

**Deloitte.**

*Together makes progress*

# Building Better Futures

Toward a more sustainable, equitable,  
prosperous world



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### ANNEX

# Executive summary – Message of CEO



2025 marked a significant milestone for Deloitte Greece\*: we celebrated 50 years of presence and impact in Greece. Since 1975, we have stood alongside businesses, organizations, and our people, supporting the transformation of the Greek economy, introducing global standards, and becoming trusted partners for organizations seeking to grow and innovate. This milestone represents not just time, but the relationships we've built, the trust we've earned, and the lasting impact we've made on Greece's economic and social progress.

## Navigating a Complex Landscape

Our financial year 2025 was defined by continued execution of our strategic priorities amid a complex global landscape. Geopolitical tensions, regulatory uncertainty, economic volatility, and the accelerating climate crisis have created challenges across business sectors, while the transformative rise of generative AI and emerging technologies has reshaped how we work and serve our clients.

Globally, Deloitte's 470,000 professionals generated revenues exceeding \$70.5 billion in fiscal year 2025, while our brand has been recognized as the world's most valuable and

strongest commercial services brand, with a value of \$41.1 billion (Brand Finance). These results reflect the trust our clients place in us and our continued commitment to their success as we help them adapt, transform, and lead in their respective industries.

Even in this turbulent environment, Deloitte Greece has maintained its momentum. Today, we employ more than 3,000 professionals across five cities, reinforcing our position as the leading professional services firm in Greece. We serve a diverse client base—from multinational corporations and Greek family businesses to growth companies and the public sector—delivering multidisciplinary expertise that creates value across all industries.

## Our People: The Heart of Our Impact

As a professional services firm, we put our clients at the center, but can only do so thanks to our people, who are at the core of everything we do. This year, we continued our focus on building the skills that help our people thrive in AI dominated environments, with learning journeys that extend to the highest levels of our firm through leadership development programs tailored to various career milestones.



We also continue to strive for diversity, equity and inclusion throughout our firm, creating an environment where everyone can contribute their best work.

### **Embedding Sustainability at Our Core**

Like our clients, we focus on our sustainability goals as a business. Our environmental strategy includes specific measures to reduce our carbon footprint and support the transition to a low-carbon economy. This translates into choices we make concerning our office infrastructure and suppliers, and by ensuring that we engage our people in making sustainable choices around use of resources and reduction of waste.

### **A Bright Future Ahead**

Our Purpose, to make an impact that matters for our clients, our people, and society, guides us through today's dynamic

environment while ensuring long-term, sustainable success.

Our resilience stems from the right foundations: quality, innovation, people development, and unwavering client commitment. These ingredients keep us a trusted market leader, especially in challenging times.

This Impact Report reflects that commitment in action - from reducing our environmental footprint and fostering inclusion to supporting our communities as we shape a better future together.

Thank you to our clients, partners, and people. Your trust and collaboration make this impact possible.

### **Dimitris Koutsopoulos**

CEO

Deloitte Greece

\* Deloitte Greece includes the following entities: Deloitte Business Solutions Societe Anonyme of Business Consultants ("DBS"), Deloitte Certified Public Accountants Societe Anonyme ("DCPA"), Deloitte Alexander Competence Center Single Member Societe Anonyme of Business Consultants ("DACC") and Koimtzoglou-Bakalis-Venieris-Leventis and Associates Law Partnership ("KBVL")



# Driving Impact Through Sustainable Development

## Sustainable Development Goals

The United Nations' Sustainable Development Goals (SDGs), part of the 2030 Agenda for Sustainable Development, identify the most urgent global challenges and call for collective action. The 17 goals and 169 targets address critical issues such as reducing inequality, protecting the environment, and promoting sustainable economic growth.

Tackling these challenges requires collaboration across all sectors of society — including governments, civil organizations, individuals, and businesses. For companies, this means integrating sustainability into core operations and aligning business activities with the SDG framework.

Through this approach, we develop strategies, policies, and initiatives that align with the SDGs, strengthening our impact, delivering long-term value, and reflecting our genuine commitment to sustainability. In this impact report, we outline how our initiatives align with the Sustainable Development Goals.



# Business



**BUSINESS** ↗

**ENVIRONMENT** ↗

**PEOPLE** ↗

**SOCIETY** ↗

**GOVERNANCE** ↗



# 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 S.A., and Deloitte Alexander Competence Center Single Member S.A. Our offices in Athens, Thessaloniki, Heraklion, Patras, and Ioannina collectively house over 3,000 professionals.

With five decades of successful and dynamic presence in the Greek market, we boast a comprehensive range of capabilities in audit and assurance, technology & transformation, tax & legal and strategy, risk & transactions advisory 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, Energy Resources & Industrials, Financial Services, Life



**BUSINESS** ↗

**ENVIRONMENT** ↗

**PEOPLE** ↗

**SOCIETY** ↗

**GOVERNANCE** ↗



Sciences & Health Care, Government & Public Services, Technology, Media & Telecommunications.

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 parallel, 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.



# Deloitte Greece 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.

## Tax & Legal

[Tax](#)

[Global Employer Services](#)

[Business Process Solutions](#)

[Legal](#)

As global forces fundamentally shift how the tax function operates, tax leaders must become strategic advisors. We collaborate closely with our clients, connecting them to expertise, capabilities, technology, and innovative ideas that enhance agility, enabling them to lead their businesses through complexity with confidence. 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.

## Technology & Transformation

[Cyber](#)

[Enterprise Technology & Performance](#)

[Customer](#)

[Engineering, AI & Data](#)

[Finance Transformation](#)

[Human Capital](#)

Our Technology & Transformation teams empower organizations to navigate the future through technology-driven business transformation. Combining deep industry knowledge with cutting-edge technology, we deliver tailored solutions that drive innovation, enhance efficiency, promote cybersecurity, and foster sustainable growth.

