



Our Impact Plan 2025



KPMG in Greece



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Message from our Senior Partner

We are excited to release the latest Impact Plan of KPMG in Greece, reflecting our commitment to driving meaningful growth while advancing a sustainable and inclusive society.

In today's dynamic environment, success can only be achieved with bold and adaptable strategies that target long-term growth. Our focus remains on areas most critical to our business structure, while at the same time, we are committed to supporting clients in meeting their sustainability and social responsibility goals through practical, actionable strategies that support the broader economy.

We view Environmental, Social and Governance initiatives as a powerful opportunity to create lasting value for society, the economy, and the environment. Our strategy is built on innovation and collaboration, driving a resilient future.

We aim to inspire transformation within our organization and across the communities we serve. Guided by our purpose to build trust and empower positive change, we partner with stakeholders and leverage global best practices to accelerate the transition to a sustainable economy. From minimizing our environmental footprint to fostering diversity and ethical governance, our actions reflect our commitment to meaningful change, deeply rooted in our core values of Quality, Purpose, Integrity, and People.

Our achievements reflect the strength of our people, and I am confident that the choices we make today will inspire a brighter, more sustainable tomorrow.



Marina Kapetanaki
Senior Partner
KPMG in Greece

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Our Company





Organization

KPMG in Greece is a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. KPMG member firms are generally locally owned and managed. Each KPMG member firm is responsible for its own obligations and liabilities.

KPMG International and other member firms are not responsible for a member firm's obligations or liabilities. KPMG International Limited acts as the coordinating entity for the overall benefit of the KPMG member firms. It does not provide professional services, directly or indirectly, to clients. Professional services to clients are exclusively provided by member firms.

Each firm is part of one of three regions (the Americas, ASPAC and EMA). Each Regional Board focuses specifically on the needs of member firms within their region and assists in the implementation of KPMG International's policies and processes within the region.

Guided by our Vision, to be the most trusted and trustworthy professional services organization, we bring together the right people, technology, and insights to help our clients, our people, and our communities thrive. Our people are our greatest strength, a community of diverse professionals dedicated to integrity, collaboration, and continuous improvement.

Our organizational culture is defined by our Values, which shape every action we take and every

relationship we build. These five Values form the foundation of who we are:



Integrity

We do what is right



Excellence

We never stop learning and improving



Courage

We think and act boldly



Together

We respect each other and draw strength from our differences



For Better

We do what matters

Empowered by these Values, we are building a value-oriented organization for the future, one that creates long-term value, fosters trust, and contributes to a better, more sustainable world.

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FY25 at a glance: how we make an impact at KPMG

Our actions are guided by three key priorities: **reducing our environmental footprint, safeguarding our people's rights, and promoting responsible entrepreneurship.** The following highlights reflect our performance and impact across these areas.

Aspiration	 To make ESG the guiding principle underlying everything we do, while pursuing our ambition to drive growth across the business and become the most trusted and trustworthy professional services organization.		
Our Impact	 Environment <ul style="list-style-type: none">• LEED gold certification for The WAVE headquarters• 105 kWh/m² electricity consumption at "The WAVE" building• Complete GHG Inventory calculation for scope 1, 2 & 3 GHG emissions• 1.08 tn CO₂ eq./ mil € revenue  Society <ul style="list-style-type: none">• 846 employees• Offices in 3 cities: Athens, Thessaloniki, and Heraklion-Crete• Over 36,000 training hours for our people• 5 Awards for Diversity, Equity, and Inclusion• 28.5% new hires in FY2025• 0 work-related fatalities, high-consequence injuries and work-related incidents• Overall workforce increase by 6.5% in 2025  Governance <ul style="list-style-type: none">• 1st Big-4 firm in Greece with female Senior Partner• 41% female employees in top management positions• Zero incidents of unethical conduct or other critical concerns		
Our Foundation	 Our Purpose: Inspire confidence Empower change  Our Values: • Integrity • Excellence • Courage • Together • For Better		
What we offer	 Commitment to advancing lasting and impactful sustainable change  Dedication to outstanding professional practice and service quality  Broad scope of expertise and organizational reach  Creative and forward-thinking solutions		

² Data retrieved from R-8 Digital Operator report highlighting the specs of energy consumption at The WAVE building.



Company description

KPMG firms operate in 138 countries and territories with more than 276,000 partners and employees working in member firms around the world. Each KPMG firm is a legally distinct and separate entity and describes itself as such. Each KPMG member firm is responsible for its own obligations and liabilities. KPMG in Greece has been active since 1971 and currently has offices in Athens, Thessaloniki, and Crete.



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KPMG in Greece professional services

Audit & Assurance

- Statutory and non-statutory financial statement audits
- Historical financial information reviews
- Reasonable and limited Assurance Engagements
- Other assurance assignments (ie. ESG)
- Agreed-upon procedures
- Financial statement preparation assistance

Advisory Services

Management Consulting:

- Public Sector & Incentives
- GRC, Business Analysis & Quality Assurance
- People Services & Executive Search Services
- CIO & Cyber Resilience
- Growth Strategy & PMO
- Financial Risk Management
- ESG
- IT Audit
- Family business advisory

Technology & Transformation:

- Technology Advisory
- Transformation & Operations
- Enterprise Platforms
- Cloud & Digital Acceleration
- Managed Services
- Cyber Security & Defense
- AI & Emerging Technologies

Deal Advisory:

- Valuation Services
- Mergers & Acquisitions
- Restructuring & Turnaround Services
- Transaction Services
- Forensic
- Accounting Advisory Services
- Portfolio Solutions Group
- Real Estate Services
- AML Services
- Infrastructure

Tax and Legal Services

- Corporate tax
- Transfer pricing
- Indirect tax services
- Global mobility services
- Accounting/bookeeping services
- Payroll services
- Tax tools & information
- Legal services
- Tax advisory
- Tax transformation & technology
- Tax and legal due diligence



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With 846 -as of June 30, 2025- talented professionals across Greece, we combine deep local insights with global expertise to deliver solutions that matter. Our office strictly adheres to the principles of KPMG International, especially those related to service quality and professional conduct. While each legal entity within the scope of our Impact Plan reporting maintains its own financial statements, for the purpose of this report, the operations and their environmental and social impacts across all KPMG legal entities in Greece have been consolidated.

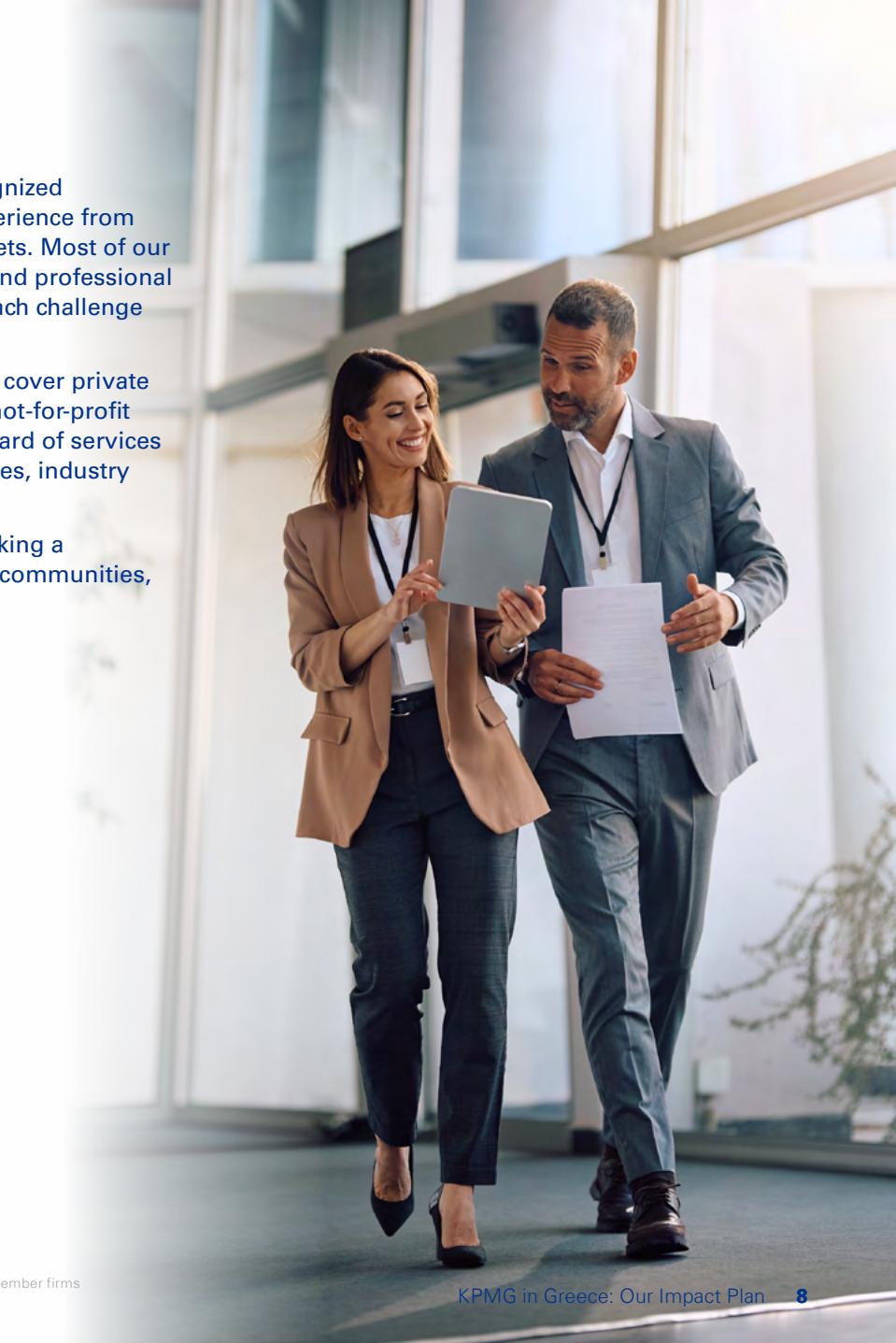
Our structure in Greece reflects the diversity of our services, and includes the following entities:

- **KPMG Certified Auditors S.A.** provides audit, assurance and other audit related services.
- **KPMG Advisors Single Member S.A.** provides advisory and tax services tailored to complex business needs.
- **KPMG Accountants Single Member S.A.** provides accounting support and administrative services, including bookkeeping and payroll outsourcing.
- **CPA LAW-Papacostopoulos and Associates**, an independent law firm and member of the KPMG International Legal and Tax network, provides legal services aligned with our multidisciplinary approach.

Our partners hold internationally recognized qualifications and bring extensive experience from both the Greek and international markets. Most of our professionals have top-tier academic and professional credentials, allowing us to approach each challenge with precision and perspective.

Our clients span across all sectors and cover private corporations, public sector as well as not-for-profit organizations. KPMG offers high standard of services based on expert professional capabilities, industry insight and local knowledge.

In Greece we remain committed to making a meaningful impact-for our clients, our communities, and the future.



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Business model & value chain

We operate in the industry of professional business services offering audit, tax, accounting, legal services, and advisory delivered through a highly skilled and competent workforce and a globally connected network. Our model emphasizes the creation of value for clients, stakeholders, and society by leveraging technical expertise, sector knowledge, and rigorous methodologies, ensuring services that are reliable, transparent, and sustainable.

Our value chain extends across our own operations, upstream and downstream activities, embedding responsible and ethical practices at every stage. Upstream, we rely on a wide range of partners, alliances, and suppliers to support our operations, including education, partnerships with universities, telecommunications, health insurance and medical service providers, facility management services, car leasing companies, contractors, regulators, and our international network. Except for our international network, our remaining partners are carefully chosen for their commitment to quality, adherence to ethical standards, and their capacity to contribute responsibly to the resources and services that support our operations. Within our operations, we deliver professional services with integrity and excellence. Through the provision of audit, tax, accounting, legal services and advisory, we uphold high standards of governance, compliance, and ethical conduct. Our teams apply technical skills and industry-specific knowledge to help clients achieve strategic objectives while creating value for the broader society,

demonstrating accountability, transparency, and a commitment to responsible and sustainable practices.

