

# What if the change you create goes beyond your workplace?

Sustainable Development Report 2025

EY in Greece



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



Shape the future  
with confidence





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# Management Letter

GRI 2-22



**George Papadimitriou**  
Country Managing Partner, Greece  
  
Europe Central Clients & Industries Leader  
Europe Central Financial Services Leader

At EY in Greece, we are pleased to present our third Sustainable Development Report, reaffirming our commitment to shaping the future with confidence and fostering meaningful, sustainable progress. This report reflects how we embed responsibility and impact into everything we do – highlighting our efforts across economic, social, and environmental dimensions, including the corporate governance practices that support our sustainable development.

This report, prepared in alignment with the Global Reporting Initiative (GRI) Standards 2021, covers the fiscal year 2025 (FY25) and includes data from FY24 and FY23, to ensure consistency and comparability over time.

Achievements and new services amid relentless disruption FY25 has been a period of significant developments for EY, both globally and in Greece, as we deliver on our commitment to generate measurable and lasting value for our people, clients, and communities, through our new global strategy, All in, while also remaining firmly aligned with our purpose and strategic vision.

The expansion of the EY-Parthenon brand, brought together all services of the firm’s Strategy and Transactions (SaT) practice under a single, unified sub-brand. The newly consolidated EY-Parthenon service line now includes 25,000 professionals across 150 countries. In Greece, the EY-Parthenon team now comprises over 160 professionals, specializing in areas such as corporate strategy, strategic transformation, corporate finance, mergers and acquisitions advisory, infrastructure and real estate investment consulting, capital advisory, as well as operational and financial restructuring of organizations.

EY Studio+, a fusion of services and top-tier talent across diverse disciplines, also launched this year, accelerating people-centered business growth and transformation in the era of artificial intelligence (AI), providing strategic support to clients in the fields of Marketing, Sales, Design, Customer Experience, Technology, and Service and Product Innovation.

In Greece, the EY Robotics Lab, at the core of the AI & Data Center of Excellence, integrates Gen AI and RPA technologies and robotic systems to create solutions that

address real-world needs. Centered on people, enhancing their capabilities and improving everyday life, it demonstrates how AI and robotics can work alongside and interact directly with humans, always guided by responsible and ethical development and use.

The innovative EY Applied Neuroscience Lab, harnessing the power of advanced neuroscience technologies – such as brain imaging and eye-tracking – offers cutting-edge solutions in Neuromarketing, Neuroleadership, NeuroHR, and Neurosafety, by analyzing emotions, reactions, and decision-making in real-time.

The EY Sales Enablement consulting suite strengthens the EY People Advisory Services in Greece, aiming to support businesses in sales strategy and growth by empowering their sales professionals.

Technology and innovation remain central to sustainable growth. In FY25, EY in Greece advanced this agenda by leveraging AI, cloud, and data to support the country’s digital and green transitions with ethical, inclusive solutions. We strengthened collaboration with CERTH to connect research with entrepreneurship and unlock national and EU funding opportunities. Together with Microsoft, we rolled out the AI Skills Passport and Green Skills Passport to equip students and early-career professionals—including those from underserved groups—with practical AI and sustainability skills. We also supported ecosystem partnerships, including with the Science and Technology Park of Crete (STEP-C), to accelerate technology transfer and market adoption.

### Sustainability & Energy Management

In FY25, we also obtained ISO 50001:2018 certification for our Energy Management System (EnMS), further strengthening our decarbonization journey and our disciplined approach to energy performance improvement across our operations in Greece.

Aligned with the EY Global Environment Strategy, we are progressing toward achieving our absolute decarbonization target of a 50% reduction in total greenhouse gas emissions by FY30 from an FY19 base year. In parallel, we prioritize the procurement of 100% renewable electricity for our operations.

### New offices for a new era

Our new offices in Thessaloniki, inaugurated in September 2025, celebrate 30 years of continuous presence in the city, reinforcing our support to businesses and communities across Northern Greece and Thessaly, shaping a new productive model, in alignment with the national objective of sustainable regional development.

In 2025, also saw the opening of our new offices in Heraklion, Crete, located at the Foundation for Research and Technology (FORTH), recognizing Crete’s growth potential and investing in its highly skilled talent pool.

Last but not least, next year we will move to our new offices in Athens, located in ‘The Grid’ complex and spanning 61,500 sq.m. The new offices integrate innovative technologies to enhance client interaction while minimizing environmental footprint, aiming to become a landmark in Maroussi and a reference point for the city of Athens. Designed with a flexible and timeless layout, they address both current and future needs, promoting employee well-being through a modern work model. Fully aligned with sustainable development and bioclimatic design principles, the offices are expected to achieve LEED Platinum and WELL Bronze certifications, ensuring an A+ energy rating.

### Investing in our people

Delivering on our commitment to our clients and society means building on the talent, dedication, and passion of our people. We strive to provide a supportive, inclusive, and flexible workplace that allows employees to grow, thrive, and balance professional ambitions with personal and family priorities. In FY25, our female headcount reached 46% of our staff, while women account for 36% 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 52% of our 441 promotions in FY25 were women.

Over the last decade, our headcount has grown by 389%, including the recruitment of more than 31 Greeks returning from abroad, helping to counteract the brain drain of the previous fifteen years; an effort that earned EY the ‘Top Employer for Greeks Abroad’ recognition at the BrainReGain Annual Conference.

We invest in lifelong learning, with our people earning 727 EY Badges and completing 138,347 learning hours in FY25, while 274 employees have completed EY-funded master’s degrees.

Wellbeing remains central to our strategy, supported by initiatives that address mental, social, financial, and physical health. Our people-focused approach has been recognized through Great Place to Work and Top Employers Institute certifications. This progress comes alongside 18.7% compound annual growth from FY20-FY25, with revenues surpassing €247 million in FY25, positioning EY as the fastest growing professional services company in Greece, and among the fastest-growing practices within the global organization.

### Giving back

EY Ripples, our corporate social responsibility program, empowers EY people to leverage their skills, knowledge, and experience to positively impact millions of lives through volunteer initiatives.

The program strategically focuses on three key pillars: supporting the next generation workforce, working with impact entrepreneurs, and accelerating environmental sustainability.

Since its launch in Greece in 2020, more than 1,700 EY volunteers have contributed through 158 initiatives, positively impacting 2.9 million lives. In FY25 alone, 711 EY professionals in Greece delivered 105 initiatives, their positive contributions reaching nearly one million people nationwide. This year, our volunteers were involved, among others, in mentoring programs for students and entrepreneurs, coastal cleanup and reforestation initiatives, meal preparation and distribution projects, donations and charitable causes, participation in Athens’ Marathon.

These numbers reflect not only initiatives, but the dedication of hundreds of individuals, their commitments, and countless hours of service, all driven by a shared vision for social progress and environmental sustainability.





# About this report

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

This report is the third Sustainable Development Report of EY in Greece and is available on the company's website. The report covers the financial year 2025 (FY25: July 2024 - June 2025), while it also includes data for the financial years 2024 (FY24: July 2023 - June 2024), and 2023 (FY23: July 2022 - June 2023), 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 explains how EY in Greece manages sustainability and records our performance on material topics identified through our materiality analysis, in line with 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 the corporate governance framework, ethical principles, and responsible business practices that support the creation of long-term value. In addition, the Report serves as a basis for comparing EY Greece’s sustainable development performance in the years to come.

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 2025, EY in Greece did not proceed with external assurance.

The publication date of this report is **27.01.2026**. 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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# FY25 at a glance

A snapshot of our sustainable performance



**2,640**  
employees

**727**

EY Badges  
acquired from  
employees  
in Greece

**120**

career and  
employer  
branding  
events

**138,347**  
training hours



**7** studies  
and Surveys

**162**

EY events,  
sponsorships and  
participations

**16**



awards  
including Best  
Place to Work

More than  
**€247m**  
revenues

Employee  
turnover rate

**14.96%**



**85%** of EY  
people are proud  
to work at EY

More than  
**€107m**  
in employee  
wages and  
benefits

More than  
**1,084**  
devices were sold  
to and reused by  
EY employees

Launched the  
**Welcome back  
MommEY** program  
to support mothers  
returning to work

**EY Ripples:**

**711** volunteers



EY in Greece has impacted

**987,759** lives

More than

**€42k**

in community  
investments

Blood Donation  
with

**390**

participants



Obtention of

**ISO 50001**

certification on Energy  
Management

**0** incidents of discrimination

**0** fatalities

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

**Wellbeing programs**

focusing on  
**Mental**  
and **Social**  
wellbeing



**36%** of senior  
management positions  
are held by women



**33%** women in this year's  
PPEDD\* promotion class

First **Women AI Hackathon**  
launched in 2025, with **41**  
EY women driving innovation

More than

**95%**

of the electricity  
purchased, was sourced from  
Renewable Energy Sources

Signed

**6 MoUs**

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

\* Partners, Principals, Executive Directors, and Directors



# 01

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About us





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 more than 92 countries, in Europe, the Middle East, India and Africa.

Within the EMEIA Area, there are 5 Regions. In FY25 EY in Greece was part of the Central, Eastern, and Southeastern Europe and Central Asia (CESA) Region, as well as the Nordics.

Under the regulations of EYG, EY entities 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, Patras and Heraklion. More information can be found on: [www.ey.com/gr](http://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”)
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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.

- 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

At EY, our purpose is *Building a better working world*. The insights and quality services we provide help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team up to deliver on our promises to all our stakeholders. In doing so, we play a critical role in building a better working world for EY people, for our 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.

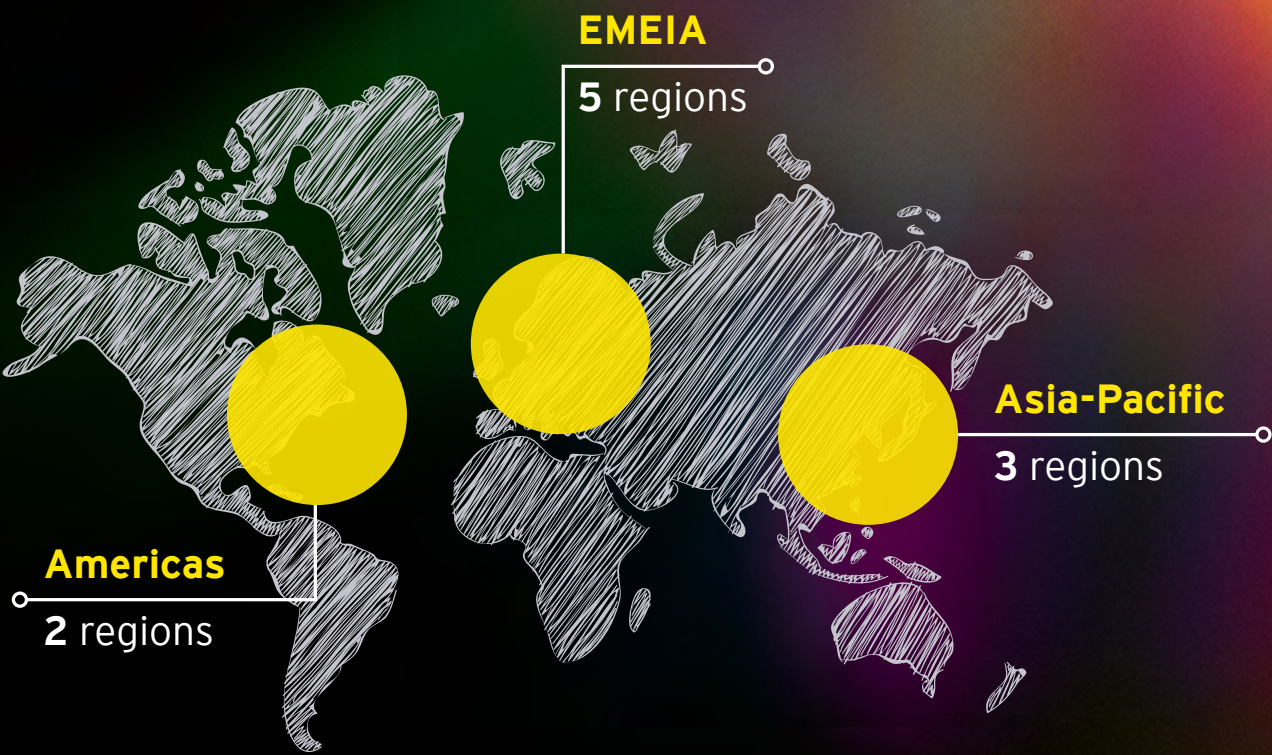


Our ambition

- 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

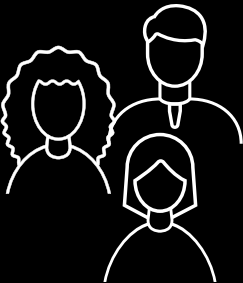
GRI 2-1, GRI 2-6



EY is a US \$53.2 billion global leader and one of the world’s leading professional services firms, with a workforce of more than 400,000 professionals in more than 150 countries and territories, EY creates meaningful careers, invests in skills for the future and supports inclusive growth in local communities.

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 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.



More than  
**400,000+**  
in 2025



More than  
**150**  
countries



# 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 operates offices in Athens, Thessaloniki, Patras, and Heraklion. It is part of the EMEA area and is one of the 33 countries comprising the Europe Central region.



## Upcoming relocation to new headquarters in Athens

EY in Greece is entering a new era of growth and innovation. Our upcoming new Athens headquarters at "The Grid" complex in Maroussi are set to open in 2026, designed to foster collaboration, wellbeing and sustainability. EY will lease two of the four buildings in the complex, with a total area of more than 12,230 m², while all four buildings together span a total area of 61,500 m².



## Our people at the center - Growth meets purpose

This decision comes as a result of consecutive years of impressive growth for our firm, and an increase in the number of our people. Since 2015, when we moved to our current building in Maroussi, our headcount has increased significantly, reaching more than 2,600 EY people in Athens, Thessaloniki, Patras, Heraklion, 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 greenery and natural light, offering greater flexibility and a variety of different spaces that promote collaboration, as well as opportunities to unwind from everyday stress – all 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 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 reducing its overall environmental footprint. 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.

## New offices in Thessaloniki and Heraklion

EY in Thessaloniki has moved into its newly renovated building – the restored neoclassical Matarasso-Altsech building in Ladadika, which blends historic charm with modern design. The relocation, completed in June 2025, marked a new chapter for EY in Northern Greece, reinforcing our ongoing investment in our people, clients and local communities.

EY in Greece also established a new office in Heraklion, Crete. The office is located within the Science and Technology Park of Crete at FORTH, strengthening EY's connection to the island's growing innovation and research ecosystem and complementing our network in Athens, Thessaloniki, and Patras.





# 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 Board of Directors (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 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.

2

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



**Eirinikos Platis**



**Anastasios Anastassiadis**

The governance structure described above reflects the structure applicable during FY25 (July 2024 - June 2025). Changes to the composition of the Board of Directors that took effect after 30 June 2025 will be disclosed in the sustainability report of the subsequent financial year.



## 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’s provisions with regards to maintaining our objectivity and independence.

## Committees

GRI 2-9

The committees established at EY in Greece are the following:

- 1. **Markets Board Committee**
- 2. **Operations Board 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-Assurance 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 professionals' obligation 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 delivering high-quality, exceptional client service and people engagement, alongside financial and market metrics.

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

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

- Experience
- Role and responsibility
- Long-term potential



# 02

**Our corporate  
strategy,  
services and  
sector focus**





# Our corporate strategy and services

# All in

On 1 July 2024, EY outlined a bold ambition to deliver new value for its clients, people and society through a new global strategy, All in. This strategy is more than just a plan. It is a mindset, a call to action and a commitment.

Over the past year, we have committed to building an EY that continues to be agile, resilient and responsive to clients' needs in a complex and changing world. Today is defined by rapid change driven by AI and technology, and tomorrow's challenges are not yet known.

The EY global strategy, All in, includes a roadmap for evolving our operating model, to benefit from the scale of our business today and maximize our globally connected network of

400,000 talented people across over 150 countries and territories.

Since 1 July 2024, EY has been managed through 10 Regions, which align and work together across our network, executing on strategy set by the EY Global organization. This simplifies our network which previously consisted of 18 Regions.

For clients, this means more comprehensive, connected services in a changing world. For EY people, it means more mobility and enhanced career opportunities across a bigger geographic footprint.



We go to market through four Service Lines:

- Assurance
- Consulting
- EY-Parthenon
- Tax

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

## Our services and industry focus

Over the decades, the firm has consistently adapted to the evolving business landscape, investing in innovation and deep industry expertise to offer clients added-value services and solutions that meet their evolving needs across multiple sectors. As ideas and technologies converge, lines between sectors are blurred and 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 sector – 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.



# Assurance



**Andreas Hadjidamianou**  
Head of Assurance

- Audit Services
- Financial Accounting Advisory Services (FAAS)
- Technology Risk
- Forensic & Integrity Services
- Climate Change and Sustainability Services (CCaSS)
- Capital Markets

Explore Assurance >



**130,898**

Professionals globally



**421**

Professionals in Greece

EY Assurance services – comprising Audit, Financial Accounting Advisory Services (FAAS) and Forensic & Integrity Services, 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 can support clients in building an effective and efficient finance function with a range of accounting, reporting and analytics services.

Our multidisciplinary Climate Change and Sustainability Services team helps companies understand the risks and opportunities arising from climate change and sustainability issues.

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 85,000+ 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 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:

- **EY Canvas:** Our global online audit platform supports EY auditors in performing consistent and high-quality audits across the globe connecting nearly 120,000 EY people and 250,000 client users worldwide.
- **EY Smart Automation Hub:** The EY Smart Automation Hub provides a centralized and global access point for automation capabilities, which is fully embedded in EY Canvas and provides real-time status updates, using advanced technologies to both enhance project management and support audit testing.

- **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.
- **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.





## Assurance Advisory

Through our Assurance Advisory sub-Service Lines, we bring value and insights to our clients on some of the most pressing boardroom issues, supporting EY's Big Bets in Transformation, Managed Services and Sustainability. Assurance Advisory has a big role to play when it comes to transformation, as business becomes more complex and organizations are under pressure to sustain trust and manage new risks more effectively. Collaborating with our other Service Lines, we are focused on supporting our clients with their Finance, Risk, Sustainability and Data transformation needs. Learn more below about our Assurance Advisory sub-Service Lines, FAAS, CCaSS, Forensics, Capital Markets and Technology Risk.

### 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 teams help address the finance agenda and provide CFOs, CAOs, Controllers and Treasurers with insight and services to support compliance with evolving financial and non-financial disclosures and help provide transparency and trust in reporting to support better decision-making.

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, support in IPO and capital markets transactions

### Technology Risk

In today's rapidly evolving digital landscape, technology is both a key enabler of growth and a significant source of risk. As organizations accelerate their digital transformation, they face increasing challenges to protect the integrity of their systems, maintain compliance, and foster stakeholder trust.

EY's Technology Risk teams help clients navigate this complexity by providing trust over their digital ecosystems. Through a combination of audit, attestation, certification, and assessment services, we assist organizations in identifying, understanding, assessing, and mitigating risks arising from the implementation and use of current and emerging technologies.

With deep technical knowledge and strong audit expertise, our professionals work alongside finance, IT, and risk leaders to evaluate and enhance technology controls, ensure compliance with evolving regulations, and deliver insights that drive sustainable business value.

