

What if the impact
of your work
could have impact
beyond your
workplace?

Sustainable Development Report 2024
EY in Greece

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



EY

Shape the future
with confidence

TABLE OF CONTENTS

| | | | |
|-----------------------------------|----|-----------------------------------------------------------|-----|
| ▶ EY organization | 12 | ▶ Sustainability Strategy | 60 |
| ▶ Our global network | 14 | ▶ Corporate Responsibility program: EY Ripples | 60 |
| ▶ EY in Greece | 16 | ▶ Understanding what matters to EY in Greece stakeholders | 61 |
| | | ▶ Materiality analysis | 62 |
| ▶ Our corporate strategy | 24 | ▶ Regulatory compliance, integrity, and business ethics | 68 |
| ▶ Our services and industry focus | 26 | ▶ Economic value | 76 |
| | | ▶ Employment | 78 |
| ▶ Upstream | 50 | ▶ Education | 86 |
| ▶ Downstream | 51 | ▶ Health, safety, and wellbeing | 88 |
| | | ▶ Human rights and equal opportunities | 94 |
| ▶ Memberships | 54 | ▶ Community and social vitality | 100 |
| ▶ Awards/Recognitions | 56 | ▶ Climate and Atmosphere | 116 |
| ▶ Certifications | 57 | ▶ Materials | 124 |
| | | ▶ ESG Key Performance Indicators (KPIs) | 128 |
| | | ▶ GRI Content Index | 142 |



Management Letter

GRI 2-22

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In a time of unprecedented crises, we recognize the need to aim higher, work smarter, and accomplish more.



George Papadimitriou

EY in Greece Managing Partner

Partner, Markets and Accounts Leader, Central, Eastern and Southeastern Europe and Central Asia (CESA)

EY in Greece proudly presents its second Sustainable Development Report, highlighting our ambition to Shape the future with confidence and drive purposeful growth, together. The report outlines our management approach and performance, focusing on our economic, social, and environmental impacts. We prioritize strategic areas, set goals, and strive to create long-term value for our colleagues, clients, and stakeholders, aligning the EY purpose and strategy.

This report refers to financial year 2024 (FY24), while it includes information from FY23 and FY22 for comparability purposes. The report has been developed in accordance with the Global Reporting Initiative (GRI) Standards 2021.

Creating long-term value for the environment and society

At EY, our actions and policies are guided by shared values and a deep commitment to tackling humanity’s most urgent challenges. In a time of unprecedented crises - ranging from climate change and geopolitical instability to technological disruptions, famine, and mass migration - we recognize the need to aim higher, work smarter, and accomplish more, while thriving as human beings.

The increasing frequency and intensity of extreme weather events, serve as strong indicators that climate change is a critical issue that needs to be addressed today. The EY commitment to decarbonization underpinning net zero remains unchanged. We are on track to deliver on our absolute decarbonization target of 40% in 2025 through a progressive plan.

EY Ripples, our global Corporate Responsibility program, represents EY flagship investment in communities, aiming

to positively impact one billion lives by 2030. We are well on our way to achieving this goal, having reached over 127 million lives, since the program’s launch in 2018, thanks to the millions of hours contributed by EY employees. In Greece alone, EY has impacted nearly 2 million lives through EY Ripples to date, with the active participation of 1,001 volunteers.

Building confidence with new technologies

Committed to remain at the forefront of change, we are embracing transformative technologies, while prioritizing trust and transparency. As part of our \$10 billion, three-year investment plan globally, we have consolidated all AI innovation and development efforts under a single platform, EY.ai. This platform enables clients to efficiently harness the benefits of AI, while also promoting transparency and trust by addressing key issues such as accountability, security, privacy, integrity, inclusivity, and professional responsibility.

Recognizing the importance of our people

Our ability to meet our societal commitments and maintain the exceptional service our clients expect from EY stems from the quality of our people, their drive, hard work, professionalism and passion for meaningful work. We are committed to offering a supportive, inclusive, and flexible environment where they can thrive, grow, and enjoy a unique career experience - balancing professional development with personal and family priorities.

In FY24, our female headcount reached 46% of our staff, while women account for 35% of our senior management, a figure that we aim to increase to at least 40% by the end of calendar

year 2027. Also, it is important to mention that 42% of our 368 promotions in FY24 were women. Over the last decade, our headcount has grown from 540 to 2,411 - an increase of 346% - providing quality jobs for young scientists and professionals. In FY23 and FY24 respectively, we hired 20 and 26 Greeks, who had been working abroad - our contribution to the effort to reverse the brain drain of the previous decade.

One of the ways we help create long-term value for people is through a commitment to lifelong learning. EY people globally have earned more than 410,000 new digital accreditations known as EY Badges, since we launched the program in 2017, and 274 EY people have earned EY-funded master’s degrees through our fully accredited program with Hult International Business School. At EY in Greece, our people have earned 801 EY Badges and achieved 120,000 learning hours during FY24 alone.

Meanwhile, wellbeing remains a key strategic priority, leading us to invest on initiatives that focus on mental, social, financial, and physical health, with customized programs accessible to everyone.

Our people strategy and initiatives are being recognized by leading organizations, as confirmed by the Great Place to Work and Top Employers Institute awards, we received this year, which once again place us ahead of the competition. All this has been accomplished while EY in Greece has achieved 18% compound annual growth during the last five FYs (FY19-FY24), and exceeded €216 million in revenues in FY24, placing it among the fastest growing practices within the global organization.

Targets and commitments to value creation

We will continue to focus on creating, protecting and measuring long-term value for our stakeholders by helping them navigate the current challenges and embrace opportunities.

The new global EY strategy - All in - sets out a bold ambition to create new value for EY clients, people and societal stakeholders. Placing clients at the core of our strategy, it will ensure that the EY globally integrated, multi-disciplinary network continues to lead through a rapidly evolving AI and technology-driven era, shaping the future with confidence, and driving purposeful growth, together.

Meanwhile, our recently announced decision to move to a new office complex in Athens, to be completed in 2026, reflects our vision for the future. Similarly, we will be moving in a new office in Thessaloniki in 2025. Our new offices are being designed to place people at the center, matching the expectations and dynamic needs of our clients, while drastically reducing our environmental footprint.

We are committed to using our knowledge and experience to support and empower our clients, government, stakeholders and communities, as we try to bring our purpose of shaping the future with confidence, to life. Our actions reflect our vision, our commitment and who we are: people who will be by your side.



About this report

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

This report is the second Sustainable Development Report of EY in Greece and is available on the company's website. The report covers the financial year 2024 (FY24: July 2023 - June 2024), while it also includes data for the financial years 2023 (FY23: July 2022 - June 2023), and 2022 (FY22: July 2021 - June 2022), for comparability purposes. The financial statements of EY in Greece cover the same period and the below mentioned entities.

With the terms "EY in 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 the management approach of EY in Greece and performance on the material sustainable development topics, which are relevant to the business activities of EY in Greece 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 in Greece creates or may create on the environment, people, and the economy, as well as forming a basis for comparing the performance of EY in Greece in sustainable development for the coming years.

The report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards 2021. All of EY in Greece Service Lines and Core Business Services departments contributed to the drafting of this report. The Climate Change and Sustainability Services Team (CCaSS) has provided technical support with regard to the GRI Standards 2021.

For the Sustainability Development Report 2024, EY in Greece did not proceed with external assurance.

The publication date of this report is 13.11.2024. For any issue regarding this report, as well as for any issue on Sustainable Development in relation to EY in Greece, you can send your comments and/or any queries to the following contact details:



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FY24 at a glance

A snapshot of our sustainable performance



2,411
employees

120,000
training hours

801

EY Badges
acquired from
employees
in Greece



85

career
and employer
branding
events



8 studies
and surveys



15 awards
including Great
Place to Work

158

EY events,
sponsorships and
participations

Employee turnover rate

13.8%

More than **€94m**
in employee wages
and benefits



€216m
revenues

EY Ripples:



452
volunteers



EY in Greece has impacted
nearly **1.1m** lives

Signed

2 MoUs

with Athens University of Economics and Business
the University of Piraeus' MSc in Accounting and
Control, focusing on internships and upskilling
programs for university students

Bone Marrow Donors' Day
with **32** participants

Blood Donation with
323 participants



35%
of senior
management
positions are
held by women

Wellbeing
programs,
focusing on



**Mental and
Social wellbeing**

More than **1,200**
devices were sold to and
reused by EY employees
(FY23 and FY24)

0 incidents of
discrimination

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

0 fatalities

83% of EY people are
proud to work at EY

1

About us

2



EY organization

EY refers 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.

EYG, a UK company limited by guarantee, does not provide services to clients. EYG 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 EYG members are governed by the regulations of EYG and various other agreements.

EY in Greece is part of the EMEIA Area, which comprises EYG member firms in 92 countries, in Europe, the Middle East, India and Africa.

Within the EMEIA Area, there are 8 Regions. EY in Greece is part of the Central, Eastern, and Southeastern Europe and Central Asia (CESA) Region.

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

EY in Greece is represented by three client-serving entities (jointly “EY in Greece”), having its registered seat at Chimarras Street n.8B, Marousi, Athens, Greece, while there are also branches operating in Thessaloniki, and Patras. More information can be found on: www.ey.com/gr.

| | | |
|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| Ernst & Young (HELLAS) Certified Auditors Accountants S.A. EY (“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”) |
|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|



EY VALUES

All EY people live by a set of shared values that define who we are. These values are the fundamental beliefs of the EY organization. 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 will continue to be:

- ▶ People who demonstrate integrity, respect, teaming and inclusiveness.
- ▶ People with energy, enthusiasm and the courage to lead.
- ▶ People who build relationships based on doing the right thing.



EY PURPOSE

The EY 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 the world over. 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 EY people, for clients and for our communities.

In a world that’s changing faster than ever, our purpose is our guide – providing the context and meaning for the work we do every day.



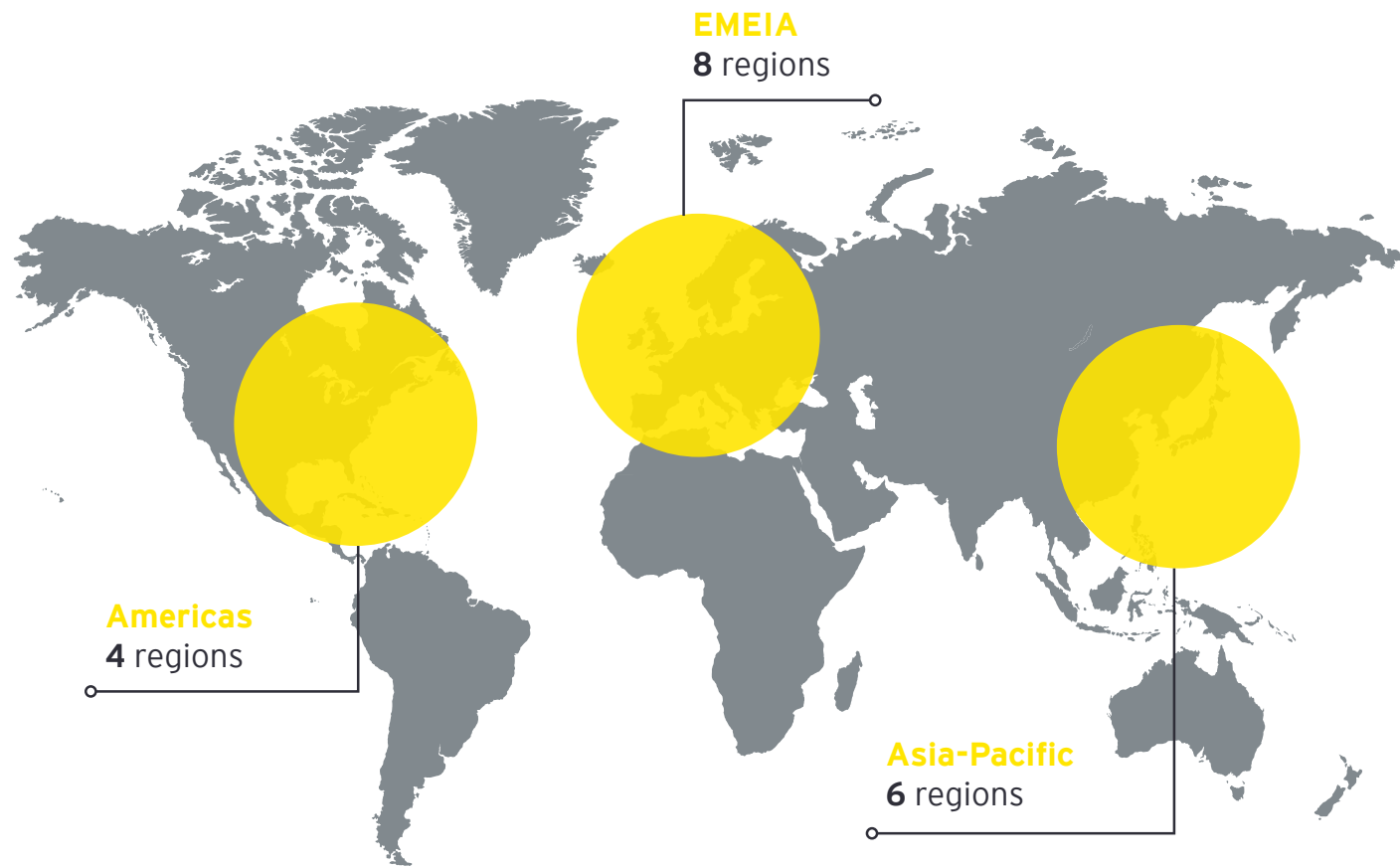
OUR AMBITION

- ▶ Create long-term value as the world’s most trusted distinctive professional services organization for EY people, clients and society.
- ▶ We are committed to diversity and inclusiveness.



Our global network

GRI 2-1, GRI 2-6



EY is a US \$50 billion global leader and one of the world's leading professional services firms, with nearly 400,000 people in 150 countries. EY is a globally connected, multidisciplinary professional services organization driven by our purpose: building a better working world - for our clients, our people and communities.

integrated service lines - Assurance, Consulting, Strategy and Transactions, and Tax. We also build a better working world for all stakeholders through the publication of our insights, research and opinions on the issues that matter most to businesses, entrepreneurs, investors, governments and regulators. By doing so we can help seize the opportunities that change provides to create better businesses and drive more inclusive economic growth.

We ask better questions that unlock new approaches to the working world's toughest challenges. Our enduring impact is not confined to the clients we work with through our



150
countries



nearly
400,000
people





EY in Greece

EY has maintained a presence in the Greek market for nearly 100 years, operating under various legal structures and through strategic collaborations with third-parties. Over the decades, the firm has consistently adapted to the evolving business landscape, offering a wide range of services to meet the needs of clients across multiple sectors. EY in Greece is part of the Europe, Middle East, India and Africa (EMEIA) Area. Within the EMEIA Area, there are eight Regions. EY in Greece is part of the Central, Eastern, and Southeastern Europe and Central Asia (CESA) Region.

The headquarters are located in Athens, while there are offices operating in Thessaloniki and Patras.



2,400+
people



3 offices

New offices in Athens in 2026

EY in Greece has officially signed a long-term lease for our new, state-of-the-art headquarters at "The Grid" complex, located very close to our current offices, in Maroussi, Athens. EY will lease two of the four buildings of the complex, with a total area of more than 12,230m².

Similarly, we will be moving in a new office in Thessaloniki in 2025.



Our people at the center

This decision comes as a result of consecutive years of impressive growth for our firm, and increase in the number of our people. Since 2014, when we moved to our current building in Maroussi, our number of people has increased by over 346%, reaching today a total number of more than 2,400 EY people in Athens, Thessaloniki, Patras and all over Greece.

Our soon-to-be home, embodies our commitment to our people and our clients. Designed with the EY core values in mind, such as sustainable development, wellbeing, flexibility and DE&I, the new office environment is poised to further

cultivate a culture of teamwork, offer even more flexibility, and provide an exceptional working experience for everyone.

Putting our people at the center, we listened to our people's expectations through focus groups, highlighting the need for a warm and familiar environment, with access to more green and natural light, offering greater flexibility and a variety of different spaces that promote collaboration, as well as opportunities to unwind from everyday stress, while also creating a strong sense of community and belonging.

Added value for our clients

Special emphasis was placed on developing a working environment that puts clients' needs and experience at the heart of daily processes, with new, flexible spaces that incorporate advanced technologies, such as the renewed EY wavespace™ Athens co-creation and innovation hub, as well as co-working rooms.

The new spaces aim to bring EY clients and people closer together to co-design innovative solutions, products and high value-added experiences, that will respond even more effectively to dynamically changing client needs and future business challenges, by leveraging advanced technologies, such as AI and data analytics, and methodologies, such as design thinking.

Lower environmental footprint

EY in Greece remains committed to growing sustainably and efficiently, while simultaneously diminishing our overall environmental footprint; something that is underlined by our global ambition to reach net zero in 2025. Our new office spaces will be fully compliant with the principles of sustainable development and bioclimatic design. In particular, our new

home is on track to receive the following certifications: LEED Platinum (Leadership in Energy and Environmental Design) and WELL Building Standard. Moreover, the buildings are set to achieve an A+ energy rating under the Energy Performance of Buildings Directive and will feature electric vehicle charging stations along with dedicated bicycle parking facilities.

EY in Greece

The Governing Body

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

It is noted that multiple partners at EY in Greece hold management roles. These partners are responsible for all day-to-day management activities and for the application of global and area level policy at country level. For nominating and selecting the BoD members or administrators (as the case may be), seniority and experience within EY in Greece constitute the most important criteria and thus, all the above are

required to also possess competencies relevant to the impacts of EY in Greece (e.g., competent professionals with vast experience in the services offered by the firm). Representation of all service lines (refer to section "Our services") and views of important stakeholders within EY in Greece, are also considered during the selection process.

The type of the governing body of each entity is dependent to the legal form of such entity. In particular:

1

The highest governing body for **Ernst & Young (HELLAS) Certified Auditors Accountants S.A. and Ernst & Young Business Advisory Solutions**, is the Board of Directors. The Members of the Board of Directors of ERNST & YOUNG (HELLAS) Certified Auditors Accountants S.A. as elected by the Shareholder's Meeting dated 30 December 2022, are the following:



Andreas Hadjidamianou
Chairman



Stefanos Mitsios
Vice - Chairman



Maria Chatziantoniou
Member

The tenure of the BoD expires on December 30, 2027, and will be automatically extended until the first Ordinary General Assembly which will be convened after the expiry of the BoD's tenure.

2

The Members of the Board of Directors of **Ernst & Young Business Advisory Solutions** as elected by the Shareholder's Meeting dated 12 October 2022, are the following:



George Papadimitriou
Chairman



Spyridon Kaminaris
Vice - Chairman



Alexandros Christidis
Member



Anastasios Iossiphides
Member

The tenure of the BoD is 5 years, extended automatically until the first Ordinary General Assembly which will be convened after the expiry of the BoD's tenure.

3

The management of **Platis -Anastassiadis & Associates Law Partnership**, is exercised by its administrators. The administrators of **Platis-Anastassiadis & Associates Law Partnership (part of the EY Law network)** are the following:



Eirnikos Platis



Anastasios Anastassiadis



Conflicts of Interest

GRI 2-15

All members of the highest governing bodies of the 3 entities 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. It also aligns with the latest International Ethics Standards Board for Accountants (IESBA) standards and supports the EY Global Code of Conduct provisions with regards to maintaining our objectivity and independence.

Committees

GRI 2-9

1. Markets Committee
2. Operations Committee

The aforementioned advisory bodies, the Markets Committee and the Operations Committee, convene on a monthly basis. Their role is to assist the sister companies, "ERNST & YOUNG" and "Ernst & Young Business Advisory Solutions", both of which are part of the same network of EY member firms, in developing common policies, common strategies, and common initiatives.



Partner evaluation and remuneration

GRI 2-18, GRI 2-19, GRI 2-20

Quality is at the center of strategy at EY in Greece and is a key component of EY performance management systems. EY in Greece partners are evaluated and compensated based on criteria that include specific quality and risk management indicators. Equally, when EY in Greece partners do not adhere to quality standards, remedial actions are taken. These may include performance monitoring, compensation adjustment, additional training, additional supervision or reassignment – or, in instances of repeated or particularly serious non-compliance, separation from EY.

EY policies prohibit evaluating and compensating lead audit engagement partners and other key audit partners on an engagement, based on the sale of non-audit services

to companies they audit. This reinforces to EY partners their professional obligation to maintain independence and objectivity. 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 that professionals are obligated to maintain independence and objectivity.

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

The EY Partner compensation philosophy 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 providing high-quality, exceptional client service and EY people engagement, alongside financial and market metrics.

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

We operate under a system that requires quality to be a significant consideration in a partner's overall year-end rating.

1

2

Our corporate strategy, services and industry focus

3



Our corporate strategy

All in

At the end of FY24, we launched our new global strategy, All in, which sets out a bold ambition to create new value for EY clients, people and stakeholders. The All in strategy ensures that the EY globally integrated, multi-disciplinary network continues to lead through a rapidly evolving AI and technology-driven era.

Our ambition is to Shape the future with confidence and drive purposeful growth, together - and in so doing, capture the next US\$50b. This will require us to invest to win - in the capabilities we need to serve clients, to attract talent, and to simplify the EY organization.

We will also build an even stronger organization by creating new ways to collaborate across the EY vast geographical

footprint and continuing to invest in the market-leading sector capabilities organizations need to address their most pressing issues, augmented by the accelerated adoption of AI.

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 dynamic, cross-functional teams assist clients in complying with regulatory mandates, maintaining transparency with investors, and addressing the expectations of their stakeholders.



Our services and industry focus

Over the decades, the firm has consistently adapted to the evolving business landscape, offering a wide range of services to meet the needs of clients across multiple sectors.

As ideas and technologies converge, industries are being reimagined. Our industry insights, case studies and solutions can help our clients seize the emerging opportunities to shape the future of their business - and industry -with confidence.

Additionally, working across assurance, consulting, law, strategy, tax and transactions, our EY multidisciplinary teams ask better questions to find new answers for the complex issues facing our world today.

EY exists to build a better working world, helping to create long-term value for clients, people and society, and to build trust in the capital markets.



Are you reframing your future or is the future reframing you?

Together we can see new opportunities and create a new future.

Reframe your future | ey.com/reframeyourfuture

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

EY
Building a better working world

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Creating long-term value through helping organizations reframe their future

EY teams can help you realize your ambitions by offering a radically different approach to connecting strategy, transactions, transformation, and technology, where design and delivery inform each other at every step.

We help our clients ask better questions and find new opportunities to transform, which enables them to reframe the issues they're dealing with. This helps them come up with new answers that lead them towards building a better working world.

EY professionals reimagine the most critical components of your organization, from workforce to operations, technology

to customer, helping to deliver innovation across the value chain and providing a 360-degree perspective from design to delivery. This includes specialist capabilities such as M&A, tax, cybersecurity and legal, to cover all the broader business, operational and financial implications. We also give you access to our powerful alliances and broader global ecosystem.

Through our high-quality services, we reframe your future, supporting you to reimagine your purpose, rethink your ecosystems and create sustainable long-term value.

Assurance



Andreas Hadjidamianou
Head of Assurance

Audit Services

Forensic and Integrity Services

Financial Accounting
Advisory Services (FAAS)

Climate Change and
Sustainability Services (CCaSS)

Explore Assurance >



125,987
Professionals
globally



407
Professionals
in Greece

EY Assurance services - comprising Audit, Financial Accounting Advisory Services (FAAS), Forensic & Integrity Services and Climate Change and 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. In addition, audit teams perform reviews of financial statements, other assurance and related services engagements. FAAS and Forensics teams help protect and restore enterprise and financial reputations, help support the finance function in enhancing decision-making and efficiency. Our multidisciplinary Climate Change and Sustainability Services team helps companies understand the risks and opportunities arising from climate change and sustainability matters. Together, EY Assurance services help protect and promote sustainable, long-term value for stakeholders.

Audit services

Our tailored external audit services help build trust and confidence through transparency, clarity, and consistency. We are 94,900+ professionals based worldwide across 150 countries. Audit services involve reporting on the fairness in all material respects with which a client's audited financial statements are presented, in conformity with the applicable financial reporting framework.

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 the 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.

EY has implemented the International Standard on Quality Management 1 (ISQM 1) to drive further audit quality improvements. The new standard, which became effective 15 December 2022, requires audit firms to design, implement and monitor a system of quality management. EY's approach to ISQM 1 builds upon our strong global integration and existing EY processes and controls designed to continuously improve and sustain audit quality. As audit technology and digital have changed business models and created new risks, the EY Digital Audit helps EY teams meet the changing needs of the companies they serve and deliver against evolving stakeholder expectations. It supports EY professionals in driving quality and unlocking the digital advantage across all phases of the audit by pairing advanced capabilities with the right digital skill sets and a culture of continued innovation.

EY auditors use the following foundational audit technology platforms to identify greater insights, provide new perspectives and apply professional judgment to determine the risks that matter:

- ▶ **Canvas:** Our global online audit platform supports EY auditors in performing consistent and high-quality audits across the globe connecting nearly 400,000 EY people and 280,000 client users worldwide.
- ▶ **EY Atlas:** Our global accounting and auditing research platform provides our auditors with the firm's digital audit methodology and enablement, and a library of accounting and other technical literature. EY Atlas Client Edition is our clients' single, global online resource to access accounting and financial reporting literature, including external standards, EY interpretations and thought leadership. A free channel provides our clients with direct access to EY IFRS guidance and interpretations, while subscription-based premium channels provide access to additional EY technical insights.
- ▶ **EY Helix:** Our data analytics platform uses a suite of data analyzers to embed data analytics in every aspect of the audit, from risk assessment to execution.

