Accountants of British Columbia	Junior Achievement Greece
Citizen's Movement for an Open Society	NHST Global Publica
Council of Competitiveness of Greece	Professional Risk Managers' International Association
CSR Hellas	Project Management Institute
Diversity Charter Greece	Propeller Club
Economic Chamber of Greece	Public Company Accounting Oversight Board
Efficient Consumer Response Hellas	The Institute of Internal Auditors
Federation of Industries of Greece	TradeWinds
	Transparency International Greece

Awards/Recognitions

ITR EMEA Tax Awards

National Tax Firm of the Year, ITR Awards 2022

National Transfer Pricing Firm of the Year, ITR Awards 2022

EcoVadis 69/100 (94th percentile)*

The Legal 500

Top Tier Firm in Restructuring and insolvency

Tier 2 Firm in Banking, finance and capital markets

Tier 3 Firm in Commercial, corporate and M&A

Tier 3 Firm in Employment

Tier 3 Firm in TMT

Business Superbrands Greece 2021-22

Corporate Superbrands Greece 2021-22

Category: Consulting Services

Furthermore, in order to enhance our positive contribution to the Greek Economy and Society, by leading the discussion on issues crucial to entrepreneurship and public policy, during the last 3 years, EY Greece has actively supported and participated in 179 events of which 23 were focused on Sustainability related topics.

* In FY22, we received a Gold Award from EcoVadis, a global rating platform which assessed our sustainability performance in environmental, labor & human rights, ethics, and sustainable procurement issues.

Specifically:

- ▶ In FY22, EY Greece had an even more active profile, with 71 participations in sponsorships, EY events and webcasts, covering topics such as advancing women leaders, smart factories, sustainability and ESG management, smart cities, as well as energy efficiency.
- ▶ In FY21, EY Greece had an active presence in 67 events and webcasts, 6 out of which were related to empowering women in business, sustainable finance, shipping and sustainability, corporate governance, circular economy, and green energy.
- ▶ In FY20, EY Greece organized or participated in 41 events and webcasts, such as Greek International Women Awards, and an event regarding sustainable finance.

Participations in events/ sponsorships

71 **67** **41**
FY22 FY21 FY20

Certifications

GRI 403-8

In November 2021 (FY22), we were audited by Bureau Veritas and our Environmental Management System became ISO 14001:2015 certified. Information about this certification is communicated and accessible to all EY Greece personnel through the EY Greece Intranet on the EY Greece SharePoint repository and is shared with all new EY Greece employees within the "Welcome to EY" one-day dedicated sessions.

EY Greece holds the ISO 9001 certification of its Quality Management System since 2008. In 2021, the latest re-certification successfully took place. Information to raise awareness on the Quality Management System and of the

ISO9001 certification is provided to all new EY Greece employees (100%), during the "Welcome to EY" one-day dedicated sessions.

During FY22, EY Greece began the 1st phase of the internationally recognized ISO 45001:2018 certification, confirming the strong commitment of the organization to improve its performance in the fields of occupational risks and occupational health and safety, with the main aim to protect the health and safety of workers and associates, which was completed in FY23.



	ISO 9001	ISO 14001	ISO 45001
Validity until	10/11/2024	10/11/2024	30/8/2025
EY Hellas	GR002361	GR002360	GR003107
Maroussi office	GR002361-003	GR002360-002	GR003107
Thessaloniki office	GR002361-005	not applicable	GR003107
EY BAS	GR002361	GR002360	GR003106
Maroussi office	GR002361-001	GR002360-001	GR003106
Thessaloniki office	GR002361-002	not applicable	GR003106
Patras	not applicable	not applicable	GR003106
Platis-Anastassiadis	GR002361	GR002360	GR003108
Maroussi office	GR002361-004	GR002360-003	GR003108

05 Our long-term value approach



Sustainability Strategy

GRI 2-12, GRI 2-13

We are operating with a high sense of responsibility in managing impacts related to the economy, environment, and people. At EY Greece, the BoD in each of the 3 entities, is responsible for developing, approving, and updating the firm's purpose, value, mission statements, strategies, policies, and goals related to sustainable development, always in liaison with our EY global network. The BoD in each of the 3 entities also oversees the due diligence and other processes to identify and manage the firm's impact on the economy, environment, and people.

To help with this mandate, the 3 BoD have delegated responsibility regarding the management of impacts and sustainability affairs to the ESG Steering Committee, which consists of the Country Managing Partner and Service Lines Representatives. The Committee is responsible for tracking the effectiveness of actions through the establishment and monitoring of specific indicators.



CSR program: EY Ripples

EY Ripples is our global program that is harnessing the world's biggest ecosystem to address inequality and drive progress toward the UN Sustainable Development Goals ("SDG"). It is a unique corporate responsibility program, with high aspirations and the goal to positively impact the lives of one billion people by 2030.

EY people help create long-term value by using their experience, services, and influence to help solve some of the world's toughest challenges, which have been particularly accentuated over the past two years. The COVID-19 pandemic, the energy crisis, and the consequences of the war in Ukraine have threatened to push more than one billion people into poverty. We are committed to harnessing EY's knowledge and convening power to help people everywhere rebuild and reset.

EY Greece has been a proud member of EY Ripples since 2019, with valuable contributions and strong commitment toward the program's vision and principles. At EY, we believe a better working world is one where everyone can contribute to and share in the benefits of sustainable inclusive growth. As the world's most trusted professional services organization, we extend our knowledge, experience, and networks through EY Ripples on a non-profit basis, focusing on the 3 areas where EY is distinctively positioned in pursuit of the SDGs – supporting next generation workforce, working with impact entrepreneurs, and accelerating environmental sustainability.



Stakeholder engagement

GRI 2-29

Responding to our stakeholders' needs and expectations is a significant priority for us. For this reason, we seek to engage with stakeholders aiming at improving our services, mitigate potential negative impacts, as well as seize opportunities for improving our positive impacts on the environment, people, and economy. For us, the main stakeholder groups are those individuals or groups that are affected or could be affected by our activities.

Engaging with our stakeholders is an ongoing process, as we always seek to establish a meaningful two-way communication with them. Information is provided either in the Greek or in English, depending on the stakeholder group.

Indicative stakeholder engagement initiatives:

- ▶ All our stakeholders can view Sustainable Development related information via our website and social media.
- ▶ All our employees are informed about our sustainability-related activities and programs through regular internal newsletters and communications (e.g., via dedicated emails).

Moreover, to measure clients' perceptions regarding our firm's quality and effectiveness, we implement the EY Client Experience (CX) Program. We consider CX to be a key tool to understanding our clients' expectations of the service they receive from EY. We seek for the sincere feedback of our clients via CX interviews and web surveys throughout and after the completion of a project. Moreover, CX is the clients' holistic perception of our brand and services and assists in gathering actionable insight across the client lifecycle.



Materiality analysis

GRI 2-12, GRI 2-14, GRI 3-1, GRI 3-2

At EY, we performed our first materiality analysis in FY22, in order to identify and prioritize the positive and negative impacts that our operations have or may have (actual and potential) on the environment, people and economy. The materiality analysis was performed internally, with the participation of the Service Line Leaders, CBS Heads, and

the Country Managing Partner. The identification, assessment, and prioritization of the environmental, social, and economic impacts were performed with the assistance of the Climate Change and Sustainability Services (CCaSS) Practice at EY Greece. The materiality analysis was conducted in accordance with the GRI Standards 2021 in 4 steps:

Step 1

Understanding the operational framework and business environment

We reviewed our internal policies, procedures and practices, as well as the major sustainability drivers of our external environment, including market expectations, regulatory and supervisory provisions, and sustainability standards and trends.

Step 2

Identification of impacts

We identified both negative and positive impacts (actual and potential) on the environment, people and economy, including with respect to human rights, as per the latest materiality requirements of GRI Standards 2021.

Step 3

Assessment of impacts' significance

- ▶ We assessed our actual positive impacts based on the scope and scale and our potential positive impacts based on the scope, scale and the likelihood.
- ▶ We assessed our actual negative impacts based on the scope, scale and irremediable character and our potential negative impacts based on the scope, scale, irremediable character and likelihood.

Step 4

Prioritization of impacts

After reviewing the assessment, the Service Line Leaders, CBS Heads, and the Country Managing Partner of EY Greece, set the threshold for characterizing a topic as material and approved material topics through a workshop implemented with internal sustainability experts. After the completion of the workshop, the list of material topics (presented further below) was validated by the afore-mentioned and the content of the Report was determined.



GRI 3-3

In more detail, during Step 2 the following negative and positive impacts were identified:

Identified negative impacts (actual or potential)*

Pillars	Impact Areas
Stakeholders & Wider Society/ Economy	Regulatory compliance, integrity and business ethics
	Employment
	Economic value
	Health, safety and wellbeing
Natural Environment	Climate
	Atmosphere
Stakeholders & Wider Society/ Economy	Human rights and equal opportunities
	Education
Natural Environment	Materials
Stakeholders & Wider Society/ Economy	Community and social vitality
	Technology and innovation

Color coding legend:

- Indicates impact on the Natural Environment
- Indicates impact on the Stakeholders & Wider Society/Economy
- Indicates material impact
- Indicates non-material impacts

Identified positive impacts (actual or potential)

Pillars	Impact Areas
Stakeholders & Wider Society/ Economy	Regulatory compliance, integrity and business ethics
	Employment
	Economic value
	Education
	Health, safety and wellbeing
	Human rights and equal opportunities
	Technology and innovation
Natural Environment	Climate
Stakeholders & Wider Society/ Economy	Community and social vitality
	Atmosphere
Natural Environment	Materials

Color coding legend:

- Indicates impact on the Natural Environment
- Indicates impact on the Stakeholders & Wider Society/Economy
- Indicates material impact
- Indicates non-material impacts

* EY Greece could be causing or contributing to the negative impacts through its activities; or/and the impacts are or could be directly linked to its operations or services by its business relationships, even if the firm has not contributed to them.

GRI 3-3

It is noted that, as this was the first materiality analysis performed by EY Greece, these material topics may be subjected to changes in the next reporting period. We have included two additional topics in our first Sustainable Development Report, which were not identified as material topics, but considered as significant, for improving our sustainability strategy and performance. These topics are “Community and social vitality” and “Materials”. Furthermore, the topics “Climate” and “Atmosphere” are analyzed under the same chapter, with the title “Climate & atmosphere”.

Placing sustainable development at the very heart of our operation, we make continuous efforts to enhance our positive impacts on the environment, people and the economy, and prevent or reduce the negative ones. Actions to mitigate and address the actual and potential negative impacts, as well as actions to enhance the actual and potential positive impacts on the above material topics, are described in more detail in the following chapters. All these topics are linked to the United Nations Sustainable Development Goals (UN SDGs), as follows:

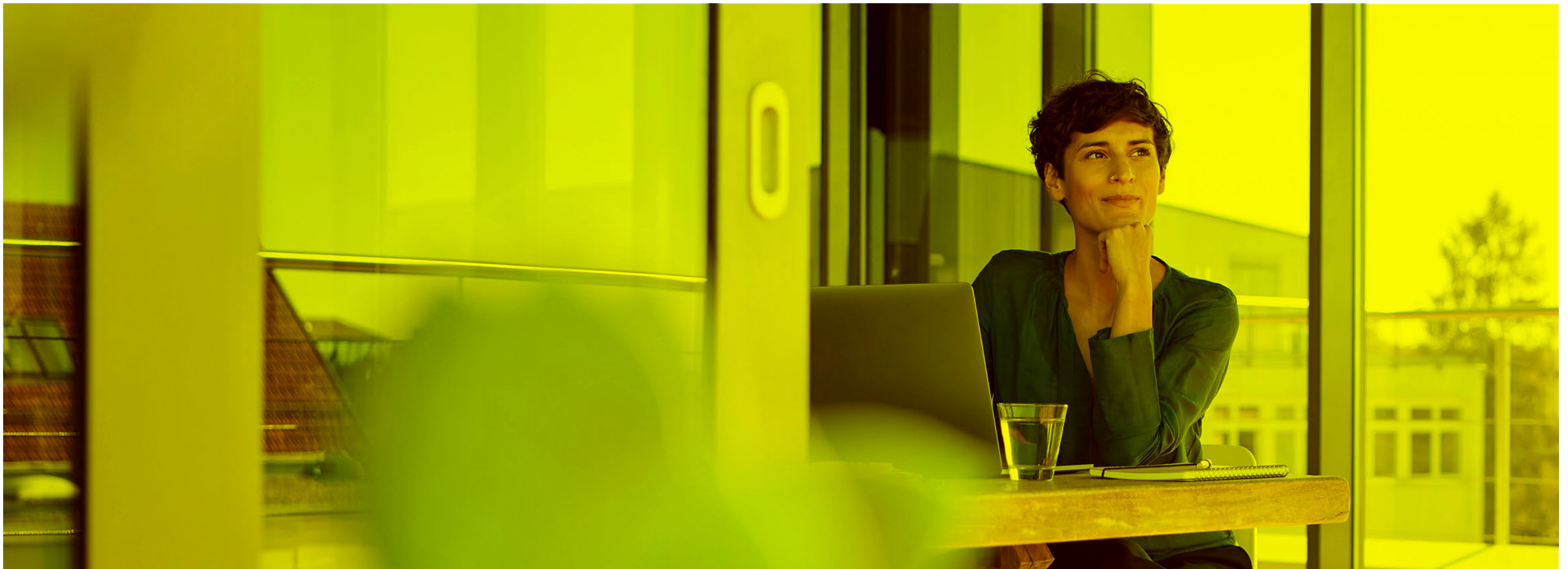
	Topics	United Nations Sustainable Development Goals
Natural Environment	<ul style="list-style-type: none"> ▶ Climate ▶ Atmosphere ▶ Materials 	
Stakeholders & Wider Society/ Economy	<ul style="list-style-type: none"> ▶ Regulatory compliance, integrity and business ethics ▶ Employment ▶ Economic value ▶ Education ▶ Health, safety and wellbeing ▶ Human rights and equal opportunities ▶ Community and social vitality 	

- ▶ Material topics
- ▶ Additional topics identified as significant to the firm and thus, included in the present Report.



06

How we create value
for the Stakeholders and
Wider Society/Economy



Regulatory compliance, integrity, and business ethics

Our management approach

GRI 2-23, GRI 2-24, GRI 2-25, GRI 2-26, GRI 3-3

EY Code of Conduct

The **EY Global Code of Conduct (the "Code")** provides an ethical framework for our behavior. It draws on our shared values and builds on our purpose and our ambition. It sets a clear set of standards for the way we conduct business, to respond to the demanding challenges of now, next, and beyond. Our Global Code of Conduct is organized into five categories, containing guiding principles that should be followed by everyone within EY to guide our behavior across all areas of our activity. Through our procedures to monitor compliance with the EY Global Code of Conduct, and through frequent communications, we strive to create an environment that encourages all personnel to act responsibly, including reporting misconduct without fear of retaliation.

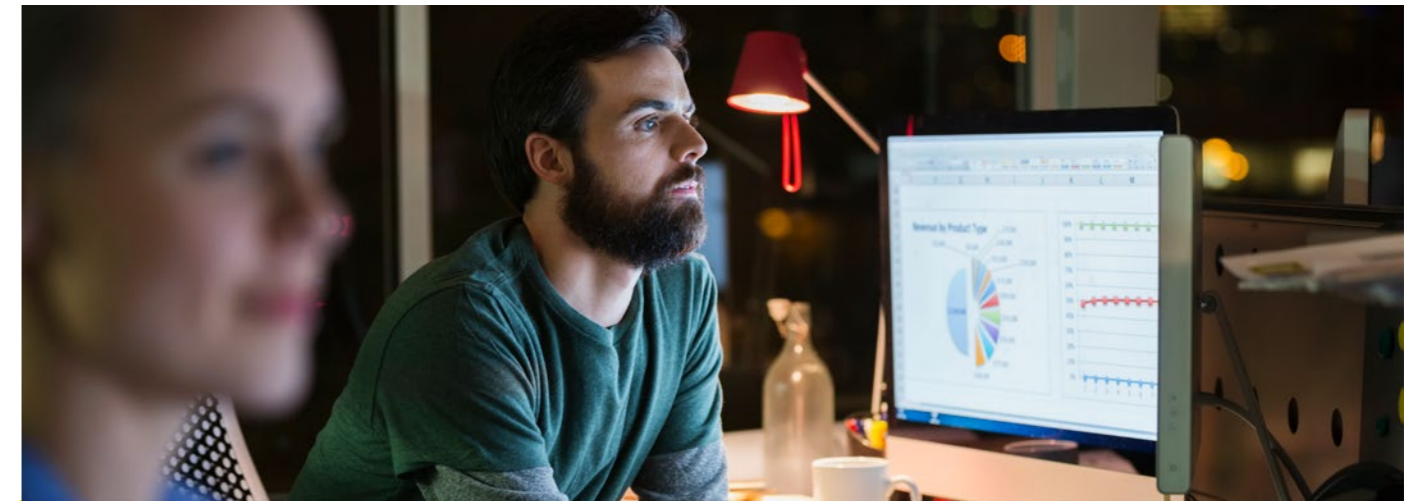
The EY Code of Conduct was recently enhanced to reflect our commitment to inclusiveness, diversity, and anti-racism, and is supported by a broad communications and training program. To further ensure the Code of Conduct and its respective commitments are embedded in the firm's culture, all our

employees have completed an annual declaration affirming that they have read, understood, and will act in accordance with the Code of Conduct.

Reporting concerns

The EY Ethics Hotline provides EY people, clients, and others outside of the firm with a means to confidentially report activity that may involve unethical or improper behavior, and that may be in violation of professional standards or otherwise inconsistent with the EY shared values or Global Code of Conduct. Globally, the hotline is operated by an external organization that provides confidential and, if desired, anonymous hotline reporting. When a report comes into the EY Ethics Hotline, either by phone or internet, it receives prompt attention. Depending on the content of the report, appropriate individuals from Risk Management, Talent, Internal Legal Counsel or other functions are involved in addressing the report. The same procedures are followed for matters that are reported outside of the EY Ethics Hotline.

