



**Discover Grant Thornton**



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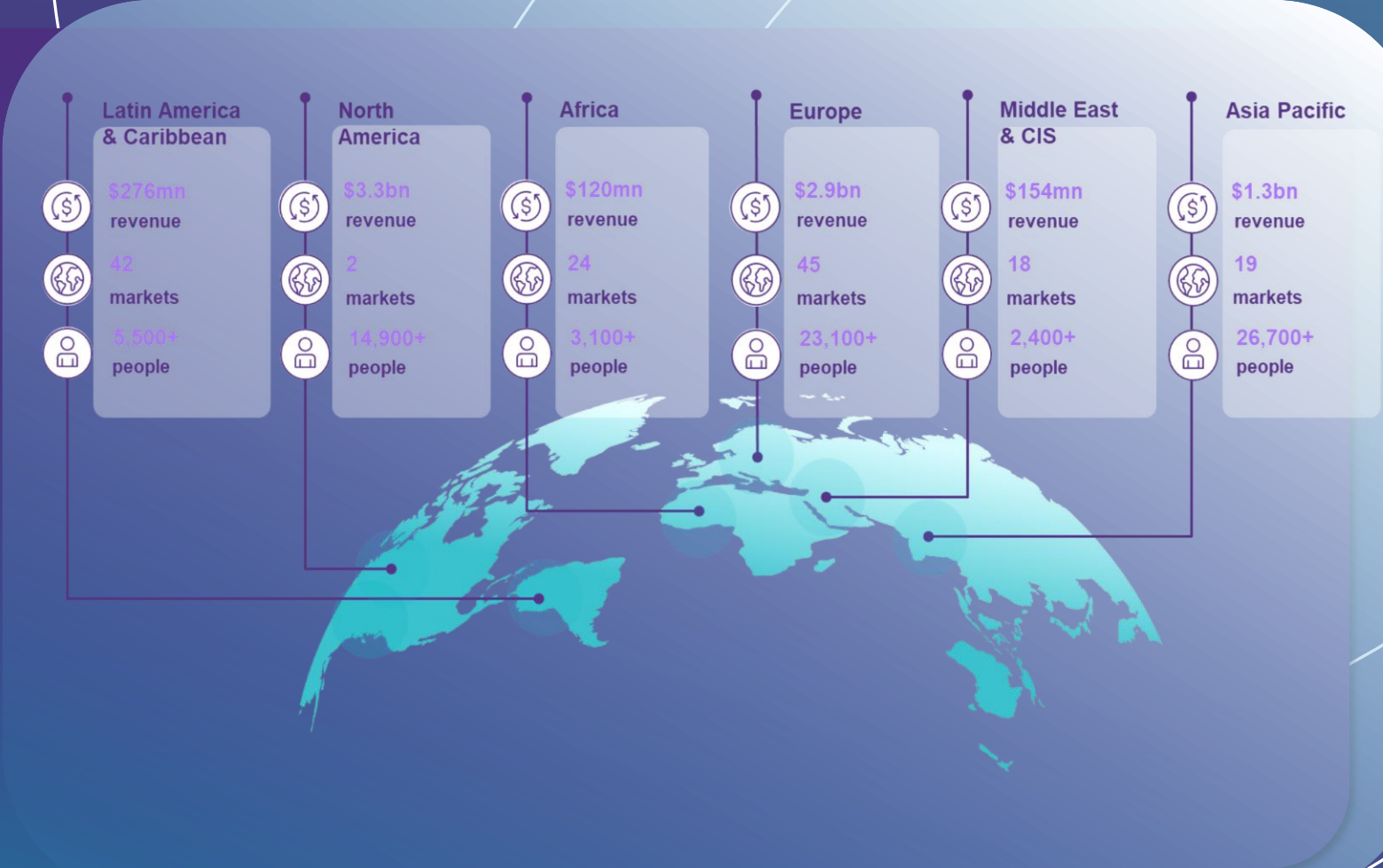
**When local expertise  
meets global capabilities**

# Our global presence

We're a network of independent assurance, tax and advisory firms, made up of 76,000+ people in over 155 countries. And we're here to make business more personal and build trust in to every result.

For more than 100 years, we have helped dynamic organisations realise their strategic ambitions. Whether you're looking to finance growth, manage risk and regulation, optimise your operations or realise stakeholder value, we can help you.

We've got scale, combined with local market understanding. That means we're everywhere you are, as well as where you want to be.