Forensic and Integrity Services

Companies that embed the value of integrity in their strategic vision and day-to-day operations develop stronger businesses, sustain their long-term competitive advantage, and deliver more value to shareholders. EY Forensic and Integrity Services can provide the broad sector experience, deep subject-matter knowledge, the people, technologies, processes, tools, and insights that help you to instill a culture of integrity in your business.

Forensic and Integrity Services include the following solution sets:

- ▶ Integrity Compliance & Ethics
- ▶ Disputes
- ▶ Discovery & Analytics
- ▶ Transaction Forensics
- ▶ Investigations
- ▶ Crisis Management and Incident Response
- ▶ Whistleblowing Services
- ▶ Privacy and Cyber Response

Financial Accounting Advisory Services (FAAS)

Finance leaders are continuously examining their operating model to deliver sustainable value for the business, leveraging data and technology, while addressing reporting challenges that stem from the changing economic and regulatory environment.

EY's FAAS teams can support clients as they determine, monitor, and disclose financial and non-financial insights to their stakeholders. FAAS can address the CFO's agenda and provides CFOs, controllers, treasurers, and senior finance leaders with the insight and services to support compliance with evolving financial reporting requirements in this age of disruption. They also help to build stronger, more efficient finance functions with robust financial data analytics and innovation, through the innovative application of technology and methods, and data analytics tools.

The FAAS services include:

- ▶ Enhanced Corporate Reporting and Accounting
- ▶ Financial applications, processes, and analytics
- ▶ Treasury, Commodities, and finance specialisms
- ▶ Transaction accounting, IPO, and capital markets
- ▶ Technology risk

We help clients achieve sustainable growth by supporting their efforts to protect their business performance, assessing, and managing technology risks, and providing trusted communications on internal control and regulatory compliance to investors, management, regulators, customers, and other stakeholders.

Key focus areas include:

- ▶ IT Audit
- ▶ Service Organization Control Reporting (SOCR) and Attestation
- ▶ IT Governance
- ▶ IT Compliance and Regulatory Assurance
- ▶ IT Processes, Risks and Controls (e.g. SOX, GRC)
- ▶ System and process assessments
- ▶ Cyber Assurance (e.g. compliance against NIS2 and DORA)



Climate Change and Sustainability Services (CCaSS)

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 sustainability 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.

The EY 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 sustainability performance risks to their stakeholders.

The CCaSS services include:

- ▶ Sustainability Reporting and Assurance
- ▶ ESG and Sustainability
- ▶ Climate and Decarbonization
- ▶ Environment, Health, and Safety (EHS)
- ▶ Sustainability Digital Services



Consulting



Elias Vyzas
Head of Consulting

Business Consulting

Technology Consulting

Risk Consulting

People Consulting

Explore Consulting >



119,881
Professionals
globally



1,296
Professionals
in Greece

In Consulting, we are building a better working world by transforming businesses through the power of people, technology and innovation. We help clients realize long-term value through transformations that place humans at the center, deploy technology at speed and innovate at scale.

Business Consulting

We work with organizations on their most complex challenges, helping enable confident decision-making to help maximize growth and increase business value. EY teams help clients reshape their businesses and build long-term value. We work closely with client teams to architect, design, and help deliver transformation, utilizing immersive approaches, such as EY wavespace™, to drive mindset and behavioral shifts that promote real change.

Business transformation

We combine multidisciplinary competencies that combine capabilities to solve problems, 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. Key areas of focus include:

- ▶ Enterprise transformation architecture, program management, business reinvention and value realization
- ▶ Commercial functions transformation, go-to-market strategies, product market fit, and value proposition formulation
- ▶ Digital transformation and innovation strategy
- ▶ Servicing and operating model design
- ▶ Cost optimization initiatives, design and implementation
- ▶ Futurecasting of key trends (AI, Sustainability, etc.)
- ▶ Revenue and pricing optimization
- ▶ Operational excellence, efficiency, and effectiveness

Customer

We offer a range of services designed to transform the “front office” by helping organizations better understand their customers, design and implement effective strategies, optimize operations to meet their customers’ needs and unlock the full potential of their customer relationships. Key areas of focus include:

- ▶ Customer experience strategy, design and performance
- ▶ Product and service design, UX/UI, prototyping and testing
- ▶ Digital marketing, performance, e-commerce and loyalty strategy
- ▶ Sales excellence and effectiveness
- ▶ Servicing model design
- ▶ CRM processes and operations
- ▶ Marketing, CMS, digital asset management and CDP platforms
- ▶ AI-enabled customer insights
- ▶ Product teams’ empowerment (DesignOps, MarketingOps, etc.)

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 have to become a company’s Chief Value Officer (CVO) while simplifying and automating the core finance tasks. Our Finance capabilities will support the future CFO’s agenda in the following areas:

- ▶ Digital Finance for a resilient, agile, and lean finance function
- ▶ Value and Performance Management driven by insights and analytics
- ▶ Financial Statements Close & Consolidation, as well as CFO-led Sustainability
- ▶ Global Business Services for an optimized finance service delivery model

Supply chain and operations

We help companies transform their end-to-end supply chains from strategy through implementation, to achieve their strategic goals and to prepare for the future. We create long-term value for our clients through sustainable, resilient, and cost-efficient supply chain ecosystems, digitally enabled. Key focus areas include:

- ▶ Integrated Business Planning-Supply Chain Synchronization
- ▶ Logistics and Fulfillment Optimization
- ▶ Procurement Transformation
- ▶ Manufacturing Excellence
- ▶ Product Lifecycle Management
- ▶ Sustainable Enterprise Asset Management
- ▶ Sustainable Supply Chains

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 customer expectations, support, and engage employees and create competitive advantages. A focus on long-term value and an experience-led approach to transformation are key.

Platforms

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:

- ▶ SAP, Microsoft, ServiceNow
- ▶ FoP Technologies and Platforms
- ▶ Sector Technologies and Platforms
- ▶ Program Management and Delivery
- ▶ Testing



Digital Engineering

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

- ▶ Cloud Engineering
- ▶ Software Engineering
- ▶ Experience Design
- ▶ No Code Low Code technologies

AI and Data

From strategy to implementation, the focus of this competency is to place data, AI and hyper-automation at the core of business transformation while putting humans at the center. We assist clients across all sectors to transform their firms into data-driven organizations where AI and trusted intelligence optimizes performance, enriches customer and employee experiences, and unlocks new sources of growth.

In this journey, EY has a number of services to help clients to understand their data and apply AI to develop insights and improve decision-making:

- ▶ AI and Quantitative Modelling
- ▶ Enterprise Data
- ▶ AI Enabled Automation

Cybersecurity

Cybersecurity enables trust in digital identities, data, systems, and applications. It is a key pillar in managing risk in the modern era, enabling transformation, and fuelling innovation. EY Cybersecurity teams provide organizations with a clear picture of their current cyber risk posture and capabilities, solve complex cybersecurity problems of today, and design the future of the cybersecurity function, fully aligned with business needs.

The EY Cybersecurity services include:

- ▶ Cyber Architecture, OT and Engineering
- ▶ Digital Identity and Privileged Access Management
- ▶ Cyber Threat Management, Detection and Response
- ▶ Cyber Risk, Compliance and Resilience
- ▶ Data Protection and Privacy

Technology Strategy and Transformation

As CIOs and CTOs are increasingly expected to help drive strategic growth and be stewards of the business, our teams bring leading insight and market benchmarks across:

- ▶ Infrastructure and Service Resiliency
- ▶ Technology Strategy
- ▶ Architecture
- ▶ NextGen Tech Ops

Risk Consulting

The age of transformation and disruption brings on new risks and demands a different way of thinking, placing trust at the core of creating long-term value. In this context, we support the transformation journeys of clients, to enable them to better prepare and respond to the ever-evolving risk landscape.

Financial services risk

With robust insights, we help companies in the banking, capital markets, insurance, and asset management sectors to identify, manage, and monitor risk and align with regulatory and supervisory requirements.

Key areas of focus include:

- ▶ Risk Management and prudential supervision
- ▶ Risk models development, review, and validation
- ▶ Financial crime (AML/KYC/Fraud)
- ▶ Sustainable finance and integration of Climate and Environmental risks
- ▶ Risk and Regulatory reporting
- ▶ Actuarial consulting services covering Life, Non-life, Health, Pension and Employee Benefits including:
 - ▶ Modelling
 - ▶ Pricing/product development
 - ▶ Pension funds
 - ▶ Actuarial finance transformation
 - ▶ Insurance and pension supervisory authorities consulting

Enterprise risk

We help clients identify and address key risk areas, while building the agility to respond quickly. We leverage technology and integrate upside, downside, and outside risks to drive strategic value, build, and maintain trust in a rapidly changing risk landscape.

Key areas of focus include:

- ▶ Internal Audit and Controls
- ▶ Integrated Risk Management
- ▶ Corporate Governance
- ▶ Ethics and Compliance
- ▶ Sustainability Governance Risk and Controls (GRC)
- ▶ Third-party risk management

People Consulting

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. We help organizations with their people agenda, working with them to cultivate impactful organizational, people and HR alignment, at critical business crossroads, such as Transformations, Transactions, Risk and ESG agenda.

Key focus areas include:

- ▶ **Organization Transformation and Growth**
 - ▶ Operating Model, Governance and Organization Design
 - ▶ Strategic Workforce Planning
 - ▶ Future fit Talent Capabilities
 - ▶ Agile organizational New Ways of Working
 - ▶ HR Strategy, HR Operating Model, Processes, Policies
- ▶ **Leadership, Employer Brand and Culture**
 - ▶ Purpose, Vision and Values
 - ▶ Culture maturity assessment, strategy, interventions
 - ▶ Transformation digital era leadership
 - ▶ Board maturity
 - ▶ Suitability - Succession Planning
 - ▶ People Experience, Performance Culture, Key Results Areas
- ▶ **Change Management and Learning**
 - ▶ Change Management Governance
 - ▶ Communication and Engagement plan
 - ▶ Monitoring Key Behavioural Indicators
 - ▶ Learning and Development Strategy
 - ▶ Learning Personas and Learning Journeys
- ▶ **Rewards and HR Transformation**
 - ▶ Rewards Strategy
 - ▶ Remuneration Committee Consulting
 - ▶ Executive pay
 - ▶ Long and short-term rewards design
 - ▶ Enabling mobility and liquidity of talent
 - ▶ Performance Management - KPIs
- ▶ **People Sustainability**
 - ▶ Advancing DE&I agenda
 - ▶ Sustainable working life - Wellbeing
 - ▶ Future skills

Strategy & Transactions



Tassos Iossiphides
Head of Strategy & Transactions Services

- Corporate Finance
- Buy and Integrate
- Sell and Separate
- Reshaping results
- Sustainability and ESG
- Digital M&A framework
- Strategy by EY-Parthenon

Explore Strategy and Transactions >



25,532
Professionals
globally



161
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, 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.

Corporate Finance

Combining deep financial and capital markets experience with advanced analytics to enable more informed decision-making that delivers sustainable, profitable growth and long-term value.

Solutions:

- ▶ Capital allocation
- ▶ Strategic alternatives
- ▶ Strategic portfolio analysis
- ▶ Business planning, feasibility studies and investments appraisals
- ▶ Valuation advisory
- ▶ Forecasting and scenario planning
- ▶ Economic advisory, policy evaluation and design & regulatory advice
- ▶ Balance sheet optimization
- ▶ Board advisory
- ▶ Infrastructure Advisory and PPPs
- ▶ Mergers and Acquisitions
- ▶ Grants, incentives & EU funding advisory
- ▶ Capital and Debt Advisory
- ▶ Corporate Finance Strategy
- ▶ Corporate Finance Operations
- ▶ Corporate Finance and Capital Agenda
- ▶ Sustainability strategy & Long-term value creation

Buy and Integrate

Enabling strategic growth through better integrated and operationalized acquisitions, joint ventures, and alliances.

Our capabilities:

- ▶ M&A advisory
- ▶ Commercial, cyber, financial, IT, operational, HR, ESG and tax due diligence
- ▶ M&A integration
- ▶ Joint venture set-up and planning
- ▶ Operating and organizational model design
- ▶ Readiness support
- ▶ Synergy assessments
- ▶ ESG (incl. climate risk) assessments and framework design
- ▶ Transaction analytics

Sell and Separate

Sell and Separate service is a flexible combination of advice, insights and perspective that range from early-stage diagnostics to comprehensive transaction execution assistance. This supports the seller to expedite the process and enhance or preserve transaction value.

Our capabilities:

- ▶ Portfolio strategy, optimization, and management
- ▶ Divestments, carve-outs, and spin-offs advice
- ▶ Equity story development
- ▶ Preparation for negotiation and execution
- ▶ Improvement of the remaining business
- ▶ Tax structuring
- ▶ Bridging of audited financials to deal-basis financials
- ▶ Readiness assessment and day one planning
- ▶ Operational separation planning
- ▶ Presale diligence, including advanced analytics

Reshaping results

Reshaping results provides trusted leadership in urgent, complex, and business-critical situations to rapidly solve business challenges, sustainably improve results and help companies reshape for a better future.

We deliver solutions at pace, supporting clients as they recover, perform, and improve. Whether they are a public or private company, government institution, investor, or financial stakeholder, we work closely with clients with a focus on execution to transform financial and/or operational performance.

Reshaping results is one of the solutions in the Strategy & Transformation Buyer-Based Field of Play that addresses key issues facing the CEO, Chief Strategy Officer, Corporate Development Leader, or Business Unit Leader.

Our services include:

- ▶ Value recovery: Contingency planning and insolvency services and simplifying corporate structures
- ▶ Value preservation: Improving liquidity and working capital, leading the restructuring/turnaround, preserving stakeholder value, debt restructuring, raising capital and M&A
- ▶ Value creation: Rapid performance improvement and PE value creation Digital M&A framework

Sustainability and ESG

SaT Sustainability and ESG services work with clients to effectively and responsibly realize their ESG and sustainability ambitions through scenario planning, value creation, business model reinvention, and portfolio optimization. It further helps in driving accelerated growth through constant innovation by incorporating lead advisory, transaction diligence, valuation, modeling, and economics in the strategies.

Digital M&A framework

The evolution of digital technologies has fundamentally changed customers' 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.

Based on sector knowledge and transaction experience, EY teams help clients to answer eight strategic questions:

- ▶ **Buy vs. Build:** Evaluate the competitive landscape, internal technology, and skill gaps as well as identify opportunities and potential targets or partners

- ▶ **Digital capital strategy:** Help determine the most efficient path forward for a deal through digital scenario planning, financial modelling, tax efficient structuring, and optimal partnership modelling
- ▶ **Strategic portfolio review:** Generate capital to reinvest in their digital strategy through portfolio analysis, market scenario forecasting, and tax-efficient structuring
- ▶ **Origination:** Analyze threats and opportunities to identify a number of best-fit acquisitions and partnership options across the value chain and digital ecosystem
- ▶ **Digital valuation:** Evaluate digital deals through our capabilities to weigh various metrics to help determine the right value
- ▶ **Digital diligence:** Using new innovative processes, demystify key trends, potential risks, and the valuation uncertainty of their target
- ▶ **Strategic operating model:** Identify risks and realize synergies for successful integration with a digital target or partner
- ▶ **PE digital portfolio scan:** Protect PE clients' portfolio businesses from digital disruption

Strategy by EY-Parthenon



At EY-Parthenon, 9,000+ multidisciplinary professionals in teams across 120 countries help provide EY clients with corporate, transaction and turnaround strategies that are actionable, impactful and provide long-term growth.

EY-Parthenon teams believe every successful business strategy is underpinned by an in-depth understanding of industry dynamics and the competitive landscape in which it sits.

The competitive dynamics of management consulting are changing rapidly; EY-Parthenon is poised to be at the forefront of that change, having the depth, insight and sector knowledge of a strategic organization, combined with the reach and technical execution capability of the broader EY, which allows to not only help clients define strategy, but operationalize and execute that strategy in a way that's uniquely different.

Whether it's digital transformation, sector convergence and dislocation, or financial, commercial, legal or operational complexities, EY-Parthenon teams apply a variety of lenses, bringing data analytics, leading technology, and digital capabilities to a CEO's toughest strategic issues. In doing so, EY-Parthenon teams can move quickly from idea to implementation to help clients realize their strategy with speed and certainty.

Our services:

- ▶ Corporate and Growth Strategy
- ▶ Value Creation programs
- ▶ Merger planning and Post-Merger integration
- ▶ Restructuring and Turnaround
- ▶ Innovation strategy and new business models
- ▶ Market entry strategy



Tax



Spyros Kaminaris
Head of Tax

Business Tax Services

International Tax Services (ITS)

Indirect Tax Services

Global Compliance and Reporting Services (GCR)

Law Services

People Advisory Services

Transaction Tax Services

Transfer Pricing Services

Tax Technology and Transformation

Explore Tax >



73,181
Professionals
globally



360
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 your business tax advisory needs, wherever in the world you are located. Our tax professionals draw on their diverse perspectives and skills to provide you with seamless global service.

EY Business Tax Services includes:

- ▶ Business Tax Advisory
- ▶ EY Private Tax
- ▶ Tax restructuring services
- ▶ Customer Tax Operations and Reporting (CTORS)
- ▶ Quantitative Services
- ▶ Tax Controversy
- ▶ Tax Policy

People Advisory Services

EY People Advisory Services practice consists of an integrated core 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 support designed to enhance their experience at every stage of the employee life cycle.

EY People Advisory Services includes:

- ▶ Assignment services
- ▶ Global immigration
- ▶ Individual expatriate income tax compliance and advisory services
- ▶ International social security
- ▶ Global employment tax services
- ▶ Payroll services
- ▶ Compensation, benefits and accumulation
- ▶ Share plans/Pension Plans
- ▶ Traveler risk & compliance
- ▶ Inheritance/Gift tax

International Tax Services (ITS)

Our international tax professionals provide leading-edge tax advisory services for many of the world's largest multinational companies. Our global network of international tax professionals works to promote local approaches that tie in with and contribute to the client's optimized overall tax position.

Our services include:

- ▶ **Global treasury and capital structure.**
Support in addressing the tax aspects of financing domestic or cross-border activities, hedging risks with derivatives, structuring investment vehicles, trading securities or commodities, or managing or repatriating cash.
- ▶ **Business models and supply chain.**
The implementation of the outcomes of the Base Erosion and Profit Shifting (BEPS) project by the OECD is significantly affecting the supply chains of businesses around the world. Our operating model effectiveness (OME) team features the combined experience of Advisory, Assurance, Legal and Tax professionals who focus on supporting clients with business model efficiency, including adjustments to procurement operations, intangible management, permanent establishment risks assessment and risk mitigation.
- ▶ **Corporate structure and treaty qualification.**
There is increasing attention on the appropriate use of legal entities, both from tax authorities and business (for purposes of operational savings). Our professionals assist with tax efficiently, meeting these business and regulatory needs for legal entity rationalization.
- ▶ **Tax operations focusing on cross border.**
EY Greece supports businesses in complying with an ever-increasing demand on tax departments to report on cross-border situations and transactions. Examples of this are many, such as master and local files in transfer pricing, country-by-country reporting, controlled foreign company reporting under EU Anti-Tax Avoidance Directives, BEPS 2.0 and Pillar 2 obligations and the Mandatory Disclosure Regime in the EU.

Transaction Tax Services

Our local teams employ a consistent approach globally to provide you with a coordinated understanding of the relevant jurisdictional and multi-disciplinary tax issues. 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 your investment.

EY Transaction Tax Services includes:

- ▶ Due diligence services (Buy and sell-side)
- ▶ Structuring services (Buy and sell-side)
- ▶ Contract review / advisory services (Buy and sell-side)
- ▶ Financial model



EY Law

Platis-Anastassiadis & Associates Law Partnership, associated with EY Greece, member of the global EY Law network

Established in Athens in 2011, we are a leading Greek law firm, part of the global EY Law network, which operates in 90 countries all over the world, and is comprised of 3,500+ people.

It is a law office, which provides high quality legal services across the full range of commercial and financial transactions. Establishing an ongoing cooperation with the respective law firms which are associated with EY globally, the firm offers seamless and consistent regional services to its clients that have cross country operations.

Our experience allows us to better understand our clients' needs and offer them integrated multidisciplinary solutions in the fields of accounting, tax, and financial advisory services. The firm is solution-focused. We work closely with our clients to seek innovative and practical ways of dealing with their issues. Our priority is to help our clients meet their business objectives. Our expertise, commitment and enthusiasm has resulted in the build-up of a client base which includes local and international listed, state, and private sector companies and financial institutions.

We have a core team of 45 lawyers, highly specialized in the following services:

- ▶ Corporate and Commercial Law
- ▶ Transaction Law
- ▶ Banking and Restructuring
- ▶ Healthcare and Life Sciences Law
- ▶ Digital and Privacy Law
- ▶ Energy Law
- ▶ Competition Law
- ▶ Labor and Employment Law



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.

Indirect Tax focuses on advisory and compliance services for all aspects and types of indirect tax. This includes:

- ▶ VAT advisory and compliance
- ▶ Stamp Duty
- ▶ Customs and Global Trade Advisory
- ▶ Excise duty
- ▶ ESG-Sustainability
- ▶ Carbon Pricing Measures (CBAM)
- ▶ Green Taxes

Transfer Pricing Services

EY Greece is the market leader in Transfer Pricing (TP) Services, supporting businesses in setting up, implementing and documenting the arm's length nature of their intragroup transactions and arrangements. The significant experience of EY Greece TP team that extends beyond the Greek borders with projects in LATAM, APAC and Africa, guarantees the provision of leading advisory services, proactiveness and ability to provide practical solutions to complex issues. In addition, EY Greece is leading the provision of support in

Advance Pricing Arrangements and TP controversy, by supporting in tax audits, Mutual Agreement Procedures, as well as Court Litigation. Finally, EY Greece has a track record in operationalization of TP and enabling clients to define their TP governance framework as well as to use technology efficiently in order to implement TP.

Global Compliance and Reporting Services (GCR)

Global Compliance and Reporting (GCR) supports clients' needs 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.

Our Competencies:

- ▶ Accounting Compliance and Reporting
- ▶ Tax Accounting and Risk Advisory Services TARAS
- ▶ Indirect Tax Compliance
- ▶ Business Tax Compliance
- ▶ Payroll Operate
- ▶ Tax and Finance Operate

Tax Technology and Transformation

Tax Technology and Transformation is the architect of the connected intelligent tax function, and we deliver tax technology and transformation services designed to improve the operational effectiveness of the client tax function and the efficient delivery of EY tax technical services.

Our Services:

- ▶ Transformation
 - ▶ Tax function/current state assessment
 - ▶ Target operating model design
 - ▶ Tax process offshoring (shared service center)
 - ▶ Tax alignment to finance transformation programs
 - ▶ Tax process improvement and redesigns
- ▶ Enterprise Integration
 - ▶ ERP tax review
 - ▶ ERP tax design and configuration
 - ▶ Tax reporting templates
 - ▶ Tax solution evaluation
 - ▶ Tax software implementation
 - ▶ Data and Analytics
 - ▶ e-Books/myData
 - ▶ e-invoicing
 - ▶ e-delivery
- ▶ Intelligence and Process Automation
- ▶ Governance and Risk Management

In addition to our four service lines, we also invest in our Core Business Services (CBS), functions of EY. Functions support organization- and service line-level strategies, to manage the transformation and growth of our business. They support services, as well as market execution plans, that help define and endorse points of synergy and expansion across multi-business activities.

Core Business Services (CBS)

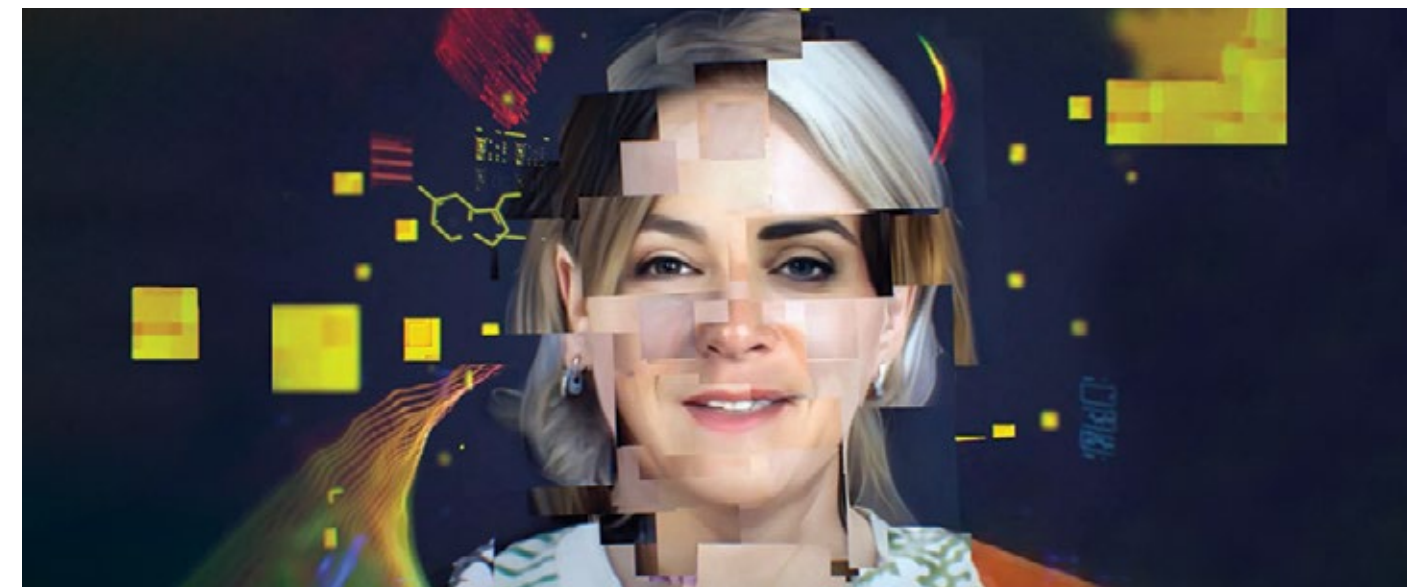
- AWS - Administration and Workplace Service
 - Facility Management
 - General Counsel Office
 - Markets and Business Development
 - Technology
- Brand, Marketing and Communications
- Finance
- Independence
- Talent



48,444
Professionals
globally



187
Professionals
in Greece



EY.ai | A unifying platform

EY takes a holistic approach to AI with the EY.ai platform, a unifying platform that combines our vast experience in strategy, transformation, risk, assurance, and tax, with EY technology platforms and cutting-edge capabilities. Facilitated by an ecosystem spanning technology, business, and academia, EY.ai builds confidence, creates value, and augments potential.