EY Global Code of Conduct Guiding Principles



Compliance with legal requirements

The **EY Global Code of Conduct** provides clear guidance about EY actions and business conduct. The EY Global Code of Conduct sets the standard on how EY people behave and treat each other at work, how relationships are built with colleagues and clients, how services are delivered and how EY upholds and protects our reputation. The Code identifies resources to which questions surrounding unethical or unlawful behavior may be directed. EY Greece complies with applicable laws and regulations, and EY's values underpin our commitment to doing the right thing. This important commitment is supported by the following policies and procedures:

Anti-bribery

The EY Global Anti-Bribery Policy provides EY people with direction on certain unethical and illegal activities. It emphasizes the obligation to comply with anti-bribery laws and provides a definition of what constitutes bribery. It also identifies reporting responsibilities when bribery is discovered. In recognition of the growing global impact of bribery and corruption, efforts have been sustained to continue to embed anti-bribery measures across EY.

Insider Trading

Securities trading is governed by many laws and regulations and EY personnel are obliged to comply with applicable laws and regulations regarding insider trading. This means EY personnel are prohibited from trading in securities, while in possession of material, non-public information. The EY Global Insider Trading Policy reaffirms the obligation of EY people not to trade in securities when in possession of insider information, provides detail on what constitutes insider information, and identifies with whom EY people should consult if they have questions regarding their responsibilities.

Economic and trade sanctions

It is important that we are aware of the ever-changing situation with respect to international economic and trade sanctions. EY monitors sanctions issued in multiple geographies, both at the point when business relationships

are accepted and as they continue. Guidance is provided to EY people on impacted relationships and activities.

Data protection

The EY global policy on personal data protection, with which EY Greece also abides, sets out the principles to be applied to the collection, use and protection of personal data, including personal data relating to current, past and prospective personnel, clients, suppliers and business associates. This policy is consistent with the strict requirements of the European Union's GDPR, and other applicable laws and regulations concerning data protection and privacy. EY also has binding corporate rules approved by UK and EU regulators in place to facilitate the movement of personal data within the EY network. Furthermore, we have a policy to address our specific Greek data privacy requirements and business needs.

Anti-money laundering (AML)

EY Greece is classified as an obliged entity under applicable AML regulations. Consistent with the EY Global guidance on AML, Greece has implemented policies and procedures designed to meet these obligations, including Know Your Client procedures, risk assessments and suspicious activity reporting. EY people are trained on their responsibilities under the regulations and provided guidance on who to consult when they have questions.

Document retention

EY's global and related local policies on records and information retention and disposal apply to all engagements and personnel. These policies address document preservation whenever any person becomes aware of any actual or reasonably anticipated claim, litigation, investigation, subpoena or other government proceedings involving us or one of our clients that may relate to our work. It also addresses Greek legal requirements, applicable to the creation and maintenance of working papers, relevant to the work performed.

Independence practices

The EY Global Independence Policy requires EY Greece and our people to comply with the independence standards applicable to specific engagements, e.g., the IESBA Code of Ethics and Law 4449/2017.

We consider and evaluate independence with regards to various aspects, including our financial relationships and those of our people; employment relationships; business relationships; the permissibility of services we provide to audit clients; applicable firm and partner rotation requirements; fee arrangements; audit committee pre-approval, where applicable; and partner remuneration and compensation.

EY Greece has implemented EY global applications, tools, and processes to support us, our professionals, and other employees in complying with independence policies.

Failure to comply with applicable independence requirements will factor into decisions relating to a person's promotion and compensation, and may lead to other disciplinary measures, including separation from EY Greece.

EY Global Independence Policy

The EY Global Independence Policy contains the independence requirements for member firms, professionals and other personnel. It is a robust policy predicated on the IESBA Code and supplemented by more stringent requirements in jurisdictions, where prescribed, by the local legislative body, regulator or standard-setting body. The policy also contains guidance designed to facilitate an understanding and the application of the independence rules. The EY Global Independence Policy is readily accessible and easily searchable on the EY intranet.

Global Independence System (GIS)

The GIS is an intranet-based tool that helps EY professionals identify the entities from which independence is required and the independence restrictions that apply. Most often, these are listed audit clients and their affiliates, but they can also be other types of attest or assurance clients. The tool includes family-tree data relating to affiliates of listed audit clients and is updated by client-serving engagement teams. The entity data includes notations that indicate the independence rules that apply to each entity, helping our people determine the type of services that can be provided, or other interests or relationships that can be entered into.

Global Monitoring System (GMS)

The GMS is another important global tool that assists in identifying proscribed securities and other impermissible financial interests. Professionals ranked as manager and above are required to enter details about all securities they hold, or those held by their immediate family, into the GMS. When a proscribed security is entered or if a security they hold becomes proscribed, professionals receive a notice and are required to dispose of the security. Identified exceptions are reported through an independence incident reporting system for regulatory matters.

GMS also facilitates annual and quarterly confirmation of compliance with independence policies, as described below.

Independence compliance

EY has established several processes and programs aimed at monitoring the compliance with independence requirements of EY member firms and their people. These include the following activities, programs, and processes:

Independence confirmation

Annually, EY Greece is included in an Area-wide process to confirm compliance with the EY Global Independence Policy and process requirements, and to report identified exceptions, if any. All EY professionals, and certain others, based on their role or function, are required to confirm compliance with independence policies and procedures at least once a year. All Partners are required to confirm compliance quarterly.

Independence compliance reviews

EY conducts internal procedures to assess member firm compliance with independence matters. These reviews include aspects of compliance related to non-audit services, business relationships with the companies we audit and financial relationships of member firms.

Personal independence compliance testing

Each year, the EY Global Independence team establishes a program for testing compliance with personal independence confirmation requirements and with reporting of information into GMS. For FY22 testing cycle, EY Greece tested more than 32 Partners and other personnel.

Non-audit services

EY monitors compliance with professional standards, laws and regulations governing the provision of non-audit services to audit clients through a variety of mechanisms. These include the use of tools, such as Process for Acceptance of Clients and Engagements (PACE) and the Service Offering Reference Tool (SORT), and training and required procedures completed during the performance of audits and internal inspection processes. There is also a process in place for the review and approval of certain non-audit services in advance of accepting the engagement.

Global independence learning

EY develops and deploys a variety of independence learning programs. All EY professionals and certain other personnel are required to participate in annual independence learning to help maintain independence from the companies EY member firm's audit.

The goal is to help EY people understand their responsibilities and to enable each of them, and their member firms, to be free from interests that might be regarded as incompatible with objectivity, integrity, and impartiality in serving an audit client.

The annual independence learning program covers independence requirements, focusing on recent changes to policy, as well as recurring themes and topics of importance. Timely completion of annual independence learning is required and is monitored closely.

In addition to the annual learning program, independence awareness is promoted through events and materials, including new-hire programs, milestone programs and core service line curricula.

Service Offering Reference Tool (SORT)

SORT serves as the master list of approved EY services. We assess and monitor our portfolio of services on an ongoing basis to confirm that they are permitted by professional standards, laws and regulations, and to make sure that we have the right methodologies, procedures and processes in place as new service offerings are developed. We restrict the provision of services that could present undue independence or other risks.

SORT further provides EY people with information about EY service offerings. It includes guidance on which services can be delivered to audit and non-audit clients, as well as independence and other risk management issues and considerations.

Business Relationships Independence Data Gathering and Evaluation (BRIDGE)

EY people are required to use BRIDGE in many circumstances to identify, evaluate and obtain advance approval of a potential business relationship with a client or service provider, thereby supporting our compliance with independence requirements.

Audit committees and oversight of independence

We recognize the important role audit committees and similar corporate governance bodies undertake in the oversight of auditor independence. Empowered and independent audit committees perform a vital role on behalf of shareholders in protecting independence and preventing conflicts of interest. We are committed to robust and regular communication with audit committees or those charged with governance. Through the EY quality review programs, we monitor and test compliance with EY standards for audit committee communications, as well as the pre-approval of non-audit services, where applicable.

GRI 2-27

We are committed to complying with the laws and regulations. Demonstrative of this commitment is the absence of instances of non-compliance with laws and regulations and, thus, no relevant monetary fines occurred.

Our performance

GRI 418-1

There were no substantiated complaints received concerning breaches of client privacy and no identified leaks, thefts, or losses of client data.

GRI 205-3

All EY Greece employees are required to complete anti-bribery and corruption training on an annual basis. To further ensure the EY Code of Conduct is embedded in firm's culture, all EY Greece people must complete an annual declaration affirming that they have read, understood, and will act in accordance with the Code of Conduct. During FY22, at EY Greece there were:

- ▶ Zero confirmed incidents of corruption.
- ▶ Zero confirmed incidents in which employees were dismissed or disciplined for corruption.
- ▶ Zero confirmed incidents when contracts with partners or/ and sub-contractors were terminated or not renewed due to violations related to corruption.
- ▶ Zero public legal cases regarding corruption brought against the firm or its employees.

Moreover, EY has zero confirmed incidents of non-compliance with the EY Global Independence Policy.

GRI 206-1

There were no legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which EY Greece has been identified as a participant.



Economic value

Our management approach

GRI 3-3

Strong financial performance is key to the sustainable growth of our business and our future success. All our stakeholders expect us to deliver on our financial commitments by generating and distributing economic value. Despite the unfavorable environment created by the COVID-19 pandemic and geopolitical and geo-economic crises over the past years, we managed to increase our revenues by 25% in FY22. Through our activity, we contribute directly to tax revenue, through the payment of taxes, but also indirectly through taxes paid by our suppliers and contractors with whom we cooperate. During FY22, we managed to create even greater domestic added value, with an increase of 6% in taxes paid to the Greek State.

Our performance

GRI 201-1

The following table shows the direct economic value that has been generated (revenues) and distributed (operating costs, employee wages and benefits, payments to providers of capital, payments to the Greek state, as well as community investments made) for the FY22, FY21 and FY20.

	FY22	FY21	FY20
Direct economic value generated (€)			
Revenues	138,784,724	110,719,198	105,755,547
Total	138,784,724	110,719,198	105,755,547
Economic value distributed (€)			
Operating costs	46,997,422	36,818,487	33,662,599
Employee wages and benefits	61,793,345	51,058,775	45,553,505
Payments to providers of capital	14,754,910	7,774,564	11,011,533
Payments to government (Greece)	14,971,693	14,066,393	14,503,660
Community investments	119,194	29,180	143,990
Total	138,636,564	109,747,398	104,875,287
Economic value retained (€)			
Direct economic value generated	138,784,724	110,719,198	105,755,547
Economic value distributed	138,636,564	109,747,398	104,875,287
Total	148,160	971,800	880,260

Notes:

1. Any differences are due to roundings.

2. The difference in economic value retained in FY22 compared to FY21 is mainly due to the increase in payments to providers of capital.



Employment

Our management approach

GRI 2-30, GRI 3-3

Recruitment policy

EY aims to attract, develop, and retain creative, high-performance, high-potential candidates who will be committed to company's values. Our recruitment policy details the procedure followed for the recruitment and selection process of our employees. The procedure starts with the request for a new hire to fill a job vacancy. Upon approval of employee requisition, the recruiting process starts.

Recruitment consists of three (3) stages:

- ▶ The first stage of the recruiting process includes finalizing the job profile and creating the advertisement to be posted on the available recruiting sources.
- ▶ The second stage of the recruiting process includes the selection process, which consists of CV screening and selection of shortlist, participation of the short-listed candidates in written exams and interviews, and final selection based on overall results.
- ▶ In the third stage of the recruiting process the offer of employment is made to the most suitable candidates. The recruiting process ends with the registration of new hires' data in the EY systems.

The procedure applies to all Service Lines and Core Business Services departments. Job requisitions by default are posted at EY career website and CV management is handled electronically through Success Factors database (resourcing tool) by members of the Talent Team.

EY Greece is in full compliance with the National Collective Bargaining Agreement requirements, through an individual bargaining agreement signed by all employees (100%). The lawyers are appointed based on a lawyer's mandate contract, according to the Lawyers Code which is similar to private employment agreements.

Onboarding process

On the first day, we provide our employees with a "Welcome Kit", to warmly welcome them onboard. Additionally, on the SharePoint repository, EY employees can find all documents summarizing work-related legislation and arrangements, benefits, internal policies, and procedures, as well as the EY Global Code of Conduct and other relevant EY policies.

Creating new opportunities

At EY Greece, we are proud to offer a wide range of professional opportunities.

Creating new jobs, prioritizing opportunities for youth, and trying to increase the retention rate of our employees constitute major priorities for us. A major milestone of our operation over the past year is that EY Greece opened new offices in Patras, creating 30 new job positions, with the vision of significantly increasing them over the next years. Overall, the total number of employees during FY22 increased by 28.37% compared to FY21.

EY Greece continuously expands its cooperation with universities and other academic institutions, in its efforts to be in contact with young people and create opportunities for them. In FY22, EY Greece signed Memorandums of Understanding (MoUs) with University of Patras and Panteion University, focusing on internships and upskilling programs for students. The cooperation with Panteion University concerns the Department of Public Administration and aims to give practical experience to students and graduates as well as to promote innovation regarding the transformation of public administration in our country.

EY Greece also hired 20 young graduates, strengthening the technology and data specialized teams through ReGeneration. ReGeneration Academy for Women in Data Engineering, powered by EY, is a collaboration between ReGeneration and EY in the field of Data Engineering. The program was aimed exclusively at young graduates, providing training of 100 hours in data science. Through the ReGeneration Academy for Women in Data Engineering, EY Greece came a step closer in creating a better working world, ensuring new, quality jobs and offering real gender equality in the labor market of the future.

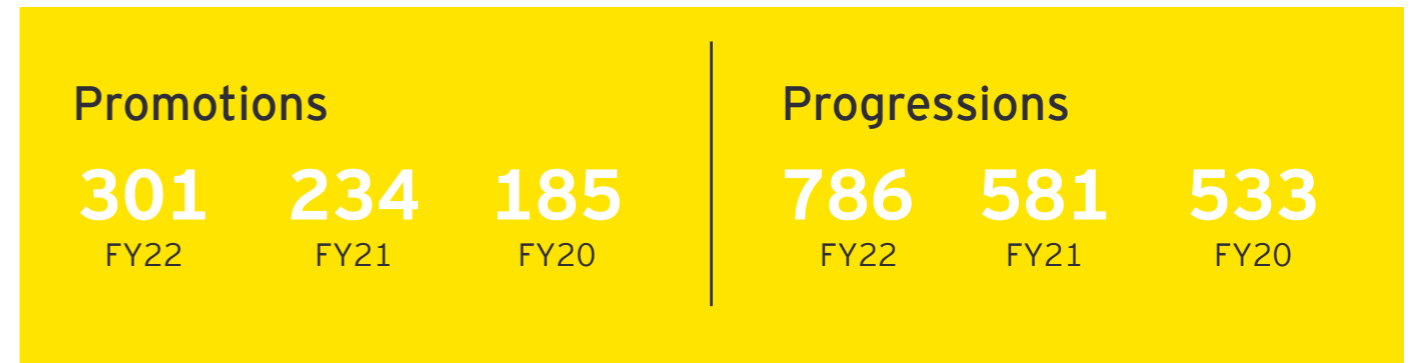
Performance management

LEAD, our performance management framework, is EY's global tool that connects people's careers, development, and performance. At EY Greece we consider LEAD as a key driver in creating a step change in the experience of EY people. Through ongoing feedback, development, counselor excellence, and career conversations, LEAD aligns individuals with EY's NextWave global strategy and enables people to focus on the future. It is designed to support the growth and development of EY people at all stages of their career at EY. An individual's personal dashboard provides an easy to interpret snapshot of their performance against the Leadership, according to EY dimensions, including quality, risk management, and technical excellence, and assesses performance against peers. Feedback received during an annual cycle is aggregated and used as input for compensation and reward programs. Regularly connecting with a counselor on topics, such as diverse career journeys, applying emerging technologies, experiencing new teams, and learning, helps identify opportunities for further development and building future-focused skills.

LEAD for Partners, Principals, Executive Directors and Directors (PPEDDs)- applies to all Partners in EYG member firms around the world. LEAD for PPEDDs reinforces the global business agenda by continuing to link performance to wider goals and values. The process includes goal setting, ongoing feedback, personal development planning and performance review, and is tied to Partners' recognition and reward. Documenting Partners' goals and performance is the cornerstone of the evaluation process. A Partner's goals are required to reflect various global priorities, one of which is quality.

In addition, LEAD is intended to be used to drive better conversations around employee's development and whether an individual has the likelihood to be effective in a more challenging role. At EY Greece, we implement two development policies. With the term "Promotion" we refer to advancement to the next rank, e.g., being promoted from

staff to senior. With the term "Progression" we refer to advancement to the next grade/experience level, e.g., moving from a staff 1 to a staff 2. When making a recommendation, all three elements need to be addressed: performance, potential and business case.



Employee recognition award

EY also runs an annual global award program "Better begins with you", which recognizes and celebrates individuals and teams who are building a better working world in inspiring and impactful ways. "Better begins with you" helps us to share how people at EY are bringing our purpose to life in one of the following four categories: driving exceptional client service, creating exceptional EY experiences, strengthening our communities, pursuing innovation.

