



Our Impact Plan 2022: Greece





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We take our role as a corporate citizen seriously, and KPMG in Greece remains at the forefront of serving and strengthening our markets and communities in tangible ways.

I am proud to share with you **Our Impact plan: Greece**, where we set out what we have currently achieved and our aspiration for the future in our ESG journey, over 4 categories: Planet, People, Prosperity and Governance.

We address in everything we do, the 10 principles of the UN Global Compact Principles as well as play our part in achieving the 17 Sustainable Development Goals. Specifically we are working towards achieving net-zero emissions in 2030, enhancing diversity and promoting sustainable social changes through involving our people in all actions.

There is so much more to do and we will continue to challenge and change the way we operate in order to make a difference in the world we are living. I believe Greece has a crucial role to play in a sustainable future and we at KPMG play a significant role.”



Nikolaos Vouniseas
Senior Partner
KPMG in Greece

KPMG in Greece, like every modern organization has environmental, social and governance concerns. ESG is a term that is used to represent an organization's performance and in this case KPMG's corporate focus on sustainable and ethical impacts.

In KPMG we think proactively and act responsibly. We constantly try to have a positive impact in reaching our goals. We believe in working Together For Better. The actions that define us are categorized in four pillars.



Planet

We are committed to achieve carbon neutrality until 2030, according to KPMG's International Our Impact Plan We are constantly trying to reduce our carbon footprint and lead the way to a greener path.



People

We are committed towards diversity and inclusion and representing the society we operate in.



Prosperity

In KPMG in Greece we work with our local communities to have a positive effect on our social environment Giving back to the community and driving purposeful practices in business and in our everyday life.



Governance

In KPMG a strong governance and internal control systems are part of our DNA. We value Integrity in everything we do. We ensure our processes exceed law requirements and our stakeholders expectations. We strive to be the most trusted and trustworthy business services firm.



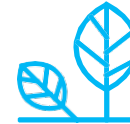
This planet is our home

Reducing our impact on the environment to build a more sustainable and resilient future

In order to achieve our Environmental goals we undertake a number of actions throughout the financial year. In all our activities we engage our people as we believe the effect of these actions are more lasting when everyone is involved.



Recycling



Reduce Paper Usage



Single Use Plastic



CO₂ emissions



Water Consumption



Environmental Performance

CO2 emissions

In order to achieve our carbon neutrality goal by 2030 we measure our emissions in order to understand where we are starting from. Also over the last 2 years we are estimating the cost of commuting of our employees based on EU averages.

As expected with the start of Covid-19, Co2 emissions reduced significantly. We are seeing an increase as the pandemic is easing but not to the pre pandemic levels as we found “smarter” ways to operate, for example we promote virtual meetings where possible with enhanced use of Teams in order to reduce business travel. The effects of this can be seen as the CO2 per FTE fell in 2022 even though commuting and traveling emissions increased with easing of the pandemic.

We expect to see a significant reduction in our CO2 emissions when we move to the new office building in 2023 as they are LEED Gold certified. Also, the new building is conveniently situated near public transport hubs which we expect to reduce commuting CO2 in the future. The new offices will also have bike parking facilities, to ease commuting and our in-office parking will have electric charges to enhance the use of hybrid and electric cars.

	2019	2020	2021	2022
Scope 1 - Leased Vehicles & Stationary Combustion	31.6	8.8	12.6	18.5
<i>Diff%</i>	-	-72.0%	42.5%	46.5%
Scope 2 - Location Based Electricity	398.1	392.6	336.3	302.0
<i>Diff%</i>	-	-1.4%	-14.3%	-10.2%
Employee Commuting	n/a	n/a	102.2	186.3
<i>Diff%</i>	-	-	-	82.3%
Purchased Cooling	88.9	73.1	98.2	129.5
<i>Diff%</i>	-	-17.8%	34.4%	31.9%
Business Travel	349.7	16.4	23.6	101.1
<i>Diff%</i>	-	-95.3%	43.6%	329.1%
Scope 3 - Emissions (Gross tCO2)	471.6	142.2	300.7	454.2
<i>Diff%</i>	-	-69.8%	111.4%	51.1%
Total carbon emissions (Gross tCO2)	901.4	543.7	649.6	774.6
<i>Diff%</i>	-	-39.7%	19.5%	19.2%
No of FTE	411	535	556	683
Total tCO2 per FTE	2.2	1.0	1.2	1.1
<i>Diff%</i>	-	-53.7%	15.0%	-2.9%



Environmental Performance

Reducing water consumption plays an important role in the future of the environment. As a services firm we are not a large consumer of water, except for our offices. Nevertheless, we monitor our water consumption and look at ways to reduce it were possible.

