

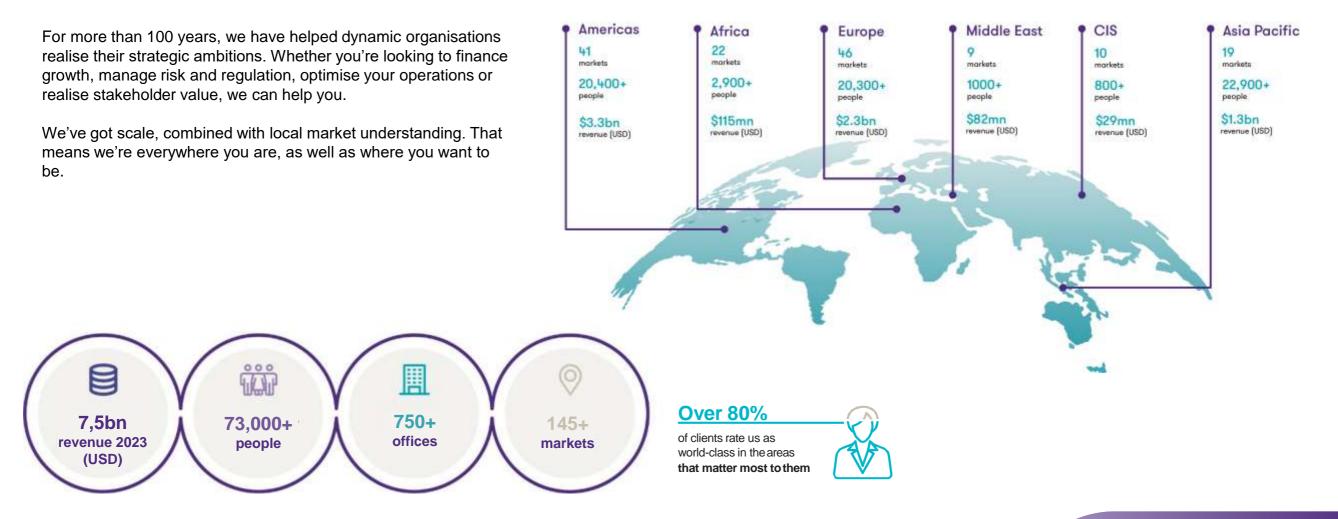
Discover Grant Thornton



When local expertise meets global capabilities

Our global presence

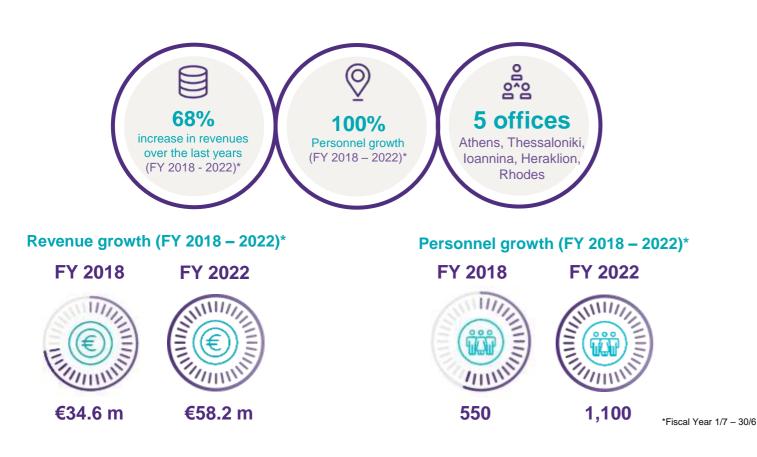
We're a network of independent assurance, tax and advisory firms, made up of 73,000+ people in over 145 countries. And we're here to make business more personal and build trust in to every result.

