

Our Impact Plan 2023

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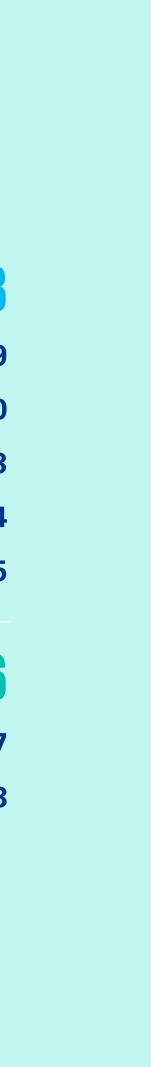
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A word from our Senior Partner

KPMG in Greece has long advocated for Environmental, Social, and Governance (ESG) principles, with every member of our team sharing and embodying these values. We firmly believe in the responsibility of businesses to contribute to a sustainable future, and we are dedicated in continuing our efforts through our ESG practices.

Our investment in ESG is not only driven by our obligations to the environment and society, but also by our desire to strengthen our business resilience and competitiveness. We are convinced that ESG is essential for the long-term success of businesses in Greece, and we are fully committed to investing in initiatives and collaborating with stakeholders to build a more sustainable future for all. That's why we set ambitious ESG goals, which we believe strengthen our competitive advantage.

We take under consideration in our strategic decisions the ESG principles and our commitment to reduce our carbon footprint and achieve carbon neutrality by 2030. This commitment has led us to moving offices in 2023 and choosing offices that are LEED Gold certified as well as changing our office operations.

We strive to be a role model, fostering inclusion internally and advocating for positive change externally. We understand that our practices are visible and can be an example to be followed.

Being a good corporate citizen matters. I am proud of the great achievements and awards our people have won and continue to win through our CSR programs, demonstrating our commitment to the highest ethical standards.

Our commitment to ESG is deeply embedded in our core values of quality, purpose, integrity, and people. We are devoted in developing sustainable practices and maintaining the highest ethical standards in all our business endeavors, while continuing in our strategic goal to be the most trusted and trustworthy advisor. Together, let's build a brighter, more sustainable future for all.

Nikolaos Vouniseas Senior Partner KPMG in Greece













Our Impact Plan and the actions in which it materializes in are in harmony with the United Nations Sustainable Development Goals ("SDGs"). These actions represent our commitment to ESG and a greener, better future.

All KPMG employees share the same core values and along these lines, we have set our plan on four pillars of action: **Planet, People, Prosperity and Governance.**



People

KPMG is committed towards diversity and inclusion and aims to leave a positive mark not only in our workplace but in society as a whole.

Planet

In KPMG, we are committed to continue to reduce our Co² emissions and achieve carbon neutrality by 2030. This target is in accordance with KPMG International's Impact Plan.







Governance

In KPMG, a strong governance and internal control systems are part of who we are. We always strive to elevate and improve our operations with responsible decisions, realistic targets and measurable results.

Prosperity

We work with our local communities to have a positive effect on our social environment. Giving back to the community and leading the way in driving purposeful practices.





Highlights

Moving into The Wave

The new LEED Gold Home for **KPMG** in Greece



Giving back to the community

350



2,000 trees planted



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meals cooked for people in need

Reducing our Carbon Footprint



15%

decrease in our **Total tCo² per Full Time Employee**



tons of recycled materials









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

In light of the significant environmental challenges our planet currently faces, we, as conscientious citizens and professionals, have established environmental objectives. In order to achieve our goals, we implement various initiatives throughout our fiscal year. We actively encourage our personnel to engage in these actions, recognizing that the responsibility for environmental stewardship rests with each one of us.





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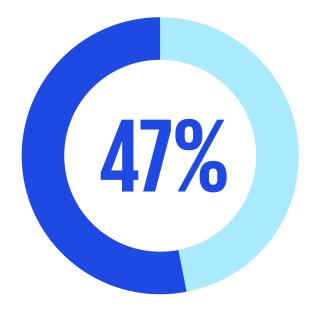


Our Environmental Performance

Our Carbon footprint

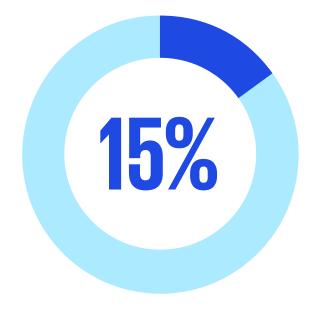
At KPMG in Greece, we remain committed to meticulously calculating our CO2 emissions as part of our ongoing efforts to comprehend and realize our pathway towards carbon neutrality by 2030. The relocation of our offices in Athens during 2023 has impacted and decreased our CO2 emissions associated with our office operations for the year, thus leading into an atypical period. Therefore, this year could not be considered a representative year in respect to our carbon footprint.

Simultaneously, CO2 emissions attributed to travel have seen an increase. This rise is attributed to the expansion of our workforce by 18% and the normalization of travel following the COVID-19 pandemic. The increase in our workforce has increased our commuting emissions by 12%, compared to last year, a metric based on EU standards. Despite the return to pre-pandemic norms and an increased headcount, CO2 emissions stemming from leased vehicles and business travel remained similar to 2022 levels, on a per employee basis.