Specifically, our overall water consumption has gone up by 572,751Lt. compared to last year, the overall consumption and per FTE has significantly reduced compared to pre pandemic use. We will review our consumption in our new premises which are LEED certified and take necessary action as required.

	2019	2020	2021	2022
Water used (Lt)	3,683,582	2,106,269	1,750,000	2,322,751
<i>Diff%</i>	-	-42.8%	-16.9%	32.7%
No of FTE	411	535	556	683
<i>Diff%</i>	-	30.2%	3.9%	22.8%
Lt per FTE	8962	3937	3147	3401
<i>Diff%</i>	-	-56.1%	-20.1%	8.0%



Environmental Performance



Single Use plastic

We have banned single use plastic in our offices since 2021. This has meant that we have stopped buying plastic straws, cups and bottles. We provided our people with alternatives as well as educational material.



Recycling

We have installed recycling areas in the offices for paper, plastic, batteries and encourage our people to use them. In 2022 we recycled more than **6.7tons** of these materials.

We also recycle old technology equipment, laptops, monitors etc., to ensure their safe disposal and use.



Reduce Paper Usage

We have changed our procedures and processes, using more digital tools to help reduce the use of paper in the office. Compared to 2019, our consumption has fallen **by c.60% to 4.7tons**. We use 2019 as a comparison year as during 2020 and 2021 due to covid a lot of our people were working from home and it's not possible to calculate our true paper consumption.



People

KPMG in Greece, advocates inclusion and diversity and has created an environment with respect to human rights, well-being and health.

Climate change, the COVID-19 pandemic, racial injustice and growing inequality continue to disrupt all aspects of life. Workforce attrition is at an all-time high, particularly among minority groups. We're committed to building future-proof skills, expertise and innovation and equipping our people to grow their careers and make an impact with work that matters. As we define, shape and build a workplace fit for the future, we're involving our people every step of the way.



Lead By Learning



Equality



Inclusion and Diversity



Actively supporting WCD Greece



Wellbeing



Health and Safety



Equality

We are leaders in gender equality and we aim to achieve a **50/50 gender ratio across all departments.**



Inclusion and Diversity

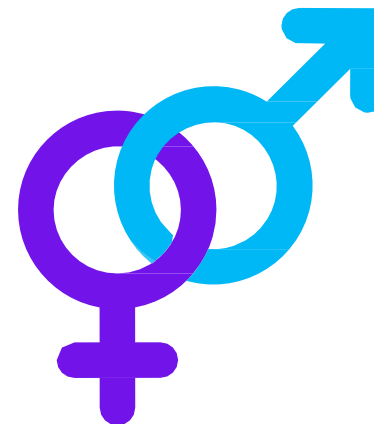
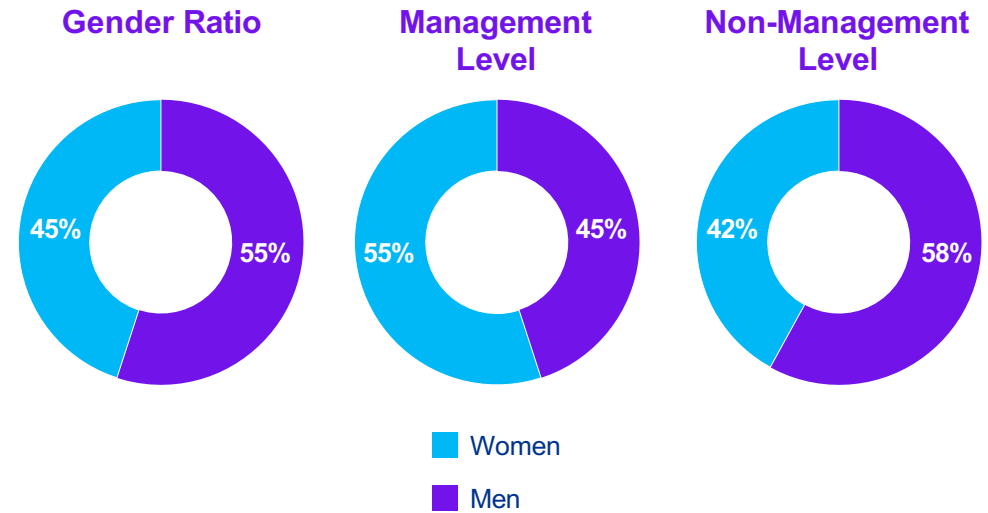
- When we hire new people, our only criteria are the persons qualifications and skills. This is how we perform the hiring process, **without any discrimination**
- Our ethics compass directs us to prioritize inclusion, equality well-being and health. KPMG has **zero tolerance for discrimination and racist behavior**