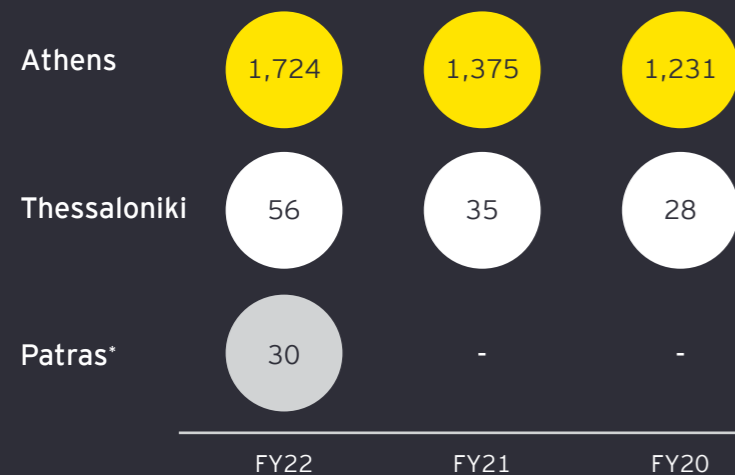
Internal Communication

EYLOGOS (ΕΥΛΟΓΟΣ) is EY Greece's internal magazine read by over 2,000 people at EY Greece, as well as EY Alumni. The first edition was released in 2014 and since then the magazine is being published on a quarterly basis. The magazine hosts, among others, interviews, and fun columns about travel destination tips, art, cinema recommendations, food recipes, sports, and wellbeing tips. It also offers a space for new EY Greece joiners to introduce themselves to the EY family. The role of the magazine constitutes a means of communication and people's engagement, which enhances teaming and bonding, while at the same time, allows employees to participate in the writing process of the content by unfolding their creative talents and showcasing fun parts of their lives.



Number of employees (Total)

GRI 2-7



Regarding methodologies, the headcount measurement is used to compile the data at the end of the reporting period.

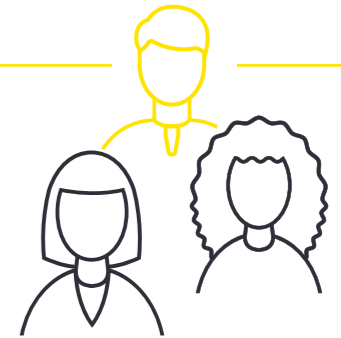
* EY in Patras opened in FY22 and data is not available regarding the previous years. Regarding the methodologies and assumptions used to compile the data, the headcount measurement is used at the end of the reporting period.

More information can be found in the Chapter "Appendices-ESG Key Performance Indicators (KPIs)".



Total number of workers who are not employees and whose work is controlled by the firm*

GRI 2-8



* Workers who are not employees include internships and business activities assigned to third parties (e.g., security workers). Regarding methodologies, the headcount measurement is used to compile the data at the end of the reporting period.
** Increase in workers who are not employees in FY22 comparing to FY21 is due to increase in business needs.

Our performance

GRI 401-1

Total employee hires	FY22	FY21	FY20
Number of new employee hires during the reporting period	709	416	337
Total number of employees in the reporting period	1,810	1,410	1,259
Total rate of new employee hires (%)	39.17	29.50	26.77
Total employee turnover	FY22	FY21	FY20
Number of employee turnover during the reporting period	355	290	288
Total number of employees in the reporting period	1,810	1,410	1,259
Total rate of employee turnover (%)	19.61	20.57	22.88

More information can be found in the Chapter "Appendices-ESG Key Performance Indicators (KPIs)".

GRI 401-2

EY Greece employee benefits*	FY22	FY21	FY20
Life insurance**	✓	✓	✓
Health insurance**	✓	✓	✓
Disability and invalidity coverage	✓	✓	✓

* Benefits of employees are applicable for employees working in all cities where EY operates in Greece (Athens, Thessaloniki, Patras).

** Benefits of Life & Health insurance are not provided to temporary employees.

Education

Our management approach

GRI 3-3, GRI 404-2

Culture and Education

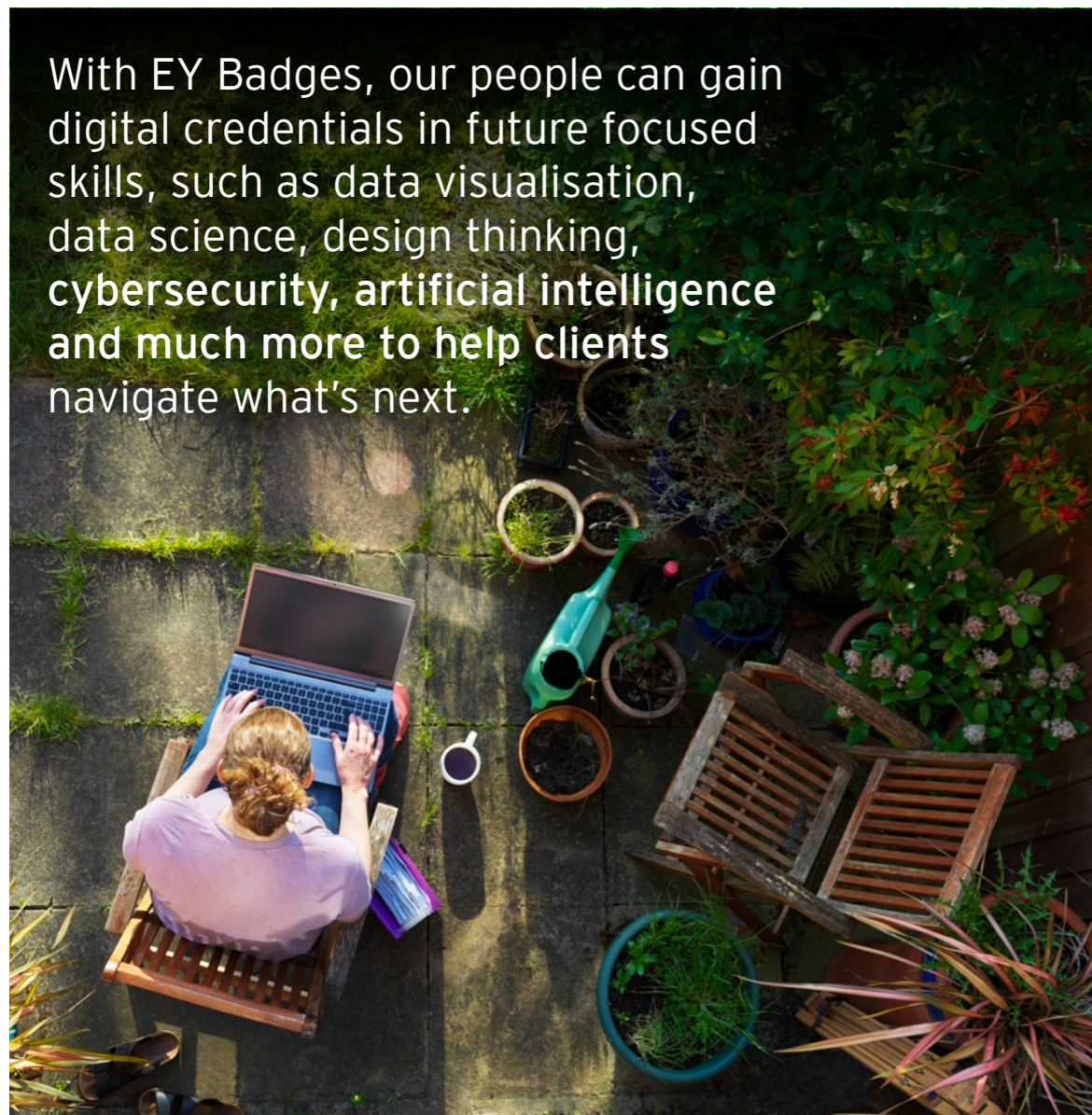
At EY Greece, we empower our people with the right mindsets and skills to navigate what's next, become the transformative leaders the world needs, pursue careers as unique as they are, and build their own exceptional EY experiences. We are investing more time, technology, and money than ever before in skills and learning for our people. This includes the launch of the new, first of their kind **EY Tech MBA, EY Masters in Business Analytics and EY Masters in Sustainability**, in collaboration with Hult International Business School. In FY22, a total of 81,349 hours were provided to our employees.

We also offer training through our EY Badges program. This global program is designed to upskill our people with digital capabilities and business acumen. Participating helps people

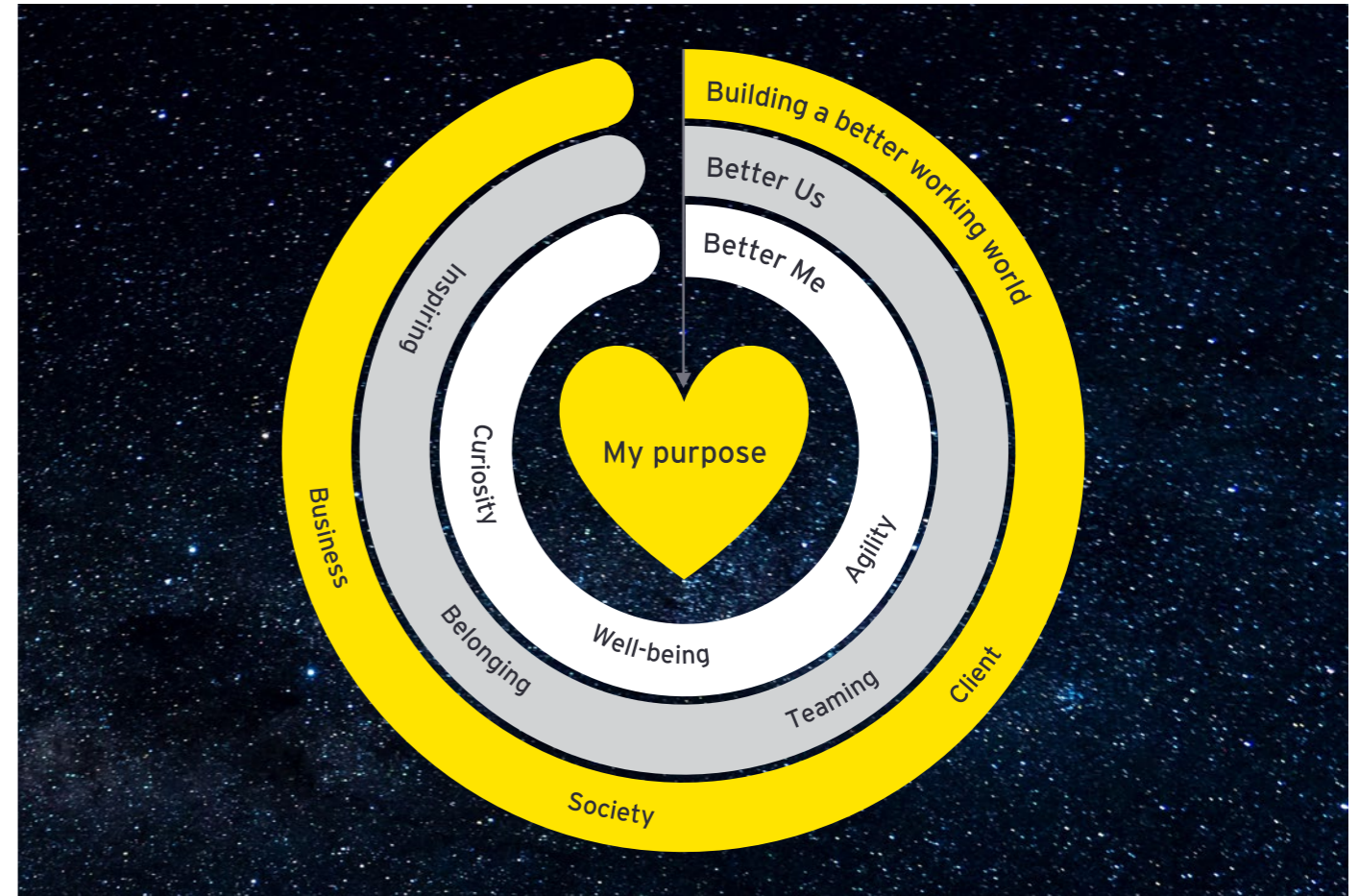
to develop future focused skills and create the transformative mindset needed to shape their career. The program offers defined packages of learning content on specific topics, such as Technology, Sustainability, Leadership and Business. Upon completing each learning package, our people earn digital credentials, which can be shared internally and externally on their personal profile. In FY22, 857 Badges were acquired from EY colleagues in Greece.

On-the-job training

In addition, we enrich the formal training with ongoing on-the-job support from managers and other team members. This is a core element of how we help our people grow in their roles, improve the quality of deliverables, and ensure timely feedback on development areas.



With EY Badges, our people can gain digital credentials in future focused skills, such as data visualisation, data science, design thinking, cybersecurity, artificial intelligence and much more to help clients navigate what's next.



Professional Development

The exceptional EY experience. It's yours to build.

Simply put, our Employee Value Proposition (EVP) is the promise we give to our employees in return for working at EY. At EY, our promise to our people is of an exceptional experience. But this is not something that just happens. It's on our people to make it happen. EY provides the opportunities, the scale, the tech, the learning, the diverse and inclusive culture. It's up to our people build their own exceptional experience.

Our EVP "The exceptional EY experience. It's yours to build" is designed to empower our people to be intentional about their careers, enabling them to seek out the experiences, the learning, the skills, the impact, and the leadership behaviors that will help them build the career they want, and a better working world for themselves and others.

In addition to professional development and performance management, we understand the importance of providing client engagement teams with up-to-date information to help them perform their professional responsibilities. EY makes

significant investments in knowledge and communication networks, to enable the rapid dissemination of information, to help people collaborate and share best practices. Examples of knowledge and communication networks are: professional qualifications (ACCA, ICAEW, IESOEL), collaboration with learning libraries (Udemy, Go Fluent, Get Abstract, Soft-Skills, GlobeSmart), and Discover (intranet SharePoint repository used for knowledge sharing).

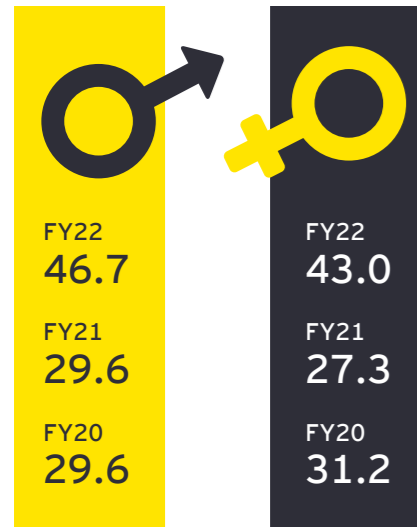
Counselling

We develop our employees and inspire them, so that they can see the relationship between their day-to-day work and building a better working world. We engage with different teams on a daily basis, across the firm, and we carry on regular counselor conversations. Counselors are at the heart of the Exceptional EY Experience - directly impacting the engagement, retention, performance, and development of our people. Counselors have practical conversations about how their counselee can own and tailor their learning and development program, to gain relevant skills and achieve their career goals.

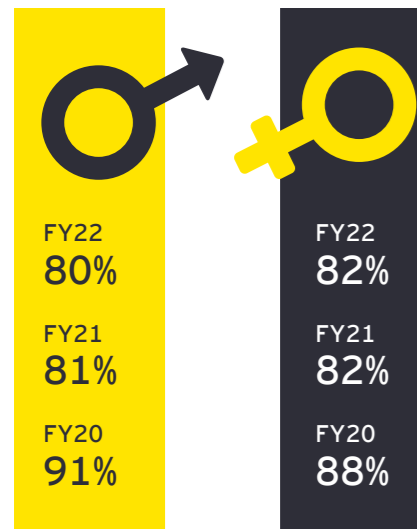
Our performance

GRI 404-1, GRI 404-3

Average hours of training per employee per year*



Percentage of employees who received a regular performance and career development review**



* The increase observed in FY22 compared to FY21 is because the majority of the trainings took place virtually and also EY badges program marked increased participation.

** Interns and newly hired employees after February of each FY as well as people who were in maternity/unpaid leave with less than 6 months active in the FY do not receive performance and career development reviews.

More information can be found in the Chapter "Appendices-ESG Key Performance Indicators (KPIs)".



Health, safety, and wellbeing

Our management approach

GRI 3-3

Occupational health and safety management system

GRI 403-1, GRI 403-8

EY Greece is committed to the wellbeing, health and safety of all Partners, associates, staff, contractors, and visitors to our facilities. We recognize our responsibility under the respective European and national Health and Safety legislation and, thus, we are committed to provide a workplace environment that is legally compliant and promotes leading practices.

We have developed an Occupational Health and Safety Management System (the System) that covers all areas of the EY Greece's activity, all employees (both technical and administrative staff) and all workplaces. We are committed to a comprehensive system that aims at promoting wellness in the workplace and eliminating or minimizing work-related injuries or illnesses. In FY22, EY Greece began the 1st phase of the internationally recognized ISO 45001:2018 certification, confirming the strong commitment of the organization to improve its performance in the fields of occupational risks and occupational health and safety, with the main aim to protect the health and safety of workers and associates and it is to be completed in FY23. In this context, we implement

a Health and Safety policy that provides an overview of EY Greece's Health and Safety Management System and describes our commitments. Our Health and Safety SharePoint site, EY Help CESA - Health and Safety, provides an overview of our Health and Safety Management System and individuals' responsibilities to which all EY Greece's employees have access.