\$8bn

global revenues in USD



155

markets



76,000

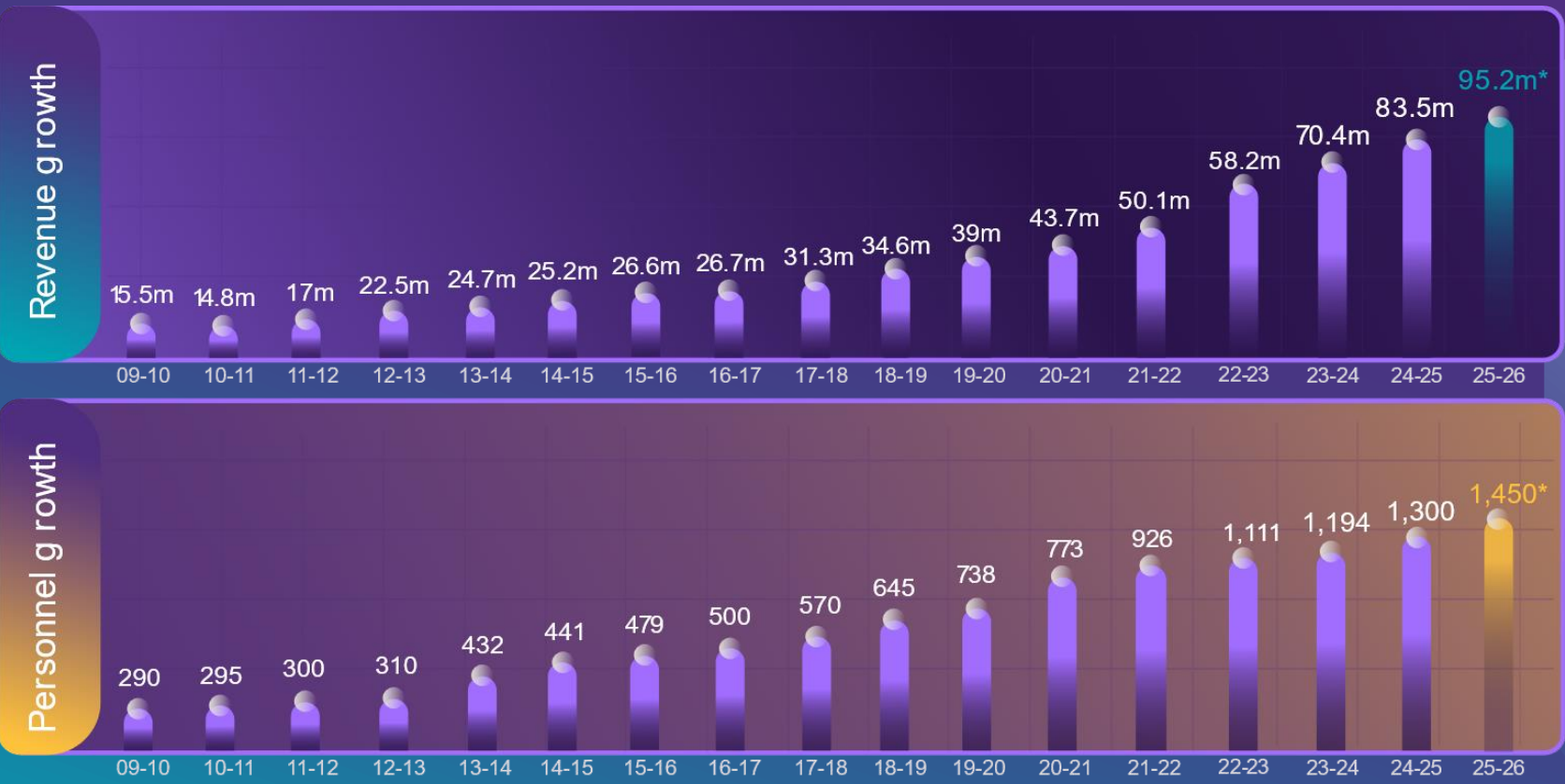
people



# Our presence in Greece

Grant Thornton Greece is a leading provider of audit, tax and advisory services. With our presence in 5 cities in Greece and a headcount of 1,500 people, we apply strong technical expertise and extensive experience to ensure that our clients receive a truly different experience. We offer an integrated approach, focusing on our clients' needs, draw on the knowledge arising from our local insight and understanding, combined with our global presence.

Through our promise **“Go Beyond. Move forward together”**, we positively shape tomorrow together, we move together into the new era and we stand by our people, our society, our clients and our partners, at every step. We redefine the way the businesses operate and go beyond the “business as usual” concept.



# What defines our unparalleled edge



**83.5m**  
revenue in  
FY 2024-2025



**5**  
offices in Greece



**3,000+**  
clients

**No.1**  
in auditing  
listed entities



**500**  
professionals in  
Advisory Services



**200+**  
Technology experts



**56**  
partners



**82%**  
NPS – Net Promoter  
Score



**31**  
Years Track  
Record

# Distinctions & Awards



# International Business Centres

International Business Centres (IBCs) fill a unique role as gateways to worldwide resources, bring member firms together and co-ordinate international projects.

They provide Grant Thornton member firm clients with concentrated, specialised services while operating as a hub for global communications, strategy and regionally focused business expertise.