Actively supporting WCD Greece

This organization aims to help women to level up in the business world. WCD looks for opportunities and **empowers women to achieve their goals.**

Equality Metrics



KPMG is a leader in gender equality.

This achievement finds its roots back in 1995! We were the first company in Greece out of the Big4, to have a female partner.

Moreover we continue to strive for equal representation across all levels of the organisation.

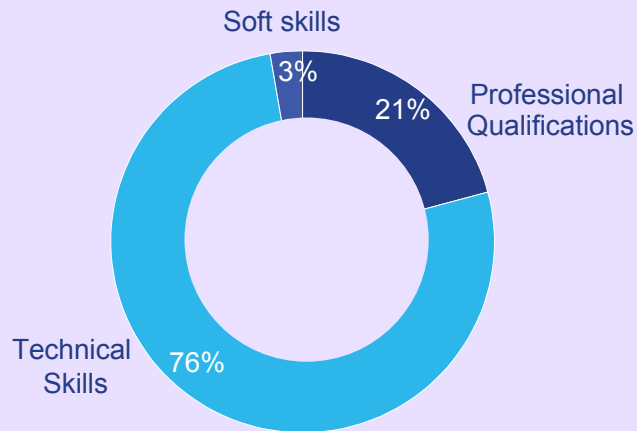


LeadBy Learning

In KPMG all employees receive trainings to develop their skills through dedicated online sessions and professional qualifications.

Due to the nature of our work the majority of the trainings tend to be technical in nature. Each year we review the business needs and our people’s needs and set out the training schedule. We have identified in 2021 that our people would benefit from more soft skill’s training and we have increased these from 1% to 3% of the overall training hours.

2022 Training type by hours



Learning

We understand that different people and different subjects require different delivery methods and specialisms. For our trainings we engage both external and internal professors to ensure we get the best results.

As we are also trying to reduce travel and CO2 emissions where possible, we have increased the amount of trainings we do online as well as organized trainings locally were possible.

At the same time we encourage our people to undertake trainings and have increased the average training hours per FTE over the last three year.

	2020	2021	2022
Online training	28%	40%	46%
Hrs per FTE	39	51	61



Wellbeing

In KPMG we care about the wellbeing of our people. This is part of our culture. Moreover we have a dedicated month every year where we discuss wellbeing and provide trainings and activities for our people to empower them in their wellbeing journey.

Indicative below are the activities we undertook in 2022's wellbeing month, they are diverse as our people:

- **Face Yoga:** face yoga exercises and tips for a healthier skin
- **Nutrition tips:** practical nutritional tips over the summer
- **Runnings tips and its benefits:** practical tips on how to run correctly and keep in shape
- **Beauty tips:** how one can improve their wellbeing and feel more healthy through the appropriate beauty routine
- **The importance of optimism and resilience in our daily life:** this training explained how optimism and resilience affect wellbeing and how one can cultivate and enhance these values
- **Stop smoking:** Helpful advice to smokers to assist them in quitting smoking through understanding all the facets of the issue and identifying personalized solutions
- **Fitness day:** in collaboration with Alterlife our people had a fitness day in an Alterlife gym and they were also offered one month free subscription to an Alterlife gym of their choice



Health and Safety

The Health and Safety of our people is one of our priorities in KPMG. Therefore we take necessary actions so that everyone feels secure and healthy at work. In order to do this we have a number of initiatives:

- **Company doctor:** We have a company doctor who visits our premises on a regular basis and our people have their contact details in order to contact the doctor directly
- **Mental support hotline:** We have partnered with Hellas EAP who provides for our people a 24hr mental support hotline. This hotline is in place to support both our people and their families. The support is confidential and anonymous
- **Health and Safety procedures:** When a person joins the firm we take them through the health and safety procedures and we have these in our staff handbook for easy reference for our personnel



Prosperity

We believe in working with our community to deliver better outcomes for the society we live in. Build public trust and be a beacon for positive change.