Our Technology Risk services include:

- IT Audit - Delivering high-quality technology audit procedures that support financial audits and reinforce trust in capital markets, emphasizing integrity, objectivity, and professional skepticism.
- Service Organization Control Reporting (SOCR) and Attestation - Providing assurance and attestation reports on internal controls, including SOC 1 and SOC 2 reports, ISAE 3402, and ISAE 3000 engagements, as well as Agreed-Upon Procedures (AUP) tailored to specific client needs.

### 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 & 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 & Integrity Services include the following solution sets:

- Anti Fraud Risk Management System
- Integrity Compliance & Ethics
- Investigations
- Whistleblowing Services
- Disputes
- Transaction Forensics

### Climate Change and Sustainability Services (CCaSS)

To effectively compete and succeed in today's world, businesses and governments must adapt to emerging risks and stakeholder demands while navigating challenging market disruptions. Our clients face impacts from climate change, geopolitical instability, economic uncertainty, biodiversity loss, and regulatory changes. Navigating these complexities requires brave thinkers driving action for a new economy - one where business, people and planet thrive.

Anchored in science, we harness data and technology, delivering meaningful and measurable impact. We provide the full spectrum of sustainability services, building the confidence to act.

Tackling critical issues including decarbonization and net zero goals, sustainable finance, nature and biodiversity, and regulations and reporting, EY has decades-long experience helping clients with their sustainability journeys towards a net-zero, regenerative future.

The CCaSS services include:

- Sustainability Advisory
- Climate Change & Decarbonization
- Environment, Health & Safety (EH&S)
- Digital Sustainability Services
- Sustainability Reporting and Assurance

### Capital Markets

In today's environment, capital markets are increasingly interconnected, complex, and constantly evolving. Companies seeking to launch an initial public offering (IPO) or pursue other capital raising activities face significant challenges, especially when these transactions cross borders. EY assists clients with their capital raising strategies by working collaboratively with clients, investment bankers, private equity firms, attorneys, and other key stakeholders.

Our extensive experience covers the following areas:

- Regulatory Support: Our broad cross-border expertise and global network enable clients to efficiently achieve their domestic and/or international capital raising strategies. We interact with regulatory authorities and provide up-to-date summaries of regulatory changes, so clients stay informed about the latest developments and best practices. In addition, we organize conferences, and roundtables to discuss new trends, share insights and experiences, and encourage networking and peer-to-peer dialogue.
- Capital Raising, Including IPOs: We help issuers prepare more effectively by guiding them through the regulatory requirements for IPOs and explaining how these requirements affect financial reporting, internal controls, and governance. We develop roadmaps for capital raising, allowing issuers to assess their readiness, set priorities and allocate resources and management time wisely.
- Financial Information Support: We offer technical and industry-specific insights to help clients understand how raising funds in domestic and/or cross-border transactions impact their financial information. Our experienced teams assist companies with preparing for and implementing financial information conversions. We also advise on accounting and reporting changes, ensuring clients are well-prepared for future developments.



# Consulting



Elias Vyzas  
Head of Consulting

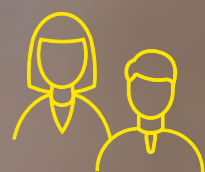
- Business Consulting
- Technology Consulting
- Risk Consulting
- People Consulting
- EY Aqurance
- EY Studio+

Explore Consulting >



124,238

Professionals  
globally



1,463

Professionals  
in Greece

In Consulting, we shape the future 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 to reshape their businesses and build long-term value. We work closely with client teams to architect, design, and help deliver detailed 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 gather 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
- Low Code & No 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 Modeling
- 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, Operational Technology 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:
  - Modeling
  - 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 and environmental, social, and governance (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
  - People analytics



EY Aqurance is a pharma-native consulting and technology partner delivering end-to-end solutions across the product and patient journey. With two decades of proven experience, we help life science companies connect strategy with execution – from R&D and Quality to Commercial and Medical operations – accelerating digital transformation and ensuring measurable outcomes.

## Commercial Platform Services

By aligning technology, process, and user experience, we empower commercial teams to perform efficiently and deliver measurable impact at scale. Our integrated enables commercial teams to execute with precision and deliver sustainable business impact.

- Pre-implementation
- Implementation
- L1 / end-user support
- Managed services
- Librarian / MLR review
- Veeva CLM / Approved Email / Engage
- Veeva MyInsights
- Engage Meeting
- Order management
- SFMC services

## R&D, Quality and Regulatory

Our expertise lies in helping organizations strengthen regulatory confidence and operational control through validated systems and efficient data management. We improve collaboration, minimize audit risk, and ensure continuous compliance across the R&D and Quality landscape.

- Implementation support
- Project implementation & support
- Post-Implementation Services
- Managed services
- Taxonomy services
- System validation
- Data migration
- GxP validation support

## Content and Commercial Enablement

By combining creative thinking with structured content operations, our experts help customers achieve higher engagement, smoother approval cycles and consistent brand governance. We combine creative, strategic and platform knowledge to support life sciences companies in delivering compliant, engaging, and data-driven content across channels.

- Creative design & concept creation
- PromoMats / DAM operations (content ops & workflows)

- Modular content asset creation (Veeva-ready)
- Veeva CLM (execution/ops) / Veeva Approved Email
- Veeva Engage
- SFMC services
- Consulting & Training services

## Data, Integration and Analytics

Turning fragmented data into actionable intelligence is essential for faster, evidence-based decisions and intelligent automation. Our approach integrates data, analytics, and automation to enhance visibility, streamline processes, and drive measurable efficiency across every function.

- System integration
- Data migration
- Data matching
- Data cleansing
- Automation
- Data stewardship
- Data visualization & reporting
- Performance analysis
- Data modeling
- Predictive analysis; machine learning

## Business Process Strategy

Through structured analysis, evaluation, and change management, we ensure transformations are efficient, scalable, and sustainable. We partner with clients to redesign, optimize, and align their business processes with digital goals.

- Analysis & planning consulting
- Platform / product evaluation
- Process design / re-engineering
- Software assessment
- Strategy roadmap
- Change management
- Training services

## Market Research and Business Consulting

By translating data into actionable direction, our market research and consulting services enable clients to refine strategy, focus investments, and evaluate performance with accuracy. We deliver the insight behind confident strategic and operational choices.

- Business insights
- Campaign analysis
- Syndicated research
- Target audience analysis
- Audience segmentation



## EY Studio+

EY Studio+ is an integrated offering that combines the organization's full spectrum of services with leading talent in design, sales, marketing, technology, and customer experience, to drive growth and transformation for clients in an AI-driven era.

It combines organically grown EY capabilities with expertise from EY-acquired agencies and companies globally, including Blackdot, Digital Detox, Doberman, etVenture, Fabernovel, Freshworks, Future Friendly, Italia Brand Group, Seren, Team Collective, VODW, Zilker, and Aqurance.

Our team of over 150 professionals in Greece, draws on a broad portfolio of capabilities and deep experience to inform strategy and deliver transformative experiences that move people and shape markets at scale.

### Marketing, sales and service transformation

Transforming the front office operations of marketing, sales and service, to enable efficiency and effectiveness.

### Customer experience (CX)

Helping businesses build empathy with their customers and design, build and scale differentiated experiences to drive value.

### Service and Product Innovation

Working with organizations and their ecosystems to incubate, launch and iterate new products and services.

### Technology Implementation

Working with businesses from all sectors and industries to support their growth and transformation through innovative technological solutions, enhanced by an extended ecosystem of strategic alliances with global technology market-leaders such as Adobe, Microsoft and NVIDIA.

Key areas of focus include:

- Product and service innovation for business growth
- AI-enabled customer experience strategy, design and value realization
- Segments, products and channels strategy and detailed design
- Digital design, UX/UI, prototyping, and testing
- Brand strategy and architecture
- Digital marketing, performance, e-commerce and loyalty strategy and implementation
- Sales excellence and effectiveness
- Customer service transformation
- CRM processes and operations
- Customer technology implementation, including marketing, CMS, digital asset management, and CDP platforms
- Product teams' empowerment (DesignOps, MarketingOps, etc.)

The EY Studio+ offerings in Greece are further enhanced by the innovative capabilities the EY Applied Neuroscience Lab in Athens brings, while the completion of the acquisition of Aqurance, further expands our portfolio with new CRM implementation and market research capabilities to accelerate digital transformation.



# EY-Parthenon



**Tassos Iossiphides**  
Head of Strategy &  
Transactions Services

- Strategy & Execution
  - Value Creation
  - Restructuring and Turnaround
- Transactions & Corporate Finance
  - Deals
  - Corporate Finance

Explore EY-Parthenon >



**25,036**  
Professionals  
globally



**166**  
Professionals  
in Greece

**EY Parthenon**  
Shape the future with confidence

At EY-Parthenon, 25,000 multidisciplinary professionals in teams across 150 countries help provide EY clients with corporate, transaction and turnaround strategies that deliver real-world value through solutions that work in practice, not just on paper.

Benefiting from EY's full spectrum of services, EY-Parthenon combines the depth, insight and sector expertise of a strategic organization with the reach and technical execution capabilities of the broader EY. This allows EY-Parthenon, not only to help clients define strategy but also to operationalize and execute it effectively in a uniquely differentiated and transformative way.

In an increasingly complex world, EY-Parthenon has reimagined strategic consulting. With deep functional and sector knowledge, innovative AI-powered technology, and an investor mindset, it partners with CEOs, boards, private equity firms, and governments to transform the future with confidence. Whether facing digital transformation, sector convergence and disruption, or financial, commercial, legal and operational challenges, EY-Parthenon applies a variety of perspectives by bringing together data analytics, advanced technology and digital capabilities to address a CEO's toughest strategic issues.

Our services:

- **Strategy & Execution**
  - Value Creation
  - Restructuring and Turnaround
- **Transactions & Corporate Finance**
  - Deals
  - Corporate Finance

## Services Drivers

Whether serving corporate or private clients, EY-Parthenon combines strategic insight with advanced digital capabilities to help organizations make smarter and faster decisions. Its approach integrates financial, commercial, tax and operational expertise with technologies such as AI, Machine learning (ML), Robotic Process Automation (RPA) and advanced analytics. At the center of this ecosystem, is EY Competitive Edge—an AI-led Mergers and Acquisitions (M&A) and strategic intelligence platform that turns complex data, into actionable insights on markets, competitors and transactions. By uniting human judgment with cutting-edge intelligence, it provides real-time business-relevant insights from trusted data sources, enabling earlier opportunity identification, more precise execution and measurable impact.

Drawing on the latest AI developments and decades of EY experience, Competitive Edge automates analysis and brings together web and external market data to deliver a 360-degree view of opportunities, risks and resilience for stronger strategic planning.

## Strategy & Execution

Transformative strategic decision-making, has never been more critical for organizations, seeking sustainable growth and resilience. The Strategy practice partners with leadership teams to define clear priorities, identify new sources of value and translate vision into executable action. Through a blend of strong industry knowledge, analytical depth and practical insight, it helps businesses optimize performance, adapt to emerging trends and achieve measurable impact. Each engagement is designed to deliver strategies, that are transformative in scope, yet grounded in real-world execution.

## Value Creation

Reaching full potential requires addressing complex strategic challenges with analytical precision and decisive action. EY-Parthenon's transformative Value Creation practice helps organizations accelerate growth, enhance efficiency and strengthen long-term competitiveness by translating insights into results that drive transformation.

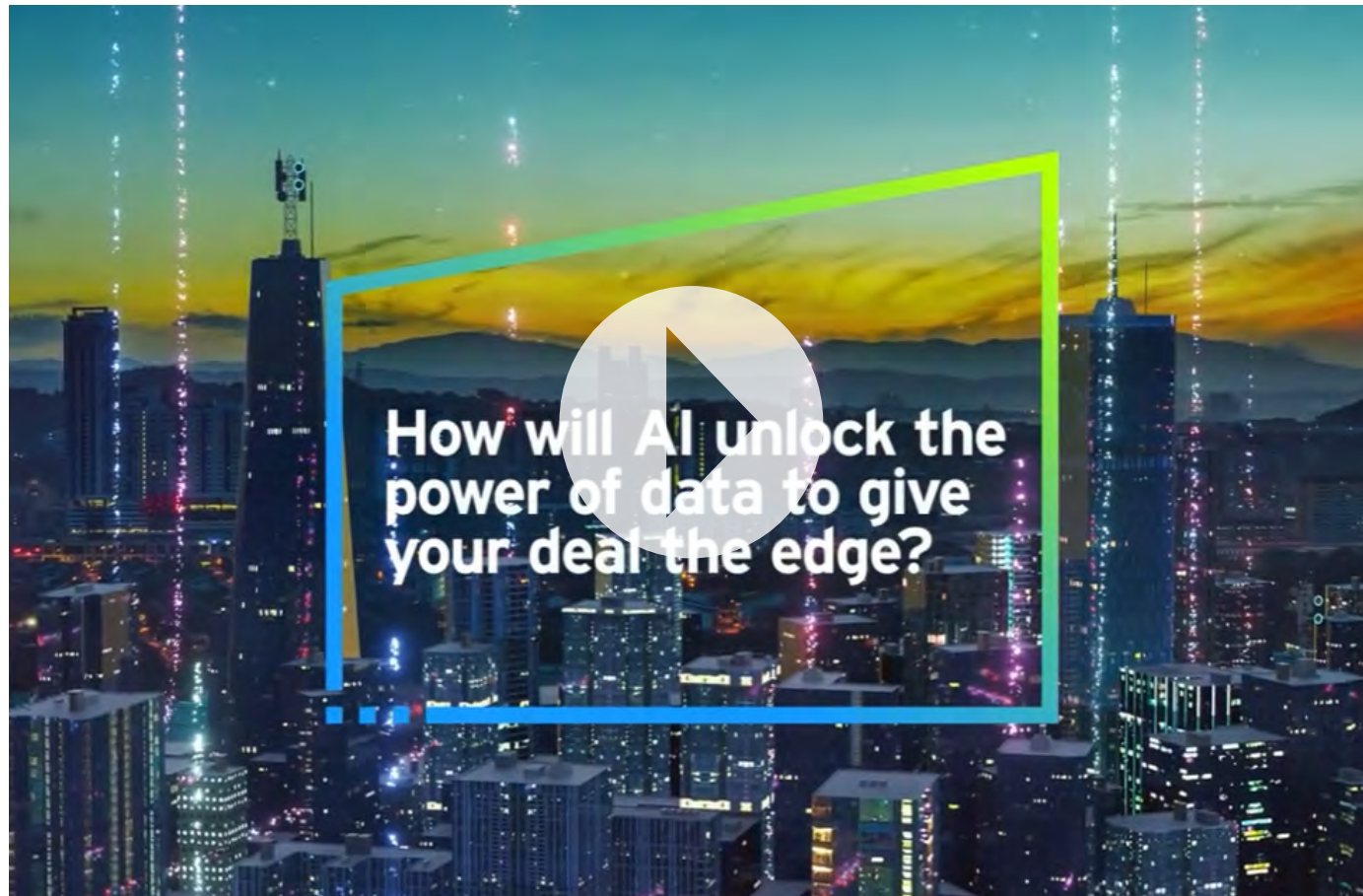
Leveraging deep industry knowledge and a data-driven perspective, the team delivers integrated solutions that connect strategy, transformation and execution. Each engagement is designed to unlock value, foster innovation and create sustainable outcomes across diverse markets and sectors.

Continuing the commitment to strategic transformation, sustainability services position responsible growth at the center of business transformation. Through scenario planning, business model reinvention and portfolio optimization, the practice enables companies to address challenges such as decarbonization, energy transition and sustainable sourcing while identifying new sources of transformative long-term value.

Our capabilities:

- Corporate Strategy
- Transformative Strategy & Value Creation
- Disruptive Strategy and Venture Building
- New Market Entry & Product Strategy
- Geopolitical Strategy
- Commercial Strategy
- Commercial Diligence
- Post Deal Integration & Separation
- Operational Strategy & Diligence
- Digital Infrastructure and AI Strategy
- Sustainability Strategy





### Restructuring and Turnaround

In times of financial or operational distress, practical and decisive action is essential. The Restructuring and Turnaround practice focuses on delivering hands-on, results-oriented solutions that stabilize performance and restore value.

With a transformative approach grounded in deep financial, commercial and operational expertise, teams work closely with organizations to strengthen liquidity and manage complex stakeholder situations.

Supported by advanced digital tools and a global network, the practice enables rapid assessment, execution and measurable improvement, while helping businesses navigate uncertainty and return to sustainable performance with confidence.

Our capabilities:

- Operational Turnaround
- Financial Restructuring
- Working Capital

## Transactions & Corporate Finance

From acquisitions to divestments, organizations are supported in delivering practical, actionable solutions that create measurable impact. With deep functional and sector expertise, an investor mindset is applied to partnering with CEOs, boards, private equity firms, and governments

to shape future strategies. Comprehensive services cover the entire transaction lifecycle: from M&A and divestment strategy, valuations and decision modeling to deal origination, financing, integrated diligence, execution and post-merger integration. Portfolios are transformed to achieve strategic objectives and unlock new sources of value.

### Deals

Navigating complex transactions requires precision, speed and a clear understanding of value. The Deals practice provides practical, insight-driven support across acquisitions, divestments and capital events.

Combining financial diligence, commercial insight and advanced analytics, it helps clients evaluate opportunities, structure deals and negotiate with confidence. The practice delivers clear and actionable guidance from initial assessment through execution, ensuring each transaction drives tangible and lasting results.

Our capabilities:

- Financial Diligence - Sell & Buy side
- Sales Purchase Agreements (SPA)
- Capital and Debt Advisory
- Access to EU Funding Advisory
- Deal Origination and M&A Advisory
- Transaction Analytics
- Edge Platforms: AI-powered Tech for Strategy and M&A

### Corporate Finance

Effective capital management is essential to driving long-term value and maintaining stakeholder confidence. The Corporate Finance practice helps organizations optimize their financing structures, balance risk and return and make more informed investment decisions. Combining deep financial and capital markets expertise with advanced analytics and decision-support tools, it enables CFOs and leadership teams to assess asset portfolios, prioritize projects and strengthen capital efficiency. The focus is on building transformative financial strategies that enhance performance, increase investor confidence and position businesses for sustainable growth.

Our capabilities:

- Capital Allocation Services
- Strategic Alternatives & Portfolio Optimization
- Transaction Real Estate
- Forecasting, Feasibility & Business Planning
- Infrastructure Advisory & Project Finance
- Valuation (business, intangibles, NPLs, fin. instruments)
- Decision Support and Business Modeling
- Economic Advisory (regulatory economics, economic impact assessment)





# Tax



**Spyros Kaminaris**  
Head of Tax

- International Tax and Transaction Services
  - Corporate Tax Advisory
  - International Corporate Tax Advisory
  - Transaction Tax Services
  - Transfer Pricing Services
- People Advisory Services
- Indirect Tax Services
- Global Compliance and Reporting Services (GCR)
- Tax Technology and Transformation
- Law Services

Explore Tax >



**75,314**

Professionals globally



**392**

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.

## International Tax and Transaction Services

Our International Tax and Transaction Services are comprised of multiple competencies, namely Corporate Tax Advisory, International Corporate Tax Advisory, Transaction Tax Advisory and Transfer Pricing.

Our practice helps financial sponsors, private capital enterprises and multinational corporations proactively address challenges by bringing globally connected services to all tax aspects of their business and investment models, corporate structure, treasury management and overall tax and transaction strategy. This encompasses the client's full transaction life cycle, from strategy and corporate finance, through to acquisition, optimization and eventual disposal.

