

A close-up photograph of a wooden pitcher pouring clear water over smooth, dark, wet stones. The water is captured in mid-pour, creating a dynamic, flowing stream. The background is softly blurred, showing more stones and light reflections.

# Transparency report 2015

EY Greece

The EY logo, consisting of the letters 'EY' in a bold, white, sans-serif font. A yellow diagonal line is positioned above the 'Y'.

Building a better  
working world



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More information about EY can be found at [ey.com](http://ey.com)

## Country Managing Partner's letter



Welcome to the 2015 Transparency Report of Ernst & Young (Hellas) Certified Auditors Accountants S.A. We appreciate that our stakeholders want to understand what we do to advance audit quality, manage risk and maintain our independence as auditors. This report is one of the ways in which we share with you, our stakeholders, what we are doing in each of these areas.

Executing audits in a high-quality manner continues to be our number one priority. It is at the heart of our ability to serve the public interest and grow the global EY network successfully and responsibly, while achieving our purpose of building a better working world. Auditors play a vital role in the functioning of capital markets throughout the world by promoting transparency and supporting investor confidence. Companies, regulators and other stakeholders count on us to deliver quality and excellence in every engagement.

EY is focused on investing in tools to improve what we do, creating the highest-performing teams and building trust and confidence in the audits we perform.

Regular dialogue with our stakeholders remains a priority for me and my colleagues. During the past year, I have spoken with many of our stakeholders to seek your views and input. Thank you to all of you who took the time to share your views with us in 2015.

I encourage everyone reading this report – investors, audit committee members, companies, regulators and all our stakeholders – to continue to engage with us on our strategy as well as any of the matters covered in this report.

A handwritten signature in blue ink, appearing to read 'P. K. Papazoglou', with a stylized flourish.

Panagiotis I. K. Papazoglou  
Country Managing Partner

Ernst & Young (Hellas)  
Certified Auditors Accountants S.A.

### Our purpose: Building a better working world

EY is committed to doing its part in building a better working world.

The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to stakeholders. In so doing, we play a critical role in building a better working world for our people, our clients and our communities.



## Message from the Country Assurance Leader



Ernst & Young (Hellas) Certified Auditors Accountants S.A (“EY Hellas”) serves an important public interest role as an auditor of public interest companies. This role is central to our purpose, values, management and processes. EY Hellas’ reputation is based on providing highest-quality, professional audit services objectively and ethically to each and every company we audit.

We continue to embrace the transparency objectives of the European Union’s 8th Company Law Directive and Law 3693/2008, which require Greece statutory auditors of public interest entities to publish annual transparency reports.

The 2015 EY Hellas Transparency Report complies with the Directive and Law 3693/2008 and covers the fiscal year ending 30 June 2015. In this report, you can learn more about our internal quality control system: how we instil professional values, how we perform an audit, our review and consultation process, and our approach to audit quality reviews.

EY Hellas is focused on continuing to enhance audit quality, informed by several matters including external and internal inspection findings. Continuously improving audit quality can require challenging prior approaches to audit execution, and we focus on continuous improvement by evaluating all inspection findings and taking responsive actions.

We draw on our extensive quality control mechanisms: EY’s audit methodology and tools, Audit Quality Reviews (AQRs), Engagement Quality Reviews (EQRs), client assessment-and-acceptance policies, Anti Money Laundering processes and tools, rotation of Key Audit Personnel and others. Globally, EY has a multi-faceted Sustainable Audit Quality (SAQ) effort underway to support the execution of the highest-quality audits. The SAQ effort includes the launching of new audit tools and methodologies, increased support and enablement for audit teams and communications reinforcing the importance of audit quality.

We have established lines of communication through regular meetings with our partners and directors as well as with our professional staff at various hierarchical levels in order to communicate technical updates, organizational and business changes, and create an internal environment of trust in an effort to increase the level of engagement of our people.

We look at the firm’s policies and activities designed to ensure that its professionals have the independent mind-set, qualifications and integrity necessary to provide the relevant and reliable assurance the public rightly demands. In this respect, we have in place an extensive learning curriculum comprising of formal training, coaching and performance management process, which helps our people develop technical and personal skills, in line with the firm’s strategy and values. We monitor the firm’s policies vis-à-vis prospective employees, new employees as well as current employees.

As a result of our internal procedures on internal control system of EY Hellas, we consider this as effective.

We continue to participate and support the EY Global mobility programs in order to provide to our people access to diverse experiences and to widen their career prospects.

An auditor’s independence and professional scepticism is an important condition for a reliable auditor’s report. Formal independence requirements are part of the effort to ensure this independence. We assess whether these requirements are sufficient and implemented with the necessary rigor. Beyond formal requirements we continuously challenge what does the firm do to foster an independent mind-set and professional scepticism among partners and employees.

An independent mind-set and professional scepticism are essential elements of our quality efforts, and so is communication with our stakeholders. True independence cannot be achieved by the mere compliance with independence-related internal and external rules, but only by making no concessions in the drive for quality. In our external communications, too, it is the public interest that

determines our choices of when and how we make information available and express our views, in this Transparency Report and otherwise.

All policies relating to independence described in this Transparency Report have been followed and internal review procedures have been performed with respect to the independence compliance for all statutory audit engagements.

We continuously make efforts to ensure that the “public interest first” imperative is actually assimilated by the firm’s partners and employees and embedded in its organization and that we educate, train and develop our people in a way ensuring that the public interest is not sacrificed in the pursuit of short-term commercial interests.

I am confident you will find the information contained in this Transparency Report useful in judging how we have progressed in our efforts to improve the quality of our work.

Let me finish by thanking all our stakeholders for their continued trust and support in these times of persisting economic challenges. And I am also very grateful to our employees, partners and directors for their dedication shown over the past year.



Vassilios Kaminaris  
Greece Assurance Leader  
Ernst & Young (Hellas)

Certified Auditors Accountants S.A.



# About us

## Legal structure, ownership and governance

Ernst & Young (Hellas) Certified Auditors Accountants S.A. with the distinctive title "Ernst & Young. [hereinafter "EY Hellas"]" was incorporated as a Greek Societe Anonyme on 7 December 1990. Its registered seat is located in Marousi Attica (address: Chimarras Street n. 8B).

EY Hellas is registered in the registries of the Prefecture of Attica, General Directorate of Development, Region of North Athens, Directorate of Development, Department for Societes Anonymes, with the registration number: 23013/01/B/90/394/(2002).

Furthermore, EY Hellas is registered in the General Registry of Companies (GEMI) with the registration number 000710901000.

The company is registered with the Body of Certified Auditors Accountants of Greece with registration number 107.

EY Hellas is a member firm of Ernst & Young Global Limited, a UK company limited by guarantee (EYG). EY refers collectively to the global organization of member firms of EYG.

Apart from EY Hellas the following entities, which are also members of EYG, have been incorporated according to the provisions of Greek law and operate in Greece:

- ERNST & YOUNG Societe Anonyme for the Provision of Advisory Services with the distinctive title "Ernst & Young Business Advisory Solutions",
- ERNST & YOUNG COMMERCIAL SOCIETE ANONYME FOR THE PROVISION OF ACCOUNTING SERVICES AND ADVICE with the distinctive title "ERNST & YOUNG SERVICES",
- ERNST & YOUNG REGIONAL ACCOUNTING SERVICES SOLE MEMBER LIMITED LIABILITY COMPANY with the distinctive title "Ernst & Young Accounting Sole Member Ltd". Such company is currently under liquidation.

The above entities are not affiliated to Ernst & Young (Hellas) in the meaning of Art. 42e of Greek codified corporate law 2190/1920. Whenever reference is made to the present Transparency Report to "EY Greece", it shall be deemed to refer collectively to the aforementioned member-firms of EYG in Greece. In this report we refer to ourselves as EY Greece, "we," "us", or "our".

EY Hellas has established a branch in Thessaloniki, Greece. The branch's address is Polytechniou 4 & N. Limnou-Chapsa Street.

## OWNERSHIP STRUCTURE

The shares of EY Hellas are registered, undivided and restricted according to art. 6 of its Articles of Association. The restriction consists of the provision by the shareholders' meeting of the company of its approval prior to any transfer.

The shareholders of EY Hellas are the following:

1. The legal entity under the trade name "ERNST & YOUNG SOUTHEAST EUROPE PUBLIC LIMITED", a company established under the laws of Cyprus, with its registered seat at 6 Stasinou Avenue, Jean Nouvel Tower, 1060 Nicosia.

Shareholders of "ERNST & YOUNG SOUTHEAST EUROPE PUBLIC LIMITED", are the following individuals and legal entity:

- a) the legal entity under the trade name "ERNST & YOUNG EUROPE LLP", a limited liability partnership established under the laws of England and Wales and its registered seat is at Becket House, 1 Lambeth palace Road, London SE1 7EU,
- b) individuals who hold preference non - voting shares.

More specifically, beneficial owners of the legal entity "ERNST & YOUNG EUROPE LLP" are individuals and legal entities who are specified in Appendix B attached hereto. The individuals and beneficial owners of the legal entities, which participate in the share capital of "ERNST & YOUNG EUROPE LLP" are specified in Appendix C attached hereto.

The Individuals who currently hold preference non - voting shares in "ERNST & YOUNG SOUTHEAST EUROPE PUBLIC LIMITED" are included in Appendix D attached hereto.

2. The legal entity under the trade name "ERNST & YOUNG CYPRUS LIMITED", a company established under the laws of Cyprus with its registered seat at 6 Stasinou Avenue, Jean Nouvel Tower, 1060 Nicosia. Its sole shareholder is "ERNST & YOUNG" a partnership established under the laws of Cyprus, having its registered offices at 6 Stasinou Avenue, Jean Nouvel Tower, 1060 Nicosia, the Partners of which are the following:

- a) Stavros Pantzaris, son of Christos.
- b) Philippos Raptopoulos, son of Zacharias.
- c) Yiannakis Theoklitou, son of Socratis.
- d) Savvas Pentaris, son of Fotios.
- e) Stelios Demetriou, son of Andreas

- f) Andreas Avraamides, son of Stavros
- g) Petros Liassides, son of Liasis
- h) Nikolaos Nicolaou, son of Charalampos
- i) the legal entity under the trade name "ERNST & YOUNG SOUTHEAST EUROPE BUSINESS ADVISORY SERVICES LIMITED", a company established under the laws of Cyprus having its registered seat at 6 Stasinou Avenue, Jean Nouvel Tower, 1060 Nicosia, the sole shareholder of which is the legal entity "ERNST & YOUNG SOUTHEAST EUROPE PUBLIC LIMITED".

Reference to ERNST & YOUNG SOUTHEAST EUROPE PUBLIC LIMITED" and its shareholders is made above.

