



Building Better Futures

Toward a more sustainable, equitable,
prosperous world



Table of contents

EXECUTIVE SUMMARY – MESSAGE OF CEO ➞

BUSINESS ➞

Supporting our clients	6
Deloitte core services	8
Highlights	10

ENVIRONMENTAL ➞

Deloitte Greece Sustainability Statement	12
Our Sustainability Strategy	13
Our Net-zero Journey	14
Embedding Sustainability	16
Empowering Individuals	17
Engaging Ecosystems	19

SOCIAL ➞

People	22
Working experience	22
Career Management	28
Diversity, Equity & Inclusion	31
Highlights	35
Purpose	36
WorldClass	36
Impact Every Day	38
Cultural Initiatives	40
Social Impact Initiatives	41
Sports Initiatives	41
The Deloitte Greece Foundation	44
Highlights	47

GOVERNANCE ➞

Leadership	49
Governance	49
Ethics	50

ANNEX ➞

Executive summary – Message of CEO



At Deloitte, our people are our greatest asset. [In fiscal year 2024, with over 460,300 professionals globally and revenues exceeding \\$67.2 billion](#), we have maintained our leadership in the global professional services industry. The Deloitte brand, synonymous worldwide with excellence and quality, has once again been recognized as the world's most valuable and strongest commercial services brand, achieving a remarkable brand value of USD 41.8 billion (Brand Finance).

In Greece, our journey of impactful operation continues. Today, Deloitte Greece is proud to employ more than 2,940 professionals across five cities, reflecting our deep-rooted commitment to serving clients and communities throughout the country with distinction.

This year brought profound disruptions and uncertainty—marked by high inflation, geopolitical tensions, the urgent implications of climate change, and the transformative impact of generative AI and other technological advancements. Despite these challenges, we have remained steadfast in our purpose: to make an impact that matters by supporting our people, strengthening our communities, and delivering exceptional service to our clients.

We are excited to share **Deloitte Greece's Impact Report**, a detailed reflection of the contributions we have made over the past year. This report captures our efforts to drive meaningful

social outcomes through sustainability initiatives, impactful client work, and a focus on creating value for society.

The **2024 Impact Report** also highlights how we bring our commitment to life as a responsible and sustainable organization. Whether by reducing our carbon footprint, fostering a culture of respect and inclusion, or making tangible contributions to the environment and communities we serve, we are actively building a better future for all.

As we look ahead, we are inspired by the positive change we've been able to drive and remain aware that much remains to be accomplished. Our progress is a testament to the dedication of our people, who work tirelessly to make a difference every day. We are equally grateful to our stakeholders across all sectors for their trust and collaboration as we work together to create a fairer, more prosperous, and sustainable world.

We thank you for your continued interest in Deloitte and invite you to explore our **Impact Report** and join us on this journey!

Dimitris Koutsopoulos
CEO
Deloitte Greece



Purpose & Shared Values

At Deloitte, our purpose is to make an impact that matters. It leads us to focus on accelerating equity, sustainability and shared prosperity through all that we do: because that’s the type of impact that matters to us and to our clients, our people and our communities.

Our Shared Values are at the heart of what we do.

Our Shared Values are at the core of each decision we make, how we act and help us to deliver impact how and where it matters most.

Lead the way

We are not only leading the profession, but also reinventing it for the future. We are also committed to creating opportunity and leading the way to a more sustainable world.

Serve with integrity

By acting ethically and with integrity, we have earned the trust of clients, regulators and the public. Upholding that trust is our single most important responsibility.

Take care of each other

We look out for one another and prioritise respect, fairness, development and well-being.

Foster inclusion

We are at our best when we foster an inclusive culture and embrace diversity in all forms. We know this attracts top talent, enables innovation and helps deliver well-rounded client solutions.

Collaborate for measurable impact

We approach our work with a collaborative mindset, teaming across businesses, geographies and skills to deliver tangible, measurable, attributable impact.

A stylized illustration of a person with long hair, wearing a dark shirt, sitting and using a laptop. The person is framed by a large green circle. The background is dark with faint, light green geometric and abstract patterns.



Supporting our clients

Since 1975, Deloitte has been operating in Greece as a member of the globally renowned professional services network, Deloitte Touche Tohmatsu through Deloitte Certified Public Accountants S.A., Deloitte Business Solutions, Deloitte Alexander Competence Center Single Member S.A. Our offices in Athens, Thessaloniki, Heraklion, Patras, and Ioannina collectively house over 2,900 professionals.

With five decades of successful and dynamic presence in the Greek market, we boast a comprehensive range of capabilities in audit and assurance, consulting, financial advisory, risk advisory, tax and legal services. Embracing a true multidisciplinary model allows us to leverage world-class talent, matching the ideal skillset for each task and collaborating seamlessly across sectors to tackle our clients' most challenging issues.

We have built a trusted relationship with our clients by delivering innovative solutions and utilizing state-of-the-art tools and technologies across all industries working with clients spanning across multiple industries - Consumer Products, Energy Resources & Industrials, Financial Services, Life Sciences & Health Care, Government & Public Services, Technology, Media & Telecommunications.



BUSINESS ➤

ENVIRONMENTAL ➤

SOCIAL ➤

GOVERNANCE ➤



In 2018, we launched the Deloitte Competence Center (DACC) in Thessaloniki, as a hub focused on developing talent and delivering customized, innovative solutions leveraging cutting-edge technologies for projects across Europe. Today, DACC is also present in Crete, Patras and Ioannina.

In 2018, our legal expertise is strengthened through KBVL, a member of the Deloitte Legal international network, which stands as an independent law firm registered with the

Athens Bar. It aligns its legal services with clients' key business objectives.

With the aim of contributing to brain gain, supporting local economic growth, and staying closer to our clients across Greece, we expanded our operations by opening new offices in key business locations. In 2019, we began operations in Heraklion, Crete. In 2023, we continued this growth with the opening of new offices in Patras and Ioannina.



Deloitte core services

Audit & Assurance

- Audit Services
- Assurance Services

At Deloitte, meeting expectations is where Audit & Assurance begins. By bringing bright minds, effective processes, and world-class technologies from across our global organization while drawing on our years of experience, we empower our people to deliver an impact beyond expectations.

Consulting

- Strategy, Analytics and M&A
- Core Business Operations
- Human Capital
- Enterprise Technology & Performance
- Customer & Marketing
- Deloitte Digital
- Deloitte Academy

As the world’s largest management consulting business, Deloitte is using the latest technologies and deep industry insights to help businesses of every size prosper by creating impactful solutions tailored to their unique needs today and for the future.

Financial Advisory

- Corporate Finance Advisory
- Forensic
- Infrastructure and Capital
- Project, Economics and Real Estate
- Mergers and Acquisitions
- Transaction Services
- Turnaround & Restructuring Services
- Valuation & Business Modeling

With a focus on delivering innovative, effective solutions tailored towards clients’ specific requirements, our Financial Advisory team provides advisory services around M&A transactions, restructurings, raising capital, and forensic investigations. It also offers multi-situational capabilities, business modeling, Public Private Partnerships and infrastructure advisory services and valuations.

Risk Advisory

- Accounting & Internal Controls
- Cyber & Strategic Risk
- Regulatory & Legal Support
- Sustainability & Climate

We are living in a volatile, uncertain, complex, and ambiguous world of constant change – and the rate of change is accelerating, introducing new risks into the business environment, for all organizations and across all industries. By managing risk effectively organizations can unleash their full potential, creating and protecting value for their stakeholders and making lasting impact on the organization. We provide integrated solutions in order to prevent, detect, correct and/or monitor risk depending on the nature of the project.

BUSINESS ↗

ENVIRONMENTAL ↗

SOCIAL ↗

GOVERNANCE ↗



Tax & Legal

- Business Tax
- International Tax
- Mergers and Acquisitions
- Global Investments and Innovation Incentives (Gi3)
- Transfer Pricing
- Indirect Tax
- Business Process Solutions
- Global Employer Services

Legal

- Legal Advisory
- Tax Litigation
- Private Client Service

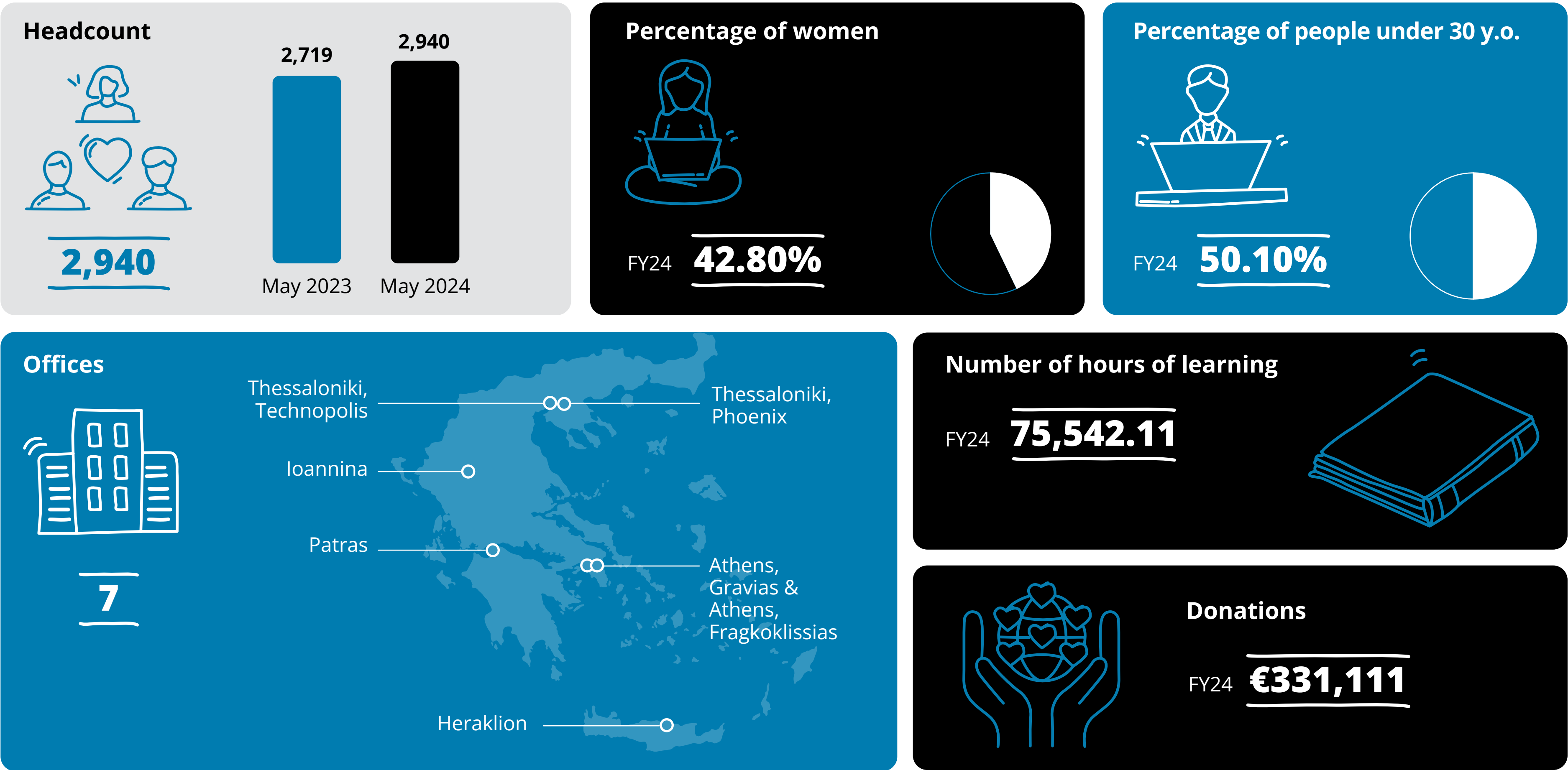
Deloitte offers clients a broad range of fully integrated tax and legal services. Our approach combines insight and innovation from multiple disciplines with business and industry knowledge to help your company excel in local and global markets. KBVL, member of the Deloitte Legal international network, is an independent law firm registered with the Athens Bar, that offers legal services aligned with clients’ key business objectives.