### Corporate Tax Advisory

Our Corporate Tax Advisory 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's range of Corporate Tax Advisory Services includes:

- Tax Advisory
- EY Private Tax Corporate
- Tax Restructuring services
- Tax Controversy
- Tax Policy & Sustainability/ESG Tax Policy

### International Corporate Tax Advisory

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. Our services include also the business and investment model structuring, cross-border restructuring and corporate structure optimization.

### Tax operations focusing on cross border

EY in 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 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's range of 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 Modeling

### Transfer Pricing Services

EY in 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 in 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 in 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 in 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.





## People Advisory Services

EY's 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's range of 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

## 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

## Awards and Recognitions

### ITR EMEA Tax Awards

- Greece Tax Firm of the Year - seven times award winners since 2011
- Greece Transfer Pricing Firm of the Year - 14 times award winners since 2009

### 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

## 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

## EY Law Platis-Anastassiadis & Associates

Law Partnership, associated with EY in 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



In addition to our four Service Lines, we also invest in our Core Business Services (CBS), the internal 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
- Brand, Marketing and Communications
- Facility Management
- Finance
- General Counsel Office
- Independence
- Markets and Business Development
- Talent
- Technology



50,723

Professionals globally



198

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](https://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 sector focus

In today’s business world, staying competitive means striking the right balance between risk and reward.

To achieve your potential, you need fast, easy access to the information and people that can help you make the right decisions.

Whatever your industry, our global network of professionals can provide you with highly responsive insights that meet your needs.

In Greece, over the last years we have invested in bringing an even stronger industry perspective into the design and delivery of our services, and how we develop our people, especially in the sectors that are of crucial importance to the Greek economy.

Explore the EY Industries >

## Industrials | Mobility



As EY, we place technology and innovation at the center, aiming at helping our Industrial and Mobility clients, including those operating in the shipping sector, 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**  
EY Europe Central - EY Greece Industrials Sector Leader, Global Shipping Leader - Assurance, EY Greece

## Consumer and Healthcare



At EY, we support businesses across consumer products, retail, agribusiness, healthcare, and life sciences as they navigate rapidly changing customer expectations and an increasingly complex ecosystem. Leveraging our deep sector knowledge, global network of experts, and advanced data, AI and technology capabilities we help organizations design practical strategies, modernize their operations, and deliver integrated solutions that better serve consumers, patients, and society. Our multidisciplinary teams work alongside clients to optimize today and prepare for a more accessible, connected, resilient and sustainable future.



**Thanos Mavros**  
Partner, Greece & Europe Central, BU South Consumer & Health Leader, EY Greece

## Energy & Utilities



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, EY Greece

## Banking and Capital Markets



In today's business landscape, banks must prioritize long-term value, build an inclusive financial system, and drive innovation at scale. Our primary focus is on empowering banks to achieve their strategic and sustainability ambitions through digital transformation, new business models, and strong ecosystem partnerships—enabling them to become agile, customer-centric organizations that meet the evolving expectations of their clients.



**George Pouloupoulos**  
South Europe Financial Services Leader, EY Greece

## 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.



**Konstantinos Nikolopoulos**  
Insurance Sector Leader, EY Greece

## 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, EY Greece

## 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, EY Greece



# 03

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**Our value chain**





# 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:

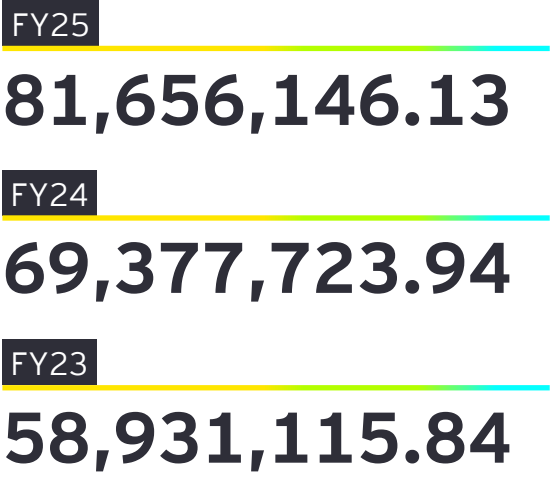


## Upstream: Our supply chain

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 (€)



*\*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 (intercompany and third parties), as well as contractors participating in the projects of EY in Greece. The increase in spending on suppliers from FY24 to FY25 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 are treated fairly and equally during the tendering and purchasing process, with decisions made on the basis of clear selection criteria.

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

Also, EY has 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.

## 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



# 04

**Memberships,  
awards and  
certifications**





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 Internal Auditors	Hellenic Association of Management Consulting Firms	ITR World Tax
American Institute of Certified Public Accountants	Chartered Financial Analyst - Formerly the AIMR (Association for Investment Management and Research)	Hellenic Business Management Company	Joint Examination Scheme
Association of Certified Anti-Money Laundering Specialists	Chartered Professional Accountants of British Columbia	Hellenic-Dutch Association of Commerce and Industry	Junior Achievement Greece
Association of Certified Fraud Examiners	Chambers and Partners	Hellenic Exchanges S.A.	Legal 500
Association of Chartered Certified Accountants	Council of Competitiveness of Greece	Hellenic Federation of Enterprises	NHST Global Publica
Association of Corporate Treasury	CSR Hellas	Hellenic - German Chamber of Commerce	Piraeus Marine Club
Association of Informatics & Communications Companies of Greece	CYCLE OF CEO- Public Affairs and Networks	Hellenic - Indian Chamber of Commerce and Economy	Professional Risk Managers’ International Association
Association of Compliance Officers in Greece (ASCO Greece)	CYLCE OF LEGAL DIRECTORS - Public Affairs and Networks	Information Systems Audit and Control Association	Project Management Institute
Association of S.A. and Entrepreneurship	Diversity Charter Greece	Institute and Faculty of Actuaries	Propeller Club
Association of Thessalian Enterprises Industries	Economic Chamber of Greece	Institute of Certified Public Accountants of Greece	Public Company Accounting Oversight Board
Brain Regain	Federation of Industries of Greece	Institute of Chartered Accountants Education	The Institute of Internal Auditors
British - Hellenic Chamber of Commerce (BHCC)	Federation of Industries of Northern Greece	Institute of Chartered Accountants in England and Wales	TradeWinds
Business Continuity Institute	Foundations in Accountancy	International Association of Privacy Professionals	Transparency International Greece
Canadian Public Accountability Board	French-Hellenic Chamber of Commerce and Industry	International Information System Security Certification Consortium	United Nations Global Compact
CEO Clubs Greece	Global Compact Network Hellas		
Certified information systems auditor	Greek Exporters Association		
Certification in Risk Management Assurance	Hellenic Actuarial Society		
		EY in Greece is associated with the Athens Chamber of Commerce and Industry (ACCI), an institutional body supporting entrepreneurship and business development in Greece. In this context, Mr. Iossifidis serves as Third Vice President of the Chamber, contributing through his role to dialogue and initiatives that support the Greek business community. In addition, EY in Greece participates in CompeteGR, contributing to actions and initiatives aimed at enhancing the competitiveness of Greek businesses and the broader business environment.	





## Awards/Recognitions

### ITR EMEA Tax Awards

- Greece Transfer Pricing Advisory Firm of the year 2024 (Award winner 14 times in the last 16 years)
- Top Tier Firm 2025

EY entities in Greece received independent sustainability ratings from **EcoVadis**. EY Hellas achieved a **Bronze Award** (67/100 - 80th percentile) following its first-time assessment, while EY BAS received a **Silver Award** (73/100 - 90th percentile) on its annual renewal.

### The Legal 500 (2025 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



Additionally, to strengthen our beneficial impact on the Greek economy and society, and to spearhead conversations on topics vital to entrepreneurship and public policy, in FY23, FY24, and FY25, EY in Greece had an active profile, with 437 sponsorships, EY events and participations in events, in total. 79 out of them, covered topics such as advancing women leaders, smart factories, sustainability and ESG management, smart cities, as well as energy efficiency.

Specifically:

- In FY23, EY in Greece had an active presence in 117 events (EY events, sponsorships and participations), 22 out of

### DevOps & Agile Awards 2025

#### Top Employer Greece 2025

**Great Place to Work® Hellas Certified™**  
(Nov 2024 - Nov 2025)

#### Best Workplaces™ Hellas 2025

#### Best Workplaces™ for Women Hellas 2025

#### Best Workplaces™ in Professional Services & Consulting Hellas 2025

#### Brain Regain Top Employer 2025

#### Company of the Year at the Infocom World Conference

#### Highly Regarded Lawyer 2025 (IFLD) (Julia Pournara)

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.
- In FY25, EY in Greece had a more active presence in 162 events (EY events, sponsorships and participations), 31 out of which were related to wellbeing, empowering women in business, sustainability, sustainable finance and green taxes.

### EY events, sponsorships and participations

FY25	FY24	FY23
162	158	117







## Certifications

GRI 403-8

During FY25, EY in Greece continued to demonstrate its commitment to excellence in management systems by maintaining and achieving new key certifications. Details about all the certifications are available to all employees on the EY in Greece intranet and are communicated to new staff during their welcome sessions.

In June, EY in Greece proudly achieved the ISO 50001 certification, which focuses on energy management systems. This certification reflects our commitment to improving energy efficiency and reducing environmental impact through systematic energy management practices.

Additionally, in March we obtained the ISO 31000 attestation by TUV Hellas, which enhances EY in Greece risk management capabilities by providing a structured framework for minimizing potential risks and ensuring sustainable practices that align with our commitment to operational excellence and client satisfaction.

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. This year we successfully completed the annual surveillance audit once again, reaffirming our commitment to quality management.

In January, we successfully completed the surveillance audit for our Environmental Management System, supporting our ISO 14001:2015 certification by Bureau Veritas since 2021. This audit acknowledged our well-established Environmental Management System, which promotes sustainable practices. This certification demonstrates our commitment to environmental management and sustainability. By adhering to this internationally recognized standard, we not only enhance our ability to manage environmental responsibilities but also improve our operational efficiency and reduce waste.

Since 2022 EY in Greece holds 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 employees and associates.

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

In February 2025, EY in Greece upgraded its ISO 27001 certification to the 2022 version, marking a significant milestone in our commitment to information security. We successfully passed the surveillance audit of ISO 27701:2019 certification on secure privacy information management. These certifications are essential as they not only enhance our ability to protect sensitive information but also demonstrate our dedication to maintaining the highest standards of data security and privacy for our clients and stakeholders.

In May of the same year our organization successfully completed the surveillance audit of the ISO 22301 certification, recognizing our dedication to maintaining and improving our business continuity management system, ensuring resilience and reliability in the face of disruptions.

In addition to our other certifications, EY in Greece holds the ISO 56002 attestation, which focuses on innovation management. It enhances our ability to respond to changing market demands and client needs, driving continuous improvement and competitive advantage, reinforcing our dedication to delivering exceptional value to our clients.

EY in Greece also is a member of the internationally recognized EcoVadis sustainability platform, which assess our sustainability performance across various criteria, including environmental impact, labor practices, ethics, and sustainable procurement. These ratings reflect our ongoing commitment to corporate social responsibility and sustainable business practices, positioning us as a trusted partner for clients who prioritize sustainability in their operations.



	ISO 9001	ISO 14001	ISO 45001	ISO 37001	ISO 50001
Validity until	10/11/2027	10/11/2027	30/8/2028	29/01/2026	9/6/2028
EY Hellas	GR005107	GR005106	GR006212	066 23 0002	058250002
Maroussi office	GR005107-004	GR005106-004	GR006212-004	066 23 0002	058250002
Thessaloniki office	GR005107-005	GR005106-005	GR006212-005	066 23 0002-001	Not applicable
EY BAS	GR005107	GR005106	GR006212	066 23 0003	058250003
Maroussi office	GR005107-001	GR005106-001	GR006212-001	066 23 0003	058250003
Thessaloniki office	GR005107-003	GR005106-003	GR006212-003	066 23 0003-001	Not applicable
Patras office	GR005107-002	GR005106-002	GR006212-002	066 23 0003-002	Not applicable
Platis-Anastassiadis	GR005107	GR005106	GR006212	066 23 0004	058250004
Maroussi office	GR005107-006	GR005106-006	GR006212-006	066 23 0004	058250004



	ISO 27001	ISO 27701	ISO 22301	ISO 31000	ISO 56002
Validity until	28/03/2027	28/03/2027	29/5/2027	26/3/2028	01/10/2025
EY Hellas	048240007	075240005	054240008	061250002	
Maroussi office	048240007	075240005	054240008	061250002	Not applicable
Thessaloniki office	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
EY BAS	048240006	075240004	054240007	061250003	KZ/73352
Maroussi office	048240006	075240004	054240007	061250003	KZ/73352
Thessaloniki office	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Patras office	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Platis-Anastassiadis	048240005	075240003	054240009	061250004	
Maroussi office	048240005	075240003	054240009	061250004	Not applicable



# 05

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**Our long-term  
value approach**





Sustainability Strategy

GRI 2-9, GRI 2-12, GRI 2-13

The company is 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 comprises EY leaders across EY Service Lines, sectors, industry and geographies, and oversees the value-led sustainability work that EY teams deliver to EY clients.

In FY25, our global sustainability teams delivered over 25,000 engagements to advance environmental strategies and respond to nature and climate challenges

Global Corporate Responsibility

EY’s Global Corporate Social Responsibility program is designed to build a collaborative model for social impact. It brings together EY people, clients, technology partners, entrepreneurs, and non-for-profits to drive innovation and scale transformative solutions.

Through EY Ripples, EY provides opportunities for its people to contribute both locally and globally, with initiatives aligned to the UN Sustainable Development Goals (UN SDGs). The program reflects EY’s ambition to positively impact one billion lives.



In FY25, the EY Corporate Responsibility teams focused on empowering the next generation to find and sustain meaningful work. This included skill development aligned with public interest and engagement with policymakers, particularly through a subset of the Next Generation Climate Leaders from The Earthshot/Common Purpose program in Ghana, Malawi, Nigeria, and Uganda.

The EY Corporate Responsibility team also leads philanthropic initiatives through EY Ripples and manages the firm’s carbon offset program, which prioritizes nature-based solutions that deliver both environmental and socioeconomic

co-benefits. These efforts are complemented by a wide variety of community contributions, including skilled and traditional volunteering activities and dedicated time from Corporate Responsibility function staff.

Global Risk Management

The EY Global Risk Management function and Enterprise Risk Management (ERM) program support the EY organization in identifying, managing and monitoring risks. Together they provide coordinated advice and assistance on independence, conflicts, compliance, regulatory policy, security issues, as well as supporting member firms’ claims and ethical matters alongside the General Counsel’s Office. The EY Global Risk Management function is led by Joe Watt, EY Global Risk Management Leader.

In FY25, two new stand-alone functions extended from the EY Global Risk Management – the Global Compliance and the Data Stewardship Office were created to address the increased expectations related to compliance and data risk management, and the advancement of data as a key asset

In 2025 EY introduced an enhanced approach to risk management, replacing the previous reference to Archer with a comprehensive Enterprise Risk Management (ERM) framework. This strategy focuses on embedding a culture where risk management is a shared responsibility, supported by mandatory learning, confirmations, and performance monitoring. The ESG risk category remains a priority but is now integrated into a broader framework covering strategic, operational, and environmental risks, with emphasis on compliance, data stewardship, and responsible adoption of technologies such as Artificial Intelligence (AI).

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 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, as well as on the corporate governance practices.

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.

Corporate Responsibility program: EY Ripples

As part of our commitment to corporate responsibility, EY Ripples serves as a powerful platform for fostering social impact and advancing the UN SDGs.

Through this global initiative, we unite EY people, clients, technology partners, entrepreneurs, and nonprofits to collaborate on innovative solutions that address pressing societal challenges.

Our mission is clear: to support the next generation, work with impact entrepreneurs, and accelerate environmental sustainability. Since its inception in 2018, EY Ripples

has aimed to positively impact one billion lives. As of FY25, we are proud to report that we have already made a significant difference, positively impacting over 253 million lives around the world, including nearly 61 million this year.

In Greece, our commitment to EY Ripples has been unwavering since 2019. We have leveraged our unique position as a trusted professional services organization to extend our knowledge, experience, and networks in a non-profit capacity.

Understanding what matters to EY in Greece stakeholders

GRI 2-29

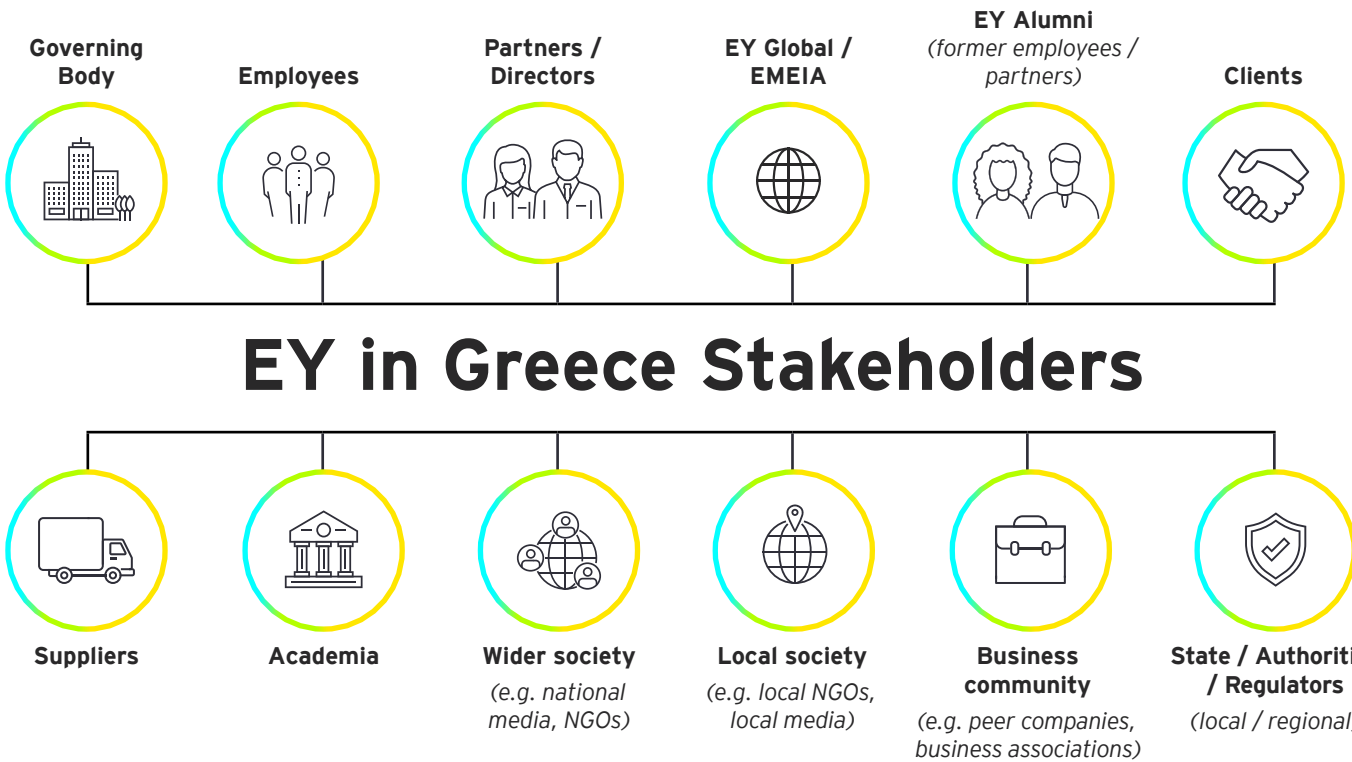
Recognizing the needs and interests of all stakeholders and helping them navigate emerging challenges and opportunities as distinctive journey partners, is fundamental to our global strategy.