## Strategy, Risk & Transactions (SR&T) Advisory

[Risk, Regulatory & Forensic Strategy & Transactions](#)

Strategy, Risk & Transactions (SR&T) is an end-to-end strategic advisory practice, enabling our C-suite clients to make informed, robust decisions and strategic choices. It integrates the full scale of Deloitte's M&A capabilities, consolidates Climate & Sustainability advisory capabilities, and tightens the connection between strategy development and risk management to assist clients with navigating uncertainty and change.

### 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.



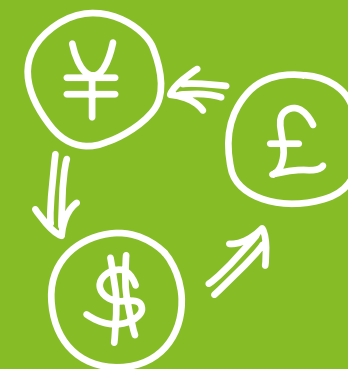
# Our Industries



**Consumer  
Products**



**Energy, Resources  
& Industrials**



**Financial Services**



**Life Sciences  
& Health Care**



**Technology,  
Media & Telecommunications**



**Government  
& Public Services**



**BUSINESS** ↗

**ENVIRONMENT** ↗

**PEOPLE** ↗

**SOCIETY** ↗

**GOVERNANCE** ↗

# Fostering Innovation Brainzone StartUp Acceleration Program

The StartUp Acceleration Program at Deloitte’s Innovation Hub in Patras named Brainzone, is an open-innovation initiative empowering students, graduates, and startups from Patras’ innovation ecosystem to transform bold ideas into impactful businesses.

The program champions innovative, technology-driven products and services that enhance how businesses operate and create positive societal impact. Selected startups gain access to expert mentorship, strategic guidance, and an extensive network of industry leaders and investors—building a dynamic platform for growth and collaboration.

Through a competitive selection process, participating startups receive tailored support to refine their business models, accelerate development, and increase market visibility. Whether co-developing new ventures or scaling existing projects, participants benefit from targeted resources that strengthen market readiness and position them for sustainable growth within Greece’s broader innovation ecosystem.

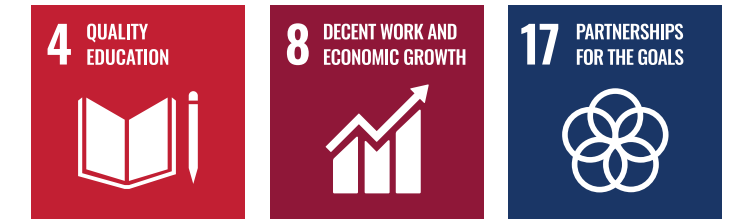
The four teams selected in 2025 presented innovative, technology-driven business ideas:

- **AimaLabs:**  
An AI-powered solution for peripheral blood cell analysis, enabling rapid and accurate point-of-care diagnostics.

- **Mismatch:**  
An automated tool for broadcasting small-scale basketball games, enhancing fan engagement through content creation.
- **MyGaia:**  
An innovative proposal introducing aeroponics in agriculture to promote sustainable and efficient cultivation.
- **Quetz Lab:**  
An educational compliance platform with gamification elements, designed to make learning more interactive and engaging.

The teams, all coming from the Peloponnese, worked closely with Deloitte mentors and experts from its extended network. Through targeted guidance, workshops, and mentoring, participants refined their business models, strengthened their skills, and connected with potential investors.





# Bridging the Skills Gap Professional MSc in “Enterprise Software Systems Development”

The Department of Applied Informatics, [School of Information Sciences](#), at the University of Macedonia and Deloitte have launched the first Professional MSc Program in “Enterprise Software Systems Development”, a fully state - accredited master’s degree, co-developed and funded by Deloitte.

This groundbreaking program addresses a critical workforce challenge: it enables non-IT graduates to reskill, convert their qualifications, and transition into competitive IT professionals. By combining the University of Macedonia’s academic excellence with Deloitte Competence Center’s deep industry expertise, the program delivers specialized knowledge in cutting-edge technologies and enterprise software development, while emphasizing essential soft skills for professional success.

## Program Impact & Accessibility:

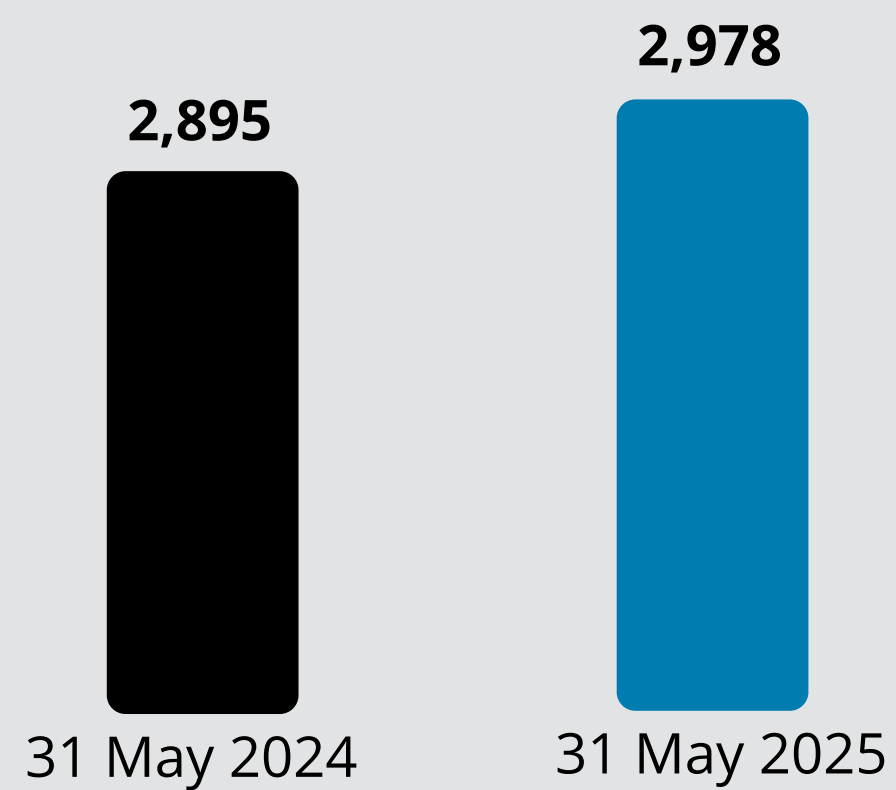
- **Equips graduates with a comprehensive, future-ready professional profile.**
- **Reduces the IT skills gap in Thessaloniki and nationwide.**
- **Prioritizes inclusivity through accessible design.**

To maximize accessibility, Deloitte covers the majority of tuition fees, requiring only a nominal contribution from students. High-performing graduates who successfully complete Deloitte’s selection processes have the opportunity for immediate employment, creating a direct pathway from education to career.