Reduction in Location Based Electricity

2022: 302.0 kwh 2023: 161.3 kwh





Reduction in Total tCo² per FTE

2022: 1.1 tCo² 2023: 1.0 tCo²









Investing in our future

Our New Home



KPMG in Greece, recently relocated in a new building, "The Wave". The Wave is LEED

Gold certified showing exemplary leadership in sustainable practices. Upon moving to the new building we reviewed our internal processes and redefined them to ensure our practices are in line with this new standard. Our new home is equipped with state of the art smart technologies to help reduce our environmental impact by saving electricity, minimizing water consumption and reducing our overall GHG output.

Green Responsibility



When we relocated from our previous offices, we distributed the majority of our office supplies and furniture to our employees and non-governmental organizations (NGOs). Among the NGOs benefiting from our office furniture donations were Evelpidon Military School, The Hellenic Red Cross, Boy Scouts, Girl Guides and the Municipality of Aghia Paraskevi. Our objective was to optimize the reuse of our old office furniture thus contributing to the circular economy and minimizing landfill waste. Any remaining office furniture was responsibly dismantled and disposed of.



Reduce Paper Usage

We have changed our procedures and processes, using a variety of digital tools to help reduce the use of paper in the office. Additionally, a flexible working model has also played a major role in further reducing paper useage in our offices. Therefore, our paper consumption has decreased from 6.2kg to 0.8kg in 2023, a 87% reduction in usage compared to 2022.



Recycling

We maintain dedicated recycling zones within our premises for common household recyclable materials, actively promoting their utilization among our personnel. In 2023, our efforts led to the recycling of over 6.7 tons of these materials.

Additionally, our IT department, is responsible for re purposing, where possible, and when not possible recycling outdated technology equipment. IT equipment could include laptops, monitors and printers where we ensure their safe disposal and potential reuse.



Donate and Reuse



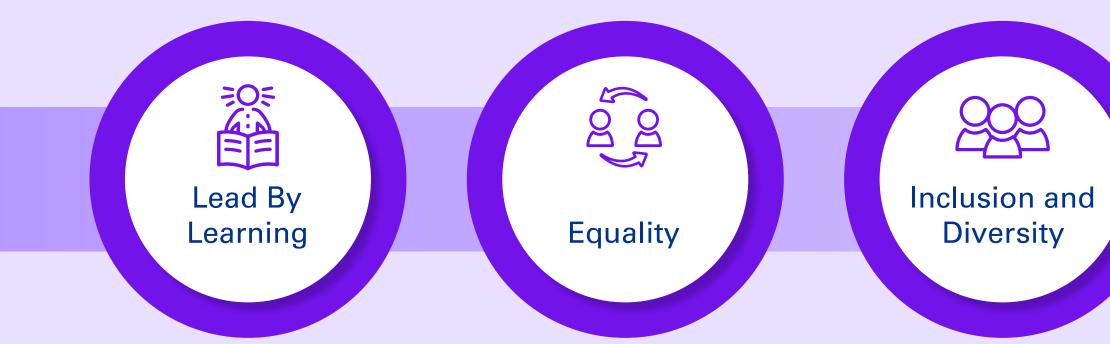




In KPMG we respect each other and our people's well-being as well as physical and mental health. We are advocates of inclusion and diversity and aim to eliminate discrimination in any shape or form.

Racial and climate injustice, and a growing inequality continue to disrupt all aspects of life. 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.







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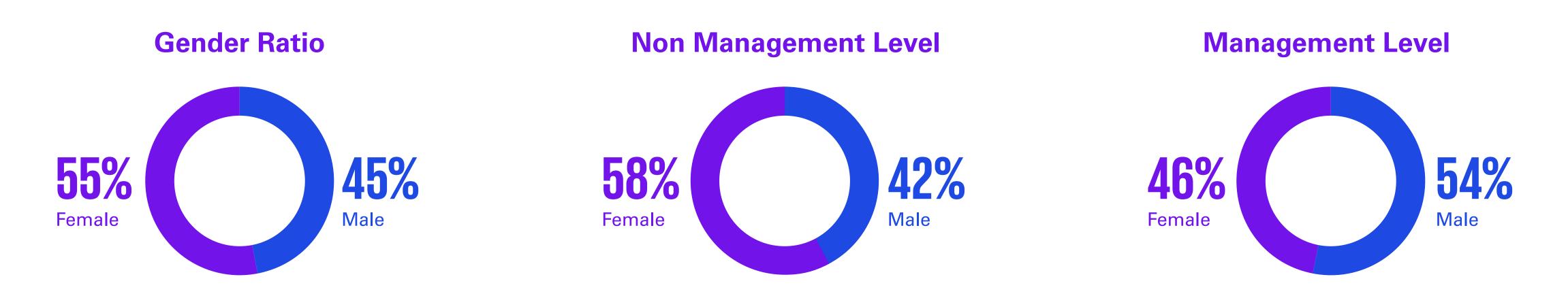
Our People initiatives Supporting Health and Women Wellbeing Safety







Equality Metrics



We are proud to announce that in 2023, we achieved a gender ratio of 55% female and 45% male. At the Management Level, we are continuing to progress towards equality, with the percentage of females present at this level steadily increasing. Though a process that takes time, KPMG is committed in eliminating any form of gender inequality.





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KPMG has always been and remains a leader in gender equality. We were the first Big4 in Greece

We are a Woman-Owned Enterprise based on the definition by the International Finance **Corporation.** This definition is based on the ownership and leadership of the firm.





Our target and actions

Inclusion and Diversity

When we bring new people on board, our primary considerations are the individual's qualifications and skills. We ensure that our hiring process is conducted with a strict adherence to fairness and equality, making certain that no discrimination occurs at any stage.