Our objectives regarding Health and Safety are to:

- ▶ Prevent injury in the workplace by providing a safe and healthy work environment
- ▶ Provide a support system to respond to any work-related accidents and injuries
- ▶ Ensure management and staff are aware of their obligations and responsibilities for ensuring safe work practice
- ▶ Promote wellbeing
- ▶ Enable continual improvement in wellness, health, and safety

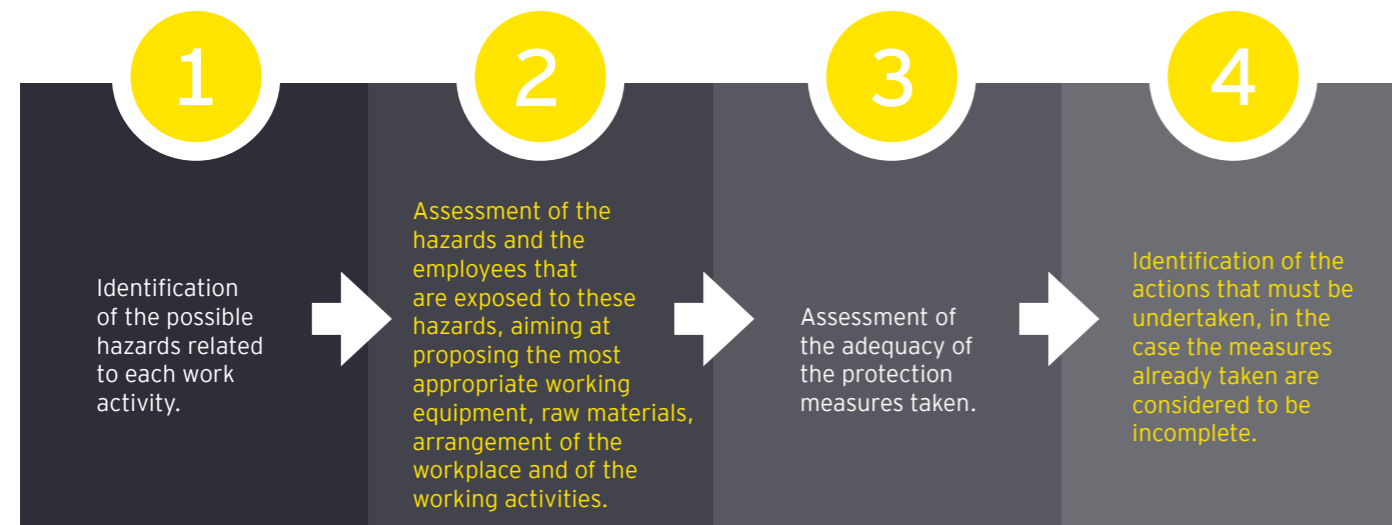
Hazard identification, risk assessment, and incident investigation

GRI 403-2

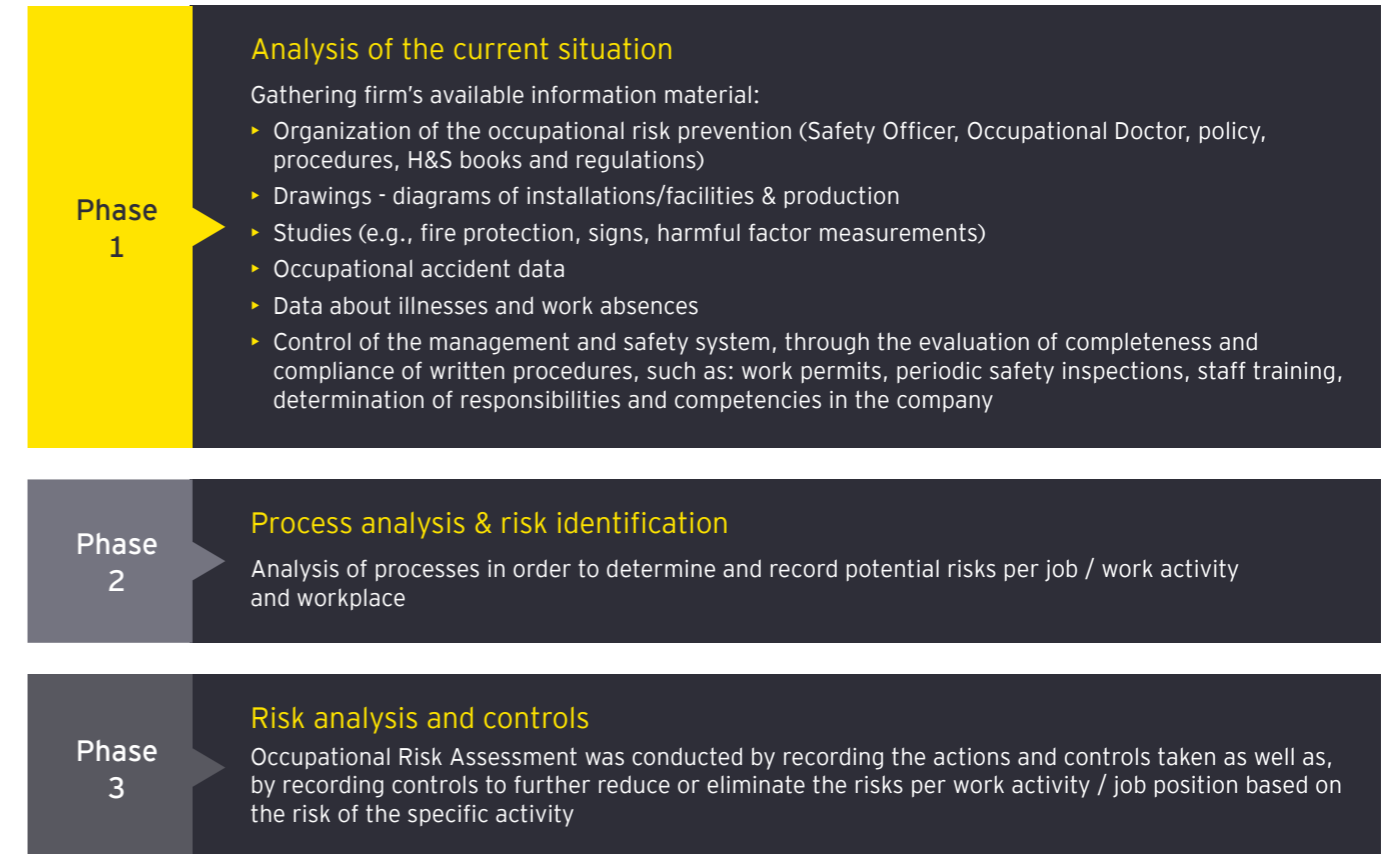
We have assigned a third company to perform a risk assessment for all entities and offices. The risk assessment commenced in FY22 (May 2022) and is to be finalized within FY23. The purpose of the assessment was to identify the hazards resulting from our working activities, to propose

the appropriate working equipment and Personal Protective Equipment (PPE), and to identify measures and actions that must be taken, in order to comply with occupational health and safety standards, according to the corresponding legislative framework.

Specifically, the steps are:



The results of the risk assessments are used to evaluate and continuously improve the occupational health and safety management system. To conduct occupational risk assessments, the following methodology is followed:



Analysis of the current situation

Gathering firm's available information material:

- ▶ Organization of the occupational risk prevention (Safety Officer, Occupational Doctor, policy, procedures, H&S books and regulations)
- ▶ Drawings - diagrams of installations/facilities & production
- ▶ Studies (e.g., fire protection, signs, harmful factor measurements)
- ▶ Occupational accident data
- ▶ Data about illnesses and work absences
- ▶ Control of the management and safety system, through the evaluation of completeness and compliance of written procedures, such as: work permits, periodic safety inspections, staff training, determination of responsibilities and competencies in the company

Process analysis & risk identification

Analysis of processes in order to determine and record potential risks per job / work activity and workplace

Risk analysis and controls

Occupational Risk Assessment was conducted by recording the actions and controls taken as well as, by recording controls to further reduce or eliminate the risks per work activity / job position based on the risk of the specific activity

EY employees report workplace accidents, incidents or near misses when they occur, through the Accident Incident Report Form and, as such, the appropriate support can be provided to the injured / affected person. The type of accidents / incidents that require reporting are work-related or occur during the course of work (including to/from work or to/from a client site).





Worker training on occupational health and safety

GRI 403-5

At EY, we provide worker training on occupational health and safety issues. New joiners at EY Greece, including interns, are provided with evacuation training once joining EY. Additionally, visitors are provided with a pamphlet when entering our premises with regards to emergency situations and evacuation. A Basic Life Support Training is to be performed in our Athens premises, in which employees from our First Aid Team in Athens, Thessaloniki and Patras offices will participate, along with our EY doctor. The Basic Life Support training program includes a series of theoretical and practical modules, aimed at the early identification of major life-threats and the appropriate response. The program also includes Cardiopulmonary Resuscitation (CPR) technique. We aim for all participants to pass the exam and be certified in Basic Life Support.



Occupational health services

GRI 403-3

Our Health and Safety policy describes appropriate roles and responsibilities:

- ▶ **EY Health & Safety Committee:** as described in the next page.
- ▶ **Security Officer:** coordinates the system for the firm, including liaison with EY Health & Safety role holders. The Security Officer is responsible for regular health and safety reports to the leadership.
- ▶ **Talent Team:** works closely with the Security Officer of the firm to promote Health and Safety initiatives and regulatory requirements. Talent Team ensures employees are aware of wellbeing initiatives of the firm. It is responsible to advise employees seeking advice in relation to inappropriate workplace behavior issues.
- ▶ **Evacuation Team:** performs evacuation drills or emergency situations.
- ▶ **First Aid Officers:** attend to illness or injuries in the workplace.
- ▶ **Facilities Management:** manages premises related aspects of the firm's Safety Management System (SMS). They are also required to manage Evacuation and First Aid Officer roles.
- ▶ **Guards:** undertake appropriate roles in evacuation drills or emergency situations. Also, responsible to ensure non-authorized personnel do not enter EY premises.
- ▶ **Emergency Response Team:** handles crises in serious man-made or natural event that has significantly adversely impacted, or has the potential to significantly adversely impact, EY people, assets, reputation or continuity of operations.

Safety Technician responsibilities

The responsibilities of the Safety Technician are described in Article 14 of the Code of Laws on Safety and Health at Work, ratified under the first article of Law 3850/2010. The Safety Technician is responsible for advising the employer. The Safety Technician provides the employer with written or verbal recommendations and advice on matters in connection with safety and health at work and accident prevention at work. Written recommendations are recorded in a special log kept by the firm. The employer must acknowledge receipt by signing the recommendations recorded in the log.

Occupational Physician responsibilities

The responsibilities of the Occupational Physician include, among others, the consulting on preventive and protective measures on occupational health issues relevant to the work activities (including elimination of violence and harassment in the workplace) and organizing first-aid provision trainings.

Floor Noticeboards

Each floor in an EY office is equipped with emergency evacuation procedures. Partners, staff, and contractors are required to familiarize themselves with this procedure.

Risk assessments

Written risk assessment of all hazards concerning the health and safety of the employees. This assessment is made by the safety technician, in collaboration with the Securities Officer and Facilities Management.

Worker participation, consultation, and communication on occupational health and safety

GRI 403-4

Our Health and Safety Committee meets periodically, and Health and Safety personnel is available in case one has any questions or requires assistance in relation to any aspect of the System.

The EY Health and Safety Committee consists of the relevant senior management, including the Security Officer, Facilities Management, Talent Team, IT representative, ISO representative and staff members. The Committee has responsibility for EY Greece's System and for ensuring significant health and safety issues are addressed and that health and safety initiatives are commenced as appropriate. There is no separate committee for workers who are not employees.

All EY Accident/Incident Report forms are sent to the Health and Safety Committee through email. The Committee reviews all incident reports, to determine if an investigation is required into the cause, and ensure possible prevention of the event.

An example of informing our people timely for any emergency is the Everbridge Mass Notification System. Everbridge is EY's primary method to alert our people in an emergency. It is the approved emergency mass notification system EY uses globally to distribute urgent communications and keep our people informed during and after a disruptive event to ensure their safety and wellbeing. Everbridge uses several delivery methods including the Everbridge Mobile App, work email, work and mobile phone numbers and SMS text. Additionally, the Security Officer informs all EY Greece employees for any emergency in relation to health and safety topics via emails.

Promotion of worker health

GRI 403-6

At EY Greece, we prioritize our people's wellbeing. Toward that direction, we collaborate with Hellas EAP, to provide psychological support to employees and their families, aiming at their personal improvement and empowerment. This program strives to help people to better manage their daily life challenges and maintain the best possible level of psychosomatic wellbeing.



A whole new perspective, the "we take care of You" approach, incorporated in our New Transformative Leadership model, indicates the way we can realize our personal purpose, from a better me, to better us, ultimately Building a better working world. We aim to increase our awareness on physical and mental health issues and to achieve better work-life balance. All the above can be realized by placing greater emphasis on physical fitness, our nutrition, and by developing self-regulation skills. In order to achieve our goal, we organized the following sessions, which were held in collaboration with Hellas Employee Assistance Programs (EAP), during FY22 and FY21. These were:

- ▶ One-to-One virtual sessions
- ▶ Cyber Talks on various topics (e.g., nutrition, relationships, boundaries, parenthood, etc.)
- ▶ Meditation Sessions
- ▶ Mindfulness practices
- ▶ Behavioral Risk Management



*Due to COVID-19 pandemic, the Gym facilities were temporarily closed.

In addition, EY Greece celebrated International Men's Day with webinars provided by Hellas EAP, regarding the role of modern men and the challenges they face, by sharing thoughts and experiences. "Movember" is an important reminder for men to take care of themselves and get the necessary health checks. In this context, EY Greece employees participated in the "grow your Mo" challenge, supporting this mission.

It is important to note that through our collaboration with Hellas EAP, employees and their families are provided with the ability to use the 24/7 Hellas EAP Support Line for free, calling on +308015000327 (Land Line) and/or +306948050164 (on mobile) for mental health issues. People can ask for help on a wide range of subjects, either for simple daily concerns or for serious family, personal, or work-related issues.



Impact of COVID-19

As soon as the outbreak of COVID-19 began, the firm took immediate action to address emerging risks, through both training and internal communication. A protocol with specific processes and guidelines for safe operation was applied by all employees when visiting the offices or a client's site, as well as when traveling. In addition, disinfections and clean-ups in the workplaces were frequently applied.

The shift to remote working at the start of the COVID-19 pandemic accelerated the trend of working remotely. This changing working environment has accelerated the need to make greater use of available technology, to adopt an agile mindset that embraces change and disruption, and to operate effectively in teams.

EY had always incorporated technology which facilitated working remotely, therefore, EY was prepared to a large extent. That said, with the use of cloud-based technology, tools and solutions, which enhances the collaboration of people working from different locations (such as MS Teams), increasing the data capacity bundle on smartphones, so that remote users could use the connection when and if required, we managed to transition from an office environment to a remote/hybrid one. It has been called to rapidly deploy solutions, enhance knowledge of the end users for remote users, while, at the same time, provide any technology equipment required to perform their tasks from outside the office space.

There has also been an increased focus during the pandemic on how teams work together and on improving communication. As part of this, we are using the power of our global network to share best practice ideas across key themes - onboarding, smart ways of working, wellbeing, coaching and mentoring, and engaging and enhancing team experiences.

Moreover, during the challenging times of the lockdowns, EY Greece worked to further boost its employees' psychology and create a positive environment, for example, by organizing a virtual Pita-pie Party in January 2021, for all EY employees to celebrate together the New Year, to reflect on the previous year's key moments and big challenges and to set new goals. Additionally, the Christmas 2020 employee gift was home

delivered for every single member of the EY family in Greece. Last but not least, during the COVID-19 crisis, EY Greece was the first firm in its sector to actively support businesses, by conducting a series of webcasts, with free participation, around key topics on how to cope with the pandemic.

In FY21 and FY22, 24 webcasts were conducted which covered critical issues, such as, the importance of fraud risk management during and after the COVID-19 era, addressing the challenges of COVID-19 and its impact on people, contracts and tax issues, access to EU Funding and Incentives, addressing the challenges of COVID-19 and its impact on supply chain and value chain, financial Budgeting & Forecasting Analytics Solutions post COVID-19 by EY European Growth Platform (EGP) Consulting Finance Analytics Team, addressing COVID-19 challenges in banking.

Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

GRI 403-7

Specific third parties (based on activities performed) are required to provide the firm with the risk assessments they have prepared for the entity, as per national regulatory requirements. Furthermore, when necessary, in contractual agreements with suppliers, insurance coverage is mentioned.

Our performance

GRI 403-9

During FY22, FY21 and FY20 there were no work-related injuries and fatalities.

More information can be found in the Chapter "Appendices-ESG Key Performance Indicators (KPIs)".

Human rights and equal opportunities

Our management approach

GRI 2-23, GRI 2-24, GRI 3-3

EY Global Human Rights Statement

At EY Greece, we believe upholding human rights is fundamental to our purpose of Building a better working world and we therefore fully support the **EY Global Human Rights Statement**, which was signed by **EY Global Executive (GE)** - the most senior EY body - and brings together EY leadership functions, services and geographies. The Global Human Rights Statement builds on the Code of Conduct, to reflect our understanding of the fundamental rights of all human beings and our commitment to promote respect for those rights.

We draw our understanding of these rights from the Universal Declaration of Human Rights, its related treaties and declarations, and the broader ethical reasoning behind their development. Our approach is informed by the United Nations Guiding Principles on Business and Human Rights, which, among other things, state that businesses have a responsibility to:

- ▶ Avoid causing or contributing to adverse human rights impacts through their own activities and address such impacts when they occur.
- ▶ Seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products, or services by their business relationships, even if they have not contributed to those impacts.

In addition to avoiding and mitigating potential harm, we seek to proactively support and promote human rights for the wider benefit of the communities in which we operate. Our objective is to enhance the awareness and consideration of human rights across EY Greece, in the interests of all our people and those with whom we interact. More specifically, we strive to respect the following human rights, in accordance with the EY Global Executive Diversity, Equity & Inclusiveness Statement, that we have identified to be of the utmost importance to our people and in our work environment:

Health and safety

The right of all people to enjoy a physically and psychologically safe work environment.

Labor rights

The right of all people to just and favorable terms of employment.

Diversity, equity, and inclusiveness

The right of all people to be respected and valued for their differences, with equitable opportunities and outcomes, in an inclusive environment where all can thrive.

Any human rights concerns arising within our business can be raised via the EY Ethics Hotline. The hotline provides EY people, suppliers, clients, and others outside of EY, with a means to confidentially report such concerns without fear of retaliation. We are committed to ensuring that all reports are appropriately heard, investigated, and remediated as required.

Policy for the Elimination of Violence, Discrimination, and Harassment in the Workplace

At EY Greece, when it comes to professionalism and respect, we set the bar very high. We believe that no one should ever experience discrimination, harassment, bullying or intimidation in the workplace. These principles are outlined in **EY Global Code of Conduct**, while **EY Global Executive Diversity, Equity & Inclusiveness Statement** demonstrates our commitment to leading inclusively, as well as our increased focus and accountability around Diversity, Equity & Inclusiveness (DE&I) progress.