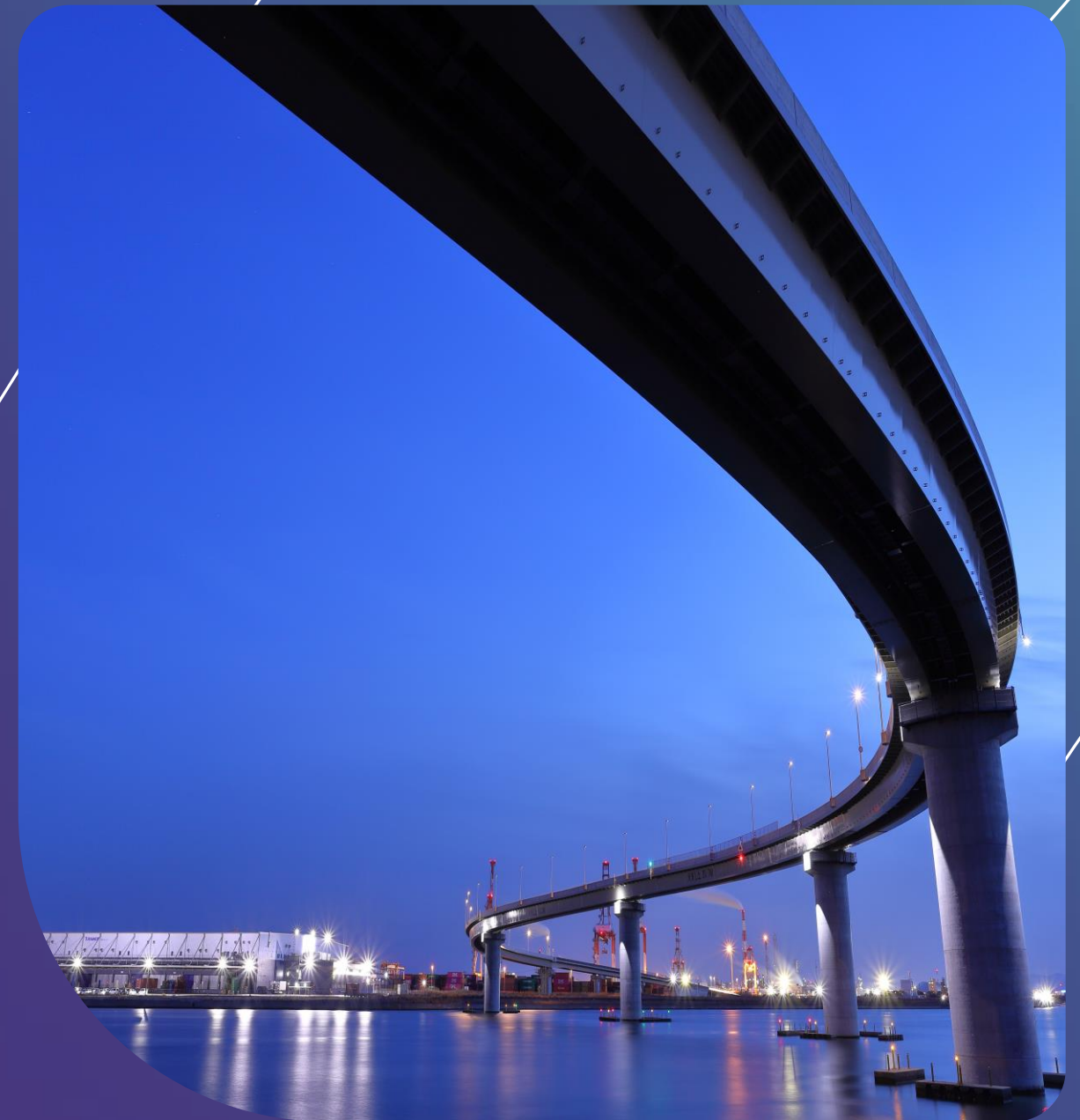
## The infrastructure to enable you to draw on our deep global expertise

27 IBCs covering every region, providing access to in-country professionals with a deep understanding of the local marketplace

## IBCs offer the opportunity to leverage global experience and regularly assist clients in the following ways:

- Coordinating multinational assignments
- Advising on member firm capabilities
- Managing business development initiatives across network
- Sharing credentials of member firms

Representing the region of **Southeastern Europe**, the IBC Directors of Grant Thornton Greece have taken the **lead in coordinating** the Member Firms of this region (Cyprus, Northern Macedonia, Turkey, Bulgaria, Albania, Romania and Moldova).



# Departments & Industries

## Service Lines

### Assurance

Financial Reporting  
Services

Sustainability & Governance  
Services

### Advisory

Deals Services

Strategy & Investments

Technology

### Tax & BPO

Business Process  
Outsourcing

Tax

## Industries

Financial Services

Energy Sector

Public Sector



# Assurance Services

# Assurance Services

**Organizations come to us for our global scale, quality, industry insight and deep technical expertise. But what sets us apart is our distinctive client experience which leads to more meaningful advice and a better working relationship.**

Today's global marketplace is constantly changing and evolving, but dynamic businesses are agile, adapting to the environment. Auditing and financial reporting remains high on the agenda as the implications of not getting it right can be serious.