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.

- 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.





# Materiality analysis

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

At EY in Greece, we performed our materiality analysis in FY25, to identify and prioritize the positive and negative impacts that our operations have or may have (actual and potential) on the environment, people, the economy, and the corporate governance practices that support the company’s sustainable development.

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.

For this year’s assessment, the universe of topics and sub-topics was defined based on the European Sustainability Reporting Standards (ESRS), while the materiality analysis was once again conducted in alignment with the GRI Standards 2021, following the four-step methodology outlined below.

## 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, the economy, and the corporate governance, 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 in 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 for final assessment:

Identified impacts (actual or potential)

ESG Pillar	Topics	Related sub-topics (Positive)	Related sub-topics (Negative) <sup>1</sup>
ESRS G1: Business conduct	Regulatory compliance, integrity and business ethics	Corporate culture	Corporate culture, Corruption and bribery
		Protection of whistle-blowers	-
		Political engagement and lobbying activities	-
		Corruption and bribery	-
ESRS S1: Own workforce	Equal treatment and opportunities for all	Training and skills development	Gender equality and equal pay for work of equal value
		Employment and inclusion of people with disabilities	-
		Measures against violence and harassment in the workplace	Measures against violence and harassment in the workplace
		Diversity	-
	Working conditions	Secure employment / Working time / Adequate wages	-
		Work-life balance	Work-life balance
		Health & safety	Health & safety
ESRS S2: Workers in the value chain	Working conditions	Health & safety	-
	Equal treatment and opportunities for all	Diversity	-
ESRS S4: Consumers and end-users	Responsible Service Delivery and Client Protection	Data Privacy	Data Privacy
		Regulatory Compliance and Ethical Business Conduct	-
		Access to (quality) information - Client-Centric Service Delivery	-
		Access to services	-
		Responsible marketing practices and communications	-

ESG Pillar	Topics	Related sub-topics (Positive)	Related sub-topics (Negative) <sup>1</sup>
ESRS E1: Climate change	Sustainable Operations and Climate Impact Mitigation	Climate change mitigation	Climate change mitigation
	Energy	-	-
ESRS E2: Pollution	Pollution of air		
ESRS E3: Water and marine resources	Water	Water consumption / Water withdrawals	-
ESRS E4: Biodiversity and ecosystems	Impacts on the state of species	-	Species population size / Species global extinction risk
	Impacts on the extent and condition of ecosystems	-	Land degradation / Desertification/ Soil sealing
ESRS E5: Circular economy	Resources inflows, including resource use	-	-
	Resource outflows related to products and services	-	-
	Waste	-	-
Entity specific	Economic value	Economic value	Economic value
	Community engagement and contribution	Empowering communities through impactful initiatives	-
	Technology and Innovation	Technology and Innovation	-

- Indicates material topic/sub/topic
- Indicates non-material topic/sub-topic

1. 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

This year, two additional entity-specific material topics—Technology and Innovation and Community engagement and contribution—were included in the assessment.

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 UN SDGs, as follows:

	Topics	Related sub-topics	United Nations Sustainable Development Goals
Environment	Sustainable Operations and Climate Impact Mitigation	Climate change mitigation	<div><div>6</div><div>CLEAN WATER AND SANITATION</div><div>7</div><div>AFFORDABLE AND CLEAN ENERGY</div><div>11</div><div>SUSTAINABLE CITIES AND COMMUNITIES</div><div>12</div><div>RESPONSIBLE CONSUMPTION AND PRODUCTION</div><div>13</div><div>CLIMATE ACTION</div><div>14</div><div>LIFE BELOW WATER</div><div>15</div><div>LIFE ON LAND</div></div>
Society	Working conditions	<div><div>▪ Secure employment / Working time / Adequate wages</div><div>▪ Work-life balance</div><div>▪ Health &amp; safety</div></div>	<div><div>2</div><div>ZERO HUNGER</div><div>3</div><div>GOOD HEALTH AND WELL-BEING</div><div>4</div><div>QUALITY EDUCATION</div><div>5</div><div>GENDER EQUALITY</div><div>8</div><div>DECENT WORK AND ECONOMIC GROWTH</div><div>9</div><div>INDUSTRY, INNOVATION AND INFRASTRUCTURE</div><div>10</div><div>REDUCED INEQUALITIES</div><div>11</div><div>SUSTAINABLE CITIES AND COMMUNITIES</div></div>
	Equal treatment and opportunities for all	<div><div>▪ Training and skills development</div><div>▪ Employment and inclusion of people with disabilities</div><div>▪ Measures against violence and harassment in the workplace</div><div>▪ Diversity</div></div>	
	Responsible Service Delivery and Consumer Protection	Data Privacy	<div><div>16</div><div>PEACE, JUSTICE AND STRONG INSTITUTIONS</div><div>17</div><div>PARTNERSHIPS FOR THE GOALS</div></div>
Governance	Regulatory compliance, integrity and business ethics	Corporate culture	<div><div>16</div><div>PEACE, JUSTICE AND STRONG INSTITUTIONS</div></div>
Entity specific	<div><div>▪ Community engagement and contribution</div><div>▪ Economic value</div><div>▪ Technology and Innovation</div></div>		

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.





# 06

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**Social value**







# Working conditions

## ■ Secure employment, Working time and Adequate wages

### 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.

#### 01 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.

#### 02 The Hiring Process

Our hiring process is divided into four major steps, each with impactful strategies: Attraction, Sourcing, Selection, and Onboarding. 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 FY25, 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 showcase our commitment to diversification through the rEYpatriation initiative, which aims to bring Greek professionals back to Greece, reconnecting them with opportunities at EY and leveraging their international experience to strengthen our local market and our international projects. In FY25 alone, 31 hires joined us from abroad through this program. Our efforts were recognized with the Top Employers for Greeks from Abroad award by the Brain Regain initiative, underscoring our leadership in attracting global Greek talent.

- **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 have adopted a skills-based hiring approach at EY in Greece, prioritizing the capabilities and future potential of candidates over traditional credentials. Our evaluation focuses on demonstrable skills and competencies relevant to the role, supported by structured

assessments and tools that objectively measure technical and behavioral strengths. To ensure consistency and fairness, we continuously train all our hiring managers and talent attraction and acquisition experts on this approach, equipping them with the knowledge and resources to apply skills-based principles effectively in every selection process.

- **Other Initiatives:** EY in Greece continuously expands its cooperation with universities and other academic institutions, in its efforts to be in constant contact with young people and create opportunities for them. In FY25, EY in Greece signed six additional Memorandums of Understanding (MoUs) with four Universities and a Professional Body, focusing on internships and upskilling programs for students. These included agreements with the University of Western Macedonia and the University of Macedonia for all departments, targeted partnerships with AUEB for its Department of Business Administration and MSc in Accounting and Finance, and with the University of Piraeus for its MSc in Digital Systems and Big Data. We also signed a three-party MoU with AUEB's Department of Accounting and Finance and ACCA, reinforcing our commitment to specialized knowledge and professional certification pathways.

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 FY25, in which we hired 20 young professionals in our Audit practice who followed a specific learning path to meet the needs of the role.



03 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.

04 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 FY25, the Candidate Experience was at a staggering 98% (I 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 FY25 increased by 9.5% compared to FY24. 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.





Employees number (Total)

GRI 2-7

	FY25		FY24		FY23	
	Female	Male	Female	Male	Female	Male
Athens	1,092	1,271	1,020	1,193	921	1,103
Thessaloniki	104	108	69	79	51	53
Patras	27	38	23	27	19	30
Total per FY per gender	1,223	1,417	1,112	1,299	991	1,186
Total	2,640		2,411		2,177	

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

Growth in employees over the past 3 years relates to the increased business needs.

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

GRI 2-8

FY25	FY24	FY23
153**	106***	133

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 workers).

\*\* There was a 44.3% increase in the number of workers who are not employees in FY25 compared to FY24, due to business growth and specific skills required for projects.

\*\*\* 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.

Our performance

GRI 401-1

The performance table can be found in the Appendices-ESG Key Performance Indicators (KPIs), section "Social value".

GRI 401-2

EY in Greece employee benefits*	FY25	FY24	FY23
Life insurance**	✓	✓	✓
Health insurance**	✓	✓	✓
Loss of income***	✓	✓	✓
Disability and invalidity coverage	✓	✓	✓
Defined Contribution Plan**** (retirement provision)	✓	✓	n/a

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

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

\*\*\* Loss of income coverage refers to a benefit that provides financial support to employees who are temporarily unable to work due to illness or accident. This coverage helps mitigate the impact of income loss during periods of incapacity, ensuring continuity of financial security. This benefit was introduced on 1 March 2023.

\*\*\*\* Benefit offered as of July 1st, 2023 to all employees (full-time / part-time, under indefinite / temporary contract) at ranks Manager 3 / Assistant Director and above.





Health & safety

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 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 2022, EY in Greece achieved the internationally recognized ISO 45001:2018 certification, confirming our ongoing 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 our employees and associates. In this context, we have implemented a Health and Safety policy that provides an overview of Health and Safety Management System at EY in Greece and describes our commitments.

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. The risk assessment was finalized within 2023 and remains valid for this year. 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

Our Health and Safety SharePoint site, EY in Greece Health and Safety, provides an overview of our Health and Safety Management System and details individuals' responsibilities, ensuring that all employees of EY in Greece have access to this information.

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.

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:

1

Identification of the possible hazards related to each work activity.

2

Assessment of the hazards and the employees that are exposed to these hazards, aiming at proposing the most appropriate working equipment, materials, arrangement of the workplace and of the working activities.

3

Assessment of the adequacy of the protection measures taken.

4

Identification of the actions that must be undertaken, in the case the measures already taken are considered to be incomplete.

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 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 403-2, 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

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. More specifically, during FY25, 19 EY employees have been successfully certified.

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.

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

EY advocates a global wellbeing culture through the commitment of leadership and the provision of appropriate resources and opportunities to achieve optimal health and performance.

Wellbeing at EY is a critical competence for the “Fuel Growth” expectation of our All In Leadership Model. An All in transformative leader is mindful and fully present and that can be anyone regardless of who they are or what job they do. It’s very important all of us to maintain personal wellbeing to sustain positive energy and fuel resilience.

We encourage and support all employees:

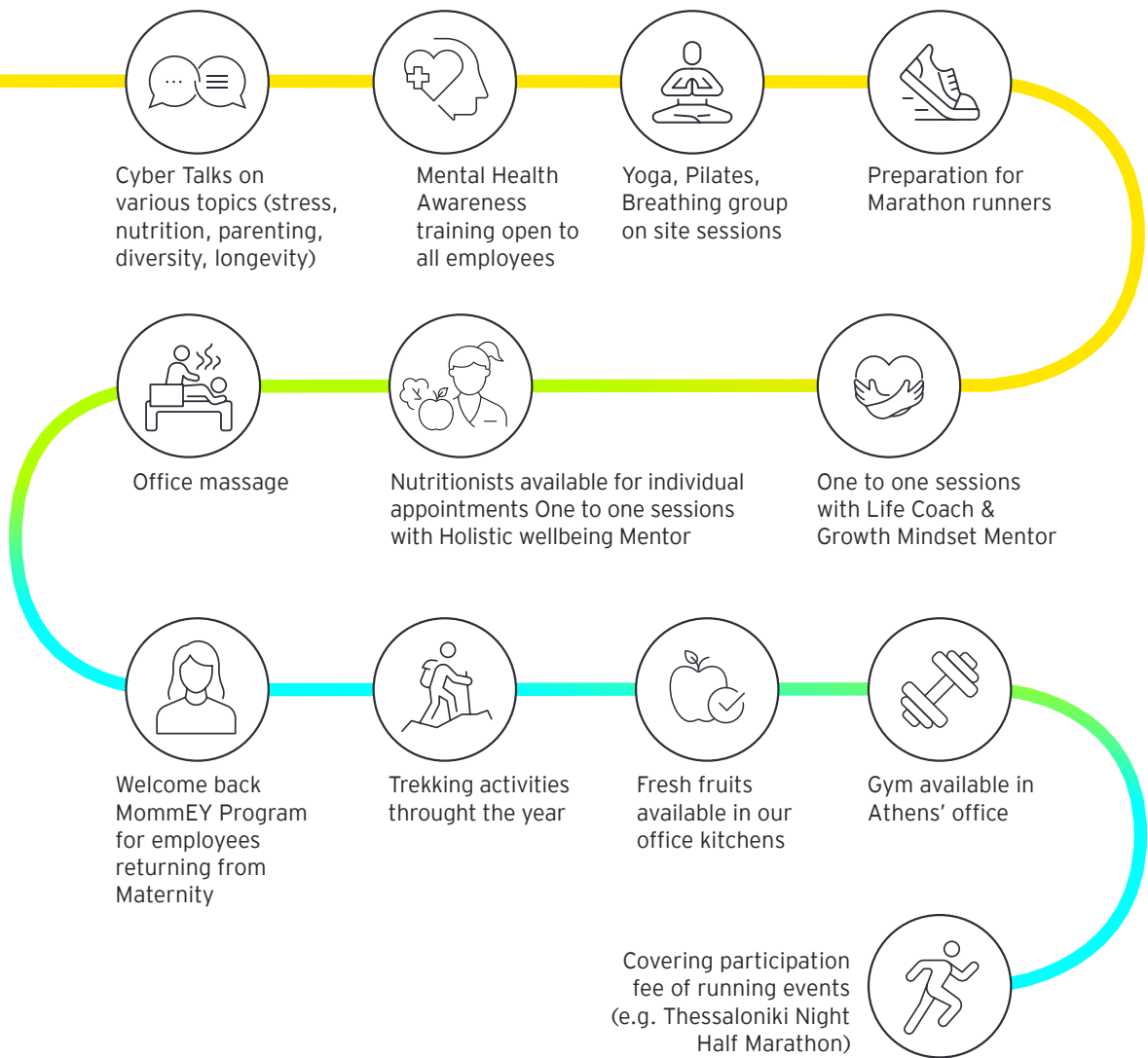
- a. to prioritize their physical, mental, financial, and social wellbeing (4 wellbeing pillars)
- b. to act as role models and promote wellness, healthy work-life integration and flexibility
- c. to persist in the face of setbacks and adversities in volatile and uncertain world.

All 4 wellbeing pillars are being assessed and discussed periodically in all-hands webcasts, in targeted focus groups, and with anonymous surveys in order to collect useful insights from all our people for the continuous optimization of the EY in Greece wellbeing strategy.

In addition, several awareness sessions run throughout the year in internal events and external public forums where EY leaders and HR demonstrate their commitment towards a thriving people culture for our people, clients, and society. The impact of those initiatives is demonstrated in the proudness of our people at EY in Greece to act as thought leaders in critical business and social topics, for mental health and holistic wellbeing in the Greek public and private sector workforce.

At EY when our people thrive, we all thrive!

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:



It is important to note that through our collaboration with Hellas EAP, employees and their families are provided with the ability to use the 24/7 Hellas EAP Support Line for free, 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.

Finally, for the 4th consecutive year we are founding sponsors of WellbeinGR conference which brings together corporate world with experts in wellbeing in order to promote wellbeing in Greece.



Our performance

GRI 403-9

In FY25, there were 3 recordable work-related injuries (rate: 1.0). There were no fatalities or high-consequence injuries.

The performance table can be found in the Appendices-ESG Key Performance Indicators (KPIs), section “Social value”.



## ■ Work-Life Balance

### Our management approach

GRI 3-3, GRI 403-6

At EY in Greece, we recognize that achieving a healthy balance between professional and personal life is essential for the well-being, productivity, and long-term engagement of our people. Our approach to work-life balance is built on flexibility, inclusivity, and personalized support, ensuring that every individual can thrive both at work and beyond.

#### Flexible Working Arrangements

Our Flexible Working Schedule empowers employees with autonomy and freedom to adapt their work life and business needs to personal needs and individual preferences. This flexibility allows our people to be present for important family or personal events and enjoy extended time off during the summer through initiatives such as Early Fridays and EY Flex Days.

Additionally, with respect to everyone's personal schedule, all company-wide meetings and project specific meetings can be recorded and summarized by AI Copilot, for all employees to have the opportunity to listen at a later point of time, without missing any critical information or development happening in the company.

Giving extra time off promotes a healthy work-life balance, stimulates wellbeing and employees' engagement, while it reduces stress and prevents exhaustion and also fosters team bonding. Understanding life's challenges and complexities, with everyone juggling a career with personal priorities, we empower our employees to work, connect and collaborate more easily and flexibly leveraging virtual technology tools and data protection processes.

#### Supporting Return After Parental Leave

EY in Greece continues to monitor and improve support for employees returning from parental leave. In FY25, **87 women and 46 men** took parental leave. The **return-to-work rate** was **100% for both women and men**, indicating that all employees who took leave returned to work.

However, retention 12 months after returning shows room for improvement:

- **73% for women**
- **83% for men**

These figures highlight that while employees return after leave, some do not remain long-term, suggesting potential

challenges in work-life balance, reintegration, or the need for stronger organizational support.

EY in Greece acknowledges these challenges and is committed to enhancing policies and practices that facilitate a smooth return and long-term retention. Company's goal is to foster an inclusive, people-centered work environment that supports every stage of life and career.



#### Physical wellbeing and Exercise

- Gym in Athens facilities
- Sessions with external vendors (Yoga, Marathon running preparation, Breathing, office massage).
- Partnerships with fitness & health clubs providing significant discounts in their services for our employees.
- Organized trekking activities in nature.



#### Nutrition and Healthy Eating

- Fresh fruit available every Monday, providing healthy snacks.
- Nutritionists for in-house appointments with employees.
- 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.
- Workshops for new mothers after return to work.
- Mindfulness Application to support mental wellbeing.
- Sessions with Business Coach, 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.



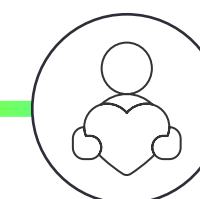
#### Work-Life Balance

- 'It's ok to switch off' policy to encourage disconnection from work for wellbeing.
- Hybrid Working Model to offer flexibility in work location.
- Early Fridays (FY25).
- EY Flex Days during summer (FY25).



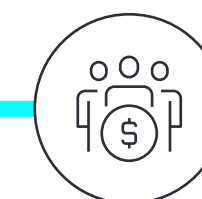
#### Community and Social Engagement

- 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 and disabilities.



#### 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.



#### Financial Wellbeing

- Defined Contribution plan offered to all employees at rank Manager 3 / Assistant Director and above.
- EY Benefits Club Card offered to all employees with special discounts on products and services of interest.

### Our performance

Parental leave (according to Greek law)

GRI 2-4, GRI 401-3

The performance table can be found in the Appendices-ESG Key Performance Indicators (KPIs), section "Social value".



# Equal treatment and opportunities for all

## ■ Training and skills development

### Our management approach

GRI 3-3, GRI 404-2

#### Culture and Education

In FY25, a total of 138,347 training hours were achieved by our employees in either classroom trainings or eLearnings available in our LMS (Learning Management System) platforms.

In FY25, we continued to enhance soft and technical skills, focusing on Leadership Behaviors, Business Development, Project Management, Presentation skills and Inclusiveness. Trainings that took place across Service Lines and ranks were dedicated to the use of Artificial Intelligence (AI) tools and the enhancement of a feedback culture and counselors’ role. 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 2025, we also emphasized AI across Service Lines and maintained high standards of ethics and compliance through our training programs. In FY25, 727 EY Badges were acquired from EY colleagues in Greece.