#### GOVERNANCE – BOARD OF DIRECTORS

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

The Members of the Board of Directors of EY Hellas as of 10 April 2015 and until March 22, 2016 were the following:

1. Panagiotis Papazoglou, son of Ioannis-Konstantinos, Chairman and Managing Director.
2. Vasileios Kaminaris, son of Georges, Vice- Chairman.
3. Christos Pelendridis, son of Anastassios, Member.
4. Dimitrios Constantinou, son of Christoforos, Member.
5. Yiannakis Theoklitou, son of Sokratis, Member.
6. Ioannis Pierros, son of Antonios, Member.
7. Stefanos Mitsios, son of Ilias, Member.
8. Sofia Kalomenidou, daughter of George, Member.
9. Christianna Panagidou, daughter of Kostakis, Member.
10. Andreas Chatzidamianou, son of Georges, Member.

The general management and representation of EY Hellas before public and private authorities in Greece and abroad is exercised either by the Chairman of the Board and Managing Director, Mr. Panagiotis Papazoglou, who binds the company by his sole signature, or by the company's Vice – Chairman Mr. Vasileios Kaminaris who also binds the company by his sole signature or by the Member of the company's Board of Directors, Mr. Dimitrios Constantinou, who also binds the company by his sole signature.

As regards the realization of bank transactions, i.e. indicatively the issuance, endorsement of Checks, of bills of exchange or of other promissory notes, the withdrawal of money etc (hereafter the "Banking Transactions"), the following apply:

1. For Banking Transactions of an amount up to 5,000 Euro, the joint signature of two of the following persons is required: a) either the joint signature of Mr. Nikolaos Nikolakis, son of Ioannis, resident of Petroupoli of Attica (Thessalios street n. 103), holder of the I.D. with number X720186, with Tax registration Number 024426590 and Ms Zacharoula Argyropoulou, daughter of Nikolaos, president of Athens (Damagitou street n. 81), holder of the I.D. with number AA054045, with Tax Registration Number 07952067, or b) the joint signature of any two members of the Board of Directors, or c) the joint signature of Mr. Nikolakis and any member of the Board of Directors, or d) the joint signature of Ms Argyropoulou and any member of the Board of Directors.
2. For Banking Transactions of an amount between 5,001 Euro and 50,000 Euro, the joint signature of the following persons is required: a) either the joint signature of any two of the members of the Board of Directors, or b) the joint signature of Mr. Nikolakis and any member of the Board of Directors, or c) the joint signature of Ms. Argyropoulou and any member of the Board of Directors.
3. For Banking Transactions exceeding the amount of 50,001 Euro, the joint signature of any two of the members of the Board of Directors is required.
4. For the signature of accounting- administrative and financial reports, experts' reports, reports of the Special Tax Audit (Tax Certificate), of agreements of the Company with its clients and other companies- members of the network of Ernst & Young of any amount, of confidentiality agreements with clients and/ or prospective clients, of consortium/ teaming agreements and/ or sub-contract agreements with third parties, as well as solemn declarations and documents addressed to Tax Authorities in Greece relating to the payment of invoices of suppliers of the Company, suffices the sole signature of either the Chairman of the Board of Directors and Managing Director, Mr Panagiotis Papazoglou or the sole signature of Vice chairman Mr. Vasileios Kaminaris or the sole signature of any of the members of the Board of the Directors or the sole signature of one of the below mentioned individuals:
  1. Georgios Anastopoulos, son of Anastasios.
  2. Konstantinos Tsekas, son of Socrates.
  3. Konstantinos Katsagannis, son of Vasilios.



4. Aristotelis Androutsopoulos, son of George.
5. Charalampos Pilitsidis, son of George.
6. Maria Chatziantoniou, daughter of Theodoros (as from 7 August 2015).
7. Vassilios Kaplanis, son of Panagiotis (as from 7 August 2015).

Furthermore, Mr Konstantinos Katsaganis is authorised to realize transactions with his sole signature of the bank account with the number 0026-0016-16-0200-167-183 , which the Company keeps in EFG Eurobank Bank, which is used by the branch of the Company in Thessaloniki, to withdraw money, to issue and endorse checks and to issue, accept and endorse exchanges and bills of exchange, to realise payments on behalf of the Company, provided that the above transactions do not overcome the amount of 5,000 Euro, and to sign in the name and on behalf of the Company agreements regarding the operational needs of the branch of the Company at Thessaloniki, provided that the scope of such agreements does not exceed in value the amount of 5,000 Euro.

For the execution of labor and freelance agreements of the Company, the sole signature of any member of the Board of Directors or the sole signature of Mrs Vasileia Perivolari, daughter of Dimitrios is required.

Additionally, Ms Vasileia Perivolari is authorised to execute in the name and on behalf of the Company documents addressed to the Commission of Work (indicatively personnel lists, any kind of notifications, applications for the approval of overtime work and other applications etc), to the Social Security Fund (IKA) (indicatively any kind of notifications, sickness papers of employees, employer's certificates relating to stamps etc) to OAED (indicatively any kind of documents and notifications etc) as well as employment certificates for the employees of the Company, offer letters addressed to future employees of the Company and any letter addressed to insurance companies, hospitals and medical centers in Greece and abroad.

Finally, copies of minutes of Board of Directors meetings and Shareholders' Meetings may be issued by either the Chairman of the Board of Directors and Managing Director, Mr. Panagiotis Papazoglou or the Vice-Chairman of the Board of Directors, Mr. Vasileios Kaminaris or the Member of the Board of Directors, Mr. Dimitrios Konstantinou.

The basic activities of EY Hellas, according to its scope (art. 2 of its Articles of Association), are the following:

- the performance of financial and administrative audits and experts services according to the applicable law
- the provision of advice and services on tax matters and management issues and restructuring of companies

- the performance of any action which are necessary for the attainment of the above mentioned objects

EY member firms are grouped into four geographic Areas: Americas, Asia-Pacific, EMEIA (Europe, Middle East, India and Africa) and Japan. The Areas comprise a number of Regions, which consist of member firms or sections of those firms.

EY Hellas is part of the EMEIA Area, which comprises of EYG member firms in 99 countries in Europe, the Middle East, India and Africa. Within the EMEIA Area, there are 12 Regions. EY Hellas is part of the CSE Region.

Ernst & Young (EMEIA) Limited (EMEIA Limited), an English company limited by guarantee, is the principal coordinating entity for the EYG member firms in the EMEIA Area. EMEIA Limited facilitates the coordination of these firms and cooperation between them, but it does not control them. EMEIA Limited is a member firm of EYG and has no financial operations and does not provide any professional services.

Each Region elects a Regional Partner Forum (RPF), whose representatives advise and act as a sounding board to Regional Leadership. The partner elected as Presiding Partner of the RPF also serves as the Region's representative on the Global Governance Council (see page 9).

In Europe, a holding entity, Ernst & Young Europe LLP (EY Europe), was formed in conjunction with EMEIA Limited. EY Europe is an English limited liability partnership, owned by partners of the EYG member firms operating in Europe. It is an audit firm registered with the Institute of Chartered Accountants in England and Wales (ICAEW), but it does not carry out audits or provide any professional services. To the extent permitted by local legal and regulatory requirements, EY Europe has acquired or will acquire control of the EYG member firms in the European countries in the EMEIA Area. EY Europe is a member firm of both EYG and EMEIA Limited.

EY Europe acquired control of EY Hellas as of 2 February 2011.

EY Europe's principal governing bodies are:

#### Europe Operating Executive

The Europe Operating Executive (EOE) operates as the board of EY Europe. It has authority and accountability for strategy execution and management of EY Europe's operations. The EOE comprises: the Europe Managing Partner; the leaders for Accounts, Talent and Risk Management; the service line leaders for Assurance, Advisory, Transaction Advisory Services and Tax; and all European Regional Managing Partners.





## Europe Advisory Council

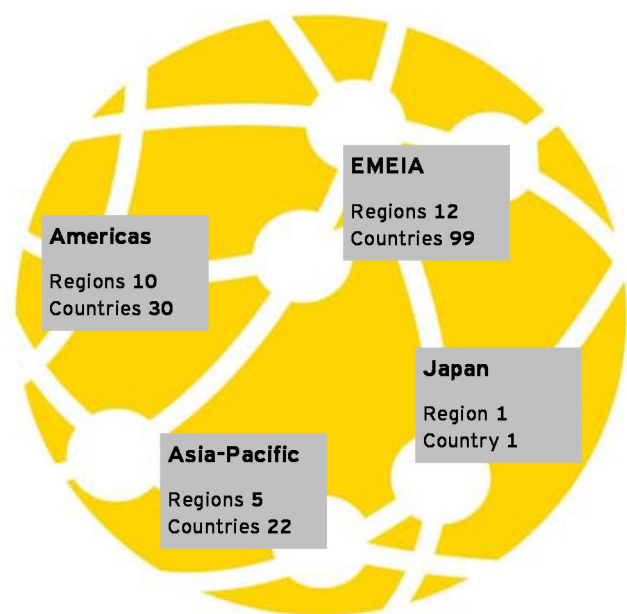
Until 3 July 2015, EY Europe had an elected Europe Advisory Council, which comprised a number of partners of the EYG member firms in Europe. It served in an advisory role to the Europe Executive on policies, strategies and other matters, and its approval was required for a number of significant matters, e.g., the appointment of the Europe Managing Partner, approval of the financial reports of EY Europe and material transactions.

From 4 July 2015, the Europe Advisory Council was replaced with the Europe Governance Sub-Committee, which comprises the Presiding Partner of each RPF in Europe. It has a similar role to the one previously conducted by the Europe Advisory Council.

### SUBSEQUENT EVENTS

Following the resignation of Mr. Yiannakis Theoklitou from being a member of the Board of Directors dated February 29, 2016, the Board of Directors of EY Hellas reconstituted into a body on March 23, 2016 with the same powers as specified above.

## Network arrangements



EY is a global leader in assurance, tax, transaction and advisory services. Worldwide, 212,000 people in member firms in more than 150 countries share a commitment to building a better working world and are united by shared values and an unwavering commitment to quality, integrity and professional skepticism. In today's global market, EY's integrated approach is particularly important in the delivery of high-quality multinational audits, which can span multiple jurisdictions.

EY's central entity, EYG, coordinates the member firms and promotes cooperation among them. EYG does not provide services, but its objectives include promoting the provision of exceptional, high-quality client service by member firms worldwide. Each member firm is a legally distinct entity. Their obligations and responsibilities are governed by the regulations of EYG and various other agreements.

The structure and principal bodies of the global organization during the year ended 30 June 2015 are described below. They reflect the principle that EY, as a global organization, has one shared strategy.

In July 2013, EY streamlined its operating model by creating the Executive and the Regions. The Executive includes the Global Executive (GE), its committees and teams, and the leadership of the four Areas. This streamlined structure allows EY to further enhance its global scale and the delivery of consistent exceptional client service worldwide, with the Executive responsible for one global approach to strategy, quality, risk management, business planning, investments and priorities.