What is your AI ambition?

Build confidence in AI

Leverage robust frameworks and governance that instill confidence and empower responsible transformation.

Create exponential value

Optimize performance, enrich customer and employee experiences, and unlock new sources of sustainable growth.

Augment people potential

Create a future where seamless people-AI collaboration achieves extraordinary outcomes.

As technology advances at speed, what is certain is that AI is set to reshape the global economy, bringing new opportunities – but also new risks. Understanding the intelligence of AI and how to use it appropriately, can help your business better identify chances for value creation and augmenting people potential. As AI accelerates, companies that not only understand and embrace technology, but wield it responsibly, can get an edge on their peers.

Visit **ey.ai** unifying platform
to learn more about our approach

How we can help

With EY.ai - a unifying platform, you get a partner that understands your business and industry, brings together a holistic ecosystem, and can seamlessly connect AI capabilities to help you drive AI-enabled business transformations.

Putting humans at the center

Drawing on experience across strategy, transformation, risk, assurance and tax with diverse perspectives and insights, we deliver solutions that put humans at the center of transformation.

Connecting to a holistic ecosystem

From technology and business to academic pioneers, we

connect into a diverse ecosystem helping ensure we can offer comprehensive AI insights and solutions.

Embedding AI at speed and scale

Through EY Fabric, one of the largest technology platforms globally, we help ensure seamless integration of leading-edge AI capabilities into comprehensive solutions.

Our industry focus



Advanced manufacturing and mobility



As EY, we place technology and innovation at the center, aiming at helping our clients in the shipping, and mobility sector in general, to plan and implement digital transformation across their operations. Our dedicated teams are constantly developing specialized services and business solutions, that allow organizations to take early action, and effectively address emerging challenges.



Yannis Pierros
Advanced Manufacturing Assurance Leader EY Greece - CESA Mobility Sector Leader,
leading member of EY's Global Shipping Network

Consumer products and retail



Businesses are challenged to decipher the changing consumer behaviors and to develop strategies tailored to their diversified needs and expectations. At EY, with our extensive experience and know-how, and the support of our global network of consumer experts, we help businesses navigate, to set practical and applicable strategies adapted to the individual needs of all sectors, that directly or indirectly fulfil consumer orders.



Thanos Mavros
Consumer Products & Retail Sector Leader

Energy and resources



Greece is heading towards a greener and more sustainable future and has the potential to become a main pole of attraction for clean energy investments, with multiple benefits for our economy, employment, and trade balance, while contributing, at the same time, to the protection of the natural environment. Our deep industry focus helps Energy & Utilities companies become more efficient and adapt to a rapidly changing environment.



Tassos Iossiphides
Energy & Utilities Sector Leader

Banking and Capital Markets



In today's business landscape, banks should prioritize long-term value, invest in an inclusive financial system, and embrace innovation for future growth. Our primary focus is on assisting banks in achieving sustainable goals through digital innovation, new business models, and ecosystem partnerships, to ultimately become agile and customer-centric organizations that meet the evolving demands of their clients.




George Pouloupoulos
Financial Services Sector Leader

Technology, media and telecommunications



Driven by people, technology, and innovation, we are dedicated to creating a better working world, with the aim of adding value to our clients. In today's fast-paced and unpredictable business landscape, companies should transform into agile digital enterprises capable of swiftly adjusting to evolving markets and economic conditions. At EY, we believe that, to face the most important challenges, we need to foster innovative ideas that are only emerging from collaboration, uniting our teams' objectives with the transformative requirements of our valued clients.



George Apostolakis
Technology, Media and Entertainment, and Telecommunications (TMT) Sector Leader

Government and public sector



Our mission is to further enable the public sector to pursue innovation at scale, embrace digital technology, create new ways of working and find solutions to real operational and strategic management problems. This will ultimately lead to improved outcomes and create high added value for the Greek economy and society.



Christos Tarantilis
Government and Public Sector Leader

Insurance



EY is a leading provider of insurance consulting services in Greece, as well as globally. With expertise, strategic partnerships, and a focus on digital transformation, we empower insurance companies to thrive and embrace a future of growth and success.



Lampros Gkogkos
CESA Insurance Sector Leader

Healthcare and Life Sciences



In the evolving landscape of healthcare with an ever-increasing number of stakeholders, innovation is fueled by data, technology, and cross-functional integration. EY is at the forefront of this complex ecosystem, unlocking the power of data and harnessing the transformative power of new technology, to deliver customized and connected solutions that ultimately benefit patients and society. Using the diverse expertise and skillset of our people, as well as our access to experts and insights from other markets, we help our clients optimize the present, plan for the future, and envision healthcare that is accessible and affordable to all.



George Carystinos
Health and Life Sciences Sector Leader

Explore the EY Industries >

2

3

Our value
chain

1





Our value chain

GRI 2-6

We continuously strive to enhance the sustainability, inclusiveness, and fairness of our value chain, by investing in bringing an even stronger industry viewpoint into the design

and the delivery of our services. To this end, we persistently focus on training and developing of our people, particularly in the sectors that are vital 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
- ▶ Contractors

Total spending on suppliers (€)

FY24

69,377,723.94

FY23

58,931,115.84

The net amount (excl. VAT) of the costs borne by EY during each FY. Amounts are the total vendor costs for Real Estate, AWS Services, and Vehicles. We have included information pertaining to invoices from both Greek and foreign suppliers as well as contractors participating in the projects of EY in Greece. The increase in spending on suppliers from FY23 to FY24 reflects the company's substantial growth and the inflationary impact on subcontracting and administrative costs.

Supplier due diligence

GRI 2-23

EY **Supplier Code of Conduct** sets out clear standards of business conduct and ethics that our suppliers have to abide by. Our sourcing decisions, contracts, and management of supplier relationships need to reflect and promote the principles of EY Global Executive Diversity & Inclusion 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 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.

Also, EY has a Global Procurement Policy in place which sets conditions and obligations of EY designated individuals to be followed when purchasing goods or services from third parties to which EY in Greece, adheres including the binding EY Supplier Terms of Business and EY Supplier Code of Conduct. Due diligence process before the contractual arrangement is made with use of EY BRIDGE or Third-Party Assessment Form and ABC Tool to fulfil the Anti-Bribery policy obligations.

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 public sector
- ▶ Health sciences and wellness
- ▶ Private equity
- ▶ Technology, media, and entertainment and telecommunications

3

4

Memberships,
certifications
and awards

5



Memberships

GRI 2-28, GRI 2-29

We are engaged members of various organizations, associations and entities through which we express our positions on important business and industry issues or contribute to shaping

the dialogue on issues critical to the Greek economy. Moreover, we hold memberships in groups dedicated to advancing the principles of sustainable development.

Memberships

| | | | |
|-----------------------------------------------------------------|------------------------------------------------------------------------------------------------------|---------------------------------------------------------|--------------------------------------------------------------------|
| American-Hellenic Chamber of Commerce | Certified information systems auditor | French-Hellenic Chamber of Commerce and Industry | International Information System Security Certification Consortium |
| American Institute of Certified Public Accountants | Certification in Risk Management Assurance | Global Compact Network Hellas | ITR World Tax |
| Association of Certified Anti-Money Laundering Specialists | Certified Internal Auditors | Greek Exporters Association | Joint Examination Scheme |
| Association of Certified Fraud Examiners | Chartered Financial Analyst - Formerly the AIMR (Association for Investment Management and Research) | Hellenic Actuarial Society | Junior Achievement Greece |
| Association of Chartered Certified Accountants | Chartered Professional Accountants of British Columbia | Hellenic Association of Management Consulting Firms | Legal 500 |
| Association of Chief Executive Officers | Chambers and Partners | Hellenic Business Management Company | NHST Global Publica |
| Association of Corporate Treasury | Citizen's Movement for an Open Society | Hellenic-Dutch Association of Commerce and Industry | Piraeus Marine Club |
| Association of Informatics & Communications Companies of Greece | Council of Competitiveness of Greece | Hellenic Exchanges S.A. | Professional Risk Managers' International Association |
| Association of Compliance Officers in Greece (ASCO Greece) | CSR Hellas | Hellenic Federation of Enterprises | Project Management Institute |
| Association of S.A. and Entrepreneurship | CYCLE OF CEO- Public Affairs and Networks | Hellenic - German Chamber of Commerce | Propeller Club |
| Association of Thessalian Enterprises Industries | CYLCE OF LEGAL DIRECTORS - Public Affairs and Networks | Hellenic - Indian Chamber of Commerce and Economy | Public Company Accounting Oversight Board |
| Athens Club | Diversity Charter Greece | Information Systems Audit and Control Association | The Institute of Internal Auditors |
| Brain Regain | Economic Chamber of Greece | Institute and Faculty of Actuaries | TradeWinds |
| British - Hellenic Chamber of Commerce (BHCC) | Efficient Consumer Response Hellas | Institute of Certified Public Accountants of Greece | Transparency International Greece |
| Business Continuity Institute | Federation of Industries of Greece | Institute of Chartered Accountants Education | United Nations Global Compact |
| Canadian Public Accountability Board | Federation of Industries of Northern Greece | Institute of Chartered Accountants in England and Wales | |
| CEO Clubs Greece | Foundations in Accountancy | International Association of Privacy Professionals | |



Awards/Recognitions

ITR EMEA Tax Awards

- ▶ Greece Tax Firm of the Year 2022 (Award winner 7 times in the last 13 years)
- ▶ Impact Deal of the Year 2023
- ▶ Greece Transfer Pricing Advisory Firm of the year 2024 (Award winner 14 times in the last 16 years)
- ▶ Top Tier Firm 2025

EcoVadis Silver award: 67 /100 (88th percentile)*

The Legal 500 (2023 edition)

- ▶ Tier 1 in Restructuring and Insolvency
- ▶ Tier 2 in Banking, Finance & Capital Markets
- ▶ Tier 3 & 4 in Commercial, Corporate and M&A, EU and Competition, Employment and TMT

The Legal 500 (2024 edition)

- ▶ Tier 1 in Restructuring and Insolvency
- ▶ Tier 2 in Banking, Finance & Capital Markets
- ▶ Tier 3 in Commercial, Corporate and M&A, EU and Competition, Employment and TMT
- ▶ Tier 4 in Real Estate & Construction

DevOps & Agile Awards 2024

- ▶ Best Project Delivering Outstanding Business Value (Gold/Silver)
- ▶ Best Overall DevOps/Agile Project - Finance Sector (Silver)

Top Employer Greece 2023

Top Employer Europe 2023

Top Employer Greece 2024

Great Place to Work® Hellas Certified™ (Dec 23 - Dec 2024)

Best Workplaces™ Hellas 2024

Best Workplaces™ for Women Hellas 2024

* In FY24, we received a Silver Award from EcoVadis, a global rating platform which assessed our sustainability performance in environmental, labor & human rights, ethics, and sustainable procurement issues.

Additionally, to strengthen our beneficial impact on the Greek economy and society, and to spearhead conversations on topics vital to entrepreneurship and public policy, EY in Greece has proactively supported and taken part in **351 events** over the past three years, with 58 of these events specifically centered on sustainability-related subjects.

Specifically:

- ▶ In FY23 and FY24, EY in Greece had an even more active profile, with 275 sponsorships, EY events and participations in events, in total. 48 out of them, covered topics such as advancing women leaders, smart factories, sustainability

| EY events, sponsorships and participations | | |
|--------------------------------------------|------|------|
| FY24 | FY23 | FY22 |
| 158 | 117 | 76 |



and ESG management, smart cities, as well as energy efficiency.

- ▶ In FY23, EY in Greece had an active presence in 117 events (EY events, sponsorships and participations), 22 out of which were related to empowering women in business, sustainable finance, shipping and sustainability, corporate governance, circular economy, and green energy.
- ▶ In FY24, EY in Greece had an active presence in 158 events (EY events, sponsorships and participations), 26 out of which were related to empowering women in business, sustainable finance, circular economy, green taxes, and green energy.

Certifications

GRI 403-8

EY Hellas has implemented the **International Standard on Quality Managements 1 (ISQM 1)** to drive further audit quality improvements. The new standard, which became effective 15 December 2022, requires audit firms to design, implement and monitor a system of quality management. The EY organization's approach to ISQM 1 builds upon our strong global integration and existing EY processes and controls designed to continuously improve and sustain audit quality. EY Hellas, along with other EY member firms who perform ISQM 1 engagements performed its first System of Quality Management annual evaluation as of 30 June 2023. Our annual evaluation conclusion as of 30 June 2023 was that the System of Quality Management provides reasonable assurance that the System of Quality Management are being achieved.

During FY23, EY in Greece was certified with the internationally recognized ISO 45001:2018 certification by Bureau Veritas, 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. Information about the obtention of the certification was shared externally in the media and is accessible internally to all EY in Greece personnel through the SharePoint repository on EY in Greece intranet. Additionally, this information is imparted to all new members of the EY in Greece team and is shared with all new EY in Greece employees within the "Welcome to EY" one-day dedicated sessions.

In FY23, the surveillance audit on the Environmental Management System supporting the ISO 14001:2015

certification by Bureau Veritas successfully took place, acknowledging a well-established Environmental Management System promoting sustainable practices. Information about this certification is accessible to all employees on the EY in Greece intranet and are communicated to new staff during their welcome sessions.

Since 2008, EY in Greece holds the ISO 9001 certification, a validation of an effectively implemented Quality Management System aiming at enhancing customer satisfaction and continuous improvement of business processes. Information to raise awareness on the Quality Management System and of the ISO 9001 certification is available at the EY in Greece Intranet and is provided to all new EY in Greece employees during the introductory sessions.

Since January 2023 EY in Greece anti-bribery management system holds the internationally recognized ISO 37001:2016 certification demonstrating EY in Greece commitment to a culture of zero tolerance for bribery and aimed at enhancing integrity and ethical business practices across the organization.

In March 2024, EY in Greece achieved certification in both ISO 27001 and 27701, marking a significant milestone in our commitment to information security and secure privacy information management. In May of the same year our organization was awarded the ISO 22301 certification, recognizing our dedication to maintaining and improving our business continuity management systems, ensuring resilience and reliability in the face of disruptions.

| | ISO 9001* | ISO 14001* | ISO 45001 | ISO 37001 |
|-----------------------------|---------------------|---------------------|-----------------|-----------------|
| Validity until | 10/11/2024 | 10/11/2024 | 30/8/2025 | 29/01/2026 |
| EY Hellas | GR002361 | GR002360 | GR003107 | |
| Maroussi office | GR002361-003 | GR002360-002 | GR003107 | 066 23 0002 |
| Thessaloniki office | GR002361-005 | under issue process | GR003107 | 066 23 0002-001 |
| EY BAS | GR002361 | GR002360 | GR003106 | |
| Maroussi office | GR002361-001 | GR002360-001 | GR003106 | 066 23 0003 |
| Thessaloniki office | GR002361-002 | under issue process | GR003106 | 066 23 0003-001 |
| Patras office | under issue process | under issue process | GR003106 | 066 23 0003-002 |
| Platis-Anastassiadis | GR002361 | GR002360 | GR003108 | |
| Maroussi office | GR002361-004 | GR002360-003 | GR003108 | 066 23 0004 |

| | ISO 27001 | ISO 27701 | ISO 22301 |
|-----------------------------|-----------------|------------------|------------------|
| Validity until | 28/03/2027 | 28/03/2027 | 30/8/2025 |
| EY Hellas | 04824007 | 075240005 | 054240008 |
| Maroussi office | 04824007 | 075240005 | 054240008 |
| Thessaloniki office | Not applicable | Not applicable | Not applicable |
| EY BAS | 04824006 | 07524004 | 054240007 |
| Maroussi office | 04824006 | 07524004 | 054240007 |
| Thessaloniki office | not applicable | not applicable | not applicable |
| Patras office | not applicable | not applicable | not applicable |
| Platis-Anastassiadis | 04824005 | 075240003 | 054240009 |
| Maroussi office | 04824005 | 075240003 | 054240009 |

* The re-certification audits for ISO 9001 and ISO 14001 successfully took place in October 2024 and new certificates are being issued at the time of printing this report.

4

5

Our long-term
value approach



Sustainability Strategy

GRI 2-9, 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.

Global Sustainability Executive

The EY Global Sustainability Executive, comprised of EY leaders across EY service lines, sectors, industry and geographies, and oversees the value-led sustainability work that EY teams deliver to EY clients.

Global Corporate Responsibility

The EY Global Executive has established a Corporate Responsibility Governance Council (CRGC) that acts as one of its committees. The CRGC includes seven members of the EY Global Executive and represents a cross-section of senior leaders across geographies. The CRGC has oversight of the Global Corporate Responsibility function, which operationalizes the EY Ripples program, drives progress to deliver on EY sustainability ambitions, and works toward greater transparency through the newly created Non-Financial Reporting Hub.

Global Risk Management

The EY Global Risk Management function supports the global EY organization to identify, manage and monitor risk, including ESG. It provides coordinated advice and assistance on independence, conflicts, compliance, regulatory policy, security issues, as well as dealing with claims and any queries regarding ethics.

The EY organization utilizes Archer, a tech-enabled risk management solution, to manage the planning, monitoring and mitigation of each key risk category. Through ongoing

internal consultation, the ESG risk category has been a focus and further developed -during FY23- to include a range of subcategories across strategy execution, regulatory compliance, climate risk, market relevance, additional third-party acceptance and continuance criteria and employee sentiment.

The ESG risk assessment has surfaced numerous ways in which EY operations or market positioning could be threatened from ESG risks, and specifically climate-related risks. Climate-related risks threaten to impact businesses and communities with which the EY organization works around the world, which is why a TCFD assessment was performed at a global level to evaluate potential implications for our work with clients and broader stakeholders.

EY in Greece ESG Governance

At EY in Greece, the highest governing body 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 highest governing body 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 governing bodies have delegated responsibility regarding the management of sustainability impacts to a Committee which consists of the Country Managing Partner and Service Lines Representatives, so as to track the actions effectiveness through the establishment and monitoring of specific KPIs.

Understanding what matters to EY in Greece stakeholders

GRI 2-29

Recognizing the needs and interests of all stakeholders, helping them navigate emerging challenges and opportunities as distinctive journey partners, is fundamental to our global strategy. 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.

Examples of stakeholder engagement efforts include:

- ▶ Accessible information on Sustainable Development related information through our website, social media platforms, as well as participation in respective conferences.
- ▶ Comprehensive updates on sustainability initiatives and programs provided to all employees via frequent internal newsletters and targeted email communications.



Corporate Responsibility 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 (SDGs). It is a unique Corporate Responsibility, 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.

EY in 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, accelerating environmental sustainability.



Materiality analysis

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

At EY in Greece, we performed our materiality analysis in FY22, 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 in Greece. Since the FY23 and FY24 no significant changes occurred to companies' business model, it was decided that the impacts (that also formulate the contents of this report) remain the same.

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 |
| Stakeholders & Wider Society/Economy | Atmosphere |
| | Human rights and equal opportunities |
| | Education |
| Natural Environment | Materials |
| Stakeholders & Wider Society/Economy | Community and social vitality |
| | Technology and innovation |

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 in 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 these material topics may be subjected to changes in the next report. We have included two additional topics, both in our first report but also in this report (for comparability purposes), 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 | |
| | <ul style="list-style-type: none"> ▶ Material topics ▶ Additional relevant topics of importance to the firm. | |

From previous materiality assessments and looking ahead, we continue to further integrate these topics into the EY governance model and enterprise risk processes – this allows us to fully integrate sustainability into EY in Greece strategic priorities.



5

6

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

7





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 Internal Compliance Program

Our aim is to prevent any unethical, unlawful and any other behavior which could lead to violation of the Greek criminal law provisions accountable to EY in Greece by its management, responsible persons, its employees, or other personnel. Anyone who has any suspicion or has made aware of any unethical and unlawful behavior shall make use of the confidential EY Ethics hotline or shall contact a member of EY in Greece management or a member of the Internal legal team (GCO) and/or the Compliance Officer and/or the Talent Team. EY personnel are bound by this EY Internal Compliance Program as well as other EY policies adopted by EY.

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

EY Global Code of Conduct Guiding Principles

- 1 Working with one another
- 2 Working with clients and others
- 3 Acting with professional integrity
- 4 Maintaining our objectivity and independence
- 5 Protecting data, information, and intellectual capital

In addition to the annual training on the EY Code of Conduct, the EY organization has a suite of policies and guidance to address conflicts of interest and financial crime, including the Anti-Bribery Global Policy analyzed further below and the Hospitality & Gifts Global Policy, supported by a robust training and communications program. Annual Financial Crime learning is mandatory for all EY people.

The EY in Greece Whistleblowing Policy

In FY23, the EY in Greece Whistleblowing Policy was developed in compliance with the legislative framework set by the Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches or suspicious for breaches of European Union law, in compliance with Greek legislation by virtue of L. 4990/2022 (A', 210).

This EY in Greece Whistleblowing Policy supports and builds upon EY Global Code of Conduct by setting out the principles for making, receiving, investigating, and addressing reports raised by whistleblowers. It outlines the appropriate escalation paths, refers to legislative terms, where relevant, and sets out the applicable responsibilities and obligations.

The Policy applies to all entities that are a member of the EY Network in Greece, including to all EY Personnel, Service Lines and Central Business Service (CBS) functions and contains guidance about:

- ▶ Making a whistleblowing report.
- ▶ Receiving a whistleblowing report.
- ▶ Protections available to Whistleblowers.
- ▶ The process at EY to investigate whistleblowing reports.

Reporting concerns

The EY as an organization also has a global policy codifying the requirement that EY people report any concerns about corruption or other behavior that does not comply with the EY Global Code of Conduct or applicable laws and regulations (the NOCLAR policy, or Reporting fraud, illegal acts and other non-compliance with laws, regulations and the EY Global Code of Conduct).

In addition to a strong internal culture, EY member firms practice in a highly regulated environment that includes

rigorous reporting obligations of unlawful conduct (including self-reporting). 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 online, 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/Ethics is operated by an independent external organization, NAVEX, which provides confidential and, if so desired, anonymous hotline reporting solutions for organizations worldwide. NAVEX collects information from the reporter and then passes the report to EY escalation channels for follow-up and investigation. According to the EY Global Code of Conduct, the EY organization does not permit retaliation of any kind for good faith reports of perceived illegal or unethical behavior. Also set forth by the EY Global Code of Conduct is the understanding that no client or external relationship is more important than the ethics, integrity and reputation of the EY organization, and we will withdraw from working for any clients that put EY people under undue pressure or threaten them in exercising their professional duties, and employees are encouraged to speak up whenever they are aware of such behavior.

The EY NOCLAR policy (Reporting fraud, illegal acts and other non-compliance with laws, regulations and the EY Global Code of Conduct) also provides guidance on both internal and external mechanisms for reporting concerns. The EY organization additionally has global guidance which establishes that member firms are responsible for implementing procedures to receive, investigate and resolve complaints and allegations about (a) failures to perform engagements in accordance with laws, regulations, and professional standards to which they are subject; and (b) non-compliance with the EY policies including those with respect to relevant ethical requirements.

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 in 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 and confidentiality

The EY global policy on personal data protection, with which EY in 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 in 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 in 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 regarding 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 in 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 in 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. GMS is an example of a technological resource made available to EY in Greece to drive consistency in the System of Quality Management.

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 in 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.

► Global personal independence compliance testing (PICT)

The Global Personal Independence Compliance Testing (PICT) process is an important aspect of EY Risk Management procedures. All professionals within all EY member practices must be in compliance with the Global Independence Policy as well as local independence policies, where applicable. The Global PICT program is in place to ensure that professionals are free from interests that might be regarded as incompatible with objectivity, integrity, and impartiality. Building on this, 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 the 2023 testing cycle, EY in Greece tested more than 50 partners and other personnel, ensuring adherence to these critical standards.

► 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 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.

The annual independence learning program is an example of an intellectual resource provided by a Global Function to drive consistency in the System of Quality Management.

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.

SORT is an example of a technological resource made available to EY in Greece to drive consistency in the System of Quality Management.

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.

BRIDGE is an example of a technological resource made available to EY in Greece to drive consistency in the System of Quality Management.

Audit committees and oversight of independence

We recognize the important role of 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 significant instances of non-compliance with laws and regulations and, thus, no monetary fines occurred regarding these issues.



Our performance

GRI 418-1

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

GRI 205-1

During FY23 and FY24, a total of three operations were assessed for risks related to corruption, representing 100% of the operations for each year. The risk assessments conducted in both years did not identify any significant risks related to corruption, with the number of significant risks being zero for both FY23 and FY24.

GRI 205-2

EY in Greece has ensured that its anti-corruption policies and procedures are thoroughly communicated to all members of its highest governing bodies, with a total of 9 members being informed for both FY23 and FY24. This translates to a 100% communication rate to the governance body across all regions (Athens, Patras and Thessaloniki), emphasizing the EY organization's commitment to maintaining a transparent and ethical governance structure.

Regarding the dissemination of anti-corruption policies to business partners, EY in Greece has not conducted proactive training sessions for external partners. However, the policies and procedures are available, and upon request, EY in Greece is prepared to provide the necessary training to ensure that its business partners are well-informed and aligned with the anti-corruption standards.