#### On-the-job training

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

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



## Professional Development

### Shape Your Future with Confidence

EY’s diverse and extraordinary people are at the heart of our business, and a strong and engaging people promise has always been a key priority. Our refreshed promise in accordance to our strategy, enables us to attract and keep the best people as well as meet the challenges of a dynamic and competitive talent market.

We’ve defined three pillars around developing, empowering and fueling an extraordinary you:



- Developing (skills) - through equitable opportunities to build future-focused skills with world-class experiences, augmented by technology, that ignite curiosity and power success.
- Empowering (wellbeing) - with flexibility that aligns to employees’ unique needs through people who live EY values and show care, enabling colleagues to feel free to be themselves, belong and thrive.
- Fueling (culture and diversity, equity, and inclusiveness) - through teaming globally with exceptional minds who value diversity of thought, experiences and backgrounds, creating inclusive teams that challenge, inspire, and empower innovation.

## Our performance

GRI 404-1, GRI 404-3

The performance table can be found in the Appendices-ESG Key Performance Indicators (KPIs)”, section “Social value”.

One of the ways we want to bring EVP to life for everyone is through two commitments – Career Agility and Thrive Time.

- Career Agility describes our commitment to support and encourage everyone to explore and experience a personalized, and diverse, career path aligned with development opportunities that matter.
- Thrive Time is about building a culture where every one of us is enabled and supported to carve out dedicated time for personalized, meaningful growth activities.

### Onboarding Process

At EY in Greece we welcome new employees in a physical event and facilitate their integration into the organization by 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. The “Welcome to EY” interactive session starts on first day in the office and it is dedicated to Culture, strategy, key processes, documentation and equipment. On second day some mandatory training sessions take place virtually where new hires learn about important resources and local policies.

Upon the completion of the “Welcome to EY” interactive sessions, the new employees receive all material presented, where important information is included regarding benefits, internal policies and procedures, guiding them throughout their 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 directly impacting the engagement, retention, performance, and development of our people. Counselors have practical conversations about how their counselees can own and tailor their learning and development program, to gain relevant skills and achieve their career goals.



## ■ Employment and inclusion of people with disabilities

### 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.



## ■ Measures against violence and harassment in the workplace

### Our management approach

GRI 3-3



#### 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 Diversity, Equity & Inclusiveness (DE&I) progress.

On top of that, the Policy for the Elimination of Violence, Discrimination, and Harassment in the Workplace non-exhaustively outlines the types of behavior that may amount to discrimination, harassment, workplace bullying, and intimidation. This policy further sets out the procedure for reporting complaints and makes clear that EY has a "no retaliation" policy for reports made in good faith. This also applies to our internal interactions with each other as EY 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](http://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. In FY25, a Mandatory Virtual Training took place for all company by Hellas EAP with the topic of "Harassment at Work" where 1,668 people attended it and a related cyber talk "Violence against women" with 138 participants
- 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](http://www.eyethics.com).

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



Our management approach

GRI 3-3

DE&I Roadmap and Culture Change Continuum

The EY organization continues to embed inclusiveness as a core value and strategic priority across all levels. The EY Global Inclusiveness Steering Committee, co-chaired by EY Global Chair and CEO Janet Truncale and EY Global Vice Chair – Inclusiveness Karyn Twaronite, drives the All in strategy forward by exploring challenges, sharing successful practices and collaborating on meaningful solutions. More than 200,000 EY people have completed the “Inclusiveness for All” e-learning, reinforcing our commitment to creating environments where everyone can thrive.

In FY25, we scaled our efforts on neuroinclusion, following insights from the EY Global Neuroinclusion at Work Study 2025, which revealed that only 25% of neurodivergent professionals feel fully included today. This underscores the need for collective action, and EY is working with clients to advance neurodiversity programs while continuing to expand our own Neuro-Diverse Centers of Excellence.

As part of our role in The Valuable 500 – a global initiative of organizations committed to disability inclusion – EY achieved a 100% score on Disability: IN's Disability Index in the US, Canada, Brazil, India, and the UK, and published expanded disclosures aligned with global standards. Our inclusiveness approach spans all levels of the EY organization, including the partnership, where we remain focused on strategies to strengthen gender balance and locally relevant diversity dimensions.

Recognition of our progress includes EY US being named among the Fortune 100 Best Companies to Work For in 2025 and multiple EY member firms earning Great Place to Work certifications globally. These achievements reflect our belief that inclusion and excellence are inseparable – enabling innovation, resilience and growth for EY people, clients and society.

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 October 2025 employee listening survey, EY Assurance employees scored 80% on the Inclusiveness Index (EYPP).

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 FY25, 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 2-21

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)		
FY25	FY24	FY23
14.4	12.0	13.5

Ratio of the percentage increase in annual total compensation for the firm's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual)		
FY25	FY24	FY23
4.32	0.00	1.17



- Annual total compensation ratio increased in FY25 compared to FY24 as exceptional performance and growth was achieved by a specific leader compensated in the year end respectively. Overall, all employees' compensation was increased when comparing the medians of FY25 compared to FY24.
- 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 three main fields of activity (Neurodiversity, Female Leadership, Sustainable 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. Other activities initiated by champions were the location of recycling bins in the building and the formation of trekking team by Sustainable Wellbeing champions.

Conferences

Our commitment to Diversity, Equity, and Inclusion is expressed by supporting Conferences promoting equal human rights for all; Diversity in Business Conference, Women on Top Conference & Career Fair, Upfront Initiative, [WE] event by Women in Tech network. In addition, during FY25 EY was sponsor of WHEN Hub (coworking space) supporting one space of work for women of underrepresented groups.

Employees’ Awareness

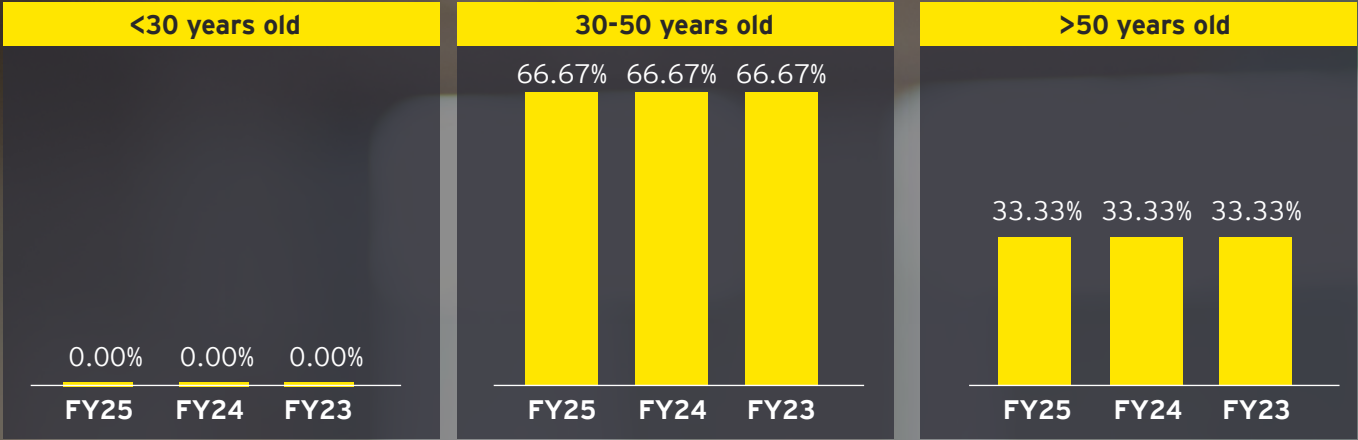
To increase awareness on DE&I matters, EY in Greece organizes open talks, activities and panels accessible to all employees throughout the year and in specific international days (e.g. Women (A)dvancing (I)nnovation Hackathon for International Women’s Day, Month of May dedicated to Neurodiversity) in collaboration with EY Champions. In addition, trainings dedicated to unconscious biases and cyber talks (Interviewing Skills, Be Inclusive, Inclusive Language) which encourage equitable treatment and inclusive behavior take place annually.



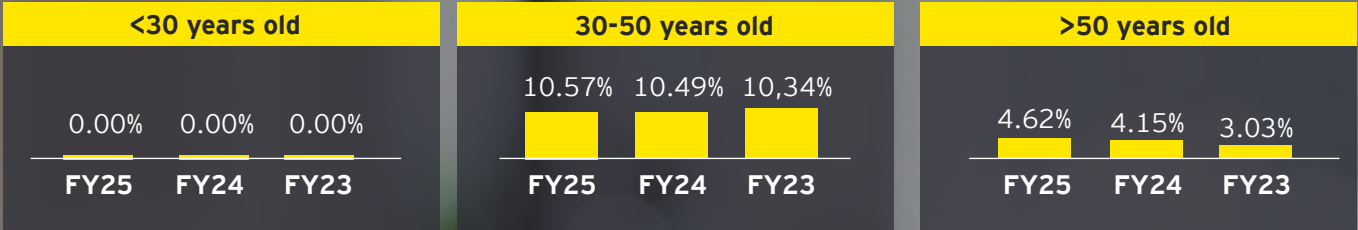
Our performance

GRI 405-1

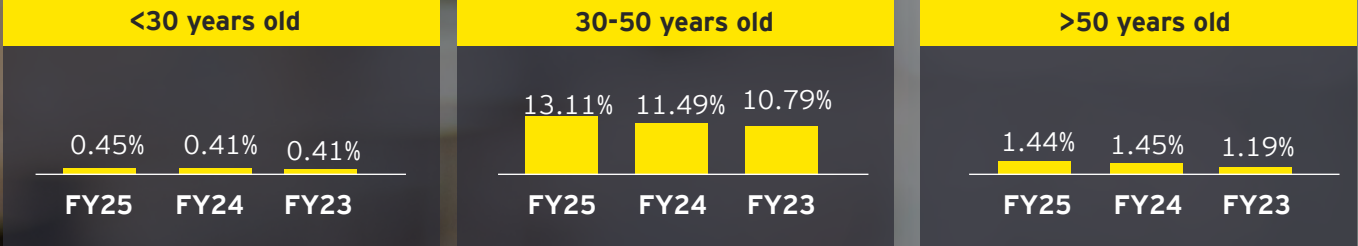
Governing body



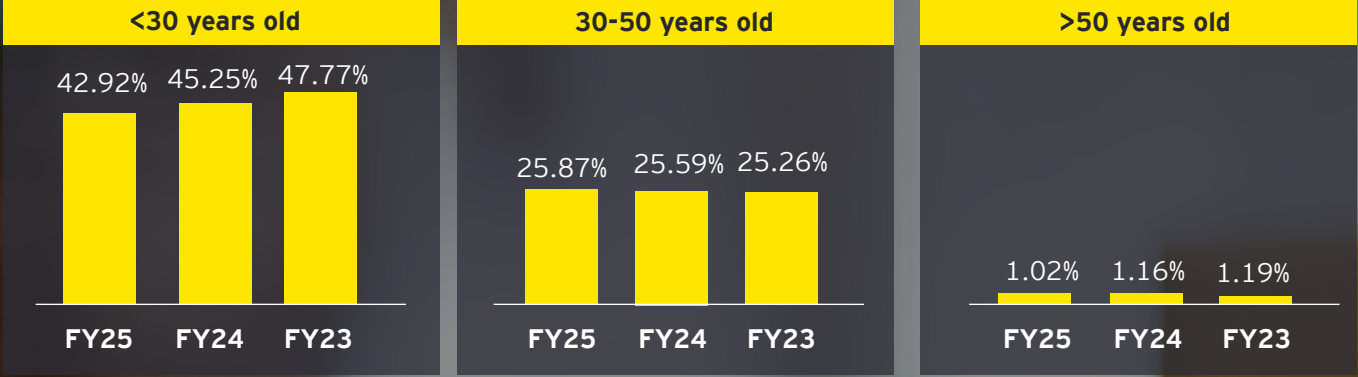
Senior Management



Middle Management



Employees



GRI 406-1

There were no incidents of discrimination during the reporting period.

Any differences are due to roundings.

The performance table can be found in the Appendices-ESG Key Performance Indicators (KPIs), section “Social value”.



# Responsible Service Delivery and Client Protection

## ■ Data Privacy and Protection

At EY in Greece, we are committed to delivering services responsibly, ensuring trust, transparency, and compliance across all client interactions. This commitment is anchored in

our purpose of building a better working world and reflects our adherence to global and local standards that safeguard client interests.

## Our management approach

GRI 3-3

Data privacy is a cornerstone of responsible service delivery. EY in Greece complies fully with the EY Global Policy on Personal Data Protection, aligned with **GDPR** and applicable local legislation. This ensures secure handling of client, employee, and partner data throughout its lifecycle—from acquisition to disposal. Our approach includes:

- **Robust Governance Frameworks:** EY’s Binding Corporate Rules (BCR) Program applies globally, ensuring consistent standards for cross-border data transfers and compliance with European data protection laws.
- **Secure Platforms and Tools:** Solutions such as EY.ai and SORT promote transparency, accountability, and ethical use of technology while safeguarding client data integrity and mitigating cyber risks.
- **Continuous Risk Management:** While no incidents have occurred to date, we recognize that the increasing frequency of global cyberattacks poses a potential risk. This reinforces our commitment to proactive monitoring and investment in cybersecurity resilience.

### Global Reference Context

EY globally applies advanced cybersecurity and privacy frameworks, leveraging multidisciplinary teams and AI-driven solutions to strengthen data protection and client trust. These practices ensure consistent standards across all EY offices and serve as a benchmark for EY in Greece, reinforcing our commitment to secure, ethical, and transparent service delivery.

### Regulatory Compliance and Ethical Business Conduct

EY in Greece operates under strict compliance with national and EU regulations, supported by EY’s global Code of Conduct and Ethical Policy. These frameworks ensure integrity, transparency, and accountability in all engagements, reinforcing our reputation as a trusted advisor.

### Access to Quality Information and Client-Centric Service Delivery

We prioritize clear, accurate, and timely communication with clients. Through digital platforms and advisory services, EY in Greece enables clients to access relevant insights and solutions tailored to their needs, fostering informed decision-making and long-term value creation.

### Access to Services

EY in Greece strives to make its services accessible and inclusive, leveraging hybrid delivery models and innovative technologies to reach clients efficiently, regardless of location or circumstances.

### Responsible Marketing Practices and Communications

Our marketing and communications adhere to ethical standards, ensuring transparency and accuracy in all representations of our services. We avoid misleading claims and maintain compliance with applicable advertising regulations.

## Our performance

GRI 418-1

In FY25, EY in Greece recorded zero data breaches, no substantiated complaints regarding customer privacy, and no identified leaks, thefts, or losses of customer data.





# Community engagement and contribution

## Empowering communities through impactful initiatives



The corporate responsibility program, EY Ripples, is the signature EY investment in communities, with the goal to positively impact one billion lives. The millions of hours invested by EY people mean we are on track to reach that goal, having impacted more than 253 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 80 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 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 2050.

The focus areas were chosen to align EY strengths with the UN 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

	FY25	FY24	FY23
Number of volunteers from the Athens, Thessaloniki, and Patras offices	711	452	361
Number of lives EY in Greece has impacted	987,759	1,128,938	731,780

#### Our impact in FY25

EY in Greece celebrated the contributions of its volunteers within the EY Ripples program. In Athens, an event was organized in FY25 respectively to honor the commitment of EY volunteers.

In FY25, 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)**  
EY continues to actively support Junior Achievement Greece's Company Program, which empowers junior high and high school students to develop innovative products and services. In addition to sponsoring the program, 27 EY volunteers served as mentors and judges, helping students connect with the market and cultivate entrepreneurial skills. This year, an EY mentor guided the "Waterloop" team, which won the national championship and, with further EY support, competed at GEN-E 2025. This initiative reflects EY's commitment to fostering youth entrepreneurship and building future-ready capabilities.
- **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.
- **CX with AUEB (local program)**  
We collaborated with the Athens University of Economics and Business (AUEB) to enhance academic learning in Customer Experience Management. Through this initiative, EY professionals delivered four specialized workshops - covering Neuroscience, CX strategy and use cases, UX/ Design, and Digital transformation. Students who completed the workshops and a practical project received a co-branded Certificate of Attendance, reinforcing the value of experiential learning.
- **AI & Green Skills Passport**

EY and Microsoft launched two free online programs - the AI Skills Passport and Green Skills Passport - to equip youth aged 16+ with essential AI and sustainability skills. The official launch in Greece took place at EY wavespace™ Athens, bringing together leaders from government, academia, and business. These initiatives aim to bridge the AI education gap and prepare participants for green jobs, fostering an inclusive and sustainable future workforce.

- **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.





# 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 40 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

“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.

## EY Alumni program

EY professionals organized a series of mentoring lunches with EOY Alumni, leveraging insights from their participation in the Greek EY Entrepreneur Of The Year™ program. These sessions provided tailored guidance to support entrepreneurial growth and foster knowledge exchange. During the meetings, EY mentors assessed individual needs and explored opportunities for extended mentoring, reinforcing our commitment to empowering innovative businesses and strengthening the entrepreneurial ecosystem.

## 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.

## 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

## Beach Clean-Ups *(local program)*

This year, EY volunteers from Athens and Thessaloniki participated in beach cleanups at several coastal locations, in collaboration with the Athanasios C. Laskaridis Charitable Foundation. Together, they removed a significant amount of waste, including cigarette butts, small plastic items, and other disposable materials. Conducted under EY’s global CSR program EY Ripples and in the context of Sustainable Tomorrow - Coffee Breaks, this initiative highlights how collective efforts and everyday actions can create a meaningful positive impact on our environment.

## Reforestation *(local program)*

We also partnered with the non-profit organization Save Your Hood to carry out reforestation activities in fire-affected areas. Participants took part in an educational seminar on climate action and biodiversity, followed by hands-on tree planting under expert guidance. This initiative promotes environmental stewardship, supports ecosystem restoration and carbon removal, and reinforces EY’s commitment to nature-based solutions and climate resilience.

## Zooniverse:

### ▪ Penguin Watch *(global program)*

The Zooniverse - Penguin Watch project helps assess the threats to penguin colonies across Antarctica and the Southern Ocean and contributes invaluable data for their protection.

### ▪ 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.







During FY25, we continued the successful “Sustainable Tomorrow (ST) - Coffee Breaks” program.



## Sustainable Tomorrow - 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 UN 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 early 2023, EY in Greece has been hosting “Sustainable Tomorrow - Coffee Breaks” in collaboration with Wise Greece NGO, as part of its corporate responsibility efforts. These online sessions aim to raise awareness among EY employees about the UN’s SDGs. In FY25, four events featured environmentalists, NGO representatives, and other speakers who shared their experiences and initiatives related to specific SDGs.

### 1st ST Coffee Break

The first SDG Coffee Break for this FY was dedicated to Goal 2 “Zero Hunger” and took place in collaboration with **Médecins Sans Frontières**.

There were **225 participants** who attended and **48 volunteers** who prepared **426 meals for the homeless** in partnership with **Humanity Greece**.

### 2nd ST Coffee Break

The SDG Coffee Break dedicated to Goal 15 “Life on Land” took place with the presence of **Save Your Hood**, an environmental NGO.

It brought together **198 participants**, **52 of whom became volunteers**, and planted **290 trees** in **Stimagka, Corinthia** and **Aggelochori, Thessaloniki**.

### 3rd ST Coffee Break

In collaboration with the **A.C. Laskaridis Charitable Foundation**, the SDG Coffee Break dedicated to Goal 14 “Life Below Water” engaged **146 participants**. Following the speech, a total of **53.73 kg of waste** was collected from beaches by **31 volunteers** in **Athens and Thessaloniki**.