Corporate
Social
Responsibility



School
Programs



Beach
Cleaning
Initiative



Forest
Restoration



Cook
for Good



Running for
a Cause



Blood
Donations



Fund
Donations

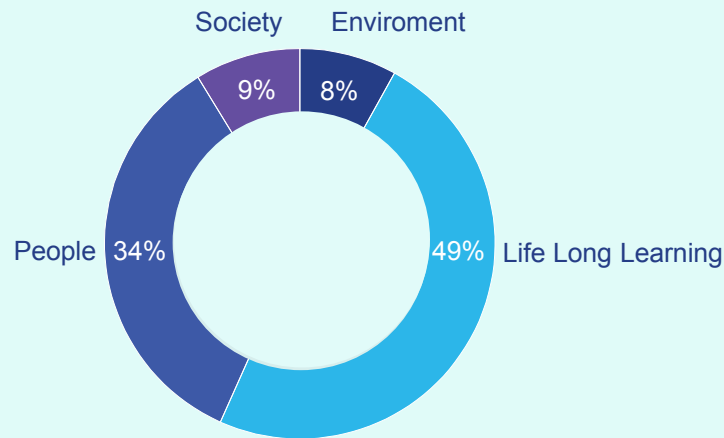


Corporate Social Responsibility

In KPMG in Greece we evaluate the actions we take based on 4 pillars: people, environment, society and life-long learning. We target children and students as they represent the future, the society that our people inhabit, as the present and as a matter of respect to the elderly.

Our actions are aligned with the 17 sustainable development goals of the UN Agenda and in order to deliver on them we have collaborated with a number of NGOs and other non governmental organisations.

Corporate Social Responsibility 2022 spend %



School Programs

- **KPMG Global Cyber Days:** We have educated more than 3,000 students since 2018 on how to be safe on the internet. This action has been recognised with a number of awards, specifically:



Hellenic Responsible Business Awards 2019

We received the Silver award in the category of Digital Education and Skills organized by the Hellenic Responsible Business Awards.



KPMG in Greece was awarded with distinction among 300 candidates at the “**Bravo Sustainability Dialogues & Awards 2022**” under the “Society category” and more specially under “New Education – New generation – Life- long learning” subcategory.

- «**Μπορούμε στο Σχολείο**»: **544 students** received training on the consequences of wasting food
- **School libraries:** donates **1,290 books** to 13 schools across Greece over the past 6 years





Beach cleaning initiative

More than **40kg of waste** and **5kg of recyclable material** removed from Edem Beach in collaboration with NGO HELMEPA.



Forest Restoration

1,000 trees planted in collaboration with NGO WE4ALL in Athens and Evvoia.



Cook for Good

In 2022 we prepared more than **200 meals** which, in collaboration with chef Stavros Varthalitis and NGO Boroume, were distributed to NGO "Faros Elpidas".



Running for a Cause

In 2022 we covered more than **1,100km** for good causes in Athens Authentic Marathon, Greece Race for the Cure and LifeLine Run.



Blood Donations

More than **550 people** donated blood over the past 13 years.

Fund Donations

- **Ukraine support relief** through UNICEF's Ukraine Fund
- **Earthquake relief for Turkey and Syria** through the Red Cross
- **ICU Incubator donated to Attikon Hospital**





Working with ELEPAP

ELEPAP is a non profit organization that provides lifelong support to all children with disabilities and their families. Their aim is to provide innovative methods of education and rehabilitation to integrate them smoothly into society.