Furthermore, all 9 members of the highest governing bodies have also received targeted training on anti-corruption measures for FY23 and FY24, maintaining a 100% training rate. This initiative is part of the EY organization's proactive approach to equip its governance bodies with the knowledge and tools required to uphold integrity and prevent corruption in all forms within the EY organization and in its interactions with external entities.

EY in Greece anti-corruption policies and procedures have been communicated to all employees, covering every category of worker and every region. This ensures that each employee is fully informed about the principles and expectations of the EY organization regarding integrity and the prevention of corruption.

Furthermore, the EY organization has provided anti-corruption training to all employees, enhancing their understanding and implementation of relevant measures. This training is critical for creating a culture of integrity and accountability at all categories of the EY organization.

GRI 205-3

All EY in 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 in Greece people must complete an annual declaration affirming that they have read, understood, and will act in accordance with the Code of Conduct.

During FY23 and FY24, at EY in 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 in 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 30% in FY23 and 20% in FY24. 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 FY23 and FY24, we managed to create even greater domestic added value, with an increase in taxes and social security paid to the Greek State of 32% and 16.8% respectively.

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 / contributions to the Greek state, as well as community investments made).

| All EY in Greece entities | FY24 | FY23 | FY22 |
|--------------------------------------------|--------------------|--------------------|--------------------|
| Direct economic value generated (€) | | | |
| Revenues | 216,168,935 | 180,481,748 | 138,784,724 |
| Total | 216,168,935 | 180,481,748 | 138,784,724 |
| Economic value distributed (€) | | | |
| Operating costs | 73,787,157 | 61,385,702 | 46,997,422 |
| Employee wages and benefits | 94,353,625 | 79,401,585 | 61,793,345 |
| Payments to providers of capital | 22,858,663 | 15,891,562 | 14,754,910 |
| Payments to government (Greece) | 25,081,717 | 19,766,109 | 14,971,693 |
| Community investments | 47,342 | 25,077 | 119,194 |
| Total | 216,128,504 | 176,470,034 | 138,636,564 |
| Economic value retained (€) | | | |
| Direct economic value generated | 216,168,935 | 180,481,748 | 138,784,724 |
| Economic value distributed | 216,128,504 | 176,470,034 | 138,636,564 |
| Total | 40,431 | 4,011,714 | 148,160 |

- ▶ Any differences are due to roundings.
- ▶ Payments to providers of capital exclude prior years' profits distributed within FY23 and FY24 amounting to €3,334,000 and €2,400,000 respectively.
- ▶ Payments to government (Greece) do not include payments of VAT by EY in Greece (as per GRI requirements), which amount to €18,580,009, €21,960,647 and €27,932,067 for FY22, FY23 and FY24 respectively.



Employment

Our management approach

GRI 2-30, GRI 3-3

Attracting and recruiting talent

EY in Greece aims to attract, develop, and retain creative, high-performance, high-potential candidates who will be committed to the company's values. Our main target during our hiring and onboarding processes, is to cultivate a diverse and inclusive workforce where everyone, irrespective of their profile, background, or role in the organization, is a fully valued member of the company and can reach their highest potential.

We hereby outline our strategies and resource allocation, as well as highlight the roles and responsibilities within our onboarding program, demonstrating our commitment to a For All Culture that drives our company to success by aligning with its values and goals.

1. The role of Workforce Planning

Prior to initiating any hiring process, our close collaboration with the business regarding workforce planning serves as the main compass for all our actions. By aligning our hiring needs with the organization's strategic short and long-term goals, we ensure that diversity and inclusion are integral to our talent attraction and acquisition strategy.

The Talent Attraction and Acquisition experts, in collaboration with the respective Talent Consultants, actively engage with business leaders to understand their specific requirements, diverse capability needs, and long-term business plans. These insights significantly influence our sourcing and selection strategies, as well as our ongoing focus to foster an inclusive culture.

2. The Hiring Process

Our hiring process is divided into four major steps, each with impactful strategies: Attraction, Sourcing, Selection, and Pre-Boarding. In all these stages, we ensure that we have the right people equipped with the appropriate training and tools, and supported by processes and mechanisms, to achieve effective results.

► **Attraction:** To effectively attract a diverse pool of talent, our organization implements a range of methods. We actively engage in outreach programs, internship opportunities, and partnerships with diverse organizations and educational institutions. By showcasing our commitment to diversity and inclusion in all career events and communications, we can attract candidates from varied backgrounds and perspectives.

At the same time, EY in Greece is also exploring several recruitment innovation programs and talent attraction initiatives with the purpose of networking with new and diverse audiences that it didn't have the opportunity to connect with via the traditional channels and innovate in the ways we connect and attract our future talent.

For instance, we enhance our brand awareness, by initiating the EY Days. EY Day is an event dedicated to EY for targeted audience to inform generally or specifically about our services and career opportunities. This can be organized either by an external vendor or internally by us. One excellent example of an EY Day is the Tax Summer School organized every year since 2022, aiming to raise the awareness of EY Tax practice among university students, in 2-week intensive seminars in Tax areas.

Another example is our participation in career fairs that specifically target underrepresented groups or female talents. During FY24, we participated in various career fairs focusing on female representation, such as the career fair organized by Women on Top and Women in Tech. By doing this we had the chance to connect with high potential female candidates and discuss current and future opportunities in our organization. In parallel, we have created an internal community of ambassadors to represent us in those events, which is called EY Employer Branding Champions. Those EY EB Champions have been trained under our Employee Value Proposition, the EY values, as well as non-bias screening methods, and they are prepared to effectively attract a diverse pool of talent from Greece and abroad.

► **Sourcing:** Our sourcing strategy focuses on leveraging a wide range of channels to discover talent, ensuring we cast a net that is diverse, comprehensive, and sustainable. We employ a mix of traditional methods (job boards, referrals, and recruitment agencies) and modern techniques (social media, diversity-focused platforms, and professional networks) to maximize the diversity and quality of the candidate pool.

Example: We proactively partner with diversity-focused recruitment agencies that specialize in connecting us with qualified candidates from underrepresented communities. We partner with JobsLink, a dedicated platform with people in the Neurodiversity spectrum (autism, Asperger, dyslexia, ADHD) to give the opportunity to those people to have easy access to our job opportunities and mentoring support through our selection process.

► **Selection:** The selection process is designed to assess candidates based on merit, potential, and alignment with our company values. We employ objective and unbiased evaluation methods, such as structured and competency-based interviews, automated skills assessments, to ensure equal consideration for all applicants minimizing potential biases and stereotypical exclusions.

Example: We utilize competency-based interviews under our Transformative Leadership Model focusing on forward-looking skills and qualifications necessary for the role, thereby minimizing the influence of subjective factors during the selection process. All our hiring managers are trained and well supported from the Talent Team in every selection process. During 2023, we designed and delivered a unique educational journey for all our recruiters and hiring managers. We released a series of humorous sketches and we organized a stand-up comedy for unconscious bias leveraging on real-life lessons taken from the selection process. Such fun triggers that minimize stigma and increase ownership of the decision makers, have reinforced the awareness around unconscious bias and stereotyping so that we better mitigate risks throughout the selection process.

► **Other Initiatives:** EY in 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 FY24, EY in Greece signed Memorandums of Understanding (MoUs) with Athens

University of Economics and Business and the MSc program in Accounting and Control of University of Piraeus, focusing on internships and upskilling programs for students.

Another innovation initiative EY is currently working on, is the upskilling and reskilling programs for newly hired employees. Upskilling and reskilling programs are initiatives that collect potential hires who exhibit adaptability and a capacity for learning new skills. This strategy allows us to tap into a wider talent pool, recruiting candidates based on fundamental skills and potential, rather than a complete existing skill set. The newly hired employees are then given specific training via upskilling or reskilling to suit our needs. An excellent example of this type of initiative is the Assurance FutureLab Academy who ran during FY24, in which we hired 20 young professionals in our Audit practice, who followed a specific learning path to meet the needs of the role. Another example is the Reskilling Academy for Accountants in which we hired 15 people in our Audit practice. In this program we hired experienced accountants from the market and trained them in auditing processes and frameworks, so as to become auditors and potential members of our audit teams.



3. The Onboarding

Our onboarding process is divided into five pillars.

- **Pre-boarding:** Pre-boarding is a critical stage to build the foundation for success and inclusivity. We always aim to proactively engage with new hires before their official start date to familiarize them with our organization's culture, values, and expectations, while also providing them with the necessary resources and supportive network for a smooth integration.

Example: We provide new employees with curated materials and online resources, including welcome videos, virtual orientations, and comprehensive handbooks, to help them acclimate to our company's environment and expectations. Besides the interaction with the hiring manager and the respective recruiter, we assign a Buddy, an official role in our company to welcome and onboard the new joiner during the first days. The assigned Buddy is contacting the new joiner prior to the first working day and helps them to feel comfortable and confident for their first day in our organization.

- **Orientation Day:** We welcome new employees in a physical event and facilitate their integration into the organization making sure they receive comprehensive information about our company's mission, values, strategy, policies, tools, and processes. We also introduce them to their key stakeholders, including their buddy, counselor, and supervisor.

Example: The orientation day is conducted face-to-face in two days. First day is dedicated to key processes, documentation and equipment, while second day includes the official event "Welcome to EY" - an interactive session with get-to-know and team-building activities, aiming to create an environment that fosters relationships and collaboration between new hires and existing employees.

- **1 Month:** Within the first month, we focus on providing new employees with the necessary tools, resources, and support to thrive in their roles. This period is crucial in building their confidence, addressing any concerns, and strengthening their connections within the organization so that they unleash their best potential.

Example: We assign each new employee one Buddy and one Counsellor, both experienced team members who guide them through their onboarding journey, answering questions, providing support, and offering insights into the company culture, ways of working, and cross-collaboration.

- **3 Months:** At the three-month mark, we transition new hires from learning to applying their skills and knowledge. This period involves project assignments and targeted development initiatives, including continuous learning programs, feedback mechanisms, and opportunities for growth.



Example: We create individualized development plans for new employees, identifying specific areas for growth and providing them with opportunities to engage in training, workshops, and mentorship programs. We organize the "how was your day" session, in which we receive feedback on how they feel, and prepare them for their next stage of onboarding.

- **6 Months and 12 Months:** Continuity and long-term success are paramount in our onboarding process. Through regular check-ins, performance evaluations, and counselling programs, we ensure employees' continued growth, development, and connection to the organization's goals.

Example: We make sure every new employee sets up regular 1:1 consultation with the assigned Counselor and Supervisor. The Counselor helps them navigate personal and professional challenges, while the Supervisor guides their professional development and supports their career aspirations while meeting current demands of the job. Counselor meetings are opportunities to get inspiration and coaching on how to bring out the best in yourself through continuously developing your skills, motivation, and confidence for a successful career in EY. The role of a Counselor is a critical and valued part of delivering exceptional experiences for our people.

4. Summary

Through a comprehensive and thoughtful approach to hiring and onboarding, our organization is dedicated to creating a For All Culture where every employee, regardless of their profile, background or role, can reach their highest potential, within a dynamic EY career journey.

By adopting the above strategies on attraction, sourcing, selection, and pre-boarding, we ensure that diversity and inclusivity are embedded in every step of our hiring process. We consistently measure the Candidate Experience throughout the hiring and onboarding process so that we constantly adjust and improve. During FY24, the Candidate Experience was at a staggering 97% (1 experienced and exceptional candidate experience).

By dividing our onboarding into periodical orientation milestones with assigned Buddies and Counselors to guide and support them, we lay a powerful foundation for the new hires' successful integration and continuous professional growth valuing each and every new joiner's uniqueness.

EY in 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.

Creating new opportunities

At EY in Greece, we are honored to provide a diverse selection of professional paths.

Creating new jobs, prioritizing opportunities for youth, and trying to increase the retention rate of our employees constitute major priorities for us. Overall, the total number of employees during FY24 increased by 11% compared to FY23.

Another great example of how EY in 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, was the Cyber Security Academy for Women. The academy we ran in alliance with Microsoft and Infolab, trained 11 participants for 136 hours, with the aim of obtaining specific certifications under the Cyber Security field, helping them

advance their employability skills, gain a competitive advantage in the job market and begin their careers in Cyber Security.

Performance Management

LEAD, our performance management framework, is the global tool of EY that connects people's careers, development, and performance. At EY in 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 All In, our new 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 in 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.



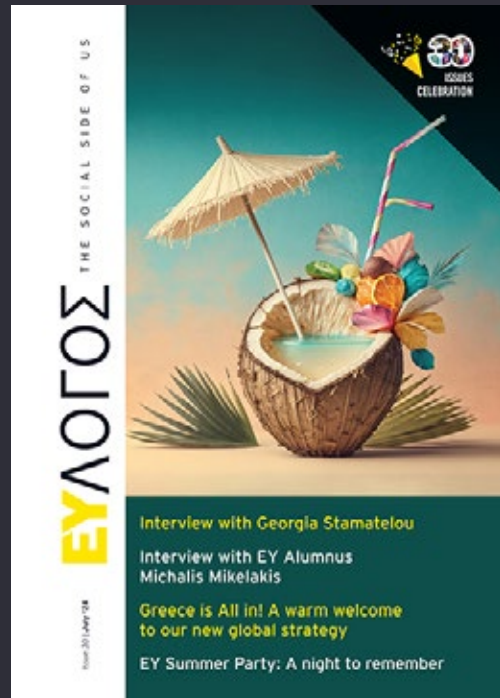
Promotions

| | | |
|------|------|------|
| 368 | 341 | 301 |
| FY24 | FY23 | FY22 |



Progressions

| | | |
|-------|------|------|
| 1,102 | 999 | 786 |
| FY24 | FY23 | FY22 |



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

► EYΛΟΓΟΣ (EYLOGOS)

It is the internal magazine of EY in Greece, read by over 2,500 people at EY in Greece, as well as EY Alumni. Since its first issue in 2014, the magazine is being published on a quarterly basis, and is packed with engaging interviews, travel tips, pieces on art and creativity, must-see cinema and TV series recommendations, delicious recipes, sports, wellness advice, and more. EYΛΟΓΟΣ also offers a platform for new EY in Greece joiners to introduce themselves to the EY family, creating a community where everyone can connect, share, and build stronger relationships. Dedicated to bringing the EY community together, EYΛΟΓΟΣ allows EY people to engage in the writing process by unfolding their creative talents and showcasing fun aspects of their lives.

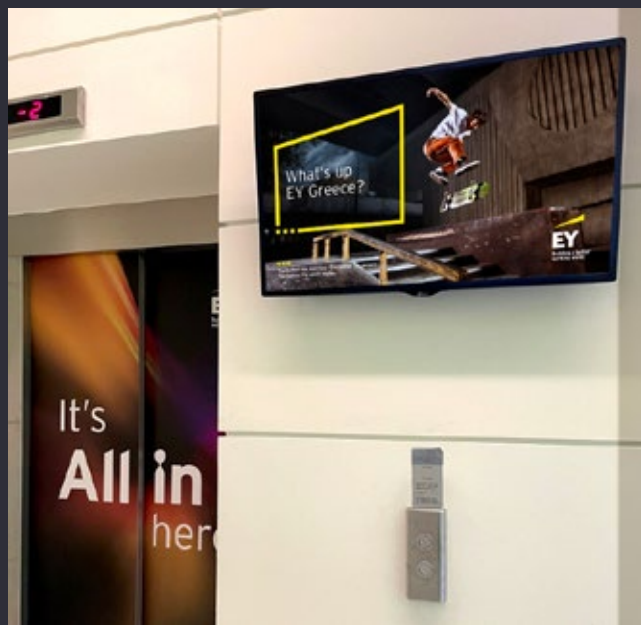
► Plasma screens

Plasma screens are an internal communication channel that aims to engage and inform EY people, through videos that are updated twice a month on average. These videos are featured in plasma screens across all our offices in Athens, Patras and Thessaloniki, as well as in the firm's Intranet, for people that work mainly remotely. Our Plasma screens showcase brief, engaging videos that highlight a variety of content, including recent events, local and regional accomplishments, press releases and media coverage, survey releases, important announcements, and our top-performing LinkedIn posts, ensuring our people stay informed and connected.

► Email communications / Intranet

Email communications are frequently sent from the leadership internally, either periodically or ad-hoc, keeping our people well-informed and engaged.

Intranet serves as a central hub for company announcements, news, articles, videos, updates, and internal communications, connecting EY people across Greece and CESA. It facilitates employee networking, enables the sharing of significant regional updates with other countries, and provides a platform to stay informed about news and developments within CESA, thereby fostering a sense of community.



Number of employees

GRI 2-7

| | FY24* | | FY23** | | FY22 | |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|------------|
| | Female | Male | Female | Male | Female | Male |
| Athens | 1.020 | 1.193 | 921 | 1.103 | 807 | 917 |
| Thessaloniki | 69 | 79 | 51 | 53 | 32 | 24 |
| Patras | 23 | 27 | 19 | 30 | 12 | 18 |
| Total per FY per gender | 1.112 | 1.299 | 991 | 1.186 | 851 | 959 |
| Total per FY | 2.411 | | 2.177 | | 1.810 | |

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

* 11% growth in employees in FY24 comparing to FY23 as the business continues to grow.

** 20% growth in employees in FY23 comparing to FY22 due to increase in business needs.

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

GRI 2-8



| | FY24 | FY23 | FY22 |
|--|-------|--------|------|
| | 106** | 133*** | 106 |

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

* Workers who are not employees include internships and business activities assigned to 3rd parties (e.g., security personnel).

** There was a 20% decrease in the number of workers who are not employees in FY24 compared to FY23, due to a more stable business growth that didn't require the same proportion of such employees as per previous Fiscal Year.

*** There was a 25% increase in the number of workers who are not employees in FY23 compared to FY22, due to business growth.



Our performance

GRI 401-1

| Total employee hires | FY24 | FY23 | FY22 |
|----------------------------------------------------------|-------|-------|-------|
| Number of new employee hires during the reporting period | 691 | 696 | 709 |
| Total number of employees in the reporting period | 2,411 | 2,177 | 1,810 |
| Total rate of new employee hires (%) | 28.66 | 31.97 | 39.17 |
| Total employee turnover | FY24 | FY23 | FY22 |
| Number of employee turnover during the reporting period | 332 | 339 | 355 |
| Total number of employees in the reporting period | 2,411 | 2,177 | 1,810 |
| Total rate of employee turnover (%) | 13.77 | 15.57 | 19.61 |

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

GRI 401-2

| EY in Greece employee benefits* | FY24 | FY23 | FY22 |
|------------------------------------|------|------|------|
| 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.

Parental leave (according to Greek law)

GRI 401-3

| | FY24 | | FY23 | |
|------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------|----------------------|-------------|
| | Female | Male | Female | Male |
| Total number of employees that were entitled to parental leave | 88 | 30 | 70 | 36 |
| Total number of employees that took parental leave | 88 | 30 | 70 | 36 |
| Total number of employees that returned to work after parental leave ended | 26 | 30 | 17 | 36 |
| Total number of employees due to return to work after taking parental leave | 28 | 30 | 19 | 36 |
| Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work | 15 | 27 | Not available | |
| Return to work rate* | 93% | 100% | 89% | 100% |
| Retention rate | 88% | 75% | Not available | |

* Females: 4 of them resigned (2 of them before the end of the maternity leave and 2 of them after the completion of maternity leave and before completing 12 months upon their return).

Males: 9 employees resigned after the end of paternity leave, before completing 12 months upon their return.

Education

Our management approach

GRI 3-3, GRI 404-2

Culture and Education

In FY22, EY in Greece, we empowered our people with leadership skills and unique career opportunities, investing in learning programs like the EY Tech MBA, EY Masters in Business Analytics and EY Masters in Sustainability, in collaboration with Hult International Business School. In FY23, a total of 63,429 training hours and in FY24, a total of 120,000 training hours were achieved by our employees in either classroom trainings or eLearnings available in our LMS (Learning Management System) platforms.

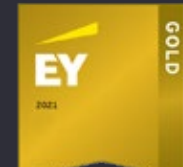
In FY23 and FY24, we continued to enhance soft and technical skills, focusing on Leadership Skills, Project Management, and Presentation skills, as well as firm-wide training for our new time & expenses recording system. We also offer training through our EY Badges program. This global program is designed 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 EY Badges program, along with EY Masters, delivered skills in Cyber Security, Artificial Intelligence (AI), and Sustainability, and mandatory Risk Management trainings ensured ethics and data safety. In 2024, we also emphasized AI across Service Lines and maintained high standards of ethics and compliance through our training programs. In FY23, 613 Badges and in FY24, 801 Badges were acquired from EY in Greece employees.

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

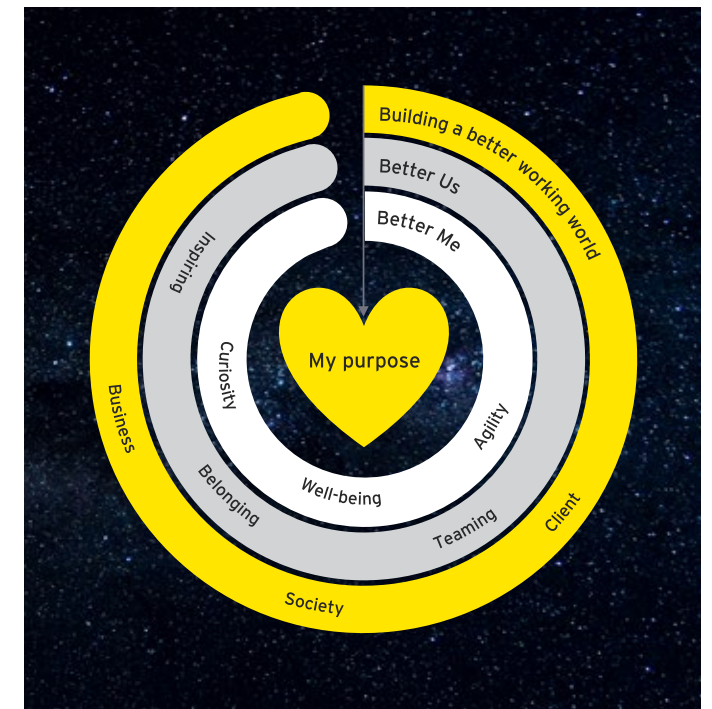
The exceptional EY experience. It's yours to build. Simply put, our Employee Value Proposition (EVP) is the promise we give to our employees in return for working at EY. At EY, our promise to our people is of an exceptional experience. But this is not something that just happens. It's on our people to make it happen. EY provides the opportunities, the scale, the tech, the learning, the diverse and inclusive culture. It's up to our people to 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, Coursera, Go Fluent, Get Abstract, Skillsoft, GlobeSmart), Discover (intranet SharePoint repository used for knowledge sharing).

Staff Handbook

Staff Handbook is employee/other personnel related and binding document summarizing work-related legislation and arrangements, benefits, internal policies, and procedures and forms an inevitable part of working relationship with EY together with EY Global Code of Conduct and other relevant EY policies.



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*

| Women | | Men | |
|-------|------|------|------|
| FY24 | 30.3 | FY24 | 30.3 |
| FY23 | 29.6 | FY23 | 28.7 |
| FY22 | 43.0 | FY22 | 46.7 |

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

| Women | | Men | |
|-------|-----|------|-----|
| FY24 | 87% | FY24 | 89% |
| FY23 | 86% | FY23 | 84% |
| FY22 | 82% | FY22 | 80% |

* The decrease observed in FY23 compared to FY22 is because COVID-19 restrictions eased, which resulted in increased on-site work at EY in Greece premises and client visits. Consequently, employees had limited time to engage in virtual and physical presence trainings and faced challenges in quickly adapting to the new normal of in-person interactions and work routines.

** 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 403-7, GRI 403-8

EY in 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 activity at EY in Greece, 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 FY23, EY in Greece was certified with 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. In this context, we implement a Health and Safety Policy that provides an overview of Health and Safety Management System at EY in Greece and describes our commitments. Our Health and Safety SharePoint

site, EY Help CESA - Greece Health and Safety, provides an overview of our Health and Safety Management System and individuals' responsibilities to which all employees of EY in Greece have access.

Additionally, 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 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.

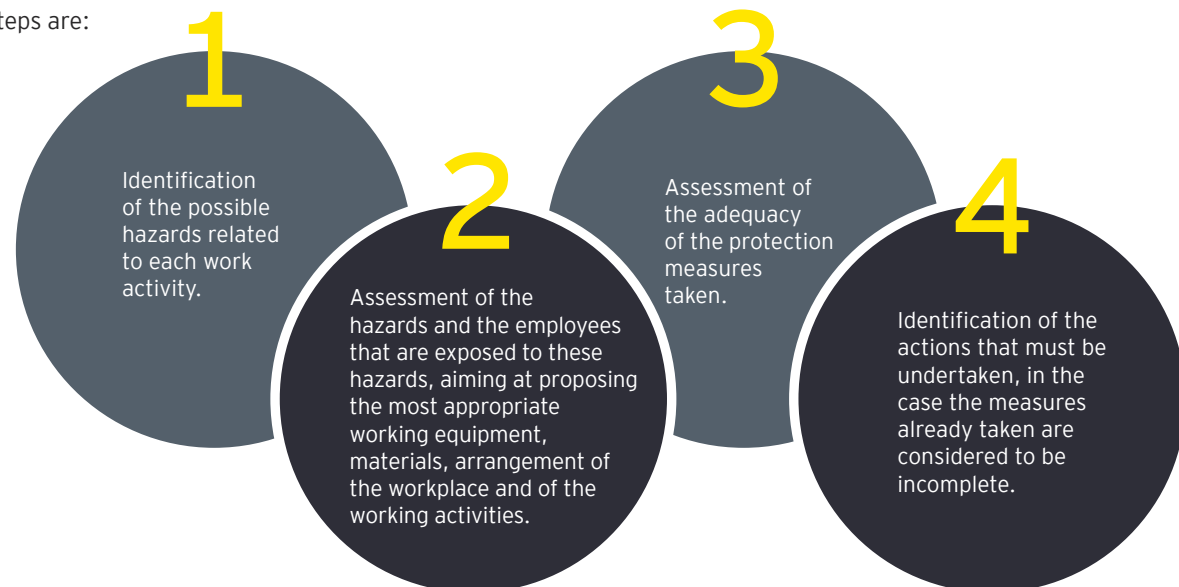
Hazard identification, risk assessment, and incident investigation

GRI 403-2

We assigned a third company to perform a risk assessment for all entities and offices, that was 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 continually improve the occupational health and safety management system. To conduct occupational risk assessments, the following methodology is followed:



Phase 1

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.