Downstream, our operations and partnerships reach out to clients across various sectors, regulatory bodies, the business community, local communities and the economy, academia, and the natural environment. By engaging with these stakeholders, we support economic development, foster collaboration and innovation, and encourage the adoption of sustainable practices, reinforcing

our commitment to long-lasting societal and environmental impact.

Across all stages of our value chain, we emphasize continuous improvement and integration of sustainability and responsibility into our business practices. By combining insights from our global network with local knowledge and expertise, we strengthen client outcomes, advance ethical business conduct, and ensure that our operations contribute positively to the communities and environment in which we operate.

KPMG in Greece value chain



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Procurement practices and supplier management

To complement this overview of our value chain, we also monitor and report on our procurement practices and supplier engagement. The following table provides insights into the number of suppliers, sourcing categories, and the extent to which our suppliers are aligned with sustainability and responsible business practices. These metrics demonstrate how we manage upstream impacts and ensure that value is created responsibly across all stages of our operations.

Procurement Practices during FY 2025



To ensure responsibility, consistency and compliance across all procurement activities, all goods and services acquired for internal or cross-functional use within KPMG in Greece are managed according to documented procedures aligned with the Global Quality & Risk Management Manual, Functional Manuals and the relevant ISO standards. These procedures define the authorization process and internal controls that govern why goods or services are being purchased, how suppliers are selected, and which documentation and rationale are required to support each purchasing decision.

It is important to note that the suppliers covered by these procedures do not provide services directly to our clients but support the Firm's internal operations. To enhance transparency and risk management, supplier relationships are classified based on the duration and criticality of their output, as follows:

- 1: Business-critical deliverables**
- 2: Regular business deliverables**
- 3: Global suppliers**
- 4: Off-the-shelf purchases**

Suppliers are selected based on service quality, track record, reputation, competitive pricing, and formal certifications, including ISO standards covering quality management, information security, business continuity, anti-bribery, environmental management, and occupational health and safety. Internal controls in Finance and Accounting safeguard the integrity of supplier payments, including pre-approval, verification of invoices against contracts, detailed accounting records, segregation of duties, reconciliation of balances, and oversight of expenses related to client engagements. This structured and risk-based approach ensures that procurement decisions are consistent, accountable and aligned with our commitment to quality, sustainability and responsible business conduct.

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Awards and recognitions

Our recent awards and recognitions highlight the unwavering commitment of KPMG in Greece to fostering diversity, inclusion, and social responsibility, both within our organization and in the wider community. From celebrating and empowering female leaders through our International Women's Day Campaign and Global Female Leaders Outlook, to promoting equal opportunities and active participation across generations with the AdvantAge initiative, our efforts have consistently been recognized by esteemed bodies such as the Diversity, Equity & Inclusion Awards, Hellenic Responsible Business Awards, and Bravo Sustainability Dialogue & Awards. These achievements demonstrate how KPMG in Greece turns commitment into action, delivering meaningful value for our clients, enriching the experience of our people, and contributing positively to society.

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KPMG in Greece awards and recognitions

2024	Awarding body	Award	Theme	Category
Diversity, Equity & Inclusion Awards 2024		Silver award for KPMG's International Women's Day Campaign 2024	Best Companies	Consulting/Services
		Silver award for KPMG's Global Female Leaders Outlook 2023	Accelerating Female Professionals	Events/Conferences
		Bronze award for KPMG's International Women's Day Campaign 2024	Best Key Area Practices/Initiatives	Gender
Hellenic Responsible Business Awards 2024		Bronze award for the "Enriching School Libraries" initiative in collaboration with the Hellenic Book Club	ESG & SDGs	Quality Education
		Gold award for the "AdvantAge" initiative	Equal Participation	Diversity, Inclusion, Equal Opportunities
Bravo Sustainability Dialogue & Awards 2024		KPMG in Greece was awarded for the "AdvantAge" initiative	Initiatives Promoting Sustainable Development	Society

2025	Awarding body	Award	Theme	Category
Diversity, Equity & Inclusion Awards 2025		Bronze award for the AdvantAge initiative	Best Key Area Practices/Initiatives	Age
		Silver award for the AdvantAge initiative	Best Companies	Consulting/Services
Hellenic Responsible Business Awards 2025		Gold award for the AdvantAge initiative	Purpose	Consulting/Services
		Silver award for the AdvantAge initiative	Equal participation	Diversity, Inclusion, Equal Opportunities



Contribution to national economy

Beyond its operational impact, KPMG in Greece contributes substantially to the national economy through its role as a major employer and provider of high-quality professional services that enhances business growth and resilience across various sectors. The firm's activities promote sustainable development, innovation, and economic stability at a national level.

KPMG in Greece remains committed to generating value that extends beyond financial performance. By aligning its growth with the broader objectives of inclusive and sustainable economic progress, the firm aims to contribute to long-term prosperity for businesses, communities, and society at the national level.



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KPMG in Greece economic value creation to the national economy

Despite ongoing economic and geopolitical uncertainty, KPMG in Greece achieved strong and consistent growth across all functions, reflecting the firm's continued resilience and positive financial performance. Over the past year, KPMG in Greece has made meaningful strides—not only in how we serve our clients, but in how we work and grow together as a team. We've embraced innovation, adapted to change, and strengthened our culture. Our progress is visible not just in our achievements, but in the way we collaborate, support one another, and stay true to what matters most.

The direct economic value generated in FY2025 increased by 12% compared to the previous year, reflecting the company's growth and the expansion of its business services portfolio.

	FY25	FY24
Revenue (M€)	71.0	63.4





Our approach to Sustainable Development





Impact Materiality

We have carried out a targeted materiality assessment to better understand which sustainability topics are most relevant to our business, our stakeholders, and our broader impact. This process was part of our ongoing effort to strengthen internal governance and align our sustainability priorities with the realities of our operations and the expectations of our ecosystem.

Our approach followed the key steps below:



Phase 1 - Peers Benchmarking

We began by analyzing the sustainability focus areas of peer organizations, both within the professional services sector and across industries that influence the Greek economy. We also benchmarked against recognized European sustainability frameworks, including the ESRS topics list, to ensure alignment with reporting standards. This helped us identify common themes, emerging risks, and opportunities for improvement.



Phase 2 - Identification of potential and material impacts

Based on this benchmarking, we mapped a wide range of potential impacts-positive and negative-across our value chain. We evaluated impacts, risks, and opportunities (IROs), considering factors such as likelihood, irreversibility, scope, and potential

impact over the short, medium, and long term. We also engaged subject matter experts (SMEs) from across our service lines and support functions to validate and enrich the assessment. Their insights ensured that our material topics reflect the realities of our operations and the evolving needs of our clients, people, and partners. We considered how each topic could affect our business and how our activities might influence society, the environment, and the economy.



Phase 3 - Prioritization of material topics

Following the assessment review, a threshold was established to determine material topics, which were then identified and consolidated accordingly.

Through this process, we refined our understanding of what matters most and strengthened the foundation for our sustainability strategy. The outcome supports our ambition to create long-term value while remaining responsive to the challenges and opportunities that shape our business environment.

Material topics

Through this Impact Materiality Assessment, we identified the material topics that are most critical to our sustainability strategy and reporting. These topics help ensure alignment with our strategic priorities and stakeholder expectations. Material topics currently include:

- Climate change mitigation
- Health and safety
- Secure employment
- Gender equality and equal pay for work of equal value
- Training and skills development
- Diversity
- Privacy
- Business ethics and corporate culture
- Prevention and detection of corruption, including training
- Contribution to national economy

Through this process, we enhanced our understanding of the issues that matter most and reinforced the foundation of our sustainable development approach by identifying the topics that require greater emphasis and continuous improvement. The outcome supports our ambition to create long-term value while remaining responsive to the challenges and opportunities that shape our business environment.

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Stakeholder engagement

Engaging with our stakeholders is an inherent and fundamental part of our business, how we shape our strategic direction, deliver value, and uphold our responsibilities. Our approach considers all individuals and groups who influence or are influenced by our decisions, operations, and performance.

KPMG in Greece stakeholders

Clients (public, private, and volunteer sectors)
Employees (professionals) and potential employees (graduates, jobseekers)
Partners
Universities and Professional Associations
Wider society (NGOs, local communities)
Regulators, policymakers, and standard-setters
Suppliers and other business partners
Membership associations and KPMG member firms

We engage with these stakeholders through a variety of communication channels, combining structured initiatives with ongoing interactions. For clients, this includes leadership visits, client events, workshops,

engagement during Assurance and Advisory projects, and satisfaction surveys. Employees participate in annual Global People Survey (GPS), performance reviews, training programs, forums, internal communications, and partnerships with universities. Equity partners are engaged via quarterly meetings, shareholder and Management Board discussions, and development programs. Our interaction with wider society is reflected in community initiatives, thought leadership programs, and media engagement, while regulators and standard-setters participate through inspections, roundtables, and conferences. Collaboration with membership associations, other KPMG firms, and suppliers occurs through joint projects and shared resources. Environmental considerations are integrated into all sustainability efforts and planning.

The frequency of engagement varies by stakeholder group, where some interactions are ongoing, others occur periodically, such as annual surveys, quarterly meetings, or scheduled events.

Although the topics discussed vary across groups, we ensure that all discussions remain relevant and foster mutual understanding. The table below summarizes the main stakeholder groups alongside key topics discussed.

Stakeholder Engagement: Topics of discussion

Clients: service quality, regulatory changes, digital transformation project management

Employees: engagement, leadership, performance, inclusion and diversity, ethical culture, well-being

Partners: ethics, audit quality, business development, strategic priorities

Wider society: community impact, sustainability, thought leadership

Regulators: audit quality, compliance, ESG implementation, education

Membership associations / KPMG firms: market developments, technology, ESG initiatives

Suppliers: transparency, mutual value creation, innovation

Through this structured yet dynamic engagement, we ensure that our decisions are well-informed, our relationships are strengthened, and our activities remain aligned with stakeholder expectations.

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Memberships and associations

We engage actively with industry associations, professional networks, and relevant business forums, reinforcing our commitment to best practices, innovation, and sustainable development. Through these collaborations, we share knowledge, stay abreast of emerging trends, and contribute to advancing the professional services sector, supporting both our clients and the broader business community.

Memberships and associations

Hellenic Federation of Enterprises
Federation of Industries of Greece
The Federation of Hellenic ICT Enterprises
Greek People Management Association
Association of SA Entrepreneurship
Greek Exporters Association
American-Hellenic Chamber of Commerce
British Hellenic Chamber of Commerce
Franco-Hellenic Chamber of Commerce and Industry
Hellenic - German Chamber of Commerce
Hellenic-Italian Chamber of Athens
International Chamber of Commerce



⁷ GRI 2-28



Contribution to SDGs

At KPMG in Greece, sustainability is embedded in the way we operate, the choices we make, and the impact we aim to create across society and the economy. Our approach is fully aligned with the United Nations Sustainable Development Goals (SDGs), which serve as a global blueprint for a more inclusive, equitable, and resilient future.

This alignment is reflected in Our Impact Plan, structured around the following interconnected pillars:

- **Environment:** We actively work to reduce our environmental footprint, promote responsible resource use, and support the transition to a low-carbon economy.
- **Social and Human Rights:** We foster a workplace culture that prioritizes inclusion, well-being, and continuous development, ensuring our people thrive in a supportive and ethical environment.
- **Governance:** We uphold ethical leadership, transparency, and accountability through strong governance practices and meaningful stakeholder engagement.

While our contributions span multiple areas, we recognize that impact is dynamic. We continuously assess and refine our actions to ensure they remain relevant, measurable, and responsive to the evolving needs of our people, society and the planet.