This initiative reflects Deloitte’s long-standing collaboration with the University of Macedonia and our unwavering commitment to developing Greece’s IT workforce and creating meaningful employment opportunities.

# Deloitte Greece Highlights

## Headcount

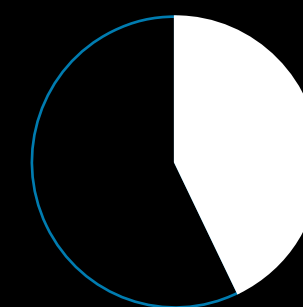


## Percentage of women



44%

31 May 2025

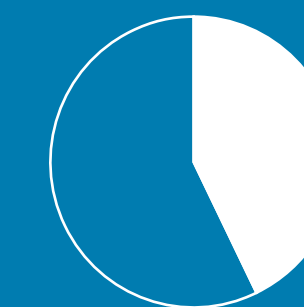


## Percentage of people under 30 yr.



42%

31 May 2025



Thessaloniki, Phoenix

Ioannina

Patras

Thessaloniki, Technopolis

Athens, Gravias & Athens, Fragkoklissias

Heraklion

## Offices



7

BUSINESS

ENVIRONMENT

PEOPLE

SOCIETY

GOVERNANCE

# Deloitte Greece Highlights



**Donations**

**€222,002**

31/05/2025

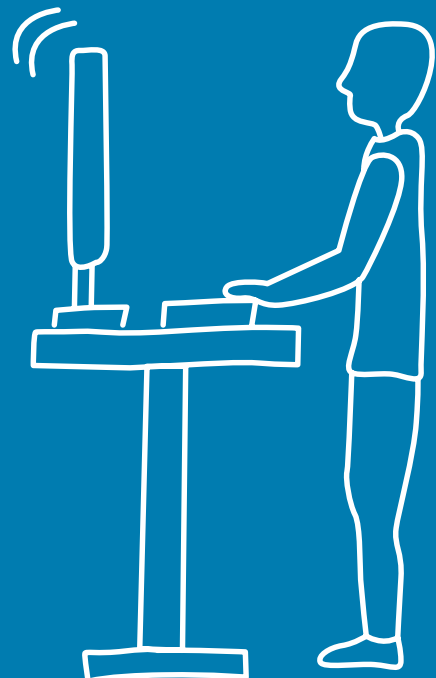
**Number of hours of learning**

**74,084.89**

31/05/2025



**Time pro bono**



FY25

**2,301 hours**

**Pro bono value**



**€315,542**

**Skills based volunteering**

**219 hours**

31/05/2025

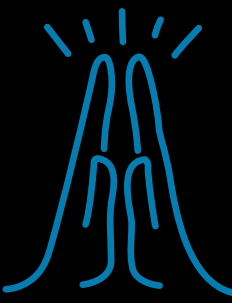


**Traditional volunteering**

FY25

**574 hours**

31/05/2025



- BUSINESS ↗
- ENVIRONMENT ↗
- PEOPLE ↗
- SOCIETY ↗
- GOVERNANCE ↗

# Environment



BUSINESS ↗

ENVIRONMENT ↗

PEOPLE ↗

SOCIETY ↗

GOVERNANCE ↗





## Shaping a sustainable future

At Deloitte Greece, we remain steadfast in our commitment to a sustainable future—embedding climate responsibility into everything we do. Guided by Deloitte’s global sustainability strategy, we aim to empower change both within our organization and across the wider ecosystem.

Recognizing the critical role of industries with high greenhouse gas (GHG) emissions—vital to Greece’s economy and society—we actively support their transition to sustainability. Through knowledge, innovation, and collaboration, we help accelerate progress toward a more resilient future.

To lead with transparency and create measurable impact, we are continuously evolving our approach. This year, we are focused on identifying what truly matters—for our organization and society—and embedding those priorities into everything we do. This is more than a commitment, it is our responsibility and our purpose.



# Our Sustainability Strategy



As part of Deloitte NSE, and as a member of the global Deloitte network, Deloitte Greece adheres to and implements the Deloitte NSE Environmental and Energy Policy Statement. We will reduce emissions throughout our activities and supply chains, use resources efficiently, transition to low-carbon technologies, and safeguard environmental quality and biodiversity.

In 2024, the Science-Based Targets initiative validated our target to reach net-zero greenhouse gas emissions by 2040. Achieving net-zero requires deep collaboration across Deloitte and with our suppliers and clients. It calls for a fundamental transformation in how we operate: how we serve our clients, the technology we use, and how we manage and design our offices and workplaces. Beyond our own operations,

we are helping drive progress toward a more sustainable future by supporting sustainability regulatory reporting, leveraging innovative technologies, and co-developing solutions that accelerate the global net-zero transition. We also commit to empowering our employees, collaborating with clients and partners to advance climate solutions, and maintaining full regulatory compliance while preventing

pollution. We will continuously improve our performance, communicate transparently, and review our environmental policy regularly. Taking decisive action on climate change is a strategic imperative for Deloitte and for our clients. By pursuing net-zero emissions, we are transforming our own business practices while also helping lead the transition to a net-zero future across the professional services industry.