We are committed in eliminating discrimination and have appointed a Head of DEI who is also part of the Women in Business committee of American-Hellenic Chamber of Commerce.

Our ethics compass directs us to prioritize inclusion, equality well-being and physical and mental health. KPMG has zero tolerance for discrimination and/or any kind of racist behavior.

We believe that in order to drive meaningful change, it is essential to monitor and report on these areas. Therefore, we provide reports on these metrics both internally and externally at least once a year.

Equality

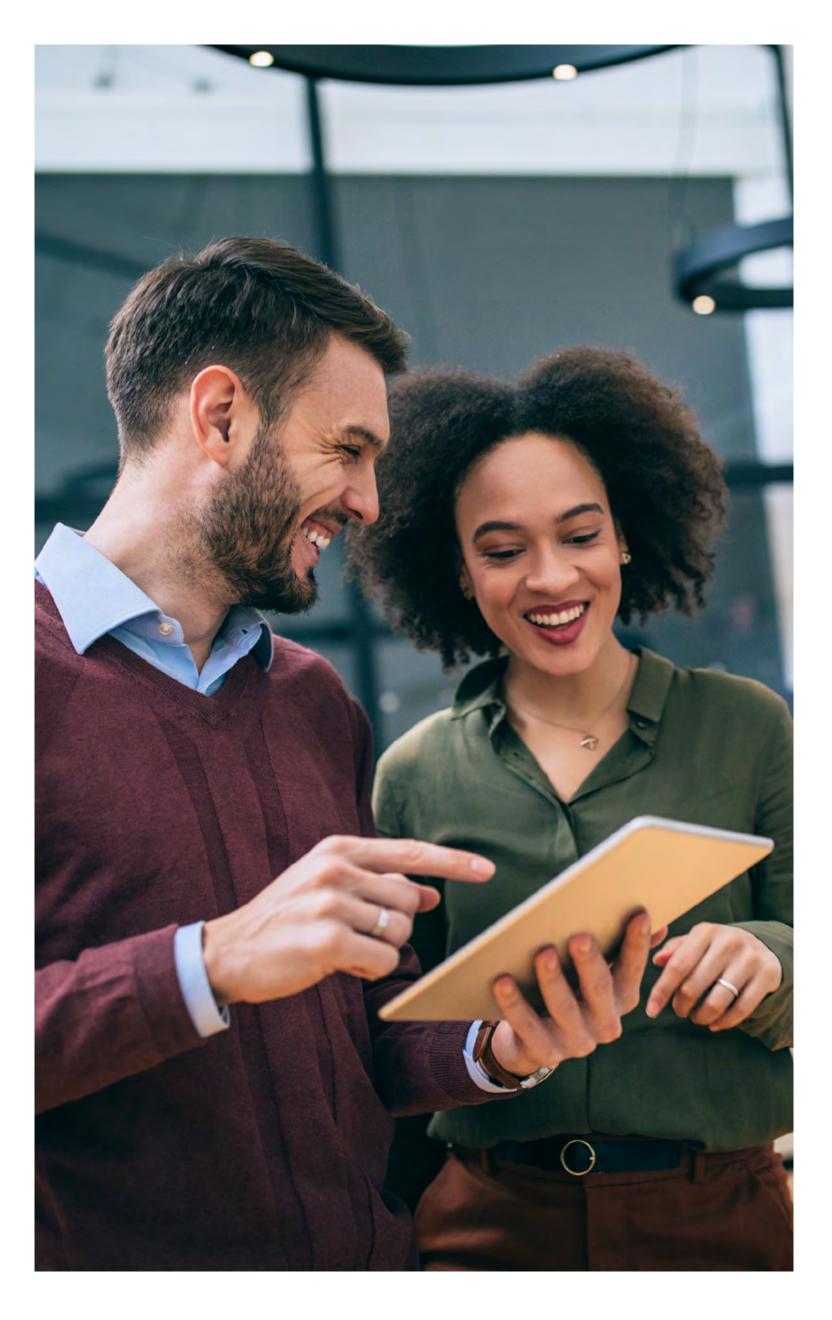
KPMG stands firmly as an advocate for equality, firmly believing that true transformation necessitates continuous monitoring and transparent reporting. With this commitment in mind, we undertake annual assessments and share our findings both within our organization, specifically focusing on gender equality. Our objective is to cultivate a diverse and inclusive environment, striving for a balanced gender distribution across all levels of our workforce, aiming for a harmonious 50/50 ratio.

KPMG Talent Roadshow:

At KPMG, talent recruitment is more than just a process; it's a strategic endeavor aimed at sourcing the brightest minds and fostering a diverse, inclusive workforce. With a relentless focus on innovation and excellence, we approach recruitment as an opportunity to connect with individuals who embody our core values and share our vision for driving positive change in the world, no matter their background and location.

In order to continue to attract a diverse and inclusive workforce in 2023, we orchestrated approximately 30 events aimed at drawing in young talents from across Greece. These events were conducted in close partnership with various universities and educational establishments. These events were held with the support of numerous educational establishments, such as Athens University of Economics and Business, University of Aegean, University of Macedonia, as well as associations such as the CFA and ACCA. These events were geographically diverse, enhancing the diversity of potential talent and providing us the opportunity to connect with individuals located away from major urban centers.