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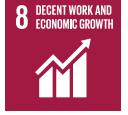
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Linkage of KPMG in Greece material topics with UN SDGs

Contribution to SDGs			
Material topic	Relevant SDGs	SDG Sub-targets	How KPMG contributes
Climate change mitigation	 	13.2 Integrate climate measures into policies and planning	Monitoring and managing energy consumption and GHG emissions.
		12.6 Companies adopt sustainable practices & reporting	ESG reporting on energy & emissions performance.
Health and safety		3.4 Promote mental health & wellbeing	Promoting physical and mental wellbeing through preventive health programs, dedicated 24/7 psychological health line, annual well-being program, providing ergonomic workspaces, and delivering regular awareness sessions by the Occupational Doctor.
		3.8 Access to health services	Ensuring universal access to occupational health services and offering comprehensive group health insurance coverage for all employees.
		3.d Emergency preparedness	Enhancing emergency readiness through drills, training floor wardens and first aiders, and maintaining detailed emergency response procedures.
Secure employment		8.5 Full and productive employment, decent work & equal pay	Ensuring stable employment relations through full compliance with labour legislation, maintaining equal employment terms and leave rights for all employees.
		8.6 Youth employment	Facilitating entry pathways for young professionals through internships and early-career hiring programs.
		8.8 Labour rights & safe work environments	Safeguarding labour rights and ensuring secure, fair and supportive working conditions through transparent processes and formal workforce policies.

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Contribution to SDGs			
Material topic	Relevant SDGs	SDG Sub-targets	How KPMG contributes
Gender equality and equal pay for work of equal value		5.5 Women's participation in leadership	Delivering gender-balanced leadership in practice by appointing the first female Senior Partner among the Big Four in Greece and sustaining increased representation of women in senior roles.
Training and skills development		4.3 Equal access to tertiary & vocational education	Providing access to scholarships, university partnerships (ACG & ALBA), and tailored digital learning platforms for all employees.
		4.4 Increase youth & adult skills for employment	Delivering reskilling and upskilling programs via internal "Lead by Learning" annual agenda, dedicated training platforms as: GLMS, Pluralsight, LinkedIn Learning, Intuition, and Digital Badges, aligned with career development plans.
		4.7 Knowledge and skills for sustainable development	Embedding ESG and SDG-focused learning (e.g., ESG specialized learning agenda) to foster sustainable development knowledge, awareness, and skills.
Diversity		10.2 Social, economic & political inclusion	Promoting inclusion across age, gender, disability, ethnicity, religion, and other status categories, ensuring equitable access to opportunities and support programs.
Privacy		16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements	Implementation of GDPR and ISO 27001 standards.

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Contribution to SDGs			
Material topic	Relevant SDGs	SDG Sub-targets	How KPMG contributes
Business ethics and corporate culture		16.5 Substantially reduce corruption and bribery in all forms	No incident of corruption, Implementation of Global Code of Conduct, zero-tolerance bribery, anti-corruption training, whistleblowing channels.
Prevention and detection of corruption, including training		16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements	Annual Anti-Money Laundering (AML) training.
Contribution to national economy (Entity-specific)		8.1 Sustain per capita economic growth in accordance with national circumstances	Contribution to national economic growth through job creation, talent development, client support, fiscal contributions, and broader market impact.



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Governance





Governance model

At KPMG in Greece, governance defines how we lead with integrity, deliver trust, and create long-term value for clients, our people, and society. Our governance structure ensures that our actions are aligned with our purpose while promoting accountability, transparency, and sustainable business conduct.

The highest governance body of KPMG in Greece is the Board. The role of the Board is to oversee the stewardship, accountability and leadership of the Firm and provide overall direction and oversight of the firm's operations, strategy, and governance practices. The Board ensures that decisions are aligned with KPMG's common purpose, values, and long-term objectives across the globe, including the integration of sustainability considerations into business strategy. Our Senior Partner, Mrs. Marina Kapetanaki, works closely with the Board to guide the firm's strategic priorities and foster a culture of integrity, quality, and excellence.

Our governance framework also includes dedicated committees (Executive Committee, Audit Quality Committee) and leadership functions focused on Audit Quality, Ethics and Independence, Risk Management, and Sustainability, ensuring that material economic, environmental, and social impacts are effectively managed. The Heads of each function (Audit, Tax and Advisory) are accountable to the Senior Partner for the quality of service delivered in their respective functions. They are responsible for the execution

of the risk management and quality management procedures for their specific functions within the framework set by the Risk Management Partner. These procedures make it clear that, at the engagement-level, risk management and quality management are ultimately the responsibility of all professionals in the firm. The Executive Committee is responsible for the management of the day-to-day activities of the firm, recommending policy to the Board and developing the business plan within the overall strategy set by the Board, together with its subsequent implementation. It deals with operational matters affecting the firm (including monitoring operating and financial performance, budgets, new business proposals, marketing, technology development, recruitment and retention and general remuneration, prioritization and allocation of resources and investment and managing the firm's risk profile).

The Board, the Executive Committee and the Senior Leadership regularly review performance, policies, and strategic initiatives to ensure alignment with KPMG's global standards and values. Also, fostering an environment where equal opportunities and gender balance are promoted across all levels of leadership is integrated into our governance model, reflecting in that way our commitment to fairness, respect, and inclusiveness.

To strengthen the collective knowledge and effectiveness of our highest governance body, KPMG in Greece invests continuously in developing

its leaders' competencies on sustainability and emerging ESG market trends and regulations. During the reporting period, members of the Executive Committee and other senior management executives participated in ESG and CSRD (Corporate Sustainability Reporting Directive) implementation projects, gaining first-hand experience in sustainability reporting and assurance. They also attended ESG training and global KPMG sustainability leadership programs. In addition, they have been engaged in cross-functional learning initiatives and regional sustainability forums within the KPMG global network, aimed at strengthening their understanding of ESG impacts, risks, and opportunities. Through these initiatives, KPMG in Greece ensures that its leadership team maintains a deep and up-to-date understanding of sustainability-related issues, enabling effective oversight and informed decision-making.



⁸ GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-14, 2-17, 2-18

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Business integrity

At KPMG in Greece, governance is more than a framework; it drives every decision we make. We act with integrity, uphold independence, and embrace transparency, fostering trust with our clients, employees, and stakeholders.

Measuring performance, tracking progress, and advancing our sustainability efforts are central to building a resilient and sustainable future. A central pillar of our governance approach is the [Global Code of Conduct](#), which translates our Purpose and Values into clear expectations for behavior and decision-making. It defines what it means to be part of KPMG in Greece and outlines the responsibilities we have for each other, to our clients, and to society. It is not just a document, but a living guide that shapes our culture and reinforces our commitment to doing the right thing.

We are committed to complying fully with all applicable laws, regulations, and professional standards, and to working exclusively with clients and third parties who align with our ethical expectations. We focus on delivering quality and strive for continuous improvement in everything we do, while maintaining our objectivity and independence—even in complex environments. We do not tolerate illegal or unethical behavior in any form, and we take active steps to protect confidential and personal information with the utmost care and responsibility. We compete fairly and ethically, and we are dedicated to creating an inclusive and respectful environment where everyone has the opportunity to thrive. We empower our people to reach their full potential and be extraordinary, and we act as responsible corporate citizens who contribute positively to society. Ultimately, we are committed to building and sustaining public trust through transparency and ethical leadership.

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Personal Independence

Vision and commitment

Our ambition is to be recognized as the most trustworthy professional services firm, setting the standard for personal independence and compliance in our industry. To turn this vision into reality, we have launched the Personal Independence: "I Am Trustworthy" Initiative, a global program designed to strengthen our culture of personal independence and enhance our compliance infrastructure. Through updated guidance, targeted communications, specialized training, and technology-driven tools, we empower our people to adopt proactive independence behaviors and deepen their collective understanding of our responsibilities around trust and ethical conduct. Within this dedicated portal, our professionals can access a wide range of resources to further develop their knowledge and ensure full compliance with KPMG's personal independence requirements. Through rigorous training, robust compliance systems, and continuous oversight, KPMG in Greece ensures that ethical conduct is not just encouraged—but embedded in every aspect of our operations.

Personal independence policy

All professionals at KPMG in Greece are required to adhere to both global and local personal independence policies, ensuring compliance with applicable professional and legal standards. This includes monitoring financial interests of oneself

and immediate family, avoiding external business activities or directorships without prior approval, and observing independence obligations across all client engagements, including audit, advisory, and related entities. Compliance is reinforced through clear guidance, technology tools, and ongoing oversight embedded in our operational processes.

Tools and infrastructure

KPMG in Greece has implemented a range of systems and resources to facilitate adherence to personal independence policies. The KICS platform allows professionals to report and monitor financial interests accurately, while broker import programs and automated alerts help identify restricted investments in a timely manner. Our dedicated Ethics & Independence Portal provides access to up-to-date guidance, training materials, and best practice examples. Local oversight and support ensure continuous monitoring and follow-up, reinforcing the importance of compliance across all levels of the organization.

Responsibilities and expected behaviors

Independence at KPMG in Greece is everyone's responsibility, and expectations are aligned with professional roles. Partners and senior leaders are responsible to promote a culture of compliance through leading by example, supporting their teams, and ensuring that independence discussions are

embedded in performance and engagement activities. Managers are expected to model independence behaviors, maintain accurate records, and foster awareness among their teams. Client-facing staff are responsible for understanding and respecting independence requirements in their engagements and for maintaining an appropriate level of personal compliance. Across all roles, the emphasis is on personal accountability, awareness, and the integration of independence into everyday professional practice.

Education, monitoring and continuous improvement

KPMG in Greece maintains a well-established program of education and monitoring to reinforce personal independence. Annual training ensures all professionals understand their responsibilities and remain up to date with policies and guidance. Compliance is regularly assessed through system-generated alerts, reconciliations, and oversight by Ethics & Independence teams. Independence expectations are incorporated into individual goal setting and performance evaluations, and continuous improvement is fostered through role-modeling, feedback, and sharing of best practices. By integrating these elements, KPMG in Greece ensures that personal independence is not only maintained but becomes an intrinsic part of the firm's culture and client service excellence.

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Transparency

Each year, our [Transparency Report](#), which is publicly available on our website, offers a clear and comprehensive view of our governance structure, reaffirming our commitment to ethical and professional standards. This commitment is not abstract—it is embedded in a series of resilient and interlinked policies that shape our daily operations and long-term strategy. These include Digital Transformation, Integrity, Anti-Corruption, Data Privacy, Monitoring, Independence, Whistleblowing, and the Code of Conduct, each playing a vital role in ensuring accountability, clarity, and responsibility across all levels of the organization.

Starting with Integrity, we cultivate a culture of ethical behavior through mandatory annual training titled “We Do What is Right.” This foundational program introduces employees to our Core Values, the Global Code of Conduct, our zero-tolerance stance on bribery, and the importance of speaking up-setting the tone for principled decision-making from the very beginning. In the area of Data Privacy, we recognize that safeguarding sensitive information is essential to maintaining trust. In response to growing digital threats, all employees complete annual Global Data Privacy training, which equips them with the tools and awareness needed to protect both client and firm data from phishing and cyberattacks. Independence is another pillar of our credibility. To uphold it, we offer compulsory annual courses that help our professionals understand and apply our independence policies, ensuring that our work remains objective, impartial, and aligned with professional standards.



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Inclusive culture

Our purpose is to inspire confidence and empower change. Our values guide every decision and action we take. Inclusion, Diversity and Equity are deeply embedded in these principles and form a critical part of our governance and culture. To lead with integrity and build trust, we recognize that we must close the “say-do” gap and turn our commitments into measurable action.