On top of that, the Policy for the Elimination of Violence, Discrimination, and Harassment in the Workplace non-exhaustively outlines the types of behavior that may amount to discrimination, harassment, workplace bullying, and intimidation. This policy further sets out the procedure for reporting complaints and makes clear that EY has a “no retaliation” policy for reports made in good faith. This also applies to our internal interactions with each other as EY Greece professionals, as well as to external interactions (including with clients and vendors) even if they occur outside of EY’s physical workplace.

In this context, we commit:

- ▶ to receive, investigate and manage any complaint or report, showing zero tolerance to violence and harassment, in confidence and in a manner that respects human dignity, and to not place any kind of obstacles in the receipt, investigation and management of such complaints or reports
- ▶ to provide assistance to any competent public, administrative, or judicial authority in the investigation of such an incident or conduct, if requested by them
- ▶ to provide our employees with information on the potential risks of violence and harassment in the workplace and the related prevention and protection measures
- ▶ to make accessible information on company-wide procedures for reporting and dealing with such conduct, as per the provisions of applicable laws.

To inform our stakeholders, and keep them aware of relevant issues, we implement the following Policies and Programs:

- ▶ EY Ethics Hotline available via: www.eyethics.com
- ▶ Global Code of Conduct
- ▶ EMEIA Dignity at Work Guideline
- ▶ Inclusion and Non-Discrimination Global Policy
- ▶ CESA Protocol for Dealing with Ethics Matters
- ▶ EY’s Compliance Officer is responsible for guiding and informing employees on the prevention and treatment of violence and harassment at work
- ▶ The Hellas EAP Support Program is available to all our stakeholders to inform them on their legal rights in relation to the application of the present policy
- ▶ Our EY health physician may assess psychosocial risks, including risks of violence and harassment (i.e., sexual harassment, etc.), and take measures to prevent, control and reduce them

All employees can raise concerns, problems, or complaints regarding their cooperation with the firm. In most cases, issues can be resolved informally through discussions with counselors, managers, or Partners. Stakeholders can also contact EY’s Compliance Officer to discuss this policy in a more detailed manner. Inside and outside of EY, stakeholders can use the EY Ethics hotline, which can be found at www.eyethics.com.

Furthermore, on 23 May 2022, EY Greece underlined its commitment toward building a better and more inclusive working world, with equal opportunities for all, by signing the Diversity Charter for Greek companies. The Diversity Charter is an initiative by the European Commission that aims to promote diversity, equity & inclusiveness in business. It was launched in Greece by KEAN-Cell of Alternative Youth Activities in 2019, and it serves as a framework for companies, toward implementing and promoting equality at work.

EY Virtual Breakfast for Women

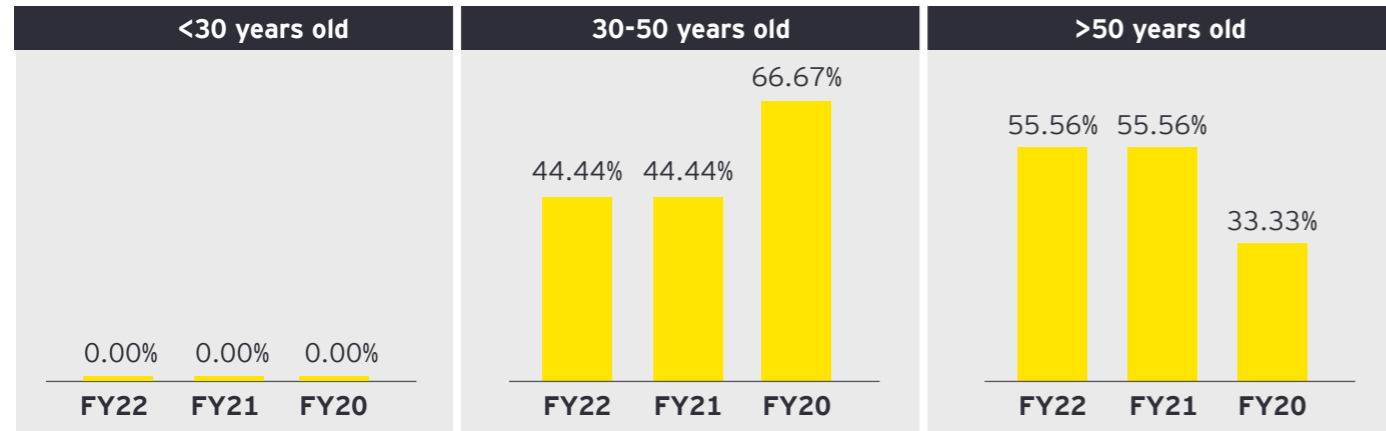
With the aim to create a network for EY women, in order to support one another and discuss topics of interest, EY decided to launch the EY Virtual Breakfast for Women series. The objective of this breakfast was to create a forum where EY Women could share ideas and experiences. These virtual meetings were organized in FY21, involving 293 participants and in FY22 involving 256.



Our performance

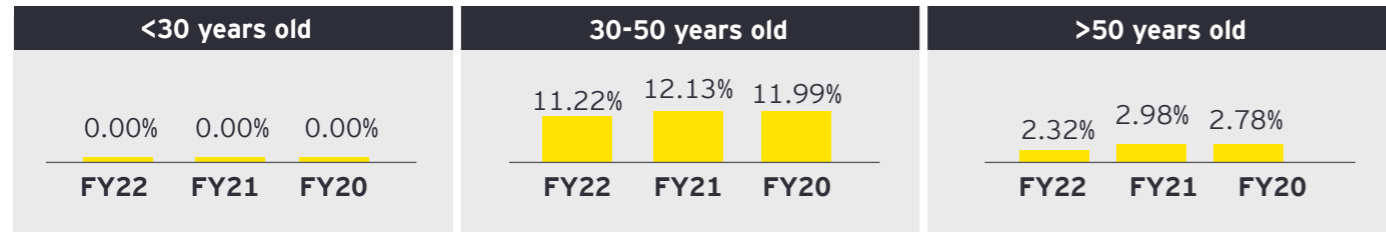
GRI 405-1

Percentage of individuals within the BoD

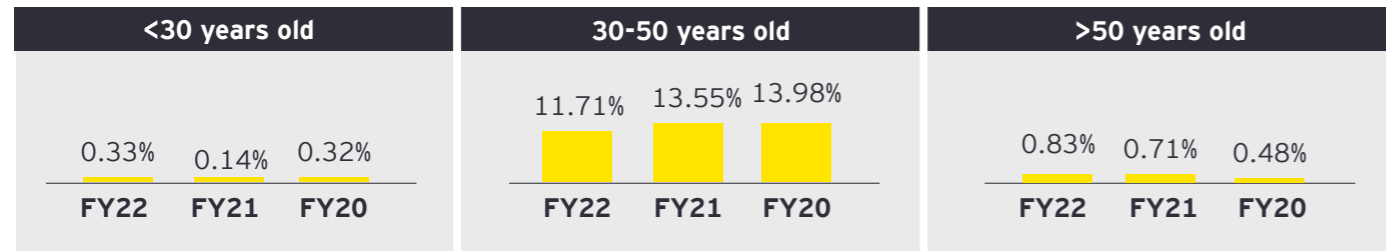


Percentage of individuals by employee level

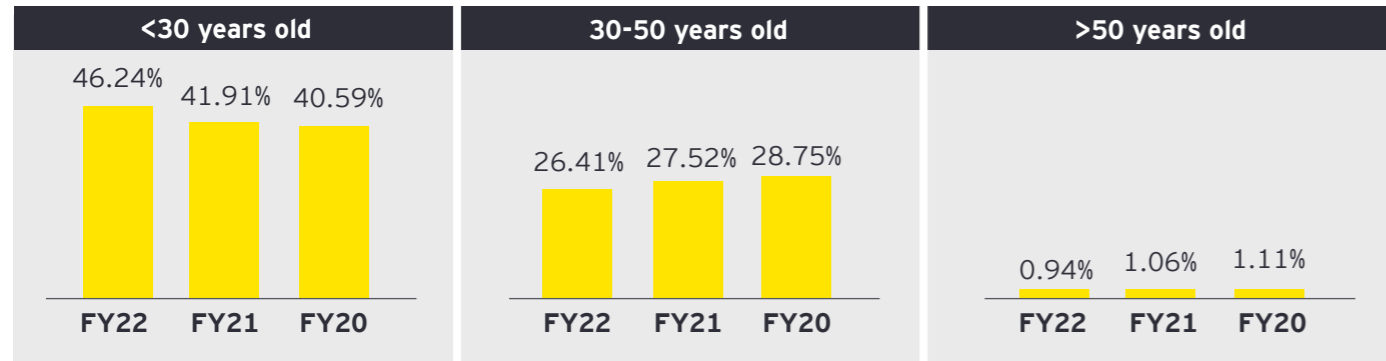
Senior Management



Middle Management



Employees



GRI 406-1

There were no incidents of discrimination during the reporting period.

More information can be found in the Chapter "Appendices-ESG Key Performance Indicators (KPIs)".

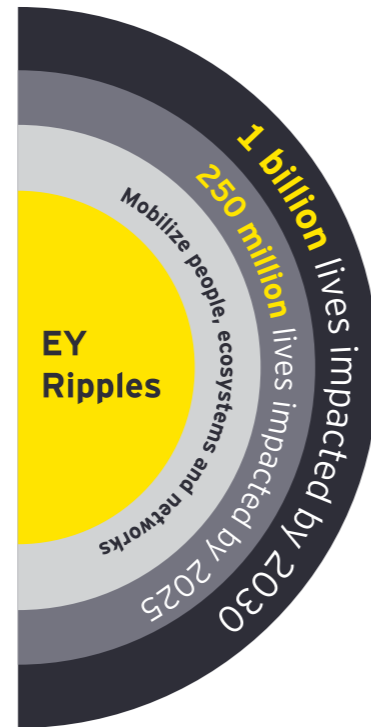


Community and social vitality

EY Ripples: three focus areas

Around the following 3 focus areas, EY Ripples brings together more than 20 truly global offerings with over 100 local signature programs – from virtual and in-person volunteering programs to self-service digital platforms, to achieve greater scale and sharper focus in our efforts to positively impact one billion lives by 2030.

- ▶ **Supporting the next generation workforce:**
Helping young people and underserved groups to develop the mindsets and transferable skills they need to find and sustain meaningful work, and better equipping them to adapt to and thrive in the future of work.
- ▶ **Working with impact entrepreneurs:**
Using knowledge, skills, and experience to help scale small and growing for-profit and not-for-profit businesses that are driving progress toward the UN Sustainable Development Goals (UNSDG) by tackling inequality and empowering people to change their lives.
- ▶ **Accelerating environmental sustainability:**
Helping scale adoption of behaviors, technologies, and business models that accelerate progress toward a net-positive circular economy. In this context, EY is now officially carbon negative – a major milestone in EY's ambitious carbon journey of becoming net-zero by 2025.



Together with EY clients, suppliers, people and alumni, we aim to directly and indirectly positively impact:

250 million
lives by 2025

1 billion
lives by 2030



EY Ripples in Greece

FY 22

96

volunteers from the Athens and Thessaloniki offices

EY Greece has impacted

98,000

lives

Our impact in FY22

We have noted a consistent rise in the number of EY people participating in the EY Ripples program over the past years. During FY22, 96 volunteers from the Athens and Thessaloniki offices have been involved in the EY Ripples program, by positively impacting 98,000 lives.

FY 21

73

volunteers from the Athens and Thessaloniki offices

EY Greece has impacted

91,000

lives

FY 20

20

volunteers from the Athens and Thessaloniki offices

EY Greece has impacted

310

lives

EY Ripples in Greece

In FY20, FY21 and FY22, EY Greece in the context of EY Ripples, participated in the following local and global programs:

Supporting next generation workforce

Junior Achievement Greece - 'Company program' (local program):

The aim of the "Company program" of Junior Achievement Greece is to facilitate junior high and high school students from several schools in Greece, in developing an innovative product or service. EY's commitment is to help bring young people closer to the market, effectively cultivating the seeds of the next generation of Greek entrepreneurship.

100mentors (local program):

The 100mentors platform empowers employees at companies worldwide to inspire the next generation of student inquirers. Employees respond to students' questions with 100-second personalized video answers. Through 100mentors, volunteers are helping young people and underserved groups to develop the mindsets and transferable skills they need to find and sustain meaningful work, and better equip them to adapt to and thrive in the future of work.

Junior Achievement Greece - 'JA Start Up' Program (local program)

This program aims to help university students improve their skills in various business fields and to give them the chance to work on real life conditions, while offering the opportunity to enhance their knowledge on entrepreneurship and innovation, through webinars and educational material. EY volunteers support University student teams from all over Greece, to develop their business idea, step by step, giving them insights through their professional experience and offer continuous guidance, helping them familiarize with the development of a successful startup company in today's market.

Moreover, EY volunteers prepared the national winners, "Drug n Drop", for their participation in the European Finals GEN-E 2022 event in Tallin, where the team won the 3rd prize of the JA Europe Innovation of the Year for developing the most innovative business and business solution with real future investment potential.



Working with impact entrepreneurs

2021 MITEF Greece Startup Competition (local program)

MITEF Greece Startup Competition is a business, skill accelerating competition focusing on technology startups. EY participants work with early-stage technology entrepreneurs and help them transform their ideas into world-changing companies. Through the competition, the young entrepreneurs can grow their business skills, refine their value proposition, and prepare to present their ideas to the global market, so that they take their venture to the next level and increase their impact and geographical reach. In this context, EY volunteers use their knowledge, skills, and experience to help scale small and growing for-profit and not-for-profit businesses that are driving progress toward SDGs 9, 11, 13, 14.

Impact Entrepreneurship 101

Acumen Academy is the world's online school for social change, with a mission to unleash a new generation of social innovators. EY and Acumen Academy have collaborated to help entrepreneurs scale their ideas. EY participants draw from their own experience and review the business plan of a real-life impact enterprise and share valuable, constructive feedback into an actionable report for the entrepreneurs by Acumen Academy.

EY Finance Navigator

It is an online financial modelling software designed for start-ups. It helps start-ups to assess the financial impact of different scenarios in these unprecedented times by modelling cash flow, calculating funding needs and measuring the impact on profitability.

EY Velocity

It is a digital platform that provides access to the EY 7 Drivers of Growth, a proven framework developed to help businesses build practical, sustainable growth plans and gives them the knowledge, tools and resources they need to achieve them.

Accelerating environmental sustainability

Zooniverse

- ▶ **Penguin Watch (global program)**
The Zooniverse - Penguin Watch project helps assess the threats to penguin colonies across Antarctica and the Southern Ocean and contributes invaluable data for their protection.
- ▶ **Weather Rescue (global program)**
The Zooniverse - Weather Rescue project helps recover lost weather observations from 19th-century ship logbooks to improve climate modeling and forecasting.
- ▶ **Invader ID (global program)**
The Zooniverse - Invader ID EY research project is being led by the Smithsonian Environmental Research Center (SERC). The objectives of the research project are to track changes in coastal environments to enable more effective strategies to manage invasive species. Without the support of volunteers (citizen scientists), it would take the research team years to analyze the data before it can be published in peer-reviewed papers that inform policy and strategy.

Beach Clean - Up (local program)

A local beach clean-up initiative in cooperation with A.C. Laskaridis Foundation, in the context of the EY Only One Earth campaign, EY's global campaign for the environment. The beach clean-up took place in Schinias Beach in Marathonas, and with the guidance of A.C. Laskaridis Foundation we achieved to gather 14 kg of waste and recyclable items.



In addition to EY Ripples initiatives, the following CSR actions also took place within FY21 and FY22, at a country level:

Better Working World Data Challenge

Better Working World Data Challenge is a global initiative of EY, that targets university students and young data scientists and is part of EY's commitment to innovate and leverage technology to solve some of the biggest environmental and climate challenges in our world. The competition is open to university students, as well as to young people with work experience of less than two years in data science or a related scientific field, from all over the world, including Greece. In 2021, EY had over 8,700 entries from over 115 countries. In our country, after the completion of the global competition, a separate competition is held for the Greek entries.

Wise Greece - EY's Christmas gifts

In 2021, EY's Christmas gift to its people had a strong social impact. Inside an eco-friendly pouch, EY employees found some fine Mediterranean products from small Greek producers. In addition, through this gift, was provided to the charitable organization "Agalia" (agalia.org.gr) and the social solidarity kitchen "The other man" (oallosanthropos.eu). Wise Greece turned the sales profit from EY's gifts into approximately one ton of high-quality food supplies for the families and children supported by these organizations, who live under the poverty threshold.

Offering our support to Ukrainians - Fundraising

In FY22, a total amount of €20,500 was collected by our EY people in Greece to support Ukraine. EY matched the amount, in an effort to amplify the impact of this endeavor and underline our utmost solidarity to the people of Ukraine. As a result, the total amount of €41,000, was transferred to the humanitarian organization Médecins du Monde, in order to support their activities on the frontline (the borders of Ukraine with Romania and Moldova) and in Greece.