### 4th ST Coffee Break

The SDG Coffee Break dedicated to Goal 10 “Reduced Inequalities” was held in partnership with **Nevronas**, an organization aiming to support and spread awareness around Neurodiversity, with the opportunity of European Diversity month of May. From the **158 participants** who attended, **25 volunteers** participated in a quilling laboratory with neurodiverse artist to create a unique EY logo artwork.





Other CSR activities include:

**EY Open Science AI & Data Program**

Aligned with the UN 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.

**EY Women (A)dvancing (I)nnovation Hackathon:**

EY hosted its first Women (A)dvancing (I)nnovation Hackathon, designed to empower female colleagues through education and collaboration on Artificial Intelligence. Inspired by our Female Leadership Champions, the event combined learning with creativity, encouraging participants to explore GenAI tools such as EY.ai EYQ to address real challenges around career progression, content creation, and work-life balance. Supported by EY mentors and Microsoft facilitators, six diverse teams applied Design Thinking methodology to develop innovative solutions, culminating in a live presentation and voting session. The winning concept, ThrivEY, proposed a personalized AI-driven tool to enhance career development and networking opportunities for women. This initiative reflects EY’s commitment to gender equality and leveraging technology for inclusive growth.

**Food preparation at “Fotino Asteri”:**

EY professionals joined forces with the nonprofit organization “Fotino Asteri” to take part in the “Love Kitchen” initiative, where they prepared and cooked meals for vulnerable

members of the community. Through this initiative, participants contributed their time and effort to empower individuals in need, reinforcing EY’s commitment to social responsibility and community engagement.

**Easter candle decoration with “The Smile of the Child”:**

EY professionals participated in a creative workshop with “The Smile of the Child”, decorating Easter candles to be sold or donated by the NGO. This initiative combined creativity with social impact, fostering collaboration while supporting children in need. Through this activity, our people contributed to spreading joy and warmth during the Easter season, reinforcing EY’s commitment to community engagement and meaningful action.

**Rowing together for a good cause:**

120 EY professionals came together at Faliro Bay for a unique team-building experience aboard the Olympia – a historically accurate reconstruction of a 5th-century BC Athenian trireme, built under the auspices of the Hellenic Navy. This initiative combined cultural heritage with social impact, supporting the work of “The Smile of the Child”. Participants learned about the trireme’s historical significance, practiced coordinated rowing under expert guidance, and concluded the day with a tour of the Georgios Averof Floating Naval Museum. This memorable event fostered teamwork, unity, and purpose, while contributing to a meaningful cause.

**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.



**Race for the Cure Greece**

On 29 September 2024, EY in Greece participated in the Race for the Cure 2024. The participation in this race 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 200 EY employees.

**No Finish Line Race**

On 11 May 2025, EY in Greece participated in the No Finish Line 2025. The participation in these races aimed to support “Together with Children” and its cause by running as many kilometers as possible which were converted into money donated to the organization. EY covered the participation fees of 100 EY employees and their children, where adult EYers covered 141.8 kilometers and their children 30.46.

**Athens Marathon - The Authentic**

On 9-10 November 2024, 36 runners from EY in Greece crossed the finish line of the 41st Athens Marathon - The Authentic. EY in Greece made a donation of €200 per finishing runner to three charities, also chosen by an internal survey. The runners decided to equally distribute the total raised amount of €7,200 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 FY23 was 324, in FY24 was 323 and in FY25 was 390.

**Pro bono services and cash donations**

During the last 3 fiscal years, EY in Greece has provided more than 8,858 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 €115K.

**Looking at the future**

Supporting society has always been central to our global CSR strategy. To reach our ambitious goal of positively impacting the lives of one billion people, we will keep engaging our clients, alumni, and broader networks. This will be achieved through the expansion of initiatives under our CSR program, EY Ripples, harnessing our collective expertise, skills, and experience to address some of society’s most complex challenges.

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.





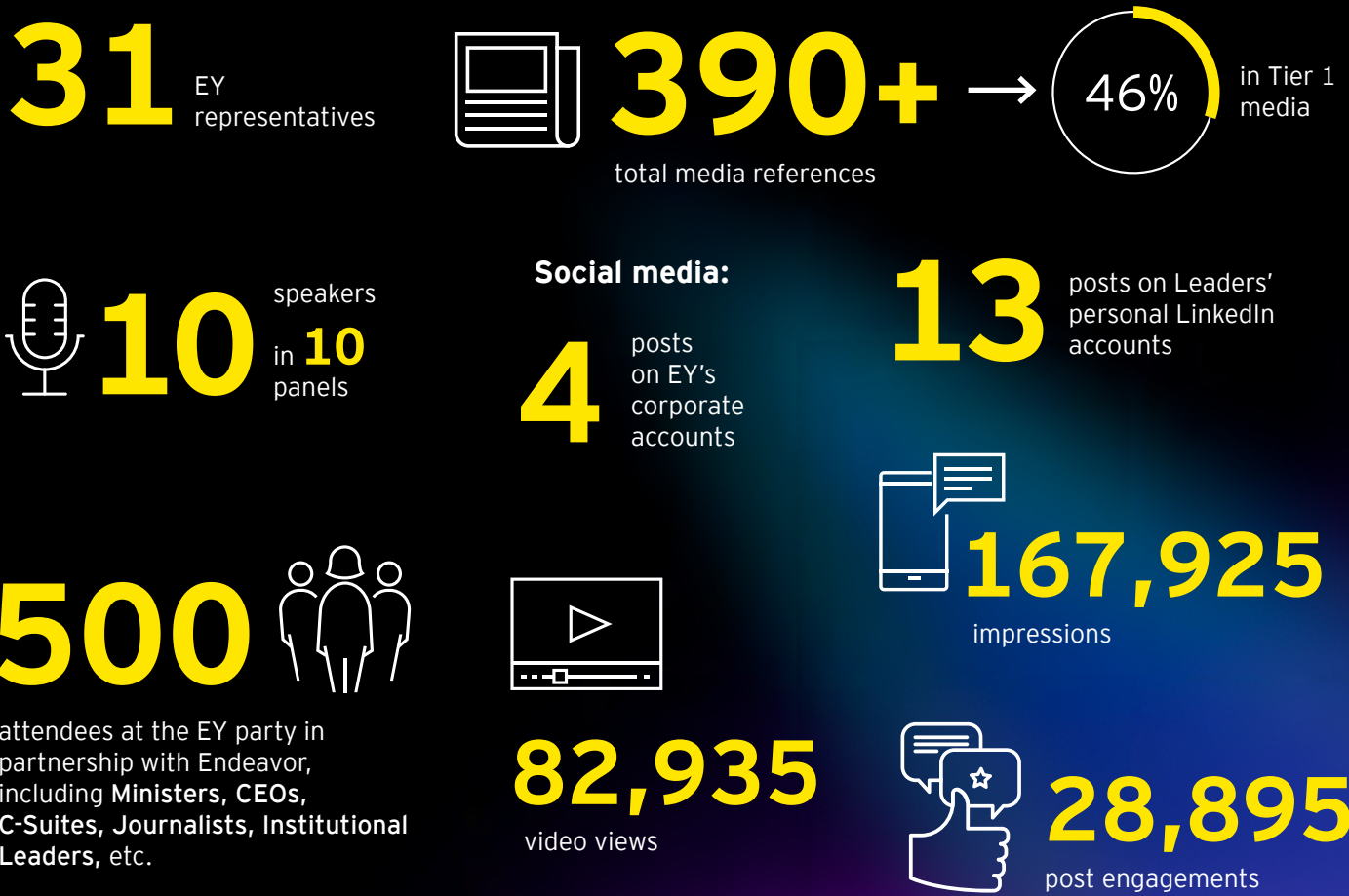
# EY at Delphi Economic Forum IX

EY in Greece, aligned with its strategic goal to support entrepreneurial activity, proudly participated in the Delphi Economic Forum X as a Gold Sponsor for yet another year. This flagship annual event aims to spark dialogue, inspire progress and change, and lead to action. Top political and institutional leaders from Greece, Europe, and around the globe participate every year, as well as business leaders across sectors.

In 2025, EY in Greece had a robust delegation of more than 30 representatives, translated into 10 speakers in 10 panels, thus fostering productive discussions on entrepreneurship, innovation and growth across key sectors.

The visibility of our presence in DEF 2025 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 broad array of diverse topics was addressed, bringing invaluable perspectives to conversations about the State, our society and future generations. Cybersecurity, AI, defense and nuclear renaissance, tax policies, energy, infrastructure, capital markets, and corporate social responsibility were only some of the themes discussed by our EY representatives.



# EY Entrepreneur Of The Year™ - Celebrating 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.

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 79 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. Since then, it is a renowned program taking place every two years and has awarded disruptive individuals who have managed to stand out as self-made, international, dynamic and pioneering entrepreneurs. A total of 39 Greek entrepreneurs have been awarded from 2006 to 2023.





Cooperation with Universities

During FY25, 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.

During FY25, we strengthened our academic collaborations even further by signing six additional MoUs with four universities. These included agreements with the University of Western Macedonia and the University of Macedonia for all their departments, as well as specific partnerships with the Athens University of Economics and Business for its Department of Business Administration and MSc in Accounting and Finance, and with the University of Piraeus for its MSc in Digital Systems and Big Data. Furthermore, we signed a three-party MoU with the Department of Accounting and Finance of AUEB and ACCA, reinforcing our commitment to specialized knowledge and professional certification pathways. These partnerships reflect our ongoing dedication to building strong bridges between academia and the professional world, creating opportunities for talent development and knowledge sharing.

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

At EY in Greece, we support forward-thinking and proactive approach within the business landscape, to shape the future with confidence. Each year, we conduct a variety of surveys and studies that explore diverse topics. These efforts are aimed at inspiring action, enhancing awareness, and fostering the growth of professionals, businesses, and communities. We place the utmost importance on nurturing and promoting entrepreneurship amidst a constantly evolving landscape.

One of our key goals is to fully leverage the expertise of EY professionals across the organization and encourage them to actively engage with our surveys and studies, delivering unique perspectives on current trends, while also 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. Our surveys and studies foster an open dialogue between the State, companies and society, creating a collaborative platform for addressing shared challenges. In addition, they serve as a practical guidance to executives, decision makers, and policy makers - both in the private and the public sector - as they navigate constant business transformations. Furthermore, we actively encourage synergies and partnerships for our thought leadership content, ensuring that we collaborate with esteemed institutions every year.

Over the past year, EY in Greece has released 7 studies and surveys. In our local initiatives we address pivotal themes, such as Greece's attractiveness as an investment destination, consumer sentiment and behaviors, corporate integrity, the reversal of the brain drain phenomenon, the approach of large businesses in Greece toward sustainability initiatives and climate change, the evolving tax landscape in Greece, and local entrepreneurship.

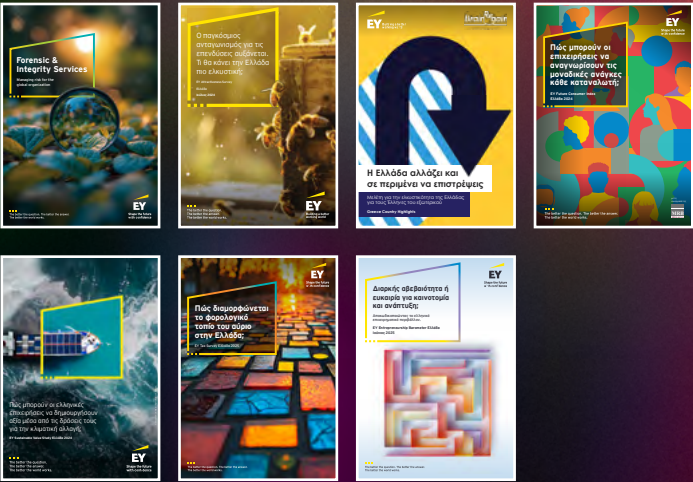


Local studies and surveys

GRI 2-29

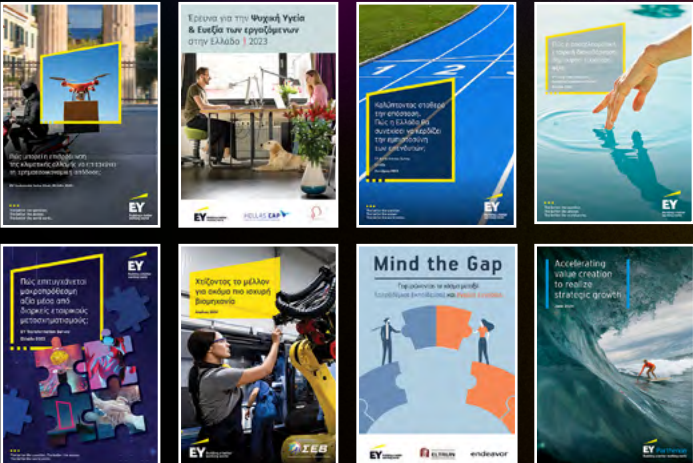
FY25

- EY Global Integrity Report 2024 | Greece
- EY Attractiveness Survey Greece 2024
- Greece Country Highlights Study (co-branded with BrainReGain)
- EY Future Consumer Index Greece 2024
- EY Sustainable Value Study Greece 2024
- EY Tax Survey Greece 2025
- EY Entrepreneurship Barometer Greece 2025



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





**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 shape the future with confidence. FY25 saw the launch of a new podcast series in collaboration with CNN Greece, titled “Transformations podcast, powered by EY”, examining how technology and innovation transform the way businesses and organizations work. Another notable example is EY joining forces with Fortune Greece to launch a series dedicated content islands (i.e., topic-specific website sections powered by EY) focusing on various subjects of high importance to entrepreneurship in general, such as corporate strategy, customer experience transformation and AI-powered innovation. Both series launched in FY25 and carry over to FY26.

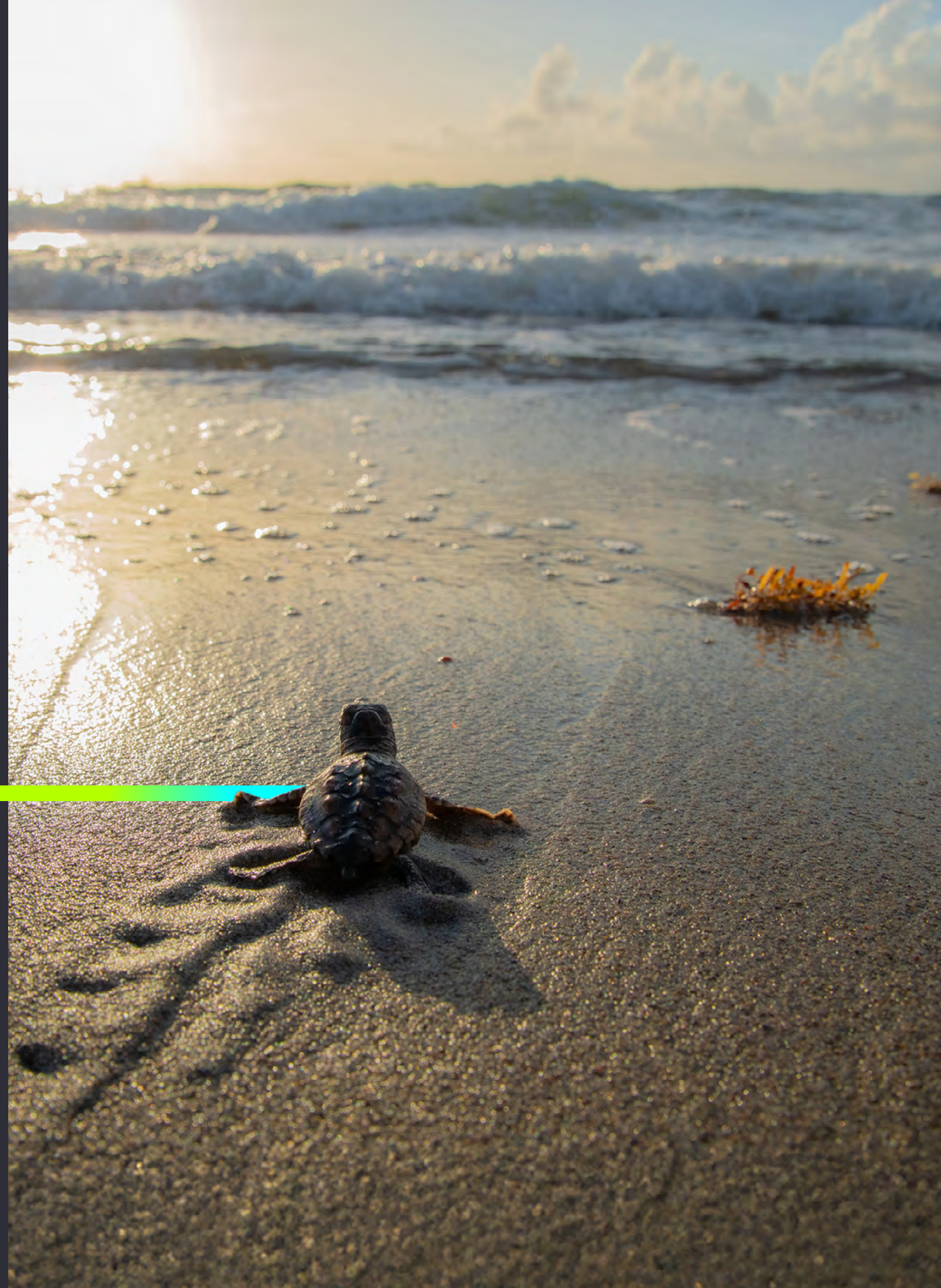




# 07

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**Environmental  
performance**





# Sustainable Operations and Climate Impact Mitigation

## Climate change mitigation

### 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:

Comply with applicable laws, regulations and standards and aim to exceed minimum requirements.

Integrate environmental considerations into business decisions and employ leading practices where applicable.

Support our clients in achieving their long-term business objectives inclusive of their environmental and social goals.