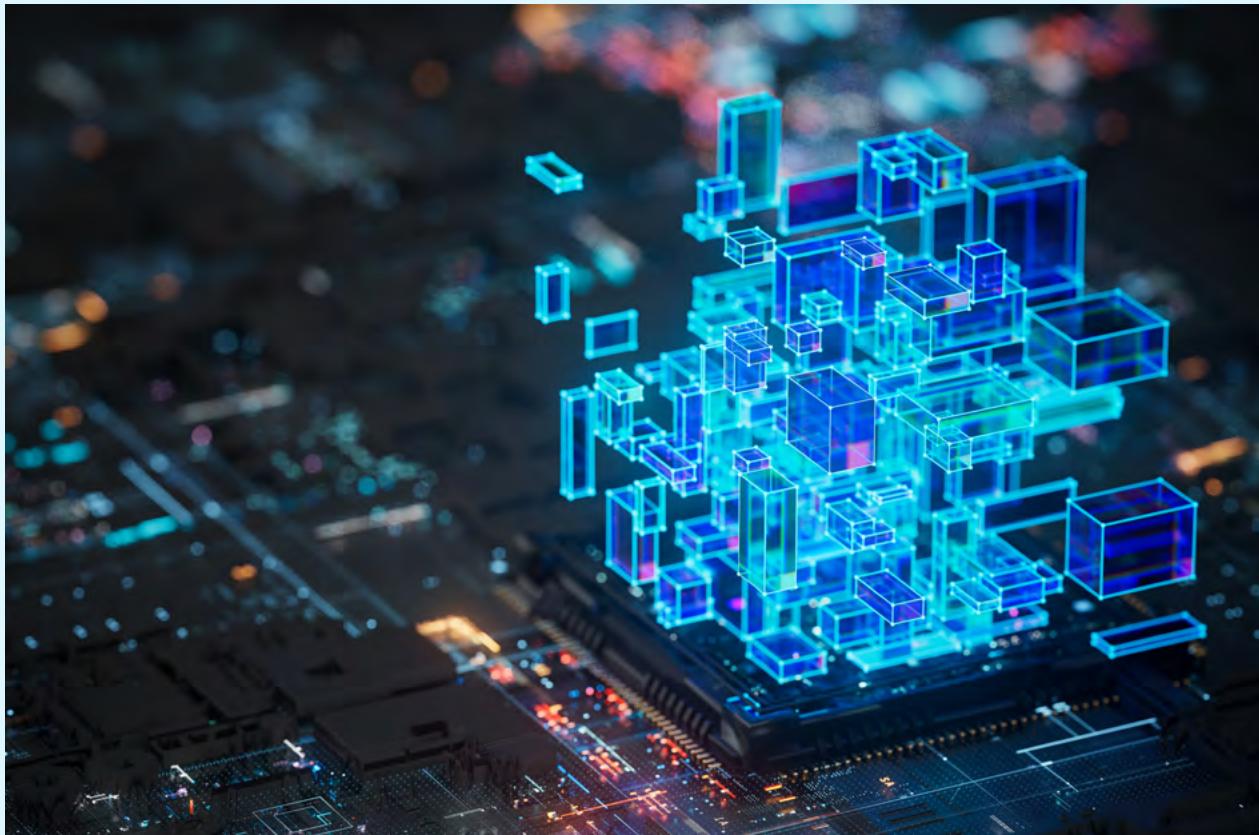
Our approach goes beyond policy compliance; it is about shaping an organization where everyone feels valued, respected and empowered to thrive. Inclusion is highly linked to belonging, thus at KPMG in Greece we foster a safe and trusting environment where equity enables access to opportunity. We actively work to remove systemic barriers and ensure fair treatment and growth potential for all. By integrating inclusion into our governance framework, leadership strategy, and people practices, we enhance our Employer Value Proposition, attract and retain top talent, and build credibility among our stakeholders. This alignment reflects not only our social responsibility but also our long-term business sustainability. Ultimately, our commitment to these core values reinforces ethical leadership, drives innovation, and strengthens our ability to deliver value to clients and society. In parallel, the company organizes leadership and empowerment events around International Women’s Day, focusing on different aspects of inclusion, equality and diversity.

¹⁰ GRI 2-23,2-24, 2-25,2-26



Digital transformation

Digital transformation is a strategic enabler of innovation, efficiency, and sustainability. In collaboration with our global network, we explore emerging technologies-such as artificial intelligence and automation-to enhance service delivery and respond to evolving client needs. By integrating digital tools with responsible practices, we improve operational performance while reinforcing our commitment to ethical and resource-conscious growth.



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Conflicts of interest

KPMG in Greece personnel are responsible for identifying and managing conflicts of interest, which are circumstances or situations that have, or may be perceived to have, an impact on a firm's and/or its partners' or employees' ability to be objective or otherwise act without bias. KPMG in Greece uses the mandatory conflicts and independence checking system for potential conflict identification so that these can be addressed in accordance with legal and professional requirements. KPMG in Greece personnel are prohibited from offering or accepting inducements, including gifts and hospitality to or from audit and assurance clients, unless the value is trivial and inconsequential.

¹¹ GRI 2-15





Promoting ethical behaviour

Trust is the foundation of every relationship we build—whether with clients, colleagues, or society at large. At KPMG in Greece, we understand that corruption undermines this trust and erodes the integrity of institutions and markets. Defined as dishonest or unethical conduct for personal gain, corruption can take many forms, including bribery, misappropriation of public funds, and abuse of authority. To counter these risks, we uphold a strict zero-tolerance policy toward all corrupt practices, fully aligned with our Global Code of Conduct and Core Values. Our people are expected to act lawfully and ethically at all times. This means never offering or accepting any financial or other advantage intended to improperly influence decisions, avoiding facilitation payments, and ensuring that third parties acting on our behalf are properly vetted and monitored. We actively foster a speak-up culture, encouraging employees to report any suspected bribery or unethical behavior without fear of retaliation. Every report is treated seriously and reviewed independently by KPMG International and the Risk Management Partner, reinforcing our commitment to transparency and accountability.

Anti-corruption

Our stance on Anti-Corruption is equally firm. Every employee undergoes annual Anti-Money Laundering (AML) training, which provides a thorough overview of the Greek regulatory framework, the roles of supervisory bodies, and the procedures

for identifying risks and conducting due diligence during Know-Your-Client (KYC) assessments. To reinforce these principles, we implement strong Monitoring mechanisms. Personnel are required to disclose any gifts received and investments held, with quarterly confirmations in place to safeguard both independence and integrity. Through our Whistleblowing policy, we ensure that concerns are heard and addressed with seriousness and discretion. Employees have access to KPMG's global hotline for internal and external reporting, with each case reviewed independently by KPMG International and the Risk Management Partner—reinforcing our culture of transparency and accountability. Through vigilant monitoring, ethical leadership, and full adherence to these policies, KPMG in Greece demonstrates that governance is a living commitment.

¹² GRI 205-2 / ¹³ GRI 205-1 / ¹⁴ GRI 2-27



We are proud to report that during the reporting period, no incidents of corruption or bribery were identified, and no disciplinary actions, contract terminations, or legal proceedings related to corruption occurred. Additionally, KPMG in Greece did not incur any fines, penalties, or legal sanctions for non-compliance with laws or regulations. This strong track record reflects the effectiveness of our governance framework and the deep commitment of our people to acting with integrity and accountability.





Whistleblowing channels

At KPMG in Greece, we have whistleblowing channels. We have agreed to establish, communicate and maintain clearly defined channels to allow KPMG personnel and third parties to make inquiries about, raise concerns in relation to provide feedback on and notify reportable matters, without fear of reprisal, in accordance with applicable law or regulation.

The KPMG International hotline is a mechanism for KPMG personnel, clients and other third parties to confidentially report concerns they have relating to KPMG International, activities of KPMG firms or KPMG personnel. KPMG International considers how to respond to each report received through the hotline and where necessary, investigates and takes appropriate action.

All KPMG firms and personnel are prohibited from retaliating against individuals who have the courage to speak up in good faith. Retaliation is a serious violation of the Code, and any person who takes retaliatory action will be subject to their firm's disciplinary policy.

In accordance with the provisions of Law 4990/2022 our firm also operates a local whistleblowing hotline in addition to the KPMG International Hotline. The whistleblowing hotline is available for KPMG partners and employees, clients and other third parties to confidentially report concerns they have relating to how others are behaving (both internally

and externally). The whistleblowing hotline allows people to report their concerns to a secure mailbox. People can raise matters anonymously and without fear of retaliation. Matters reported to the hotline are investigated under the supervision of an independent Whistleblowing ombudsman who reports to the Hotline Committee.

In addition to the processes outlined above, the Global People Survey provides our leadership and KPMG International leadership with insights related to upholding the KPMG Values, employee and partner attitudes to quality, leadership and tone at the top.

During the reporting period, KPMG in Greece maintained comprehensive mechanisms to detect, investigate, and address any potential incidents of corruption, unethical conduct, or other critical concerns. All reports submitted through our internal or external whistleblowing channels are investigated. As of the date of this report, no incident of corruption was identified. Should any incident be substantiated in the future, KPMG in Greece is committed to taking immediate and appropriate corrective measures, including remediation, disciplinary action, and strengthening internal controls. These mechanisms collectively ensure that critical concerns are effectively identified, communicated, and addressed at all levels of governance.

Our goal is to ensure that every KPMG professional is strongly encouraged to speak up if they see something that makes them uncomfortable or that is not in compliance with the Code or our Values. Everyone at KPMG is required to report on any activity that could potentially be illegal or in violation of our Values, KPMG policies, professional standards and applicable laws or regulations.

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Client confidentiality, information security, and data privacy

The importance of maintaining client confidentiality is emphasized through a variety of mechanisms, including the KPMG Global Code of Conduct. We have policies on information security, confidentiality, personal information and data privacy.

We have a document retention policy concerning the retention period for audit documentation and other records relevant to an engagement in accordance with applicable laws, regulations, and professional standards. KPMG provides training on confidentiality, information protection and data privacy requirements to all KPMG personnel annually.

The protection of personal data is a core value of KPMG in Greece, reflecting our commitment to confidentiality, integrity, and respect. We are fully committed to safeguarding the privacy and confidentiality of personal information, ensuring it is used solely for the purposes for which it was collected. This commitment extends not only to current, former, and prospective personnel but also to clients, suppliers, contractors, and business associates.

In line with the EU General Data Protection Regulation (GDPR) and applicable Greek data protection legislation, we have established a comprehensive Data Privacy Policy that governs the collection, processing, disclosure, and cross-border transfer of personal data. Beyond regulatory compliance, we implement industry best-in-class practices and standards, including ISO 27001, to ensure robust

information security and data protection. This policy reflects our broader commitment to transparency, accountability, and ethical data handling, reinforcing our culture of responsibility and respect.

We process personal data only for legitimate and clearly defined purposes, such as fulfilling contractual obligations, complying with legal requirements, managing business operations, safeguarding economic interests, and ensuring the security of facilities and IT systems. Data is processed strictly on lawful grounds, such as contractual necessity, legal obligation, legitimate interest, or explicit consent, and only to the extent necessary.

To protect personal data, we implement comprehensive organizational and technical measures, including access controls, encryption, secure retention policies, monitoring systems, and the principle of data protection by design and by default. Internal evaluations and audits integrate data protection into assessment criteria, helping to identify risks early, address them effectively, and continuously strengthen compliance.

Equally important, we uphold the rights of data subjects, enabling individuals to access, rectify, erase, restrict, or transfer their personal data, as well as to withdraw consent or lodge complaints with supervisory authorities. This transparency fosters confidence and empowers individuals to remain in control of their information.

By embedding privacy safeguards into both policy and practice, we ensure a secure environment where personal data is treated with care, integrity, and respect, reinforcing the trust that underpins our business relationships.



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At KPMG in Greece, our people are the driving force behind everything we do. We recognize that creating a meaningful and sustainable impact starts with fostering a workplace where individuals feel respected, supported, and empowered to thrive both personally and professionally.

We are committed to building a culture rooted in inclusion, equity, and continuous development. By actively listening to our people and responding to their evolving needs, we cultivate an environment of trust, collaboration, and excellence. We invest in future-ready skills, promote wellbeing, and uphold the highest standards of excellence and integrity across all aspects of working experience.