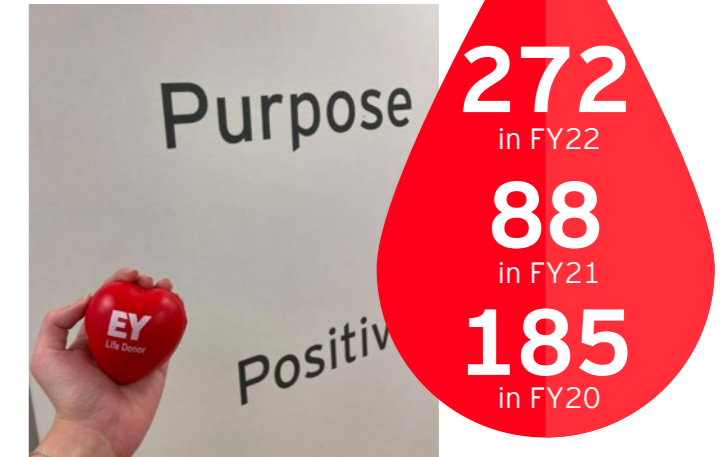


Volunteerism

- **Race for the Cure Greece:** On 1-3 October 2021, EY Greece participated in the Digital Race for the Cure 2021, which aimed to spread the message of prevention against breast cancer and to support the Hellenic Association of Women with Breast Cancer "Alma Zois" and its cause, by covering the participation fees of 83 EY employees. On 25 - 27 September 2020, Race for the Cure Greece took place digitally with the participation of 52 EY employees.
- **Athens Marathon - The Authentic:** On 13-14 November 2021, 31 EY Greece runners successfully crossed the finish line of the 2021 Athens Marathon - The Authentic. EY Greece donated €100 for each of the successful runners, to three charitable causes, selected through an online internal survey. EY runners have decided that the total amount of €3,100 gathered, will be equally split between the different charities.

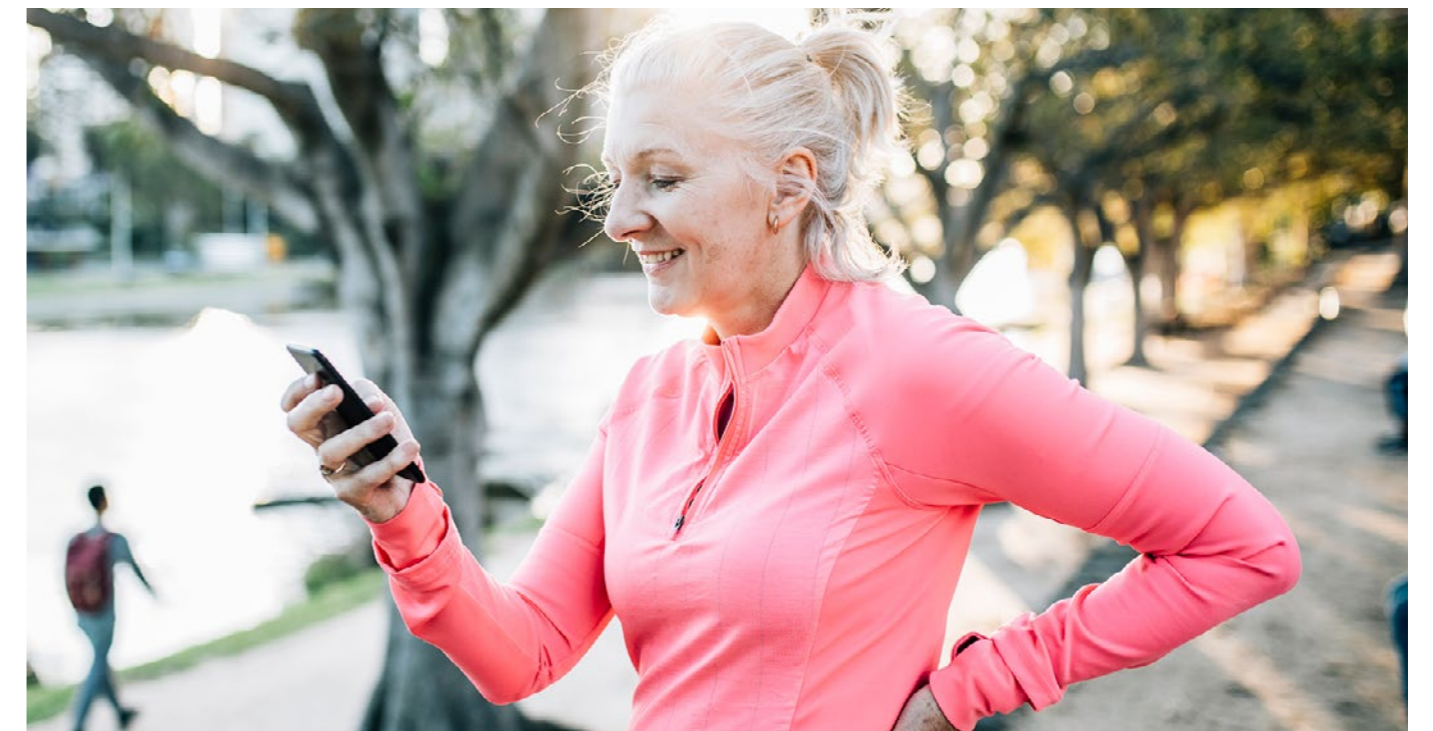


- **Blood Donation:** As part of our corporate responsibility actions towards the community, EY Greece organises a blood donation event once or twice per year at the EY offices, having as first priority our people's safety. The total number of blood donors in FY20 was 185, in FY21 was 88 and in FY22 was 272.



- **Bone Marrow Event:** This was a joint initiative with Choose Life, a charitable organization with the mission to offer hope to patients, increase bone marrow donor base and fund research on the treatment field. To increase awareness, EY launched an informative session with Choose Life's doctor, for EY Greece employees to learn more about the procedure and raise possible questions, regardless of their participation in the event, with 58 employees participating. Furthermore, EY employees who were interested in becoming marrow donors had the chance to schedule an appointment with Choose Life. The event took place at EY offices in FY22, with 67 volunteers.

Wise Greece turned the sales profit from EY's gifts into approximately **one ton of high-quality food supplies** for the families and children supported by these organizations, who live under the poverty threshold.



Pro bono services and cash donations

During the last 3 years, EY Greece has provided more than 7,913 hours of pro bono services to support the needs of various NGOs, institutions, and social initiatives (e.g., Smile of the Child, Solidarity Now, etc.). In addition, during the last 3 years, EY Greece supported charitable causes, NGOs and other institutions with positive social impact, with cash donations totaling €292,364.

7,913

hours of pro bono services

€292,364

cash donations in total

Looking at the future

Supporting the wider society has always been at the heart of our CSR global strategy. In order to achieve our bold ambition to positively impact the lives of one billion people by 2030, we will continue to mobilize our clients, alumni and wider networks. We will achieve this by introducing more initiatives under our CSR program, EY Ripples, by channeling our collective knowledge, skills and experience to address some of society's toughest challenge. More specifically, we

Healing the wounds of the 2021 wildfires in Ancient Olympia

A heartbreaking example of an environmental crisis was the tragedy of the wildfires in Ancient Olympia in 2021, which ravaged the landscape and destroyed many olive groves. With this in mind, we proceeded with a donation to the Arete Fund, for the purchase and planting of 1,750 olive trees, representing each of our 1,750 EY people in Greece, in an effort to reforest the area around Ancient Olympia. Apart from the significant environmental contribution of this donation, this also has had a substantial social impact, as a result of its financial effect for the people situated around the area of Olympia, for whom the forest is a key source of revenue. We are very proud to have contributed to this special cause, further enhancing our vision of building a more sustainable world.

will continue supporting all the established initiatives, but we will also commence new ones in collaboration with NGOs, universities, and other charitable organizations, such as "The People's Trust" and AIESEC Greece. In addition, following the recent global announcement of EY becoming carbon negative - a major milestone achievement in our carbon ambition - we are further strengthening our commitment toward a more sustainable future, through various initiatives.

Walk the talk on "Building a better working world"

EY Entrepreneur Of The Year™ - Supporting entrepreneurs

Live streaming and post event:

1,100 views

3 press releases

More than 370 publications in press and online media

Total 3,700 visits on EOY webpage

Social Media:

60 posts, 5,333 likes, shares and comments (220,000 impressions)



EY Entrepreneur Of The Year™ (EOY) is a unique global program that supports entrepreneurs as they unlock their ambitions by recognizing entrepreneurial achievement among individuals and companies that demonstrate vision, leadership and success. They work to improve the quality of life in their communities, countries and around the world. Entrepreneurs use their fresh thinking and hard work to create positive change – bringing new concepts and products to market, creating jobs and long-term value. We are committed to recognizing, advising, and developing entrepreneurial talent in all its forms, because we believe entrepreneurs increase productivity, introduce new demand, stimulate competition, and create new employment. Therefore, our overarching purpose, to help Building a better working world, aligns strongly with entrepreneurship as the best hope of creating sustainable economic growth around the world.

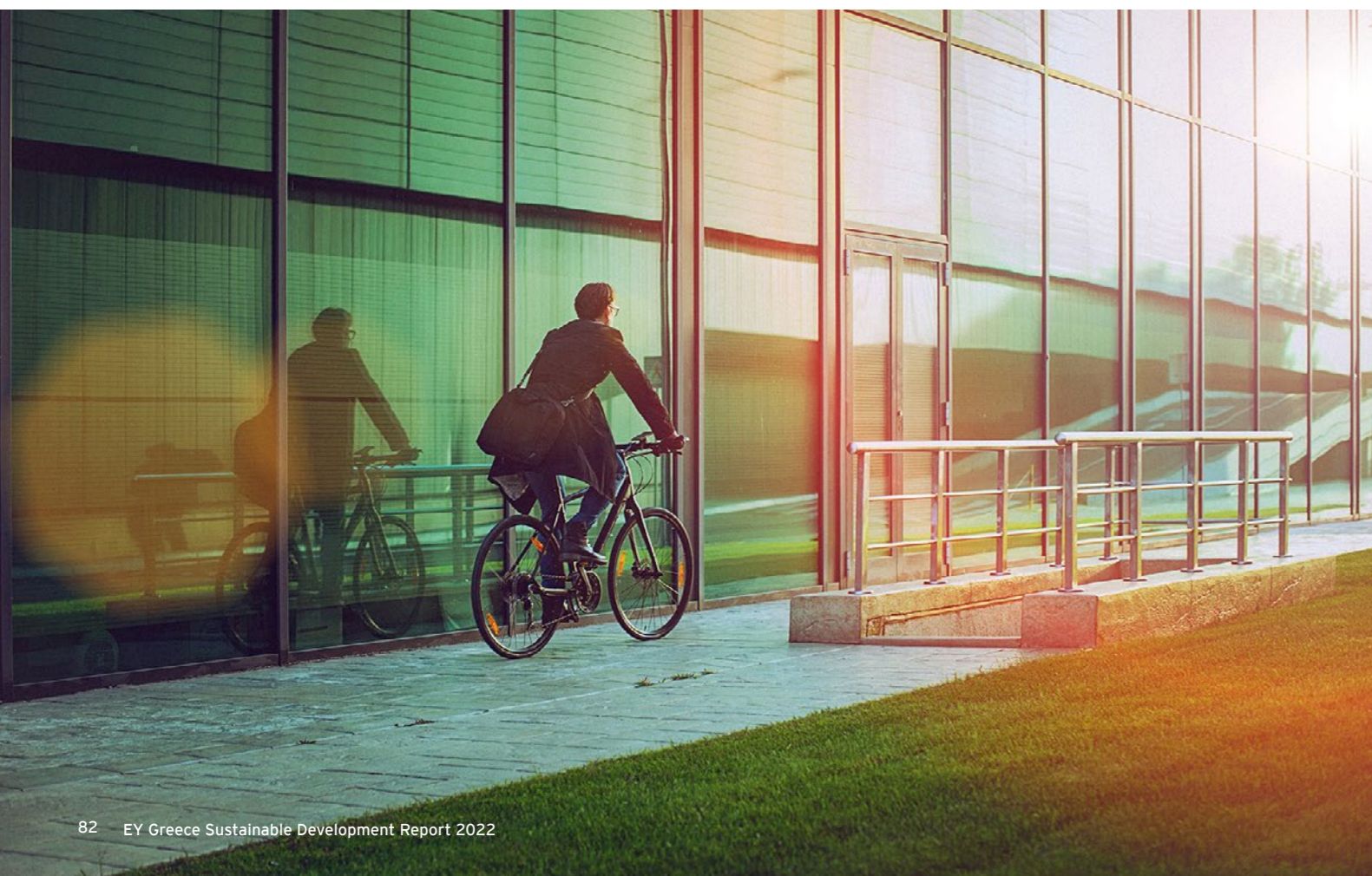
We started the EY Entrepreneur Of The Year™ to acknowledge successful entrepreneurs, so they could share their stories, inspire others and receive the recognition they deserve. Our first program took place in 1986, in the United States. Since then, we have continued to expand our program internationally – now held in more than 60 countries and 145 cities around the world. Each program culminates in the announcement of an overall winner who then competes for the prestigious EY World Entrepreneur Of The Year™ Award, every year, in Monaco.

EOY is an international business award program which celebrates the important contributions that entrepreneurs make to their communities, their countries, and to the global economy, with more than 50,000 alumni entrepreneurs and thousands of nominations received every year.

In Greece, the first EOY program was held in 2006 and has now become well-recognized, taking place every two years. The last Greek program was held during FY22. It is worth mentioning that the companies of the entrepreneurs who participated in the program posted a 65% increase in turnover and created 43% new jobs over the 2016-2021 period.



The Award ceremony of the Greek EY Entrepreneur Of The Year™ program, held in March 2022, was attended by 150 business executives, institutional representatives and politicians.



Cooperation with CERTH

EY Greece and the Center for Research and Technology Hellas (CERTH) joined forces for the most efficient use of national and European financial opportunities, with the aim of developing innovative solutions for the benefit of entrepreneurship and the economy. In this context, EY and CERTH cooperated for the promotion of innovation and identification of opportunities regarding national and European funding tools, the utilization of new knowledge and the connection of research with business, always in accordance with the financial tools available.

Supporting High-impact entrepreneurs

EY Greece actively collaborates with Endeavor Greece, a non-profit organization which helps fast growing small- and medium- businesses to unleash their full potential, since its establishment. In this context, we offer mentoring sessions to High-impact entrepreneurs, driven by our belief that they can transform economies.

Local studies and surveys

Furthermore, EY Greece, staying true to its purpose of Building a better working world, annually conducts a number of surveys and studies that cover various topics, aiming to

inspire, motivate and accelerate growth for professionals, businesses and society. Supporting and facilitating entrepreneurship in an ever-changing environment, is a number one priority for all of us at EY Greece. Capitalizing on the expertise of our professionals throughout the organization, our surveys provide valuable insights on trending themes, that could help businesses grow and expand.

Operating in an environment where most businesses strive to tackle constant disruptions, we create Thought Leadership that, we believe, will lay the basis for fruitful discussions, will create questions and answers to the most complex issues, and will further assist executives, decision makers, and policy makers, in both the private and public sector, in transforming their organizations, and consequently, society at large.

EY Greece has published 14 studies and surveys in the last three years, focusing on several themes, such as Greece's performance in attracting foreign direct investments (FDI) and the perception of foreign investors on the country's attractiveness, trends in consumers' behavior, the strategically important Greek agri-food industry and its contribution to the national economy, as well as how emerging business challenges affect the role of leadership, or how CEOs reframe the future of their organizations.

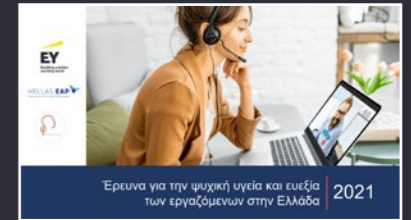


Local studies and surveys

GRI 2-29

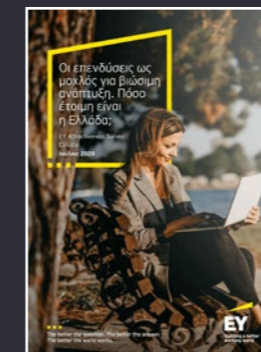
FY22

- EY Attractiveness Survey Greece 2021
- 2021 Mental Health and Wellbeing Report (in collaboration with Hellas EAP and the Laboratory of Experimental Psychology of the School of Psychology of the National and Kapodistrian University of Athens)
- Global Integrity Report 2022
- 2022 Agribusiness Study (jointly produced by EY Greece and Piraeus Bank)
- CEO Outlook 2022



FY21

- EY Attractiveness Survey Greece 2020
- Leadership Survey 2021
- Greece: International Freight Center - 2nd edition
- Global Capital Confidence Barometer
- EY Future Consumer Index 2021
- CEO Imperative Study Greece 2021
- Tourism Pulse December 2020



FY20

- EY Attractiveness Survey Greece 2019
- Tourism Pulse June 2020



07

How we create value for the Natural Environment



Climate and atmosphere

Our management approach

GRI 3-3

Environmental Policy

At EY Greece, we are committed to Building a better working world, one that creates sustainable and inclusive economic growth. We recognize that our responsibility to minimize the environmental impact of our business operations extends to our people and clients and to the wider communities in which we all live. As a member of the EY Global organization, we and all our people, are committed to the EY Global Environmental Statement, which aligns with our purpose and our core values.

More specifically we:



These objectives are supported by the Top Management and, along with EY Greece EMS, are communicated and accessible to all EY people in the country through EY Greece's Intranet on EY Greece SharePoint repository. Achievement and updates on objectives are monitored annually during the Management Review, and relevant materials are prepared by the EMS team.

Regarding the reduction of travel emissions Key Performance Indicators (KPIs) we have set two targets:

- To record the number of people travelling.**
- To record distance travelled and transportation means used.**

In November 2021, we were audited by Bureau Veritas and our Environmental Management System became ISO14001:2015 certified. Information about this certification is communicated and accessible to all EY Greece personnel through the EY Greece Intranet on EY Greece SharePoint repository. Awareness on the Environmental Management System and ISO14001 certification is shared with all new EY Greece employees (100%) in 2022 within the "Welcome to EY" one-day dedicated sessions.