Phase 2

Process analysis & risk identification

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

To record the risks, the workplaces were inspected, on-site monitoring of the working conditions is carried out, as well as having team meetings with the employees during the production process, to gather the necessary information about the work equipment and the working methods.

There are identified and recorded the risks associated with:

- ▶ Work environment, materials, machinery, and procedures, as well as
- ▶ Deviations from work instructions, shifts and work organization are considered.

Finally, the results from harmful hazards measurements (physical, chemical) were evaluated, wherever required.

Phase 3

Risk analysis and protection measures

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

The evaluation of the data obtained from the risk analysis and the measures taken for protection and prevention are recorded in the relevant Risk Assessment Tables, based on the methodology.

EY in Greece 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).



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 Organization, 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. 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 in Greece 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 System of EY in Greece 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 the primary method EY uses 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 in Greece employees for any emergency in relation to health and safety topics via emails.

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 in 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. We have enhanced our training programs to include Advanced Life Support Training, which covers critical skills such as severe hemorrhage control, oxygen first aid, cervical collar placement, and the handling and transportation of casualties. Members of our First Aid Team from our Athens, Thessaloniki, and Patras offices have participated in this training, and we are proud to report that all participants have passed the certification exam.

Furthermore, we have conducted evacuation emergency drill exercises across our offices, including scenarios with injured individuals, to ensure that our employees are well-prepared for real-life emergencies. These drills are a crucial part of our commitment to safety and preparedness.

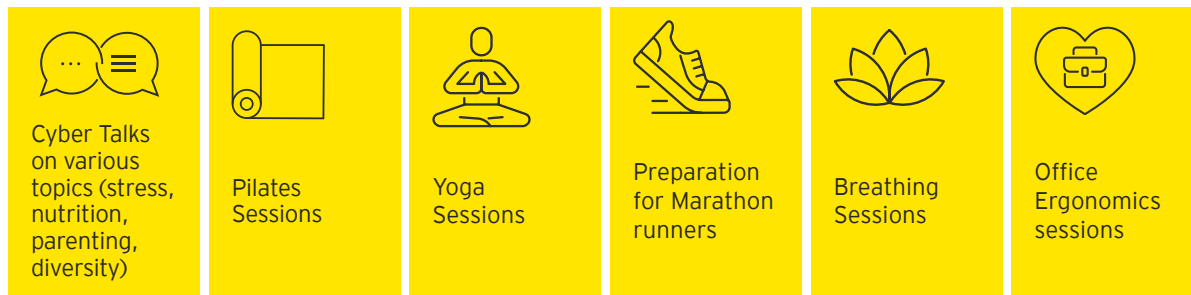
To support our continuous improvement in health and safety, we have developed a comprehensive Business Continuity Plan (BCP) for all EY in Greece sites. The BCP is designed to mitigate risks and ensure the safety of our people and facilities in the event of critical incidents.

Promotion of worker health

GRI 403-6

At EY in Greece, we put our people's Wellbeing at the heart of everything we do, because when our people thrive, we all thrive. In line with our Transformative Leadership Model, which indicates that we can realize our personal purpose, from a better me, to better us, ultimately Building a better working world, we created "Your Path to Sustainable Wellbeing" program. This was a custom program designed upon 19 specific needs (with priority to Mental Wellbeing) that have been identified during EY Circles (focus groups conducted to the whole population) and taking into consideration Wellbeing metrics we received on quarterly basis via EY People Pulse survey.

To equip our employees to enhance their resilience and reach their full potential, we collaborate with multiple Wellbeing experts, based on four Wellbeing pillars - Mental, Physical, Financial, Social. All four wellbeing pillars are being assessed and discussed periodically in focus groups and anonymous surveys to collect useful insights from all our people for continuous improvement of EY in Greece overall Wellbeing. Our benefits and healthcare packages are designed to cover all employees' needs, implementing both tangible and intangible initiatives, formulating a unique EVP and exceptional EY experience. Resilience programs are accessible to all our employees and include the following initiatives:



In addition, our Flexible Working Schedule provides autonomy to our employees and the freedom to adopt to their personal needs, to be present to important family or personal events as well as enjoy extended time off during summer, via early Fridays and EY Days off.

free, for mental health issues. People can ask for help with confidentiality and even anonymously on a wide range of subjects, either for simple daily concerns or for serious family, personal, or work-related issues.

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

Finally, during FY23 and FY24 we are founding sponsors of WellbeinGR conference which brings together corporate world with experts in wellbeing in order to promote wellbeing in Greece.



Physical Wellbeing and Exercise

- ▶ Gym in Athens facilities
- ▶ Virtual physical exercise sessions with vendor (Ergonomics, Yoga, Pilates, Breathing, Total Body Workout, office massage, fitness consultation).
- ▶ Partnerships with fitness & health clubs providing significant discounts in their services for our employees.

Nutrition and Healthy Eating

- ▶ Fresh fruit available every Monday, providing healthy snacks.
- ▶ In-house restaurant offering healthy cooked meals for balanced nutrition (at Athens premises).
- ▶ Monthly meal vouchers for employees.

Mental Health and Personal Growth

- ▶ Hellas EAP 24/7 Support Line for employees and their families.
- ▶ Cyber Talks focusing on mental health, nutrition, and international wellness days, in collaboration with Hellas EAP.
- ▶ Mindfulness Application to support mental wellbeing.
- ▶ BETTER ME Series, featuring self-leadership sessions.
- ▶ Sessions with Life Coach & Growth Mindset Mentor for personal development.

Healthcare and Insurance

- ▶ Life insurance coverage for employees.
- ▶ Group medical plan, extendable to family members.
- ▶ Income protection coverage for extended sick leaves (over 30 days).
- ▶ Blood bank participation, including Bone Marrow Donation.

Work-Life Balance

- ▶ It's ok to switch off' policy to encourage disconnection from work for wellbeing.
- ▶ Hybrid Working Model to offer flexibility in work location.
- ▶ EY Flex Days during summer (FY23-FY24).

Community and Social Engagement

- ▶ Sponsorship of race participation fees, such as Greece Race for the Cure.
- ▶ Diversity and Inclusion initiatives, including webcasts and panel discussions on neurodiversity, autism, Asperger's, dyslexia, ADHD, and diagnosis, as well as women's empowerment events.
- ▶ Festive pita and summer parties for employees' engagement.

Workplace Safety and Inclusion

- ▶ Awareness & Prevention of Violence and Harassment in the workplace sessions for all employees, with more extensive training for managers.
- ▶ Policy for the Elimination of Violence, Discrimination & Harassment in the Workplace.

Our performance

GRI 403-9

For EY in Greece employees, during FY23 there were 4 work related injuries, during FY24 there were 2 work-related injuries and 0 fatalities for both FY23 and FY24.

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 in 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 in 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 in 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** and **Non-discrimination Global Policy** while **EY Global Executive Diversity, Equity & Inclusiveness Statement** demonstrates our commitment to leading inclusively, as well as our increased focus and accountability around 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 in Greece professionals, as well as to external interactions (including with clients and vendors) even if they occur outside of the physical workplace of EY.

In this context, we commit:

- a. 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,
- b. to provide assistance to any competent public, administrative, or judicial authority in the investigation of such an incident or conduct, if requested by them,
- c. to provide our employees with information on the potential risks of violence and harassment in the workplace and the related prevention and protection measures,
- d. 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
- ▶ EY 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 the EY 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.

commitment toward building a better and more inclusive working world, with equal opportunities for all. The Diversity Charter is an initiative by the European Commission that aims to promote DE&I 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.

Furthermore, since 23 May 2022, EY in Greece is a member of Diversity Charter for Greek companies underlining its



DE&I Roadmap and Culture Change Continuum

The EY organization set a consistent path around the world through the **DE&I Roadmap and Culture Change Continuum**, the approach and methodology for DE&I. This is brought to life by the EY Global Diversity, Equity and Inclusiveness Steering Committee (GDEISC), made up of senior leaders from around the world who explore challenges, surface successful practices and collaborate on meaningful solutions.

For accountability to DE&I progress across the EY organization, the Global DE&I Tracker is used as a measurement of diversity and inclusiveness that covers a range of differences, both visible and not visible, including people's lived experiences.

We also continue to scale our Neuro-Diverse Centers of Excellence and work with clients to support their own neurodiversity programs. As part of the EY organization's role with The Valuable 500 – a global initiative of 500 organizations committed to innovating together for disability inclusion, the EY organization has published expanded disability disclosures and commitments in 2023.

Our DE&I focus spans all levels of the EY organization, including the EY partnership where we are committed to strategies to support a greater balance and mix in terms of gender and other locally defined diversity dimensions. EY is expanding our disclosures to include the percentage of women among new partners, across the three areas of the EY global organization.



Global Assurance DE&I baseline

EY also launched the Global Assurance DE&I baseline expectations model in the audit practice to accelerate progress. This includes a set of globally applicable baseline expectations for DE&I across all Assurance talent processes and consists of ideas and initiatives for what can be done to advance DE&I within these processes.

In the March 2023 employee listening survey, 82% of EY auditors said the EY organization provides a work environment where they feel free to be themselves, an increase of 3% when compared with the March 2022 survey.

Also, to enable greater accountability across the EY organization, the Global DE&I Tracker helps track progress with consistent diversity and inclusiveness metrics and reporting across the organization globally. EY also created the Global Social Equity Task Force (GSET) to develop cohesive action plans, specifically addressing inequity and discrimination, including racism. EY has an opportunity to address the impact of inequities and injustice and push for progress within EY and beyond.

Risks for incidents of child, forced or compulsory labor Following the first EY Global Human Rights statement in 2021, teams were engaged across the EY organization to identify initiatives across EY people, clients, suppliers and communities that would reinforce the EY commitment to respect and uphold human rights. Over the course of the last year, the EY organization has:

- ▶ Launched a training for all EY people to promote further understanding of human rights in the context of business.
- ▶ Conducted listening sessions with EY people to understand key topics and pressing questions, and to inform a toolkit for EY people to better understand and act on Human Rights considerations.
- ▶ Refreshed the HR toolkit following recommendations collected from EY people during listening sessions.

EY responsibility to respect human rights extends beyond the direct operations of EY member firms into their supply chains, where we seek to influence the broad adoption of labor rights and maintain an active view of the human rights performance of direct and indirect suppliers. Just as the EY Global Code of Conduct sets out the standards of ethical behavior expected of every EY person, the **EY Supplier Code of Conduct** does the same for EY suppliers.

The EY Supplier Code of Conduct outlines expectations around issues including sustainability, human rights, modern slavery and child labor, and suppliers are asked to verify their adherence and standards at the RFI/RFP stage (and reaffirming at the time of contract execution). At the RFI/RFP stage, responses to environmental and social sustainability questions are scored and weighted and influence the supplier selection. In addition, the EY Supplier Portal provides EY procurement professionals with visibility of the capabilities of current and potential suppliers. Suppliers meeting certain spend thresholds complete a self-assessment questionnaire so decision-makers can better understand the suppliers' social and environmental policies, practices and certifications. Questions cover topics such as modern slavery, ISO 14001 certifications and how they monitor standards in their own supply chain.

In FY24, we will continue to focus on operationalizing the statement including:

- ▶ Revisiting our human rights statement to ensure it remains relevant.
- ▶ Engaging with the relevant business functions and working groups to address potential human rights risks.
- ▶ Encouraging the uptake of recently launched training for all EY people.



Pay equality

In 2022, a standard pay equity analysis methodology and resources to support this work was made available across all EY locations. This supports consistency in assessing pay levels between men and women across all EY employees. The Regions/countries conduct a pay equity review which either uses this new methodology, another methodology that was vetted by the EY Total Rewards team, or a methodology that is required by local governing law.

The EY organization is committed to pay equity for EY people as part of broader social equity efforts driven through our talent processes. This focus on pay equity enables us to advance on the broader topic of pay equality. Equity in opportunities, advancement and compensation is a business imperative, and we work hard to promote fair practices for all EY people. In direct support of our commitment, we have processes and policies that focus on equitable compensation.

An employee's compensation is designed to be competitive in the market based on the role they are performing, to be connected to an individual's knowledge, skills, experience and performance, while being equitable internally. To be equitable internally, people should be similarly paid for similar skills when performing similar work, across genders.

An entry-level wage assessment was performed and confirmed that 100% of EY employees, including in Greece, are paid above the applicable jurisdiction's minimum wage.

At EY in Greece, we also 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 median annual total compensation for all employees.

GRI 2-4, GRI 2-21

| 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) | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------|
| FY24 | FY23 | FY22 |
| 12.0 | 13.5 | 13.4 |
| 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) | | |
| FY24 | FY23 | FY22 |
| 0.00 | 1.17 | -2.76 |

In the above calculation, dividends distributed to partners/ principals as firm's shareholders are not included, since they follow a different remuneration process.

The change in the annual total compensation ratio over the past years reflects company's efforts to attract, develop, and retain creative, high-performance, high-potential candidates who will be committed to the company.

EY Champions

EY Champions contribute and engage actively into making an impact to all our daily lives and in our efforts to build a better world! With four main fields of activity (Neurodiversity, Female Leadership, Sustainability & Wellbeing) EY Champions are employees from diverse Service Lines and ranks who make use of storytelling to demonstrate sincere purpose and to influence others. By forming small communities within EY, they communicate and advise on coping mechanisms on the same topic, they promote initiatives that create awareness and impact as well as they encourage colleagues to adopt new habits.

As part of their contribution, EY Female Leadership champions initiated in November 2023 the signature of United Nations Women's Empowerment Principles by our Country Managing Partner. The Women's Empowerment Principles (WEPs) serve as a framework and guidance to organizations on how to advance gender equality and women's empowerment in the workplace, marketplace and community.

Conferences

Our commitment to DE&I is expressed by supporting Conferences promoting equal human rights for all; Diversity in Business Conference, Be an Ally, Women on Top Conference & Career Fair, Upfront Initiative.

Employees' Awareness

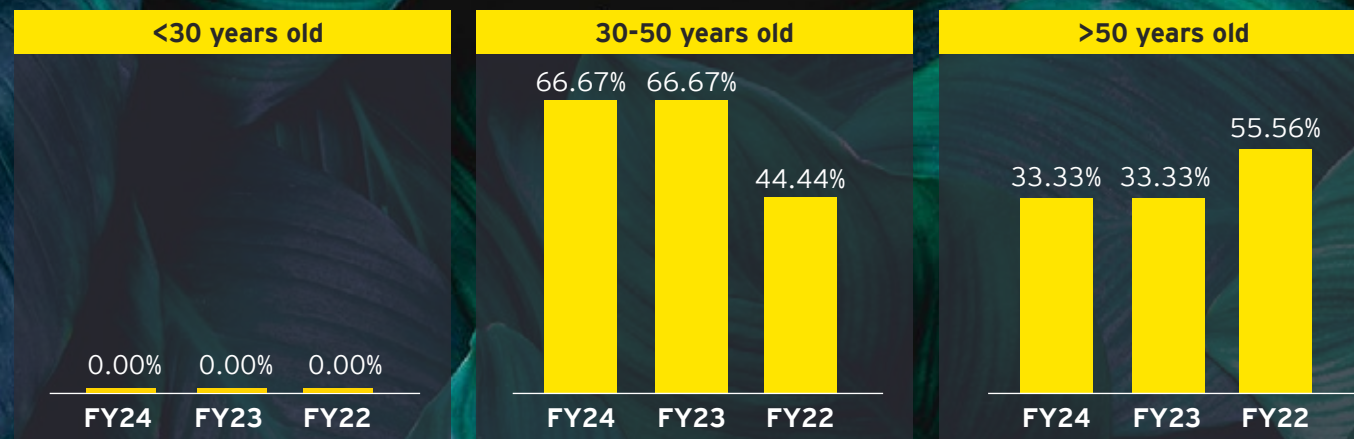
To increase awareness on DE&I matters, EY in Greece organizes open talks, activities and panels accessible to all employees throughout the year and in specific international days (e.g. International Women's Day Celebration and Panel, Neurodiversity Panel in European Diversity Month) in collaboration with EY Champions. In addition, trainings dedicated to unconscious biases (Generation Gap, Female Leadership) which encourage equitable treatment and inclusive behavior take place annually.



Our performance

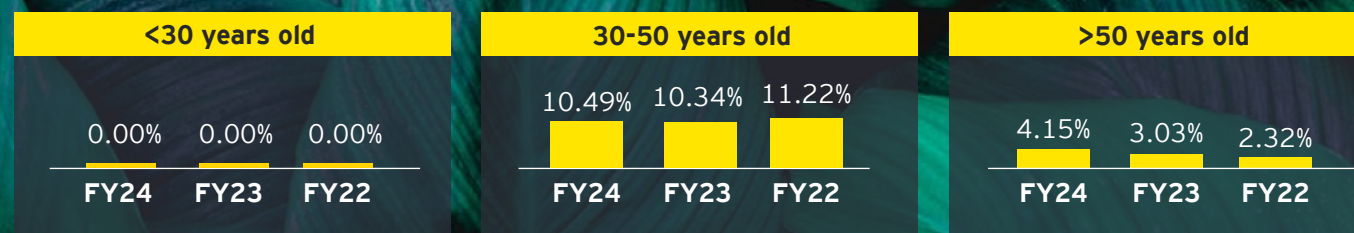
GRI 405-1

Percentage of individuals within each entity governing body

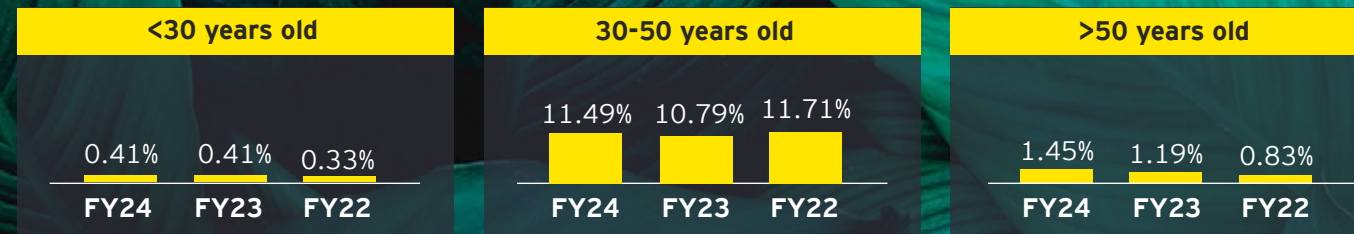


Percentage of individuals by employee level

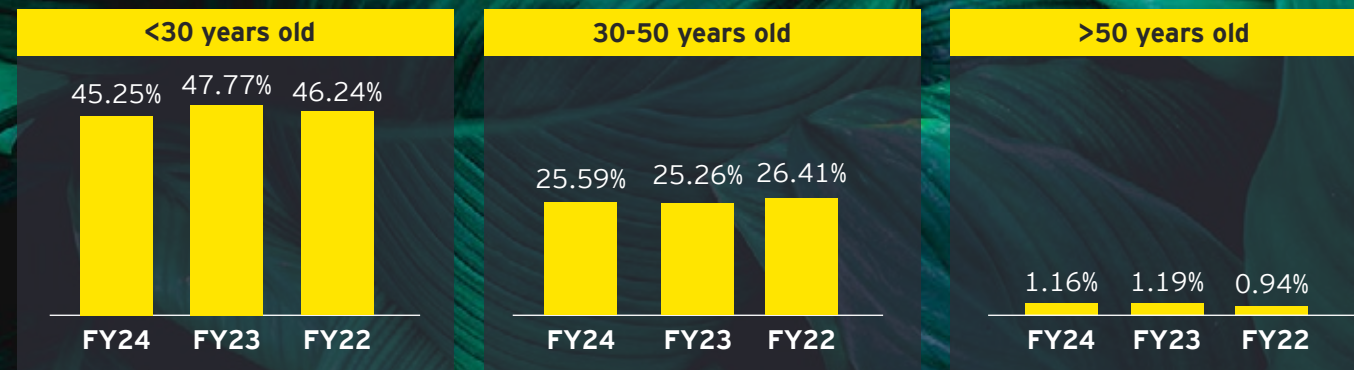
Senior Management



Middle Management



Employees



GRI 406-1

There were no incidents of discrimination during the reporting period.

Any differences are due to roundings.

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

Community and social vitality

EY Ripples: three focus areas

The Corporate Responsibility program, EY Ripples, is the signature EY investment in communities, with the goal to positively impact 1 billion lives by 2030. The millions of hours invested by EY people mean we are on track to reach that goal, having impacted more than 127 million lives, since EY Ripples launched in 2018.

Around the following three 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:

- ▶ 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 (SDGs) 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 the ambitious carbon journey of becoming net-zero by 2025.

The focus areas were chosen to align EY strengths with the United Nations Sustainable Development Goals (SDGs). Activities outside of these focus areas are not recorded as part of EY Ripples. There is also a strategic focus supporting disaster response through employee and Member Firms donations and volunteering.

EY Ripples in Greece

FY 24

452

volunteers from the Athens, Thessaloniki and Patras offices

EY in Greece has impacted

1,128,938

lives

Our impact in FY24

We have noted a consistent rise in the number of EY in Greece people participating in the EY Ripples program over the past years. During FY24, we noted a 25% increase in volunteers and a 54% increase in lives impacted.

EY in Greece celebrated the contributions of its volunteers within the EY Ripples program. In Athens, two events were organized in FY23 and FY24 respectively to honor the commitment of EY volunteers.

FY 23

361

volunteers from the Athens, Thessaloniki and Patras offices

EY in Greece has impacted

731,780

lives



EY Ripples in Greece

In FY23 and FY24, EY in 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 the development of an innovative product or service by junior high and high school students from several schools in Greece. EY is committed to help bring young people closer to the market, effectively cultivating the seeds of the next generation of Greek entrepreneurship. An EY volunteer successfully mentored the "Let's Go" team, which emerged as the national champion for 2023-24. With additional guidance from another EY mentor, the team also clinched the Public Choice Award at GEN-E 2024 in Catania for their highly innovative business concept.

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 enhancing their knowledge

on entrepreneurship and innovation, through webinars and educational material. EY volunteers support university student teams from all over Greece by helping them develop their business idea, step by step, giving them insights through their professional experience and offering continuous guidance, helping them familiarize with the development of a successful startup company in today's market.

Junior Achievement Greece - 'Social Innovation Relay' (local program)

The Social Innovation Relay (SIR) is an interactive, online educational program designed to encourage students to develop innovative ideas and solutions for contemporary social issues while also giving them the opportunity to cultivate skills necessary to become socially responsible professionals in the future. An EY volunteer mentored the "School Buddy" team, advising on their business strategy and presentation skills for the SIR Global Final. The mentor also recorded an endorsement video, which was displayed during the SIR Global Final, where "School Buddy" triumphed.

AUEB Graduates' Coaching (local program)

This initiative aimed to support Athens University of Economics and Business (AUEB) MSc graduates by preparing them for the business world and enhancing the MSc program. An EY volunteer contributed to a committee that offered improvements and provided technology and cybersecurity coaching. The initiative aimed to ease graduates' transition into the business sector and improve their education, aligning with the Sustainable Development Goals for quality education and economic growth.

Climate Ideation Clinics - Greece (local program)

Climate Ideation Clinics (CICs) were virtual Financial Services / Consumer Products workshops delivered in collaboration with AIESEC Greece to educate students and promote environmental sustainability in specific sectors. Each clinic was led by a facilitator and supported by three discussion leaders who guided students through brainstorming sessions on climate-related challenges in breakout rooms. The CICs focused on raising awareness about the climate emergency and encouraging actionable changes in student behavior, aiming to make a positive impact on their lives.

Supporting Students - Next Generation (local program)

Through this initiative EY in Greece supported undergraduates and graduates across Greek universities, preparing them for the business world and enhancing academic programs through feedback and ideas. EY volunteers mentored students, conducted workshops for business readiness, and proposed course improvements. The program aimed to facilitate students' transition to the business sector and elevate university education quality, in line with the Sustainable Development Goals for education and economic growth.

Women in Cybersecurity (local program)

EY volunteers collaborated with Women4Cyber Greece, a non-profit organization aimed at promoting, encouraging,

and supporting the participation of women in the field of cybersecurity. They organized an event focused on gender equality in cybersecurity, aiming to increase visibility and support for women professionals. EY participants discussed digital transformation's impact on cybersecurity, career opportunities, and essential skills. The event also highlighted female role models sharing their experiences to inspire both seasoned and aspiring women in cybersecurity.

Christmas Teens Event (local program)

The Christmas Teens Event was a festive initiative eagerly anticipated by EY employees' children aged 12-17. The event featured the mindfulness workshop "Me Vs Me," conducted by Despina Yannouli, an Accredited Mindfulness Teacher, offering a session replete with creativity and enjoyment. Following the workshop, the teens engaged in a "Financial Literacy" session led by Professor Nikolaos Fillipas, Chairman & Founder of the Hellenic Financial Literacy Institute.