- **Back to School:** For 7 years in a row, KPMG in Greece collected and donated school stationery for the brave children of ELEPAP
- **Awareness:** KPMG provides a dedicated space for representatives of ELEPAP in all conferences that we organize. With this action, the participants have the ability to support ELEPAP and learn more about their cause
- **Bazaars:** Every year, we organize two bazaars in our KPMG premises where ELEPAP can sell items created by ARTemeis and all proceeds go to ELEPAP
- **Sponsorships:** We participate in the Athens Authentic Marathon and Athens Half marathon through ELEPAP. All participants in the races, wear the distinct colors of ELEPAP to raise awareness and we sponsor their participation



Governance

In everything we do, we act with integrity. We publish every year our transparency report which is available on our website which sets out our governance structure.



**Invest in our
Future**



**Digital
Transformation**



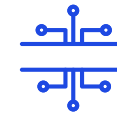
Integrity



**Anti-
Corruption**



Data Privacy



Monitoring



Independence



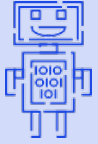
Whistleblowing



**Code of
Conduct**



**Transparency
Report**



Invest in our Future



The new home of KPMG in Greece, also known as “The Wave”, will be LEED Gold Certified showing exemplary leadership in sustainable practices.



Digital Transformation

We embrace digital technology like KPMG Clara to drive global consistency in audit execution. We see digital transformation as a way to further enhance the quality of our services.

We continuously implement automations to reduce workload and improve efficiency throughout the business. These automations enhance consistency and quality as well as drive our people’s engagement.



Part of KPMG's Collective Strategy is its ambition to be the most trusted and most trustworthy professional services firm while driving profitable growth. All our people have an important role to play in delivering this ambition and protecting our brand, in order to deliver in this we provide appropriate training and we monitor our behaviours.



Integrity

In KPMG we live by our Values and annually we ask our people to renew their commitment to said values by undertaking the *We Do What is Right* training which covers:

- Our Values and the revised Global Code of Conduct.
- KPMG's policies on anti-bribery, compliance with laws, regulations and professional standards, and reporting actual or suspected instances of non-compliance.
- The importance of 'speaking up' and KPMG's zero tolerance policy on retaliation



Data Privacy

Protecting the information and assets of KPMG, its member firms, personnel, and clients is vital to our success and integrity. To promote the importance of information Protection, KPMG has developed a global Data Privacy training course which covers key concepts and which is taken annually by our people.



Independence

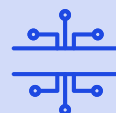
We are cognizant that the public expects and trusts that KPMG's reports, deliverables and work are of the highest quality and have been prepared in accordance with applicable professional standards, including auditor independence. Therefore we provide annual courses to help our people comply with our independence policies and procedures of the firm.



Anti-Corruption

Our people are also trained annually on Anti-Money Laundering (AML), providing them information on AML legislation enacted in Greece, describing the local regulatory framework, the responsibilities of obliged parties, the oversight authorities, risk identification processes and due diligence procedures to be performed during an AML/Know-Your-Client assessment.

We also have [internal policies](#) that champion the best practices.



Monitoring

We ask our people to identify on an ongoing basis any gifts they may receive and investments they make to ensure our independence and integrity. We also ask for a quarterly verification of any investments people hold.



Whistleblowing

We also provide a Hotline for whistleblowing both internally and externally, [KPMG International hotline - KPMG Global](#) Any issues that are identified are reviewed independently by KPMG International and the RMP.



Code of Conduct

All KPMG people have a responsibility. A responsibility to each other, to our clients and to our society. Our Global Code of Conduct “The Code” is our guide and outlines our core values and moral compass.

All KPMG Partners and employees are required to complete and be compliant with the code upon joining KPMG in Greece and annually. Here in KPMG in Greece we are fully aware that our actions define us and all employees have to complete the Integrity the Anti-Bribery training.

You can find “The Code”:

[Policies - Guided by the Global Code of Conduct - KPMG in Greece](#)



Transparency Report

Transparency has never been more important in this increasingly complex world.

Our annual transparency report provides a clear perspective on the way we govern our firm. It provides useful insights with respect to our commitments and focus on our values and quality.

We also provide the structure of our company and explain the system of quality control.