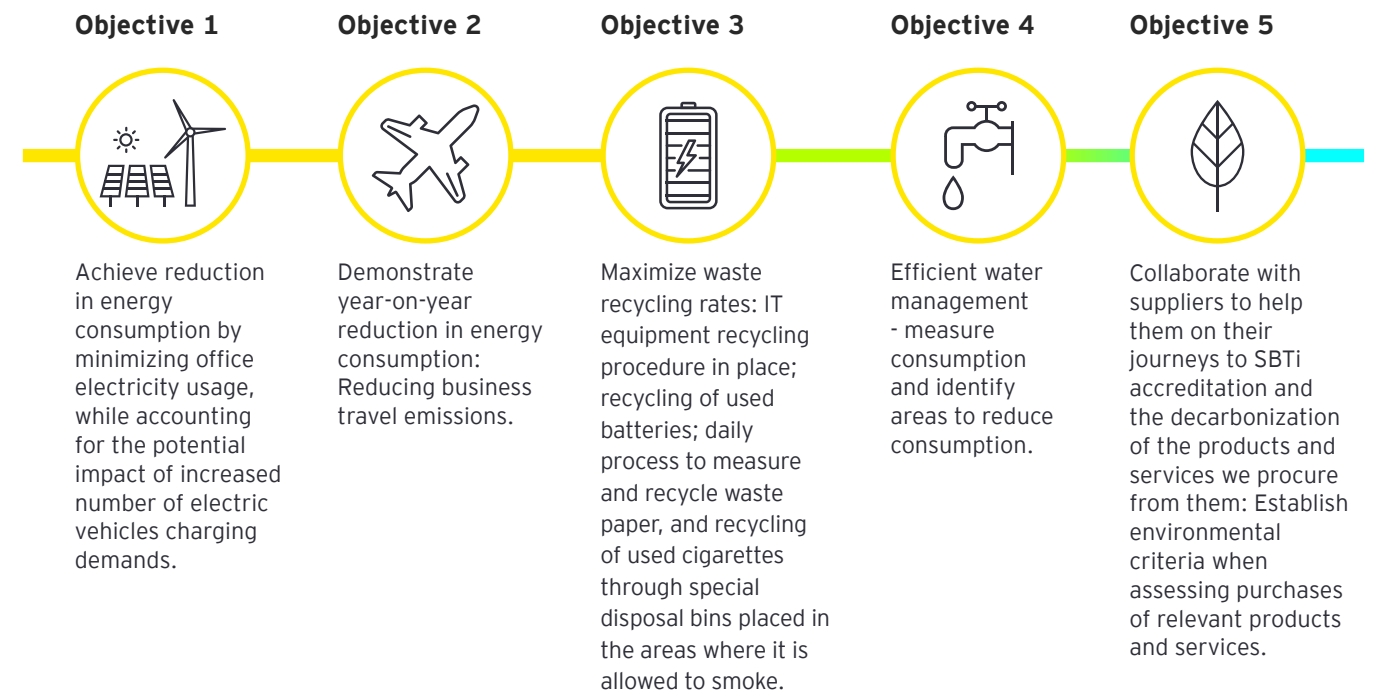
Provide management teams with the tools and resources to make progress on the relevant environmental initiatives.



#### Environmental Management System (EMS)

At EY in Greece, we have identified environmental management as one of our top corporate priorities. We have established policies, programs, and practices aimed at reducing the risk of negative impacts on both the environment and the organization, while conducting our business activities in an environmentally responsible manner. Specifically, regarding our Environmental Management System, the EY EMS team in Greece, representing 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's Environmental Management System is certified under the ISO 14001:2015 certification, demonstrating 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 is 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, training sessions, workshops, and Sustainability & ESG EY Badges, which are 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.

Furthermore, we have also obtained ISO 50001 certification, which underscores our commitment to energy management and supports our overall environmental management efforts by promoting efficient energy use and reducing our carbon footprint.



EY in Greece carbon footprint

EY in Greece continues to assess its carbon footprint across Scopes 1, 2, and 3 in order to systematically monitor progress and achieve its environmental goals. Scope 3 emissions remain the largest share of the total carbon footprint, exceeding 90%, with approximately 60% of these stemming from business travel and employee commuting. Estimating its total carbon footprint has provided EY in Greece with a more comprehensive view of its environmental impact, paving the way for 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 both highlight 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

Climate science demonstrates the critical need to reduce the amount of emissions globally. EY supports this transition by helping organizations of all sizes decarbonize and by collaborating with industry leaders and multilateral organizations to develop collective solutions. These efforts aim to accelerate progress toward carbon-negative goals and build a better, and more sustainable, working world.

Our performance

Energy

GRI 302-1, GRI 302-3

Energy data is important for monitoring progress of EY in Greece against respective efficiency and reduction targets. The main energy source used by EY in Greek operations, which is included in the data collation process is electricity. There are also minor fuel consumptions from company vehicles that serve the internal operational needs of the organization. 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. Additionally, we have obtained ISO 50001 certification, which further supports our efforts in monitoring and improving energy efficiency across our operations.

The performance table can be found in the Appendices-ESG Key Performance Indicators (KPIs), section "Environmental performance".

GRI 305-1, GRI 305-2, GRI 305-3, GRI 305-4

EY in Greece is in the process of setting emissions reduction targets and plan actions to achieve them. In addition, measures are implemented to minimize and mitigate our negative impact on the atmosphere. For instance, where feasible, local suppliers are preferred to reduce, indirect transportation-related emissions. Indoor air quality is safeguarded through, regular air-conditioning maintenance and filter cleaning in all offices with filter cleaning takes place in all offices. More specifically, cleaning of, with filters cleaning takes place every six months and replacement necessary.

The performance table can be found in the Appendices-ESG Key Performance Indicators (KPIs), section "Environmental performance".



Materials

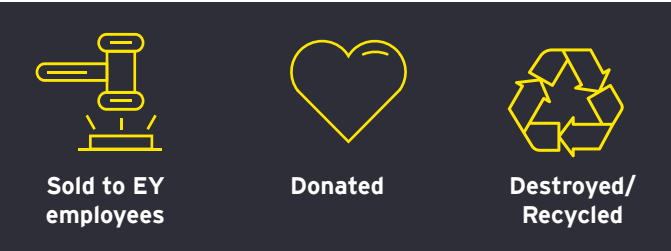
At EY in Greece, we have established multiple internal campaigns based on the environmentally conscious mindset of reducing, reusing, and recycling.

- **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 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.

During FY23 EY in Greece established a procedure to measure the paper and cardboard being recycled at the office in Athens with more than 5 tons of paper being recycled in FY25.



In FY25, more than

1,084

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 35 kg of used cigarettes in FY25, facilitated by an established procedure in FY23 in collaboration with a specialized external company.





# 08

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**Governance  
practices**





# Regulatory compliance, integrity, and business ethics

## Corporate culture

### Our management approach

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

#### EY Internal Compliance Program

Our objective is to prevent any unethical, unlawful, or improper conduct that could result in violations of Greek criminal law or EY policies by EY in Greece’s management, responsible persons, employees, or other personnel. All EY professionals are required to comply with the EY Global Code of Conduct, which sets clear principles for integrity, independence, and confidentiality. Anyone who suspects or becomes aware of unethical or unlawful behavior should promptly report it through the EY Ethics Hotline or contact EY in Greece management, the internal legal team (GCO) and/or the Compliance Officer and/or the Talent Team.

EY in Greece personnel are bound by this Internal Compliance Program and all other EY policies, including those addressing anti-bribery, anti-money laundering, data protection, and risk management. In FY25, our commitment is further reinforced through ISO certifications in quality, risk, information security and privacy, as well as the adoption of the Responsible AI Global Policy. Through these measures, we reinforce our commitment to ethical business practices and compliance with applicable laws and regulations.

#### 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



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 robust training and communications program. Annual Financial Crime learning is mandatory for all EY people.

#### 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 of Conduct identifies resources to which questions surrounding unethical or unlawful behavior may be directed. EY in Greece complies with applicable laws and regulations, and EY 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.

#### ▪ Records and Information Retention and Disposition

EY 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 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 are required to confirm compliance with the EY Global Code of Conduct annually. All client-facing professionals at the ranks of manager through partner, and certain others, based on role of function, are required to confirm compliance with independence policies and procedures 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 2025 testing cycle, EY in Greece tested more than 49 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 recent changes to policy, as well as recurring themes and topics of importance. Timely completion of annual independence learning is required and is monitored closely.

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

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 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, during FY25.

**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 net revenues by 30% in FY23, by 20% in FY24 and by 14,5% in FY25. 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, FY24

and FY25, we managed to create even greater domestic added value, with an increase in taxes and social security paid to the Greek State and 32%, 26.8% and 11.2% respectively.

**Our performance**

*GRI 201-1*

*The performance table can be found in the Appendices-ESG Key Performance Indicators (KPIs), section “Governance practices”.*

**Protection of whistleblowers**

**The EY in Greece Whistleblowing Policy**

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 Core 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.





# Political engagement and lobbying activities

At EY in Greece, we recognize the importance of engaging constructively with public institutions, policymakers, and industry bodies to help shape effective public policies and regulatory frameworks. Our political engagement is guided by our commitment to transparency, integrity, and ethical conduct, in line with the **EY Global Code of Conduct** and relevant national and EU legislation.

In FY25, EY in Greece continued to participate in public dialogue through **membership in professional associations, active involvement in policy-shaping forums, and collaboration with academic and research institutions.** These engagements are not aimed at promoting specific political interests but rather at supporting the advancement of sustainable economic development, entrepreneurship, and innovation in Greece.

### Key Engagement Channels

EY in Greece maintains active memberships in a wide range of organizations and chambers, including:

- American-Hellenic Chamber of Commerce
- British-Hellenic Chamber of Commerce
- French-Hellenic Chamber of Commerce and Industry
- CSR Hellas
- Council of Competitiveness of Greece
- Global Compact Network Hellas
- Transparency International Greece
- Diversity Charter Greece

These memberships enable EY to contribute to discussions on topics such as corporate governance, sustainable finance, digital transformation, and climate policy. In FY25, EY in Greece participated in over 160 events, including conferences, roundtables, and working groups, many of which were focused on sustainability, ESG, and inclusive growth.

### Lobbying Activities and Ethical Safeguards

EY in Greece does not engage in lobbying activities that promote partisan political agendas or support individual candidates. Any interaction with government bodies or regulators is conducted in accordance with:

- The **EY Global Anti-Bribery Policy**
- The **EY Global Independence Policy**
- The **EY Global Code of Conduct**
- The **ISO 37001:2016 certification for anti-bribery management systems**

All engagements are subject to internal compliance checks and are documented to ensure alignment with EY's ethical standards. EY in Greece does not make political donations and does not fund political campaigns.

### Transparency and Accountability

In FY25, EY in Greece continued to strengthen its internal governance around political engagement by:

- Ensuring that all relevant personnel are trained on the ethical boundaries of political interaction.
- Maintaining a clear separation between professional services and any form of political advocacy.
- Monitoring and reporting on participation in policy-related forums and associations.

### Looking Ahead

EY in Greece will continue to engage responsibly with public institutions and industry bodies to support the development of policies that foster innovation, sustainability, and inclusive growth. Our focus remains on contributing expertise and insights to help shape a better working world, while maintaining the highest standards of integrity and independence.



# Corruption and bribery

GRI 205-1

During FY25, 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 FY25.

GRI 205-2

EY in Greece has ensured that its anti-corruption policies and procedures are thoroughly communicated to all members its highest governing bodies, with a total of 9 members being informed for FY25. 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 FY25, maintaining a 100% training rate. This initiative is part of the EY organization's proactive approach to equip its governance body 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 FY25, 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.





## Technology and Innovation

Technology and innovation are fundamental drivers of sustainable growth, enabling organizations to adapt to rapid market changes, enhance resilience, and create long-term value. Globally, EY helps businesses harness advanced technologies—such as artificial intelligence, cloud platforms, and data analytics—to optimize operations, improve transparency, and accelerate progress toward ESG goals. Our approach to innovation is not only about efficiency; it is about building solutions that are ethical, inclusive, and aligned with sustainability principles. Through integrated technology and innovation services, EY Global empowers clients to navigate disruption and unlock opportunities for responsible transformation.

EY in Greece embraces this global vision and applies it to the local context through targeted initiatives and strategic actions. In 2025, our focus included leveraging artificial intelligence and other emerging technologies to support businesses in their digital and green transitions, addressing capability gaps, and fostering inclusive innovation.

### 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.

### EY in Greece and Microsoft join forces to equip the new generation with digital and green skills

Building on this approach, a cornerstone of our societal impact in 2025 was the joint EY in Greece - Microsoft initiative to equip students and earlycareer professionals with practical AI and green skills. The program emphasizes equitable access to training, -realworld- learning paths, and employability in roles that will drive the digital and green transition of the Greek economy. By bridging capability gaps in data literacy,

responsible AI use, and sustainability fundamentals, the initiative supports long-term national competitiveness and a just transition.

The AI Skills Passport (AISP) equips young people with critical skills for the modern workplace, also aiming at upskilling in basic and specialized AI knowledge. This is a global educational program and part of EY Ripples designed to help young people aged 16 and over, young professionals, as well as people from less privileged social groups, to familiarize themselves with AI, to understand its applications, and to discover how it can be used in various sectors and professions. The content covers topics such as the basic principles of AI, its ethical dimensions, as well as its practical applications in business, sustainable development and technology. However, technology is only one part of the equation of the future of work. Sustainable development and the transition to a green economy are imperative, creating an urgent need for new skills. In response to this challenge, EY and Microsoft are also offering the Green Skills Passport, an initiative that prepares young people for the “green” jobs of tomorrow.

The Green Skills Passport provides training to young people over 16 years old, covering critical topics such as sustainable development, climate action, green entrepreneurship, and preparation for the labor market. At the same time, it is a powerful tool for non-governmental organizations, giving them a platform to empower vulnerable communities with new skills.

For those eligible to the above program, they can register [here](#).

### Fostering Innovation through Collaboration

Beyond formal transactions, EY supports innovation through collaboration with national and regional hubs. Developments highlighted by the Science and Technology Park of Crete (STEP-C) underscore the growing importance of partnerships that connect entrepreneurs, research institutions and industry to accelerate technology transfer and market adoption—an ecosystem logic that complements EY’s role as a convenor and scale partner.





# Appendices

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ESG Key Performance Indicators (KPIs)

Social value

GRI 2-7

	FY25		FY24		FY23	
	Female	Male	Female	Male	Female	Male
Athens	1,092	1,271	1,020	1,193	921	1,103
Thessaloniki	104	108	69	79	51	53
Patras	27	38	23	27	19	30
Total per FY per gender	1,223	1,417	1,112	1,299	991	1,186
Total	2,640		2,411		2,177	

Growth in employees over the past 3 years relates to the increased business needs.



Athens																
	FY25					FY24					FY23					
	Female	Male	Other	N/D	Total	Female	Male	Other	N/D	Total	Female	Male	Other	N/D	Total	
Number of employees (Total)	1,092	1,271	0	0	2,363	1,020	1,193	0	0	2,213	921	1,103	0	0	2,024	
Number of permanent employees	1,047	1,219	0	0	2,266	971	1,149	0	0	2,120	874	1,043	0	0	1,917	
Number of temporary employees	45	52	0	0	97	49	44	0	0	93	47	60	0	0	107	
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)	1,092	1,271	0	0	2,363	1,020	1,193	0	0	2,213	921	1,103	0	0	2,024	
Number of full-time employees	1,088	1,268	0	0	2,356	1,017	1,191	0	0	2,208	917	1,099	0	0	2,016	
Number of part-time employees	4	3	0	0	7	3	2	0	0	5	4	4	0	0	8	

Growth is observed in the total number of employees in FY25 compared to FY24 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																
	FY25					FY24					FY23					
	Female	Male	Other	N/D	Total	Female	Male	Other	N/D	Total	Female	Male	Other	N/D	Total	
Number of employees (Total)	104	108	0	0	212	69	79	0	0	148	51	53	0	0	104	
Number of permanent employees	95	99	0	0	194	64	72	0	0	136	45	40	0	0	85	
Number of temporary employees	9	9	0	0	18	5	7	0	0	12	6	13	0	0	19	
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)	104	108	0	0	212	69	79	0	0	148	51	53	0	0	104	
Number of full-time employees	101	106	0	0	207	68	79	0	0	147	50	53	0	0	103	
Number of part-time employees	3	2	0	0	5	1	0	0	0	1	1	0	0	0	1	

Growth is observed in the total number of employees in FY25 compared to FY24 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															
	FY25					FY24					FY23				
	Female	Male	Other	N/D	Total	Female	Male	Other	N/D	Total	Female	Male	Other	N/D	Total
Number of employees (Total)	27	38	0	0	65	23	27	0	0	50	19	30	0	0	49
Number of permanent employees	24	34	0	0	58	23	26	0	0	49	16	26	0	0	42
Number of temporary employees	3	4	0	0	7	0	1	0	0	1	3	4	0	0	7
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)	27	38	0	0	65	23	27	0	0	50	19	30	0	0	49
Number of full-time employees	26	38	0	0	64	22	27	0	0	49	18	30	0	0	48
Number of part-time employees	1	0	0	0	1	1	0	0	0	1	1	0	0	0	1

Growth is observed in the total number of employees in FY25 compared to FY24 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		
	Unit	FY25	FY24	FY23	FY25	FY24	FY23	FY25	FY24	FY23
Ratio of basic salary of women to men										
By employee level										
Senior Management (Partners, Executive Directors, Senior Managers, Associate Directors)	%	0.90	1.01	1.05	0.91	1.00	0.90	0.99	0.94	0.00
Middle Management (Managers, Assistant Directors)	%	0.96	0.96	0.92	1.05	1.09	0.89	0.90	0.63	0.63
Employees (Seniors, Staff/Assistants, Administrative, Interns)	%	1.03	1.02	1.02	0.98	0.98	1.14	0.96	0.88	0.96
By function										
Assurance	%	1.02	1.02	1.07	0.60	0.66	0.68	0.00	0.00	0.00
Strategy & Transactions	%	0.72	0.83	0.94	0.94	1.13	1.26	0.00	0.00	0.00
Tax	%	0.95	1.06	1.12	0.76	0.85	0.99	0.00	0.00	0.00
Consulting	%	0.84	0.86	0.88	1.07	0.95	1.06	0.95	0.88	0.93
CBS	%	0.76	0.83	0.78	0.00	0.00	0.00	0.00	0.00	0.00

The observed decrease in the Tax service line and increase in the SaT service line from FY24 to FY25, are primarily attributable to this year's salary adjustments.



Our performance

GRI 401-1

FY25

Total employee hires	
Number of new employee hires during the reporting period	712
Total number of employees in the reporting period	2,640
Ratio of new employee hires (%)	26.97%
Total employee turnover	
Number of employee turnover during the reporting period	395
Total number of employees in the reporting period	2,640
Ratio of employee turnover (%)	14.96%

		FY25														
		<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		182	234	0	0	416	60	97	0	0	157	4	9	0	0	13
Rate of new employee hires (%)		37.84	48.85	0.00	0.00	43.33	10.97	14.35	0.00	0.00	12.84	6.25	7.76	0.00	0.00	7.22
Number of employee turnover		84	100	0	0	184	53	99	0	0	152	4	8	0	0	12
Rate of employee turnover (%)		17.46	20.88	0.00	0.00	19.17	9.69	14.64	0.00	0.00	12.43	6.25	6.90	0.00	0.00	6.67
Patras																
Number of new employee hires		7	10	0	0	17	2	3	0	0	5	0	0	0	0	0
Rate of new employee hires (%)		38.89	47.62	0.00	0.00	43.59	28.57	18.75	0.00	0.00	21.74	0.00	0.00	0.00	0.00	0.00
Number of employee turnover		3	1	0	0	4	1	1	0	0	2	0	0	0	0	0
Rate of employee turnover (%)		16.67	4.76	0.00	0.00	10.26	14.29	6.25	0.00	0.00	8.70	0.00	0.00	0.00	0.00	0.00
Thessaloniki																
Number of new employee hires		41	45	0	0	86	8	10	0	0	18	0	0	0	0	0
Rate of new employee hires (%)		56.16	61.64	0.00	0.00	58.90	26.67	31.25	0.00	0.00	29.03	0.00	0.00	0.00	0.00	0.00
Number of employee turnover		16	11	0	0	27	1	13	0	0	14	0	0	0	0	0
Rate of employee turnover (%)		21.92	15.07	0.00	0.00	18.49	3.33	40.63	0.00	0.00	22.58	0.00	0.00	0.00	0.00	0.00

N/D: not disclosed.