Our actions

Actively supporting WCD Greece

The WCD is an non-profit organization which aids women in securing executive board positions by supporting their candidacy, identifying relevant opportunities and empowering women. The official opening of the Greek branch was held by KPMG in Greece. We support this organization, facilitating its efforts worldwide by prioritizing knowledge enhancement through the exchange of experiences, training, and international information sharing.

Cultivating our environmental awareness and empowering women (A Woman Can Be)

We offer financial support to a Greek mission of the organization AWomanCanBe.org through which we contribute to the research regarding the **impact of climate** change on women worldwide.

Actively supporting EMPOWER HER

The EMPOWER HER agreement aims to promote the role of women in international trade and entrepreneurship, a commitment that KPMG has signed in Greece and is one of the first three signatories of this agreement.

The European-American Chamber of Commerce, the Hellenic-American Chamber of Commerce, and the U.S. Department of Commerce collaborate to develop strategies and implement actions within the framework of EMPOWER HER.

The actions include the establishment of a partnership agreement to promote women's economic advancement in international trade, encouraging American and European companies to support women exporters and business interests abroad, improving the business environment for women, and increasing awareness of services, programs, and events related to trade, investment, and exports.



DEI Conference "The Power of Everyone"

KPMG hosted a DEI conference bringing together top executives, thought leaders, and everyday heroes to discuss diversity, equity, and inclusion.









Celebrating International Women's Day

At KPMG Greece, we prioritize diversity and inclusion and recognise their effect our business development. In KPMG we celebrate International Women's Day by organizing a series of initiatives aiming to achieve a more inclusive society. We raise awareness not only internally, but also among young people, society, and the business community as a whole.

9 International Day for the Elimination of Racial **Discrimination (IDERD) Global Learning Summit:**

KPMG organized a virtual summit with international speakers to raise awareness about racial discrimination.

O STAY AWAY Self-defense program:

KPMG organized a self-defense program for women to promote their physical safety and well-being.



Q Managing unconscious bias:

KPMG partnered with Women On Top to host an interactive workshop on unconscious bias to all our staff.

9 #lamRemarkable workshop:

KPMG held two #lamRemarkable workshops to empower women and other underrepresented groups to share their accomplishments.



Social Media IWD Campaign:

KPMG launched a daily social media campaign to celebrate International Women's Day, featuring inspirational messages from company executives.

#EmbraceEquity Executive Breakfast:

KPMG organized an executive breakfast event to discuss the findings of the Global Female Leaders Outlook research and raise awareness about gender equality in the workplace.

Participation of the second s

KPMG released a podcast series featuring inspiring individuals from various industries to promote equality and inclusion.

















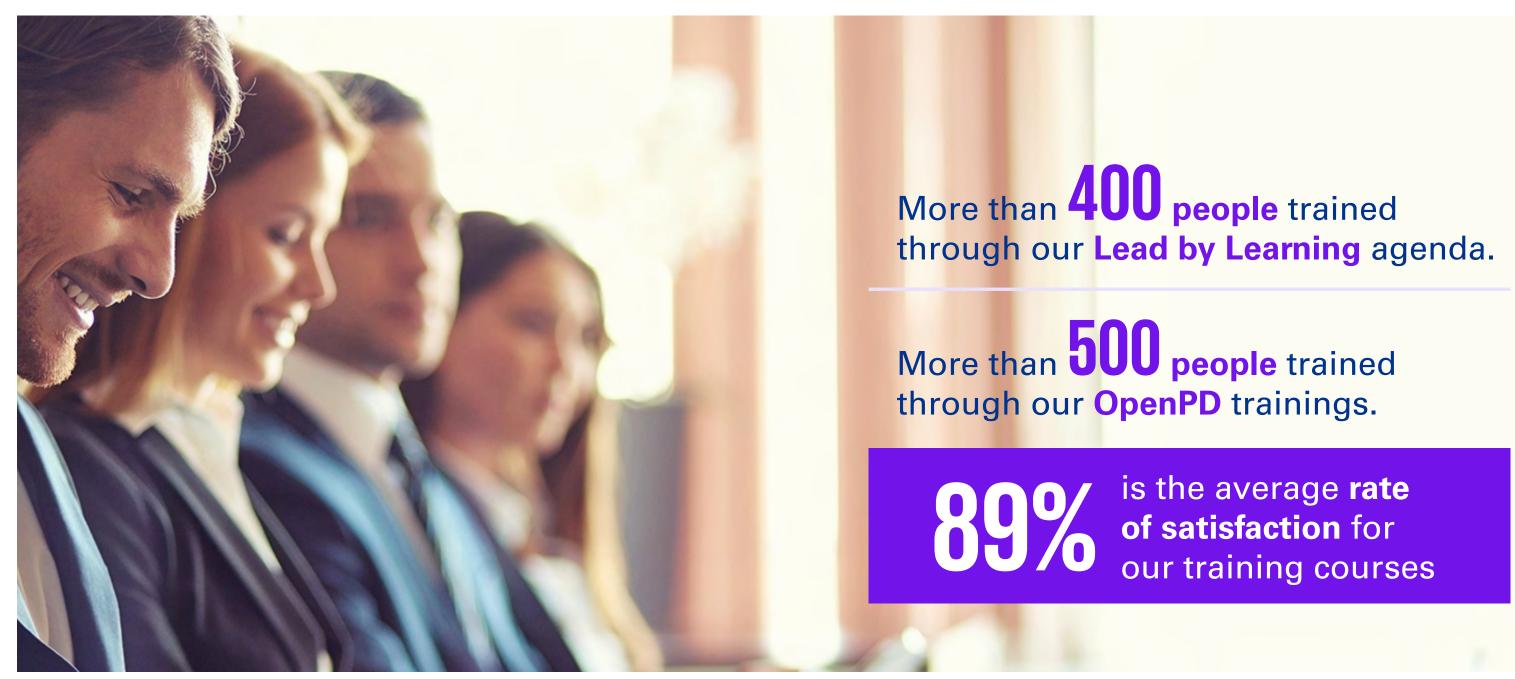
Learning at a glance

KPMG's training programs stand as pillars of its commitment to nurturing and enhancing the skills of its employees. With a comprehensive approach to professional development, KPMG offers a diverse range of training initiatives designed to equip its workforce with the tools and knowledge necessary for success in a competitive business landscape.