At the same time, this new operating model allows for greater stakeholder focus in the 28 Regions, permitting member firms to build stronger relationships with clients and others in each country and be more responsive to local needs.

### Global Governance Council

The Global Governance Council (GGC) is the main governance body of EYG. It comprises a representative from each Region and four independent non-executives (INEs). The Regional Representatives, who otherwise do not hold senior management roles, are elected by their RPFs for a three-year term, with provisions for one successive re-appointment. The GGC advises EYG on policies, strategies and the public interest aspects of their decision-making. The approval of the GGC is required for a number of significant matters that could affect EY.

### Independent non-executives

INEs are appointed from outside EY and bring the global organization, and the GGC, the significant benefit of their varied perspectives and views. Together with several other GGC members they form the Public Interest Sub-Committee of the GGC, which addresses public interest matters including stakeholder dialogue. The INEs are nominated by a dedicated committee.



## Global Executive

The GE brings together EY's leadership functions, services and geographies. It is chaired by the Chairman and CEO of EYG and includes its Global Managing Partners of Client Service and Business Enablement; the Area Managing Partners; the global functional leadership for Talent, Risk Management and Finance; the leaders of the global service lines – Assurance, Advisory, Tax and Transaction Advisory Services; and the Global Leader for Public Policy.

The GE also includes the Chair of the Global Accounts Committee and the Chair of the Emerging Markets Committee as well as a representative from the emerging markets practices. The GE and the GGC approve nominations for the Chairman and CEO of EYG and ratify appointments of the Global Managing Partners. The GE also approves appointments of Global Vice Chairs. The GGC ratifies the appointments of any Global Vice Chair who serves as a member of the GE. Furthermore, the GE appoints Area Managing Partners and approves appointments of Regional Managing Partners. The appointments of the Area Managing Partners are subject to ratification by the GGC.

The GE's responsibilities include the promotion of global objectives and the development, approval and, where relevant, implementation of:

- Global strategies and plans
- Common standards, methodologies and policies to be promoted within member firms
- People initiatives, including criteria and processes for admission, evaluation, development, reward and retirement of partners
- Quality improvement and protection programs
- Proposals regarding regulatory matters and public policy
- Policies and guidance relating to member firms' service of international clients, business development, markets and branding
- EY's development funds and investment priorities
- EYG's annual financial reports and budgets
- GGC recommendations
- Any other proposal that supports the global objectives

It also has the power to mediate and adjudicate disputes between member firms.

## GE committees

Chaired by members of the GE and bringing together representatives from the four Areas, the GE committees are responsible for making recommendations to the GE. There are committees for Global Markets and Investments; Global Accounts; Emerging Markets; Talent, Risk Management; Assurance; Advisory; Tax; and Transaction Advisory Services.

## Global Practice Group

This group brings together the members of the GE, GE committees and Regional leaders. The Global Practice Group seeks to promote common understanding across member firms of EY's strategic objectives and consistency of execution across the organization.

### EYG member firms

Under the regulations of EYG, member firms commit themselves to pursue EY's objectives, such as the provision of high-quality service worldwide. To that end, the member firms undertake to implement the global strategies and plans and to maintain the prescribed scope of service capability. They are required to comply with common standards, methodologies and policies, including those regarding audit methodology; quality and risk management; independence; knowledge sharing; human resources; and technology.

Above all, EYG member firms commit themselves to conducting their professional practices in accordance with applicable professional and ethical standards and all applicable requirements of law. This commitment to integrity and doing the right thing is underpinned by EY's Global Code of Conduct and EY's values (see page 12).

Besides adopting the regulations of EYG, member firms enter into several other agreements covering aspects of their membership in the EY organization such as the right and obligation to use the EY name and the sharing of knowledge.

Member firms are subject to reviews that evaluate their adherence to EYG requirements and policies governing issues such as independence, quality and risk management, audit methodology and human resources. As necessary, special focus reviews are performed to address situations or concerns as they arise. Member firms unable to meet the quality commitments and other EYG membership requirements may be subject to separation from the EY organization.



# Commitment to quality

## Infrastructure supporting quality

### Quality in our service lines

Vision 2020, which sets out EY's purpose, ambition and strategy, calls for EY member firms to provide exceptional client service worldwide. This is supported by an unwavering commitment to quality and service that is professionally and globally consistent, and means service that is based on objectivity, professional skepticism and adherence to EY and professional standards.

EY service lines are accountable for delivering quality engagements, including managing quality reviews and real-time quality assurance of engagements, which measures compliance with professional standards and all EY policies.

Vision 2020 has reinforced the ownership of quality within the service lines, including audit. It has also resulted in increased clarity around the role of risk management in policies and practices that support and improve quality audit.

The Global Vice Chair – Assurance coordinates member firms' compliance with and implementation of EY policies and procedures for assurance services.

### Professional Practice function

The Global Vice Chair – Professional Practice, referred to as the Professional Practice Director (PPD), is overseen by the Global Vice Chair – Assurance and works directly with the Area PPDs to establish global audit quality control policies and procedures. The Area PPDs are overseen by the Global PPD and the Area Assurance Leader. This helps provide greater assurance as to the objectivity of audit quality and consultation processes.

The Global PPD and Area PPDs also lead and oversee the Professional Practice group. This is a Global and Area network of technical subject matter specialists in accounting and auditing standards who consult on accounting, auditing and financial reporting matters and perform various practice monitoring and risk management activities.

The Global PPD oversees development of the EY Global Audit Methodology (EY GAM) and related technologies to be consistent with relevant professional standards and regulatory requirements. The Professional Practice group also oversees development of the guidance, training and monitoring programs and processes used by member firm professionals to execute audits consistently and effectively. The PPDs, together with other professionals who work with them in each member firm, are knowledgeable about EY people, clients and processes and are readily accessible for consultation with audit engagement teams.

Additional resources are often brought in to augment the Professional Practice group, including networks of professionals focused on:

- Internal-control reporting and related aspects of our audit methodology
- Accounting, auditing and risk issues for specific industries and sectors
- Event-specific issues involving areas of civil and political unrest; or sovereign debt and related accounting, auditing, reporting and disclosure implications
- General engagement issues and how to work effectively with audit committees

### Risk management function

The Global Risk Management Leader is responsible for enterprise-wide risk management, including oversight of the quality of EY's four service line functions in Assurance, Advisory, Tax and Transaction Advisory Services.

Member firm partners are appointed to lead risk management initiatives in the service lines and member firms, supported by other staff and professionals. The Global Risk Management Leader is responsible for establishing globally consistent risk management execution priorities and enterprise-wide risk management. These priorities cascade to member firms, and their execution is monitored through an Enterprise Risk Management program.

### Components of audit quality control program

In the following sections, we describe the principal components of the EY Greece audit quality control program:

- Instilling professional values
- Internal quality control system
- Client acceptance and continuance
- Performing audits
- Review and consultation
- Audit partner rotation
- Audit quality reviews
- External quality-assurance reviews
- Compliance with legal requirements





## Instilling professional values

### Sustainable Audit Quality

We understand that audit quality is our primary goal. Globally, EY has a multi-faceted Sustainable Audit Quality (SAQ) effort underway to support the execution of the highest-quality audits. SAQ reinforces our quality-driven culture and supports the delivery of the highest-quality audits. It involves a focus on continuous improvement and emphasis on key areas such as professional skepticism.

SAQ includes: tone at the top; resources; simplification; audit transformation/technology innovation; enablement, quality support and monitoring; and accountability.

#### Tone at the top

Senior EY leadership is responsible for setting the right tone at the top and demonstrating EY's commitment to building a better working world through behavior and actions. While the tone at the top is vital, our people also understand that quality and professional responsibility start with them. Our shared values, which inspire our people and guide them to do the right thing, and our commitment to quality are embedded in who we are and in everything we do.

Our approach to business ethics and integrity is embedded in our culture of consultation, training programs and internal communications. Senior management regularly reinforces the importance of performing quality work, complying with professional standards and adhering to our policies, leading by example and through various communications. Also, our quality review programs assess professional service as a key metric in evaluating and rewarding all professionals.

Our culture strongly supports collaboration, and places special emphasis on the importance of consultation in dealing with complex or subjective accounting, auditing, reporting, regulatory and independence matters. We believe it is important to determine that engagement teams and clients correctly follow consultation advice, and we emphasize this when necessary.

Our stance consistently has been that no single client is more important than professional reputation – the reputation of EY Greece and the reputation of each of our professionals.

#### Code of conduct

We promote a culture of integrity among our professionals. The EY Global Code of Conduct provides a clear set of the standards that guide our actions and our business conduct. It is organized into five categories containing principles that are to be followed by everyone at EY Greece to guide behavior across all areas of activity:

- Working with one another
- Working with clients and others
- Acting with professional integrity
- Maintaining our objectivity and independence
- Respecting intellectual capital

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/Ethics Hotline provides our people, clients and others outside of the organization with a means to report activity confidentially that may involve unethical or improper behavior and that may be in violation of professional standards or otherwise inconsistent with the EY Global Code of Conduct. The hotline is operated by an external organization that provides confidential and, if desired, anonymous hotline reporting services for companies worldwide.

When a report comes into the EY/Ethics Hotline, either by phone or internet, it receives immediate attention. Depending on the content of the report, appropriate individuals from Risk Management, Talent, Legal or other functions are involved to address the report. All matters are handled by experienced individuals, with oversight from the global Risk Management function. For those matters that are reported outside of the EY/Ethics Hotline, the same procedures are followed.

#### Our values Who we are

People who demonstrate integrity, respect and teaming

People with energy, enthusiasm and the courage to lead

People who build relationships based on doing the right thing





## Internal quality control system

EY Hellas' reputation for providing high-quality professional audit services independently, objectively and ethically is fundamental to our success as independent auditors. We continue to invest in initiatives to promote enhanced objectivity, independence and professional skepticism. These are fundamental attributes of a high-quality audit.

At EY Hellas, our role as auditors is to provide assurance on the fair presentation of the financial reports of the companies we audit. We bring together qualified teams to provide our services, drawing on our proven experience across industry sectors and services. We continually strive to improve our quality and risk management processes, so that the quality of our service is at a consistently high level.

We recognize that in today's environment – characterized by continuing globalization and the rapid movement of capital – the quality of our audit services has never been more important. As part of Vision 2020, EY continues to invest heavily in developing the audit methodology, tools and other resources needed to support quality service delivery.

While the market and stakeholders continue to demand high-quality audits, they also demand increasingly efficient and effective delivery of audit services. In addition to the investment mentioned, EY continues to seek ways to improve the effectiveness and the efficiency of its audit methodology and processes, while maintaining audit quality. We work to understand where our audit quality may not be up to our own expectations and those of stakeholders, including external audit firm regulators. We seek to learn from external and internal inspection activities and to identify root causes of quality occurrences for continuous improvement in audit quality, and we believe that an important part of the audit inspections process is to take effective and appropriate action to improve quality.