# Our goals



We commit to reach net-zero GHG emissions across the value chain by 2040

## Near-term goals

1. Reduce absolute Scope 1 (fuel in buildings & fleet) and 2 (electricity in buildings & fleet) GHG emissions 70% by 2030 from a 2019 base year.
2. Reduce Scope 3 GHG emissions from business travel 55% per FTE by 2030 from a 2019 base year.
3. Work with our suppliers so that, by 2025, companies responsible for 67% of our purchased goods and services emissions have science-based targets in place.

## Long-term goals

1. Achieve net-zero GHG emissions across our value chain by 2040.
2. Reduce absolute scope 1, 2, and 3 GHG emissions 90% by 2040 from a 2019 base year and remove the remaining 10% through investments in carbon removal.

## Greenhouse Gas Emissions by Scope

Scope 1, 2 and 3 is a way of categorising the different kinds of carbon emissions a company creates in its own operations, and in its wider value chain. This is in line with the SBTi Corporate Net-Zero Standard.

### Scope 1 emissions

refers to direct emissions from fuel in our buildings and our owned vehicles.

homeworking, and our purchased goods and services.

### Scope 2 emissions

refers to indirect emissions from the generation of our purchased electricity, district heating and cooling, and owned vehicles.

### Scope 3 downstream emission

downstream emissions are indirect GHG emissions from sold goods and services and are not material for Deloitte Greece.

### Scope 3 upstream emissions

upstream emissions include our emissions from business travel (air travel, rail, taxi, car rentals, reimbursed mileage); employee commuting (CO2 emissions associated with the transportation of employees between their homes and their workplaces) and



# Deloitte Greece Emissions Summary



Since our 2019 base year, we have made substantial progress in reducing our operational carbon footprint. Through 100% renewable electricity, improved energy efficiency, and the electrification of our car fleet, we have lowered Scope 1 emissions to just 1% of our total emissions and reduced Scope 2 emissions from electricity to 0%. Overall, we have achieved a 94% reduction in Scope 1 and 2 emissions compared to 2019, demonstrating our ongoing commitment to decarbonizing our operations.

At the same time, Scope 3 emissions have grown due to business expansion and broader reporting coverage, now representing the vast majority of our overall footprint. Addressing these emissions remains a key focus as we work with suppliers, clients, and stakeholders to drive decarbonization across our full value chain.

Our Scope 3 profile is primarily driven by purchased goods and services, homeworking and commuting, and business travel. We

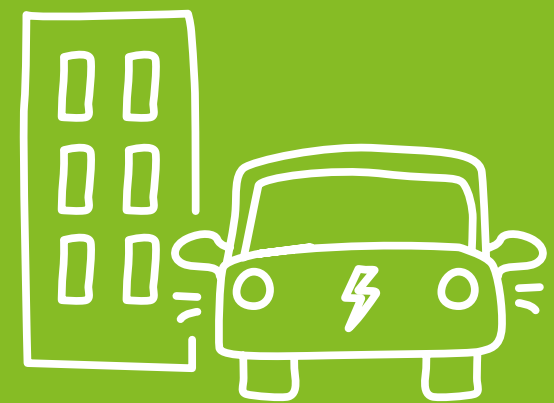
have made meaningful progress in reducing business travel emissions, enabled by evolving travel policies and increased adoption of digital collaboration tools. We are firmly on track to meet our 2030 target and are accelerating efforts to promote lower-carbon travel choices, enable alternatives, and embed responsible travel into the way we work.

We continue to strengthen our policies to manage emissions from procurement and remote-working practices by embedding low-carbon considerations.

## Beyond Value Chain Mitigation (BVCM)

We use our reach, capabilities and investments to tackle climate change, protect and restore nature, and drive societal impact through best practice 'Beyond Value Chain Mitigation' (BVCM) partnerships aligned to the latest science and emerging standards. In FY25, we allocated a combination of cash funding and value in kind to a portfolio of transformational projects and the purchase of carbon credits.