From technical skill-building workshops to leadership development programs, KPMG ensures that its employees have access to cutting-edge resources and opportunities for growth. Emphasizing innovation and adaptability, these training programs not only bolster individual competencies but also foster a culture of collaboration and continuous learning within the organization.

Lead by Learning

In this year's Lead by Learning program, KPMG offered a variety of trainings to its employees. The Lead by Learning initiative addresses the essential skill sets required in today's dynamic work environment, it includes both soft skills and technical training sessions.



Leadership Trainings

KPMG offers comprehensive training programs tailored for managers and executives, aimed at enhancing their leadership capabilities and technical expertise. These training sessions cover a wide array of topics, including strategic decision-making, team management, and client relationships. With a focus on continuous learning and development, we ensure that our management group is equipped to navigate the complexities of the business landscape and drive success for their teams and clients.



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New platforms on Portal

We continue to add new platforms and ways of learning to enhance the learning experience of our people.

- The Global Learning Management System (GLMS) provides a centralized hub for new learning material and resources.
- **Pluralsight** provides cutting-edge technical training in areas such as data analytics, cybersecurity, and cloud computing
- Intuition provides specialized courses in audit, tax, and advisory services.
- Coffee Breaks offer quick learning opportunities on a variety of topics.





Lead by Learning

In KPMG all employees receive training to develop their skills through dedicated online sessions and in person courses. Our people also participate and obtain professional qualifications.

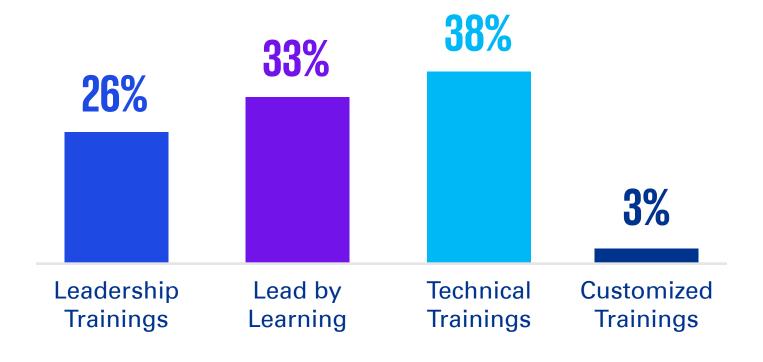
The nature of our work demands continuous technical training. We systematically assess business requirements and formulate comprehensive training programs for our personnel. We have increased the Soft Skill modules to both "Lead by Learning" and "Technical Trainings" because we had received very positive feedback from employees who participated last year. The ongoing professional development and individual achievements of our people are integral to the advancement of our enterprise. As a result, we prioritize investments in our people, facilitating their training choices and diligently monitoring their progress. In 2023, the cumulative training hours surpassed 5000 hours, averaging at 66 hours per FTE. This is an 8% increase compared to 61 hours per FTE from last year.



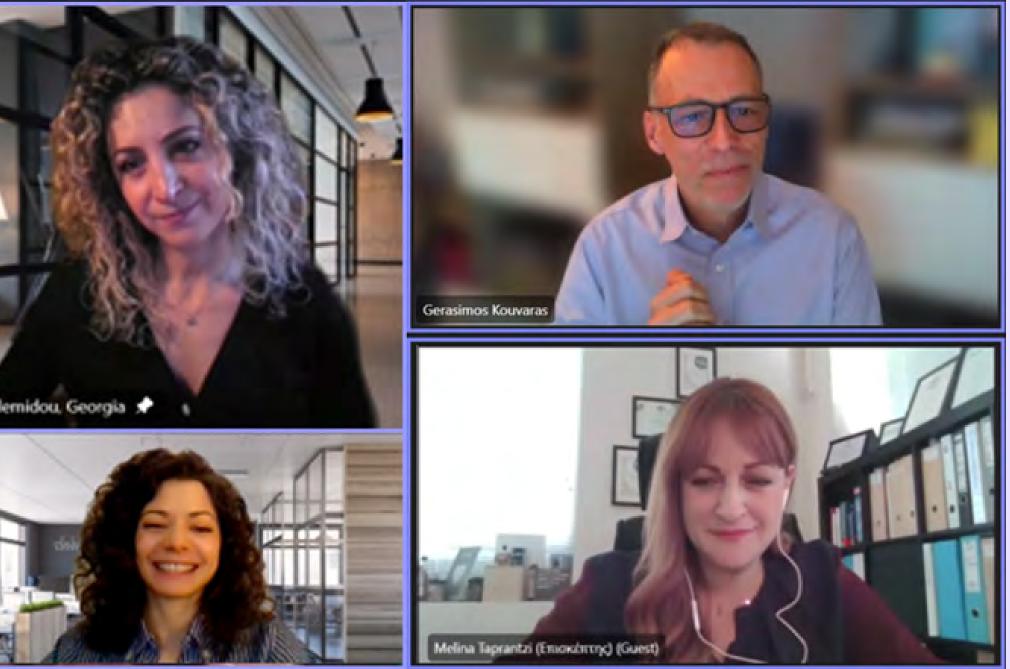
KPMG participates in the "SDGs Coffee Breaks" initiative that Wise Greece designs and implements. Once a month and for just 30 minutes, our employees take a virtual coffee break with Wise Greece, which is dedicated each time to a different Sustainable Development Goal as set by the UN 17 Sustainable Development Goals. These short breaks have a positive impact on our people, since they have some time to relax and enjoy the session, while setting their own sustainable targets.