Academic Empowerment Program (local program)

The Academic Empowerment Program was a strategic initiative that consolidated targeted workshops to enhance the professional readiness of university students throughout Greece. The program's mission was to bridge the gap between academic learning and the practical skills required in the business world. This comprehensive series included soft skills workshops focusing on CV writing and interview preparation, technical workshops in specialized fields such as AI & Data, Software Development, and Cybersecurity, as well as mock interview sessions to simulate real-world job application scenarios. The workshops catered to students from a range of technical and business backgrounds, including those from Greek Technical Universities with Computer Engineering expertise. The initiative reached students from several prestigious institutions, including Athens University of Economics and Business (AUEB), University of Piraeus, National and Kapodistrian University of Athens (NKUA), Technical University of Crete, University of Patras, University of Ioannina and University of Macedonia.



AI Hackathon Greece (local program)

The AI Hackathon Greece, hosted by Quintessential SFT and ACEin AUEB and their partners, tackled significant AI technology challenges, seeking innovative solutions. EY volunteers served as mentors, judges, keynote speakers, and facilitators, offering expertise to help teams develop and realize their AI ideas. They encouraged strategic networking and collaboration, aiming to advance these ideas beyond the hackathon's scope.



Working with impact entrepreneurs

Supporting “The People’s Trust” network of impact entrepreneurs (local program)

“The People’s Trust” is a non-profit organization, aspiring to support start-ups and small businesses by providing microfinance and education on key business topics through webcasts. EY volunteers became mentors of “The People’s Trust” and held a one-site Digital Marketing workshop hosted by more than 50 entrepreneurs. They provided tailored consulting services and guidance to the entrepreneurs the organization supports, in order to successfully implement their business plans.

Supporting Endeavor’s network of impact entrepreneurs (local program)

“Endeavor” is a non-profit organization that supports high-impact entrepreneurs to dream bigger and scale faster. EY volunteers conducted workshops or one-to-one mentoring sessions for Endeavor’s network of entrepreneurs to help them expand their business, foster innovation, and sustain full and productive employment and decent work conditions for their employees.

Endeavor - OPAP Forward (local program)

EY in Greece also partnered with “Endeavor” in the context of “OPAP Forward”, the Corporate Responsibility program of “OPAP”. EY volunteers offered mentorship to participating entrepreneurs in the program, assisting them in growing their businesses and maintaining full, productive employment with decent work conditions for their staff.

MIT Global Startup Workshop (local program)

MIT Global Startup Workshop is an annual conference leveraging MIT’s entrepreneurship ecosystem. More

specifically, an impressive lineup of AI and machine learning experts convenes to explore the trajectory of AI in a wide array of sectors. EY participants had the opportunity to inspire early-stage entrepreneurs and helped them transform their ideas into world-changing companies. The initiative aimed to help the Greek entrepreneurship ecosystem, comprising innovators, researchers, entrepreneurs, and investors grow faster and smarter and eventually help turn Greece into a world-class technology hub.

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

Smile and Sustain (local program)

“The Smile of the Child” is a non-profit organization dedicated to supporting children in need in Greece. Through this collaboration, EY participants took an active role in the clean-up and improvement of the area around the children’s residential facilities. EY volunteers contributed to establishing a secure and supportive atmosphere for the children who depend on the organization’s services. Both the participants and the local community benefited from this initiative, promoting health, wellbeing, and environmental sustainability.

Beach Clean-Ups (local program)

In partnership with the organizations “YES forum”, “Save Your Hood” and “A. C. Laskaridis Charitable Foundation”, EY volunteers worked united throughout FY23 and 24 to enhance the health and biodiversity of five beaches in Attica and Thessaloniki. Beach cleanups are instrumental in fostering healthy ecosystems and preserving biodiversity in areas affected by pollution. Both solid and liquid pollutants, which are found with increasing frequency on beaches, pose a significant threat to local wildlife.

Zooniverse

► Snapshots at Sea (global program)

The Zooniverse - Snapshots at Sea project helps scientists understand the status and health of whale and dolphin populations wherever they are frequently photographed.

► 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.

► Elephant ID (global program)

The Zooniverse - Elephant ID project helps researchers better understand male elephant social behavior, how it might differ in areas dominated by bulls from those dominated by breeding herds, and what impact social interactions have on learning abilities and information transfer is fundamental to being able to predict responses to changing ecological conditions and human encroachment.

► 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.

Disaster Response

In response to the floods that occurred in Thessaly in September 2023, EY in Greece has mobilized support for the Hellenic Red Cross to assist those affected by the disaster. We established a dedicated bank account for donations and have contributed €25,000 to help the impacted families with their recovery efforts. Furthermore, we have taken part in the Paint Bank initiative, which involved refurbishing 57 local schools with antiviral and antibacterial paint, creating a safer environment for students to resume their education.

Mobilizing our vast experience and expertise and responding to the needs that arose following the catastrophic floods, EY in Greece has provided pro bono services with physical presence, for 8 months one year, to strengthen the work of the State Aid Committees of the Thessaly Region and contributed to expediting the process of reimbursements to affected companies and households in Trikala.



In addition to EY Ripples initiatives, the following Corporate Responsibility actions also took place within FY23 and FY24, at a country level:



Sustainable Tomorrow (ST) Coffee Breaks

EY in Greece, as part of staying committed to its purpose of Building a better working world, actively participates in the United Nations' efforts to achieve the Sustainable Development Goals (SDGs). The 17 Goals aim to promote economic development, social inclusion, and environmental sustainability. They were adopted by the member states of the UN in 2015, to address the planet's critical issues, such as poverty, hunger, education, gender equality, access to clean water, climate change, and more.

Since the beginning of 2023, as part of the company's strategic Corporate Responsibility, EY in Greece has been organizing the "Sustainable Tomorrow (ST) - Coffee Breaks", in cooperation with the non-profit movement "Wise Greece". These themed online internal meetings were held monthly and aimed to inform and raise awareness among EY people in Greece about one or more of the UN's SDGs.



During FY23 and FY24, eleven "Sustainable Tomorrow - Coffee Breaks" have been held featuring writers, environmentalists, representatives of NGOs, and other personalities who were invited to speak and share their stories and actions related to the respective SDGs. Additionally, EY executives have presented actions that the company is implementing, which contributed to these goals.

1st ST Coffee Break

During the first ST Coffee Break, Mr. George Papadimitriou, EY in Greece Managing Partner, and Mr. Christos Alefantis, Founder of "Shedia", discussed the importance of Decent Work and Economic Growth (SDG 8) in the workplace. The session was followed by four workshops, which engaged 51



EY volunteers in crafting decorations from outdated magazine issues, aiming to reduce paper waste.

2nd ST Coffee Break

On the second ST Coffee Break, Ms. Kiara Konti, Partner, EY in Greece Sustainability Services Leader, and Agis Emmanouil, Actor and Marathon runner, highlighted the objectives regarding the Climate Action (SDG 13) and the Life on Land (SDG 15). After this session, 55 volunteers of EY in Greece participated in a tree planting initiative in Amfissa, aiming to restore the region that was affected by the wildfires and inspire commitment to a more sustainable future.

3rd ST Coffee Break

On the third ST Coffee Break, Mr. Lazaros Polymenakos, Partner at EY in Greece, EMEA Consulting AI Leader, and Alexandros Theodoridis, Founder of "Boroume", addressed the goals No Poverty (SDG 1) and Zero Hunger (SDG 2). In order to raise awareness to the EY people about these topics, three initiatives were undertaken. First, in partnership with the NGO "Boroume" and the participation of 32 EY volunteers, a contribution of 7,492 portions of food was distributed to a wide array of non-profit organizations. Following this initiative, EY in Greece joined forces with the NGO "Humanity Greece" where 20 EY volunteers prepared 110 food portions for homeless individuals. Lastly, EY employees located in Thessaloniki, secured a membership card for a 10% discount on a selection of "Wise Greece" products, promoting sustainable consumption.

4th ST Coffee Break

During the fourth ST Coffee Break, Ms. Ioanna Fanarioti, Head of HR/Talent at EY in Greece & South CESA Cluster and Mr. Constantinos Tachtsidis, Journalist and Neurodiversity Advocate, focused on the goal of Reduced Inequalities (SDG 10), and encouraged the attendees to become "EY Champions" and participate in the Neurodiversity Community.

5th ST Coffee Break

The fifth ST Coffee Break was dedicated to the Life Below Water (SDG 14) and Clean Water and Sanitation (SDG 6) goals. Dr. Ifigeneia Koutiva, Senior Manager at EY in Greece, along with Mr. Vassilis Sfakianopoulos, Founder of "Save Your Hood", provided their expertise on these issues and extended an invitation to the attendees for the upcoming beach clean ups that would take place. In coordinated efforts across Athens and Thessaloniki, 61 volunteers collected 6,200 liters of litter making a significant contribution to sustainable development efforts.



6th ST Coffee Break

During the sixth ST Coffee Break, Mr. Thanos Mavros, Partner at EY in Greece and Head of Supply Chain & Operations for Greece and the CESA region, and Ms. Melina Taprantzi, Founder of Wise Greece, addressed the topics of Responsible Consumption and Production (SDG 12) and Affordable and Clean Energy (SDG 7). Following the discussion, 24 EY volunteers prepared 240 meals and distributed clothes to the people in need accommodated in the solidarity center of the Municipality of Athens (KYADA).

7th ST Coffee Break

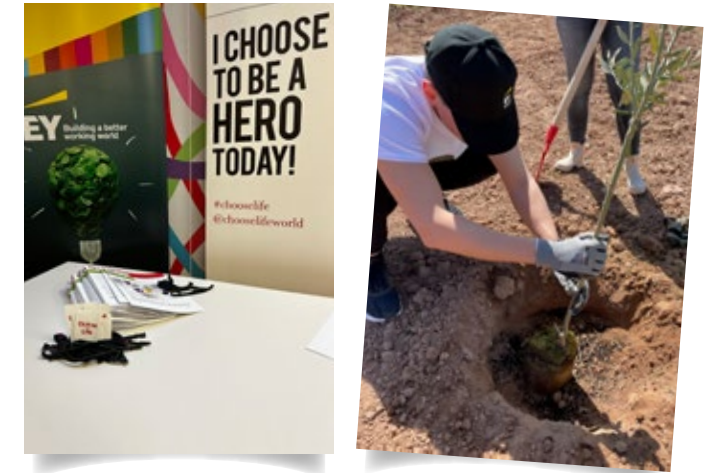
On the seventh ST Coffee Break, Mr. Christos Tarantilis, Partner at EY in Greece and Head of Government and Public Sector, accompanied by Ms. Amalia Konstantakopoulou, Co-Founder and Director of "The Tipping Point", highlighted the critical role of Quality Education (SDG 4). The EY volunteers collected school equipment for 2,415 children in the solidarity center of the Municipality of Athens (KYADA), along with a donation of €420 from EY in Greece, to further aid the cause.

8th ST Coffee Break

Ms. Eftichia Kasselaki, Partner at EY in Greece, People Advisory Services Leader, Digital Transformation services, and EY Private, along with Ms. Ioanna Fanarioti, aimed to inform the audience about the value of Good Health and Wellbeing (SDG 3). In partnership with the NGO "Choose Life", 32 EY volunteers became Bone Marrow donors and offered hope to individuals in search of a matching donor.

9th ST Coffee Break

On the ninth ST Coffee Break, Mr. Vassilios Pierrakos, Partner at EY in Greece, Innovation Leader in Greece & CESA South Cluster with Ms. Iria Katritsi, Founder of "Nature Above", addressed the topics of Industry, Innovation and Infrastructure (SDG 9), and Sustainable Cities and Communities (SDG 11).



The specialized speakers deliberated on the issues of financial aid for small industrial enterprises, of environmental strain caused by urban expansion, but also focused on the ways that companies can eliminate those issues through innovative solutions.

10th ST Coffee Break

The presentation by Ms. Maria Rigaki, Partner at EY in Greece, Employment & Social Security Law, EY Law, accompanied by Mr. Gerasimos Kouvaras, Former Country Director, Action Aid Hellas, highlighted the initiatives of Peace, Justice, and Strong Institutions (SDG 16), and Partnerships for the Goals (SDG 17). The riveting conversations that took place were focused on promoting inclusive societies and violence elimination. Additionally, a photography contest was held to provide EY volunteers with the opportunity to support ActionAid and promote peace and justice.

11th ST Coffee Break

On the last ST Coffee Break, EY in Greece along with Ms. Menia Koukougianni, Founder of "Karkinaki", delved deeper into the importance of Good Health and wellbeing (SDG 3). EY people were given the chance to collect books and board games for oncology patients, as well as contribute individually to the initiative of brightening up the young patients' hospitalization.

Over 300 volunteers offered their time to partake in the various events that were arranged as part of the program's initiatives.





EY Open Science AI & Data Program

Aligned with the SDGs, the EY Open Science AI & Data Program is an annual competition that gives university students, early-career professionals, and EY people the opportunity to develop data models using artificial intelligence and computing technology to create open-source solutions that address critical climate issues. 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. Since the first challenge began in 2021, over 34,000 participants from 143 countries have signed on to tackle pressing issues such as preserving biodiversity and managing wildfires. Their skills, creativity and vision are helping to shape a more stable and sustainable future for society and the planet.



Christmas and Easter Bazaars

Our Christmas and Easter bazaars fulfill a dual purpose: they enable us to shop gifts for our loved ones, but, most importantly, it is an opportunity to support the vital work of charitable organizations.

These initiatives, offer us the chance to make a difference and give back to

the community. The last few years we have collaborated with several non-profit organizations to support their purpose, in our offices in Athens, Thessaloniki and Patras.

Wise Greece - EY employees' children Christmas presents

In FY23, 225 Hope Boxes, created by Wise Greece, were shared with employees' children in order to donate them to people in need. Hope Boxes are boxes which include long-lasting products from Greek producers.



Volunteerism

Race for the Cure Greece

On 2 October 2022 and 1 October 2023, EY in Greece participated in the Race for the Cure 2022 and 2023 respectively. The participation in these races 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 168 and 150 EY employees, respectively.

1st EY football match for a good cause

On 25th May 2024, our EY football team met and play with the Greek Homeless Football Team! During this game, we had the chance to empower Shedia, by buying Shedia magazine, whose purpose is to support the homeless.

Athens Marathon - The Authentic

On 12-13 November 2022, 26 runners from EY in Greece completed the 39th Athens Marathon - The Authentic. For each runner who finished, EY in Greece donated €200 to three charities selected by an internal survey. The total donation of €5,200 was divided equally among these charities. On 11-12 November 2023, 35 runners from EY in Greece crossed the finish line of the 40th Athens Marathon - The Authentic. EY in Greece made a donation of €150 per finishing runner to three charities, also chosen by an internal survey. The runners decided to equally distribute the total raised amount of €5,250 between the selected charities.

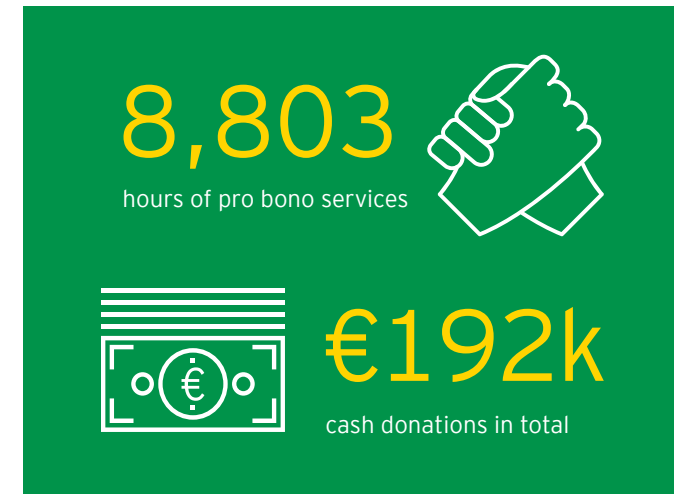


Blood Donation

As part of our Corporate Responsibility actions towards the community, EY in Greece organizes a blood donation event once or twice per year at the EY offices, having as priority our people's safety. The total number of blood donors in in FY22 was 272, in FY23 was 324 and in FY24 was 323.

Pro bono services and cash donations

During the last 3 fiscal years, EY in Greece has provided more than 8,803 hours of pro bono services to support the needs of various NGOs, institutions, and social initiatives. In addition, during the last 3 fiscal years, EY in Greece supported charitable causes, NGOs and other institutions with positive social impact, with cash donations totaling €192K.



Looking at the future

Supporting the wider society has always been at the heart of our Corporate Responsibility global strategy. 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 Corporate Responsibility program, EY Ripples, by channeling our collective knowledge, skills and experience to address some of society's toughest challenge.

More specifically, we 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.



EY at Delphi Economic Forum IX

EY in Greece, aligned with its strategic goal to support entrepreneurial activity, proudly participated in the Delphi Economic Forum IX as a Gold Sponsor, and has been consistently present for several years now. This flagship annual event aims to spark dialogue, inspire progress and change, and lead to action. It gathers top political and institutional leaders from Greece, Europe, and the world, as well as business leaders across sectors.

This time, EY in Greece held its biggest delegation so far with more than 35 EY representatives, translated into 11 speakers in 11 panels, thus actively contributing to the initiation of fruitful discussions on entrepreneurship, as well on trends related to global and local markets.

The visibility of our presence in DEF 2024 was enhanced by a well-rounded approach which included an end-to-end, 360° brand, marketing and communications strategy, encompassing external and internal communication channels, as well as a strong digital presence.

A wide range of diverse topics was covered, which later sparked impactful conversations about the State and the future of our society. Business transformation, AI, the future of manufacturing in Greece, green taxation, corporate sustainability, strategic investments and funding, and geopolitical risks were only some of the themes discussed by our EY representatives.



EY Entrepreneur Of The Year™ - Supporting entrepreneurs

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.

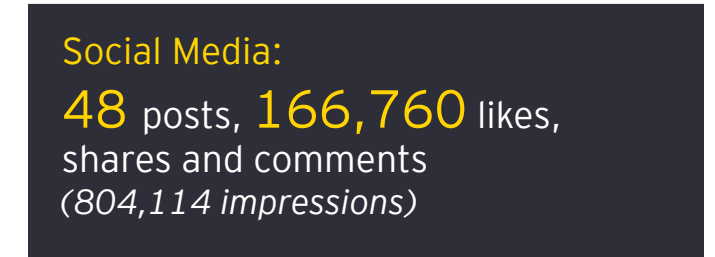
EOY is an international business award program which celebrates the important contributions that entrepreneurs make to their communities, their countries, and to the global economy, with more than 50,000 alumni entrepreneurs and thousands of nominations received every year.

Also, from this program participants benefit from:

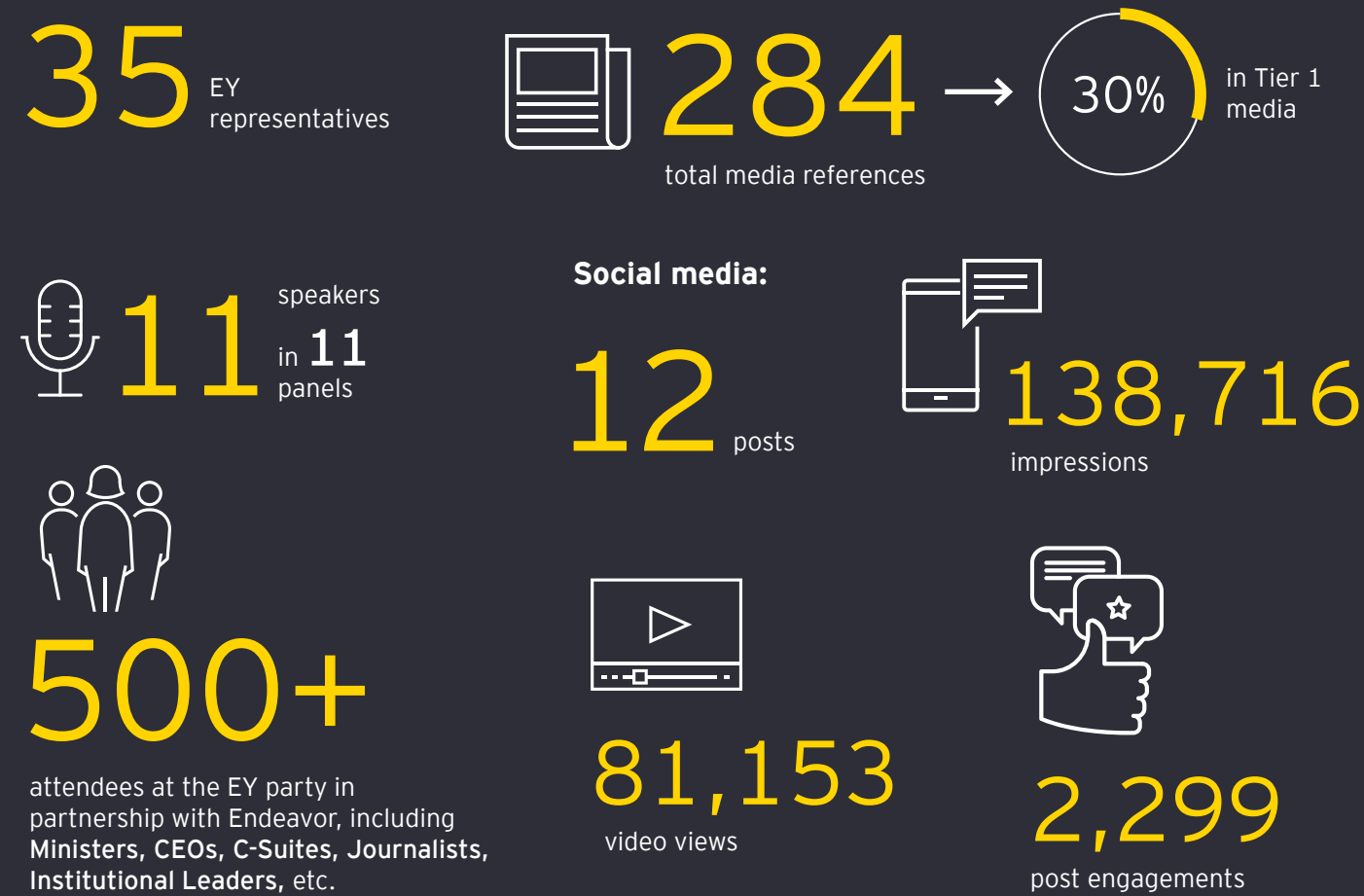
- ▶ A global ecosystem of over 30,000 distinguished peers and mentors.
- ▶ Learning resources and insights to help navigate their growth journey.
- ▶ Opportunities to raise the profile of their companies.

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, which was held during FY24, marked the 9th edition of the Greek EY Entrepreneur Of The Year™ program, honoring Greek entrepreneurship for 17 years. A total of 39 Greek entrepreneurs have been awarded from 2006 to 2023. It is worth mentioning that the companies of the entrepreneurs who participated in the program posted a 52% increase in turnover and created 53% new jobs over the 2016-2023 period.

The Greek EY Entrepreneur Of The Year™ Award Ceremony, which took place in March 2023, was attended by 400 business leaders, institutional figures, and political representatives. Eftichios Vassilakis, CEO of the Th. VASSILAKIS Group (AEGEAN & AUTOHELLAS), was honored as the Greek EY Entrepreneur Of The Year™ 2023. Also, Mr. Vassilakis represented Greece at the EY World Entrepreneur Of The Year™ global event, competing with fellow EY Entrepreneur Of The Year™ Award recipients from 47 different countries and regions in June 2024, held in Monte Carlo.



[Visit EY Entrepreneur Of The Year™ webpage >](#)



Cooperation with CERTH

EY in 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.

Cooperation with Universities

During FY23 and FY24, EY in Greece has actively engaged in fostering a strong relationship with local universities through the signing of Memoranda of Understanding (MoUs). These agreements have paved the way for a collaborative effort in various educational and professional development initiatives. In FY23, we began our collaboration with the National



Kapodistrian University of Athens by partnering with their Philosophy-Politics-Economy Laboratory. This was followed by an MoU with Panteion University's European Laboratory of Bioethics, Technoethics and Law. Our commitment to education and professional growth continued with the University of Piraeus for all its schools and departments, and with the National Kapodistrian University of Athens' Department of Political Science and Public Administration. We also reached out to the Aristotle University of Thessaloniki, specifically to the Journalism and Mass Communications Department.

In FY24, we expanded our cooperation by signing an MoU with the Athens University of Economics and Business, encompassing all its schools and departments. Additionally, we targeted specialized knowledge by partnering with the University of Piraeus' MSc in Accounting and Control.

These MoUs have facilitated a range of activities, including internships for students, which have provided practical experience and a glimpse into the professional world. Upskilling and reskilling programs have been another cornerstone, ensuring that both students and professionals remain at the forefront of industry developments. Knowledge exchange has been a mutual benefit, with EY professionals sharing insights and expertise, while academia contributes fresh perspectives and research findings. Through these strategic partnerships, EY in Greece has

demonstrated its commitment to education, professional development, and the cultivation of a dynamic knowledge-sharing ecosystem.

Supporting High-impact entrepreneurs

EY in 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

GRI 2-29

EY in Greece, in line with its core purpose of building a better working world, conducts a variety of annual surveys and studies, covering a diverse range of themes. These initiatives aim to inspire, raise awareness, motivate, and accelerate the development of professionals, businesses, and the society.

At EY in Greece, we place the utmost importance on nurturing and promoting entrepreneurship amidst a constantly evolving landscape. Leveraging the deep knowledge of our professionals across the organization, our surveys and studies provide critical perspectives on current trends, offering businesses the insights they need to flourish and scale.

In this dynamic environment, where businesses face constant disruption, we proactively develop Thought Leadership. This thought-provoking content acts as a catalyst for meaningful conversations, tackling complex issues and serves as a strategic goal within the EY organization. In addition, it provides practical guidance to executives, decision makers, and policy makers - both in the private and the public sector - as they navigate constant business transformations.