Notes

The above list of services is a representative sampling of Deloitte business capabilities. Deloitte offers many services, not all of which are available from every Deloitte firm and not all of which are permissible for audit clients under various professional and regulatory standards.

Highlights



Environmental



BUSINESS [↗](#)

ENVIRONMENTAL [↗](#)

SOCIAL [↗](#)

GOVERNANCE [↗](#)





Deloitte Greece Sustainability Statement

At Deloitte Greece, we are committed to creating a sustainable future, aligning our actions and services with global climate targets. That is why we have aligned with *WorldClimate*, Deloitte's enhanced strategy to drive responsible climate choices within our organization and beyond. This initiative is not only a commitment; it's a calling. We understand the significance of industries with high greenhouse gas (GHG) emissions and how pivotal they are to Greece's economy and society. Hence, we choose to lead them towards sustainable practices, believing that our involvement can guide them towards sustainability and bring about the most positive change.

Science-Based Emission Reduction

- **Reducing Emissions**
Committed to reducing emissions in conjunction with scientifically established targets. Our strategies are designed to effectively lower the carbon footprint of the industries we work with.
- **Alternative Energy Sources**
Gradual integration of alternative

energy sources, such as biofuels and Renewable Energy Sources (RES). We advocate and facilitate the transition to cleaner energy solutions.

- **Verified and Transparent Data**
Ensuring that all emission-related information is verified and transparent is crucial. We maintain strict standards for data accuracy and completeness, fostering responsibility and accountability.



Our Sustainability Strategy

To do our part to help address the climate crisis, Deloitte launched *WorldClimate*, our enhanced strategy to drive responsible climate choices within our organization and beyond.

Non-Negotiable Principles

- **Unwillingness to Reduce Emissions**
We evaluate collaboration with organizations that show unwillingness to consider new, effective ways of reducing emissions.
- **Data Transparency**
We assess practices that involve untransparent data, which could lead to potential cases of greenwashing.
- **Lack of Investments in Sustainability**
We evaluate the lack of investments in sustainability that do not significantly improve chances of climate change adaptation. We concentrate on significant, effective environmental initiatives.

Our *WorldClimate* commitments include:

- **Net-zero 2040 goals:** Deloitte has committed to reducing absolute Scopes 1, 2 and 3 greenhouse gas (GHG) emissions by 90% by 2040 from a 2019 base year and reaching net-zero GHG emissions across our value chain by 2040. Deloitte’s net-zero by 2040 goals were validated by the Science Based Targets initiatives (SBTi) in September 2024.
- **Embed sustainability:** We recognize we must align our climate policies, practices, and actions across our organization, by designating a senior leader to be responsible for climate in each geography; prioritizing discussion of climate change on executive agendas; and embedding climate-smart considerations into decisions on office operations, real estate, and investments.
- **Empowering individuals:** By engaging and educating our employees on climate change impacts – decisions about what they consume, use, and buy – we will enable our people to make positive climate choices at home and at work, and amplify these through their personal networks.
- **Engaging ecosystems:** We collaborate with clients, alliance partners, NGOs, industry groups, suppliers, and others to address climate change at a systems and operations level.



Our Net-zero Journey

Deloitte Greece, as part of the Deloitte NSE network, commits to reach net-zero GHG emissions across the value chain by 2040.

This ambitious goal has been validated by the Science Based Targets initiative (SBTi) and reflects our broader dedication to sustainability and responsible business practices. By aligning our environmental reporting with Global Reporting Initiative (GRI) standards, we are able to systematically evaluate the effectiveness of our sustainability initiatives, track our progress, and continuously identify opportunities for improvement within our operations.

Under the firm’s near-term targets, Deloitte commits to:

- Reduce absolute Scope 1 and 2 GHG emissions 70% by 2030 from a 2019 base year.
- Reduce Scope 3 GHG emissions from business travel 55% per FTE (full-time equivalent employee) by 2030 from a 2019 base year.
- Engage with the firm’s suppliers to have 67% set science-based targets

by 2025 (by emissions, covering purchased goods and services and business travel).

Under our 2040 targets, Deloitte commits to:

- Achieve net-zero GHG emissions across our value chain by 2040.
- Reduce absolute Scope 1, 2, and 3 GHG emissions 90% by 2040 from a 2019 base year.

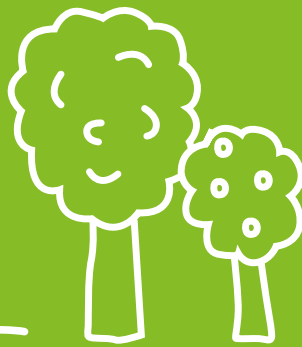
Greenhouse gas emissions by scopes

Over the past year, Deloitte Greece has made significant progress in reducing CO₂ emissions, achieving an actual 37% reduction in metric tons of CO₂e emissions from FY23 to FY24. This achievement has largely resulted from introducing sustainable alternatives regarding mobility, use of renewable energy and reduction in international business travel.



16%

in Scope 1 compared to FY23: Fuel in buildings & fleet



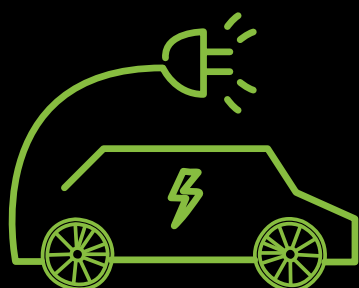
32%

reduced overall CO₂ emissions compared to 2019 benchmark



17%

in Scope 2 compared to FY23: electricity in building & fleet



75%

of our fleet is hybrid or plug-in from 2019 benchmark



65%

reduced overall operational emissions compared to 2019 benchmark



59%

reduced overall travel and commuting CO₂ emissions compared to 2019 benchmark



39%

Scope 3 compared to FY23: Purchased goods & services, business travel, employee homeworking & commuting



Sustainable Mobility for a Greener Future

In urban Greece, air pollution significantly affects public health and daily life. To address this issue, Deloitte Greece designed a sustainable mobility plan aligned with our WorldClimate showcasing our commitment to reducing carbon emissions, promoting electromobility, and improving the quality of life for our employees.

As cars contribute 70% of urban NOx emissions, Deloitte Greece transitioned 75% of its corporate fleet (270 out of 360 vehicles) to plug-in hybrid and

electric models, with this percentage increasing annually by approximately 20%. In addition, to further encourage the use of electric vehicles, we offered tax-free corporate cars to our employees (Managerial Levels), in accordance with current tax legislation. We also installed 100 charging points in the organization's parking areas, ensuring our employees have easy access to charging infrastructure. At the same time, through company initiatives, all plug-in hybrid and fully electric corporate vehicles were equipped with two types of charging cables (for home and public use). Employees received tax-free corporate cars, training in

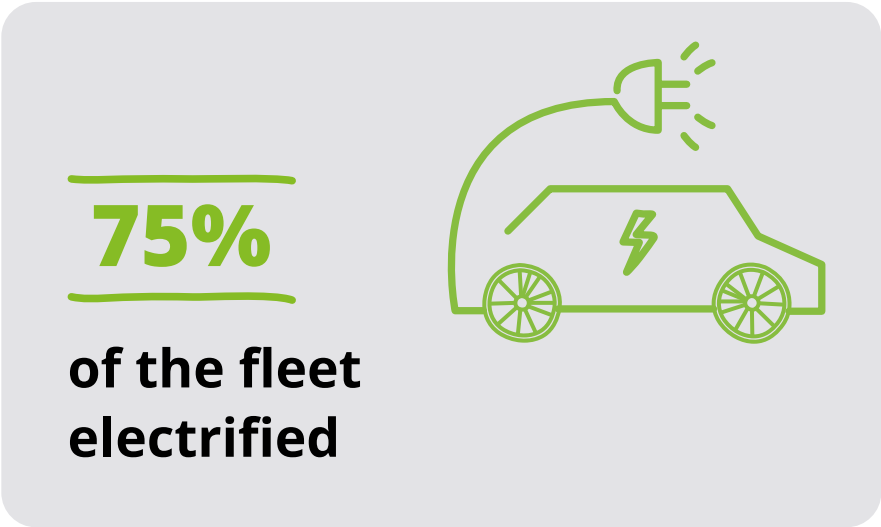
eco-driving, and access to charging infrastructure with favorable electricity rates.

Furthermore, as part of our efforts to support our people in reducing their emissions and encourage them to adopt more sustainable choices, we introduced the following initiatives:

- Deloitte Ride: a network of mini-buses to transport our employees to and from our facilities. This initiative has already yielded significant benefits, reducing traffic around our premises by 160 vehicles daily.
- Carpooling: we actively promoted

carpooling through the Neighbor app, encouraging our employees to share rides with colleagues.

The transition to an environmentally friendly fleet is a necessary step for reducing emissions, directly linked to the sustainability of our organization's operations. However, it comes with various challenges, such as high costs, limited charging infrastructure, and employee training. As we navigate through these challenges, we always try to lead by example leveraging innovative technology, education, and sustainable practices to align operations with climate goals.



Embedding Sustainability

At Deloitte Greece, we have adopted eco-friendly initiatives focused on waste reduction and sustainable procurement, while actively working towards attaining various green certifications to enhance our environmental performance.

Green certificates

Deloitte NSE LLP (Deloitte Greece is part of Deloitte NSE) has received limited assurance from BDO on the environmental performance data for FY24, as disclosed in the Deloitte NSE Greenhouse Gas Statement.

ISO 14001 Certification

Deloitte Greece has been awarded this certification, as it has established an Environmental Management System that is in conformance with the requirements of the International Standard EN ISO 14001:2015.

Supplementary contract with PPC called “GreenPass”

Through the Renewable Energy Guarantees of Origin, GreenPass

reserves energy generated by Public Power Corporation renewable energy power plants, equivalent to the amount consumed by our office Athens (Fragkoklissias 3a, Marousi). This add-on service was guaranteed for 2023 by our 1-year certification from PPC.

Waste Reduction – Recycling

As part of our ongoing commitment to sustainability and green operations, we are proud to have launched a collaboration with Polygreen, a leader in providing innovative and sustainable solutions for managing post-consumer waste packaging. This partnership has been instrumental in advancing our environmental goals by integrating efficient waste management practices into our operations.

Through the implementation of Polygreen’s **JustGoZero program**, we

have streamlined our waste collection processes, reducing waste streams to a single channel for optimal management and enabling accurate measurement of recycled materials. This initiative has not only allowed us to quantify the impact of our recycling efforts but has also contributed significantly to reducing greenhouse gas emissions and lowering our overall environmental footprint.

In our headquarters, we have installed dedicated recycling bins for collecting paper, plastic, and aluminum, alongside specialized bins for the collection of coffee capsules and food waste. These measures ensure the segregation and proper handling of waste, supporting a circular economy and promoting environmentally friendly practices in our workplace.

To further enhance the success of this initiative and engage our people, we





organized a series of informational webinars. These sessions introduced our partnership with Polygreen, highlighted the importance of responsible waste management, and provided guidance on the proper disposal methods for daily waste and the effective use of the recycling equipment installed in our office spaces.