Trust, support and growth: Building a resilient people culture

Stability in the workplace is a key ingredient for confidence, growth, and long-term engagement. At KPMG in Greece, we cultivate conditions that allow our people to feel professionally anchored and personally supported—especially in times of uncertainty.

Our employment practices are designed to offer more than contractual security. We aim to create a working environment where individuals know they can rely on fair treatment, transparent processes, and consistent support throughout their career journey. Whether navigating life changes or professional transitions, our people have access to structures that help them stay resilient and focused. Also, all employees are covered by the Greek Labour law ensuring their rights and working conditions are recognized and

protected, also, KPMG in Greece fully complies with the provisions of the applicable labor legislation.

The following tables outline the workforce composition of KPMG Greece for FY2025, including both employees and 20 non-employees engaged throughout the year.

¹⁸ GRI 2-30 / ¹⁹ GRI 401-3 / ²⁰ GRI 2-8 / ²¹ GRI 2-7

²² Regarding methodologies, the FTE measurement is used to compile the data at the end of the reporting period. / ²³ GRI 2-7

KPMG in Greece own employees		Athens			Thessaloniki			Crete		
Employees	FY2025	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees		371	441	812	22	11	33	1	-	1
Temporary employees		-	-	-	-	-	-	-	-	-
No-guaranteed hours employees		-	-	-	-	-	-	-	-	-
Full-time employees		369	433	802	22	11	33	1	-	1
Part-time employees		2	8	10	-	-	-	-	-	-
Total		371	441	812	22	11	33	1	-	1



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KPMG in Greece non-employees

Non employees

FY2025

Contractors performing work at KPMG in Greece workplace (FTE)

Interns (FTE)

Total

	Male	Female	Total
Contractors performing work at KPMG in Greece workplace (FTE)	6	3	9
Interns (FTE)	7	4	11
Total	13	7	20

We also recognize that job security is not just about permanence—it's about feeling safe to evolve. That's why at KPMG in Greece we combine stability with flexibility, offering tools and resources that adapt to the changing needs of our workforce. From wellbeing initiatives to career development pathways, we ensure that our people are equipped to thrive in a workplace that respects their individuality and invests in their future.

These principles are reflected in our workforce dynamics. The following overview highlights new hires and employee turnover, demonstrating how we attract, retain, and support talent that aligns with, and contributes to, our values. By examining these metrics, we can see how our focus on stability, fair treatment, and career development translates into a resilient and engaged workforce. During the reporting period, new hires remained at similar levels compared to the previous year, reflecting steady recruitment activity.

²⁴ GRI 2-7

²⁵ Regarding methodologies, the FTE measurement is used to compile the data at the end of the reporting period.



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KPMG in Greece employees' turnover and new hires

New hires and employee turnover	Age group <30		Age group 30-50		Age group 50+		Total
	Male	Female	Male	Female	Male	Female	
Total number of new hires	67	73	56	41	3	1	241
Total rate of new employee hires (%)	7.9%	8.6%	6.6%	4.8%	0.4%	0.1%	28.5%
Total number of employee turnover	42	45	39	41	2	2	171

²⁶ GRI 401-1

²⁷ GRI 401-1

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For the reference period, KPMG Greece experienced strong workforce growth, with new hires representing 28.5% of the workforce. This reflects our focus on attracting top talent while fostering a stable and engaging work environment. The high hiring rate, combined with structured support, fair treatment, and career development initiatives, reinforces our commitment to long-term employee retention, organizational resilience, and sustainable growth, demonstrating the effectiveness of our talent acquisition and development strategy.

6.5%

Overall workforce increase in 2025 compared to the previous period.





Health and Safety

A safe and healthy working environment is a prerequisite for everything we do at KPMG in Greece. We place the wellbeing of our people at the heart of our operations, recognizing that physical and mental health are essential for personal growth, professional performance, and long-term resilience.

Occupational health and safety management system

Our commitment to health, safety, and wellbeing goes beyond compliance and is embedded in our culture. We operate under an ISO 45001-compliant Occupational Health and Safety Management System, fully aligned with KPMG's global requirements and further customized according to local policies and procedures. Dedicated professionals—including Safety Engineer, Occupational Doctor, Director of Operations, Office Manager, and HR Director—monitor working conditions, assess risks, and support our people. The Board is accountable for the effectiveness of the OHSMS, ensuring its integration into business processes, providing necessary resources, promoting continual improvement, and demonstrating leadership across all areas of responsibility.

The Occupational Doctor provides continuous advice in accordance with legal requirements, supports the design of workplaces that prevent health issues, and acts as the main point of contact for all health-related matters. He provides guidance on emergency preparedness, carries out medical examinations, records results, and documents recommendations in the company's suggestion book. Scheduled visits include practical advice on health topics such as heat protection, smoking cessation, healthy eating, ergonomic workstation use, and physical exercise. The Occupational Doctor also supports the implementation of preventive health programs and ensures access to group health insurance, contributing to the overall wellbeing of employees.

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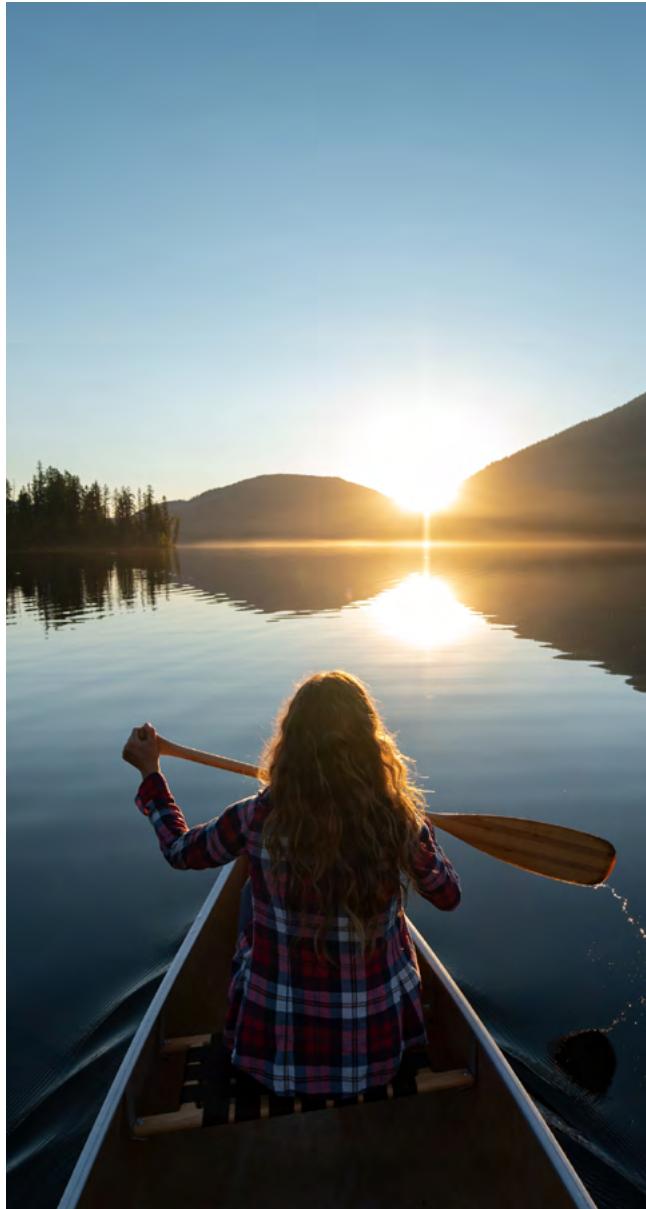
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Employee benefits and wellbeing

We promote worker health through access to occupational health services, a comprehensive group health insurance program, offering a variety of benefits and coverage options, ergonomic work environments, and initiatives that encourage preventive care, work-life balance, and mental wellbeing. In addition, KPMG in Greece offers an annual Wellness program including various seminars and activities.

Ensuring safety in the workplace

KPMG in Greece implements a structured process for identifying, assessing, and managing workplace hazards, fully aligned with national health and safety legislation and internal procedures. Hazard identification is integrated into everyday operations, with a focus on physical safety, emergency preparedness, ergonomic risks, security risks, and medical response. The Safety Engineer identifies risks by job position, activity, or area, considering tasks, tools, materials, equipment, workspace layout, lighting, noise, heat, and human factors such as visitors, contractors, and subcontractors. Risk assessments also consider normal, abnormal, and emergency situations, as well as emerging risks due to changes in equipment, premises, or services. Employees' expertise and observations are incorporated to ensure comprehensive risk mapping. Risks are evaluated using probability and severity scales, with scores above 4 considered significant. The assessment method follows ISO 45001 guidelines, combining the severity of consequences with likelihood, and identifies significant risks that require additional control measures. Existing protective measures and additional actions, following the hierarchy of controls (replacement, substitution, technical, administrative, PPE), are documented in the Occupational Risk Assessment (ORA) and reviewed by the ExCo.

Fire safety and emergency evacuation

Procedures for fire prevention, detection, and response are clearly defined. Employees are required to be familiar with emergency exits and fire-fighting equipment, while regular reviews of fire emergency procedures are conducted. Assembly points are designated, and accountability checks are performed to ensure everyone's safety. Fire prevention measures include good housekeeping, proper use of electrical equipment, maintaining clear exits, and avoiding the storage of flammable materials.



Protective measures in action

Guiding workplace safety

The Safety Engineer, Director of Operations and Office Manager oversee the implementation of protective measures, ensuring not only that all safety policies are consistently applied but also that they are continuously improved.

Employee engagement as floor wardens

Employees volunteer as floor wardens, thereby playing a critical role in maintaining workplace safety. To ensure effectiveness, volunteers are trained in emergency protocols and procedures, enabling them to support colleagues during evacuations and guide them safely to designated assembly points.

²⁸ GRI 403-1 / ²⁹ GRI 403-6

Emergency procedures and preparedness

KPMG in Greece has established detailed procedures for a range of emergency scenarios, including fires, earthquakes, power failures, elevator incidents, after-hours emergencies, and security threats. Employees receive clear guidance on safe behavior during each type of event, such as taking cover during earthquakes, avoiding use of elevators, and following evacuation instructions when directed by wardens. Dedicated roles, including Floor Wardens, Reception personnel and the Office Manager, support the coordination of emergency responses. Floor Wardens, Reception personnel, and the Office Manager coordinate emergency responses and liaise with external emergency services (e.g., EKAB). Depending on the issue the HR Director or the Director of Operations are notified of incidents and coordinate reporting to senior management. Procedures cover Lost Time Incidents, Injuries, and Near-Misses, ensuring proper investigation and follow-up.



Zero work-related fatalities, high-consequence injuries, and recordable incidents, in FY2025.

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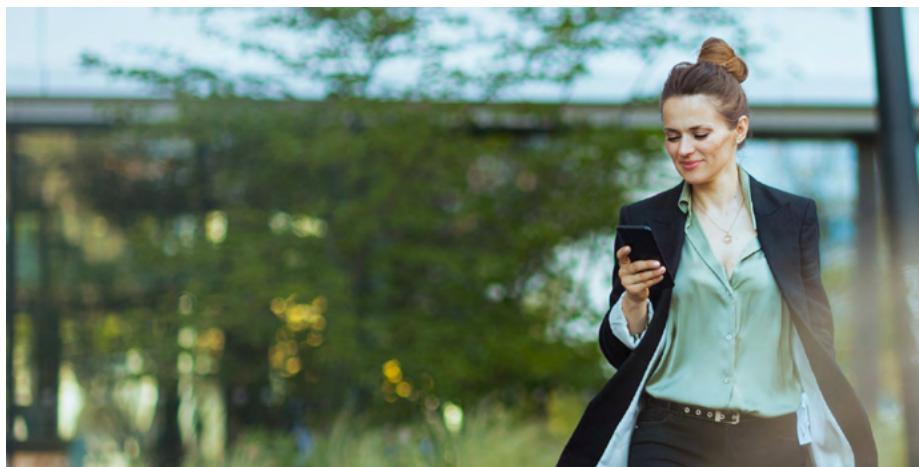
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Medical incidents and first aid

A trained network of volunteer first aiders is available during office hours to provide immediate assistance in medical emergencies. Employees are instructed to seek help through Reception, which coordinates the deployment of first aiders.