Over the past two years, EY in Greece has released 16 studies and surveys. In our local initiatives we delve into pivotal themes, such as Greece's attractiveness as an investment destination, the gap between higher education and the labor market, business transformation, the future of Greek manufacturing, effective corporate governance, mental health, as well as the reverse of brain drain, while highlighting the importance of daily actions to create sustainable value in the near future.

Thought leadership podcasts

To drive public awareness on the key topics its Thought Leadership touches upon, as well as ensure the added value it delivers through its work overall reaches all intended audiences, EY in Greece utilizes a proactive Media approach. Through its Press Office, EY is constantly disseminating insights, analyses and other helpful information on key business topics, to online and print Media outlets, through press releases, articles, interviews and podcasts, where EY professionals help the public understand the forces revolutionizing and transforming the way we work, live and play, so they can adapt and better navigate the changes ahead. A notable example, starting from November 2024 and carrying over to the start of FY25, was EY in Greece joining forces with Fortune Greece in presenting the "Futurescapes: Charting Megatrends and Innovation" podcast series; a thought-provoking 10-episode deep dive into the megatrends that are shaping the future of our VUCA (volatile, uncertain, complex and ambiguous) world; from sustainability and climate change to AI and education.

Local studies and surveys

GRI 2-29

Explore our Publications >

FY24

- ▶ Sustainable Value Study Greece 2023
- ▶ Mental Health and Wellbeing Survey 2023 | 2nd edition
- ▶ EY Attractiveness Survey Greece 2023
- ▶ Long-Term Value and Corporate Governance Survey Greece 2023
- ▶ Transformation Survey Greece 2023
- ▶ Greek Manufacturing Study (co-branded with SEV - Hellenic Federation of Enterprises)
- ▶ Mind the Gap Study (co-branded with ELTRUN and Endeavor Greece)
- ▶ EY-Parthenon Report: Accelerating value creation to realize strategic growth



FY23

- ▶ EY Attractiveness Survey Greece 2022
- ▶ EY Future Consumer Index Greece 2022
- ▶ Industry Pulse Report: Travel & Tourism
- ▶ EY & IOBE Study: The contribution of European sources of direct funding to the economic development of Greece
- ▶ CEO Outlook Pulse Greece 2023
- ▶ EY Future Consumer Index Greece 2023
- ▶ Circular Economy Study (in collaboration with SEV's Business Council for Sustainable Development)
- ▶ EY & Microsoft Report: Cybersecurity legal and regulatory landscape



FY22

- ▶ EY Attractiveness Survey Greece 2021
- ▶ 2021 Mental Health and Wellbeing Report
- ▶ Global Integrity Report 2022
- ▶ 2022 Agribusiness Study
- ▶ CEO Outlook 2022



6

7

How we create
value for the
Natural
Environment



Climate and Atmosphere

Our management approach

GRI 3-3

Environmental Policy

At EY in 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 to our purpose and our core values.



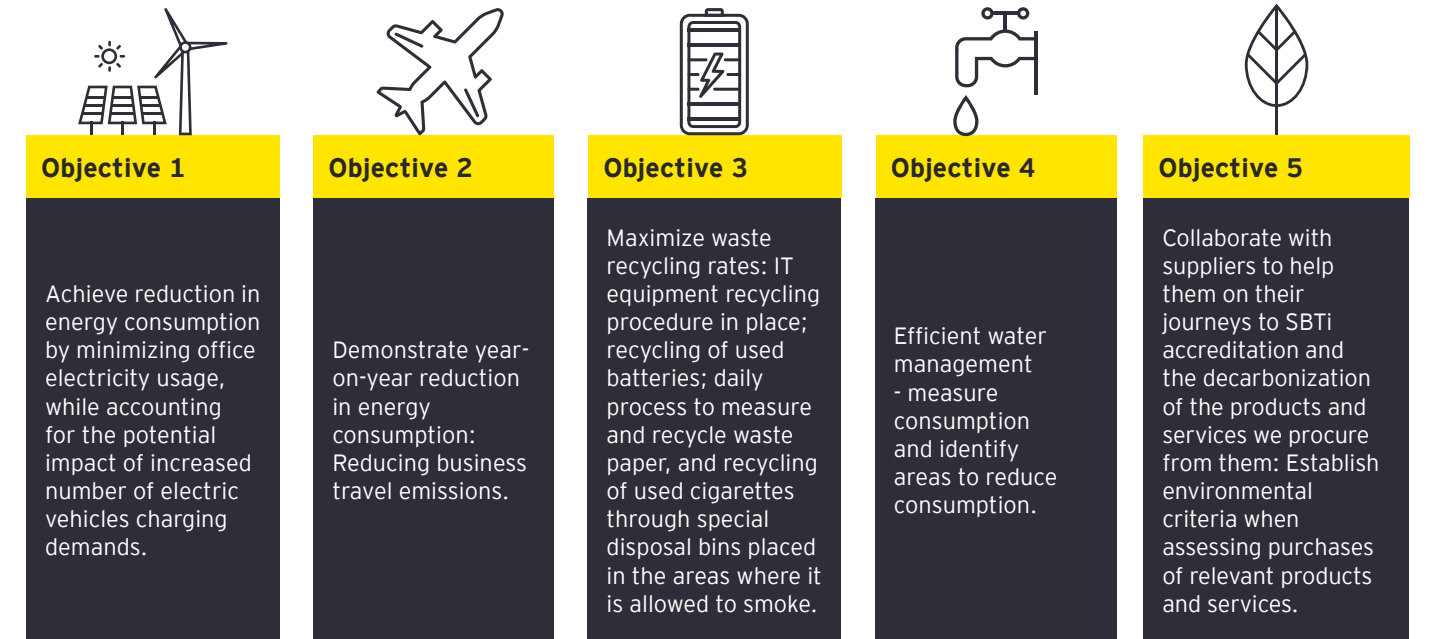
More specifically we:



Environmental Management System (EMS)

At EY in 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 the EY 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:



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

EY in Greece Environmental Management System is recognized with the ISO 14001:2015 certification, a testament to our commitment to environmental management standards. This certification, granted by Bureau Veritas, has been maintained to date, since its initial award in November 2021. Information about this certification is communicated and accessible to all EY in Greece personnel through the EMS SharePoint repository on EY in Greece Intranet. Awareness

on the Environmental Management System and ISO 14001 certification is shared with all new EY in Greece employees during their welcome and orientation sessions. A variety of learning resources are available to all employees to enhance their understanding of sustainability principles, ranging from brief self-learning modules (like the globally assigned Sustainability Now! course, a fundamental learning course designed to foster an awareness of sustainability efforts within EY and to lay the groundwork for the inclusion of sustainability strategies in our work with clients) to Sustainability & ESG EY Badges, free internal applied learning modules open to all EY people. Additionally, EY employees have free access to the EY Masters in Sustainability, an online degree program in collaboration with Hult International Business School.



EY in Greece carbon footprint

EY in Greece makes significant strides in estimating its carbon footprint, as per the GHG Protocol guidelines, covering both emissions from its operations (Scope 1,2) and across the entire value chain (Scope 3). Notably, 2023 marks the first year of assessing its Scope 3 indirect emissions, representing more than 90% of carbon footprint of EY in Greece. These mainly include emissions resulting from business travel and employee commuting, which account for 67% of total Scope 3 emissions.

Estimating its total carbon footprint has provided EY in Greece with a more comprehensive view of its environmental impact, paving the way for a more focused and effective reduction strategies to be implemented moving forward.

EY Global Taskforce on Climate-Related Financial Disclosures (TCFD)

EY published its **first global TCFD report**. The process of preparing the research and analysis for the TCFD report provoked self-reflection. Taking stock of our climate governance, considering our climate strategy and risk, and tracking progress against our GHG emissions goals highlight both the achievements for which we can be justifiably proud and where we need to focus our efforts to move faster. The report provides more information on how EY is assessing and addressing climate impacts for EY people, operations and clients.

EY Carbon Ambition of becoming net zero in 2025

EY commitment to decarbonization underpinning net zero remains unchanged. We are on track to deliver on our absolute decarbonization target of 40% in 2025 through a progressive plan. Standards have changed and evolved. Building on our progress, our environment strategy updates and evolves our targets and plans in line with revised definitions of net-zero pathways, including those set by the Science Based Targets Initiative (SBTi); evolving expectations of carbon neutrality, and emerging standards for offsetting.

EY is helping others on the path to decarbonization

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.



Our performance

GRI 302-1

Energy data is important for monitoring progress of EY in Greece against respective efficiency and reduction targets. The energy source used by EY in 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 FY23. 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.

| GRI 302-1: Energy consumption within the firm | Unit ¹ | FY24 | FY23 | FY22 |
|-----------------------------------------------------------------|-------------------|---------------------|---------------------|---------------------|
| Total Energy per source | | | | |
| Energy consumed from non-renewable sources ² (fuels) | MJ | - | - | - |
| Energy consumed from renewable sources (fuels) | MJ | - | - | - |
| Energy from electricity consumed | MJ | 4,286,448.00 | 3,699,864.00 | 3,598,164.00 |
| Energy from, heating, cooling and steam consumed | MJ | - | - | - |
| Energy from electricity, heating, cooling and steam sold | MJ | - | - | - |
| Total energy consumed³ | MJ | 4,286,448.00 | 3,699,864.00 | 3,598,164.00 |

¹ We monitor our electricity consumption in MWh through invoices sent to us by our provider. Conversion factors used were sourced from the United Kingdom's Department for Environment Food & Rural Affairs (DEFRA).

² An emergency diesel generator is used in case of power outage.

³ The COVID-19 pandemic, with office closures during part of the year, led to reduced electricity consumption in previous years. In FY23 and FY24, the increase in energy consumption is largely due to the return to office, even in a hybrid mode, as well as the installation of 10 electric chargers for our electric cars at our Athens site in July 2023. Nevertheless, FY24 electricity consumption is still 4% lower than pre-pandemic levels (compared to FY19) since various actions are implemented to reduce energy consumption (e.g. central control of office temperature, increase utilization of virtual meeting technology, including for training and recruitment, LED retrofit).

GRI 302-3

| GRI 302-3: Energy intensity | Unit | FY24 | FY23 | FY22 |
|-----------------------------------------------|-------------|--------------|--------------|--------------|
| Total energy consumed / total revenues | MJ/€ | 0.020 | 0.020 | 0.026 |

The calculation of energy intensity includes the energy consumption inside the organization from electricity use.

| GRI 305-1: Direct (Scope 1) GHG emissions ⁴ | Unit ⁵ | FY24 | FY23 | FY22 |
|--------------------------------------------------------------------|-------------------------|--------------|--------------|------------|
| Total gross direct (Scope 1) GHG emissions ^{6,7,8} | tCO ₂ e | 5 | 5 | - |
| GRI 305-2: Energy indirect (Scope 2) GHG emissions ⁹ | Unit | FY24 | FY23 | FY22 |
| Location-based emissions | tCO ₂ e | 435 | 376 | 422 |
| Market-based emissions ¹⁰ | tCO ₂ e | 396 | 249 | 409 |
| GRI 305-3: Other indirect (Scope 3) GHG emissions ^{11,12} | Unit | FY24 | FY23 | FY22 |
| Category 1 - Purchased goods and services | tCO ₂ e | 1,086 | 905 | N/A |
| Category 2 - Capital goods | tCO ₂ e | 114 | 118 | N/A |
| Category 3 - Fuel and energy related activities | tCO ₂ e | 249 | 215 | N/A |
| Category 4 - Upstream Transportation and Distribution | tCO ₂ e | 4 | 3 | N/A |
| Category 5 - Waste Generated in Operations | tCO ₂ e | 0.04 | 0.02 | N/A |
| Category 6 - Business travel | tCO ₂ e | 1,701 | 1,400 | N/A |
| Category 7 - Employee commuting | tCO ₂ e | 1,287 | 1,142 | N/A |
| Total Scope 3 emissions | tCO₂e | 4,441 | 3,783 | N/A |
| Total carbon footprint (location-based) | tCO₂e | 4,881 | 4,164 | N/A |
| Total carbon footprint (market-based) | tCO₂e | 4,842 | 4,037 | N/A |

⁴ Scope 1, 2 and 3 emissions calculations are in accordance with GHG Protocol's "A Corporate Accounting and Reporting Standard" methodology.

⁵ Gases included in Scope: CO₂, CH₄, N₂O.

⁶ Company owned vehicles for FY22 consisted of 2 motorbikes and fuel emissions were considered immaterial. For FY23 and FY24 company owned vehicles consisted of 2 motorbikes and 3 cars and fuel emissions were included in Scope 1 emissions for a more accurate measurement.

⁷ Fugitive emissions from refrigerant use is zero.

⁸ Emissions factors used for the calculation of Scope 1 emissions for FY23 and FY24 are sourced from the 2023 and 2024 National Inventory Report of Greece of the Ministry of Environment and Energy and the 2006 IPCC Guidelines for National Greenhouse Gas Inventories.

⁹ Emissions factors used for the calculation of Scope 2 (location-based) emissions for FY23 and FY24 are sourced from the 2024 National Inventory Report of Greece of the Ministry of Environment and Energy and the 2021 Energy Mix Report of the Greek Renewable Energy Sources Operator & Guarantees of Origin (DAPEEP S.A.). Emissions factors used for the calculation of Scope 2 (market-based) emissions for FY23 and FY24 are sourced from DAPEEP's 2023 Supplier energy mix Report (for CO₂) and from the 2024 National Inventory Report of Greece of the Ministry of Environment and Energy and DAPEEP's 2021 Energy Mix Report (for other gases), representing the most updated emission factor sources.

¹⁰ For the estimation of Scope 2 market-based emissions for FY23, a certificate for Guarantees of Origin (GOs) received from the main electricity provider of EY was taken into consideration, verifying that 28% of electricity purchased at EY has been sourced from Renewable Energy Sources. For FY24, GOs were not taken into consideration, since the certificate will be available in FY25, upon agreement with the electricity provider.

¹¹ Emissions factors used for the calculation of Scope 3 emissions for FY23 and FY24 are sourced from:

- ▶ United Kingdom's Department for Environment Food & Rural Affairs (DEFRA) 2023 and 2024.
- ▶ IEA's (International Energy Agency) 2021 report.
- ▶ An Environmentally-extended Input Output model (EEIO) based on the latest available IO table for Greece, ELSTAT 2015 and direct emission factors per economic activity available from EUROSTAT for 2020 for Greece.

¹² Biogenic emissions are not currently recorded, as EY in Greece does not keep track of waste from offices sent to landfill, which could include sources of biogenic waste such as food and drink waste.

| GRI 305-4: GHG emissions intensity | Unit | FY24 | FY23 | FY22 |
|-------------------------------------------------------|-----------------------------|------|------|------|
| Total GHG emissions (location-based) / total revenues | tCO ₂ e/€ (mil.) | 22.6 | 23.1 | N/A |
| Total GHG emissions (market-based) / total revenues | tCO ₂ e/€ (mil.) | 22.4 | 22.4 | N/A |

Now we are in the process of setting emissions reduction targets and plan actions to achieve them. However, we recognized the opportunity to minimize and mitigate our negative impact on the atmosphere. For example, wherever this is feasible, the selection of local suppliers is preferred, thus achieving less indirect contribution to air pollution due to transportation emissions. In addition, 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.



Materials

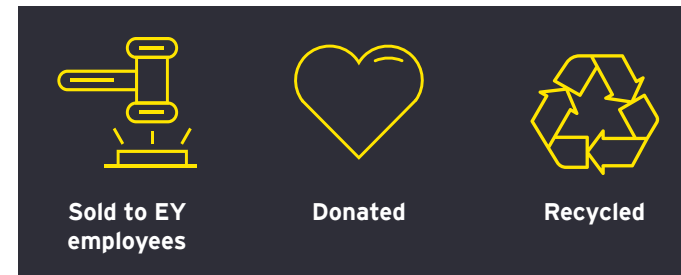
At EY in Greece, we have established multiple internal campaigns based on the environmentally conscious mindset of reducing, reusing, and recycling.

- ▶ **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 in Greece has strict policies and processes regarding data protection that unambiguously requires our electronic equipment to be updated regularly. 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 in 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 in 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:



EY in Greece handed over to its external recycling associate:



of electronic waste respectively.

In FY23 and FY24, more than

1,200



devices (mobile phones, laptops etc.) were sold to EY employees, prolonging their effective use.

The recycling of batteries at our office in Athens amounted to:



Additional data concerning waste recycling includes the recycling of 27 kg of used cigarettes in FY24, facilitated by a newly established procedure in FY23 in collaboration with a specialized external company.



During FY23 EY in Greece established a new procedure to measure the paper and cardboard being recycled at the office in Athens with more than 5 tons of paper being recycled in FY24.



IT internal awareness campaigns





APPENDICES

ESG Key Performance Indicators (KPIs)

GRI 2-7

| Athens | | | | | | | | | | | | | | | |
|------------------------------------------|--------------|--------------|----------|----------|--------------|------------|--------------|----------|----------|--------------|------------|------------|----------|----------|--------------|
| | FY24 | | | | | FY23 | | | | | FY22 | | | | |
| | Female | Male | Other | N/D | Total | Female | Male | Other | N/D | Total | Female | Male | Other | N/D | Total |
| Number of employees (Total) | 1,020 | 1,193 | 0 | 0 | 2,213 | 921 | 1,103 | 0 | 0 | 2,024 | 807 | 917 | 0 | 0 | 1,724 |
| Number of permanent employees | 971 | 1,149 | 0 | 0 | 2,120 | 874 | 1,043 | 0 | 0 | 1,917 | 767 | 868 | 0 | 0 | 1,635 |
| Number of temporary employees | 49 | 44 | 0 | 0 | 93 | 47 | 60 | 0 | 0 | 107 | 40 | 49 | 0 | 0 | 89 |
| 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) | 1,020 | 1,193 | 0 | 0 | 2,213 | 921 | 1,103 | 0 | 0 | 2,024 | 807 | 917 | 0 | 0 | 1,724 |
| Number of full-time employees | 1,017 | 1,191 | 0 | 0 | 2,208 | 917 | 1,099 | 0 | 0 | 2,016 | 805 | 915 | 0 | 0 | 1,720 |
| Number of part-time employees | 3 | 2 | 0 | 0 | 5 | 4 | 4 | 0 | 0 | 8 | 2 | 2 | 0 | 0 | 4 |

Growth is observed in the total number of employees in FY23 compared to FY22 and in FY24 compared to FY23 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 | | | | | | | | | | | | | | | |
|------------------------------------------|-----------|-----------|----------|----------|------------|-----------|-----------|----------|----------|------------|-----------|-----------|----------|----------|-----------|
| | FY24 | | | | | FY23 | | | | | FY22 | | | | |
| | Female | Male | Other | N/D | Total | Female | Male | Other | N/D | Total | Female | Male | Other | N/D | Total |
| Number of employees (Total) | 69 | 79 | 0 | 0 | 148 | 51 | 53 | 0 | 0 | 104 | 32 | 24 | 0 | 0 | 56 |
| Number of permanent employees | 64 | 72 | 0 | 0 | 136 | 45 | 40 | 0 | 0 | 85 | 28 | 19 | 0 | 0 | 47 |
| Number of temporary employees | 5 | 7 | 0 | 0 | 12 | 6 | 13 | 0 | 0 | 19 | 4 | 5 | 0 | 0 | 9 |
| 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) | 69 | 79 | 0 | 0 | 148 | 51 | 53 | 0 | 0 | 104 | 32 | 24 | 0 | 0 | 56 |
| Number of full-time employees | 68 | 79 | 0 | 0 | 147 | 50 | 53 | 0 | 0 | 103 | 30 | 24 | 0 | 0 | 54 |
| Number of part-time employees | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 1 | 2 | 0 | 0 | 0 | 2 |

Growth is observed in the total number of employees in FY23 compared to FY22 and in FY24 compared to FY23 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 | | | | | | | | | | | | | | | |
|------------------------------------------|-----------|-----------|----------|----------|-----------|-----------|-----------|----------|----------|-----------|-----------|-----------|----------|----------|-----------|
| | FY24 | | | | | FY23 | | | | | FY22 | | | | |
| | Female | Male | Other | N/D | Total | Female | Male | Other | N/D | Total | Female | Male | Other | N/D | Total |
| Number of employees (Total) | 23 | 27 | 0 | 0 | 50 | 19 | 30 | 0 | 0 | 49 | 12 | 18 | 0 | 0 | 30 |
| Number of permanent employees | 23 | 26 | 0 | 0 | 49 | 16 | 26 | 0 | 0 | 42 | 9 | 16 | 0 | 0 | 25 |
| Number of temporary employees | 0 | 1 | 0 | 0 | 1 | 3 | 4 | 0 | 0 | 7 | 3 | 2 | 0 | 0 | 5 |
| 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) | 23 | 27 | 0 | 0 | 50 | 19 | 30 | 0 | 0 | 49 | 12 | 18 | 0 | 0 | 30 |
| Number of full-time employees | 22 | 27 | 0 | 0 | 49 | 18 | 30 | 0 | 0 | 48 | 12 | 18 | 0 | 0 | 30 |
| Number of part-time employees | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |

Growth is observed in the total number of employees in FY23 compared to FY22 and in FY24 compared to FY23 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.



GRI 405-2

| | Athens | | | Thessaloniki | | | Patras | | |
|-----------------------------------------------------------------------------------------------|--------|------|------|--------------|------|------|--------|------|------|
| | FY24 | FY23 | FY22 | FY24 | FY23 | FY22 | FY24 | FY23 | FY22 |
| Ratio of basic salary and remuneration of women to men | | | | | | | | | |
| By employee level | | | | | | | | | |
| Senior Management (Partners, Executive Directors, Senior Managers, Associate Directors) | 1.01 | 1.05 | 0.90 | 1.00 | 0.90 | 0.00 | 0.94 | 0.00 | 0.00 |
| Middle Management (Managers, Assistant Directors) | 0.96 | 0.92 | 0.98 | 1.09 | 0.89 | 0.00 | 0.63 | 0.63 | 0.00 |
| Employees (Seniors, Staff/Assistants, Administrative, Interns) | 1.02 | 1.02 | 0.99 | 0.98 | 1.14 | 1.03 | 0.88 | 0.96 | 0.96 |
| By function | | | | | | | | | |
| Assurance | 1.02 | 1.07 | 0.98 | 0.66 | 0.68 | 0.63 | 0.00 | 0.00 | 0.00 |
| Strategy & Transactions | 0.83 | 0.94 | 0.82 | 1.13 | 1.26 | 0.64 | 0.00 | 0.00 | 0.00 |
| Tax | 1.06 | 1.12 | 0.93 | 0.85 | 0.99 | 1.38 | 0.00 | 0.00 | 0.00 |
| Consulting | 0.86 | 0.88 | 0.74 | 0.95 | 1.06 | 0.92 | 0.88 | 0.93 | 1.16 |
| CBS | 0.83 | 0.78 | 0.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Our performance

GRI 401-1

FY24

| Total employee hires | | FY24 |
|----------------------------------------------------------|--|-------|
| Number of new employee hires during the reporting period | | 691 |
| Total number of employees in the reporting period | | 2,411 |
| Total rate of new employee hires (%) | | 28.66 |
| Total employee turnover | | FY24 |
| Number of employee turnover during the reporting period | | 332 |
| Total number of employees in the reporting period | | 2,411 |
| Total rate of employee turnover (%) | | 13.77 |

| | FY24 | | | | | | | | | | | | | | |
|--------------------------------|---------------|-------|-------|------|-------|-----------------|-------|-------|------|-------|---------------|--------|-------|------|--------|
| | <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 | 190 | 207 | 0 | 0 | 397 | 73 | 111 | 0 | 0 | 184 | 6 | 21 | 0 | 0 | 27 |
| Rate of new employee hires (%) | 39.18 | 42.77 | 0.00 | 0.00 | 40.97 | 15.18 | 18.35 | 0.00 | 0.00 | 16.94 | 11.11 | 20.19 | 0.00 | 0.00 | 17.09 |
| Number of employee turnover | 80 | 87 | 0 | 0 | 167 | 52 | 84 | 0 | 0 | 136 | 0 | 7 | 0 | 0 | 7 |
| Rate of employee turnover (%) | 16.49 | 17.98 | 0.00 | 0.00 | 17.23 | 10.81 | 13.88 | 0.00 | 0.00 | 12.52 | 0.00 | 6.73 | 0.00 | 0.00 | 4.43 |
| Patras | | | | | | | | | | | | | | | |
| Number of new employee hires | 5 | 8 | 0 | 0 | 13 | 2 | 1 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 |
| Rate of new employee hires (%) | 29.41 | 50.00 | 0.00 | 0.00 | 39.39 | 50.00 | 10.00 | 0.00 | 0.00 | 21.43 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Number of employee turnover | 0 | 5 | 0 | 0 | 5 | 1 | 1 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 |
| Rate of employee turnover (%) | 0.00 | 31.25 | 0.00 | 0.00 | 15.15 | 25.00 | 10.00 | 0.00 | 0.00 | 14.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Thessaloniki | | | | | | | | | | | | | | | |
| Number of new employee hires | 24 | 25 | 0 | 0 | 49 | 3 | 13 | 0 | 0 | 16 | 1 | 1 | 0 | 0 | 2 |
| Rate of new employee hires (%) | 47.06 | 52.08 | 0.00 | 0.00 | 49.49 | 17.65 | 43.33 | 0.00 | 0.00 | 34.04 | 100.00 | 100.00 | 0.00 | 0.00 | 100.00 |
| Number of employee turnover | 5 | 8 | 0 | 0 | 13 | 1 | 1 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 |
| Rate of employee turnover (%) | 9.80 | 16.67 | 0.00 | 0.00 | 13.13 | 5.88 | 3.33 | 0.00 | 0.00 | 4.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

N/D: not disclosed.