This collaboration reflects our determination to lead by example, promoting sustainable practices within our organization and inspiring our people to take an active role in building a greener future.

Empowering Individuals

Promoting Sustainability Awareness & Effective Action

As part of our ongoing commitment to the *WorldClimate* strategy and our mission to empower our people to make sustainable choices, we continuously organize informational webinars to enhance awareness and encourage our people to think critically about how they can align their actions with these goals—both professionally and personally. By bridging education with actionable insights, Deloitte Greece continues to empower our workforce to become agents of change, contributing to a more sustainable and inclusive future.

Aiming to raise awareness and understanding of the 17 Sustainable Development Goals (SDGs), Deloitte Greece has continued its impactful partnership with Wise Greece, a non-profit initiative implementing educational programs focusing on combating unemployment, strengthening entrepreneurship, promoting sustainable production and consumption. Through this collaboration, we organized webinars designed to engage Deloiters and

provide a platform to explore the goals in detail, emphasizing the vital role businesses, organizations, and individuals play in driving progress towards these global objectives. Experts from several organizations showcased their innovative actions and strategies for advancing the SDGs and offered real-world examples of how their efforts are contributing to sustainable development and inspiring change. Together, we explored and analyzed in depth the following goals:

-  Clean Water & Sanitation
-  Industry, Innovation & Infrastructure
-  Reduced Inequalities
-  Gender Equality
-  Affordable and Clean Energy

Furthermore, in recognition of International Day of Forests, celebrated annually on March 21st, we hosted a



largest climate impact. Quantifying these emissions allows us to identify key areas for action and prioritize effectively.

Globally, Deloitte aims for two-thirds of its supply chain to commit to science-based targets (SBTi) by 2025, ensuring suppliers align with the latest climate science and support a maximum 1.5°C warming pathway. Our centralized procurement process facilitates this by engaging suppliers, encouraging SBTi commitments, and collecting emissions data through the Carbon Disclosure Project (CDP).

Our sustainable events policy and catering guide help us embed sustainability into planning, covering food, travel, and promotional materials. While progress remains toward our 67% supplier target, strategic sourcing and responsible procurement from sustainability-aligned suppliers are critical steps in tackling global climate challenges collaboratively.

Partnerships for a greener tomorrow

Deloitte Greece partners with NGOs that promote sustainability and environmental advocacy to drive positive change. These collaborations support initiatives focused on environmental responsibility, sustainable practices, and creating lasting impact, helping to achieve global sustainability goals and foster a more sustainable future.

The NGO Alliance for Greece, through their initiative “Our Forest,” is dedicated to restoring areas affected by wildfires on the outskirts of Athens, revitalizing the city’s largest green lung. Our collaboration in adopting several acres of burnt land for reforestation and long-term preservation underscores our commitment to a greener, more sustainable future. This partnership not only reflects our dedication to

societal wellbeing but also provides opportunities to engage and educate our people. To date, we have planted approximately 3,000 trees on 40 acres of land and have committed to be responsible for their growth and protection.

Furthermore, with our support to the Chatzigakis Foundation for their initiative “Education & Environment: Evros 2024-2025,” we were able to help in creating a hands-on environmental and educational program designed to strengthen school communities and address childhood trauma caused by natural disasters through STEAM activities. This innovative program engages students and the local community in restoring burned areas around the Dadia-Lefkimi-Soufli forest. It empowers the next generation to promote resilience, ecological awareness, and sustainable practices.



Social



BUSINESS [↗](#)

ENVIRONMENTAL [↗](#)

SOCIAL [↗](#)

GOVERNANCE [↗](#)





People

From creating groundbreaking solutions to striving for a more sustainable future, it is our people who make it all possible through their connection and collaboration, driving the impact we achieve together.

Recognizing this, our aspiration to prioritize our people and our purpose shapes everything we do.

At Deloitte, we have been working hard to build a culture of listening. By listening to our people and taking prompt action to enhance their experience, we are making Deloitte a fulfilling and attractive workplace. This commitment has earned us recognition as one of Greece’s Best Workplaces™ in Professional Services & Consulting for 2025 and Great Place to Work certified. From fostering the growth and wellbeing of our people, to promoting diversity and making responsible business choices, we are committed to supporting, developing and inspiring our people.

Working experience

Recognizing that our people are our greatest asset, we take pride in fostering a culture that champions personal growth, inclusion, and high performance. Every day, our professionals make an impact that matters—thriving in an environment built on collaboration, trust, and continuous development. At the same time, we are firmly committed to upholding the highest standards of ethics and integrity across all aspects of the working experience. From fair and inclusive recruitment practices to respecting human rights and complying with labor laws, we ensure that our policies and processes support a safe, equitable, and empowering workplace for all.



Elevating recruiting

At Deloitte, we are committed to a fair, inclusive, and strategic recruitment process that reflects our values and supports sustainable business growth. Our hiring approach is built around clear qualitative objectives and measurable performance indicators, ensuring transparency, equity, and consistency across all stages.

We assess the talent needs of each business unit on a quarterly basis and develop forecasts to support effective workforce planning. This helps us align recruitment with operational priorities and respond proactively to evolving business demands.

Our qualitative focus includes promoting bias-free hiring practices, enhancing the candidate experience, and expanding inclusive outreach. In parallel, we track key indicators such as staffing rate, time-to-fill, cost-per-hire, retention and turnover, and diversity representation. Candidate satisfaction is monitored regularly as part of our ongoing commitment to continuous improvement.

To ensure transparency and drive continuous improvement in our recruitment strategy, we systematically monitor key performance indicators (KPIs), including:

- **Staffing rate:** the percentage of roles filled compared to planned openings
- **Time-to-fill:** the average time required to fill a position
- **Retention and turnover rates:** used to evaluate long-term success of placements
- **Cost-per-hire:** tracked to measure the efficiency of recruitment channels
- **Diversity representation:** assessed across all stages of the hiring process
- **Candidate satisfaction:** gathered through feedback surveys

These KPIs enable us to maintain a recruitment approach that is data-driven, efficient, and aligned with Deloitte’s broader ESG commitments and workforce strategy.

Respect for human dignity and fair treatment

At Deloitte, respect for human dignity, fair treatment, and non-discrimination form the foundation of all our professional relationships. We are committed to upholding human rights across our operations and throughout our network of external stakeholders, including partners, contractors, and suppliers.

As part of this commitment, Deloitte promotes and protects the fundamental

rights of children, in alignment with both national and international labor standards. We strictly comply with all applicable Greek legislation concerning child labor, including Law 1837/1989, Law 3850/2010, Presidential Decree 62/1998, along with all other relevant laws governing the employment of minors in Greece.

In line with these frameworks, Deloitte prohibits the employment of individuals below the minimum legal working age



and ensures that no child under the age of 15 is engaged in any form of labor. For individuals between 15 and 18 years of age, employment is permitted only under the strict conditions defined by Greek law, including limited working hours, and the provision of safe, appropriate working conditions.

Moreover, Deloitte requires all external stakeholders to comply with the same high ethical and legal standards regarding child labor. We actively

engage with our partners, contractors, and suppliers to promote responsible business conduct, transparency, and compliance with our Code of Ethics and Supplier Code of Conduct. Regular due diligence and periodic assessments are conducted to monitor compliance, with immediate corrective actions in the event of any non-compliance. We ensure stakeholder compliance by incorporating a relevant clause in our agreements.

Deloitte respects and fully complies with

all national collective agreements that protect and enhance employees' labor rights. This includes provisions related to working conditions, health and safety, trainings and career development, inclusion, and diversity, as outlined in the National General Collective Agreements and other applicable labor laws.

Overtime Management and Compliance Process

At Deloitte, we implement a robust system to effectively manage working hours and overtime, ensuring compliance with legal requirements while promoting work-life balance. Employee working hours are monitored through an internal time-tracking system, which ensures that all overtime is properly recorded.

Employees who work beyond their regular hours are required to record this overtime in an Excel spreadsheet which is then submitted to their respective manager for review and approval. Once validated, the approved overtime is forwarded to the finance department, where payment is processed through the payroll system.

This structured process ensures that all overtime is accurately tracked, appropriately approved, and compensated in a timely manner. Regular monitoring of working hours also enables us to identify and address any irregularities, helping maintain a healthy, transparent, and compliant work environment.

Fair and Competitive Compensation

Deloitte is dedicated to ensuring that employees are compensated fairly and in alignment with both internal performance standards and external economic conditions. To achieve this, wages are reviewed at regular intervals based on employee performance, organizational financial health, and broader market factors.

Our compensation strategy is designed to ensure competitiveness and fairness by taking into account key factors such as **inflation, cost of living increases, and industry salary benchmarks**. We consistently offer compensation that exceeds the local minimum wage, in line with both market conditions and our commitment to fair pay. Additionally,



BUSINESS

ENVIRONMENTAL

SOCIAL

GOVERNANCE

camps, activities), to funding summer camps and educational programs, we support our people’s changing family dynamics and evolving needs that emerge at different phases of life. Some of our initiatives include organizing kids-parents’ annual play dates and offering full scholarships for Deloitte employees’ children to attend the Johns Hopkins Center for Talented Youth (CTY) program, a one-day bootcamp at our offices for our employees’ children etc. Furthermore, we have created communities for parents and new mothers for all Deloitte parents to help them cope with everyday needs and challenges, share their thoughts and concerns and provide tips, through regular digital meetups. The communities also actively support us in shaping and implementing our parents’ strategy, based on the actual needs of our people.

At Deloitte, we are dedicated to fostering an equitable workplace where every parent/caregiver is treated with the same respect and support. We are proud to be among those selected companies in Greece, which have extended their family programs to all parents including LGBT+.

Additional wellbeing initiatives focus on:

- Medical incidents & returning to work after a career break: Our comprehensive Return-to-Work program provides a supportive environment for employees rejoining the workforce after long-term absences, promoting inclusivity and well-being. Additionally, we have also established collaborations with various medical support vendors and secured discounts for hospitals through private insurance companies.
- Maternity: we host webinars related to fertility issues focusing on endometriosis, egg freezing, infertility, and iVF. We have also created a care room for nursing mothers to use, equipped with all the necessary lactation and breastfeeding equipment.
- Menopause inclusion: Individuals experiencing the occasionally debilitating symptoms of menopause often find themselves simultaneously ascending to senior roles in the workplace. Deloitte has developed guidance for menopause inclusion,



setting policies and procedures, educating people, removing stigma etc.

Whilst wishing to prioritize **mental health**, people may encounter challenges. At Deloitte, we have established a network of Mental Health Champions, trained in mental health first aid. Our Mental Health Champions are equipped to support our people whether navigating difficulties or simply need someone to talk to.

With a focus on education to reduce stigma and providing direct support, we have introduced comprehensive **mental health strategies**.

In alignment with World Mental Health Day, we launched our annual well-being celebration in October. During this period, we organized mental health sessions and workshops, complemented by educational



materials and various supportive resources for our people.

Our efforts to promote mental health include launching various programs throughout the year, such as:

- Weekly mindfulness sessions for our people to familiarize themselves with the necessary tools to release tension, drive them through different states

of awareness, and help them achieve their goals.

- Art therapy sessions, where professionals have the opportunity to be creative, express themselves and experience emotional freedom.
- Monthly massage sessions to help professionals release tension and feel revitalized.