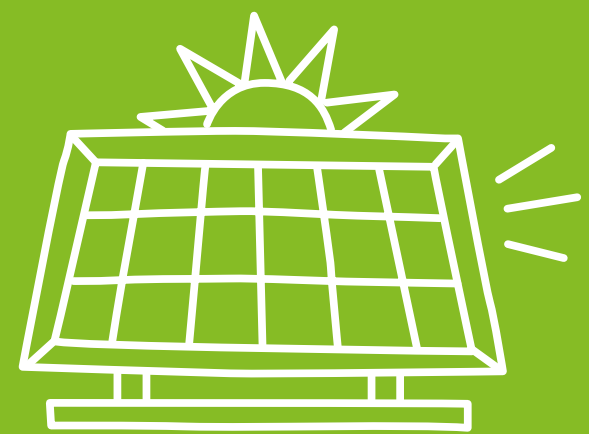
**1%**

**Scope 1**  
Fuel in buildings and fleet



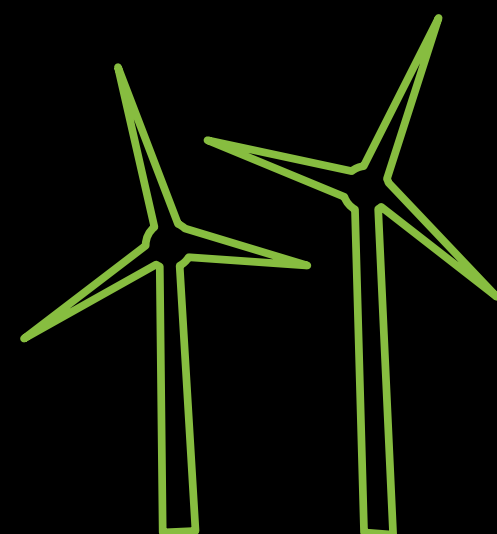
**99%**

**Scope 3**  
Business travel,  
purchased goods  
and services,  
employee  
commuting &  
homeworking



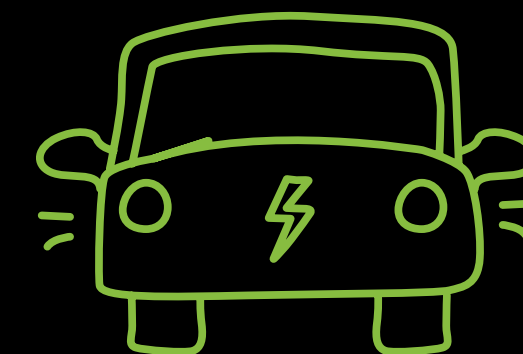
**0%**

**Scope 2**  
Electricity in buildings  
and fleet



**100%**

purchased  
electricity  
from renewables



**94%**

reduced Scope 1&2  
emissions compared to  
2019 Baseline



**BUSINESS** ↗

**ENVIRONMENT** ↗

**PEOPLE** ↗

**SOCIETY** ↗

**GOVERNANCE** ↗



# Sustainable Mobility



We are committed to reducing our carbon footprint and embedding sustainable practices across our operations

We are committed to reducing our carbon footprint and embedding sustainable practices across our operations. In Greece, where urban air pollution continues to affect public health and daily life, we are implementing a sustainable mobility plan as part of our sustainability strategy. By embracing sustainable mobility, we are not only reducing emissions but also enhancing the quality of life for our employees and contributing to a cleaner, greener future for the communities we serve. This journey, however, presents unique challenges in the local context. The high costs of electric vehicles, limited availability of charging infrastructure across Greece, and the need to familiarize people with new technologies are all significant hurdles.

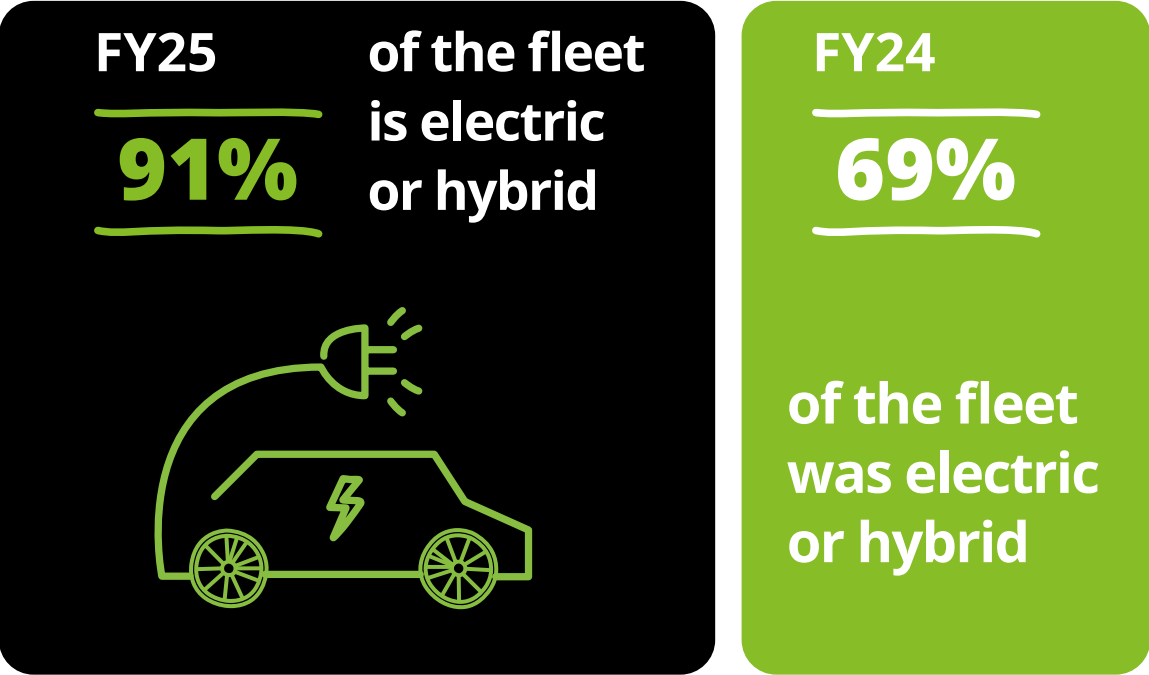
Despite these barriers, we remain committed to leading by example. By investing in innovative technologies, supporting the expansion of charging networks, and providing continuous training

for our people, we are not only aligning our operations with global climate goals but also contributing to Greece’s broader efforts toward sustainable mobility and cleaner urban living. Our fleet transformation demonstrates tangible progress. The number of diesel and petrol vehicles has dropped sharply from 108 to just 37. Plug-in hybrids and fully electric vehicles have risen from 237 to 370 compared with the previous financial year. At the same time, through company initiatives, all plug-in hybrid and fully electric corporate vehicles are equipped with two types of charging cables (for home and public use). This progress ensures, petrol cars will be almost entirely phased out of our company fleet.

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. Employees receive tax-free corporate cars, training

in eco-driving, and access to charging infrastructure with favourable 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 maintain the following initiative:

- Deloitte Ride: a network of minibuses to transport our employees to and from our facilities. This initiative has already yielded significant benefits, reducing traffic around our premises.





# Responsible International Business Travel



The choices we make today in how we deliver our work directly impact our ability and our clients' ability to reach net zero.

Central to our sustainability strategy is the pledge to deliver our work sustainably. In FY25, we launched our new Greece Policy for Sustainable Travel, aligned with our goal to halve business travel emissions.

Business travel continues to play an important role in ensuring the highest quality of client service, yet it also represents a significant share of Deloitte's carbon footprint. To stay on course toward net zero, we have set a target to reduce business travel emission per FTEs by 50% until 2030. Recognising that behavioural change is fundamental to achieving sustainable travel, we are dedicated to cultivating a shift in mindsets and practices across our organisation. By enhancing awareness and providing targeted resources, we empower our people to make informed decisions that advance our sustainability

objectives, while upholding excellence in client collaboration.

Sustainable delivery is everyone's responsibility—it is embedded in the way we all work, regardless of service line or project size. To support our employees in reducing their environmental footprint and making responsible choices, we provide a range of practical tools and frameworks designed to enable more sustainable travel and project delivery.