FY23

| Total employee hires | | FY23 |
|----------------------------------------------------------|--|-------|
| Number of new employee hires during the reporting period | | 696 |
| Total number of employees in the reporting period | | 2,177 |
| Total rate of new employee hires (%) | | 31.97 |
| Total employee turnover | | FY23 |
| Number of employee turnover during the reporting period | | 339 |
| Total number of employees in the reporting period | | 2,177 |
| Total rate of employee turnover (%) | | 15.57 |

| | FY23 | | | | | | | | | | | | | | |
|--------------------------------|---------------|-------|-------|------|-------|-----------------|-------|-------|------|-------|---------------|------|-------|------|--------|
| | <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 | 170 | 252 | 0 | 0 | 422 | 71 | 123 | 0 | 0 | 194 | 3 | 6 | 0 | 0 | 9 |
| Rate of new employee hires (%) | 37.53 | 51.96 | 0.00 | 0.00 | 44.99 | 16.59 | 22.61 | 0.00 | 0.00 | 19.96 | 7.50 | 8.11 | 0.00 | 0.00 | 7.89 |
| Number of employee turnover | 95 | 100 | 0 | 0 | 195 | 46 | 84 | 0 | 0 | 130 | 1 | 2 | 0 | 0 | 3 |
| Rate of employee turnover (%) | 20.97 | 20.62 | 0.00 | 0.00 | 20.79 | 10.75 | 15.44 | 0.00 | 0.00 | 13.37 | 2.50 | 2.70 | 0.00 | 0.00 | 2.63 |
| Patras | | | | | | | | | | | | | | | |
| Number of new employee hires | 7 | 8 | 0 | 0 | 15 | 1 | 2 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 |
| Rate of new employee hires (%) | 43.75 | 36.36 | 0.00 | 0.00 | 39.47 | 100.00 | 28.57 | 0.00 | 0.00 | 37.50 | 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 | 19 | 25 | 0 | 0 | 44 | 2 | 6 | 0 | 0 | 8 | 1 | 0 | 0 | 0 | 1 |
| Rate of new employee hires (%) | 52.78 | 67.57 | 0.00 | 0.00 | 60.27 | 14.29 | 37.50 | 0.00 | 0.00 | 26.67 | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 |
| Number of employee turnover | 4 | 4 | 0 | 0 | 8 | 1 | 2 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 |
| Rate of employee turnover (%) | 11.11 | 10.81 | 0.00 | 0.00 | 10.96 | 7.14 | 12.50 | 0.00 | 0.00 | 10.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

N/D: not disclosed.

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 | FY22 |
| 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 |

| | 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 |



Our performance

GRI 404-1

| | FY24 | | | | FY23 | | | | FY22 | | | |
|-------------------------------------------------|-------------|-------------|----------|----------|--------------|--------------|----------|----------|-------------|-------------|----------|----------|
| 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 | 32.7 | 25.1 | 0 | 0 | 45.5 | 32.5 | 0 | 0 | 52.3 | 46.2 | 0 | 0 |
| Middle Management | 29.4 | 27.5 | 0 | 0 | 37.4 | 35.7 | 0 | 0 | 53.5 | 64.0 | 0 | 0 |
| Other categories | 30.1 | 32.2 | 0 | 0 | 26.2 | 26.7 | 0 | 0 | 40.2 | 43.4 | 0 | 0 |
| Total | 30.3 | 30.3 | 0 | 0 | 29.6 | 28.7 | 0 | 0 | 43.0 | 46.7 | 0 | 0 |
| By function | | | | | | | | | | | | |
| Assurance | 58.5 | 64.0 | 0 | 0 | 40.8 | 43.3 | 0 | 0 | 69.8 | 72.3 | 0 | 0 |
| Strategy & Transactions | 17.3 | 21.0 | 0 | 0 | 21.5 | 21.9 | 0 | 0 | 29.3 | 32.8 | 0 | 0 |
| Tax | 21.1 | 19.0 | 0 | 0 | 17.5 | 20.0 | 0 | 0 | 20.3 | 22.6 | 0 | 0 |
| Consulting | 26.3 | 25.6 | 0 | 0 | 30.0 | 27.6 | 0 | 0 | 44.5 | 46.8 | 0 | 0 |
| CBS | 22.3 | 21.4 | 0 | 0 | 29.7 | 21.2 | 0 | 0 | 27.1 | 24.8 | 0 | 0 |
| Total | 30.3 | 30.3 | 0 | 0 | 29.6* | 28.7* | 0 | 0 | 43.0 | 46.7 | 0 | 0 |

* The decrease observed in FY23 compared to FY22 is because COVID-19 restrictions eased, which resulted in increased on-site work at EY in Greece premises and client visits. Consequently, employees had limited time to engage in virtual and physical presence trainings and faced challenges in quickly adapting to the new normal of in-person interactions and work routines.

N/D: not disclosed.

GRI 404-3

| | FY24 | | | | FY23 | | | | FY22 | | | |
|--------------------------------------------------------------------------------------------|------------|------------|-----------|-----------|------------|------------|-----------|-----------|------------|------------|-----------|-----------|
| 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 | 93% | 96% | 0% | 0% | 93% | 98% | 0% | 0% | 90% | 98% | 0% | 0% |
| Middle Management | 91% | 95% | 0% | 0% | 92% | 97% | 0% | 0% | 89% | 91% | 0% | 0% |
| Other categories | 85% | 86% | 0% | 0% | 84% | 79% | 0% | 0% | 80% | 74% | 0% | 0% |
| Total | 87% | 89% | 0% | 0% | 86% | 84% | 0% | 0% | 82% | 80% | 0% | 0% |
| By function | | | | | | | | | | | | |
| Assurance | 93% | 94% | 0% | 0% | 83% | 81% | 0% | 0% | 84% | 77% | 0% | 0% |
| Strategy & Transactions | 72% | 76% | 0% | 0% | 77% | 83% | 0% | 0% | 76% | 74% | 0% | 0% |
| Tax | 87% | 92% | 0% | 0% | 87% | 86% | 0% | 0% | 78% | 80% | 0% | 0% |
| Consulting | 86% | 90% | 0% | 0% | 87% | 86% | 0% | 0% | 83% | 83% | 0% | 0% |
| CBS | 86% | 72% | 0% | 0% | 91% | 78% | 0% | 0% | 87% | 79% | 0% | 0% |
| Total | 87% | 89% | 0% | 0% | 86% | 84% | 0% | 0% | 82% | 80% | 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 2-4, GRI 403-9

| | FY24 | FY23 | FY22 |
|-------------------------------------------------------------------------|-----------|-----------|-----------|
| Employees | | | |
| Number of hours worked | 2,779,257 | 2,384,014 | 2,977,694 |
| 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 | 2 | 4 | 2*** |
| Rate of recordable work-related injuries (IR) | 0.7 | 1.7 | 0.7 |
| The main types and number of work-related injuries | - | - | - |

*** The number of work-related injuries for FY22 is 2 and not 0 as it was stated in the FY22 Sustainable Development Report, due to a transposition error.

Our performance

GRI 405-1

| | FY24 | | | | | | | | | | | | | | |
|--------------------------------------------------------------------------------------------------|---------------|--------|-------|-------|--------|-----------------|--------|-------|-------|--------|---------------|--------|-------|-------|--------|
| | <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 |
| Governing body | | | | | | | | | | | | | | | |
| Percentage of individuals within each entity governing body | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 11.11% | 55.56% | 0.00% | 0.00% | 66.67% | 0.00% | 33.33% | 0.00% | 0.00% | 33.33% |
| Employees | | | | | | | | | | | | | | | |
| Percentage of employees by level | | | | | | | | | | | | | | | |
| Senior Management (<i>Partners, Executive Directors, Senior Managers, Associate Directors</i>) | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 4.06% | 6.43% | 0.00% | 0.00% | 10.49% | 1.00% | 3.15% | 0.00% | 0.00% | 4.15% |
| Middle Management (<i>Managers, Assistant Directors</i>) | 0.29% | 0.12% | 0.00% | 0.00% | 0.41% | 5.02% | 6.47% | 0.00% | 0.00% | 11.49% | 0.54% | 0.91% | 0.00% | 0.00% | 1.45% |
| Employees (<i>Seniors, Staff/Assistants, Administrative, Interns</i>) | 22.65% | 22.60% | 0.00% | 0.00% | 45.25% | 11.74% | 13.85% | 0.00% | 0.00% | 25.59% | 0.83% | 0.33% | 0.00% | 0.00% | 1.16% |
| Percentage of employees by function | | | | | | | | | | | | | | | |
| Assurance | 4.77% | 4.56% | 0.00% | 0.00% | 9.33% | 3.53% | 3.36% | 0.00% | 0.00% | 6.89% | 0.17% | 0.50% | 0.00% | 0.00% | 0.66% |
| Strategy & Transactions | 1.45% | 2.07% | 0.00% | 0.00% | 3.53% | 0.75% | 2.03% | 0.00% | 0.00% | 2.78% | 0.04% | 0.33% | 0.00% | 0.00% | 0.37% |
| Tax | 4.48% | 3.15% | 0.00% | 0.00% | 7.63% | 3.65% | 2.70% | 0.00% | 0.00% | 6.35% | 0.41% | 0.54% | 0.00% | 0.00% | 0.95% |
| Consulting | 10.66% | 12.69% | 0.00% | 0.00% | 23.35% | 9.62% | 17.50% | 0.00% | 0.00% | 27.13% | 0.62% | 2.65% | 0.00% | 0.00% | 3.28% |
| CBS | 1.58% | 0.25% | 0.00% | 0.00% | 1.82% | 3.28% | 1.16% | 0.00% | 0.00% | 4.44% | 1.12% | 0.37% | 0.00% | 0.00% | 1.49% |

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

| | FY23 | | | | | | | | | | | | | | |
|--------------------------------------------------------------------------------------------------|---------------|--------|-------|-------|--------|-----------------|--------|-------|-------|--------|---------------|--------|-------|-------|--------|
| | <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 |
| Governing body | | | | | | | | | | | | | | | |
| Percentage of individuals within each entity governing body | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 11.11% | 55.56% | 0.00% | 0.00% | 66.67% | 0.00% | 33.33% | 0.00% | 0.00% | 33.33% |
| Employees | | | | | | | | | | | | | | | |
| Percentage of employees by level | | | | | | | | | | | | | | | |
| Senior Management (<i>Partners, Executive Directors, Senior Managers, Associate Directors</i>) | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 4.13% | 6.20% | 0.00% | 0.00% | 10.34% | 0.78% | 2.25% | 0.00% | 0.00% | 3.03% |
| Middle Management (<i>Managers, Assistant Directors</i>) | 0.32% | 0.09% | 0.00% | 0.00% | 0.41% | 4.64% | 6.16% | 0.00% | 0.00% | 10.79% | 0.46% | 0.73% | 0.00% | 0.00% | 1.19% |
| Employees (<i>Seniors, Staff/Assistants, Administrative, Interns</i>) | 22.88% | 24.90% | 0.00% | 0.00% | 47.77% | 11.58% | 13.69% | 0.00% | 0.00% | 25.26% | 0.73% | 0.46% | 0.00% | 0.00% | 1.19% |
| Percentage of employees by function | | | | | | | | | | | | | | | |
| Assurance | 6.16% | 5.97% | 0.00% | 0.00% | 12.13% | 3.95% | 3.45% | 0.00% | 0.00% | 7.40% | 0.14% | 0.37% | 0.00% | 0.00% | 0.51% |
| Strategy & Transactions | 1.24% | 1.98% | 0.00% | 0.00% | 3.22% | 0.92% | 2.57% | 0.00% | 0.00% | 3.49% | 0.05% | 0.18% | 0.00% | 0.00% | 0.23% |
| Tax | 4.46% | 3.67% | 0.00% | 0.00% | 8.13% | 3.86% | 2.99% | 0.00% | 0.00% | 6.84% | 0.32% | 0.46% | 0.00% | 0.00% | 0.78% |
| Consulting | 9.97% | 13.18% | 0.00% | 0.00% | 23.15% | 8.27% | 15.85% | 0.00% | 0.00% | 24.12% | 0.37% | 2.11% | 0.00% | 0.00% | 2.48% |
| CBS | 1.38% | 0.18% | 0.00% | 0.00% | 1.56% | 3.35% | 1.19% | 0.00% | 0.00% | 4.55% | 1.10% | 0.32% | 0.00% | 0.00% | 1.42% |

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



| | 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 |
| Governing body | | | | | | | | | | | | | | | |
| Percentage of individuals within each entity governing body | 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 (<i>Partners, Executive Directors, Senior Managers, Associate Directors</i>) | 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 (<i>Managers, Assistant Directors</i>) | 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 (<i>Seniors, Staff/Assistants, Administrative, Interns</i>) | 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% |
| 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% |
| 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% |
| 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.

GRI Content Index



| | |
|----------------------------------------|-----------------------------------------------------------------------------------------------------------|
| STATEMENT OF USE | EY in Greece has reported in accordance with the GRI Standards for the period 01 July 2023 - 30 June 2024 |
| 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, 14 | <p>A gray cell indicates something that does not apply. This only relates to the 'Omission' and 'GRI Sector Standard ref. no.' columns.</p> | | | |
| | 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 | 97, 137 | | | | |
| | 2-5 External assurance | 7 | | | | |
| | 2-6 Activities, value chain and other business relationships | 12, 14, 50 | | | | |
| | 2-7 Employees | 83, 128 | | | | |
| | 2-8 Workers who are not employees | 83 | | | | |

| GRI STANDARD/ OTHER SOURCE | DISCLOSURE | LOCATION | OMISSION | | | GRI SECTOR STANDARD REF. NO. |
|--------------------------------------------|----------------------------------------------------------------------------------|------------|------------------------------------|--------------------------------------------------------------------------------|---------------------------------------------------------------------------------|------------------------------------|
| | | | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | |
| General Disclosures | | | | | | |
| GRI 2: General Disclosures 2021 | 2-9 Governance structure and composition | 18, 19, 60 | c, iv | Confidentiality constraints | This disclosure is confidential due to the structure of EY as a global network. | |
| | | | vi | Not applicable | | |
| | 2-10 Nomination and selection of the highest governance body | 18 | | | | |
| | 2-11 Chair of the highest governance body | 18 | | | | |
| | 2-12 Role of the highest governance body in overseeing the management of impacts | 60, 62 | | | | |
| | 2-13 Delegation of responsibility for managing impacts | 60 | | | | |
| | 2-14 Role of the highest governance body in sustainability reporting | 62 | | | | |
| | 2-15 Conflicts of interest | 19 | | | | |
| | 2-16 Communication of critical concerns | 18 | | | | |
| | 2-17 Collective knowledge of the highest governance body | 18 | | | | |
| | 2-18 Evaluation of the performance of the highest governance body | 20 | | | | |
| 2-19 Remuneration policies | 20 | a, b | Information unavailable/incomplete | Only Partner remuneration process has been analysed within the present report. | | |

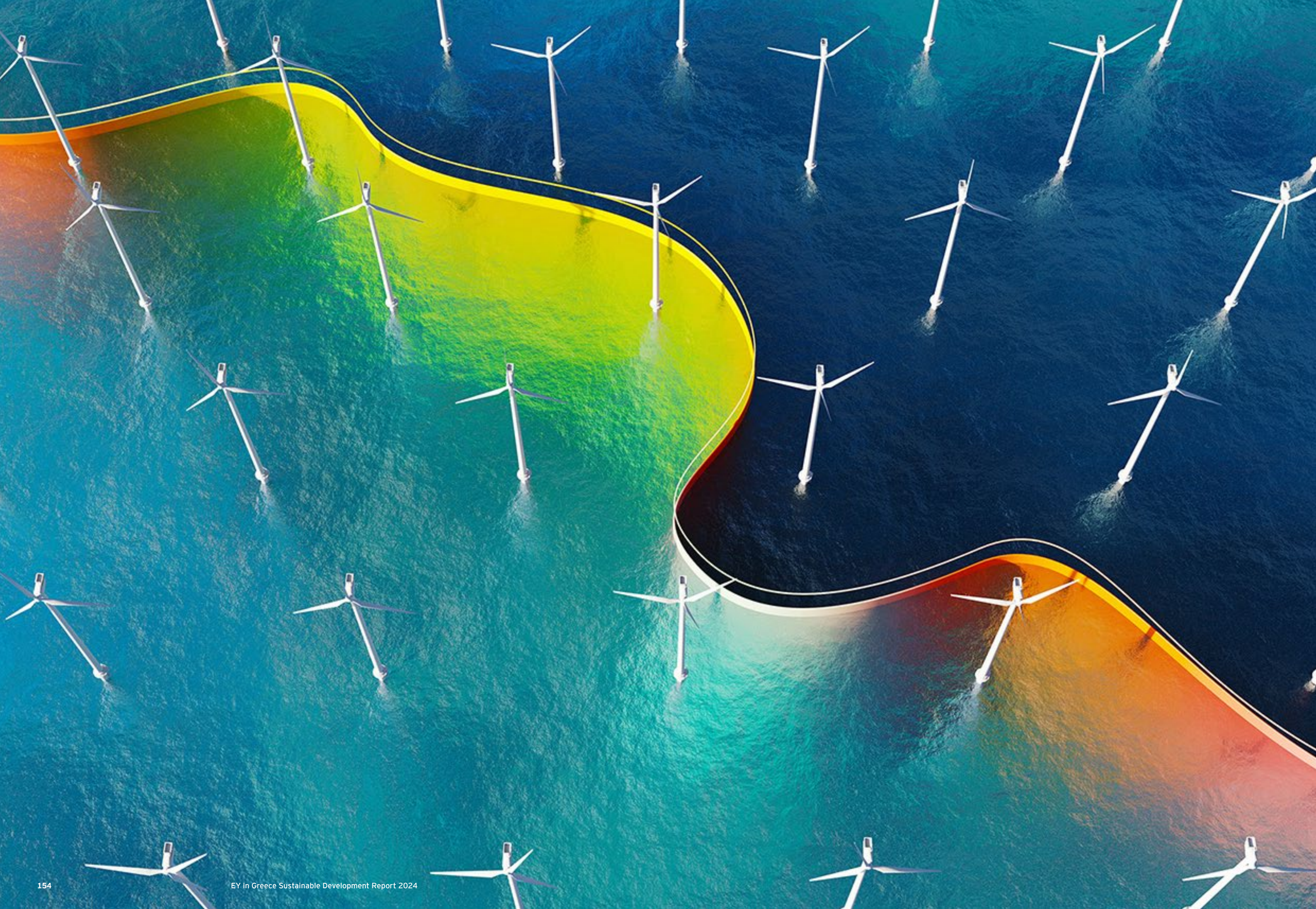
| GRI STANDARD/ OTHER SOURCE | DISCLOSURE | LOCATION | OMISSION | | | GRI SECTOR STANDARD REF. NO. |
|-------------------------------|---------------------------------------------------------|------------------|---------------------------|-----------------------------|---------------------------------------------------------------------------------|---------------------------------------|
| | | | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | |
| General Disclosures | | | | | | |
| | 2-20 Process to determine remuneration | 20 | b | Confidentiality constraints | This disclosure is confidential due to the structure of EY as a global network. | |
| | 2-21 Annual total compensation ratio | 97 | | | | |
| | 2-22 Statement on sustainable development strategy | 4 | | | | |
| | 2-23 Policy commitments | 51, 68, 94 | | | | |
| | 2-24 Embedding policy commitments | 68, 94 | | | | |
| | 2-25 Processes to remediate negative impacts | 68 | | | | |
| | 2-26 Mechanisms for seeking advice and raising concerns | 68 | | | | |
| | 2-27 Compliance with laws and regulations | 74 | | | | |
| | 2-28 Membership associations | 54 | | | | |
| | 2-29 Approach to stakeholder engagement | 54, 61, 112, 113 | | | | |
| | 2-30 Collective bargaining agreements | 78 | | | | |

| | | | | | | |
|---------------------------------------------------------------------------|------------------------------------------|------------|-------------------------------------------------------------------------------------------------------------------------------------|--|--|--|
| Material topics | | | | | | |
| GRI 3: Material topics 2021 | 3-1 Process to determine material topics | 62 | 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 | | | | | |
| 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 | 63, 64, 68 | | | | |

| GRI STANDARD/ OTHER SOURCE | DISCLOSURE | LOCATION | OMISSION | | | GRI SECTOR STANDARD REF. NO. |
|-----------------------------------------|----------------------------------------------------------------------------------------------------------|------------|------------------------|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|
| | | | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | |
| GRI 205: Anti-corruption 2016 | 205-1 Operations assessed for risks related to corruption | 75 | | | | |
| | 205-2 Communication and training about anti-corruption policies and procedures | 75 | | | | |
| | 205-3 Confirmed incidents of corruption and actions taken | 75 | | | | |
| GRI 206: Anti-competitive behavior 2016 | 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | 75 | | | | |
| GRI 418: Customer privacy 2016 | 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data | 75 | | | | |
| Economic value | | | | | | |
| GRI 3: Material topics 2021 | 3-3 Management of material topics | 63, 64, 76 | | | | |
| GRI 201: Economic performance 2016 | 201-1 Direct economic value generated and distributed | 76 | | | | |
| | 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 | The organization has implemented a new pension plan for executives, which is now part of the overall compensation package and is working to include details in the next Sustainable Development Report. | |
| | 201-4 Financial assistance received from government | - | a, b | Confidentiality constraints | Tax incentives for tax super-deduction of certain costs have applied. The government is not present in the firm's shareholding structure. | |
| Employment | | | | | | |
| GRI 3: Material topics 2021 | 3-3 Management of material topics | 63, 64, 78 | | | | |
| GRI 401: Employment 2016 | 401-1 New employee hires and employee turnover | 85, 132 | | | | |
| | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | 85 | | | | |
| | 401-3 Parental leave | 85 | | | | |
| Education | | | | | | |
| GRI 3: Material topics 2021 | 3-3 Management of material topics | 63, 64, 86 | | | | |
| GRI 404: Training and Education 2016 | 404-1 Average hours of training per year per employee | 87, 136 | | | | |
| | 404-2 Programs for upgrading employee skills and transition assistance programs | 86 | b | Not applicable | Not applicable to EY in Greece. | |
| | 404-3 Percentage of employees receiving regular performance and career development reviews | 87, 136 | | | | |

| GRI STANDARD/ OTHER SOURCE | DISCLOSURE | LOCATION | OMISSION | | | GRI SECTOR STANDARD REF. NO. |
|----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|------------|---------------------------|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| | | | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | |
| Health, safety and wellbeing | | | | | | |
| GRI 3: Material topics 2021 | 3-3 Management of material topics | 63, 64, 88 | | | | |
| GRI 403: Occupational Health and Safety 2018 | 403-1 Occupational health and safety management system | 88 | | | | |
| | 403-2 Hazard identification, risk assessment, and incident investigation | 88 | | | | |
| | 403-3 Occupational health services | 90 | | | | |
| | 403-4 Worker participation, consultation, and communication on occupational health and safety | 91 | | | | |
| | 403-5 Worker training on occupational health and safety | 91 | | | | |
| | 403-6 Promotion of worker health | 92 | | | | |
| | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 88 | | | | |
| | 403-8 Workers covered by an occupational health and safety management system | 88 | | | | |
| | 403-9 Work-related injuries | 93, 137 | b | Information unavailable/incomplete | The hours worked and work-related injuries for workers who are not employees but whose work and/or workplace is controlled by the organization are not recorded in EY systems. | |
| | 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 | 63, 64, 94 | | | | |
| GRI 405: Diversity and equal opportunity 2016 | 405-1 Diversity of governance bodies and employees | 99, 138 | | | | |
| | 405-2 Ratio of basic salary and remuneration of women to men | 131 | | | | |
| GRI 406: Non-discrimination 2016 | 406-1 Incidents of discrimination and corrective actions taken | 99 | | | | |

| GRI STANDARD/ OTHER SOURCE | DISCLOSURE | LOCATION | OMISSION | | | GRI SECTOR STANDARD REF. NO. |
|--------------------------------------------------------|---------------------------------------------------------------------------------------|-------------|---------------------------|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|
| | | | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | |
| How we create value for the natural environment | | | | | | |
| Climate and Atmosphere | | | | | | |
| GRI 3: Material topics 2021 | 3-3 Management of material topics | 63, 64, 116 | | | | |
| | 302-1 Energy consumption within the organization | 121 | | | | |
| GRI 302: Energy 2016 | 302-2 Energy consumption outside of the organization | - | All requirements | Information unavailable/incomplete | The information is not available due to lack of processes to gather information in a timely manner, however the upstream and downstream impact outside of the organization is already covered in GRI 303-5 (Scope 3 emissions). | |
| | 302-3 Energy intensity | 121 | | | | |
| | 302-4 Reduction of energy consumption | - | All requirements | Information unavailable/incomplete | Various actions implemented in an effort to reduce energy consumption (e.g. central control of office temperature, increase utilization of virtual meeting technology), however, no specific measurement took place to identify the actual output. | |
| | 302-5 Reductions in energy requirements of products and services | - | All requirements | Not applicable | It is not relevant for EY in Greece operation. | |
| GRI 305: Emissions 2016 | 305-1 Direct (Scope 1) GHG emissions | 122 | | | | |
| | 305-2 Energy indirect (Scope 2) GHG emissions | 122 | | | | |
| | 305-3 Other indirect (Scope 3) GHG emissions | 122 | | | | |
| | 305-4 GHG emissions intensity | 122 | | | | |
| | 305-5 Reduction of GHG emissions | - | All requirements | Information unavailable/incomplete | No specific initiative led to the reduction of GHG emissions, however EY in Greece is in the process of implementing specific measurable actions to reduce GHG emissions and details will be available in the next Sustainable Development Report. | |
| | 305-6 Emissions of ozone-depleting substances (ODS) | - | All requirements | Not applicable | Not applicable to EY in Greece. | |
| | 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | - | All requirements | Not applicable | EY operations in Greece do not produce Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions. | |



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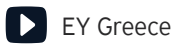
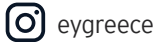
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