EY is officially carbon negative - aims at net zero by 2025

EY globally is delivering its four-point carbon ambition, launched in January 2021, and continues to actively reduce its absolute emissions in line with its Science Based Targets Initiative (SBTi) validated 1.5°C pathway. This will bring EY to the more ambitious target of net zero by 2025, requiring EY teams to reduce their emissions in line with its approved science-based target, while continuing to offset or remove more carbon than the remaining balance every year. During

FY21, emissions have been reduced, globally and across all scopes, both by the significant reduction in business travel due to the COVID-19 pandemic and the ongoing process of our seven-point carbon action plan, which will continue to focus on the active reduction of emissions. EY became carbon negative in October 2021, by investing in a carbon offset portfolio, which includes multiple projects around the world, that offset or remove carbon through reforestation, regenerative agriculture, biochar, and forest conservation. EY Greece fully aligns with EY's global carbon ambition aim and, along with all EY member firms, plans to follow the reduction of absolute emissions by 40% across Scopes 1, 2 and 3 (versus a FY19 baseline), consistent with the 1.5°C science-based target approved by the Science Based Targets initiative (SBTi).

EY is helping others on the path to decarbonization

EY's journey to being carbon negative has not come with the challenges and complexities that many others face, especially in hard-to-abate industries. However, when coupled with investments in sustainability-focused people, solutions, and services, EY is helping others, both large and small, to decarbonize. Through collaborating with others, we will find collective solutions that will help us all reduce emissions. After all, sustainability is everybody's business. In addition to working directly with clients, EY member firms are also collaborating with other leaders and multilateral organizations. As the climate science clearly shows, it is critical that we reduce the amount of carbon in the atmosphere. But we cannot do it on our own: everyone must play a role, and those of us who can go even further, should do so. Together, we can rise to the challenge of carbon negative and build a better, and more sustainable, working world.

Environmental Management System (EMS)

At EY Greece, we have identified environmental management as one of our highest corporate priorities. We have established policies, programs, and practices to reduce the risk of negative impacts to the environment and the organization and conduct business activities in an environmentally sound manner. With specific regard to our Environmental Management System, the EY EMS team in Greece, acting

on behalf of all three legal entities of EY in the country, develops EY's Environmental Objectives Program in Greece in accordance with the Environmental Policy and the Global Objectives, considering the existing internal and external factors, needs and expectations of stakeholders, and other risks and opportunities identified in the analysis. In this context, the following objectives have been established:



Our performance

GRI 302-1

Energy data is important for monitoring EY Greece's progress against respective efficiency and reduction targets. The energy source used by EY Greece operations and which is included in the data collation process is electricity. It is worth mentioning that third party energy audits are carried out, with the most recent one, having been performed in

FY19. The main reason for conducting energy audits is the promotion of energy efficient improvements through a documented reflection on the existing energy situation and the identification and implementation of technically and economically efficient energy saving measures.

Energy consumption within the firm	FY22	FY21	FY20
Total Energy per source			
a) Energy consumed from non-renewable sources* (fuels)	-	-	-
b) Energy consumed from renewable sources (fuels)	-	-	-
c) Energy from electricity consumed	3,598,164.00 MJ	3,011,292.00 MJ	3,883,536.00 MJ
d) Energy from heating, cooling and steam consumed	-	-	-
e) Energy from electricity, heating, cooling and steam sold	-	-	-
Total Energy consumed			
Total energy consumed**	3,598,164.00 MJ	3,011,292.00 MJ	3,883,536.00 MJ
Standards, methodologies, assumptions, and/or calculation tools used	We monitor our electricity consumption through invoices sent to us by our provider.		
Source of the conversion factors used	gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2021		

* An emergency diesel generator is used in case of power outage.

** The COVID-19 pandemic (closure of the offices during part of the year, especially for FY21, and less affecting to FY20 and FY22) led to a reduced electricity consumption.

GRI 305-1, GRI 305-2

GRI 305-1: Direct (Scope 1) GHG emissions*	FY22	FY21	FY20
Total gross direct (Scope 1) GHG emissions	-	-	-
Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all	-	-	-
Biogenic CO ₂ emissions	N/A	N/A	N/A
GRI 305-2: Energy indirect (Scope 2) GHG emissions	FY22	FY21	FY20
Location-based emissions	422t CO ₂ e	353t CO ₂ e	455t CO ₂ e
Market-based emissions	409t CO ₂ e	342t CO ₂ e	507t CO ₂ e
Gases included in the calculation of indirect emissions	CO ₂ , CH ₄ , N ₂ O	CO ₂ , CH ₄ , N ₂ O	CO ₂ , CH ₄ , N ₂ O

* Heating/cooling needs are covered via electricity (generators are only used in cases of emergency and they have not been used in the last 3 years). Company owned vehicles fuel emissions are immaterial (2 motorbikes).

At the moment, there is no recording of our significant emissions of air pollutants. However, we recognized the opportunity to minimize and mitigate our negative impact on the atmosphere, through the materiality analysis performed. Furthermore, wherever this is feasible, the selection of local suppliers is preferred, thus achieving less indirect contribution to air pollution due to transportation emissions. Aiming at preserving good air quality, regular maintaining of air-

conditioning and filter cleaning takes place in all offices. More specifically, cleaning of filters takes place every 6 months and replacement is performed when necessary. We aim at developing emission inventories for key major pollutants related to our activities and retrofitting Heating, Ventilation, and Air Conditioning (HVAC) systems in order to minimize the impact of outdoor air pollution on health and refrigeration systems.



Materials



IT internal awareness campaign

At EY Greece, we have established multiple internal campaigns based on the environmentally conscious mindset of reducing, reusing, and recycling.

► **Reduce:** Banners and posters have been presented in all office printing rooms, informing EY employees about the benefits of using documents in electronic formats, actively deterring them from printing unless necessary. Reviewing documents in electronic format and scanning and forwarding already hardcopy files is promoted among EY employees.

- **Reuse:** EY Greece has strict policies and processes regarding data protection that unambiguously requires our electronic equipment to be updated regularly. In order to minimize our contribution to the production of e-waste, we have established programs to prolong the use of formerly company-owned electronic devices, by donating them or selling them to EY employees, as they are more than capable to meet educational or individual needs.
- **Recycle:** Offices at EY Greece have waste bins used to segregate recyclable waste at its source, as paper and plastic recycling bins are placed in all office floors. We are also contributing to external recycling initiatives for batteries (AFIS) and all e-waste materials that were not previously donated or reused are monitored, weighed and handed over to external associates that are verified (as per local law) to safely dispose of them.

Moreover, in terms of **waste recycling data**, the key relevant activity is the disposal of IT equipment as described in the "EY Greece Disposal of Assets Policy". According to this policy, the IT equipment and components that cannot be used, sold, or donated, are recycled. This is managed through an external specialized recycling company.

Old equipment is currently being disposed in the following ways:



Sold to EY employees



Donated



Recycled

EY Greece handed over to its external recycling associate:



of electronic waste respectively

more than **112** devices
(mobile phones, laptops etc.)



were sold to EY employees, prolonging their effective use

► e-Waste recycling program



» Be the
CHANGE
— you wish
to see in the
WORLD



IT internal awareness campaign

Appendices

ESG Key Performance Indicators (KPIs)

GRI 2-7

Athens															
	FY22					FY21					FY20				
	Female	Male	Other	N/D	Total	Female	Male	Other	N/D	Total	Female	Male	Other	N/D	Total
Number of employees (Total)	807	917	0	0	1,724	658	717	0	0	1,375	560	671	0	0	1,231
Number of permanent employees	767	868	0	0	1,635	611	654	0	0	1,265	530	647	0	0	1,177
Number of temporary employees	40	49	0	0	89	47	63	0	0	110	30	24	0	0	54
Number of non-guaranteed hours employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Number of employees (Total)	807	917	0	0	1,724	658	717	0	0	1,375	560	671	0	0	1,231
Number of full-time employees	805	915	0	0	1,720	657	715	0	0	1,372	558	669	0	0	1,227
Number of part-time employees	2	2	0	0	4	1	2	0	0	3	2	2	0	0	4

Growth is observed in the total number of employees in FY22 compared to FY21 due to the continuous increase in business needs. Regarding methodologies, the headcount measurement is used to compile the data at the end of the reporting period.

N/D: not disclosed.

Thessaloniki															
	FY22					FY21					FY20				
	Female	Male	Other	N/D	Total	Female	Male	Other	N/D	Total	Female	Male	Other	N/D	Total
Number of employees (Total)	32	24	0	0	56	23	12	0	0	35	19	9	0	0	28
Number of permanent employees	28	19	0	0	47	21	10	0	0	31	17	9	0	0	26
Number of temporary employees	4	5	0	0	9	2	2	0	0	4	2	0	0	0	2
Number of non-guaranteed hours employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Number of employees (Total)	32	24	0	0	56	23	12	0	0	35	19	9	0	0	28
Number of full-time employees	30	24	0	0	54	21	12	0	0	33	18	9	0	0	27
Number of part-time employees	2	0	0	0	2	2	0	0	0	2	1	0	0	0	1

Growth is observed in the total number of employees in FY22 compared to FY21 due to the continuous increase in business needs. Regarding methodologies, the headcount measurement is used to compile the data at the end of the reporting period.

N/D: not disclosed.

Patras															
	FY22					FY21					FY20				
	Female	Male	Other	N/D	Total	Female	Male	Other	N/D	Total	Female	Male	Other	N/D	Total
Number of employees (Total)	12	18	0	0	30	0	0	0	0	0	0	0	0	0	0
Number of permanent employees	9	16	0	0	25	0	0	0	0	0	0	0	0	0	0
Number of temporary employees	3	2	0	0	5	0	0	0	0	0	0	0	0	0	0
Number of non-guaranteed hours employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Number of employees (Total)	12	18	0	0	30	0	0	0	0	0	0	0	0	0	0
Number of full-time employees	12	18	0	0	30	0	0	0	0	0	0	0	0	0	0
Number of part-time employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

EY in Patras opened in FY22 and data is not available regarding the previous years. Regarding methodologies, the headcount measurement is used to compile the data at the end of the reporting period.

N/D: not disclosed.

	Athens			Thessaloniki			Patras*		
	FY22	FY21	FY20	FY22	FY21	FY20	FY22	FY21	FY20
Ratio of basic salary of women to men									
By employee level									
Senior Management (Partners, Executive Directors, Senior Managers, Associate Directors)	10%	12%	15%	0%	0%	0%	0%	0%	0%
Middle Management (Managers, Assistant Directors)	2%	4%	10%	0%	0%	0%	0%	0%	0%
Employees (Seniors, Staff/Assistants, Administrative, Interns)	1%	5%	6%	-3%	-10%	-12%	4%	0%	0%
By function									
Assurance	2%	22%	21%	37%	37%	47%	0%	0%	0%
Consulting	26%	26%	29%	8%	0%	0%	-16%	0%	0%
Strategy & Transactions	18%	29%	23%	36%	46%	52%	0%	0%	0%
Tax	7%	12%	12%	-38%	72%	0%	0%	0%	0%
CBS	37%	43%	37%	0%	0%	0%	0%	0%	0%

* EY in Patras opened in FY22 and data is not available regarding the previous years.



Our performance

GRI 401-1

FY22

Total employee hires	FY22
Number of new employee hires during the reporting period	709
Total number of employees in the reporting period	1,810
Total rate of new employee hires (%)*	39.17
Total employee turnover	
Number of employee turnover during the reporting period	355
Total number of employees in the reporting period	1,810
Total rate of employee turnover (%)	19.61

* There is an Increase in the total rate of new employee hires compared to 2021 due to EY Greece growth and increased business needs especially in Consulting Service Line.

FY21

Total employee hires	FY21
Number of new employee hires during the reporting period	416
Total number of employees in the reporting period	1,410
Total rate of new employee hires (%)	29.50
Total employee turnover	
Number of employee turnover during the reporting period	290
Total number of employees in the reporting period	1,410
Total rate of employee turnover (%)	20.57

* There is an Increase in the total rate of new employee hires compared to 2021 due to EY Greece growth and increased business needs especially in Consulting Service Line.

	FY22														
	<30 years old					30-50 years old					>50 years old				
	Female	Male	Other	N/D	Total	Female	Male	Other	N/D	Total	Female	Male	Other	N/D	Total
Athens															
Number of new employee hires	201	254	0	0	455	73	122	0	0	195	0	8	0	0	8
Rate of new employee hires (%)	51.28	65.46	0.00	0.00	58.33	18.77	25.26	0.00	0.00	22.36	0.00	17.39	0.00	0.00	11.11
Number of employee turnover	87	106	0	0	193	55	94	0	0	149	0	6	0	0	6
Rate of employee turnover (%)	22.19	27.32	0.00	0.00	24.74	14.14	19.46	0.00	0.00	17.09	0.00	13.04	0.00	0.00	8.33
Patras															
Number of new employee hires	9	15	0	0	24	1	2	0	0	3	0	1	0	0	1
Rate of new employee hires (%)	90.00	100.00	0.00	0.00	96.00	100.00	100.00	0.00	0.00	100.00	0.00	100.00	0.00	0.00	50.00
Number of employee turnover	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rate of employee turnover (%)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Thessaloniki															
Number of new employee hires	9	12	0	0	21	0	2	0	0	2	0	0	0	0	0
Rate of new employee hires (%)	40.91	75.00	0.00	0.00	55.26	0.00	25.00	0.00	0.00	11.11	0.00	0.00	0.00	0.00	0.00
Number of employee turnover	3	3	0	0	6	0	1	0	0	1	0	0	0	0	0
Rate of employee turnover (%)	13.64	18.75	0.00	0.00	15.79	0.00	12.50	0.00	0.00	5.56	0.00	0.00	0.00	0.00	0.00

N/D: not disclosed.

	FY21														
	<30 years old					30-50 years old					>50 years old				
	Female	Male	Other	N/D	Total	Female	Male	Other	N/D	Total	Female	Male	Other	N/D	Total
Athens															
Number of new employee hires	144	144	0	0	288	38	76	0	0	114	2	2	0	0	4
Rate of new employee hires (%)	46.01	54.75	0.00	0.00	50.00	11.88	18.45	0.00	0.00	15.57	8.00	4.76	0.00	0.00	5.97
Number of employee turnover	70	88	0	0	158	34	91	0	0	125	0	1	0	0	1
Rate of employee turnover (%)	22.36	33.46	0.00	0.00	27.43	10.63	22.09	0.00	0.00	17.08	0.00	2.38	0.00	0.00	1.49
Patras															
Number of new employee hires	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rate of new employee hires (%)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Number of employee turnover	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rate of employee turnover (%)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Thessaloniki															
Number of new employee hires	6	2	0	0	8	1	1	0	0	2	0	0	0	0	0
Rate of new employee hires (%)	46.15	50.00	0.00	0.00	47.06	10.00	12.50	0.00	0.00	11.11	0.00	0.00	0.00	0.00	0.00
Number of employee turnover	1	1	0	0	2	3	1	0	0	4	0	0	0	0	0
Rate of employee turnover (%)	7.69	25.00	0.00	0.00	11.76	30.00	12.50	0.00	0.00	22.22	0.00	0.00	0.00	0.00	0.00

N/D: not disclosed.

FY20

Total employee hires	FY20
Number of new employee hires during the reporting period	337
Total number of employees in the reporting period	1,259
Total rate of new employee hires (%)	26.77
Total employee turnover	FY20
Number of employee turnover during the reporting period	288
Total number of employees in the reporting period	1,259
Total rate of employee turnover (%)	22.88

	FY20														
	<30 years old					30-50 years old					>50 years old				
	Female	Male	Other	N/D	Total	Female	Male	Other	N/D	Total	Female	Male	Other	N/D	Total
Athens															
Number of new employee hires	97	122	0	0	219	39	72	0	0	111	1	2	0	0	3
Rate of new employee hires (%)	38.65	48.41	0.00	0.00	43.54	13.49	18.75	0.00	0.00	16.49	5.00	5.71	0.00	0.00	5.45
Number of employee turnover	61	99	0	0	160	43	71	0	0	114	3	3	0	0	6
Rate of employee turnover (%)	24.30	39.29	0.00	0.00	31.81	14.88	18.49	0.00	0.00	16.94	15.00	8.57	0.00	0.00	10.91
Patras															
Number of new employee hires	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rate of new employee hires (%)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Number of employee turnover	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rate of employee turnover (%)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Thessaloniki															
Number of new employee hires	3	1	0	0	4	0	0	0	0	0	0	0	0	0	0
Rate of new employee hires (%)	37.50	25.00	0.00	0.00	33.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Number of employee turnover	2	3	0	0	5	0	3	0	0	3	0	0	0	0	0
Rate of employee turnover (%)	25.00	75.00	0.00	0.00	41.67	0.00	60.00	0.00	0.00	18.75	0.00	0.00	0.00	0.00	0.00

N/D: not disclosed.



Our performance

GRI 404-1

	FY22				FY21				FY20			
Average hours of training per employee per year												
	Female	Male	Other	N/D	Female	Male	Other	N/D	Female	Male	Other	N/D
By employee level												
Senior Management	52.3	46.2	0	0	58.8	40.0	0	0	110.0	55.7	0	0
Middle Management	53.5	64.0	0	0	48.2	51.0	0	0	59.4	52.4	0	0
Other categories	40.2	43.2	0	0	20.0	21.1	0	0	16.3	16.6	0	0
Total	43.0*	46.7*	0	0	27.3	29.6*	0	0	31.2	29.6	0	0
By function												
Assurance	69.8	72.3	0	0	52.9	48.8	0	0	57.9	44.3	0	0
Consulting	44.5	46.8	0	0	25.2	29.3	0	0	23.3	27.5	0	0
Strategy & Transactions	29.3	32.8	0	0	15.0	21.5	0	0	12.4	18.2	0	0
Tax	20.3	22.6	0	0	9.9	12.8	0	0	25.7	26.5	0	0
CBS	27.1	24.8	0	0	15.0	15.8	0	0	15.3	18.6	0	0
Total	43.0*	46.7*	0	0	27.3	29.6*	0	0	31.2	29.6	0	0

* The increase observed in FY22 compared to FY21 is because the majority of the trainings took place virtually and also EY badges program marked increased participation.
N/D: not disclosed.