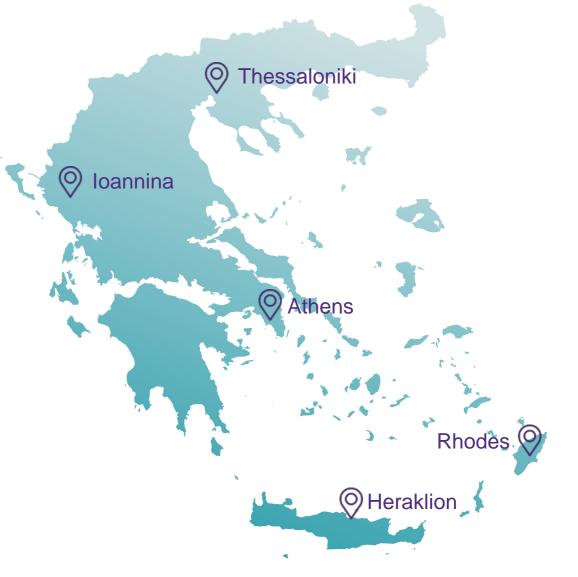


Our presence in Greece

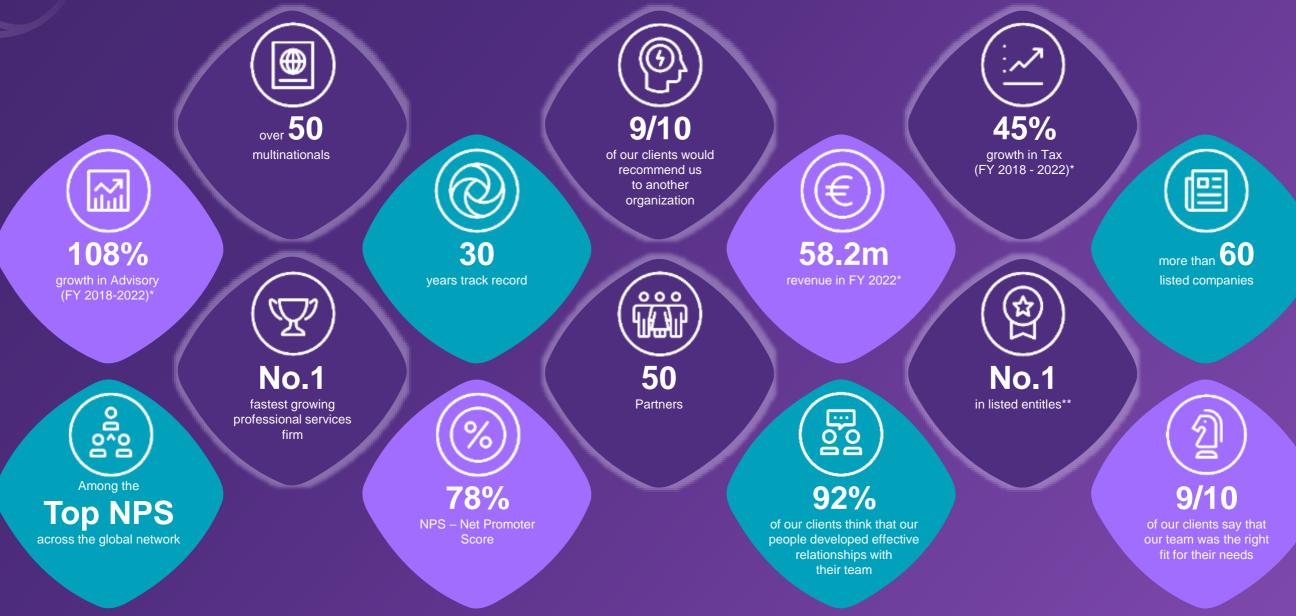
Grant Thornton Greece is a leading provider of audit, tax and advisory services. With our presence in 5 cities in Greece and a headcount of 1,100 people, we apply strong technical expertise and extensive experience to ensure that our clients receive a truly different experience. We offer an integrated 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



**Total Number of Audit Reports - ICAP, May 2023 (using data from 2021)

Certificates



ISO 27001:2013

International standards for Information Security Management System



International standards for Environmental Management System



ISO 9001:2015

International standards for Quality Management System



International standards for Occupational Health and Safety (OH&S) Management System



ISO 22301:2019

International standards for Business Continuity Management Systems



International standards for Anti-bribery Management Systems

Distinctions & Awards



Grant Thornton was certified. for the second consecutive year, as a Great Place to Work, standing out for its excellent working environment and corporate culture, following an evaluation carried out by the Great Place to Work Hellas organization.





Among Best Workplaces for women 2023

Grant Thornton was placed among the **Best** Workplaces[™] for **Women Hellas** 2023, standing out for its culture that nurtures diversity,

equity and

inclusion.



Grant Thornton received the "Health and Wellness

Initiatives" award, during the "Health & Safety Awards 2022" ceremony,

guidance and supporting our people to improve their daily lives.

for providing

Grant Thornton became one of the 18 companies in Greece that received the **SHARE Equality** Label, which reflects the promotion of practices and initiatives aimed at facilitating gender equality.