### Effectiveness of quality control system

EY has designed and implemented a comprehensive set of global audit quality control policies and practices. These policies and practices meet the requirements of the International Standards on Quality Control issued by the International Auditing and Assurance Standards Board (IAASB). EY Hellas has adopted these global policies and procedures and has supplemented them as necessary to comply with local laws and professional guidelines and to address specific business needs.

We also execute the EY Audit Quality Review (AQR) program in order to evaluate whether our system of audit quality control has operated effectively in a manner so as to provide reasonable assurance that EY Hellas and our people comply with applicable professional and internal standards and regulatory requirements.

The results of the AQR program and external inspections are evaluated and communicated within EY Hellas to provide the basis for continuous improvement in audit quality, consistent with the highest standards in the profession.

The GE is responsible for implementing quality improvement and protection programs. As such, it reviews the results of our internal AQR program and external regulatory reviews, as well as any key actions designed to address areas for improvement.

The recent results of such monitoring, together with the recent feedback from independent regulatory inspection visits, provide EY Hellas with a basis to conclude that our internal control systems are designed appropriately and are operating effectively. In addition, EY Hellas management system is ISO 9001:2008 certified by Bureau Veritas.

## Client acceptance and continuance

### EY policy

The Client Acceptance and Continuance Policy sets out principles for member firms to determine whether to accept a new client or a new engagement or to continue with an existing client or engagement. These principles are fundamental to maintaining quality, managing risk, protecting our people and meeting regulatory requirements. The objectives of the policy are to:

- Establish a rigorous process for evaluating risk and making decisions to accept/continue clients or engagements
- Meet applicable independence requirements
- Identify and deal appropriately with any conflicts of interest
- Identify and decline clients that pose excessive risk
- Require consultation with designated professionals to identify additional risk management procedures for specific high-risk factors
- Comply with legal, regulatory and professional requirements



In addition, the EY Conflicts of Interest Global Policy defines global standards for addressing categories of potential conflicts of interest and a process for identifying them. It also includes provisions for managing potential conflicts of interest as quickly and efficiently as possible through the use of appropriate safeguards. Such safeguards range from obtaining a client's consent for EY member firms to act for two or more clients to declining an engagement in order to avoid an identified conflict.

The EY Conflicts of Interest Global Policy, and associated guidance, was updated in early 2015. The updates take into account the increasing complexity of our engagements and client relationships, and the need for speed and accuracy in responding to our clients. They also align with the latest International Ethics Standards Board for Accountants (IESBA) standards.

#### Putting policy into practice

We use the EY Global Tool for Acceptance and Continuance (GTAC), an intranet-based system, for efficiently coordinating client and engagement acceptance and continuance activities in line with global, service line and member firm policies. GTAC takes users through the acceptance and continuance requirements and identifies the policies and references to professional standards needed to assess both business opportunities and associated risks.

As part of this process, we carefully consider the risk characteristics of a prospective client and several due diligence procedures. Before we take on a new engagement or client, we determine if we can commit sufficient resources to deliver quality service, especially in highly technical areas, and if the services the client wants are appropriate for us to provide. The approval process is rigorous, and no new audit engagement may be accepted without the approval of our PPD.

In our annual client continuance process, we review our service delivery and ability to continue to provide quality service and confirm that clients share EY Hellas' commitment to quality and transparency in financial reporting. The partner in charge of each audit, together with our Assurance leadership, annually reviews our relationship with the audit client to determine whether continuance is appropriate.

#### Close monitoring

As a result of this review, certain audit engagements are identified as requiring, and are then subjected to, additional oversight procedures during the audit, and some audit clients are discontinued. As with the client acceptance process, our PPD is involved in the client continuance process and must agree with the continuance decisions.

Both client acceptance and client continuance decisions consider the engagement team's assessment of whether the company's management could pressure us to accept inappropriate accounting, auditing and reporting conclusions to undermine quality. Considerations and conclusions on the integrity of management are essential to acceptance and continuance decisions.

## Performing audits

As part of Vision 2020, EY has invested significantly in improving our audit methodologies and tools, with the goal of performing the highest-quality audits in the profession. This investment is consistent with EY's goal to have the leading audit practice in the profession by 2020 and reflects our commitment to building trust and confidence in the capital markets and in economies the world over.

#### Audit methodology

In May 2015, we released a new Global Audit Methodology (EY GAM), which was redesigned to make it easier to read and use, and to support our new documentation tool, EY Canvas. We have made extensive use of technology to simplify the presentation and, as a result, the content is more accessible and user-friendly. We have made use of intelligent editing, better design and interactive graphics.

EY GAM provides a global framework for delivering high-quality audit services through the consistent application of thought processes, judgments and procedures in all audit engagements. Making risk assessments, reconsidering and modifying them as appropriate, and using these assessments to determine the nature, timing and extent of audit procedures are fundamental to EY GAM. EY GAM also emphasizes applying appropriate professional skepticism in the execution of audit procedures. EY GAM is based on International Standards on Auditing (ISAs) and is supplemented in Greece to comply with the local Greek auditing standards and regulatory or statutory requirements.

Using technology, our auditors select the audit approach within our methodology applicable to the reporting requirements of the entity being audited. For example, there are approaches to audit both listed entities and entities considered non-complex.



The auditor is presented with a version of EY GAM organized into interdependent phases and designed to focus on the client's business and financial statement risks and on how those risks affect our audit of the financial statements. EY GAM consists of two key components: requirements; and supporting forms and examples. The requirements reflect the typical flow of how EY Hellas executes an audit. The forms and examples include leading practice illustrations and assist in performing and documenting audit procedures.

Enhancements to the audit methodology are made regularly as a result of new standards, emerging auditing issues and matters, implementation experiences, and external and internal inspection results.

In addition, we monitor current and emerging developments continually and issue timely audit planning and other reminders. These reminders emphasize areas noted during inspections as well as key topics of interest to the International Forum of Independent Audit Regulators (IFIAR). These include professional skepticism, group audits, revenue recognition and engagement quality reviews.

EY GAM requires compliance with relevant ethical requirements, including independence from the company we audit.

### Technology

Our audit engagement teams use technology to assist in executing and documenting the work performed in accordance with EY GAM. During fiscal year 2015, we began the phased deployment of our next generation global audit platform, EY Canvas. EY Canvas is web-based, built using state-of-the-art technology to provide heightened data security and allow us to easily evolve our software to respond to changes in the accounting profession and regulatory environment.

Audit engagements in EY Canvas are automatically configured with information relevant to our client's listing requirements and industry, helping keep our audit plans customized and up-to-date and providing direct linkage to our audit guidance, professional standards and documentation templates. It is built with a fresh, clear design and user interface that allows users to visualize risks and their relationship to our planned response and work performed in key areas. EY Canvas also enables a linkage for our group audit teams to communicate interoffice risks and instructions, so that the primary team for each audit has control over planning and monitoring of the group audit. Over the coming year, we will phase out our existing audit support tool, GAMx.

Audit engagement teams use other software applications, forms and templates during various phases of an audit to assist in making and documenting audit considerations, sourcing data and analysis.

EY has a number of data analysis tools for use in audits. These help our engagement teams analyze a client's data, enhancing our risk assessment processes and enabling the audit of higher-risk transactions.

### Formation of audit engagement teams

EY Hellas policies require an annual review of partner assignments by our Assurance leadership and PPD to make sure that the professionals leading listed-company audits possess the appropriate competencies (i.e., the knowledge, skills and abilities) to fulfill their engagement responsibilities and are in compliance with applicable auditor rotation regulations.

The assignment of professionals to an audit engagement is also made under the direction of our Assurance leadership. Factors considered when assigning people to audit teams include competence, engagement size and complexity, specialized industry knowledge and experience, timing of work, continuity and opportunities for on-the-job training. For more complex engagements, consideration is given to whether specialized or additional expertise is needed to supplement or enhance the audit engagement team.

In many situations, internal specialists are assigned as part of the audit engagement team to assist in performing audit procedures and obtaining appropriate audit evidence. These professionals are used in situations requiring special skills or knowledge, such as information systems, asset valuation and actuarial analysis

## Review and consultation

### Reviews of audit work

Our policies describe the requirements for timely and direct senior professional participation as well as the level of review required for the work performed. Supervisory members of the audit engagement team perform a detailed review of the audit documentation for accuracy and completeness. Engagement partners perform a second-level review to determine adequacy of the audit work as a whole and the related accounting and financial statement presentation. A tax representative reviews the significant tax and other relevant working papers. For listed and certain other companies, an engagement quality reviewer (described below) reviews important areas of accounting, financial reporting and audit execution, as well as the financial statements of the company we audit and our audit report.





The nature, timing and extent of the reviews of audit work depend on many factors, including:

- The risk, materiality, subjectivity and complexity of the subject matter
- The ability and experience of the audit team members preparing the audit documentation
- The level of the reviewer's direct participation in the audit work
- The extent of consultation employed

Our policies also describe the roles and responsibilities of each audit engagement team member for managing, directing and supervising the audit, as well as the requirements for documenting their work and conclusions.

### Consultation requirements

Our consultation policies are built upon a culture of collaboration, whereby audit professionals are encouraged to share perspectives on complex accounting, auditing and reporting issues. Consultation requirements and related policies are designed to involve the right resources, so that audit teams reach appropriate conclusions.

Consultation is built into the decision-making process; it is not just a process to provide advice.

For complex and sensitive matters, we have a formal process requiring consultation outside of the audit engagement team with other personnel who have more experience or specialized knowledge, primarily Professional Practice and Independence personnel. In the interests of objectivity and professional skepticism, our policies require members of Professional Practice, Independence and certain others to withdraw from a consultation if they currently serve, or have served, within a specified period of time, the client to which the consultation relates.

Our policies also require that we document all consultations, including written concurrence from the person or persons consulted, in order to demonstrate their understanding of the matter and its resolution.

### Engagement quality reviews

Engagement quality reviews are performed by audit partners in compliance with professional standards for audits of all listed companies and those considered higher risk. Engagement quality reviewers are experienced professionals with significant subject matter knowledge. They are independent of the engagement team and able to provide objective evaluation of significant accounting, auditing and reporting matters. In no circumstances may the responsibility of the engagement quality reviewer be delegated to another individual.

The engagement quality review spans the entire engagement cycle, including planning, risk assessment, audit strategy and execution. Policies and procedures for the performance and documentation of engagement quality reviews provide specific guidelines on the nature, timing and extent of the procedures to be performed and the required documentation evidencing their completion. Our PPD approves all engagement quality review assignments for listed companies and those considered higher risk.

### Audit engagement team resolution process for differences of professional opinion

EY has a collaborative culture that encourages and expects people to speak up, without fear of reprisal, if a difference of professional opinion arises or if they are uncomfortable about a matter relating to a client engagement. Policies and procedures are designed to empower members of an audit engagement team by requiring them to raise any disagreements relating to significant accounting, auditing or reporting matters.