GRI 404-3

	FY22				FY21				FY20			
Percentage of employees who received a regular performance and career development review**												
	Female	Male	Other	N/D	Female	Male	Other	N/D	Female	Male	Other	N/D
By employee level												
Senior Management	90%	98%	0%	0%	99%	98%	0%	0%	93%	98%	0%	0%
Middle Management	89%	91%	0%	0%	90%	93%	0%	0%	92%	92%	0%	0%
Other categories	80%	74%	0%	0%	75%	77%	0%	0%	87%	89%	0%	0%
Total	82%	80%	0%	0%	82%	81%	0%	0%	88%	91%	0%	0%
By function												
Assurance	84%	77%	0%	0%	76%	68%	0%	0%	82%	91%	0%	0%
Consulting	83%	83%	0%	0%	80%	84%	0%	0%	84%	91%	0%	0%
Strategy & Transactions	76%	74%	0%	0%	88%	78%	0%	0%	71%	89%	0%	0%
Tax	78%	80%	0%	0%	90%	86%	0%	0%	98%	96%	0%	0%
CBS	87%	79%	0%	0%	97%	93%	0%	0%	97%	83%	0%	0%
Total	82%	80%	0%	0%	82%	81%	0%	0%	88%	91%	0%	0%

** Interns and newly hired employees after February of each FY as well as people who were in maternity/unpaid leave with less than 6 months active in the FY do not receive performance and career development reviews.

N/D: not disclosed.

GRI 403-9

Work-related injuries	FY22	FY21	FY20
Employees			
Number of hours worked	2,977,694	2,458,196	2,246,351
Number of fatalities as a result of work-related injury	0	0	0
Rate of fatalities as a result of work-related injury	0,0	0,0	0,0
Number of high consequence work-related injuries (excluding fatalities)	0	0	0
Rate of high-consequence work-related injuries (excluding fatalities)	0,0	0,0	0,0
Number of recordable work-related injury	0	0	0
Rate of recordable work-related injuries (IR)	0,0	0,0	0,0
The main types and number of work-related injuries	-	-	-

Our performance

GRI 405-1

Diversity of governance bodies and employees

	FY22														
	<30 years old					30-50 years old					>50 years old				
	Female	Male	Other	N/D	Total	Female	Male	Other	N/D	Total	Female	Male	Other	N/D	Total
BoD															
Percentage of individuals within the BoD	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	44.44%	0.00%	0.00%	44.44%	0.00%	55.56%	0.00%	0.00%	55.56%
Employees															
Percentage of employees by level															
Senior Management (Partners, Executive Directors, Senior Managers, Associate Directors)	0.00%	0.00%	0.00%	0.00%	0.00%	3.92%	7.29%	0.00%	0.00%	11.22%	0.55%	1.77%	0.00%	0.00%	2.32%
Middle Management (Managers, Assistant Directors)	0.17%	0.17%	0.00%	0.00%	0.33%	5.25%	6.46%	0.00%	0.00%	11.71%	0.28%	0.55%	0.00%	0.00%	0.83%
Employees (Seniors, Staff/Assistants, Administrative, Interns)	23.26%	22.98%	0.00%	0.00%	46.24%	12.93%	13.48%	0.00%	0.00%	26.41%	0.66%	0.28%	0.00%	0.00%	0.94%
Percentage of employees by function															
Assurance	6.69%	6.19%	0.00%	0.00%	12.87%	4.75%	4.31%	0.00%	0.00%	9.06%	0.11%	0.33%	0.00%	0.00%	0.44%
Consulting	9.23%	10.66%	0.00%	0.00%	19.89%	8.56%	16.19%	0.00%	0.00%	24.75%	0.17%	1.44%	0.00%	0.00%	1.60%
Strategy & Transactions	1.49%	2.10%	0.00%	0.00%	3.59%	1.05%	2.54%	0.00%	0.00%	3.59%	0.00%	0.06%	0.00%	0.00%	0.06%
Tax	4.70%	3.92%	0.00%	0.00%	8.62%	4.20%	2.87%	0.00%	0.00%	7.07%	0.33%	0.50%	0.00%	0.00%	0.83%
CBS	1.33%	0.28%	0.00%	0.00%	1.60%	3.54%	1.33%	0.00%	0.00%	4.86%	0.88%	0.28%	0.00%	0.00%	1.16%

Any differences are due to roundings.
N/D: not disclosed.

	FY21														
	<30 years old					30-50 years old					>50 years old				
	Female	Male	Other	N/D	Total	Female	Male	Other	N/D	Total	Female	Male	Other	N/D	Total
BoD															
Percentage of individuals within the BoD	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	44.44%	0.00%	0.00%	44.44%	0.00%	55.56%	0.00%	0.00%	55.56%
Employees															
Percentage of employees by level															
Senior Management (Partners, Executive Directors, Senior Managers, Associate Directors)	0.00%	0.00%	0.00%	0.00%	0.00%	3.69%	8.44%	0.00%	0.00%	12.13%	0.71%	2.27%	0.00%	0.00%	2.98%
Middle Management (Managers, Assistant Directors)	0.14%	0.00%	0.00%	0.00%	0.14%	6.10%	7.45%	0.00%	0.00%	13.55%	0.21%	0.50%	0.00%	0.00%	0.71%
Employees (Seniors, Staff/Assistants, Administrative, Interns)	22.98%	18.94%	0.00%	0.00%	41.91%	13.62%	13.90%	0.00%	0.00%	27.52%	0.85%	0.21%	0.00%	0.00%	1.06%
Percentage of employees by function															
Assurance	7.59%	5.82%	0.00%	0.00%	13.40%	5.04%	4.26%	0.00%	0.00%	9.29%	0.14%	0.50%	0.00%	0.00%	0.64%
Consulting	7.73%	8.01%	0.00%	0.00%	15.74%	7.94%	17.16%	0.00%	0.00%	25.11%	0.14%	1.42%	0.00%	0.00%	1.56%
Strategy & Transactions	1.42%	1.63%	0.00%	0.00%	3.05%	1.13%	3.33%	0.00%	0.00%	4.47%	0.00%	0.14%	0.00%	0.00%	0.14%
Tax	5.04%	3.33%	0.00%	0.00%	8.37%	4.75%	3.26%	0.00%	0.00%	8.01%	0.43%	0.57%	0.00%	0.00%	0.99%
CBS	1.35%	0.14%	0.00%	0.00%	1.49%	4.54%	1.77%	0.00%	0.00%	6.31%	1.06%	0.35%	0.00%	0.00%	1.42%

Any differences are due to roundings.
N/D: not disclosed.

	FY20														
	<30 years old					30-50 years old					>50 years old				
	Female	Male	Other	N/D	Total	Female	Male	Other	N/D	Total	Female	Male	Other	N/D	Total
BoD															
Percentage of individuals within the BoD	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	66.67%	0.00%	0.00%	66.67%	0.00%	33.33%	0.00%	0.00%	33.33%
Employees															
Percentage of employees by level															
Senior Management (Partners, Executive Directors, Senior Managers, Associate Directors)	0.00%	0.00%	0.00%	0.00%	0.00%	3.57%	8.42%	0.00%	0.00%	11.99%	0.71%	2.07%	0.00%	0.00%	2.78%
Middle Management (Managers, Assistant Directors)	0.16%	0.16%	0.00%	0.00%	0.32%	6.43%	7.55%	0.00%	0.00%	13.98%	0.00%	0.48%	0.00%	0.00%	0.48%
Employees (Seniors, Staff/Assistants, Administrative, Interns)	20.41%	20.17%	0.00%	0.00%	40.59%	13.82%	14.93%	0.00%	0.00%	28.75%	0.87%	0.24%	0.00%	0.00%	1.11%
Percentage of employees by function															
Assurance	6.43%	5.88%	0.00%	0.00%	12.31%	5.64%	5.56%	0.00%	0.00%	11.20%	0.16%	0.48%	0.00%	0.00%	0.64%
Consulting	6.91%	8.10%	0.00%	0.00%	15.01%	7.31%	16.44%	0.00%	0.00%	23.75%	0.08%	1.11%	0.00%	0.00%	1.19%
Strategy & Transactions	1.27%	1.99%	0.00%	0.00%	3.26%	1.19%	3.73%	0.00%	0.00%	4.92%	0.00%	0.16%	0.00%	0.00%	0.16%
Tax	4.77%	3.89%	0.00%	0.00%	8.66%	4.92%	3.26%	0.00%	0.00%	8.18%	0.40%	0.64%	0.00%	0.00%	1.03%
CBS	1.19%	0.48%	0.00%	0.00%	1.67%	4.77%	1.91%	0.00%	0.00%	6.67%	0.95%	0.40%	0.00%	0.00%	1.35%

Any differences are due to roundings.
N/D: not disclosed.

	FY22		FY21		FY20	
Number of employees per rank	Female	Male	Female	Male	Female	Male
Partners	6	33	4	30	3	28
Executive Directors	13	31	11	30	7	22
Senior Managers/Associate Directors	62	100	47	91	44	82
Managers/Assistant Directors	103	130	91	112	83	103
Seniors	239	237	207	198	166	199
Staff/Assistants	351	353	226	204	207	221
Administrative	29	6	28	6	28	6
Interns	48	69	67	58	41	19
Total	851	959	681	729	579	680
Total employees	1,810		1,410		1,259	



United Nations Global Compact Principles Index

We strive to adhere to the highest ethical standards, including in relation to protecting human rights, upholding international labor standards, protecting the environment, and opposing bribery and corruption in all its forms. Indicative of this

commitment is our continuous efforts to integrate the United Nations Global Compact (UNGC) Ten Principles and the UN Sustainable Development Goals (UN SDGs) into our strategy, culture, and operations.

UNGC Principles	Report section	SDG contribution
Human Rights Principles		
Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights.	How we create value for the Stakeholders and Wider Society/Economy -Human rights and equal opportunities	
Principle 2: Make sure that they are not complicit in human rights abuses.		
Labor Principles		
Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	How we create value for the Stakeholders and Wider Society/Economy -Employment-Human rights and equal opportunities	
Principle 4: The elimination of all forms of forced and compulsory labor.		
Principle 5: The effective abolition of child labor.		
Principle 6: The elimination of discrimination in respect of employment.		
Environmental Principles		
Principle 7: Businesses should support a precautionary approach to environmental challenges.	How we create value for the Natural Environment	
Principle 8: Undertake initiatives to promote greater environmental responsibility.		
Principle 9: Encourage the development and diffusion of environmentally friendly technologies.		
Anti-corruption Principles		
Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.	How we create value for the Stakeholders and Wider Society/Economy -Regulatory compliance, integrity, and business ethics	



GRI Content Index

Statement of use	EY Greece has reported in accordance with the GRI Standards for the period July 2021 - June 2022
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	N/A

GRI Standard / Other source	Disclosure	Location	Omission			GRI sector standard ref. no.
			Requirement(s) omitted	Reason	Explanation	
General Disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	12-13	A grey cell indicates something that does not apply. This only relates to the 'Omission' and 'GRI Sector Standard ref. no.' columns.			
	2-2 Entities included in the organization's sustainability reporting	7				
	2-3 Reporting period, frequency and contact point	7				
	2-4 Restatements of information	No restatements of information, this is EY Greece first Sustainable Development Report.				
	2-5 External assurance	7				
	2-6 Activities, value chain and other business relationships	12-13, 36				
	2-7 Employees	60, 96				
	2-8 Workers who are not employees	61				
	2-9 Governance structure and composition	14-15	iv. number of other significant positions and commitments held by each member, and the nature of the commitments	Confidentiality constraints	This disclosure is confidential due to EY's structure as a global network.	
			vi. under-represented social groups	Not applicable		
	2-10 Nomination and selection of the highest governance body	14				
	2-11 Chair of the highest governance body	14				
	2-12 Role of the highest governance body in overseeing the management of impacts	44, 46				
	2-13 Delegation of responsibility for managing impacts	44				
	2-14 Role of the highest governance body in sustainability reporting	46				
	2-15 Conflicts of interest	14				
	2-16 Communication of critical concerns	14				
	2-17 Collective knowledge of the highest governance body	14				
	2-18 Evaluation of the performance of the highest governance body	-	All requirements	Confidentiality constraints	This disclosure is confidential due to EY's structure as a global network.	
	2-19 Remuneration policies	16	a. Describe the remuneration policies for members of the highest governance body and senior executives, including: i. fixed pay and variable pay, ii. sign-on bonuses or recruitment incentive payments, iii. termination payments, iv. clawbacks, v. retirement benefits. b. describe how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization's impacts on the economy, environment, and people.	Information unavailable/incomplete	Only Partner remuneration process has been analysed within the present report.	
	2-20 Process to determine remuneration	16	b. Report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable.	Confidentiality constraints	This disclosure is confidential due to EY's structure as a global network.	
	2-21 Annual total compensation ratio	16				
	2-22 Statement on sustainable development strategy	4				
	2-23 Policy commitments	37, 52, 72				
	2-24 Embedding policy commitments	52, 72				
	2-25 Processes to remediate negative impacts	52				
	2-26 Mechanisms for seeking advice and raising concerns	52				
	2-27 Compliance with laws and regulations	55				
	2-28 Membership associations	40				
	2-29 Approach to stakeholder engagement	40, 45, 85				
2-30 Collective bargaining agreements	58					

GRI Standard / Other source	Disclosure	Location	Omission			GRI sector standard ref. no.
			Requirement(s) omitted	Reason	Explanation	
Material topics						
GRI 3: Material topics 2021	3-1 Process to determine material topics	46	A grey cell indicates something that does not apply. This only relates to the "Omission" and "GRI Sector Standard ref.no." columns.			
	3-2 List of material topics	46				
How we create value for the stakeholders and wider society/economy						
Regulatory compliance, integrity, and business ethics						
GRI 3: Material topics 2021	3-3 Management of material topics	52				
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	-	All requirements	Information unavailable/incomplete	The information was not available at the time of the publication.	
	205-2 Communication and training about anti-corruption policies and procedures	-	All requirements	Information unavailable/incomplete	The information was not available at the time of the publication.	
	205-3 Confirmed incidents of corruption and actions taken	55				
GRI 206: Anti-competitive behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	55				
GRI 418: Customer privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	55				
Economic value						
GRI 3: Material topics 2021	3-3 Management of material topics	56				
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	56				
	201-2 Financial implications and other risks and opportunities due to climate change	-	All requirements	Information unavailable/incomplete	No information available for this disclosure.	
	201-3 Defined benefit plan obligations and other retirement plans	-	All requirements	Not applicable	Not applicable to EY Greece.	
	201-4 Financial assistance received from government	-	a. Total monetary value of financial assistance received by the organization from any government during the reporting period b. The information in 201-4-a by country.	Confidentiality constraints	It included tax reliefs due to COVID-19 as well as funding of social security cost for new hires. The government is not present in the firm's shareholding structure.	
Employment						
GRI 3: Material topics 2021	3-3 Management of material topics	58				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	61, 100, 102				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	61, 104				
	401-3 Parental leave	-	All requirements	Information unavailable/incomplete	The information was not available at the time of the publication (parental leave as per national law).	
Education						
GRI 3: Material topics 2021	3-3 Management of material topics	62				
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	64, 104				
	404-2 Programs for upgrading employee skills and transition assistance programs	62-63	b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.	Not applicable	Not applicable to EY Greece.	
	404-3 Percentage of employees receiving regular performance and career development reviews	64, 104				
Health, safety and wellbeing						
GRI 3: Material topics 2021	3-3 Management of material topics	66				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	66				
	403-2 Hazard identification, risk assessment, and incident investigation	66				

GRI Standard / Other source	Disclosure	Location	Omission			GRI sector standard ref. no.
			Requirement(s) omitted	Reason	Explanation	
Health, safety and wellbeing (cont'd)						
	403-3 Occupational health services	68				
	404-4 Worker participation, consultation, and communication on occupational health and safety	69				
	403-5 Worker training on occupational health and safety	69				
	403-6 Promotion of worker health	70				
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	71				
	403-8 Workers covered by an occupational health and safety management system	41, 66				
	403-9 Work-related injuries	71, 105	b. For all workers who are not employees but whose work and/or workplace is controlled by the organization: iv.The number of hours worked	Information unavailable/incomplete	The information was not available at the time of the publication.	
	403-10 Work-related ill health	-	All requirements	Information unavailable/incomplete	The information was not available at the time of the publication.	
Human rights and equal opportunities						
GRI 3: Material topics 2021	3-3 Management of material topics	72				
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	74, 106				
	405-2 Ratio of basic salary and remuneration of women to men	98				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	74				
How we create value for the environment						
Climate and atmosphere						
GRI 3: Material topics 2021	3-3 Management of material topics	88				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	90				
	302-2 Energy consumption outside of the organization	-	All requirements	Information unavailable/incomplete	The information was not available at the time of the publication.	
	302-3 Energy intensity	-	All requirements	Information unavailable/incomplete	The information was not available at the time of the publication.	
	302-4 Reduction of energy consumption	-	All requirements	Information unavailable/incomplete	The information was not available at the time of the publication.	
	302-5 Reductions in energy requirements of products and services	-	All requirements	Information unavailable/incomplete	The information was not available at the time of the publication.	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	90				
	305-2 Energy indirect (Scope 2) GHG emissions	90				
	305-3 Other indirect (Scope 3) GHG emissions	-	All requirements	Information unavailable/incomplete	The information was not available at the time of the publication.	
	305-4 GHG emissions intensity	-	All requirements	Information unavailable/incomplete	The information was not available at the time of the publication.	
	305-5 Reduction of GHG emissions	-	All requirements	Information unavailable/incomplete	The information was not available at the time of the publication.	
	305-6 Emissions of ozone-depleting substances (ODS)	-	All requirements	Not applicable	Not applicable to EY Greece.	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-	All requirements	Not applicable	EY offices do not produce significant air emissions, such as NOx, SOx and other air emissions. Heating/cooling needs are covered via electricity (generators are only used in cases of emergency and they have not been used in the last 3 years). Company owned vehicles fuel emissions are immaterial (2 motorbikes).	



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