SHARE

Share Equality

Label



Being awarded by Superbrands Greece, the world's largest independent arbiter of branding, Grant Thornton is identified as one of Greece's

strongest corporate brands.



for 'Best Innovation'

Grant Thornton is one of the three winners of the "Innovation Management Awards" for pioneering work in automation.



Grant Thornton is one of the 50 "World's most attractive global employers" for a third consecutive year, according to the Universum Talent Survey of more than 290,000 business and engineering/IT students from 12 of the world's largest economies.



Grant Thornton Greece is one out of six Grant Thornton firms globally to host our bespoke Centre of **Excellence**, which offers a unique framework for delivering an entire suite of valuation services.

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

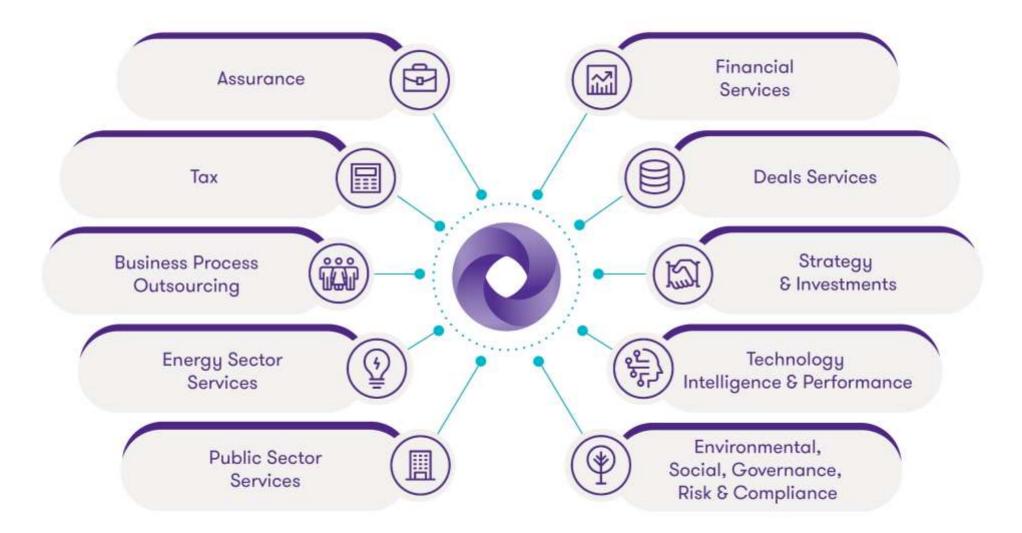
27 IBCs covering every region, providing access to in-country professionals with a deep understanding of the local marketplace

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



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 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.

How we can help you

Statutory & Tax Audit

- IPOs & Corporate Bond Issuance Services
- Forensic and Investigation Services

- Financial Reporting Advisory
- IFRS/US GAAP Reporting

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

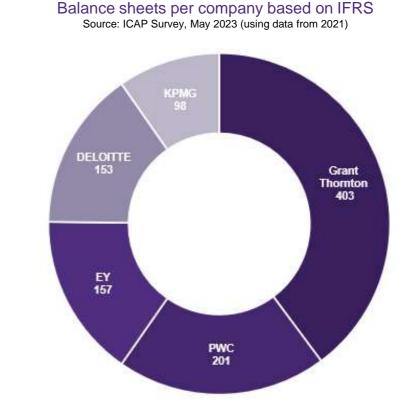
Grant Thornton is a leader in providing assurance services to the Greek market. Our competitive advantages are our commitment to customer service, our extensive experience and expertise.

Audit personel			
Audit Firm	CPAs	Assistants	Total
Grant Thornton	104	240	344
PWC	75	315	390
DELOITTE	62	205	267
EY	41	158	199
KPMG	40	337	377

Source: Institute of Certified Public Accountants of Greece - June 2023

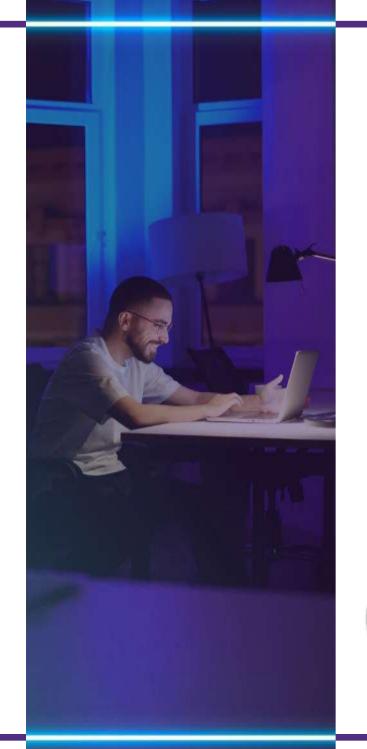
Companies Financial Statements				
Audit Firm	Total No of Audit Reports 2021	Financial Statements of listed companies in ASE		
Grant Thornton	653	40		
PWC	307	14		
DELOITTE	257	8		
EY	257	7		
KPMG	172	7		

Source: ICAP Survey, May 2023 (using data of 2021)



Grant Thornton
 PWC
 EY
 DELOITTE
 KPMG

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.