## 1. Engaging clients on sustainable delivery

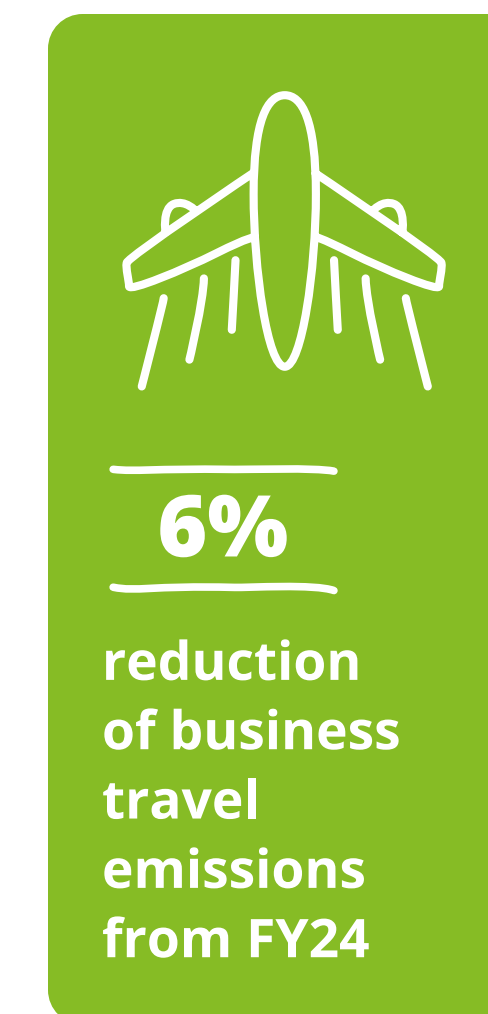
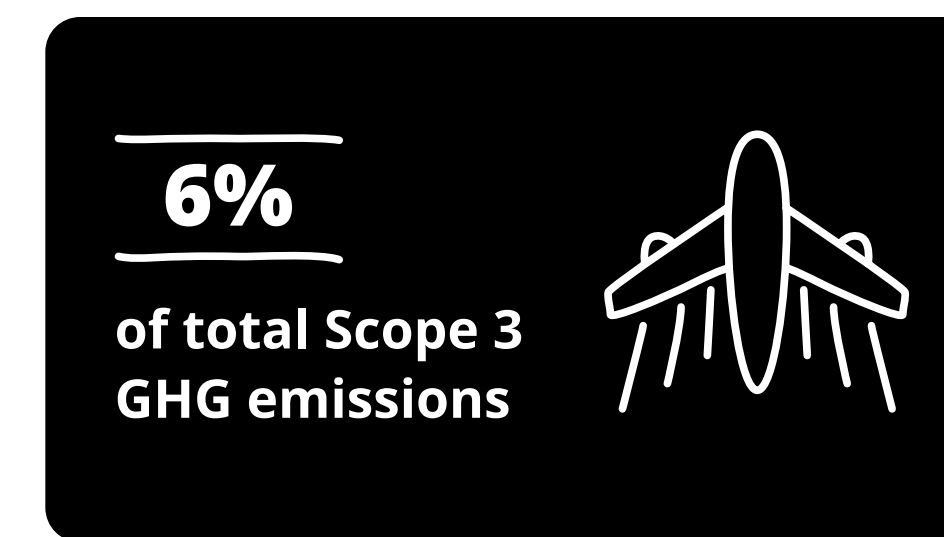
The Sustainable Delivery Framework (SDF), supported by a practical checklist, guides our professionals to integrate sustainability at every stage of client engagements. By embedding environmental considerations into project design, we help teams and clients deliver meaningful impact while reducing emissions.

## 2. Prioritizing travel for the moments that truly matter

Recognizing that business travel is one of the largest contributors to our carbon footprint, we have introduced a Travel Emissions Calculator that enables employees to make informed decisions about when and how to travel, this ensures in-person interactions are reserved for moments that matter most, while digital-first solutions are prioritized wherever possible.

## 3. Driving accountability through the Sustainable Delivery Clause

To reinforce our collective commitment, we have introduced a Sustainable Delivery Clause in our engagement letters. This provision signals to our clients that sustainability is integral to the way we work, and it creates a shared accountability to deliver projects responsibly, with environmental considerations embedded from the outset.





# Comprehensive IT Sustainability Strategies



Efforts advance circular economy principles by maximizing asset lifespan, encouraging equipment reuse and refurbishment, and reducing electronic waste. Through these practices, we minimize resource consumption while building more sustainable IT capabilities.

### Laptop Lifecycle Management

Our laptop exchange program is central to our commitment to sustainability and resource efficiency. Over the past two years, we have transitioned from leasing to purchasing devices, giving us greater control over the full lifecycle of our IT assets, from initial deployment through reuse to responsible end-of-life disposal.

Where possible, we extend the use of laptops beyond three years and actively reallocate devices from employees who leave the company. Before reuse, all laptops are securely wiped to protect data and then provided to new joiners. This practice reduces electronic waste while maximizing the value of each device.

At the end of their usable life, laptops and other IT equipment that undergo data sanitisation are either donated to

educational institutions and non-profit organizations or responsibly recycled through certified channels. In this way, we not only minimise environmental impact but also support community initiatives.

Through continuous monitoring of our IT asset management, we track device performance to identify opportunities to extend longevity and reduce replacement frequency, further lowering our carbon footprint.

### Digital-First Collaboration

Our Sustainable Delivery Framework prioritizes virtual collaboration as the default for meetings and project work. By leveraging video conferencing, digital workspaces, and collaboration platforms, we enable seamless collaboration across locations while significantly reducing

travel-related emissions. These platforms provide real-time communication, screen sharing, and interactive meetings, ensuring teams remain connected without the environmental impact of frequent travel.

All employees are equipped with laptops and mobile devices with connectivity that supports remote work, reducing daily commuting and enabling flexible location-based delivery. By promoting virtual meetings as the default option, we significantly lower carbon emissions from flights, car journeys, and other travel modes.