Ergonomics and safe workplace environment

Workspaces are designed to support employee wellbeing, with ergonomic equipment, such as adjustable chairs and desks. Employees are encouraged to maintain safe working habits and report any hazards promptly. First aid kits are strategically placed throughout the workplace to ensure quick access, and staff receive training in first aid and fire safety.

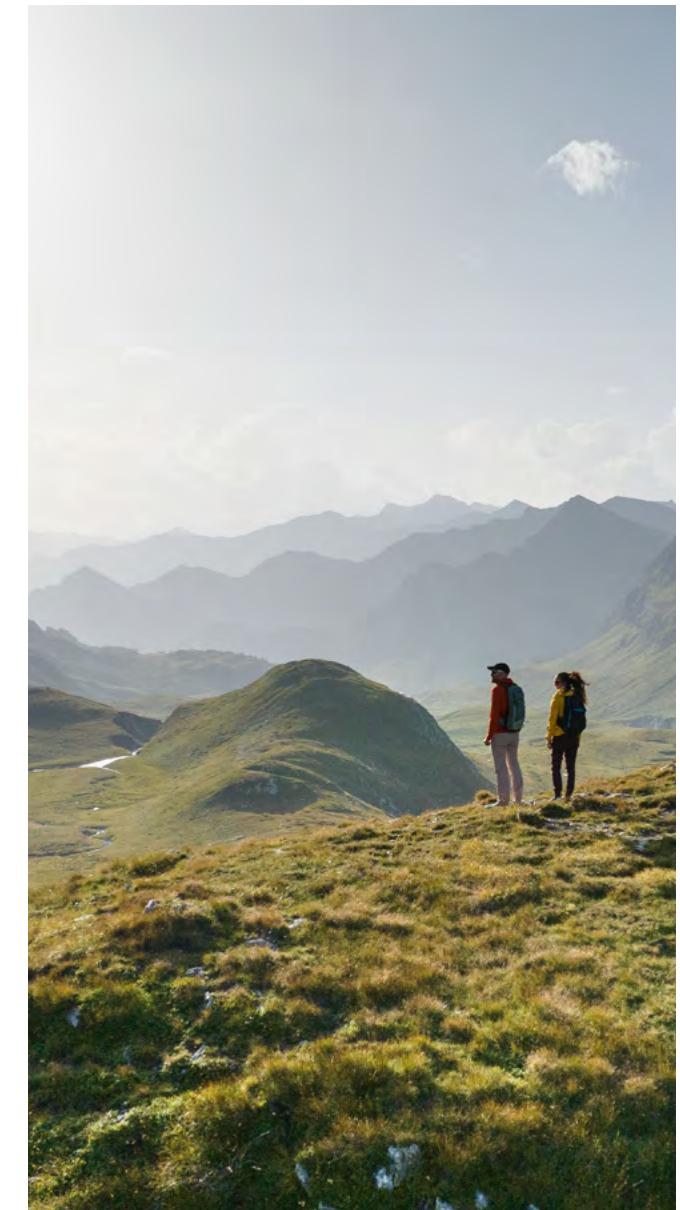
Security and threat identification

Procedures are in place to manage security-related risks, including the handling of suspicious behavior, the management of visitors, and responses to potential bomb threats or suspicious packages. Employees are trained to avoid approaching unsafe situations and to escalate concerns with the Office Manager or relevant personnel.

Incident investigation and continuous improvement

All incidents, near misses, and hazards are reported through internal channels and systematically reviewed to identify root causes and implement preventive measures. Consequently, lessons learned inform updates to procedures, training programs, and risk assessments, strengthening our overall safety culture.

³⁰ GRI 403-4





Occupational health services and employee wellbeing

At KPMG in Greece, we provide comprehensive occupational health services to support the identification, management, and mitigation of workplace risks. Our first aiders are trained and able to provide first aid, such as performing CPR, and know what to do in a health emergency until professional medical help arrives.

We also maintain strict confidentiality of all personal health-related information, ensuring that participation in occupational health programs does not influence employment decisions or result in any form of favorable or unfavorable treatment, with access limited only to authorized health professionals. All personal health-related information is kept strictly confidential, and participation in occupational health programs does not influence employment decisions, with access limited to authorized health professionals.



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Employee participation, consultation, and communication on occupational health and safety

At KPMG in Greece, we actively involve all our employees in occupational health and safety matters, encouraging them to participate in identifying hazards, assessing risks, and implementing preventive measures. We maintain open channels of communication to share health and safety policies, guidance, and well-being resources with all staff, ensuring that everyone is informed and able to contribute. Employees are consulted on safety practices and encouraged to provide feedback on potential risks or improvements in their work environment. The Director of Operations ensures participation, provides resources for engagement, and oversees communication of OHSMS updates and changes.

Training and awareness

At KPMG in Greece, we ensure that all our people receive appropriate training on health, safety and wellbeing so they can work safely and confidently in any environment, whether in the office, at client sites, from home or while travelling. Our training programs aim to raise awareness of potential risks, promote safe behaviors and equip employees with the knowledge to identify and manage hazards in their daily activities. We provide general health and safety training for all staff, while additional, role-specific training is offered to managers and employees with specific responsibilities. Through continuous learning and regular updates, we maintain a high level of competence and foster a proactive safety culture across the organization.

Our performance

We are proud to maintain an exemplary health and safety performance across our organization. Our strong foundation, combined with a proactive safety culture and continuous monitoring, has led to outstanding results: zero work-related fatalities, zero high-consequence injuries, and zero recordable work-related incidents. These outcomes are not a coincidence, they reflect the effectiveness of our preventive measures, the dedication of our people, and the success of our collaborative approach to wellbeing. We remain committed to sustaining this high level of performance and continuously raising the bar for health and safety excellence.

³¹ GRI 403-3 / ³² GRI 403-5 / ³³ GRI 403-8,9,10



Gender equality and equal pay for work of equal value



KPMG in Greece has long been a pioneer in gender equality, being the first “Big4” firm in Greece to promote a female partner in 1995. We are recognized as a Woman-Owned Enterprise according to the International Finance Corporation’s definition, which considers both ownership and leadership of the firm.

Promoting gender equality at KPMG in Greece is not a symbolic gesture, but a strategic priority embedded in our leadership, culture, and long-term vision. We are committed to ensuring that every individual, regardless of gender, has equitable access to opportunities, recognition, and career advancement.

One of the most tangible expressions of this commitment is the high representation of women in senior leadership roles. Our progress in this area reflects deliberate efforts to dismantle barriers and foster inclusive career pathways. The recognition of KPMG in Greece as a Woman-Owned Enterprise by the International Finance Corporation, along with being the first “Big4” firm in Greece to promote a female senior partner, marks a significant milestone in our journey toward gender-balanced leadership.

By integrating gender equality principles into our governance and operations, we aim to build a workplace where fairness is not aspirational - it is foundational.

We are committed to building an inclusive culture where women are empowered to thrive. Our initiatives include:

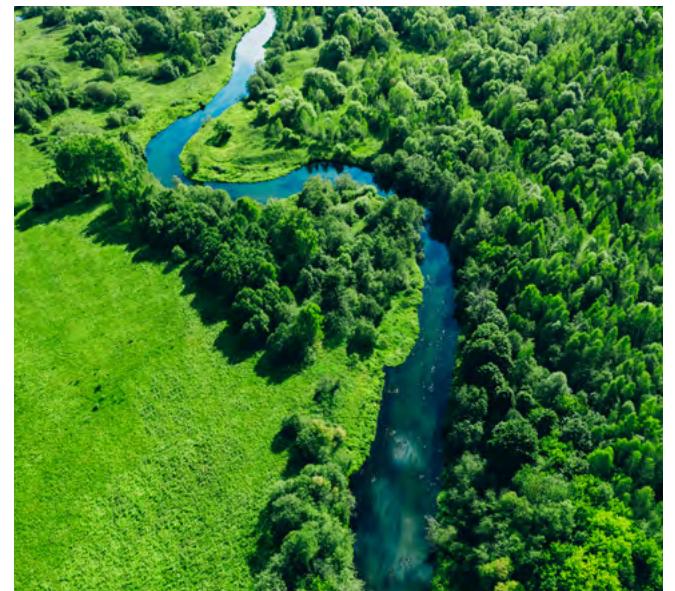
- **Monitoring & reporting:** Annual assessments and transparent reporting on gender equality metrics.

- **Inclusive recruitment:** A strategic approach to talent acquisition, ensuring equal opportunity and fairness in every stage of the hiring process. We also hosted and participated over 40 recruitment and career events in collaboration with universities and associations across Greece, engaging diverse pools of young talent.

- **Targeted partnerships & programs:** Participation in initiatives and collaborations that promote diversity, inclusion, and women’s role in international trade and entrepreneurship. KPMG as an international sponsor and supporter of the NGO “Women Corporate Directors” (WCD), organizes a series of events and briefings to support women executives in non-executive roles on Boards of Directors, enhance their candidacy, identify relevant opportunities, and contribute to their empowerment.

- **Other:** Trainings and mentoring programs, employee networks, wellbeing initiatives, etc.

Our commitment to gender equality is part of a broader focus on diversity and inclusion across all levels of the organization. To provide a clear picture of our progress, we monitor and report on the composition of our governance bodies and workforce.



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KPMG in Greece employees' gender and age diversity

Employees per gender and employee category (FY2025)

Number of employees per gender and employee category	Male	Female	Total
Directors and Top executives	52	36	88
Middle Management	82	70	152
Staff	260	346	606
Total	394	452	846

Percentage of governance body members by diversity category (FY2025)

Age group category	Male	Female	Total
<30	0%	0%	0%
30-50	33%	16%	49%
>50	26%	25%	51%
Total	59%	41%	100%

Percentage of employees per employee category by diversity category (FY2025)

Employee category	Total	Male	Female	<30	30-50	>50
Directors and Top executives	10%	6%	4%	0%	5%	5%
Middle Management	18%	10%	8%	0%	15%	3%
Staff	72%	31%	41%	29%	39%	4%

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Our compensation framework is designed to ensure that remuneration is based solely on role, responsibilities, performance, and quality incidences without any influence from gender or other personal characteristics. Regular reviews are conducted to monitor pay equity across all levels of the organization, supported by transparent policies and governance mechanisms. This approach reflects our dedication to fostering a workplace where every individual is valued and rewarded fairly, reinforcing gender equality in our employment practices.

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³⁷ GRI 405-2

³¹ GRI 403-4 / ³² GRI 403-5 / ³³ GRI 403-8,9,10

A photograph of four business professionals in a modern office setting. A man in a brown sweater and glasses is smiling and looking at a laptop. A woman in a striped blazer is leaning in to look at the screen. Another woman in a grey blazer and glasses is standing to the right, also smiling. A man in a blue jacket is partially visible on the far right. They are all looking at a laptop on a table with coffee cups and glasses.



Training and skills development of employees

Our **“Lead by Learning”** philosophy ensures that learning is not confined to formal sessions. It is a continuous, dynamic journey shaped by curiosity and ambition. Every year, we enrich our agenda with new training topics, allowing employees to strengthen existing skills while acquiring new capabilities for both personal and professional growth.

It's a dynamic process that evolves with our people, shaped by their experiences, aspirations, and challenges they encounter along the way. We see development as a mutual commitment: the organization provides the framework, resources, and culture, while individuals bring their curiosity and drive to grow.

To support this, we've built a modern learning environment that offers equal access to development opportunities across all roles. Digital platforms, e-learnings, traditional classroom, tailored programs, and structured pathways help our people build new skills, stay ahead of industry shifts, and pursue meaningful career progression. The goal is to empower individuals to shape their own journey, with tools that adapt to their needs and ambitions.