These policies are made clear to people as they join EY, and we continue to promote a culture that reinforces a person's responsibility and authority to make their own views heard and canvas the views of others.

Differences of professional opinion that arise during an audit generally are resolved at the audit engagement team level. However, if any person involved in the discussion of an issue is not satisfied with the decision, he or she has both the right and the obligation to see that the issue is referred to the next level of authority until agreement is reached or a final decision is made. Until such time, the parties to the discussion do not withdraw, step aside or otherwise extract themselves from the process.

Furthermore, if the engagement quality reviewer makes recommendations that the engagement partner does not accept or the matter is not resolved to the reviewer's satisfaction, the audit report is not issued until the matter is resolved by following consultation processes for resolving differences of professional opinion. Our documentation requirements for disagreements and their resolution are the same as for other consultations. Anyone involved in the process may separately document his or her personal position in an attachment to the documentation of the final decision.





## Audit partner rotation

EY supports mandatory audit partner rotation to help strengthen auditor independence. EY Hellas complies with the audit partner rotation requirements of the code of the International Ethics Standards Board for Accountants (IESBA) and Greek Standards, as well as the U.S. Securities and Exchange Commission (SEC), where required. EY Hellas supports audit partner rotation because it provides a fresh perspective and promotes independence from company management while retaining expertise and knowledge of the business. Audit partner rotation, combined with independence requirements, enhanced systems of internal quality controls and independent audit oversight, helps strengthen independence and objectivity and are important safeguards of audit quality.

For public interest entities where rotation of the audit partner is not mandated by local independence regulation or is less restrictive than the IESBA requirements, the EY Global Independence Policy requires the lead engagement partner and the engagement quality reviewer to be rotated after seven years. For a newly public interest entity (including a newly listed company) client, the lead engagement partner and the engagement quality reviewer may remain in place for an additional two years before rotating off the team, regardless of the time they served prior to the listing. Following rotation, the partner may not resume the lead or engagement quality review role until at least two years have elapsed.

We employ tools to track partner rotation that enable effective monitoring of compliance with requirements. We have also implemented a process for partner rotation planning and decision-making that involves consultation with, and approvals by, our Professional Practice and Independence professionals.

## Audit quality reviews

The Global Audit Quality Review (AQR) program is the cornerstone of our process to monitor audit quality. EY Hellas executes the Global AQR program, reports results and develops responsive actions plans. The primary goal of the program is to determine whether systems of quality controls, including those of EY Hellas, are appropriately designed and followed in the execution of audit engagements to provide reasonable assurance of compliance with policies and procedures, professional standards, and regulatory requirements. The Global AQR program complies with guidelines in the International Standard on Quality Control No. 1, as amended (ISQC No. 1), and is supplemented where necessary to comply with Greek professional standards and regulatory requirements. It also aids EY Hellas' continual efforts to identify areas where we can improve our performance or enhance our policies and procedures.


Implemented annually, the program is coordinated and monitored by representatives of the PPD network, with oversight by the Assurance Leadership.

The engagements reviewed each year are selected on a risk-based approach emphasizing audit clients that are large, complex or of significant public interest. The Global AQR program includes detailed, risk-focused file reviews covering a large sample of listed and non-listed audit engagements to measure compliance with internal policies and procedures, EY GAM requirements, and relevant local professional standards and regulatory requirements. It also includes reviews of a sample of non-audit engagements. These measure compliance with the relevant professional standards and internal policies and procedures that should be applied in executing non-audit services. In addition, practice-level reviews are performed to assess compliance with quality control policies and procedures in the functional areas set out in ISQC No. 1. The Global AQR program complements external practice monitoring and inspection activities, such as regulatory inspection programs and external peer reviews.

In 2015, EY Hellas' AQR resulted in the inspection of 5 audit engagements and 2 non-audit (interim reviews) engagements, which were all rated as "good quality", without having no material findings or deficiencies.

AQR reviewers and team leaders are selected for their skills and professional competence in accounting and auditing, as well as their industry specialization; they often work in the Global AQR program for a number of years and are highly skilled in the execution of the program. Team leaders and reviewers are assigned to inspections outside of their home location and are independent of the audit teams reviewed.

The results of the Global AQR program and external practice-monitoring and inspection activities are evaluated and communicated to improve quality. Any quality improvement plans describe the follow-up actions to be taken, the people responsible, the timetable and deadlines, and sign-off on completed actions. Measures to resolve audit quality issues noted from the Global AQR program, regulatory inspections and peer reviews are addressed by our Assurance leadership and our PPD with input from Risk Management groups. The actions are monitored by our PPD and Assurance leadership. These programs provide important practice monitoring feedback for our continuing quality improvement efforts.



## External quality assurance review

EY Hellas' audit practice and our registered statutory auditors are subject to inspections by the Hellenic Accounting and Auditing Standards Board (ELTE), to be performed at least every 3 years. As part of its inspections, ELTE evaluates quality control systems and reviews selected engagements.

The last quality assurance inspection by ELTE was initiated in December 2013 and took place within 2014. We provided our comments to ELTE's draft inspection report in October 2014 and, following a presentation to ELTE's Quality Inspection Board (SPE) in June 2015, the inspection was completed without the issuance of a final report. We respect and benefit from ELTE's inspection process. We thoroughly evaluate points raised during the inspection in order to identify areas where we can improve audit quality. Together with our AQR process, external inspections aid us in making our audits and related control processes of the highest quality in the interests of investors and other stakeholders.

Information on the above-mentioned regulator can be found on its website <http://www.elte.org.gr>.

## Compliance with legal requirements

The EY Global Code of Conduct provides a clear set of standards that guide our actions and business conduct. EY Greece complies with applicable laws and regulations, and EY's values underpin our commitment to doing the right thing. This important commitment is supported by a number of policies and procedures, including:

### Anti-bribery

The Anti-bribery Global Policy provides our people with direction around certain unethical and illegal activities. It emphasizes the obligation of our people to comply with anti-bribery laws and provides greater 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 increased to embed anti-bribery measures across EY, and training is mandated for all our people.

### Insider trading

The Insider Trading Global Policy reaffirms the obligation of our people not to trade in securities with insider information, provides detail on what constitutes insider information and identifies with whom our people should consult if they have questions regarding their responsibilities.

### Trade sanctions

Given the level of EY's global integration, it is important that we are aware of the ever-changing situation in respect of international trade sanctions. EY monitors sanctions issued in multiple geographies and provides guidance to our people on impacted activities.

### Data privacy

The Global Personal Data Privacy Policy sets out the principles to be applied to the use and protection of personal data, including that relating to current, past and prospective personnel, clients, suppliers and business associates. This policy is consistent with applicable laws and regulations concerning data protection and privacy when processing personal data. It provides a foundation for maintaining the privacy of all personal data used by EY Hellas. Furthermore, we have a policy to address our specific Greece data privacy requirements and business needs.

### Document retention

EY Hellas' record retention policy applies to all engagements and personnel. This policy emphasizes that all documents must be preserved whenever any person becomes aware of any actual or reasonably anticipated claim, litigation, investigation, subpoena or other government proceeding 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

EY Independence policies require EY Greece and our people to comply with the independence standards applicable to specific engagements, including, for example, the independence standards of the International Ethics Standards Board for Accountants (IESBA) of the International Federation of Accountants (IFAC) and Greek Independence Standards.

We consider and evaluate independence from several perspectives, including: our financial relationships and those of our people; employment relationships; business relationships; the permissibility of non-audit services we provide to audit clients; partner rotation; fee arrangements; audit committee preapproval, where applicable; and partner remuneration and compensation.

Failure to comply with applicable professional independence requirements will factor into a person's promotion and compensation decisions and may lead to other disciplinary measures.

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

### 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 of Ethics, supplemented with more stringent requirements where prescribed by a given regulator. The policy also contains guidance to help people apply the independence rules. The EY Global Independence Policy is readily accessible and easily searchable through EY's intranet.

### Global Independence System

The Global Independence System (GIS) is an intranet-based tool that helps our professionals identify the listed 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 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

The Global Monitoring System (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 any securities they hold, or those held by their immediate family, into the GMS. When a person enters a proscribed security or if a security they hold becomes proscribed, they receive a notice and are required to dispose of the security. Identified exceptions are reported through the Global Independence Incident Reporting System (GIIRS) for regulatory matters.

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

### Independence compliance

EY has established a number of 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 confirmations

Timely and accurate completion of annual and quarterly independence confirmations is a high priority for the responsible leadership teams.

Annually, EY Greece is included in an Area-wide process to confirm compliance with the Global Independence Policy and requirements and to report identified exceptions, if any.

All EY professionals, and certain others based on their role or function, are required to confirm compliance with independence policies and procedures at least once a year. All partners are required to confirm compliance quarterly.

#### Global independence compliance reviews

EY conducts a number of testing and member firm visits to assess 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.

EY Greece confirms that the Global Internal Audit last occurred in October 2013.

Each year, EY's global Independence team establishes a program for testing compliance with personal independence confirmation requirements and with reporting of information into GMS. For the 2015 testing cycle, EY Greece tested more than 11 partners and other personnel.



#### Non-audit services

We monitor compliance with professional standards governing the provision of non-audit services to audit clients through a variety of mechanisms. These include the use of tools (e.g., GTAC – see page 13 and Service Offering Reference Tool (SORT) – see below), training and required procedures completed during the performance of audits and internal inspection processes.

#### Global independence learning

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

The goal is to help our people understand their responsibility and to enable each of them, and EY, to be free from interests that might be regarded as being 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 a number of events and materials, including the new-hire program, milestone programs and core service line curricula.

#### Service Offering Reference Tool

We assess and monitor our portfolio of services on an ongoing basis, confirming that they are permitted by law and professional standards, and to make sure that we have the right methodologies, procedures and processes in place as new service offerings are developed. We restrict services from being provided that could present undue independence or other risks. Service Offering Reference Tool (SORT) provides our people with information about our service offerings. SORT includes guidance around which services can be delivered to audit and non-audit clients, as well as independence and other risk management issues.


#### Business Relationship Evaluation Tool

The Business Relationship Evaluation Tool (BRET) process helps to support our business relationships' compliance with independence requirements. Our people are required to use BRET in many circumstances to evaluate and obtain advance approval of potential business relationship with an audit client.

#### Audit committees and corporate governance

We recognize the important role audit committees and similar corporate governance bodies play 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 our quality review programs, we monitor and test compliance with our standards for audit committee communications, as well as the pre-approval of services, where applicable.





## Continuing education of statutory auditors

### Professional development

The EY career development framework, EYU, provides our people with opportunities for the right experiences, learning and coaching to help them grow and achieve their potential.