Beyond environmental benefits, this approach enhances productivity, expands talent access, and supports employee well-being through greater flexibility.

### Reducing Our Digital Footprint

Our IT sustainability strategy extends

across infrastructure, operations, and daily practices. We actively reduce printing through digital-first workflows and require user authentication for all print jobs, minimizing paper waste and energy consumption.

Our hardware usage policies extend the lifespan of laptops beyond three years and servers beyond five years, ensuring optimal utilization before replacement. We prioritize energy-efficient infrastructure and are progressively migrating workloads to cloud hosting solutions, which offer superior energy efficiency compared to on-premise servers. This transition allows us to consolidate hardware and reduce our data center footprint.

Through these interconnected initiatives—from print reduction to hardware optimization—we minimize our IT environmental footprint while maintaining the operational excellence our clients expect.



BUSINESS ↗

ENVIRONMENT ↗

PEOPLE ↗

SOCIETY ↗

GOVERNANCE ↗

# Greening our firm

Beyond travel and IT, we are embedding sustainability across our physical operations and procurement practices.

## Green certificates

Limited assurance was provided by BDO LLP at a consolidated Deloitte NSE level over all reported carbon metrics for FY25. This included consideration of the underlying country data in Belgium, Denmark, Finland, Greece, Iceland, Ireland, Italy, Malta, Middle East, Netherlands, Norway, Sweden, Switzerland and the UK plus Jersey, Guernsey, Isle of Man and Gibraltar.

## ISO Certifications

Our comprehensive and strategic initiatives to manage environmental responsibilities, elevate environmental performance, ensure rigorous compliance with all applicable legal requirements, and achieve ambitious sustainability objectives are firmly embedded in our operational

framework. Pivotal to these efforts is the implementation, maintenance and continual improvement of a robust Energy Management System designed to optimize energy consumption and maximize efficiency throughout our operations.

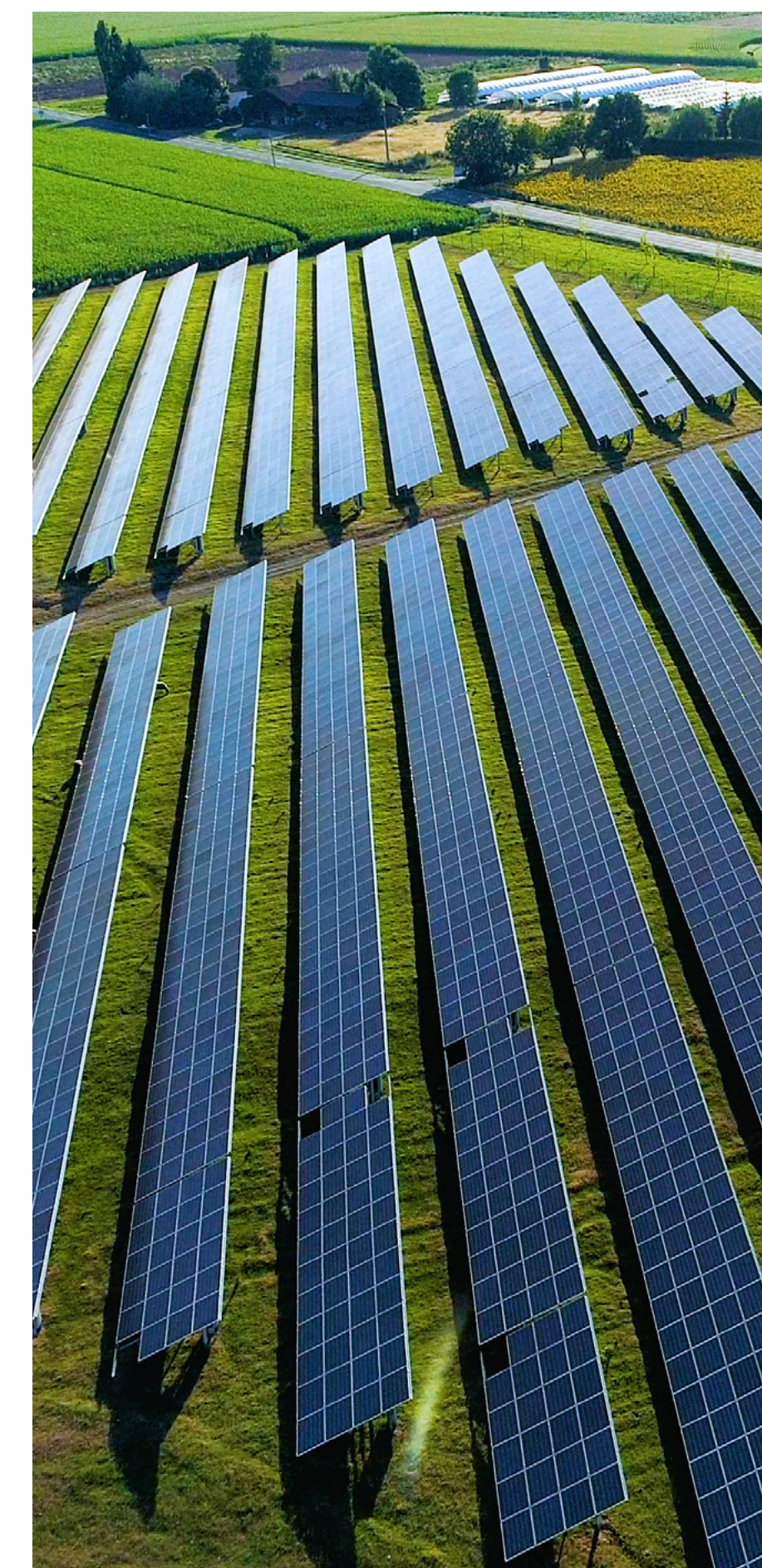
These initiatives have been formally recognized through certification in accordance with the rigorous requirements of ISO 14001:2015 and ISO 50001:2018. These internationally recognized standards not only validate the effectiveness of our environmental and energy management practices but also underscore our unwavering commitment to sustainable environmental stewardship. Our certifications reflect an ongoing dedication to minimizing our environmental footprint by optimizing energy use, enhancing energy efficiency

and systematically reducing greenhouse gas emissions across all facets of our business.