- Stretching sessions in the office two times per week for Technopolis' Professionals.
- Different resources and tools on how to manage difficult emotions, how to disconnect, and release tension.
- Pet therapy sessions, where professionals have the opportunity to interact with pets to relieve stress and boost their mental health
- Deloitte Sports and Social Clubs to help our people connect and socialize.
- Team Bonding Guides to promote the importance of better team communication and collaboration during the hybrid working era.
- Financial wellbeing webinars, promotion of discounts & benefits to minimize financial stress.
- Hiking excursions where people get in touch with nature and spend quality time with each other.

Resources to support mental health and well-being include:

- Learning: we have introduced

mandatory e-learnings and highly recommended webinars for all employees for supporting Mental Health at Work.

- We provide guidance on issues such as burnout by promoting agile working through options for reduced or adjustable working schedules.
- A 24/7 employee assistance support hotline is available to all Deloitte employees and their families.
- Our 'Collective Disconnect Program' includes additional leave days, such as D. Days throughout the year, as well as early Fridays during the summer months. This initiative is designed to encourage everyone to take time out and prioritise self-care.

Direct support and financial incentives:

- extra days of leave in case of need
- availability of experienced psychologists to support our people and their families when in need.
- additional time off granted to professionals if their family and/or friends undergo a traumatic experience.



BUSINESS

ENVIRONMENTAL

SOCIAL

GOVERNANCE

Career Management

Effective career management is key to professional growth, job satisfaction, and long-term success. That's why at Deloitte, we are committed to investing in our people's career paths by integrating learning, performance, and development into our career management objectives, empowering them to reach their full potential and achieve professional success.

Learning & Development

At Deloitte, learning is an ongoing process deeply embedded in our

daily work and interactions. Whether through client engagements, teamwork, or reflective practices, we seize opportunities to develop and grow. Guided by a combination of business priorities, career goals, and personal interests, our approach ensures that learning is dynamic and tailored to individual needs.

At the heart of this process is our vibrant, action-oriented environment, which serves as a driving force for both personal and professional advancement. A key element of this culture is our dedication to feedback. Actively practiced in every interaction, it fosters continuous improvement and

collaboration, reinforcing our commitment to growth on all fronts.

Our feedback culture incorporates a range of listening strategies aimed at fostering constructive and anonymous feedback for leaders. These strategies include:

- **Upward feedback:** Enables our people to share feedback with leaders they have collaborated with over the past year.
- **Pulse Surveys:** Serve as a key tool to understand workplace experiences, focusing on areas such as work-life balance, wellbeing, and inclusion.
- **Wellbeing index:** Supports overall well-being based by addressing our 3 core pillars: body, mind and purpose. To better understand and acknowledge the energy levels of our people in their daily professional and personal lives, we conduct bi-annual surveys. These insights guide us in shaping and refining our well-being strategies.

Additionally, along with all Deloitte NSE member firms, we launched the **Deloitte Engage for Change survey**, that runs at least twice per year and aims to help us understand what matters most for our people and take concrete actions. Taking the pulse of how our people think and

feel, we have implemented the following initiatives aiming at supporting continuous improvement:

- Deep dive focus groups to further explore the key factors that drive engagement among our people.
- Initiatives rolled out by the Youth Audit Forum
- Advisory Boards that are sponsored by the leadership and propose initiatives aimed at enhancing the workplace environment and the learning & development opportunities provided, or any other activities that are of interest and benefit to our people
- A series of People Management workshops helping both new team leaders and experienced managers build their people skills and lead high performance teams, while follow-up 1:1 coaching sessions and group coaching sessions enhance a lasting impact
- "Sustaining & Empowering a People Management Culture" discussion-based sessions, aimed at empowering leaders (Principal level) to grow their team members and align them to their needs.
- Sessions with the leadership teams





(Partners) on the management culture and needs observed, providing practical ways to enhance an inclusive and feedback-oriented workplace from the tone at the top.

Performance experience and development

Prioritizing everyday coaching and development, Deloitte’s performance model has transitioned from evaluation and ratings to a person-centered, strengths-based approach. Through regular feedback, check-in sessions

and career coaching, Deloitte’s Global Performance Experience (GPE) reinforces a growth-focused mindset in performance discussions, helping individuals develop their strengths. Our feedback culture is empowered by a variety of resources and initiatives, including toolkits, dedicated live and on demand courses while continuously enhancing our career coaching program. Coaching sessions allow professionals to highlight strengths and identify areas for further development and craft their own career path based on their needs, goals, and career aspirations along with the guidance of trained internal

coaches. The number of internal coaches continues to grow each year. They all follow a specially designed training plan which includes:

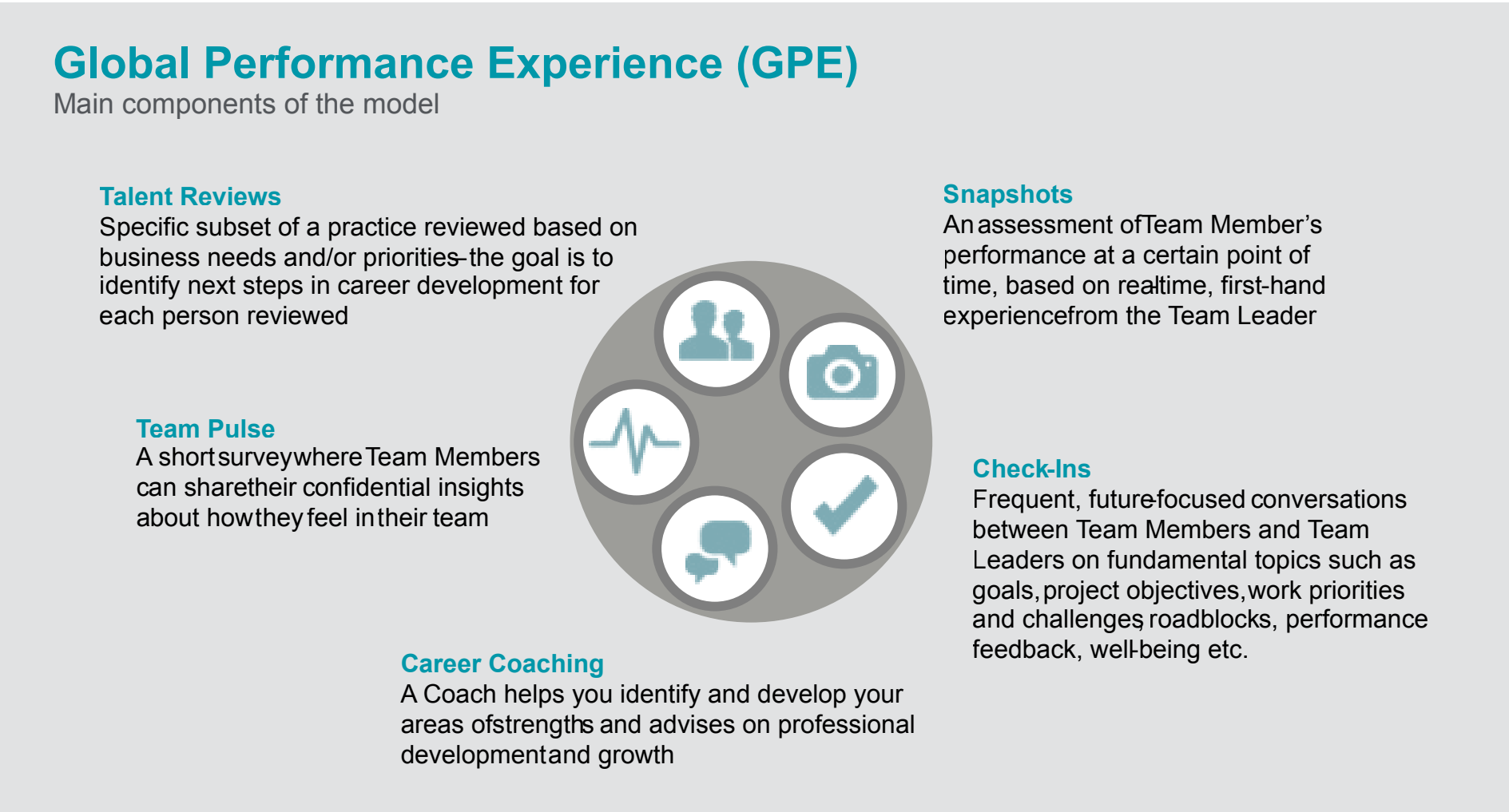
- o A “Be a Coach @ Deloitte” live training for new coaches to learn and practice effective coaching techniques and methods based on Deloitte’s approach and standards.
- o Bi-weekly group coaching supervision sessions. These sessions allow coaches to learn from others’ experiences, discuss challenges, increase self-awareness, and explore possible helpful or limiting beliefs, gain access to additional learning resources, and become even more confident, objective, and resourceful in their role.
- o Various coaching resources guide coaches through the different key moments that professionals experience throughout their careers.
- o At the same time, some businesses have developed a more guided coaching program, where all their professionals have an assigned coach. Coaches go through an awareness program, while all are supported by regular Q&A and technical sessions based on their needs.

- o The GPE framework and our overall feedback approach aim to facilitate the professional growth and promotion of individuals within the Deloitte Network. It is aligned with the progressive development of professional and personal skills, ensuring at the same time a structured and supportive environment for career advancement. The raising number of people promoted each year is a significant indicator of our commitment to nurture and advance our people.

Shaping the future of learning

Embracing the Future of Work, Deloitte is advancing forward-thinking and innovative learning strategies. Our refreshed ‘Future of Development’ strategy focuses on rapidly building our people’s ‘hot skills’. As our people play a key role in shaping our global learning strategy, they also contribute to a wide range of cutting-edge learning methods in their own Deloitte businesses.

Learning is an integral part of our workflow. To empower our team members to personalize their individual learning experiences we use CURA a digital platform offering customized, on-





demand content. CURA uses artificial intelligence to provide a customized, online learning option that aggregates content from both internal and external sources and personalizes learning, based on the learner's needs and interests. The platform democratizes learning, giving Deloitte people both a voice and a choice in their learning, while enabling collaboration and individual contribution.

Since the global rollout of CURA in 2021, the Deloitte network has embraced the platform as a key component of learning and development support, and has launched bespoke CURA learning journeys, encouraging Deloitte people to collaborate and communicate via the platform. At Deloitte Greece, we continue to enhance Digital Learning Journeys for all levels that encompass digital courses covering both technical and human skills, such as time management, business writing, Microsoft Office, business analysis, etc. Also, all the supporting materials for our seminars, which include prework, handouts, presentations and recordings, are uploaded on CURA and are readily accessible by Deloitte professionals. Additionally, we have created a CURA group for our Partners and Principals, called the "Partner/ Principal Onboarding

& Ongoing Journey", with resources that are helpful for both new and existing group members. Finally, we encourage our professionals to use CURA whenever they require resources, as it encompasses not only learning materials but also other valuable resources such as presentations and articles.

Empowering our people to embrace innovation, adopt a creative mindset, and build confidence in developing and sharing ideas with colleagues lies at the heart of our approach to fostering an innovative culture. Delivering world-class learning and development content is essential to achieving this goal. We also encourage team members to actively contribute to the evolution of CURA across various subjects, including innovation, to maximize its impact.

Learning Ambassadors

To effectively address the learning and development needs of each business, we leverage our Learning Ambassadors community. Representing their service lines, the Learning Ambassadors act as liaisons between their service lines, leadership, and the central learning and development team.