Prosperity



Driving purposeful business practices and good corporate citizenship is central to who we are.

We are adamant about supporting the society we live in to progress and deliver better outcomes. It is part of our values to continue to build public trust and be a beacon of change.

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Corporate Social Responsibility

Giving back to the community is ingrained in our DNA and is demonstrated through our Corporate Social Responsibility actions. All of us, as a whole and individually, contribute in making a positive impact in the society we live and work in. We live by our values.

Our Corporate Social Responsibility strategy and the actions in which it materializes in are in harmony with the United Nations Sustainable Development Goals. Along these lines, we rely on four pillars of action: **Our people, Life-long learning, Community, and Environment**.







Awards 2023



Diversity & Inclusion Awards 2023

We received the silver award for our Inclusion, Equality and Women's Empowerment actions, in the category of "Gender" at the Diversity & Inclusion Awards 2023.



Hellenic Responsible Business Awards 2023

KPMG in Greece won the gold award for the "Cook for Good" initiative, under the "Zero Hunger" category of the "ESG & SDGS" section at the Hellenic Responsible Business Awards 2023.



Bravo Sustainability Dialogue & Awards 2023

KPMG in Greece was awarded for the "Cook for Good" initiative under the "Society" pillar at the "Bravo Sustainability Dialogues & Awards 2023".





Beach cleaning initiative

More than 50 KPMG employees participated in the International Coastal Clean-up Day for the 5th year in a row and collected a total of 60 kg of waste and 30 kg of recyclable materials at the beach "Agios Dimitrios" in Saronikos in collaboration with the Hellenic Marine Environment Protection Association (HELMEPA).



HELMEPA's "Marine Cleanup Monitoring" program

Starting this year, we maximize our impact on the marine environment and we contribute to the scientific study of the issue through our 3-year commitment to HELMEPA's "Marine Cleanup Monitoring" program. More specifically, this monitoring program helps waste experts and scientists get a clear picture of the issue through studying the type, quantity, frequency, and distribution of marine litter.



Reforestation

We partnered with WE4ALL for the second year in a row to support their environmental initiatives. WE4ALL is a Greek NGO focusing on reforestation and environmental education for children. Through our joint efforts, KPMG and WE4ALL have planted over 2,000 trees throughout Greece, focusing on areas affected by forest fires.













Running for a Cause

For the 3rd consecutive year, KPMG participated with more than 70 entries in the largest, with a social purpose, sports event in Greece, "Greece Race for the Cure®" and contributed to the effort of the Hellenic Association of Women with Breast Cancer "Alma Zois", raising money to provide breast cancer patients with free, quality care and support programs.



Cook for Good

For the 8th consecutive year more than **40 KPMG employees** cooked 350 meals for people in need, under the guidance of chef Stavros Varthalitis, who has coordinated the action for the last 3 years. The action took place in Le Monde Educational Institute and the 350 portions of food were given to the **"Galini** Foundation" through the NGO "Boroume".







Fund Donations

KPMG donated funds for different causes to support different causes:

was donated to the Hellenic Red **Cross** for the people and the animals harmed by the wildfires in Greece in the summer of 2023.

KPMG in Greece, in collaboration with the humanitarian organization Lifeline Hellas, made a donation to strengthen the fund for the purchase of an additional incubator at the **Neonatal Intensive Care Unit** (NICU) at the University General Hospital "Attikon".

KPMG in Greece made a donation to the International Federation of the Red Cross and **Red Crescent Societies ('IFRC')** to support recovery efforts in Turkey, Syria and throughout the region.





Lifelong Learning

Education brings us closer!

n

At KPMG we recognize the benefits of education and lifelong learning. In our daily lives, through individual and group initiatives we aim to constantly renew our commitment to the promotion of the 4th UN's Sustainable Development Goal for quality education. We aim to conduct actions that will motivate people's development, and contribute to a more equal, sustainable, and inclusive society.

School libraries - Hellenic Book Club - Symplefsi

Club. 546 students and 67 teachers were provided with 365 books, selected by the Hellenic Book Club to meet the needs of each school. We collaborated with the NGO Symplefsi to support three schools in remote islands where access to school materials is a challenge.