Key Training Initiatives and Platforms



GLMS – Global Learning Management System

GLMS provides a structured learning framework with access to a wide range of courses designed to support reskilling and upskilling. Employees can explore learning paths that align with their career goals, enhance technical knowledge, and develop their knowledge and skills. This platform empowers individuals to take ownership of their growth while building competencies relevant to their roles.



Pluralsight

The enhanced Pluralsight platform offers thousands of expert-led digital courses, interactive assessments, and hands-on labs. Pluralsight emphasizes learning by doing-it guides less experienced learners through practical exercises while allowing advanced users to experiment in safe, temporary development environments. This platform is ideal for building digital, data, and technology skills to stay ahead in today's fast-paced professional world.

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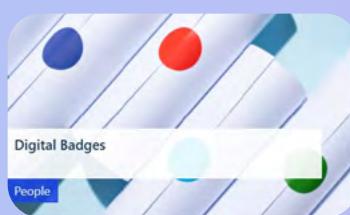
Intuition

Intuition is a digital learning platform that provides a modern, user-friendly learning experience with easy course navigation and personalized learning paths. It offers a wide range of up-to-date content across Finance, Banking, Risk Management, Trading, ESG, and essential workplace skills, supporting continuous professional development through certified learning options.



ESG Training

As part of the importance we place on Environmental, Social and Governance (ESG) matters, we provide our employees with a specialized ESG training agenda, a dedicated ESG knowledge portal, and structured ESG learning pathways through our learning platforms. These resources are designed to enhance ESG awareness and technical understanding across the organization, covering key topics such as sustainability, responsible finance, climate risk, regulatory developments, and ethical business practices.



Digital Badges

To support lifelong learning in a rapidly changing work environment, KPMG in Greece offers Digital Badges that visually represent skills and achievements. Employees can earn badges in areas such as Digital & Data Foundations and Powered Enterprise. These badges are easily stored and displayed online, allowing individuals to showcase their expertise and track professional growth over time.



Corporate Scholarships

As part of our annual collaboration with the American College of Greece (ACG), KPMG in Greece offers employees access to selected postgraduate and professional education opportunities through ALBA Graduate Business School and Dereee. This partnership provides structured corporate learning pathways, scholarships, and study options that support continuous academic and professional development. The collaboration reflects our commitment to lifelong learning and skills enhancement aligned with business and market needs. We also have a collaboration with University of Piraeus, promoting our continuous learning approach.



LinkedIn Learning Platform

Through its collaboration with LinkedIn, KPMG in Greece provides employees with access to the LinkedIn Learning platform, offering a broad library of online courses across leadership, technology, and professional skills. This initiative supports continuous learning through flexible, self-paced training delivered by industry experts, enabling employees to enhance capabilities aligned with both personal development goals and evolving business needs.

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The figures below provide an overview of average training hours and participation, illustrating how our commitment to continuous learning translates into tangible development outcomes. These figures reflect not just time spent in formal sessions, but the collective effort of our people to grow, adapt, and enhance their skills across all levels of the organization.

KPMG in Greece employees' training hours

Training hours (FY2025)

Employee training hours per gender and employee category

	Male	Female	Total
Directors and Top executives	2,032	1,440	3,472
Middle Management	3,094	3,215	6,309
Staff	14,214	12,384	26,597
Total	19,339	17,039	36,377

Average training hours (FY2025)

Average training hours per gender and employee category

	Male	Female	Total
Directors and Top executives	40	40	40
Middle Management	37	46	41
Staff	55	36	44
Total	49	38	43

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26,597

total training hours for employees at a staff-equivalent level for FY2025.

³⁹ GRI 404-1



Structured performance and career development

At KPMG in Greece, career and development reviews are an integral part of our people strategy, ensuring employees have a structured opportunity to reflect on achievements, discuss strengths and areas for growth, and align personal ambitions with organizational goals. All Partners and employees participate in the annual performance year process, which includes the Goal Setting process and the Year End process through the Open Performance Development (OpenPD) system. Performance development conversations are held on all stages of the performance year with the relevant Performance Manager. These conversations focus on growth, goal setting for the upcoming year, and alignment with business priorities and quality. Promotions and salary increases are also considered once a year, based on the outcomes of these performance appraisals, ensuring a fair progression process. Beyond evaluation, the process fosters open dialogue, encourages self-reflection, and equips individuals with actionable insights, supporting ongoing learning, performance, and long-term career development at KPMG in Greece

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100%

of employees participate in annual career and development reviews.



Prosperity & corporate responsibility

Purposeful business practices and responsible citizenship are at the core of KPMG in Greece. Beyond delivering exceptional professional services, we are committed to creating meaningful impact in the communities where we operate. Our CSR initiatives reflect our dedication to education, health and wellbeing, social inclusion, environmental sustainability, and corporate engagement.

Through these programs, our people actively contribute their time, expertise, and energy to make a difference- mentoring students, supporting vulnerable populations, promoting environmental stewardship, and driving awareness for important social causes. The following overview illustrates the breadth and impact of our CSR efforts:

Education & Youth Programs

From raising awareness among students on cybersecurity and online safety, to targeted school sponsorships providing children with disabilities with essential school supplies and educational material, we support access to quality and equal education. Our people empower young generations by taking the role of mentors and contributing to the preparation of young people to make informed academic and professional choices aligned with the future labor market. We also enhance learning opportunities by creating and enriching lending libraries in schools across Greece, while also supporting international educational initiatives.



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Health & Wellbeing

Our workplace wellbeing strategy is implemented through the holistic “360° Wellness” program, which encompasses a wide range of collective initiatives, including seminars on nutrition, personal branding, personal development, mental and physical health, as well as outdoor and cultural experiences, enabling our people to maintain a healthy balance between their personal and professional lives. Designed based on insights gathered directly from the Employee Wellness Survey, the program is active throughout the year and is structured around four core pillars: Mental & Emotional Health, Physical Health, Sense of Belonging, and Work Environment, aiming to foster a resilient, inclusive and productive workplace.



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Community Engagement & Volunteering

Through bazaars, charitable events and donations, we support non-profit organizations and community groups addressing critical social needs. Our people actively participate in sports activities such as runs and marathons that promote equality and inclusion by raising funds and awareness for social and health-related causes. We also engage in volunteer initiatives focused on food preparation and distribution for people in need, reinforcing our commitment to social solidarity and community impact. Additionally, through the AdvantAge initiative we raise awareness within the business community and society on age discrimination, promoting actions that foster equal employment opportunities regardless of age.



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Environmental & Sustainability Initiatives

KPMG in Greece creates a positive impact on the environment not only through financial support but also via hands-on activities, such as tree planting, in areas affected by environmental challenges, and beach cleanup initiatives. Through the active engagement of our people, the company demonstrates a tangible commitment to protecting the planet.



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Special Corporate Engagements

In addition to volunteering, we contribute to conferences, workshops, and awareness campaigns focused on diversity, equity, inclusion, and sustainable business practices.



These activities reflect our commitment to combining professional excellence with meaningful societal impact, ensuring that KPMG in Greece makes a difference today and for the future.





Internship Program

Our internship program offers a dynamic and enriching experience to university students who wish to develop themselves at KPMG in Greece. During the reference period, a successful internship program was deployed intending to develop academic knowledge into practical skills, gain first-hand exposure to the professional services environment, and cultivate the mindset and competencies required for future success.

Through our Internship Program, participants were welcomed into a professional community that encourages continuous learning, teamwork, and innovation. They had the opportunity to collaborate with experienced professionals across different departments, take part in real client engagements, and receive ongoing feedback and mentoring designed to support both their personal and professional growth.

The program is structured to provide interns with a holistic learning journey, from understanding KPMG's values and culture to participating in training sessions, workshops, and networking opportunities. In addition, through a structured rotation scheme, interns are given the opportunity to explore multiple service lines and departments within the firm. This enables them to gain a broader understanding of KPMG's multidisciplinary environment, discover different career paths, and identify areas that align best with their interests and aspirations.

This hands-on experience helps them build confidence, strengthen their technical and interpersonal skills, and develop a deeper understanding of how their studies are applied in a real business context. Beyond skill development, the Internship Program reflects long-standing commitment of KPMG in Greece to investing in young talent and creating pathways for future employment. By nurturing curiosity, integrity, and collaboration, we aim to inspire the next generation of professionals who will contribute to a more resilient and responsible business world.

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Our approach to environmental protection

At KPMG in Greece, we recognize that tackling climate change is a responsibility shared across business, society, and the environment. Guided by our global ambition, we are committed to reducing our environmental impact and supporting the transition to a net-zero economy. This commitment extends across the way we run our own operations, the work we perform for our clients, and our collaborations with suppliers and partners.

We understand that decarbonization is essential to mitigating the climate crisis, and we are taking measurable steps to reduce our greenhouse gas (GHG) emissions and resource consumption. Beyond our internal efforts, we play an active role in helping clients and stakeholders navigate their own sustainability journeys, from advisory services on climate and decarbonization strategies to assurance over ESG reporting and guidance on climate-related risks and opportunities. Through these actions, we aim to embed environmental responsibility into our culture and operations, fostering a shared commitment among our people to drive meaningful impact today and for future generations.

At KPMG in Greece, we have implemented an Environmental Management System in adherence to ISO 14001. Our organization has established robust policies, programs, and practices aimed at minimizing environmental risks and potential impacts on both the environment and our operations. We are committed to conducting all business activities in a responsible and environmentally sustainable manner.

Also, this commitment to environmental protection spans across our operations and strategic decisions, where we prioritize sustainable practices and invest in innovative solutions that reduce our environmental footprint. Our headquarters, The Wave, is a LEED Gold-certified building that embodies this approach. Equipped with advanced smart technologies, it tracks energy and water consumption in real time, enabling us to optimize operations and achieve measurable reductions in electricity use, water consumption, and overall GHG emissions.

By embedding environmental performance into our workplace, we ensure that sustainability is not just an aspiration but a daily practice shaping how we operate, how our people work, and how we engage with our stakeholders. Looking ahead, we remain committed to continuously improving our environmental performance, aligning our operations with best-in-class practices, and striving to contribute to a net-zero economy.

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Climate change mitigation

KPMG in Greece acknowledges the urgency of addressing climate change and are committed to reducing our carbon footprint, improving energy efficiency, and contributing to the transition toward a low-carbon economy. In that context, KPMG in Greece thoroughly monitors its energy consumption through advanced smart technologies and meters installed at its buildings. The following table contains all applicable sources of energy consumption in mobile and stationary sources controlled or owned by the Company.

KPMG in Greece energy consumption & energy intensity		
Total energy consumption within the organization (MWh) FY2025		
	Fuel consumption	192.1
	• Natural gas in stationary sources	22.8
	• Diesel in stationary sources	5.6
	• Diesel for company vehicles	3.0
	• Gasoline for company vehicles	160.6
	Purchased electricity	559.9
	• Electricity consumption	559.9
	Total energy consumption within the organization	751.9
Energy intensity FY2025		
	Total energy consumption (MWh)	751.9
	Total revenue (mil €)	63.4
	Energy intensity (MWh/mil €)	11.9

⁴³ GRI 302-1, 302-3

The calculation of greenhouse gas (GHG) emissions was conducted following the operational control approach and in accordance with ISO 14064-1:2018. Within the operational boundaries of the GHG inventory, scope 1 emissions include CO₂, CH₄, and N₂O, while the same applies for scope 2 emissions. Biogenic CO₂ emissions did not occur at any business activity related to scope 1 emissions.

Also, guidance on calculating scope 1 & 2 GHG emissions from the Ministry of Energy and Environment with respect to implementing the National Climate Law was used, to ensure that we remain aligned with the GHG accounting methodologies that are proposed at national level.