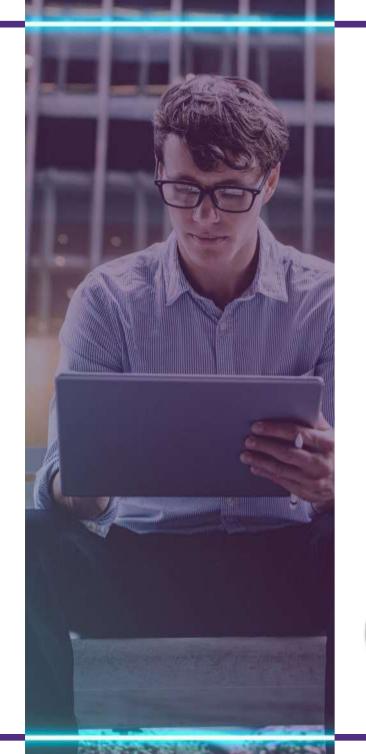
We provide consulting services to businesses and individuals on tax matters either on an "ad hoc" or continuous tax support basis.

How we can help you

- 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

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.

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.

How we can help you



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

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.

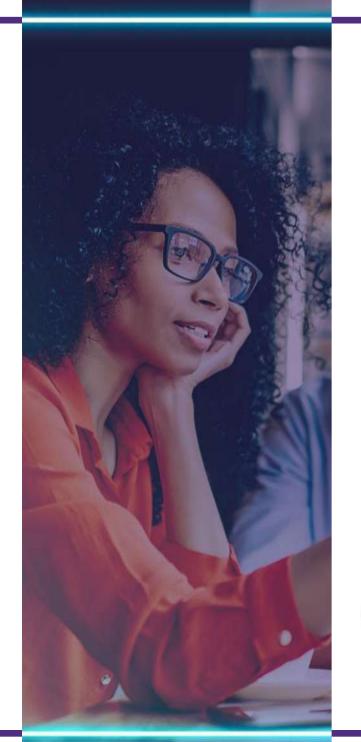
We do not stop designing new services and enhancing existing ones adapting to this challenging environment. Through this ongoing process we are able to provide a full suite of services based on each business unique characteristics.

How we can help you

- Financial Advisory
- Portfolio Services
- Risk Services
- Operational Advisory

- Internal Audit & Compliance
- Audit & Assurance
- Tax & Outsourcing Services
- Environmental, Social and Governance (ESG)

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 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.

How we can help you



- Valuations Services
- Due Diligence Services
- Debt Advisory Services
- Mergers & Acquisitions

- Capital Markets
- Recovery & Reorganisation

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.

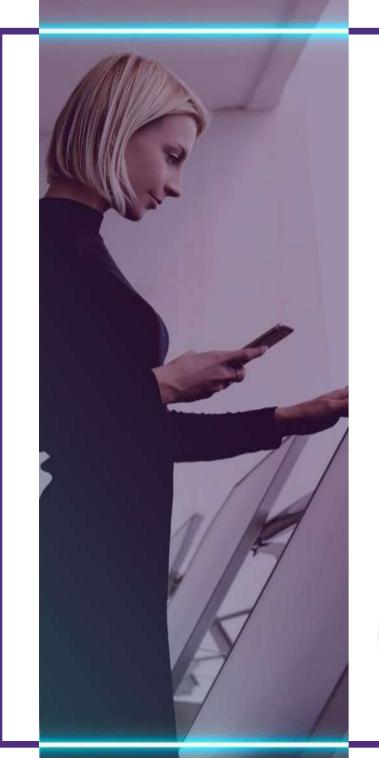
We implement integrated business methodologies and practices in a coherent manner in order to guide and support our clients in major strategic, operational, financial, and administrative issues they face.

How we can help you

Fund managementInfrastructure Advisory

- Strategy and business planning
- Operational excellence services

Technology Intelligence & Performance services



Technology Intelligence & Performance 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.