Robust reporting with independent opinion gives confidence to businesses who are constantly driving for open and transparent growth. Navigating this ever changing regulatory landscape requires a tailored, responsive approach, aligned to your specific needs and focused on addressing your key challenges and risks.

Grant Thornton has established standards, service delivery systems, controls and risk management systems to provide the necessary framework to meet professional standards.

## Our Services

### Audit

- Statutory Audit Services
- Tax Audit Services
- Other Assurance Services



**Our approach to quality assurance is designed not only to ensure compliance with all relevant regulatory requirements, but more importantly to ensure that we deliver the absolute best to our clients every time we work with them.**

# Continuous focus on quality

We are committed to invest and enhance processes, methodologies and innovation to support high-quality audits. We use a global audit methodology with consistent application across our international network. Our auditing services uses state-of-the-art tools and technological innovation to further complement our methodology.

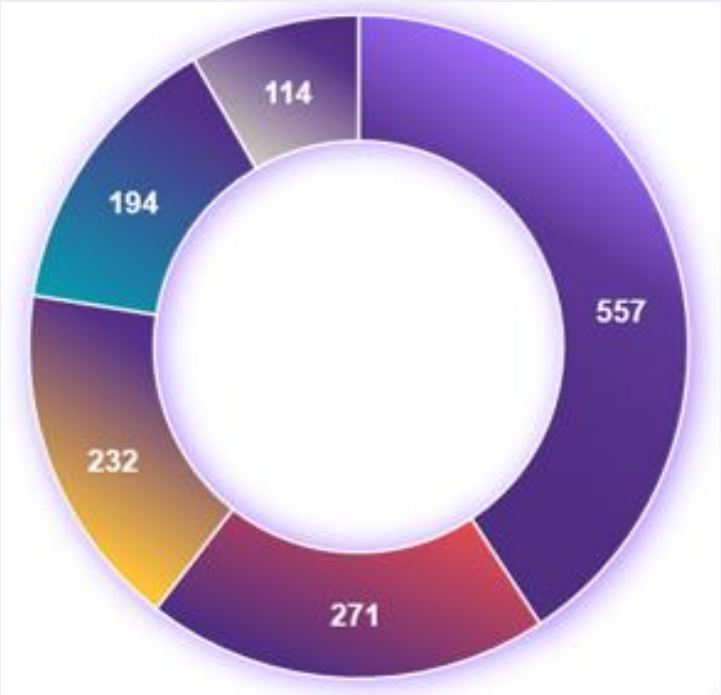


# What defines our unparalleled edge

Grant Thornton is a leader in providing assurance services to the Greek market. Our competitive advantages are our commitment to customer service, our extensive experience and expertise.

## Balance sheets per company based on IFRS

Source: ICAP Survey, November 2025 (using data of 2023)



● Grant Thornton ● DELLOITE ● PWC ● EY ● KPMG

## Audit personnel

Audit Firm	CPAs	Assistants	Total
Grant Thornton	129	256	385
PWC	64	173	237
DELOITTE	75	310	385
EY	49	278	327
KPMG	50	171	221

Source: Institute of Certified Public Accountants of Greece – September 2025

## Companies Financial Statements

Audit Firm	Total No of Audit Reports 2022	Financial Statements of listed companies in ASE
Grant Thornton	917	44
PWC	386	10
DELOITTE	372	10
EY	318	9
KPMG	186	7

Source: ICAP Survey, November 2025 (using data of 2023)



# Tax Services

# Tax Services

**Tax regulations have become, both at a national and international level, highly complex and consequently the level of difficulty in their interpretation and application has increased too.**

The complexity of tax law has rendered both individuals and businesses almost helpless to come in terms with it and struggle to be tax compliant. Thus, the necessity of acquiring high quality tax services has become extremely crucial. Tax risks have to be mitigated, business opportunities need to be exploited and crucial decisions have to be taken and implemented without delay in a tax effective manner.

## Our Services

- Corporate tax
- Corporate tax compliance
- International tax
- Transfer pricing
- Tax controversy
- Private Client Services
- Indirect taxes
- Tax restructuring
- Diagnostic tax review
- Tax efficient supply chain planning



We provide consulting services to businesses and individuals on tax matters either on an “ad hoc” or continuous tax support basis.

# Business Process Outsourcing

# Business Process Outsourcing

**Transferring non-core yet important activities outside the company and assigning them to specialists - external partners is the best practice applied by the companies seeking to maximize efficiency and cut costs.**

Grant Thornton provides extensive experience in the field of payroll, personnel administration and business process outsourcing services for all types of companies. Our services are tailored to the needs of each company according to the labor and insurance legislation.