Deloitte University

Deloitte University (DU) offers state-of-the-art facilities and world-class curricula to grow and connect the best leaders within our organization. DU is present in every region in which Deloitte operates and provides a range of learning formats, including blended digital, live-virtual, and live in-person sessions. DU plays a crucial role in engaging our people and uncovering our international way of working by facilitating interactions with employees from around the world and their diverse cultures. Special focus has been given to milestone programs, which all the professionals attend upon promotion to Manager, Senior Manager and Director level. Additionally, a wide range of human skills programs are also offered, such as Negotiation Skills, Leading Into the Future, the Art of Engagement, High Impact Leadership, Presenting with Confidence, Critical Thinking, Managing difficult conversations. Finally, there is a curriculum dedicated to Industry learning and the professionals may attend several simulations and forums based on their specialization. Overall and during FY24, Deloitte Greece had 145 participations

in a variety of all the above available programs.

Our Learn Fest is an event offering a variety of Learning and Development opportunities available to all our professionals. This year, the festival spreads over a whole month, and is designed to engage and empower our employees with human and technical capabilities needed to thrive in the workplace. Webinars and workshops cover topics such as Communication, Gen AI Prompt Engineering & Critical Thinking, Deloitte Coaching, Project Management and Collaboration. Additionally, we aim to introduce a new Lunch & Learn live event in all our locations, where learning meets food and fun.

Diversity, Equity & Inclusion

At Deloitte, we want everyone to feel they can be themselves and to thrive at work, in everything we do, every day. This can only be achieved by providing a workplace culture characterized by inclusive everyday behaviors and built on a foundation of respect and appreciation for diversity in all



its forms. ALL IN is Deloitte’s global diversity and inclusion strategy. We are committed to supporting and empowering all of our people in achieving their full potential and to delivering our purpose to make an impact that matters, each and every day.

At Deloitte, we know how important it is that all of our people can live and work freely and peacefully as their true, authentic selves, and we are united

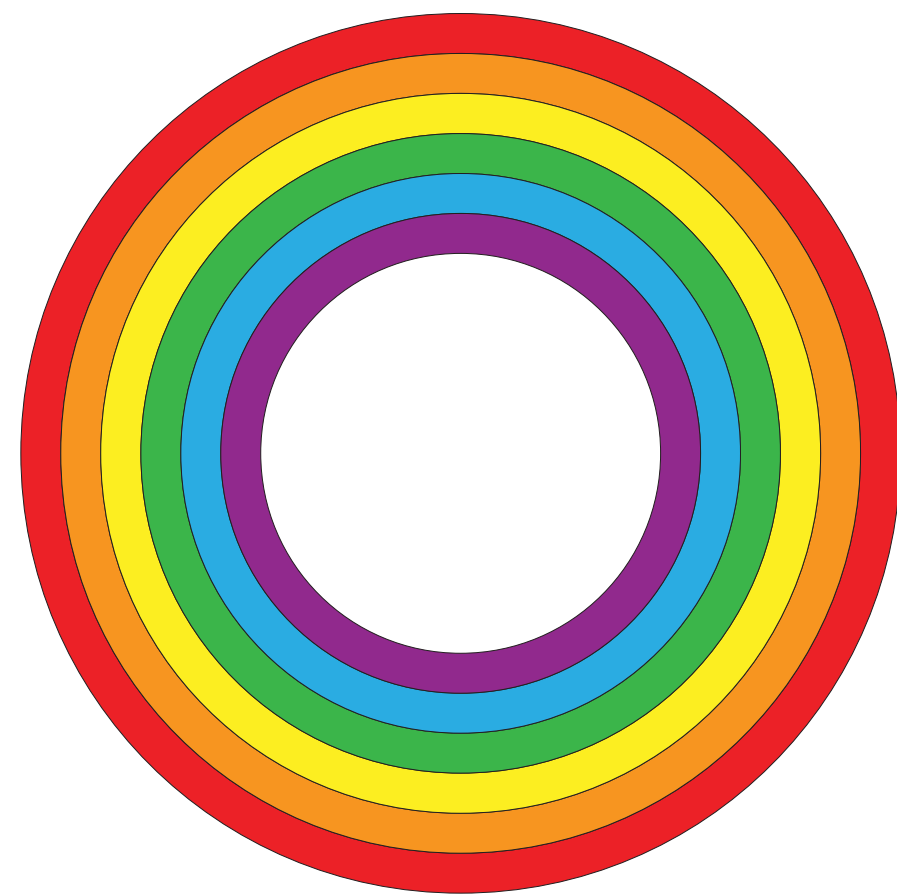
against any form of social injustice. We are focused on providing everyone with equal opportunities to grow, develop and succeed in an environment where we hold each other accountable at all times.

Women empowerment

Recognizing the importance of supporting women at pivotal points in their careers

ENVIRONMENTAL

GOVERNANCE



roles of women and girls in the STEM sector. This community provides support to women through tailored workshops, such as design thinking sessions and in collaboration with various NGOs, we strive to ensure equal educational opportunities for women who may lack access and resources. Our commitment further extends to hosting webinars featuring influential speakers from the STEM field and showcasing pioneering Deloitte female role models. Moreover, we organize awareness sessions and meetups within our Deloitte network to facilitate the sharing of experiences and discussions on future trends. Led by a shared purpose, our Her.Net ambassadors are driven to orchestrate diverse initiatives centering around three fundamental pillars: Networking, Learning & Development and Volunteering.

The goals of our Her.Net community are as follows:

- minimize the gender gap in STEM education at schools, through the organization of different workshops and projects tailored for girls aged 10-17.
- inspire and empower university

students, new graduates and young professionals by hosting mentoring sessions, career days and seminars, creating internship programs, collaborating with universities etc.

- support and encourage women in new career beginnings, through vocational guidance and internships dedicated to reskilling and upskilling experienced professionals aged 30 and above.
- Finally, every year we organize an event on the occasion of the International Women's Day, which is open to all our staff in order to promote open dialogue on gender equity issues. Last year, we organized the "50 Ways to Fight Bias" workshop with LeanIn Network Greece (Athens), an initiative committed to helping women achieve their ambitions and creating fair and inclusive workplaces. The workshop hosted more than 300 employees, including 15 volunteers from Deloitte and LeanIn. It featured common workplace scenarios showcasing bias and stereotypes, followed by a discussion on how to address them.

All the aforementioned actions fall under

the dedicated "EmPowerful Women by Deloitte" pillar, embodying our commitment to women empowerment.

LGBT+ inclusion

We want everyone at Deloitte to feel they can be themselves at work, and we want to enable our LGBT+ colleagues to feel confident in being who they are and empowered to thrive within Deloitte and within our society. In this context, we ensure that all our policies use gender-neutral pronouns, avoid gendered language and acknowledge same-sex relationships.

Our local community GLOBE, a network of engaged LGBT+ employees and allies, work closely with the firm to raise awareness on issues affecting Greek workplaces. Members of GLOBE foster an inclusive environment where employees can bring their authentic selves to work, helping attract and retain top talent. They also support professional growth by facilitating new and existing client and community relationships. Additionally, GLOBE provides valuable networking



opportunities and collaborates with Deloitte’s broader networks.

A global LGBT+ digital learning program, “Demystifying LGBT+ Inclusion”, has also been developed to raise awareness on the importance of LGBT+ inclusion and to equip learners to advocate and discuss LGBT+ topics.

Deloitte Pride celebrations play a key role in LGBT+ inclusion across our firm. Every year, we organize several events, including interactive workshops on gender identity and understanding the experiences of LGBT+ people, meet ups, podcasts and participation to local & European Pride parades. Additionally, every November (Transgender Awareness Month) we join forces with NGOs, experienced psychologists and other groups, such as the Greek Association of Transgender People and Proud Parents Greece, to deliver webinars and create podcasts to support the destigmatization of all gender identities and discuss raising transgender children. As it is important to us that all people feel included, messages by the Deloitte Greece CEO and leadership highlight our various actions organized throughout the year to raise awareness.

Fostering disability and neurodiversity inclusion

Reflecting our commitment to creating environments where people with visible and non-obvious disabilities can fully participate, we promoted Deloitte Global’s e-learning module about disability and “how to” conversation guides to help our people navigate difficult or sensitive topics , including neurodiversity. Our “Can You See Me?” campaign features the story of Thiago, a wheelchair user, and Delphine, an autistic woman, helping our people understand the unique challenges and strengths of disabled and neurodiverse colleagues. Additionally, we have created inclusive language guides and audiovisual guides at local level to ensure that our documents are accessible to everyone, using tools like Outlook, PowerPoint, Excel etc.

We dedicate various days throughout the year to discuss disability with experts from Greek NGOs and organizations such as Me alla matia (a fully accessible, interactive, and social information portal for every user), 1st Teen Business School of University of Macedonia for Blind Children in Thessaloniki, EKEK AmeA

Thessaloniki, ELEPAP etc. while we also support financially and participate in their programs NGOs such as Margarita and PIPKA, which care for people with disabilities. Furthermore, we collaborate with various stakeholders to ensure that all our buildings are disabled-friendly and accessible to everyone.

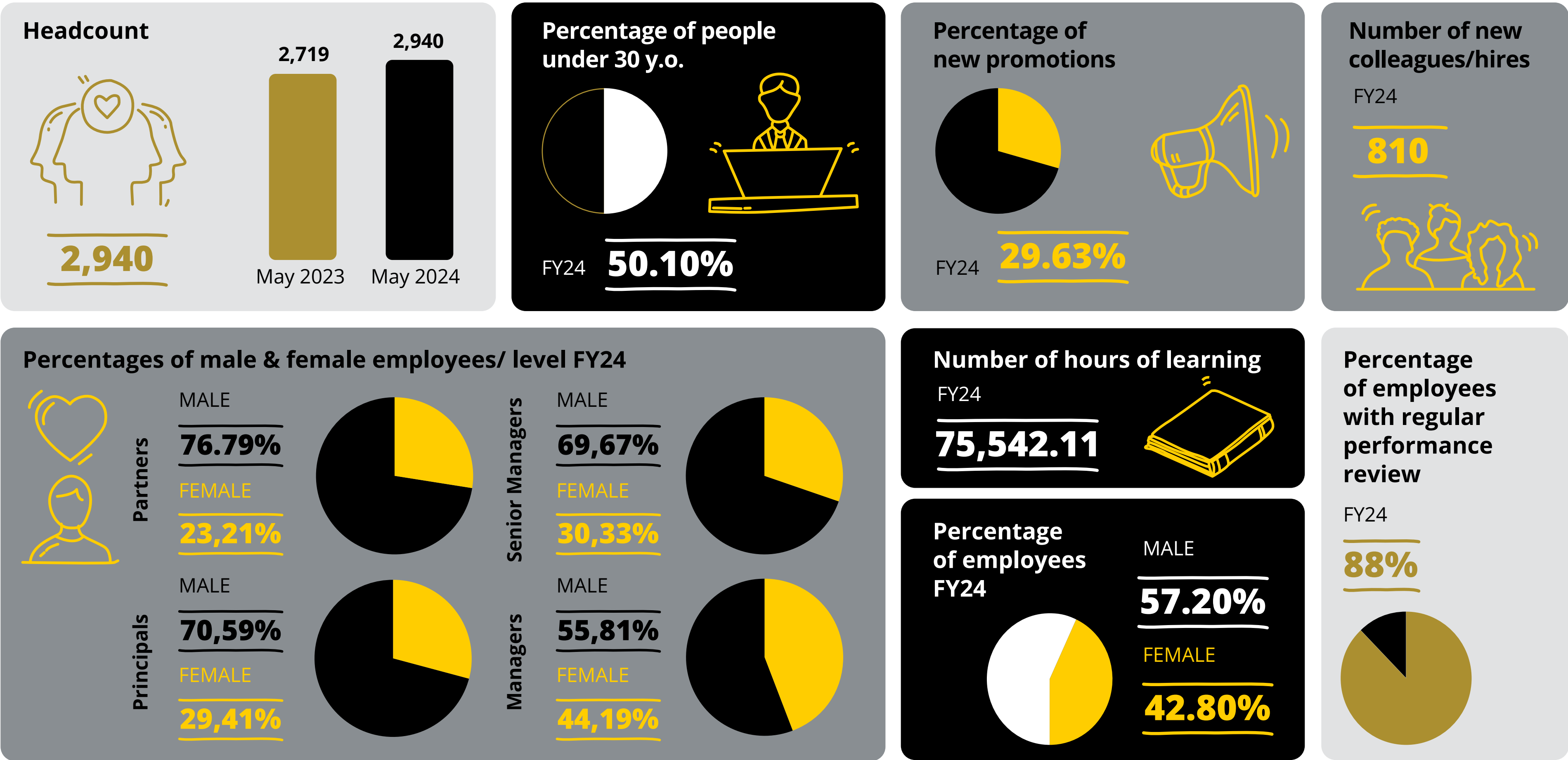
As part of our ALL IN strategy, we acknowledge that everyone possesses personal strengths, but for some individuals, the disparity between strengths and challenges is more pronounced. Neurodiversity encompasses a variety of human minds, reflecting differences in the ways people’s brain function and process information. Therefore, we also strive to enhance awareness of neurodivergent conditions, including ADHD, Autism, Dyspraxia, Dyslexia, Dysgraphia, Dyscalculia, and many more. Our initiatives on neurodiversity topics aim to establish the groundwork for an inclusive workplace. We conduct campaigns, organize events and provide guides and toolkits that foster and sustain an inclusive culture, encouraging open conversations about common diversity-related topics, including neurodiversity.