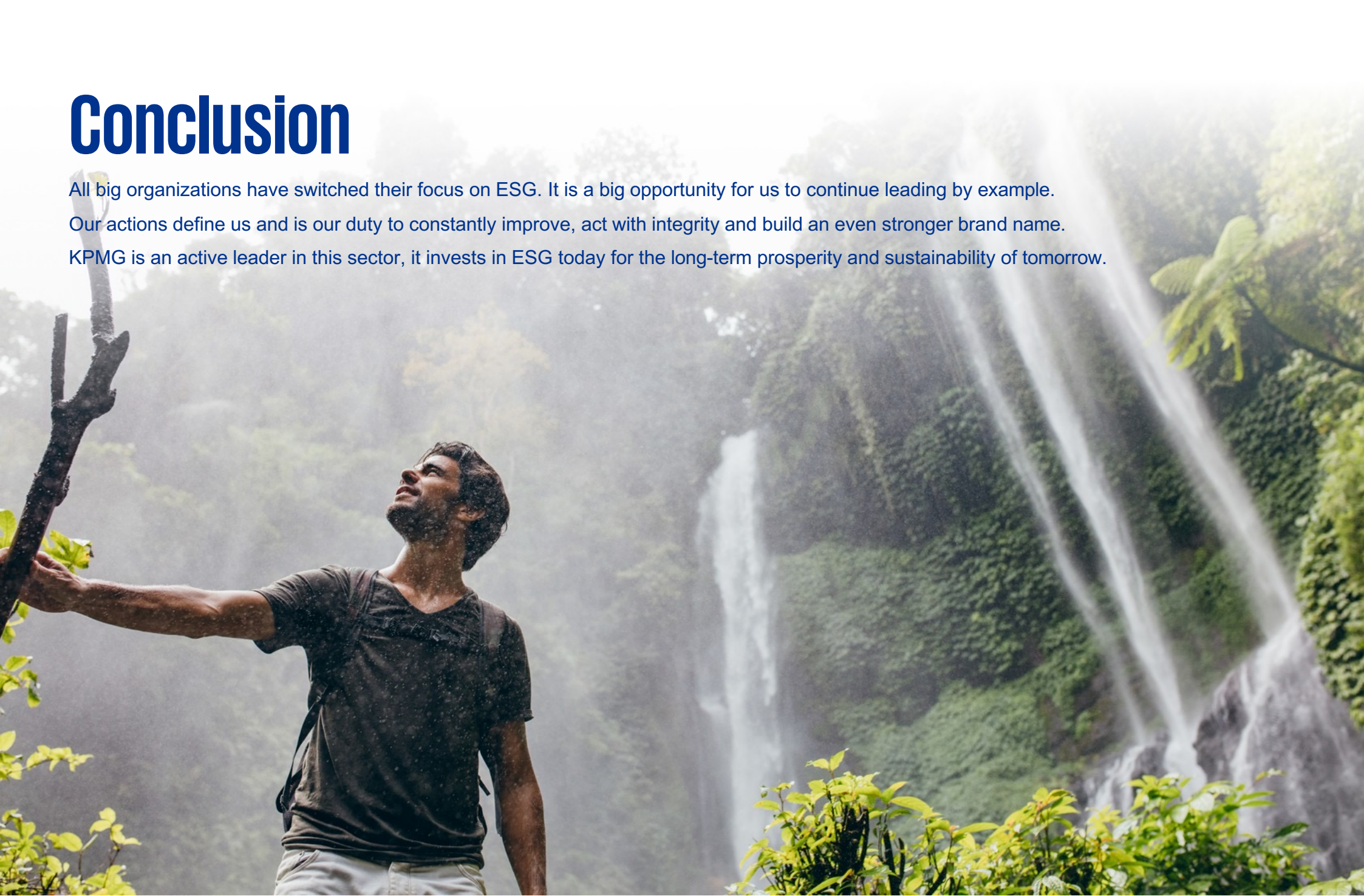
You can find the Transparency Report for the financial year that ended 30 June 2022 here:

[Transparency report - KPMG in Greece](#)



Conclusion

All big organizations have switched their focus on ESG. It is a big opportunity for us to continue leading by example. Our actions define us and is our duty to constantly improve, act with integrity and build an even stronger brand name. KPMG is an active leader in this sector, it invests in ESG today for the long-term prosperity and sustainability of tomorrow.



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