## Our Services

### Business Process Outsourcing

- Accounting & tax services
- Property Management
- Financial services – Reporting
- Other back office service

### HR & Payroll services

- Payroll services
- Reporting
- Human Resources support services
- Compliance with labor, insurance and tax legislation



Grant Thornton focuses on the quality of the provided services at every client individually. The wide range of clients provides the experience, enabling us to face the potential problems and can help companies unlock business insights. All services are rendered by specialized Business Process Outsourcing department.



# Financial Services

# Financial Services

**Financial services organizations operate under an intensively dynamic and heavily regulated environment where changes and challenges are constants.**

Grant Thornton always focuses on providing clients with value added, forward looking advice. For this reason a specific Financial Services Department has been established which combines expertise from all Assurance, Advisory and Tax Business Lines. This Department consists of dedicated and experienced executives who specialize in providing services to several dynamic organizations in Financial Sector. Through a wide range of integrated services, we identify the needs of our clients and offer genuine collaborative approach ensuring flexible solutions that can be applied immediately and effectively.

## Our Services

- Financial Advisory
- Portfolio Services
- Risk Services
- Operational Advisory
- Internal Audit & Compliance
- Audit & Assurance
- Tax & Outsourcing Services
- Environmental, Social and Governance (ESG)



We do not stop designing new services and enhancing existing ones adapting to this challenging environment. Through this ongoing process we are able to provide a full suite of services based on each business unique characteristics.

# Deals Services

# Deals Services

**In today's international business environment, where the word “crisis” predominates and, in some cases, equals the word “opportunity”, the chances of achieving successful investment opportunities are increasing for most entities or even business sectors.**

The achievement of a successful transaction requires conducting a thorough assessment of every single investment opportunity, as well as the risks associated with it.

## Our Services

- Valuations Services
- Due Diligence Services
- Debt Advisory Services
- Mergers & Acquisitions
- Capital Markets
- Recovery & Reorganisation



Our people are characterised by the necessary experience and expertise to facilitate integrated monitoring at every stage of a transaction and determine its detailed terms as well as to provide support after the transaction.





# **Strategy and Investments Services**

# Strategy and Investments Services

## Companies currently operate in constantly changing economic conditions.

In such a turbulent environment, enterprises attempt to improve their productivity, minimize their costs, expand their sales networks, aiming at retaining their competitiveness and at achieving sustainable growth.

Organizations need to be robust and flexible enough in order to continuously respond to all changes immediately, and to be able to redesign procedures and practices as well as to develop new solutions. We support businesses at strategic, operational and financial level. Following a customized approach for each client and focusing on their concerns, we understand their particular issues in depth and comprehend their needs, hence designing and implementing effective solutions to their needs.

## Our Services

- Strategy: Strategic and management consulting
- Investments: Financing and Implementation of Investments
- Project Finance: Concessions and PPPs



We implement integrated business methodologies and practices in a coherent manner in order to guide and support our clients in major strategic, operational, financial, and administrative issues they face.



**Technology services**

# Technology Services

**Technology has become a key driver for success in all industries, creating new opportunities, having a significant impact on the way companies operate and thus improving business outcomes.**

At the same time, adopting technology solutions can help businesses achieve their growth potential. In the ever-changing digital environment, which requires readiness and adaptability, we stand by our clients, so that they are able to identify and exploit opportunities in the sector in which they operate.

Our objective is to help clients adapt in a changing world by redefining the way they are doing business. To that end, we have brought together a team of experts, with extensive experience in a multitude of technology fields. Our expertise lies in developing digital strategies, enhancing business operations using AI, creating actionable insights through data, designing hyper-personalized customer experiences, driving new ways of working and reinventing productivity with smart automation.

## Our Services

### Strategy & Consulting

- Digital Strategy & Performance
- Hyper-Personalized CX
- Intelligent Process Automation
- Big-Data Analytics & Insights
- Intelligent Operations
- Customer Engagement
- Workplace Experience (WX)
- Industry 4.0

### Technology

- Security
- IoT & Smart Solutions
- Technology Services



We are dedicated to our clients' needs, the challenges they face, their expansion ambitions and the broader business context in which they operate. Our executive leaders are approachable, ask powerful questions, listen to your concerns and provide advice, guidance and support throughout the life-cycle of the projects.



# Energy Sector Services

# Energy Sector Services

## Energy markets worldwide are undergoing major changes.

The Greek and South-East European market in particular, are in a steep transitional phase. In this dynamic and complex environment, Grant Thornton can provide you with its expertise in energy markets combined with deep knowledge of all financial, fiscal and regulatory issues involved.

We are ready to help you understand and navigate the challenges, and make sure you have the solutions you'll need to capitalise on opportunities to unlock your potential for growth.

## Our Services

### Market Design and Commercial Strategies

- Generation within energy transition
- Wholesale and energy trading
- Retail
- End Consumers and Energy efficiency

### Regulatory Advice

- Energy policy and regulation
- New services

### Market Modeling and Analytics

- Market modeling
- Analytics



Our experience in the energy sector covers a wide variety of fields, including electricity, natural gas, energy transition and more.