The learning component of EYU is based on an extensive and globally consistent learning curriculum that helps all our people develop the right technical and personal leadership skills, wherever they are located around the world. Core audit training courses are supplemented by learning programs that are developed in response to changes in accounting and reporting standards, independence and professional standards, and emerging practice issues.

EY Hellas requires our audit professionals to obtain at least 20 hours of continuing professional education each year and at least 120 hours over a three-year period. Of these hours, 40% (8 hours each year and 48 hours over a three-year period) must cover technical subjects related to accounting and auditing.

In addition to formal learning, professional development occurs through coaching and experiences our professionals receive on the job. Coaching helps to transform knowledge and experience into practice.

Experienced professionals are expected to coach and develop less experienced personnel to create a continual learning environment. We also manage the assignment of our people to particular engagements in a systematic way that helps to ensure they have exposure to a range of experiences as part of their own development.

### Knowledge and internal communications

In addition to professional development and performance management, we understand the importance of providing client engagement teams with up-to-date information to help them perform their professional responsibilities. EY makes significant investments in knowledge and communication networks to enable the rapid dissemination of information to help people collaborate and share best practices. Examples include:

- Global Accounting & Auditing Information Tool (GAAIT), which includes local and international accounting and auditing standards as well as interpretive guidance.
- Publications such as International GAAP, IFRS developments and illustrative financial statements.
- *Global Accounting and Auditing News*, a weekly update covering assurance and independence policies, developments from standard setters and regulators as well as internal commentary thereon.
- *Point of view and Overviews*, which provide important perspectives on current public policy and regulatory developments.
- Practice alerts and webcasts covering a range of global and country-specific matters designed for continuous improvement in the member firms' Assurance practices.

### Performance management

A comprehensive performance management process requires our people to set goals, have clear work expectations, receive feedback and talk about their performance. The Performance Management and Development Process (PMDP) is designed to help our people grow and succeed in their careers.

Under the PMDP, periodic job performance reviews are combined with annual self-appraisal and annual reviews. As part of the annual review process, each professional, in conjunction with his or her counselor (an assigned, more experienced professional), identifies opportunities for further development. Professionals and their counselors are guided by a set of expectations that articulate the knowledge, skills and behaviors that should be maintained and developed for their respective rank. These expectations derive from, and align with, EY's global strategy and values.

# Revenue and remuneration

## Financial information

The financial information presented below for EY Greece refers to the financial year ended June 30, 2015. This financial information represents combined, not consolidated, revenues and includes expenses billed to clients and revenues related to billings to other EYG member firms. Also, revenue amounts disclosed in this report include revenues from both audit and non-audit clients.

Revenue is presented in accordance with International Financial Reporting Standards as adopted by the European Union. "Other Assurance Services" revenue includes other attestation services. Other Non-Audit Services revenue includes transaction, valuation, performance improvement, restructuring, accounting advisory, bookkeeping services, risk related services such as internal controls, internal audits, technology and security, Sarbanes-Oxley (SOX) compliance, actuarial, fraud and forensics.

Financial information for the period ended 30 June 2015

Service	Revenue (\$m)	Percent
Statutory audit	€ 17,728,120	27.4%
Other assurance services	€ 8,499,002	13.1%
Tax advisory	€13,025,509	20.1%
Other non-audit services	€ 25,496,113	39.4%
<b>Total</b>	<b>€ 64,748,744</b>	<b>100.0%</b>

### Prior year performance

Financial information for the period ended 30 June 2014

Service	Revenue (\$m)	Percent
Statutory audit	€ 17,311,279	28.5%
Other assurance services	€ 8,678,033	14.3%
Tax advisory	€ 13,440,480	22.1%
Other non-audit services	€ 21,370,084	35.1%
<b>Total</b>	<b>€ 60,799,876</b>	<b>100.0%</b>

## Partner remuneration

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

The Global Partner Performance Management (GPPM) process is a globally consistent evaluation process for all partners in EYG member firms around the world. It

reinforces the global business agenda by linking their performance to wider goals and values. GPPM is an ongoing, cyclical process that includes goal setting, personal development planning, performance review, and recognition and reward. It is the cornerstone of the evaluation process to document partners' goals and performance. A partner's goals are required to reflect various global priorities, one of which is quality.

EY prohibits evaluating and compensating lead audit engagement partners and other key audit partners on an engagement based on the sale of non-assurance services to their audit clients. This reinforces to our partners their professional obligation to maintain our independence and objectivity.

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

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


The EY partner compensation philosophy calls for meaningfully differentiated rewards based on a partner's level of performance, as measured by the GPPM process. Partners are assessed annually on their performance in delivering quality, exceptional client service and people engagement alongside our financial and market metrics.

We operate under a system that requires partner's overall year-end rating to be aligned with the partner's quality 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 calculating total reward:

- Seniority
- Role and responsibility
- Long-term potential
- Mobility

Instances of non-compliance with quality standards result in remedial actions, which may include compensation adjustment, additional training, additional supervision or reassignment. A pattern of non-compliance or particularly serious non-compliance may result in actions that include separation from EY Greece.



## Appendix A: EY Hellas public interest entity audit clients

### Definition of public interest entities:

The definition of Public Interest Entities under Greek law is entities under a EU member-state's law whose transferable titles are listed in stock market of any EU member-state under article 4 paragraph 1 note 14 of EU directive 2004/39, the entities described in article 1 note 1 of EU Directive 2000/12 and Committee of March 20, 2000, and the entities that are covered by article 2 paragraph 1 of Directive 91/674.

In the calendar year ended on 31 December 2015, EY Hellas performed statutory audits of the following public interest entities:

- AEGEAN AIRLINES S.A.  
(STATUTORY AUDIT 2015)
- ALUMIL ALUMINIUM INDUSTRY S.A.  
(STATUTORY AUDIT 2014 AND 2015)
- CREDIT AGRICOLE GENERAL INSURANCE COMPANY  
(STATUTORY AUDIT 2014 AND 2015)
- FCA BANK GmbH.  
(STATUTORY AUDIT 2014 AND 2015)
- FCA INSURANCE HELLAS S.A.  
(STATUTORY AUDIT 2014 AND 2015)
- Hellenic Company for Telecommunications and Telematic Applications S.A. - Forthnet S.A.  
(STATUTORY AUDIT 2014 AND 2015)
- FOURLIS HOLDING S.A.  
(STATUTORY AUDIT 2014 AND 2015)
- GENERALI HELLAS S.A. INSURANCE COMPANY  
(STATUTORY AUDIT 2014 AND 2015)
- HELLENIC EXCHANGES S.A. ATHENS STOCK EXCHANGE GROUP (STATUTORY AUDIT 2014 AND 2015)
- HELLENIC FABRICS S.A.  
(STATUTORY AUDIT 2014 AND 2015)
- 3K EUROPEAN SHORT TERM MONEY MARKET FUND  
(STATUTORY AUDIT 2014)
- 3K DOMESTIC EQUITY FUND  
(STATUTORY AUDIT 2014)
- 3K DOMESTIC BALANCED FUND  
(STATUTORY AUDIT 2014)
- ING INSURANCE BROKERAGE S.A.  
(STATUTORY AUDIT 2014 AND 2015)
- NN HELLENIC LIFE INSURANCE CO. S.A.  
(STATUTORY AUDIT 2014 AND 2015)
- KYPROU ASFALISTIKI (GENIKES ASFALIEIS KYPROU LIMITED)  
(STATUTORY AUDIT 2014 AND 2015)
- KYPROU LIFE (EUROLIFE LIMITED)  
(STATUTORY AUDIT 2014 AND 2015)
- MALAYAN INSURANCE COMPANY INC  
(STATUTORY AUDIT 2014)
- MAPFRE ASSISTENCIA COMPANIA INTERNATIONAL DE SEGUROS Y REASE SA  
(STATUTORY AUDIT 2014)
- NAFTEMPORIKI P. ATHANASSIADES & CO. S.A.  
(STATUTORY AUDIT 2014 AND 2015)
- NIREUS AQUACULTURE S.A.  
(STATUTORY AUDIT 2014 AND 2015)
- PIRAEUS PORT AUTHORITY S.A.  
(STATUTORY AUDIT 2014 AND 2015)
- PUBLIC POWER CORPORATION S.A.  
(STATUTORY AUDIT 2014)
- THESSALONIKI PORT AUTHORITY S.A.  
(STATUTORY AUDIT 2014 AND 2015)
- TITAN CEMENT COMPANY S.A.  
(STATUTORY AUDIT 2014)
- CREDIT M  
(STATUTORY AUDIT 2014 AND 2015)

## Appendix B: Beneficial owners – individuals and legal entities of Ernst & Young Europe LLP

Name
A.A. Heij BV
Aakvik, Gunvor Stenberg
Aandstad, Asbjorn
A.A. Wijnen BV
Abans Iglesias, Eva Maria
Abate, Ettore
Abbey, Carole
Abbott, John Philip
Abel, Lynda Julia
Abery, James Alexander
Abily, Pierre
Abrahamsson, Göran
Abramov, Vladimir Georgievich
Acanski, Gordana
Acard, Claire
ACConsulting SpA
Ackermann, Christoph
AD Advisory Services BVBA
Addison, Richard John Julian
Ad extremum AS
Adolf, Michael
A.E. Wijnsmas B.V.
Afanasyev, Alexey Sergeevich
A.F.J. van Overmeire BV

Agniel, Isabelle
Agostini, Daniela
Aherne, Daniel James
Ahlers, Henrik
Ahmad, Nasir
Ahmed, Imran
Ahm, Klaus
Aimino, Paolo
Aitchison, Robin William
Akar, Ihsan
Akelis, Jonas
Akkus Tecer, Seda
Akright, Robert Jay
Alemli Aksoy, Zeynep Hande
Alami, Hassan
Albano, Giacomo
Albert, Michael-John
Albrecht, Tobias
Albrigtsen, Eirik
Lopez del Alcazar, Juan Ignacio
Aleandri, Filippo Maria
Alemova, Naidira
Alexander, Charles Philip
Alexander, Katharine Ann
Eckert, Ralf Alfred
Alfredsson, Mona Susan
Ali, Syed Muhammed Faizul
Ali, Omar
Allan, Kenneth David
Allen, Sophie Elizabeth
Allport, Simon
Almström, Jesper



Rodriguez Alonso, Maria del Transito
Perelli Alonso, Jose Luis
Berzal Alonso, Miguel Angel
Altay, Emin Serdar
Alton, John Phillip Parkin
Miguel Alves, Joao Carlos
Amato, Marco
Amaturo, Beatrice
Ambuhm, Pehr Orjan
AmeBie B.V.
Amersi, Salim
Ames, Peter
Amorese, Aldo Alberto
A.M. van Hall B.V.
Drs. A.M.W.J. Keijsers B.V.
Ananyev, Ilya Yurievich
Anastassiadis, Anastassios
Ancona, Paolo Maria
Andersen, Lars Tylvad
Andersen, Claus
Andersen, Kjetil
Anderson, Jonathan Edward Leslie
Andersson, Kjell Johan Rickard
Andersson, Linda Maria Christina
Anderson, Gareth
Andersson, Asa Kristina
Berglund-Andersson, Stefan
Andrews Consult BVBA
Andreasen, Mogens
Andre, Charles
Hidalgo Andres, Carlos
Andrén, Fredrik