In regard to scope 3 categories included in the GHG Inventory, data on the following categories were collected, assessed and used to calculate the respective GHG emissions:

- Category 1 – Purchased Goods and Services
- Category 4 – Upstream transportation and distribution
- Category 5 – Waste
- Category 6 – Business travel & Hotel accommodation

GHG Inventory was calculated using primary activity data collected by KPMG in Greece, along with emissions factors from credible sources. Emissions factors used were retrieved from the National Inventory Report 2025, DEFRA UK, and other sources.



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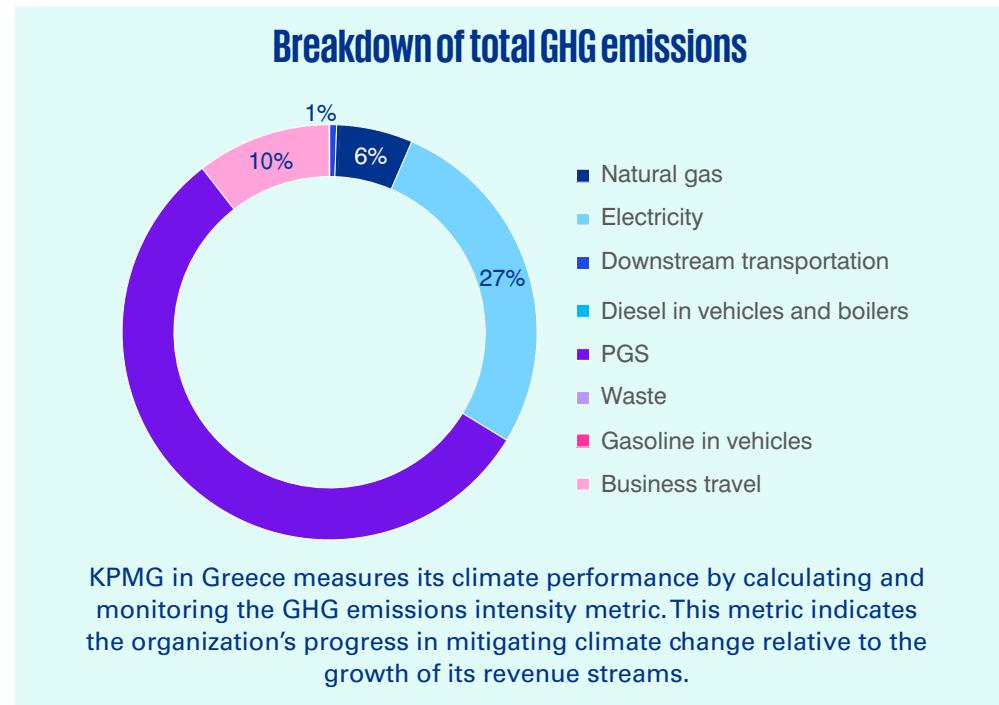
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KPMG in Greece GHG Inventory	
GHG Inventory (tn CO2 eq.) FY2025	
CO₂	
Scope 1	49.1
• Natural gas in stationary sources	4.1
• Diesel in stationary sources	1.5
• Diesel for company vehicles	0.8
• Gasoline for company vehicles	42.7
Scope 2	
• Electricity consumption – location based	206.3
• Electricity consumption – market based	152.6
Scope 3	502.3
• Purchased Goods and Services	422.7
• Business travel	79.4
• Hotel accommodation	1.5
• Upstream transportation and distribution	0.2
• Waste management	<0.0
Total GHG emissions (location-based)	759.2
Total GHG emissions (market-based)	705.5

⁴⁴ GRI 305-1, 305-2, 305-3, 305-4



GHG emissions intensity FY2025	
CO₂	
Total GHG emissions – location based (tn CO2 eq.)	759.2
Total revenue (mil €)	70.1
Total employees	846
GHG emissions intensity (tn CO2 eq.)/mil €	1.1
GHG emissions intensity (tn CO2 eq.)/employee	0.9



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Methodology of the report

Through Our Impact Plan, we outline our management approach and our progress on material impact areas, identified through a structured materiality assessment that is aligned with the GRI Standards. Our objective is to provide stakeholders with transparent insight in relation to the environmental, social, and economic value we create, while establishing a clear basis for monitoring and enhancing our performance over time.

This Impact Plan is the first GRI-compliant report issued by KPMG in Greece and covers all the Company's activities in Greece. Through this report, the Company aims to provide accurate information regarding its strategy, annual activities, and performance on Environmental, Social, and Governance (ESG) matters in a transparent and reliable manner.

Standards used to structure the report

This Report has been prepared by KPMG in Greece in accordance with the Global Reporting Initiative (GRI) Standards, covering the period from July 1, 2024, to June 30, 2025 (FY2025), which aligns with the latest reporting cycles of KPMG companies' annual financial statements

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Restatement of information

As this is the first year of developing our sustainability report in alignment with the GRI standards, we have not included last year information. Thus, there is no restatements made to prior year's sustainability report.

External verification

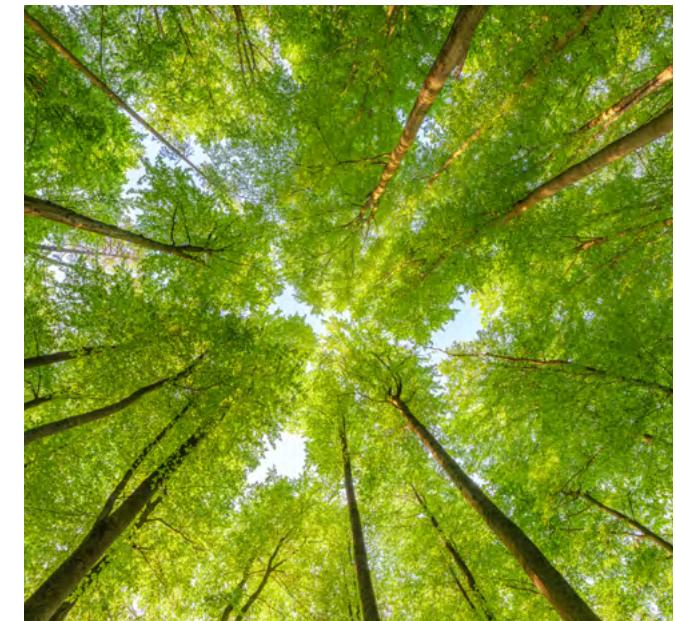
KPMG in Greece recognizes the added value of external verification of the disclosed data and performance indicators (KPIs) included in the Sustainability Report. Although the present report has not been externally assured by a verification body, certain financial, environmental, and social data are externally verified through various complementary processes. Specifically, the financial data of the report is assured by external auditors, while a significant part of the environmental and social information is verified during the recertification and annual audits of the Company's Management Systems (ISO 9001, ISO 14001, ISO 45001) conducted by independent verification and certification bodies.

Contact persons

For more information regarding Our Impact Plan, please contact:

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Director, ESG & Sustainability Services
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⁴⁵ GRI 2-1, 2-2, 2-3, 2-4, 2-5



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Statement of use	KPMG in Greece has reported in accordance with the GRI standards for the period 01, July 2024 to 30, June 2025.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	N/A

GRI Standards	Disclosure	Report's page / References	Omission ⁴⁷
GRI 2: General Disclosures 2021	2-1 Organizational details	Page: 57	
	2-2 Entities included in the organization's sustainability reporting	Page: 57	
	2-3 Reporting period, frequency and contact point	Page: 57	
	2-4 Restatements of information	Page: 57	
	2-5 External assurance	Page: 57	
	2-6 Activities, value chain and other business relationships	Page: 9	-
	2-7 Employees	Page: 32	-
	2-8 Workers who are not employees	Page: 33	-
	2-9 Governance structure and composition	Page: 23	-
	2-10 Nomination and selection of the highest governance body	Page: 23	-
	2-11 Chair of the highest governance body	Page: 23	-
	2-12 Role of the highest governance body in overseeing the management of impacts	Page: 23	-
	2-13 Delegation of responsibility for managing impacts	Page: 23	-
	2-14 Role of the highest governance body in sustainability reporting	Page: 23	-

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GRI Standards	Disclosure	Report's page / References	Omission ⁴⁷
GRI 2: General Disclosures 2021	2-15 Conflicts of interest 2-16 Communication of critical concerns 2-17 Collective knowledge of the highest governance body 2-18 Evaluation of the performance of the highest governance body 2-19 Remuneration policies 2-20 Process to determine remuneration 2-21 Annual total compensation ratio 2-22 Statement on sustainable development strategy 2-23 Policy commitments 2-24 Embedding policy commitments 2-25 Processes to remediate negative impacts 2-26 Mechanisms for seeking advice and raising concerns 2-27 Compliance with laws and regulations 2-28 Membership associations 2-29 Approach to stakeholder engagement 2-30 Collective bargaining agreements	Page: 27 Page: 29 Page: 23 Page: 23 Information is unavailable Information is unavailable Confidentiality constraints Page: 3 Page: 24-27 Page: 24-27 Page: 24-27 Page: 24-27 Page: 29 Page: 17 Page: 16 KPMG in Greece complies with national labor legislation	- -
GRI 3: Material Topics 2021	3-1 Process to determine material topics 3-2 List of material topics	Page: 15 Page: 15	

Climate change mitigation

GRI 3: Material Topics 2021	3-3 Management of material topics	Page: 53-55	-
GRI 302: Energy 2016	302-1 Energy consumption within the organization 302-3 Energy intensity	Page: 53-55 Page: 53-55	- -
			-



GRI Standards	Disclosure	Report's page / References	Omission ⁴⁷
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Page: 53-55	-
	305-2 Energy indirect (Scope 2) GHG emissions	Page: 53-55	-
	305-3 Other indirect (Scope 3) GHG emissions	Page: 53-55	-
	305-4 GHG emissions intensity	Page: 53-55	-

Trust, support and growth: Building a resilient people culture

GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Page: 34	-
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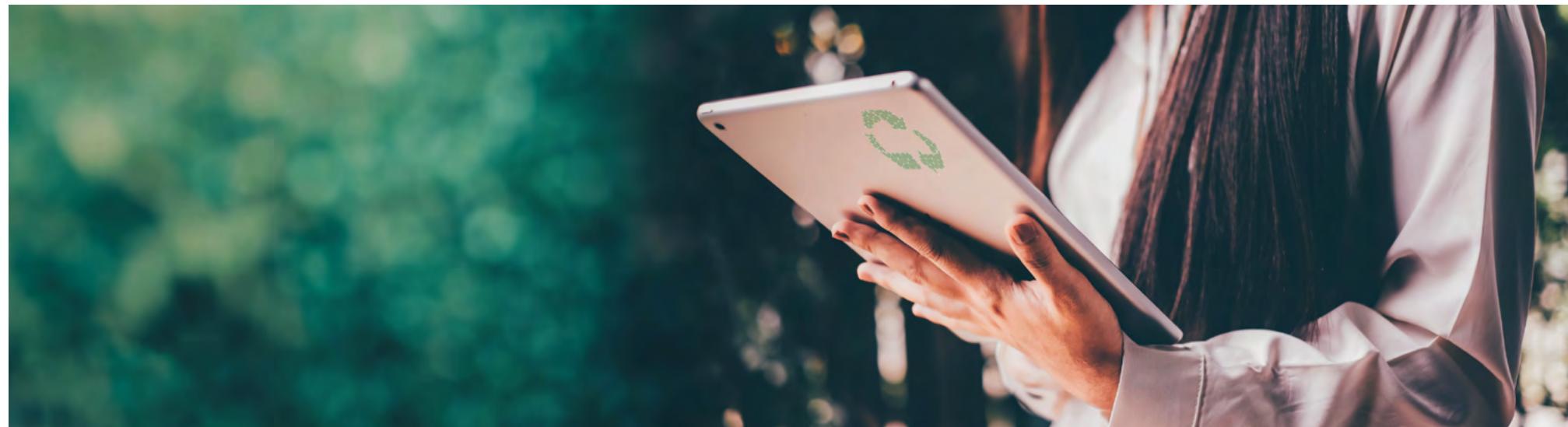
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