# **Sustainability & Governance Services**

# Sustainability & Governance Services

**In the current business and regulatory environment, which is constantly changing and evolving, companies aspire to meet today's requirements effectively, while creating value on sustainable terms.**

Now, the application of good corporate governance principles, continuous compliance with the regulatory framework and ensuring sustainable development are interconnected concepts, and consist part of every company's strategy, regardless of the industry in which it operates. Utilizing our experience and knowledge in matters of risk management, compliance, corporate governance and sustainability, we provide personalized solutions that will strengthen the structures of your business, while significantly improving its performance.

## Our Services

### Governance Risk & Compliance

- Corporate Governance Services
- Internal Audit Services
- Risk Management Services
- Compliance Services
- Operational Improvement Services

### Environmental, Social, Governance

- ESG & Sustainable Development Strategy
- Compliance with European ES regulation
- Preparation of Non-financial / Sustainable Development Reporting
- External Verification / Assurance Report
- Non-Financial Issues – Materiality Analysis
- Environmental Responsibility & Climate Change
- Seminars & Training Programs
- Social Impact Assessment



Our Sustainability & Governance Services team offers you all the necessary equipment in order to fully understand the regulatory framework, to draw up a strong strategic plan and to take firm steps ahead.



**Our leading Credentials  
in Greece**



# Our leading credentials in Greece



# Our leading credentials in Greece



# Our leading credentials in Greece



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**Let's talk about Leadership**



# Growth Awards



8

successful events



50

winners



over **2,000**  
attendees every  
year



8

keynote speakers



"Growth Awards", envisioned and presented by **Grant Thornton & Eurobank**, aspiring to be the leading engine of business excellence in the market and **drive growth for the dynamic companies in Greece**, based on their distinctive industry performance.



# Surveys

We are committed to inform clients about all recent developments in every aspect of the economic and business environment and focus on the key issues that entrepreneurs are facing.



# IBR Surveys

The Grant Thornton International Business Report (IBR) is the world's leading mid-market business survey.

Launched in 1992 in nine European countries, the report now surveys more than 10,000 senior executives in 35 economies on an annual basis, providing insight into the economic and commercial issues affecting both listed and privately-held businesses.






# Publications & Newsletters


We produce publications in a variety of issues regarding our services as well as on current developments and a broad range of subjects that are of interest to the business community; giving the opportunity to our executives and our customers to be informed on the latest developments.

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## IFRS Quarterly Navigator

Your Financial Reporting Roadmap



Η πρόσφατη 3μηνια έκδοση της Grant Thornton στην Ελλάδα "IFRS Quarterly Navigator: Your Financial Reporting Roadmap", απευθύνεται σε όλες τις επιχειρήσεις που καταρτίζουν Οικονομικές Καταστάσεις σύμφωνα με τα Διεθνή Πρότυπα Χρηματοοικονομικής Αναφοράς (ΔΠΧΑ) και έχει σχεδιαστεί με σκοπό να σας ενημερώνει σχετικά με τρέχοντα θέματα και εξελίξεις στον τομέα των ΔΠΧΑ.

Στόχος μας είναι να σας παρέχουμε υποστήριξη και χρήσιμες πληροφορίες σχετικά με τον πιθανό αντίκτυπο που αυτές οι εξελίξεις μπορεί να έχουν στην επιχείρησή σας, ενημερώνοντάς σας για πρόσφατα νέα στον δυναμικά εξελισσόμενο κόσμο της χρηματοοικονομικής πληροφόρησης.

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**Τι περιλαμβάνει η έκδοση**

Η παρούσα έκδοση περιλαμβάνει πρόσφατες ενημερώσεις των ΔΠΧΑ (Latest IFRS Updates), προτεινόμενες τροποποιήσεις του IASB (IASB proposed amendments), ενδιαφέροντα άρθρα καθώς και εκδόσεις της Grant Thornton International.


Για περισσότερες πληροφορίες σχετικά με τα θέματα που αναλύονται στην παρούσα τριμηνιαία ενημέρωση των Διεθνών Προτύπων Χρηματοοικονομικής Αναφοράς (ΔΠΧΑ), επικοινωνήστε με τα [εξειδικευμένα στελέχη της Grant Thornton](#).

[Διαβάστε εδώ την έκδοση της Grant Thornton](#)

Δείτε επίσης...

### Go Beyond RegCom Platform

A strategic Partner in your Compliance Journey



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## Shaping Responsible Leadership

Spotlight on Corporate Governance, Risk & Compliance Insights



Σας καλωσορίζουμε στο "Shaping Responsible Leadership", το τριμηνιαίο newsletter της Grant Thornton, το οποίο έχει ως στόχο να παρέχει ενημέρωση αλλά και απόψεις των εξειδικευμένων στελεχών μας πάνω σε επίκαιρα θέματα που απασχολούν όλους τους επιχειρηματίες με την αποτελεσματική λειτουργία της Εταιρικής Διακυβέρνησης αλλά και του Συστήματος Εσωτερικού Ελέγχου των επιχειρήσεων και οργανισμών.