Anger, Cornelius Friedrich
Anglo Advies B.V.
Annoff, Dietmar
Anstes II AS
Anthony, Anna
Antola, Any
Antonelli, Massimo
Antonini, Pascal
Aouad, Abder
APA Holding AS
Arhning, Henrik D. L.
Ari Oz, Sinem
Arkhangelskaya, Olga Yurievna
Arnet, Philipp
Arnold, David Philip James
Arnstrom, Annika Elisabeth
Arrival Tax Consultants BVBA
Arroyo Fernandez-Ranada, Ambrosio
Artis, Caroline Elizabeth
Arutyunyan, Grigory S.
Ashe, Lisa
A. Snaak B.V.
Astoux, Frank
Atayan, Tigran
Atherton, Simon
Atkinson, Robert Charles Bradley
Attard, Ronald Anthony
Attard, Robert
Attia, Pascale
Aubert, Damien
Aubree, Alban
Audisio, Marc-Andre

Augustin, Georg
Auranen, Kirsti Kyllikki
Austin, Jolyon
Autret, Matthieu
Avraamides, Andreas
Avram-Diday, Laurence
Aymard-Fairclough, Christine
Ayrapetyan, Erik
Azizian, Sophia Rubenovna
Baaj, Hassan
Babayev, Azer Tofik oglu
Babilashvili, Georgy Anzorovich
Babiner, Dmitri Borisovitch
Babushkina, Ksenia Vladimirovna
de la Bachelerie, Vincent
Bacher, Mario Arnold
Bacon, Nicholas
Baetscher, Andrea
Bachiller Baeza, Manuel
Baggs, Ian Jonathan Jordan
Baginian, Ksenia Vadimovna
Bailey, Andrew Vivian
Bailey, Isabelle Anne Jamesina
Bailey, Roy
Bairstow, Malcolm
Baker, Richard John
Bakstad, Paul
Baldwin, Andrew James
Baldwin, Andrew James
Ballas, Klaus
Baller, Stephane
Ball, Hywel William

Baltruschat, Boris Gunter
Bamford, Kathryn Anne
Bandemer, Matthias
Bane, Michael Roland
Bangemann, Ev
Banks, Stephen James
Bannier, Nicolas Jean-Paul
Jesari, Barbara
Barbato, Massimiliano
Barbe, Jean-Philippe
Bardella, Mirco Manlio Giacomo Adelchi
Barker, David Michael
Barkham, Michael
Barnett, Fiona Claire
Barney, Michelle
Hernandez Barrasus, Jose Carlos
Barrow, Kathryn Lucy
Barstow, Andrew Charles
Bart Dumon BVBA
Bartha, Zsuzsanna Éva
Barthet, Christophe
Barth, Hubert
Perez Bartolome, Maria Teresa
Di Bartolomeo, Bruno
Barton, Catherine Elizabeth
Bassanino, Andrea
Basto, Carlos Alexandre
dos Santos Bastos, Nuno Alexandre
Bates, James Andrew
Battersby, Richard Michael
Battista, Stefano
Bauderer, Juergen Johann

Bauer, Achim Rolf
Bauer, Sonja
Bauer, Ernst Ulrich Wolfhard
Baumann, Elfriede
Baumgart, Holger
Baur, Christian
Baykus, Erkan
Bächler, Rolf Anton
Beal, Graham Ashley
Bearman, David John
Beaumont, Kerstin
Bechmann, Ralf Ingo Markus
Becker, Ansgar Stephan Josef
Becker, Britta
Becker, Oliver
Beck, Matthias
de Beco, Cyril Francois Andre Thierry
Bedford, David Ralph
Beer, Ian Scott
Bekkeseth, Kristin
Belicka, Daina
Bellandi, Stefano
Belle, Beatrice Pascale Girodon Sp.
Bellini, Massimo
Bell, Steven David
Belorgey, Jean-Francois
Belton, Alexandra Justine
Benaudis, Haim Simon
Bender, Torben
Ben Djemiaa, Karim
Benecke, Felix
Perez Benitez, Jose

Bennett, Mark Leslie
Benquis, Daniel
Benson, Matthew
Dhir, Caroline Ruth
Benzel, Ute
Berberich, Michael
Berchtold, Eva Maria
Bergami, Davide
Bergamo, Dario
Öberg, Daniel
Berger, Frank
Bergin, Vincent
Bergmann, Arthur Christoph
Bergman, Nina Elisabeth
Bergsten, Mikael
Berkeley, Charles Comyns William
Berndt, Michael Martin
Bernier, Colin
Bernier, Gwenaëlle Marie
Berteaux, Philippe Pierre Edmond
Bertin, Jean-Philippe
Bertolini, Sara
Bertrand, Arnauld
Bertrand, Olivier Christian
Bertrand, Thierry
Berty, Jean-Benoit
Besnier, Jean-Marc
Betz-Schwegler, Sabine
Beucherie, Genevieve
Beyer, Reinhard
Böge, Joachim
B. Ghigny SPRL

Bhandari, Sanjay
Bühler, Uwe
Böhl, Markus
Böhlmann, Steffen
Böhm, Robert
Bühning, Frank Juergen Herman
Biallas, Stephan Peter
Bick, Michael Wolfgang
Bidart, Pierre
Biel, Christian
Binder, Marcus
Bingham, Elizabeth Anne
Binig, Alexandru Valeriu
Binns, William Thomas
Birch, Robin David Mortland
Birdal, Kaan
Birkeland, Magnus Hegertun
Birkin, Alexander Mark
Biro, Ferenc Pal
Bischof, Stefan Josef
Biscozzi, Maria Antonietta
Bitar, Mona
Biteau, Olivier Alain Philippe
Bivas, Yasar
Bizenberger, Harald
Bizet, Bruno
Biz, Marian
Bjerre, Thomas
Bjorn, Anders
B.K. Jelgerhuis Swildens BV
Blackhall O'Sullivan, Amanda Jane
Blackie, Jon George

Blacklaw, Niall Munro
Blackmore, Andrew Robert
Andrijasevic, Olivera Vojislav
Blaker, Matthew Edward
Blanadet, Philippe Julien
Blanc, Philippe
Blaschke, Torsten
Blaschke, Silke Ingeborg
Blaum, Ulf Stefan
Blazejewska-Gaczynska, Aneta Wioletta
Blesch, Michael
Bley, Stefan
Blom, Kaj
Blond, Mona
Bloom, Alan
Blätterlein, Ellen Katharina
Bludzien, Laurent André
Blumer, Andreas Konrad
Bluzat, Bertrand
Bø, Nils Kristian
Bochiccio, Giusy
Bock, Volker
Bodenloher, Christian Markus
Bodenmann, Mark Andreas
Bodenmüller, Ralph
Boelcke, Ulrich
Boelsems, Olaf
Boesser, Joerg
Boehi, Roland
Boldyrev, Igor Anatolievich
Bollard, Joe
Boller, Tino



Bonfiglio, Massimiliano
von dem Bongart, Titus Rembert Johannes Maria Freiherr
Bonjean, Severine Esser
Bonnafous, Pierre
Bonnard, Rodney Hunten
Bordeville, Dmitri
Borek, Marcin
Borgcrantz, Ulf
Borg, Pierre Gilles
Borodin, Victor
Borstell, Friedrich Thomas
Borzumato, Domenico
Bosc, Aurelien Francois Aloysius
Bosca, Marco
Boschetti, Stefania
Bosnak, Matej
Bosse, Christian Friedrich
Bostedt, Ralf Georg
Bouhours, Jean-Michel
Boujanoui, Youssef
Bouquot, Jean
Bourde, Marc Paul
Bourgeois, Pierre
Bourne, Jonathan
Bouskila, Fabien David Marcel
Bouzas, Kimonas Andrianos
Bovetti, Riccardo
Bowden-Williams, Julian
Bowen-Lowe, Tracey Ann
Bowles, Christopher Stephen
Boyle, Mark Edward
Fernandez Bozal, Maria Pilar

Bozzola, Marco
Bracht, Klaus
Bradley, Martin Kim
Braes, Rudi Frans
Brandl, Florian
Brandscheid, Martin Alexander
Dias Da Fonseca Bras, Antonio Filipe
Braun, Dirk
Braun, Kai Ulrich
Brayne, Charles Linton
Breau, Justin
Breitsameter, Katharina Hedwig
Brendstrup, Carsten
Brewin, David
Bürgy, Dominik
Brülisauer, Peter Jakob
Börner, Fritjof
Brüninghaus, Dirk
Broda, Andrzej Piotr
Brodersen, Joerg Stefan
Brodrick, Matthew Thomas
Broetzmann, Frank
Brogan, Andrew Robert
Broschk, Jürgen
Broschulat, Ralf
Brotzer, Thomas
Brousse, Patrick
Brown, Chris
Brown, Colin Macpherson
Browne, Paul Adrian
Brown, Iain
Brown, Lloyd David

Brown, Richard
Brown, Richard Simon
Brucker, Eric Pierre
Bruene, Christian Kurt Reinhold
Bruhn, Thorbjorn
Brunello, Stefano
Bruni, Vincenzo
Brusatori, Matteo
Bryant, Gillian
Buccella, Alessandro
Buchanan, Laurence George
Buckley, David Andrew
Budde, Andreas
Buente, Matthias
Buerkle, Manfred
Buffone, Francesco
Buhovd AS
Buisson, Jean-Pierre
Bulatova, Olga
Bullock, Anthony Charles
Burger, Karl-Fredrik
Burgess, Iain Jonathan
Burges, Thomas
Burke, Malcolm Peter
Burkert, Frank
Burman, Andrew Marc
Burnham, Douglas
Bursee, Michael Frank
Burton, Margaret
Burton, Matthew Simon
Burtwell, Simon Giles
Bush, Josephine Rachel

Busson, Hans-Peter
Bustorff, Ingo
Bustos Buiza, Jose Antonio
Butane, Ilona
Butterworth, Graeme
Butyagin, Ivan Sergeevich
Buxton, Michael John
Buyan, Igor Anatolievich
Buzek, Jerzy
Pierre Vanderbeek BVBA
Bykhovskaya, Irina Vladimirovna
Byrne, Anthony
Byrne, Neil
Martinez Cabra, Alfredo
Cabral da Silva Amado, Miguel
Caccia, Stefano Sergio
Caer, Pierre Yves
Cairns, Benjamin Thom
Calikoglu, Erdal
Callaghan, Sean Laurence
Cambridge Continental BVBA
Cambien, Jean-Marc
Camco Consulting BVBA
Cameron, Lisa Gwen
Camisasca, Andrea
Camlica, Mustafa
Canac, Yves
Candela, Pietro Raffaele
Canning-Jones, David Gareth
Canogullari, Metin
Cantekinler, Musfik
Canzler, Philipp August Heinrich