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New Initiatives

AdvantAge initiative: For a World Without Ageism



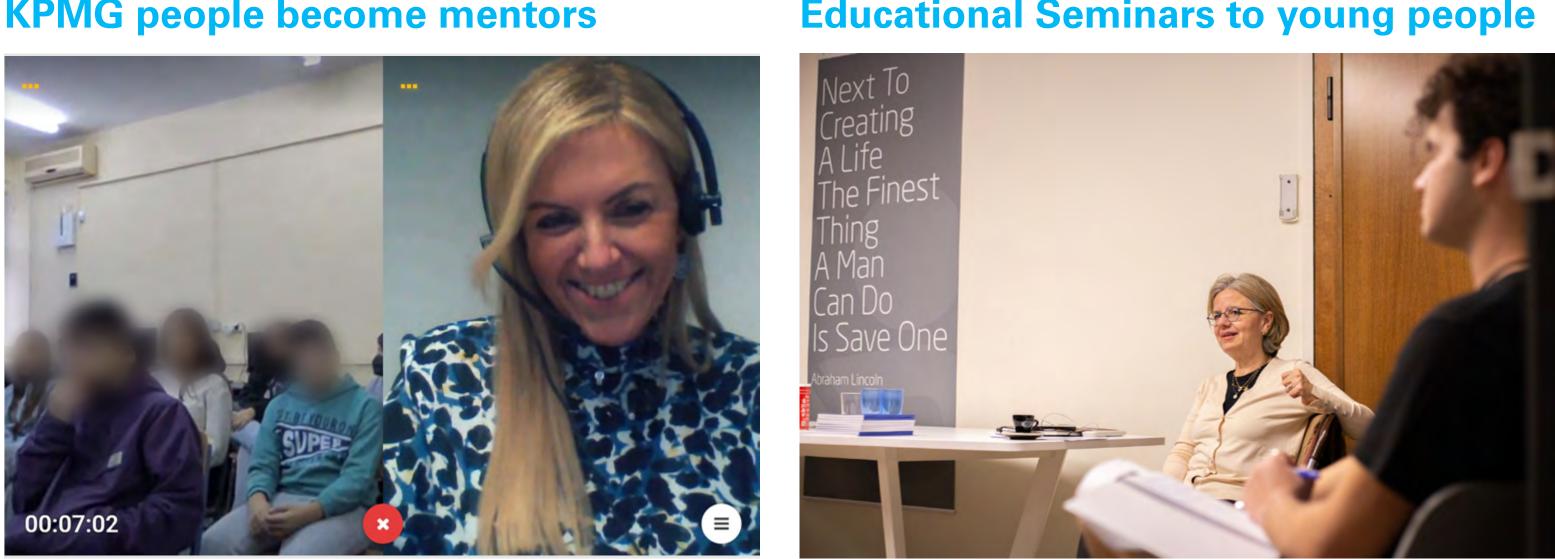
AdvantAge, an advantage at every age!

KPMG in Greece, in collaboration with the Human Resources Management Association

of Greece (SDADE) and with the support of the American College of Greece, has launched the "AdvantAge" initiative which aims to raise awareness on the business community and society in general about the phenomenon of age discrimination (ageism), through actions that will create equal job opportunities for workers regardless of their age.



The Tipping Point KPMG people become mentors



In collaboration with the NGO "The Tipping Point", KPMG "adopted" a school in Greece. Our people with their experience and knowledge, across all levels and positions, take on the role of mentor and provide guidance to students. This action aims to actively contribute to the preparation of young people for their future academic and professional decisions.



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EXELIXI ZOIS Educational Seminars to young people

EXELIXI ZOIS and KPMG Greece conducted educational seminars to young adults and teenagers. The consulting team of KPMG that presented the seminars offered their audience practical advice and guidance on the job market. Our professionals shared their knowhow on how to prepare a CV and job search techniques, aiming to help young adults in navigating their professional careers with confidence.









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 into society.

KPMG in Greece, in collaboration with the Human Resources Management Association of Greece (SDADE) and with the support of the American College of Greece, has launched the "AdvantAge" initiative which aims to raise awareness on the business community and society in general about the phenomenon of age discrimination (ageism), through actions that will create equal job opportunities for workers regardless of their age.

Back to School: For the 8th consecutive year, we contributed to a creative school year of the Brave Children of ELEPAP, by donating stationary, school products and craft materials.

Awareness: KPMG continues to increase awareness about the mission of ELEPAP. We provide a dedicated space for ELEPAP in all of our conferences, so their representatives can interact and spread their message.

Bazaars: We hosted in our offices both an Easter and Christmas Bazaar by ELEPAP. The proceeds go to support to the Children of ELEPAP!

Financial adoption program: KPMG supported the program by sponsoring a Brave Kid with disability. Additionally, KPMG employees voluntarily pay a small monthly amount to cover the therapeutic and recovery costs of children in ELEPAP.

Sponsorships: For the 12th consecutive year in a row, 116 KPMG executives participated in the 40th Athens Marathon, The Authentic and Athens Half Marathon, showing their support to the "brave children" of ELEPAP and contributing to the implementation of ELEPAP's rehabilitation, lifelong support, and education programs.

