Το "Shaping Responsible Leadership" καλύπτει πλήρως όλα τα κρίσιμα ζητήματα που σχετίζονται με την εταιρική διακυβέρνηση, τη διαχείριση κινδύνων, τη νομοθετική και κανονιστική συμμόρφωση, τον εσωτερικό έλεγχο και τη λειτουργική αποτελεσματικότητα, προσφέροντάς σας όλες τις απαραίτητες πληροφορίες προκειμένου να παραμείνετε πλήρως ενημερωμένοι για όλες τις σημαντικές εξελίξεις που λαμβάνουν χώρα στο σύγχρονο επιχειρηματικό περιβάλλον.



**Αξιολόγηση Διοικητικού Συμβουλίου: Κανονιστική απαίτηση αλλά και Σύμμαχος στην πρόοδο της Εταιρείας**

Σύμφωνα με τις ειδικές πρακτικές που προβλέπονται στον Ελληνικό Κώδικα Εταιρικής Διακυβέρνησης το Διοικητικό Συμβούλιο αξιολογεί ετησίως την αποτελεσματικότητά του

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12 Ιανουαρίου 2024 | 1 min read

Insights | Grant Thornton Greece



## The Business Process Outsourcing Equation:

Balancing Growth, Efficiency & Innovation

**Κύρια σημεία της Υπουργικής Απόφασης αριθ. 113169/2023**

Εκδόθηκε πρόσφατα η αριθ. 113169/2023 Απόφαση του Υπουργού Εργασίας και Κοινωνικής Ασφάλισης (ΦΕΚ Β 7421/28.12.2023).

Η εν λόγω Υπουργική Απόφαση είναι εφαρμοστική αρκετών διατάξεων του πρόσφατου Ν. 5053/2023, και περιλαμβάνει σημαντικές και ενδιαφέρουσες ρυθμίσεις.

Συγκεκριμένα, προβλέπεται η άμεση, από 1-1-2024 επέκταση εφαρμογής της ψηφιακής κάρτας εργασίας σε επιχειρήσεις με κύρια δραστηριότητα σε κλάδους της βιομηχανίας (αφορά τους ΚΑΔ με πρώτα δύο ψηφία από 10 έως και 33 πλην του 19) και του λιανικού εμπορίου (εντάσσονται έτσι οι ΚΑΔ με πρώτα δύο ψηφία τα 47). Προβλέπεται παράλληλα σύντομη περίοδος «κρίσης» περίπου 3-4 μηνών κατά περίπτωση, κατά την οποία δεν θα επιβάλλονται τα ιδιαίτερα αυστηρά πρόσημα που προβλέπονται σε περίπτωση παράβασης των σχετικών με την ψηφιακή κάρτα υποχρεώσεων.

[Διαβάστε το αναλυτικό άρθρο](#)

Δείτε επίσης:



[Κύρια Σημεία του Νέου Εργασιακού Νόμου 5053/2023](#)



[Grant Thornton: Εγναλεία για τη διαχείριση μισθοδοσίας](#)

[Advisory](#) [Assurance](#) [Tax](#) [Outsourcing](#)



## The Financial Services Insider

Risk & Regulatory Insights



**Setting the framework to meet upcoming challenges**

Grant Thornton's "The Financial Services Insider" is a Quarterly Newsletter designed to help you navigate the constantly changing regulatory landscape within which your business operates.

"The Financial Services Insider" covers the main regulatory developments in the Financial Services sector, published by the EU and Greek competent authorities the previous quarter, in order to help you remain up-to-date with the most significant regulatory updates affecting your organization.

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**The most important highlights of the 3rd quarter of 2023**

The 3rd quarter of 2023 was marked by several regulatory developments in various areas such as AML, ESG, Fintech, Risk Management, Insurance, MiFID II and Capital Markets.

**Anti-Money Laundering (AML)**  
EBA published the findings from its 2022 review of competent authorities' approaches to tackling ML/TF risks in the banking sector.

**Capital markets**  
FSB published its final reflections on the LIBOR transition.

**ESG**  
FSB published its annual progress report on the FSB Roadmap for Addressing Climate-Related Financial Risks.

**Fintech**  
BIS published a report which reviews the key elements of the crypto ecosystem.

**Insurance**  
EIOPA launched a survey on access to cyber insurance by SMEs and published a Staff Paper exploring the reasons for the limited uptake of NatCat insurance in Europe.

**MI FID II**  
ESMA highlighted areas for improvement in firms' disclosure of cost and charges under MiFID.

# Web Series

Grant Thornton organizes webcasts with the aim of informing our clients about issues related to Covid-19 but also highlighting all the issues that companies are interested in regarding the next day.