Capek, Jan
Capon, Giles Robert
Cappelli, Fabio
Carazzo, Shaun Robert
Cardell, Martin Wilhelm
Barroso Cardenal, Remigio
Carena, Pietro
Carlyle, Julie May
Carpenter, Fiona Frances
Lopez Carrascosa, Lorenzo
Gonzalez Carrera, Francisco
Carruthers, Elizabeth Helen
Carter, Matthew John
Cartmell, Cameron Grant
Carty, Timothy Mark
Cassidy, Breen
Cassoux, Patrick
Castell, Benjamin Arthur
Castello Molpeceres, David
Catonnet, Olivier
Cattaneo, Stefano
Caveney, Andrew Duncan
Cavosi, Paolo
Cawdron, Steven Gareth
C. E. Bosterud AS
Celona, Guido
Cenderello, Alessandro
Diez Cerrato, Roberto
Chabanier, Loic
Chabrol, Pierre Arthur
Chadwick, Radhika Uppal
Chalcraft, Stuart Martin

Chan-Mueller, Dirk
Chapelle, Herve de la
Chapoulaud, Laurent
Chappell, Gerald Anthony
Charles, Marc
Charleton, Joseph Luke
Chesebrough, Jonathan
Chevalier, Franck
Chikisheva, Elena Borisovna
Chiomento, Bruno
Chiulli, Francesco
Chizhikov, Alexey Aleksandrovich
Chosson, Charles-Emmanuel
Chourdakis, Michael
Chris Platteeuw SPRL
Christensen, Helen Totland
Christen, Edgar
Christen, Heinrich Alois
Christensen, Robert
Christian, Alison Claire
Christiansen, Soren
Christidis, Alexandros
Christiansen, Henrik Barner
Christ, Josef
Christel Weymeersch BVBA
Chrobok, Stephan Sebastian
Chrysalis AS
Chufarov, Igor Oleksandrovych
Church, Stephen MacDonald
Cianchelli, Marco
Cilingir, Hatice Dilek
Cimino, Fabrizio

Clack, Amanda
Clark, Jonathan Mark
Clarke, John Francis
Clarke, Richard Charles
Clark, Stephen Richard
De Claverie, Alban
Clayton, Jennifer Ann
Clayton, Jessica Sarah
Cleaton-Roberts, Hannah Lucia
Clewer, Andrew Stephen
Clifford, Anthony Robin Edward
Clifford, Les
Costa Climent, Juan
Clough, Charles Richard
C.N.J. Verhart BV
Coatmellec, Tanguy
Coats, Dominic Peter
Cobo de Guzman Pison, Juan Angel
Cocco, Antonio
Cochrane, Tanya
Coglia, Alberto
Cohen, Arnaud Gregory
Cohen, Gilles
Cohn, Paul
Cole, John Granville
Coletta, Jennifer Helen
Hansen, Carsten Collin
Colmet-Daage, Anne
Colombo, Fabio
Colombo, Michael
Colpani, Stefano
Combes, Anne-Elisabeth

Connellan, Sarah
O'Connor, Joseph Michael
Konstantinou, Dimitrios
Constant, Pierre
Conway, Bjorn Alex Paul
Cook, Martin Philip
Cooney, John Christopher
Cooper, Daniel Paul
Cora, Anamaria
Corbineau, Laurent
Cordebar, Nathalie
Corkery, Matthew Peter
Corneli, Antonfortunato
Cornelius, Kevin Robert
Cornille, Thierry
Cornu, Guillaume
Corson, Myles
Viota del Corte, Ignacio
Cosgrove, Ian Francis
Linares Garcia de Cosio, Federico
Costes, Etienne
Coste, Vincent
Coups, Ashley David
Cowling, Christabel Helen
Craig, Patrick James
Crawford, Alan Shaun William
Crawford, Graeme Donald
Cristoforoni, Marco
Crooks, Robert William
Crotaz, Stuart James
C.Th. Reckers BV
Cubbage, Robert



Curtin, John Edward
Cutillo, Guido
CVM Consult BVBA
Dac, Jaroslaw
Dacomb, Rodney Graeme
d'Acunto, Andrea
Dahlke, Juergen Arthur
Dahmen, Martin
Dalhall, Andreas Lars
Dalla Torre, Michael
Dalsgaard, Morten Brink
Daly, Dermot Gerard
Damin, Barbara
Dange, Xavier
Dann, Andrew Jonathan
Danny Wuyts BVBA
D'Arcy, Paul James
Date, Sachin Madhav
Dautriat, Matthieu
Davi, Alessandro
Davididi, Marco
Davidson, Oliver
Davies, Andrew David
Davies, Geraint Charles Boyens
Davies, Stuart Jeffrey
Davis, Anthony
Dawe, Susan Joan
Dawes, Nicholas James
De Aguiar E Castro Espanha Da Cunha, Pedro
Dedio, Claudia Heidi
Dedoyard-Fournier, Sophie
Deegan, George

D.E. Engwerda B.V.
Degen, Beate Emilie
Delabre, Beatrice
Delaloye, Pierre
Delarue, Marie-Laure
Delaunay, Beatrice
Delaunay, Xavier
Deldag, Ayse Zeynep
Delon, Fabien
Demetriou, Stelios
Dempster, Colin Peter
Denayer, Laurent Jean-Marie Dominique Adrien
Denis, Gael Georges Florent
Denjean, Lionel
Denton, Alistair James
De Paiva Pacheco Fernandes Fugas, Pedro Miguel
De Romanis, Maria Ginevra
d'Errico, Stephen
Derrien, Luc
Derteano Marana, Arturo
Descleve-Willm, Valerie
Deuchar, Gabrielle Jane
Deveglia, Flavio Renato
Devine, Colm Martin
Devouges, Cedric
Dewar, Taylor
Dezse, Margaret
Martin Diaz, Hector Pedro
Dickler, Alessia-Maureen
Didier De Smet BVBA
Diebel, Harald
Diederichs, Detlef Henning

Diehlmann, Jens
Dieterlen, Anja Helene
Dietl, Nicole
Diez de Artazcoz Herreros, Olatz
Di Giorgio, Marco
Dikko, Gueladjo
Diu, Philippe
Dixon, James
DM Consult BVBA
Dobritskaya, Zhanna Vladimirovna
Dobson, Steven Mark
Doepel, Robert Michael Gill
Doleczik, Günter
Dolente, Jolanda
Dombek, Martina
Donald, Gary Kerr
Donaldson, Ruth Virginia
Donatelli, Giuseppe
Doretta, Stefania
D'Ornano, Philippe
Dosanjh, Manprit Singh
Dosymbekov, Erlan Berkinovich
Doublet, Anthony Peter
Downing Consulting Services SPRL
Downham, Lee Michael
Draganovsky, Dalimil
Drs. A.H.A. van Oostrom Belastingadviseur B.V.
Drs. C.A.P.M. Prevaes Belastingadviseur B.V.
Dries, Rosheen
Driessen, Michel
Drion, Olivier
Dr. M.E.M. van Dijen BV

Van Droogenbroek, Bart
Drs. P.L.A.M. van Kessel Registeraccountant BV
Dörrfuss, Peter Christian
Dörr, Martin
Drs. R.P.J. van den Brekel Belastingadviseur B.V.
Dr. R.W.G. Rouwers Belastingadviseur BV
Drs. R.W.J.K. Rademakers Belastingadviseur B.V.
Drs. A.A. Beijer B.V.
Drs. A.A. van Eimeren B.V.
Drs. A.B. Roeders BV
Drs. A.G. van der Wilden Belastingadviseur BV
Drs. A.J. Buisman BV
Drs. A.J.M. van der Sanden BV
Drs. A.M.H. Heemels B.V.
Drs. A.N. Vogel BV
Drs. B.W. Littel B.V.
Drs. C.B. Boogaart BV
Drs. C.D. Snoeks BV
Drs. C.J.M. Kruijt BV
Drs. D.J.J. Sloof Belastingadviseur B.V.
Drs. D.K. Noort B.V.
Drs. D.L. Groot Zwaaftink BV
Drs. E.B. de Jong Belastingadviseur BV
Drs. E.F. Capel Belastingadviseur BV
Drs. E.H.J. Heijnen Belastingadviseur B.V.
Drs. E.R. Bruins Slot B.V.
Drs. F.J.H. Leenders B.V.
Drs. F.M.P. Boertien B.V.
Drs. F.M. Schoon Belastingadviseur BV
Drs. F.M. van der Lof BV
Drs. G.M. van Santen BV

Drs. H. Hokse B.V.
Drs. H.M. Wijnmaalen B.V.
Drs. H.T.J.P. Velema B.V.
Drs. ing. A.E. Ratelband B.V.
Drs. I.H.G. Hengefeld B.V.
Drs. I.J.M. Allemekinders Belastingadviseur B.V.
Drs. J.C.M. Smits Belastingadviseur B.V.
Drs. J.E.I. van Hout BV
Drs. J.F.M. Kamphuis BV
Drs. J.H.A. de Jong B.V.
Drs. J. Hetebrij BV
Drs. J.J.J. Sluijter BV
Drs. J.J. van Bennekom BV
Drs. J.J. Vernooij B.V.
Drs. J.L van der Geest BV
Drs. J.M.A. Drost B.V.
Drs. J. Niewold BV
Drs. J.N.P. Grimbergen Belastingadviseur BV
Drs. J.P. Scholten Belastingadviseur B.V.
Drs. J.R. Frentz B.V.
Drs. J. Spijkerboer B.V.
Drs. J. Verhagen BV
Drs. J. Waals B.V.
Drs. K.W. Slump B.V.
Drs. L.H.M. Versteegen B.V.
Drs. L.M. Hendriks BV
Drs. M.A. Vedder B.V.
Drs. M.A. van Loo BV
Drs. M. Bangma B.V.
Drs. M. Coenradie BV
Drs. M. de Kimpe BV

Drs. M.E. Westerhout BV
Drs. M.F. van den Berg B.V.
Drs. M. Hagers BV
Drs. M.H. de Hair BV
Drs. M. Huizer BV
Drs. M.I. Frijlink B.V.
Drs. M.J. Noordhoff B.V.
Drs. M.J. Swets Belastingadviseur B.V.
Drs. M. Koning BV
Drs. M.M.J.M. Welters BV
Drs. M. Moolenaar B.V.
Drs. S.M.M. van der Zande Belastingadviseur BV
Drs. M. Rooks B.V.
Drs. M. Stiebing Belastingadviseur BV
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Weber, Ingo Mathias
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