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.

How we can help you

Strategy & Consulting
 Digital Strategy & Performance
 Hyper-Personalized CX
 Intelligent Process Automation
 Big-Data Analytics & Insights
 Intelligent Operations
 Technology Services
 Customer Engagement

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

How we can help you



- Market Design and Commercial Strategies
 - Generation within energy transition
 - Wholesale and energy trading
 - o Retail
 - End Consumers and Energy efficiency

- Regulatory Advice
 - Energy policy and regulation
 - New services
- Market Modeling and Analytics
 - Market modeling
 - Analytics

Environmental, Social, Governance, Risk & Compliance Services (ESGRC)



Environmental, Social, Governance, Risk & Compliance Services (ESGRC)

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 Environmental, Social, Governance, Risk & Compliance (ESGRC) 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.

How we can help you

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

- Environmental, Social, Governance
 - ESG & Sustainable Development Strategy
 - Compliance with European ESG regulation
 - Preparation of Non-financial / Sustainable Development Reporting
 - External Verification / Assurance Report
 - Non-Financial Issues Materiality Analysis
 - o Environmental Responsibility & Climate Chang

- Seminars & Training Programs
- Social Impact Assessment

Go Beyond. Move forward together 30



Go Beyond. Move forward together 31





Go Beyond. Move forward together 33

Let's talk about leadership

Growth Awards



"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.





Ξενοδοχειακός κλάδος: Αξιολογώντας τον αντίκτυπο του COVID-19













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.





9

ĝ)

(d)



<section-header><section-header><section-header><text><text><text>

cuipide and bias reporteday and by



Puture of Europe

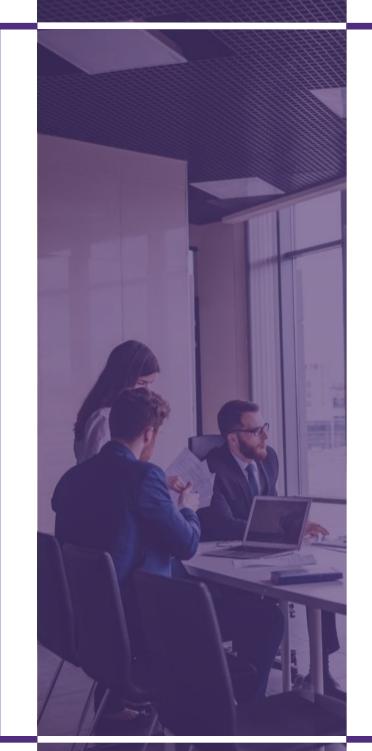




0

3

(5);



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.







Conflored Drive tomorrow's growth, today. Paring a fore Tracks





control Respect 5. To the spectra of the initial state of the spectra of the spectr





Contilhermon

A sciently south

Γυναικείο Επιχειρείν:







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 Financial Reporting Standards (2016)
- International Financial Reporting Standards IFRS, detailed presentation (2009)
- International Financial Reporting Standards advanced topics (2007)
- International Accounting Standards– IFRS, detailed presentation (2006)
- International Accounting Standards– IFRS, detailed presentation (2004)



Meet our people



Vassilis Kazas Managing Partner E. vassilis.kazas@gr.gt.com



Dr. Nikolaos Karamouzis President, Grant Thornton Tax & Business Advisory Solutions E. nikolaos.karamouzis@gr.gt.com



Sotiris Constantinou President, Grant Thornton Chartered Accountants Management Consultants E. sotiris.constantinou@gr.gt.com



George Deligiannis Senior Partner, Head of Advisory E. george.deligiannis@gr.gt.com



Manolis Michalios Partner, Head of Assurance E. manolis.michalios@gr.gt.com



A dedicated team

of experts

Athanasia Arabatzi Senior Partner E. athanasia.arabatzi@gr.gt.com



Nkos Ioannou Partner, Assurance Head of Business Development E. nikos.ioannou@gr.gt.com



Konstantinos Kazas Partner, Head of Financial Services E. konstantinos.kazas@gr.gt.com



Dimitris Douvris Partner, Head of Deals Services E. dimitris.douvris@gr.gt.com



Emmanouil Diamantoulakis Senior Partner <u>E. emman</u>ouil.diamantoulakis@gr.gt.com



Jenny Panou Partner, Head of Tax E. jenny.panou@gr.gt.com



Sotiris Gioussios Tax Senior Partner E. sotiris.gioussios@gr.gt.com



George Pirlis Senior Partner, Head of Business Process Outsourcing E. george.pirlis@gr.gt.com