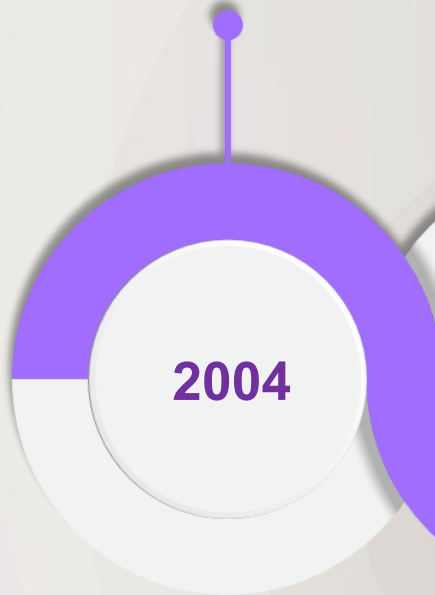


# Books

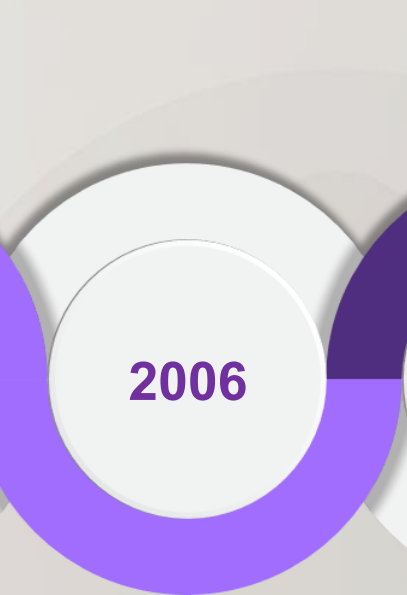
Based on the needs of our clients, as well as given the shortage in updated and integrated Greek publications on this subject, we made an attempt to narrow this gap with the Grant Thornton IFRS books. The books were available both through the company's network and major Greek bookstores and received very good reviews.

**Grant Thornton's bibliography:**

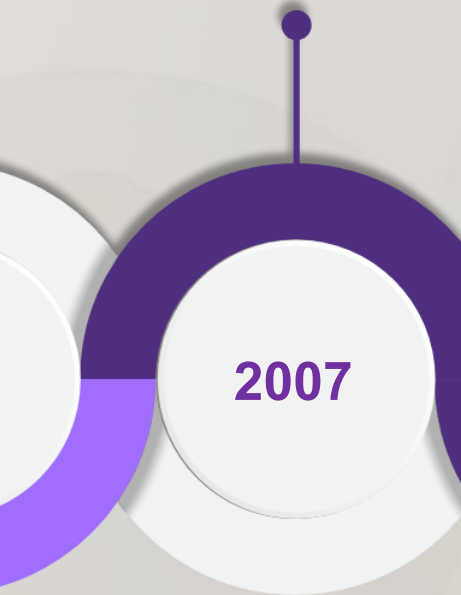
**International Accounting Standards  
– IFRS, detailed presentation**



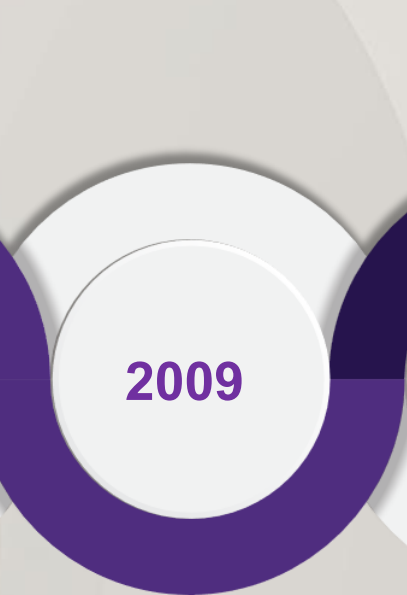
**International Financial Reporting  
Standards – advanced topics**



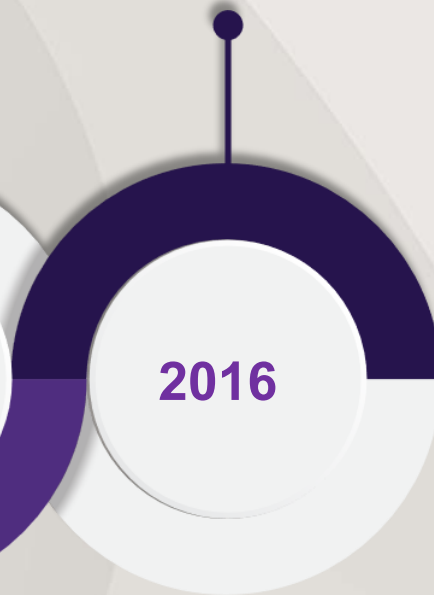
**International Accounting  
Standards– IFRS,  
detailed presentation**



**International Financial Reporting  
Standards – IFRS, detailed presentation**



**International Financial  
Reporting Standards**





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**Meet our People**

## A dedicated team of experts



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