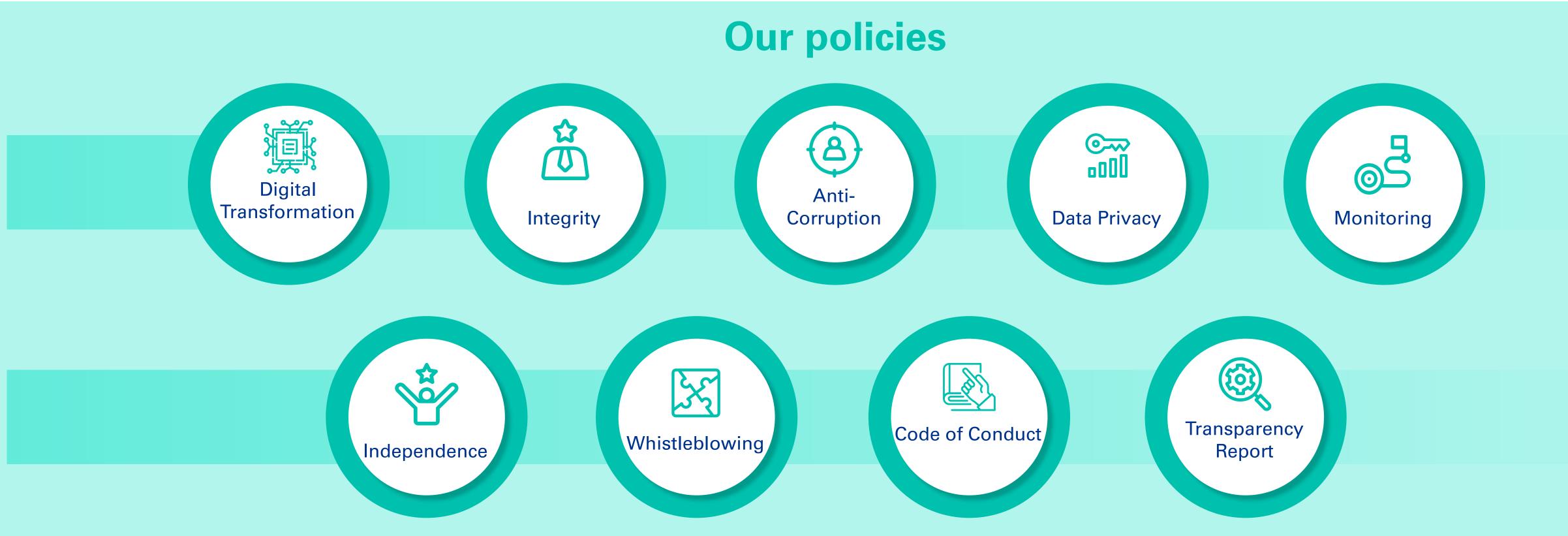


Governance



In everything we do, we act with integrity in accordance with our values, we are transparent in everything we do in order to shape a better future.

Measuring performance, transparency in our business and making progress on our sustainability results are the backbone of a sustainable future. Every year we publish our transparency report which is available on our website and sets out our governance structure.





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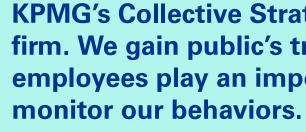
Investing in our future

Digital Transformation

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KPMG has consistently been at the forefront of integrating digital technologies. Our Global partners and KPMG in Greece are reviewing the use of artificial intelligence and how it can be utilized in our service provision and offering.

By adopting digital transformation and incorporating sustainable practices, we aim to not only improve our service delivery but also reinforce our dedication to responsible resource management. Through these efforts, we strive to maintain our position as leaders in the field, continuously innovating and adapting to meet the evolving needs of our clients and the industry at large.





Integrity

Here at KPMG we live by our professional and ethical values. Our journey in KPMG begins with the mandatory annual training: "We Do What is Right". This very important training covers KPMG's Core Values, the Global Code of Conduct, KPMG's position on bribery and the importance of speaking up.



During this digital era, protecting the information of KPMG and its clients is vital to our success and integrity. Data privacy is of a paramount importance to KPMG. All modern businesses are facing phishing attempts and KPMG is equipped with tools to protect its assets. Also in order to promote the importance of information Protection, KPMG employees undertake annual mandatory Global Data Privacy covering key concepts.



The public anticipates and relies on KPMG to provide reports, deliverables and work of exemplary quality, prepared in adherence to relevant professional standards, including auditor independence. KPMG provides compulsory annual courses to assist our staff in adhering to our independence policies and procedures.







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KPMG's Collective Strategy sets the ambition to be the most trusted and trustworthy professional services firm. We gain public's trust from the consistency, quality of our deliverables and expertise of our people. KPMG employees play an important role in delivering this strategy and we provide trainings to our employees and

Data Privacy

Independence

Anti-Corruption

All KPMG employees undergo annual Anti-Money Laundering (AML) training, which furnishes them with comprehensive information regarding AML legislation in Greece. This includes an overview

of the local regulatory framework, the obligations of relevant parties, the supervisory bodies involved, as well as procedures for identifying risks and conducting due diligence during an AML/Know-Your-Client assessment.

Feel free to read our internal policies in great detail: <u>KPMG Greece - Internal Policies</u>









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People

Prosperity







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We request our personnel to disclose any gifts they receive and investments they undertake to safeguard our independence and integrity. Additionally, we require quarterly confirmation of any investments held by our personnel.

Whistleblowing

At KPMG, we treat all violations with utmost seriousness. All employees have access to KPMG's whistleblowing Hotline, available for both internal and external reporting. Each matter is examined with integrity and independence by KPMG International and the RMP. **KPMG International hotline - KPMG Global**

Code of Conduct

All KPMG people have a responsibility to society, to our clients and each other. Our Global Code of Conduct also known as "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 and annually. At KPMG Greece, we are fully aware that our actions define us. Thus, all our employees have to complete the integrity and the Anti-Bribery training on an annual basis. You can find "The Code": <u>KPMG Greece - Code of Conduct</u>

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 2023 here: **KPMG Greece - Transparency Report 2023**











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