Fostering racial and ethnic inclusion

We are dedicated to building a diverse workforce and enhancing representation from racially and ethnically diverse communities. Our efforts span recruitment, learning and development, career progression and mentoring. We are also committed to fostering racial and ethnic inclusion by equipping our people with resources to understand cultural and inclusive practices and collaborate effectively across diverse environments, situations, and teams. A dedicated intranet page with guides, toolkits and a cultural navigator app has been launched and it’s regularly updated with new resources.



Highlights





Purpose

WorldClass

Millions of people worldwide are unable to reach their full potential. Investing in education and skills is the answer. It is the foundation of opportunity and progress and creates better futures for all.

Preparing for the challenges ahead means equipping future entrepreneurs, innovators, and leaders with essential skills. We are committed to driving innovation in education, digital skill-building, and training programs to empower success in the modern economic landscape.

Deloitte's WorldClass ambition is to reach 100 million people by 2030 through programmes and partnerships with leading educational organisations around the world. Deloitte contributes by dedicating its people's time, engaging volunteers, and providing donations to support millions of students, educators, and education leaders worldwide.

Deloitte Greece, as part of its 2024 WorldClass initiatives, has extended its collaboration with the **Bodossaki Foundation for "Experience Science" program**, marking the third consecutive year. This year, the program has expanded to include 6 additional public lower secondary schools on remote islands and other regions across Greece, reaching more than 1,000 students and increasing the total number of beneficiary schools to 18 since the beginning of the partnership. The new schools benefiting from this program include: 12th Lower Secondary School of Larissa, 7th Lower Secondary School of Larissa, 5th Experimental Lower Secondary School of Komotini, Lower Secondary School of Eratyra in Kozani, Lower Secondary School of L.T. Arnissa in Pella and the Music School of Komotini. This initiative enables the creation of science laboratories in public lower secondary schools across Greece, ensuring appropriate conditions for meaningful student engagement in scientific



disciplines. Through this program, existing laboratories are upgraded, or new equipment is provided to transform classrooms into fully functioning science laboratories.

Within the WorldClass framework, we have also supported the following organizations and initiatives:

Eduact – Action for Education: A non-governmental organization dedicated to advancing innovative educational programs for young people in Greece. Eduact focuses on new technologies, coding, and educational robotics through initiatives that introduce modern, innovative practices into the educational process. Through our support, we have empowered 70 students to explore and engage with STEM and robotics, providing them with critical skills for the future. Additionally, we proudly contributed to Greece’s participation in the 2023 FIRST Global robotics Challenge, showcasing the potential of young Greek talent on a global stage.

HERMES Student Research Robotics Team: The largest team of its kind in Greece, focusing on medical applications under the auspices of the University of Thessaly. HERMES has developed

a fully functional robotic exoskeleton designed to assist individuals with spinal cord injuries (SCI) in meeting basic daily needs. The team represents Greece in the “Exoskeleton Race” at the CYBATHLON 2024 international competition, marking the country’s first participation in this prestigious event.

Center for Education and Rehabilitation of the Blind (KEAT): The primary organization implementing national policies for individuals with visual impairments in Greece. KEAT is committed to the education and social integration of individuals with disabilities, and our donation aimed to strengthen its impactful work.

Special Education Workshop
MARGARITA: Supports the vocational training program T.E.E. (Employment Integration Department), addressing the educational and vocational training needs of individuals with mild intellectual disabilities in the Attica region.

Syzoe Association: Provides children with visual impairments and additional disabilities access to education, vocational training, and psychological and social support. Our donation contributed to its Early Intervention



Impact Every Day

program for infants and toddlers—the only home-based, holistic educational program for children with visual impairments in Northern Greece.

Children book The Lemonade Stand:

Deloitte, in collaboration with Nomiki Bibliothiki, proudly published the children's book *The Lemonade Stand*, written by Konstantinos Roumpis, Partner, Tax & Legal, Deloitte, and Ioannis Kardizis, Director and Head of Financial Reporting & Analysis, Deloitte. This engaging story draws on their extensive expertise to explain financial concepts in a fun and relatable way, tailored for children aged 8–12. The goal is to nurture financial literacy and inspire the next generation of savvy entrepreneurs, equipping them with the skills they need to achieve their dreams.

Impact Every Day

By focusing on making an *Impact Every Day*, we support our people to make an impact that matters year-round, addressing the issues that are most important for our society and

local communities. Driven by Deloitte's purpose – making an impact that matters – our people help communities by donating time and money to nonprofits, participating in workplace giving campaigns, and providing skills-based and pro bono support to organizations, making a positive impact where it is needed most.

Impact Day is Deloitte's year-round celebration of our commitment to local communities by hosting activities where Deloitte professionals spend the day volunteering.

As part of Impact Day and in celebration of Earth Day on April 22, 2024, Deloitte Greece organized an environmental initiative across all five of its offices, engaging more than 130 employees.

In **Athens**, in collaboration with the Alliance for Greece, Deloitte employees participated in a reforestation initiative that included conservation work and the replacement of damaged trees in the 50-acre forest adopted by Deloitte following the previous summer's wildfires.

In **Thessaloniki**, in partnership with **Mamagea**, employees took part in a seed bombing activity, which included an educational workshop where 2,000 seed bombs were created to be planted throughout the city.

In **Patras**, Deloitte employees, in collaboration with **Save Your Hood**, cleaned up a forest near the city, collecting a total of 520 liters of trash.

In **Ioannina**, employees, together with the **Municipality of Ioannina**, planted 60 trees at one of the city's largest sports centers.

In **Heraklion**, employees worked alongside the Municipality to clean the Karteros Gorge, located just outside the city, in an effort to protect biodiversity and improve access to the gorge trail for ecotourism.

As part of Impact Every Day, groups of our people participated in the following **volunteering activities**:

- A team of Deloitte employees volunteered to prepare and serve homemade meals to homeless



GOVERNANCE



- **Race for Autism** focused on raising awareness about autism spectrum disorders and supporting the needs of neurodiverse individuals and their families, while encouraging equal participation in sports activities.

Cultural Initiatives

Deloitte Greece is committed to promoting and integrating culture within communities by actively supporting diverse cultural organizations and initiatives that offer innovative and immersive experiences. Below are some notable examples of the cultural initiatives we have supported:

Benaki Museum: We support the museum’s expansion and infrastructure projects, while contributing to its key initiatives, with the aim to ensuring the continuation of its cultural legacy and promoting research, education, and the dissemination of knowledge, as well as encouraging reflection on cultural heritage.

Alekos Fassianos Museum: We support the museum in enhancing its digital media capabilities and expanding its online activities. This includes enabling the museum to showcase exclusive artwork through Museum 360 tours, offering an inclusive experience for those who are unable to visit in person, whether due to location or other limitations. Additionally, our donation funds the development of the Alekos Fassianos Museum Serious Game, an innovative environmental education initiative. This hybrid game immerses players in the world of Alekos Fassianos, while conveying an optimistic and inspiring message for a good cause.

Neo-Impressionism in the Colors of the Mediterranean Exhibition: Organized in collaboration with prominent museums and institutions across Europe, this exhibition from the Vassilis and Eliza Goulandris Foundation featured works by Paul Signac, Henri-Edmond Cross, Maximilien Luce, Théo van Rysselberghe, Henri Matisse, Henri Manguin, and Louis



Valtat—most of which are being shown in Greece for the first time.

1st Biennale of Contemporary

Ceramic Art: Titled “Clay Echoes: Unearthing Hidden Narratives,” this inaugural International Biennale of Contemporary Ceramics in Greece took place in Santorini Island. The event featured a central exhibition at the Museum of Prehistoric Thera, along with a diverse program of educational activities and exhibitions at satellite locations across the island. Twenty international artists presented original works inspired by the archaeological site of Akrotiri.

Social Impact Initiatives

As part of Deloitte Greece’s social impact initiatives, we provided donations and sponsorships to support the following organizations:

Melissa Thessaloniki Orphanage for Girls, which provides shelter and care for

orphaned and underprivileged girls, aiming to enhance its operations and services.

Merimna, to support its efforts in caring for children and families facing illness and bereavement.

Home Project, a non-profit organization offering a comprehensive network of child protection services, including food, medical care, legal and psychological support, and access to education.

Technology Without Borders AMKE and the **Pop2See team**, which focus on developing technological solutions to improve the lives of individuals with visual impairments.

ATLAS sports club, an organization supporting individuals with disabilities. We also supported the charitable **Wheelchair Basketball Match** “We All Become One...” This event, featuring Paralympians and top Greek basketball players, raised awareness and funds for competitive wheelchairs. ATLAS, a part of the Panhellenic Association of

Paraplegics, uses sports to enhance self-esteem and promote social inclusion for its members.

Sports Initiatives

At Deloitte, we believe sport is a huge enabler for building brighter futures. Deloitte has a longstanding commitment to supporting sports, with contributions spanning financial donations, athletes and events sponsorships. We take great pride in supporting the dedication and efforts of athletes. Through these initiatives, Deloitte Greece not only fosters athletic excellence but also champions core values like perseverance, unity, and social responsibility.

We are a proud official Supporter of the **Hellenic Paralympic Committee** since 2021, the governing body dedicated to advancing the Paralympic Movement in Greece. The Committee is responsible for the selection, organization, and dispatch of national teams to the Paralympic Games.





This year we sponsored the following athletes and organizations:

Stelios Malakopoulos, the esteemed Greek Paralympic Champion in the T62 Long Jump category. Stelios’ dedication earned him an impressive 5th place in the T62 Long Jump at the Para Athletics World Championship in Kobe, Japan, last May as well as a spot representing Greece at the Paris 2024 Paralympic Games.

Tasos Panagiotidis, a champion in triangle sailing in the ILCA 7 (Laser Standard) category and a member of the National Sailing Team, received our support for his efforts at the World Sailing Championships held in Adelaide, Australia.