FY24

Total employee hires	
Number of new employee hires during the reporting period	691
Total number of employees in the reporting period	2,411
Ratio of new employee hires (%)	28.66
Total employee turnover	
Number of employee turnover during the reporting period	332
Total number of employees in the reporting period	2,411
Ratio 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	
Number of new employee hires during the reporting period	696
Total number of employees in the reporting period	2,177
Ratio of new employee hires (%)	31.97
Total employee turnover	
Number of employee turnover during the reporting period	339
Total number of employees in the reporting period	2,177
Ratio 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



Our performance

Parental leave (according to Greek law)

GRI 2-4, GRI 401-3

	FY25		FY24		FY23	
Parental leave (according to Greek law)						
	Female	Male	Female	Male	Female	Male
Total number of employees that were entitled to parental leave	87	49	70	30	70	36
Total number of employees that took parental leave	87	46	70	30	70	36
Total number of employees that returned to work after parental leave ended	31	46	26	30	17	36
Total number of employees due to return to work after taking parental leave	19	25	15	27	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	31	46	28	30	Not available	
Return to work rate	100%	100%	93%	100%	89%	100%
Retention rate	73%	83%	88%	75%	Not available	

- Three (3) male employees did not take parental leave, as parental leave for men is not mandatory under Greek law.
- Females: 7 of them resigned, after the completion of maternity leave and before completing 12 months upon their return.
- Males: 5 employees resigned after the end of paternity leave, before completing 12 months upon their return.
- Increase figures to above 10%, reflecting the rise in parental leave numbers.
- Update FY24 parental leave data in line with GRI guidance, which requires excluding childcare leave hours for mothers who continue using them after returning to work.





Our performance

GRI 404-1

	FY25*				FY24				FY23			
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	47.1	46.0	0.0	0.0	32.7	25.1	0.0	0.0	45.5	32.5	0.0	0.0
Middle Management	57.1	55.6	0.0	0.0	29.4	27.5	0.0	0.0	37.4	35.7	0.0	0.0
Other categories	50.4	55.3	0.0	0.0	30.1	32.2	0.0	0.0	26.2	26.7	0.0	0.0
Total average	51.0	53.6	0.0	0.0	30.3	30.3	0.0	0.0	29.6	28.7	0.0	0.0
By function												
Assurance	71.7	80.9	0.0	0.0	58.5	64.0	0.0	0.0	40.8	43.3	0.0	0.0
EY-Parthenon	48.0	69.2	0.0	0.0	17.3	21.0	0.0	0.0	21.5	21.9	0.0	0.0
Tax	52.5	47.6	0.0	0.0	21.1	19.0	0.0	0.0	17.5	20.0	0.0	0.0
Consulting	47.6	47.6	0.0	0.0	26.3	25.6	0.0	0.0	30.0	27.6	0.0	0.0
CBS	34.3	29.3	0.0	0.0	22.3	21.4	0.0	0.0	29.7	21.2	0.0	0.0
Total average	51.0	53.6	0.0	0.0	30.3	30.3	0.0	0.0	29.6	28.7	0.0	0.0

\* The increase observed in FY25 compared to FY24 is mainly due to the introduction of more mandatory upskilling and compliance training programs, combined with a mix of virtual and in-person sessions that enabled greater participation.

N/D: not disclosed.

GRI 404-3

	FY25				FY24				FY23			
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	91%	98%	0%	0%	93%	96%	0%	0%	93%	98%	0%	0%
Middle Management	92%	97%	0%	0%	91%	95%	0%	0%	92%	97%	0%	0%
Other categories	87%	85%	0%	0%	85%	86%	0%	0%	84%	79%	0%	0%
Total	88%	89%	0%	0%	87%	89%	0%	0%	86%	84%	0%	0%
By function												
Assurance	90%	95%	0%	0%	93%	94%	0%	0%	83%	81%	0%	0%
EY-Parthenon	97%	85%	0%	0%	72%	76%	0%	0%	77%	83%	0%	0%
Tax	80%	83%	0%	0%	87%	92%	0%	0%	87%	86%	0%	0%
Consulting	88%	89%	0%	0%	86%	90%	0%	0%	87%	86%	0%	0%
CBS	92%	94%	0%	0%	86%	72%	0%	0%	91%	78%	0%	0%
Total	88%	89%	0%	0%	87%	89%	0%	0%	86%	84%	0%	0%

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

N/D: not disclosed.

GRI 403-9

	Unit	FY25	FY24	FY23
Employees				
Number of hours worked	#	2,935,996	2,779,257	2,384,014
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	#	3	2	4
Rate of recordable work-related injuries (IR)	#	1.0	0.7	1.7
The main types and number of work-related injuries	#	-	-	-





Our performance

GRI 405-1

	FY25														
	<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 the BoD	0.00%	0.00%	0.00%	0.00%	0.00%	11.11%	55.56%	0.00%	0.00%	0.00%	0.00%	33.33%	0.00%	0.00%	0.00%
Employees															
Percentage of employees by level															
Senior Management (Partners, Executive Directors, Senior Managers, Associate Directors)	0.00%	0.00%	0.00%	0.00%	0.00%	4.28%	6.29%	0.00%	0.00%	0.00%	1.17%	3.45%	0.00%	0.00%	0.00%
Middle Management (Managers, Assistant Directors)	0.30%	0.15%	0.00%	0.00%	0.00%	5.80%	7.31%	0.00%	0.00%	0.00%	0.61%	0.83%	0.00%	0.00%	0.00%
Employees (Seniors, Staff/Assistants, Administrative, Interns)	21.36%	21.55%	0.00%	0.00%	0.00%	12.05%	13.83%	0.00%	0.00%	0.00%	0.76%	0.27%	0.00%	0.00%	0.00%
Percentage of employees by function															
Assurance	4.17%	3.90%	0.00%	0.00%	0.00%	3.48%	3.67%	0.00%	0.00%	0.00%	0.23%	0.49%	0.00%	0.00%	0.00%
EY-Parthenon	1.29%	1.70%	0.00%	0.00%	0.00%	0.98%	1.97%	0.00%	0.00%	0.00%	0.04%	0.30%	0.00%	0.00%	0.00%
Tax	4.36%	2.88%	0.00%	0.00%	0.00%	3.90%	2.80%	0.00%	0.00%	0.00%	0.42%	0.49%	0.00%	0.00%	0.00%
Consulting	10.34%	12.99%	0.00%	0.00%	0.00%	10.57%	17.84%	0.00%	0.00%	0.00%	0.83%	2.84%	0.00%	0.00%	0.00%
CBS	1.52%	0.23%	0.00%	0.00%	0.00%	3.18%	1.14%	0.00%	0.00%	0.00%	1.02%	0.42%	0.00%	0.00%	0.00%

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

	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 the BoD	0.00%	0.00%	0.00%	0.00%	0.00%	11.11%	55.56%	0.00%	0.00%	0.00%	0.00%	33.33%	0.00%	0.00%	0.00%
Employees															
Percentage of employees by level															
Senior Management (Partners, Executive Directors, Senior Managers, Associate Directors)	0.00%	0.00%	0.00%	0.00%	0.00%	4.06%	6.43%	0.00%	0.00%	0.00%	1.00%	3.15%	0.00%	0.00%	0.00%
Middle Management (Managers, Assistant Directors)	0.29%	0.12%	0.00%	0.00%	0.00%	5.02%	6.47%	0.00%	0.00%	0.00%	0.54%	0.91%	0.00%	0.00%	0.00%
Employees (Seniors, Staff/Assistants, Administrative, Interns)	22.65%	22.60%	0.00%	0.00%	0.00%	11.74%	13.85%	0.00%	0.00%	0.00%	0.83%	0.33%	0.00%	0.00%	0.00%
Percentage of employees by function															
Assurance	4.77%	4.56%	0.00%	0.00%	0.00%	3.53%	3.6%	0.00%	0.00%	0.00%	0.17%	0.50%	0.00%	0.00%	0.00%
EY-Parthenon	1.45%	2.07%	0.00%	0.00%	0.00%	0.75%	2.03%	0.00%	0.00%	0.00%	0.04%	0.33%	0.00%	0.00%	0.00%
Tax	4.48%	3.15%	0.00%	0.00%	0.00%	3.65%	2.70%	0.00%	0.00%	0.00%	0.41%	0.54%	0.00%	0.00%	0.00%
Consulting	10.66%	12.69%	0.00%	0.00%	0.00%	9.62%	17.50%	0.00%	0.00%	0.00%	0.62%	2.65%	0.00%	0.00%	0.00%
CBS	1.58%	0.25%	0.00%	0.00%	0.00%	3.28%	1.16%	0.00%	0.00%	0.00%	1.12%	0.37%	0.00%	0.00%	0.00%

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 the BoD	0.00%	0.00%	0.00%	0.00%	0.00%	11.11%	55.56%	0.00%	0.00%	66.67%	11.11%	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%
EY-Parthenon	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.





# Environmental performance

## Our performance

### Energy

GRI 2-4, GRI 302-1

GRI 302-1: Energy consumption within the firm	Unit <sup>1</sup>	FY25	FY24	FY23
Total Energy per source				
a) Energy consumed from non-renewable sources <sup>2</sup> (fuels)	MJ	63,613.10	65,833.54 <sup>4</sup>	-
b) Energy consumed from renewable sources (fuels)	MJ	-	-	-
c) Energy from electricity consumed	MJ	4,744,877.04	4,286,448.00	3,699,864.00
d) Energy from, heating, cooling, and steam consumed	MJ	-	-	-
e) Energy from electricity, heating, cooling, and steam sold	MJ	-	-	-
Total energy consumed <sup>3</sup>	MJ	4,808,490.14	4,352,281.54	3,699,864.00

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. Fossil fuel consumption refer to an emergency diesel generator which is used in case of power outage and the company owned vehicles consisted of 2 motorbikes and 2 cars.

3. In FY25, the new EY offices located in central Athens commenced operations, leading to an increase in electricity consumption.

4. In FY24, although fuel consumption for company vehicles was included in the carbon footprint calculation, it was inadvertently omitted from the energy table. This year, the necessary correction is applied, along with the corresponding adjustment to energy intensity.





GRI 302-3: Energy intensity	Unit	FY25	FY24	FY23
a) Total energy consumed / total revenues	MJ/€	0.019	0.020	0.020

The calculation of energy intensity includes the energy consumption inside the organization from electricity use and fuel use for the company vehicles.

Emissions

GRI 305-1, GRI 305-2, GRI 305-3

GRI 305-1: Direct (Scope 1) GHG emissions <sup>1</sup>	Unit <sup>2</sup>	FY25	FY24	FY23
Total gross direct (Scope 1) GHG emissions (in CO <sub>2</sub> e) <sup>3,4,5</sup>	tCO <sub>2</sub> e	5	5	5
GRI 305-2: Energy indirect (Scope 2) GHG emissions <sup>6</sup>	Unit	FY25	FY24	FY23
Location-based emissions (in t COe)	tCO <sub>2</sub> e	419	435	376
Market-based emissions (in t COe) <sup>7</sup>	tCO <sub>2</sub> e	12	396	249
GRI 305-3: Other indirect (Scope 3) GHG emissions <sup>8,9</sup>	Unit	FY25	FY24	FY23
Category 1 - Purchased goods and services	tCO <sub>2</sub> e	939	1,086	905
Category 2 - Capital goods	tCO <sub>2</sub> e	670	114	118
Category 3 - Fuel and energy related activities	tCO <sub>2</sub> e	250	249	215
Category 4 - Upstream Transportation and Distribution	tCO <sub>2</sub> e	1.00	4	3
Category 5 - Waste Generated in Operations	tCO <sub>2</sub> e	0.02	0.04	0.02
Category 6 - Business travel	tCO <sub>2</sub> e	1,658	1,701	1,400
Category 7 - Employee commuting	tCO <sub>2</sub> e	1,315	1,287	1,142
Total Scope 3 emissions	tCO <sub>2</sub> e	4,833	4,441	3,783
Total carbon footprint (location-based)	tCO <sub>2</sub> e	5,257	4,881	4,164
Total carbon footprint (market-based)	tCO <sub>2</sub> e	4,850	4,842	4,037

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

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

3. For FY25company owned vehicles consisted of 2 motorbikes and 2 cars and fuel emissions were included in Scope 1 emissions for a more accurate measurement.

4. Fugitive emissions from refrigerant use is zero.

5. Emissions factors used for the calculation of Scope 1 emissions for FY25are sourced from the 2024 Emission Factors - Implementation of the National Climate Law

6. Emissions factors used for the calculation of Scope 2 (location-based & market-based) emissions for FY25are sourced from the 2025 National Inventory Report of Greece of the Ministry of Environment and Energy and the 2023 Energy Mix Report of the Greek Renewable Energy Sources Operator & Guarantees of Origin (DAPEEP S.A.), representing the most updated emission factor sources.

7. For FY25 the certificate for Guarantees of Origin (GOs) received from the main electricity provider of EY verified that 96% of electricity purchased at EY has been sourced from Renewable Energy Sources, covering the electricity requirements at Chimarras Street office.

8. Emissions factors used for the calculation of Scope 3 emissions for FY25 are sourced from:

- United Kingdom's Department for Environment Food & Rural Affairs (DEFRA) 2021 and 2025
- IEA's (International Energy Agency) 2023 report
- An Environmentally-extended Input Output model (EEIO) based on the latest available IO table for Greece, ELSTAT 2020 and direct emission factors per economic activity available from EUROSTAT for 2022 for Greece.

9. 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	FY25	FY24	FY23
Total GHG emissions (location-based) / total revenues	tCO <sub>2</sub> e/€ (mil.)	21.2	22.6	23.1
Total GHG emissions (market-based) / total revenues	tCO <sub>2</sub> e/€ (mil.)	19.6	22.4	22.4

The reduction in GHG emissions intensity in FY25 compared to FY24 is primarily driven by higher revenues. Total GHG emissions (location-based) increased mainly because of Scope 3 Category 2 (Capital Goods) emissions increase compared to FY24, due to construction activities for the new offices in Athens and Thessaloniki. Total GHG emissions (market-based) decreased slightly despite the increase of Scope 3 emissions, due to the inclusion of GOs for FY25 which cover almost the entire electricity consumption.





# Governance practices

## 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).

	FY25	FY24	FY23
Direct economic value generated (€)			
Revenues	247,562,537	216,168,935	180,481,748
Total	247,562,537	216,168,935	180,481,748
Economic value distributed (€)			
Operating costs	84,467,046	73,787,157	61,385,702
Employee wages and benefits	107,927,606	94,353,625	79,401,585
Payments to providers of capital	23,939,299	22,858,663	15,891,562
Payments to government (Greece)	27,883,069	25,081,717	19,766,109
Community investments	42,686	47,342	25,077
Total	244,259,706	216,128,504	176,470,034
Economic value retained (€)			
Direct economic value generated	247,562,537	216,168,935	180,481,748
Economic value distributed	244,259,706	216,128,504	176,470,034
Total	3,302,831	40,431	4,011,714

- Any differences are due to roundings.
- Payments to providers of capital for FY25 include all relevant amounts, with no exclusions applied, as no prior years' profits were distributed during this fiscal year.
- Payments to government (Greece) do not include payments of VAT by EY in Greece (as per GRI requirements), which amount to €21,960,647, €27,932,067 and €29,810,041 for FY23, FY24 and FY25 respectively.





# GRI Content Index

STATEMENT OF USE	EY in Greece has reported in accordance with the GRI Standards for the period 01 July 2024 - 30 June 2025
GRI 1 USED	GRI 1: Foundation 2021
APPLICABLE GRI SECTOR STANDARDS	N/A

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION <i>(Page or link)</i>	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
General Disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	12, 13	A gray cell indicates something that does not apply. This only relates to the 'Omission' and 'GRI Sector Standard ref. no.' columns.			
	2-2 Entities included in the organization's sustainability reporting	7				
	2-3 Reporting period, frequency and contact point	7				
	2-4 Restatements of information	83, 138, 146				
	2-5 External assurance	7				
	2-6 Activities, value chain and other business relationships	12, 13, 48				
	2-7 Employees	74, 128				
	2-8 Workers who are not employees	74				
	2-9 Governance structure and composition	16, 17, 60	c, iv	Confidentiality constraints	This disclosure is confidential due to the structure of EY as a global network.	
			vi	Not applicable		



GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION <i>(Page or link)</i>	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
General Disclosures						
GRI 2: General Disclosures 2021	2-10 Nomination and selection of the highest governance body	16				
	2-11 Chair of the highest governance body	16				
	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	17				
	2-16 Communication of critical concerns	16				
	2-17 Collective knowledge of the highest governance body	16				
	2-18 Evaluation of the performance of the highest governance body	19				
	2-19 Remuneration policies	19	a, b	Information unavailable/incomplete	Only Partner remuneration process has been analysed within the present report.	
	2-20 Process to determine remuneration	19	b	Confidentiality constraints	This disclosure is confidential due to the structure of EY as a global network.	
	2-21 Annual total compensation ratio	89				



GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION <i>(Page or link)</i>	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
General Disclosures						
	2-22 Statement on sustainable development strategy	4				
	2-23 Policy commitments	49, 86, 116				
	2-24 Embedding policy commitments	86, 116				
	2-25 Processes to remediate negative impacts	116				
	2-26 Mechanisms for seeking advice and raising concerns	116				
	2-27 Compliance with laws and regulations	120				
	2-28 Membership associations	52				
	2-29 Approach to stakeholder engagement	52, 61, 104				
	2-30 Collective bargaining agreements	70				
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					
Social value						
Working Conditions						
GRI 3: Material topics 2021	3-3 Management of material topics	64, 66, 70				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	74, 134				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	74				
	401-3 Parental leave	83, 138				





GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION <i>(Page or link)</i>	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Working Conditions						
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	76				
	403-2 Hazard identification, risk assessment, and incident investigation	76, 78				
	403-3 Occupational health services	78				
	403-4 Worker participation, consultation, and communication on occupational health and safety	79				
	403-5 Worker training on occupational health and safety	79				
	403-6 Promotion of worker health	80, 82				
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	76				
	403-8 Workers covered by an occupational health and safety management system	56, 76				
	403-9 Work-related injuries	81, 141	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.	



GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION <i>(Page or link)</i>	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Equal treatment and opportunities for all						
GRI 3: Material topics 2021	3-3 Management of material topics	64, 66, 84				
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	85, 140				
	404-2 Programs for upgrading employee skills and transition assistance programs	84	b	Not applicable	Not applicable to EY in Greece.	
	404-3 Percentage of employees receiving regular performance and career development reviews	85, 140				
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	91, 142				
	405-2 Ratio of basic salary and remuneration of women to men	133				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	91				
Responsible Service Delivery and Client Protection						
GRI 3: Material topics 2021	3-3 Management of material topics	64, 66, 92				
GRI 418: Customer privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	92				





GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION <i>(Page or link)</i>	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Environmental performance						
Sustainable Operations and Climate Impact Mitigation						
GRI 3: Material topics 2021	3-3 Management of material topics	64, 66, 110				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	112, 146				
	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	112, 148				
	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’s operation in Greece.	
305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	112, 148				
	305-2 Energy indirect (Scope 2) GHG emissions	112, 148				
	305-3 Other indirect (Scope 3) GHG emissions	112, 148				
	305-4 GHG emissions intensity	112, 149				
	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’s operations in Greece do not produce Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions.	





GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION <i>(Page or link)</i>	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Governance practices						
Regulatory compliance, integrity and business ethics						
GRI 3: Material topics 2021	3-3 Management of material topics	64, 66, 116				
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	121, 150				
	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	Confidentiality constraints	This disclosure is confidential due to EY’s internal policy. However, EY in Greece confirms that its retirement plans are fully funded and regularly monitored to ensure compliance and employee security.	
	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.	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	123				
	205-2 Communication and training about anti-corruption policies and procedures	123				
	205-3 Confirmed incidents of corruption and actions taken	123				
GRI 206: Anti-competitive behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	123				







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