Athina Moustaki Partner, Head of ESGRC E. athina.moustaki@gr.gt.com



Dr. Panagiotis Prontzas Partner, Head of Strategy and Investments E. panagiotis.prontzas@gr.gt.com



Stella Angelopoulou Partner, Head of Technology Intelligence & Performance E. stella.angelopoulou@gr.gt.com



loannis Stefanou Partner, Head of Energy Sector E. ioannis.stefanou@gr.gt.com



Elpida Leonidou Partner, Assurance E. elpida.leonidou@gr.gt.com



Panagiotis Christopoulos Partner, Assurance E. panagiotis.christopoulos@gr.gt.com



Vassilis Vlachos Tax Partner E. vassilis.vlachos@gr.gt.com





Dr. Nikos Frydas Principal, Energy Sector Vice President, Grant Thornton Tax & Business Advisory Solutions E. nikos.frydas@gr.gt.com



Dimitra Pagoni Partner, Assurance E. dimitra.pagoni@gr.gt.com



Thanasis Xynas Partner, Assurance E. thanasis.xynas@gr.gt.com



Partner, Assurance E. nikos.garbis@gr.gt.com



Liza Chatzicharalampous Partner, Business Process Outsourcing E. liza.chatzicharalampous@gr.gt.com



Dimitris Melas Partner, Financial Services E. dimitris.melas@gr.gt.com



Konstantinos Antonakakis Partner, Assurance E. konstantinos.antonakakis@gr.gt.com



Konstantinos Kanakarakis Partner, Assurance E. konstantinos.kanakarakis@gr.gt.com



E. christina Isironi Partner, Assurance E. christina.tsironi@gr.gt.com



Lina Kaza Partner, Assurance E. lina.kaza@gr.gt.com



Panagiotis Noulas Partner, Assurance E. panagiotis.noulas@gr.gt.com



Nikos Mantzounis Partner, Assurance E. nikos.mantzounis@gr.gt.com



Athanasia Gerasimopoulou Partner, Financial Services E. athanasia.gerasimopoulou@gr.gt.com



Elina Litsa Partner, Deals Services E. elina.litsa@gr.gt.com

A dedicated team of experts



Dimitris Panterlis Partner, Assurance E. dimitris.panterlis@gr.gt.com



Panagiotis Gkioumes Partner, Financial Services E. panagiotis.gkioumes@gr.gt.com



George Panagopoulos Partner, Assurance E. george.panagopoulos@gr.gt.com



Christos Vargiemezis Partner, Assurance E. christos.vargemezis@gr.gt.com



Dionisis Razis Partner, Business Process Outsourcing E. dionisis.razis@gr.gt.com



Stergios Ntetsikas Partner, Deals Services E. stergios.ntetsikas@gr.gt.com



Katerina Stefanidou Partner, Financial Services E. katerina.stefanidou@gr.gt.com



Kostas Maselis Partner, Deals Services E. kostas.maselis@gr.gt.com



Maria Kotitsa Partner, Assurance E. maria.kotitsa@gr.gt.com



Konstantinos Kounadis Tax Partner E. konstantinos.kounadis@gr.gt.com



Stathis Papathanasiou Partner, Assurance E. stathis.papathanasiou@gr.gt.com



Andreas Staikos Partner, Financial Services E. andreas.staikos@gr.gt.com

A dedicated team of experts

We are everywhere you are, and everywhere you want us to be



58 Katehaki Av., 11525, Athens

T: +30 210 7280 000 F: +30 210 7212 222



87, 17is Noemvriou str., 55534, Pylaia Thessaloniki

T: +30 2310 551 743 F: +30 2310 552 269

loannina

65-67, Dodonis Av., 45221, Ioannina

T: +30 26510 49382



121 Ethnikis Antistasseos& Tenedou Str.71306, Heraklion, Crete

T: +30 2810 241 767

Phodes

K. Tsatsou str. & Lindou Str. 85100, Rhodes

T: +30 22410 26400

Thessaloniki

Athens

 \bigcirc

 \bigcirc

Ioannina

Rhodes 9





© 2024 Grant Thornton. All rights reserved.

'Grant Thornton' refers to the brand under which the Grant Thornton member firms provide assurance, tax and advisory services to their clients and/or refers to one or more member firms, as the context requires. Grant Thornton Greece is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. GTIL and each member firm is a separate legal entity. Services are delivered by the member firms. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions.

grant-thornton.gr