Minas Koutelas, a talented windsurfer, received our support to help cover his participation expenses at the Windsurfing World Championship, held in Quiberon, France where he achieved an impressive 2nd place in the 2023 Techno293 and Techno293 Plus World Championships!

Triathlon Federation of Greece, the largest triathlon event for children in the country, titled Pho3nix Kids Triathlon by Nicola Spring, which was held in Athens, Thessaloniki, and Heraklion. Part of the event’s proceeds were allocated to the “Together for Children” initiative.

Xterra Off-road TRIathlon and Kids TRIathlon that took place in Vouliagmeni, and the **Ioannina Basketball Camp (IBC)**, a Greek sports association based in Ioannina that includes academies, men and women basketball teams, as well as a wheelchair basketball team.

Athens Authentic Marathon and Half-Marathon – We proudly support the original marathon course as well as the Half Marathon, which bring together thousands of runners from around the world. With more than 200 Deloitte runners participating, we embraced the spirit of endurance, perseverance, and teamwork, reinforcing our commitment to well-being and sportsmanship.





Pro bono and skills-based volunteering

Deloitte’s pro bono and skills-based volunteering programs are part of Deloitte’s commitment to leverage the collective intelligence and ambition of our people to help nonprofits develop innovative solutions to address their most critical issues and help drive transformational social outcomes for the greater good.

This year, Deloitte professionals volunteered over 1,600 hours, leveraging their expertise to assist local nonprofits and associations in tackling pressing community challenges.

Deloitte conducted business sentiment surveys to assess the growth potential of Athens Chamber of Commerce and Industry (EBEA) member companies. The surveys’ primary goal was to gather perspectives on critical themes relevant to the Greek business ecosystem. By

engaging EBEA members, Deloitte sought to capture the “pulse” of various sectors, providing a nuanced understanding of the Greek businesses’ challenges, opportunities, and growth potential. The surveys covered multiple thematic sections essential for the development and resilience of Greek entrepreneurship, including market trends, regulatory challenges, access to financing, innovation, and sustainability. Through this partnership, Deloitte also helped EBEA better understand the concerns and aspirations of its members, enabling an informed dialogue on how to drive economic growth and improve the business environment in Greece.

Our pro bono initiative for the Karditsa Regional Unit focused on providing planning and support for managing and evaluating compensation requests from farmers, businesses, and nonprofits affected by the September 2023 floods in the Karditsa Regional Unit.

This effort was executed by a working group, organized into two subgroups: the Reception and Application Management Team and the Support Team, which addressed inquiries and provided specialized expertise to the first team.

Deloitte also developed a pro bono revival strategy for Halki’s Horio in collaboration with the Municipality of Halki, under the organization’s CSR umbrella. This initiative, in partnership with Axion Hellas, aims to revitalize the old, abandoned capital of the island, Horio, and increase Halki’s population. The vision for Halki focuses on:

- Renovating abandoned buildings.
- Transforming Horio into an iconic cultural ecosystem.
- Modernizing infrastructure.
- Promoting sustainability.
- Creating opportunities for Halki

residents and visitors.

- Improving public services.

The plan includes a study of its anticipated impact over the next 5-10 years.

Our pro bono strategic plan for the revival of Halki’s Horio was honored with two Gold Hellenic Responsible Business Awards in 2024: one in the “Partnership between a Private Company and the Local Community/Government” category and another in the “Long-term Investment at a Local/Regional or National Level” category.

Additionally, we offered accounting, bookkeeping, compliance, and audit services to nonprofits.

Our pro bono efforts not only allow us to help drive social impact for the greater good, but also foster professional growth, skill development, and team building for our people, creating a shared commitment to making a positive difference.



Deloitte Foundation

The Deloitte Greece Foundation

Through the Deloitte Foundation, we are bringing our purpose to life, by giving back to the communities in Greece, protecting the environment and providing relief in national emergency situations. Founded in 2019, the Deloitte Foundation is a non-profit voluntary organization, which supports initiatives under four pillars:

Education

Education is a key investment for the future; it contributes to economic growth, social value and individual fulfillment. The Deloitte Greece Foundation supports

organizations and initiatives whose purpose is to educate and inspire others.

Indicatively, we provided full scholarships for students in the **CTY Greece program**, through donating to Anatolia College. CTY, a collaboration between Anatolia College, Johns Hopkins University in the U.S., and the Stavros Niarchos Foundation, offers talented students from Greece, Cyprus, and around the world the opportunity to attend one of the world's most prestigious talent development programs.

Environment

As a leading professional services firm, we have a significant responsibility to care for the planet. Whilst

exemplifying our obligations through internal sustainability initiatives and environmental impact reduction goals, the Deloitte Greece Foundation is committed to promoting environmental sustainability across all our spheres of influence.

Indicatively, we made contributions to the **Afidnes Volunteer Forest Protection Association (SEAD)** for the procurement of a firefighting pump, enhancing their capacity to protect Afidnes forests and safeguard local community.

Furthermore, in collaboration with Maxima Insurance we have funded a fully equipped firefighting unit and a modified firefighting vehicle to the **Volunteer Civil Protection Association of Agios Stefanos**.

BUSINESS ➞

ENVIRONMENTAL ➞

SOCIAL ➞

GOVERNANCE ➞



Culture

Culture and athletics reflect and shape values, beliefs, and aspirations. The Deloitte Greece Foundation supports organizations and initiatives safeguarding, enhancing and further leveraging the value of culture and athletics.

National Emergencies

Events and situations sometimes occur that affect the normal course of life, leading to poverty, illness, social injustice or emergencies. Such critical situations deserve attention, to which the Deloitte Foundation is not indifferent; by committing toward promoting

the empowerment of human value, advocating healthier lifestyles, supporting animal welfare and organizations and initiatives.

Indicatively, through the **Red Cross**, we donated 2,500 pairs of waterproof boots, 2,000 waterproof suits, and 140 diving suits to assist those affected by severe flooding in Thessaly.

Additional Organizations and initiatives supported financially by the Deloitte Greece Foundation

We also made a donation to the **ELPIDA** Association - Friends of Children with Cancer, an organization dedicated to



BUSINESS ↗

ENVIRONMENTAL ↗

SOCIAL ↗

GOVERNANCE ↗

providing medical care and essential support to children battling cancer and their families. This contribution supports ELPIDA's efforts to enhance the well-being of young patients and ease the journey for their families during challenging times.

This year, we extended support to **SOS Children's Villages** and the Hellas Orphanage in Côte d'Ivoire, which provides care for children living with HIV/AIDS who have lost their parents to the virus. This contribution was made possible through our purchase of tickets for a charitable event organized by the Consulate of Côte d'Ivoire, featuring a special collection of 40 costumes from the Paris Opera designed by Pierre Cardin, along with arias performed by a soprano from the National Opera House.

The Deloitte Greece Foundation also donated to **Wise Greece** to fund the procurement and distribution of food to families and children in need in the Evros region. This organization

not only promotes the benefits of the Mediterranean diet and Greek products from small local producers worldwide but also directs the proceeds from its sales to purchase food essentials for children, homeless families, and elderly individuals facing economic hardship.

The Deloitte Greece Foundation contributed to **Genesis Hellas** to support a Christmas celebration dedicated to bringing warmth and joy to 150 homeless individuals. This event provided participants with not only a festive meal but also the valuable opportunity to be taken care of, engage in artistic and creative activities, socialize, connect with others, and feel genuinely heard and supported.

Additionally, the Foundation donated to the **Kapsileion Missionary and Spiritual Foundation-St. Kirikos** to provide meals for the children residing there, supporting the organization's efforts to care for and nurture vulnerable youth.



BUSINESS ➞

ENVIRONMENTAL ➞

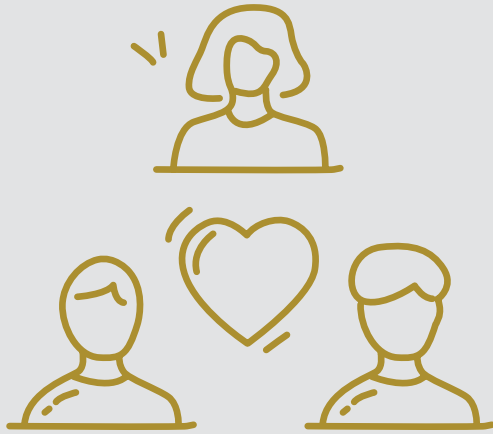
SOCIAL ➞

GOVERNANCE ➞

Highlights

Futures impacted

1,263
students/people



Donations

€331,111



Time pro bono

1,668 hours



Skills based + traditional volunteerism

80 + 1,324 = 1,404 hours



Pro bono value

€232,257



Partnerships

46
NGOs
& organizations



BUSINESS ↗

ENVIRONMENTAL ↗

SOCIAL ↗

GOVERNANCE ↗

Governance



BUSINESS [↗](#)

ENVIRONMENTAL [↗](#)

SOCIAL [↗](#)

GOVERNANCE [↗](#)





Leadership

Leadership is about providing guidance, assuming responsibility, and inspiring others to achieve what they once believed was impossible.

Our leaders set the example for ethical and responsible decision-making within the company. They lead in accordance with our shared values ensuring that our actions and methods create a positive impact.

As a partnership, our leaders are also co-owners of the company. They are committed to fostering sustainable growth and long-term success, not just for our organization, but for our people, our clients, the entities we audit, and the broader economy.

This sense of responsibility and the aspiration to leave our company and the

world we operate in better for the next generation have motivated our leaders and guided our choices for over 175 years.

More information on our Leaders can be found in our [Partners page](#)

Governance

From transforming businesses, to providing assurance and responding to crises, our work helps shape a more responsible and sustainable tomorrow.

With a focus on overseeing our purpose and strategy; setting the tone for ethical and responsible decision-making; and ensuring transparency and accountability to both external stakeholders and to



Ethics

our people we’ve put in place a robust governance structure, acknowledging the significance of our work.

Deloitte Greece’s entities are owned and controlled by their partners/shareholders. A partner’s primary focus is on client service and people leadership. Our operations in Greece are managed by each entity’s Board of Directors which operates in adherence with the decisions of our Chief Executive Officer, Dimitris Koutsopoulos, and our Executive Committee. The Executive Committee works closely as a team to lead the Greek business. Every member of the team takes responsibility for leading an area of our operations and strategy, alongside client delivery and people development.

More information can be found in our [Transparency Report](#).

Deloitte is committed to conducting business with transparency, honesty, and the utmost professionalism. Ethics and integrity are the cornerstones of our governance principles. As a member firm of the global Deloitte network, Deloitte Greece conducts business in accordance with applicable laws, regulations and professional standards, providing quality service to clients and building trust and confidence in global markets. In addition, we implement internal policies and standards to address important professional behavior that may not be governed by professional requirements.

The [Global Principles of Business Conduct](#) (“Global Code”) for the Deloitte network outlines the commitments that each of us make. Based on our Shared Values, the **Global Code** reflects our core belief that, at Deloitte, ethics and integrity are fundamental and not negotiable.

Ethics case management

The **Global Code** is supplemented by ethics programs which provide support to build ethical judgment and decision-making skills in all Deloitte people. We have appointed an Ethics Officer who provides ethics training and channels for consulting on difficult issues and reporting suspected misconduct. Consultation goes to the heart of the Deloitte culture and avoids our people having to resolve a difficult ethical situation alone. Individuals are encouraged to consult with their colleagues, line managers, leaders, Talent Leader, Chief Human Resources Officer or through their normal work channels. In addition, formal ethics reporting channels are available for those who seek a confidential route for consultation through our dedicated Ethics mailbox or for anonymity our Deloitte Speak Up line.

All grievances are carefully reviewed by both the Ethics Leader and the Chief Human Resources Officer (CHRO) to ensure appropriate action is taken. We are committed to resolving issues promptly and maintaining a safe, respectful work environment for all employees. Regular audits and follow-ups are conducted to evaluate the effectiveness of our grievance handling process, and employees are kept informed of resolution outcomes to promote transparency.

Deloitte’s commitment to ethical conduct extends beyond its Global Code. Our dedication to “[Responsible Business Practices](#)” demonstrates the importance we place on conducting business with integrity. These principles are deeply embedded in our policies and decision-making processes, ensuring responsible behaviour is at the heart of everything we do.



Information Security and confidentiality

Safeguarding confidential and personal information is core to the services Deloitte provides. Deloitte is committed to protecting confidential and personal information, including that of Deloitte clients and third parties, and to monitoring regulatory and legal requirements to support compliance.

As a professional services organization entrusted with sensitive client and internal data, we maintain rigorous controls and systems to ensure the **confidentiality, integrity, and availability of information**.

Our **Information Technology (IT) infrastructure** is aligned with industry best practices, encompassing secure Deloitte-issued devices, applications, databases, and backup systems. These systems are governed by advanced

security protocols and are continuously updated to reflect emerging threats and compliance standards. Complementing our technology safeguards, **resiliency measures** are in place to protect Deloitte people, facilities, and ensure continuity of operations.

Given our global presence and the nature of our work, **data protection is of utmost importance**. We have achieved **ISO/IEC 27001:2013 certification** for our **Information Security Management System (ISMS)**, demonstrating our commitment to high standards in managing confidential information. Deloitte’s **global IT security team** supports this commitment through a comprehensive framework of **technical and organizational controls**, which extend to our work papers, deliverables, and client-facing systems.

To monitor effectiveness and identify improvement areas, Deloitte conducts

annual audits of its information systems. The **Global Information Security Office (GISO)** assesses our control procedures to prevent information security breaches, while our **Internal Audit function** performs progressive site-based audits aligned with a three-year plan. These audits verify compliance with **ISO/IEC 27002 controls** across office sites, and improvement actions are managed by the ISMS Committee and reported to the Risk Directorate.

Due to these proactive and preventative measures, **no information security incidents** have been reported that could compromise Deloitte or client data.

Responsible Vendor and Partner Risk Management

Deloitte is equally committed to minimizing risks originating from third

parties. Our **Vendor Risk Management** and **Cyber & Corruption Risk Assessment programs** ensure that third-party providers meet Deloitte’s stringent security standards before entering into any contractual agreement.

Additionally, **stakeholder consent and privacy protections** are ensured through contractual clarity. Deloitte retains and manages records according to applicable legal, regulatory, and professional standards. All contracts with clients and vendors clearly define the terms for **processing, sharing, and retaining confidential information**, and are periodically reviewed and updated to reflect evolving needs and compliance requirements.

To ensure transparency and continued protection, Deloitte also performs regular audits to evaluate the level of **information security and data protection provided by third parties**.



Anti-Corruption and Fraud Prevention

Deloitte promotes integrity and objectivity in its business relationships, ensuring that bias, conflict of interest, inappropriate influence, or undue reliance on individuals, organizations, technology or other factors do not override professional judgements and responsibilities. In strict adherence to Greek Law Nr. 4990/2022, Deloitte has established an efficient procedure for the submission, receipt and monitoring of reports related to corruption and fraud-related offences, ensuring that such cases are addressed promptly and appropriately.

To this end, Deloitte strictly prohibits any individual acting on its behalf from directly or indirectly requesting, promising, offering, or accepting gifts or any other benefit—whether actual or potential, present or future—from public officials, civil servants, or private

individuals, domestic or foreign, when such actions are intended to secure an improper business advantage, facilitation, or guarantee of any benefit in the course of providing professional services.

In support of this commitment, Deloitte has adopted an **Anti-Corruption Policy** that establishes a uniform framework for compliance with relevant legislation across all business operations. The policy outlines defined roles and responsibilities, principles of conduct, and operational procedures that all personnel are required to follow. It also provides clear guidance for evaluating third-party relationships to ensure they do not present corruption risks or compromise Deloitte’s independence and reputation.

Moreover, Deloitte fosters broad internal awareness and engagement on anti-corruption matters through mandatory training programs and e-learning,

seminars, webinars, newsletters, and intranet publications.

To further strengthen our compliance infrastructure, Deloitte has appointed a dedicated **Anti-Corruption Champion and Deputy Anti-Corruption Champion**. They are responsible for overseeing the effective implementation of anti-corruption practices across the organization and conducting regular **risk assessments** to monitor the likelihood and potential impact of corruption and fraud related risks. These assessments are carried out under the broader governance of Deloitte NSE, which Deloitte Greece is a part of. For FY24 no incidents were reported through our official channels.

Through this comprehensive framework, Deloitte Greece not only ensures compliance with legal obligations but also fosters a strong ethical culture—reinforcing its position as a trusted leader in professional services and a responsible corporate citizen.



BUSINESS ↗

ENVIRONMENTAL ↗

SOCIAL ↗

GOVERNANCE ↗

Other Metrics	FY19 (Baseline Year)		FY23		FY24		%change against baseline	
	(Metric)	(Benchmark)	(Metric)	(Metric/FTE)	(Metric)	(Metric/FTE)	(Metric)	(Benchmark)
Full-Time Equivalents (FTE) 6	810		2,466		2,801			
Floor Area (m2)	9,294		13,940		18,280			
Fuel Consumption (kWh)	4,882,242	6,027 kWh/ FTE	1,088,766	442 kWh/FTE	1,193,954	426 kWh/FTE	-76%	-93%
Owned Vehicles, Internal Combustion Engine	4,328,613		577,890		157,369			
Owned Vehicles, Electric	0		77,155		417,866			
% electric/ plug-in hybrid vehicles in fleet	1%		34%		69%			
Reimbursed Mileage & Car Rentals	553,629		433,721		618,720			
Utilities Consumption (kWh)	1,007,225	108 kWh/m2	1,329,853	95 kWh/m2	1,334,107	73 kWh/m2	32%	-33%
Gas	0		0		0			
Electricity from buildings	1,007,225		1,329,853		1,334,107			
Electricity from Renewables	0		1,329,853		1,334,107			
% electricity from renewables	0%		100%		100%			
District Cooling	0		0		0			
District Heating	0		0		0			
Total Energy Consumption (kWh)	5,889,467	7,271 kWh/ FTE	2,418,619	981 kWh/FTE	2,528,061	903 kWh/FTE	-57%	-88%
Water Usage (m3)	3,495	4.3 m3/FTE	4,011	1.6 m^3/FTE	6,193	2.2 m3/FTE	77%	-49%
Waste Production (tonnes)	73	0.090 t/FTE	76	0.031 t/FTE	64	0.023 t/FTE	-12%	-75%
Recycled (%)	57%		58%		36%			
Diverted from Landfill (%)	57%		58%		36%			



BUSINESS ↗

ENVIRONMENTAL ↗

SOCIAL ↗

GOVERNANCE ↗

People & DEI Indicators

Total working hours across the firm:

Legal Entity	Non- chargeable Hours
KBVL Total	67.295
DACC Total	661.487,98
DBS Total	861.175,76
DCPA Total	305.083,20
Grand Total	1.895.041,94

Legal Entity	Charged Hours
KBVL	29.922,00
DACC	1.563.127,40
DBS	1.130.692,24
DCPA	583.090,50
Total	3.306.832,14

Percentage of women in the BoD per financial year:

	FY2023 (Ref. date 30.6.2023)	FY2024 (Ref. date 30.6.2024)
DBS	22.2%	18.2%
DCPA	42.9%	50%
DACC	20.0%	20.0%

Total percentage of women on the Board of Directors per FY:

FY23: 28.4%

FY24: 29.4%

Employees Belonging to Protected Categories by Gender and Deloitte Level

Deloitte Greece – As of May 31, FY2024

Total employees: 2.974

Deloitte Level	Men	Women	Total
Partners	1	0	1
Directors/ Principals	0	0	
Senior Managers	1	0	1
Managers	0	0	
Senior Consultants & Assistant Managers	0	0	
Consultants	2	0	2
Interns	0	0	
Total	4	0	4



BUSINESS 

ENVIRONMENTAL 

SOCIAL 

GOVERNANCE 

Learning & Trainings Indicators

Area	Topic	FY22	FY23	FY24
Ethics	Ethics	99%	100%	95%
	Anti-Corruption	N/A	97%	100%
	Information Security	94%	96%	99%
Average		97%	97%	97%
Human and Labour Rights	DE&I	99%	96%	100%
	Well-being	N/A	89%	100%
Environment		90%	97%	100%



BUSINESS ➞

ENVIRONMENTAL ➞

SOCIAL ➞

GOVERNANCE ➞



This Impact Report refers to the following legal entities that form Deloitte in Greece as of May 31, 2024:

- | | |
|---|--|
| 1. Deloitte Business Solutions Societe Anonyme of Business Consultants | 4. Koimtzoglou, Bakalis, Venieris, Leventis & Associates Law Firm, Member of Legal |
| 2. Deloitte Certified Public Accountants Societe Anonyme | 5. Deloitte Greece Foundation Non-Profit Civil Law Company |
| 3. Deloitte Alexander Competence Center Single Member Societe Anonyme of Business Consultants | |



This document has been prepared by Deloitte Business Solutions Societe Anonyme of Business Consultants, Deloitte Certified Public Accountants Societe Anonyme and Deloitte Alexander Competence Center Single Member Societe Anonyme of Business Consultants.

Deloitte Business Solutions Societe Anonyme of Business Consultants, a Greek company, registered in Greece with registered number 000665201000 and its registered office at Marousi Attica, 3a Fragkokklisias & Granikou str., 151 25, Deloitte Certified Public Accountants Societe Anonyme, a Greek company, registered in Greece with registered number 0001223601000 and its registered office at Marousi, Attica, 3a Fragkokklisias & Granikou str., 151 25 and Deloitte Alexander Competence Center Single Member Societe Anonyme of Business Consultants, a Greek company, registered in Greece with registered number 144724504000 and its registered office at Thessaloniki, Municipality of Pylaia - Chortiatis of Thessaloniki, Vepe Technopolis Thessaloniki (5th and 3rd street), are all companies of the Deloitte Central Mediterranean S.r.l. ("DCM") geography. DCM, a company limited by guarantee registered in Italy with registered number 09599600963 and its registered office at Via Santa Sofia no.28, 20122, Milan, Italy is one of the Deloitte NSE LLP geographies. Deloitte NSE LLP is a UK limited liability partnership and member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of any of each other. DTTL does not provide services to clients. Please see www.deloitte.com/ about to learn more.

DTTL, Deloitte NSE LLP and Deloitte Central Mediterranean S.r.l. do not provide services to clients. Please see www.deloitte.com/about to learn more about our global network of member firms.

Deloitte is a leading global provider of audit and assurance, consulting, tax and related services. Our global network of member firms and related entities in more than 150 countries and territories serves four out of five Fortune Global 500® companies. Learn how Deloitte's approximately 460,300 people make an impact that matters at www.deloitte.com.

This communication contains general information only, and Deloitte Business Solutions Societe Anonyme of Business Consultants, Deloitte Certified Public Accountants Societe Anonyme and Deloitte Alexander Competence Center Single Member Societe Anonyme of Business Consultants, is not, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte organization shall be responsible for any loss whatsoever sustained by any person who relies on this communication. Deloitte organization refers to Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms and their related entities collectively.