Through these concerted efforts, we demonstrate leadership in sustainability, driving continuous improvement and fostering a culture of environmental responsibility that aligns with global sustainability goals and supports a resilient, low-carbon future.

## Energy Management

We partner with Rething, to monitor energy consumption and indoor air quality across our offices through a smart management platform. This system combines IoT sensors with cloud-based analytics, enabling us to identify efficiency opportunities, improve environmental conditions, and reduce GHG emissions in real time.





In addition, through Renewable Energy Guarantees of Origin (RES-GOs), GreenPass ensures that the electricity consumed in our offices is matched by renewable energy. These EU-recognized certificates provide transparent and verifiable proof that our operations are powered by clean energy, supporting Greece's renewable energy sector while reducing our carbon footprint.

**Waste Reduction – Recycling**

We partner with Polygreen to manage post-consumer waste packaging through their Just Go Zero program, which consolidates waste streams into a single, measurable channel. This approach enables us to track recycling volumes accurately and quantify our environmental impact.

This partnership has been instrumental in advancing our environmental goals by integrating efficient waste management practices into our operations. 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 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've developed comprehensive awareness materials available on our intranet, including: "Tricky Waste" poster, and a set of recycling do's and don'ts for daily waste disposal to create a comprehensive recycling awareness toolkit. Complementing the Intranet page, the Recycling Showcase positioned above the recycling bins, serves as a visual guide to help users identify which materials belong in each bin.

These combined educational and visual tools help employees make informed decisions about waste

disposal, improving recycling rates and building a culture of responsible waste management.



# Empowering Individuals



## Climate Champions Community

Recognising that sustainability requires collective action beyond individual choices, we activated our Climate Champions Community. This initiative expanded engagement, empowered employees to drive change, and fostered collaboration among colleagues passionate about sustainability. The initiative was designed to build momentum, inspire behavioural change, and create a network of colleagues passionate about sustainability.

Following the launch, we held our first Climate Champions call to introduce the programme, share our objectives, and begin connecting participants across the business. Through this community, we aim to expand engagement, empower employees to support our net-zero commitments, and foster collaboration on sustainability initiatives.

## Celebrating Earth Month

During Earth Month, we engaged our employees in initiatives that raised

awareness, inspired action, and advanced our net-zero ambitions. To kick off the month, we launched “Together Towards Tomorrow: Our Net-Zero 2040 Challenge”, encouraging employees to examine how everyday choices—such as travel and purchasing decisions—contribute to our sustainability goals. The initiative equipped employees to lead conversations with clients and suppliers, fostering broader adoption of sustainable practices. Additionally, throughout the month, we highlighted simple, actionable steps to reduce environmental impact in daily work routines.

Earth Month provided a focused opportunity for action, but Deloitte’s commitment to sustainability continues year-round, demonstrating how small, everyday choices collectively drive meaningful impact toward a greener future.

## Giki: Driving Climate Action, One Step at a Time

Giki (Get Informed, Know Your Impact) is a UK-based platform that helps individuals measure and reduce their

carbon footprints. Through Giki Zero, Deloitte employees tracked their real-world impact of their actions, turning small changes into measurable results. Gamified challenges motivated teams to compete and adopt eco-friendly habits, from using energy-efficient dishwasher settings to cutting single-use plastics. Carbon savings were translated into relatable terms—such as the number of short-haul flights avoided—making the benefits tangible and inspiring ongoing engagement.

## Ecosia

Deloitte has partnered with Ecosia, the tree-planting search engine. By making Ecosia our default search tool, every online search directly supports global reforestation. This highlights how everyday actions, when taken collectively, can create real environmental impact. By embedding sustainable choices into daily routines, we advance our low-carbon goals while fostering a culture of climate responsibility across the firm.



# People



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# People

Progress happens because of our people. Their hard work, partnership, and specialized knowledge turn vision into action, from breakthrough innovations to sustainability initiatives. The difference they make drives our collective success. That's why our strategy consistently emphasizes what matters most: our people and our purpose.

Creating a workplace where voices are heard is central to who we are at Deloitte. We make it a priority to connect with our team members, appreciate their insights, and take meaningful steps to improve their work experience. Our goal is to build a space where people feel valued and satisfied. This commitment has earned us recognition as one of Greece's Best Workplaces™ in Professional Services & Consulting for 2025 and our Great Place to Work certification.

**Our dedication to excellence in people practices has been further recognized through multiple awards in 2025:**

## HR Awards 2025 by Boussias

- Gold – Best Multigenerational Workforce Strategy
- Gold – Best Change Management Initiatives / Strategy
- Silver – Best Use of AI Integration in HR Practices

## Leading Employers Recognition

Deloitte Greece has been recognized as a Leading Employer by ICAP CRIF.

Recognition reflects our progress, but impact requires sustained action. We



have established clear priorities: developing our people’s capabilities, protecting their physical and mental health, creating equitable opportunities for diverse talent, and ensuring our business practices align with environmental and social responsibility. Through these commitments, we strengthen both our organizational resilience and our societal contribution.

## 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 talent acquisition 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.

As part of this commitment to empowering our people, Deloitte Greece introduced PeopleBuddy, an AI-powered assistant that transforms how our people navigate career development and HR information. Using advanced generative search technology, PeopleBuddy delivers personalized guidance on upskilling, development programs, internal opportunities, policies, benefits, leaves and any other HR related question—available 24/7. By providing instant, precise answers, PeopleBuddy empowers our talent to make informed career decisions with confidence, eliminating the need for lengthy searches or multiple emails. This innovation demonstrates our commitment to leveraging AI to support our people’s growth and success.

## Elevating talent acquisition



At Deloitte, we are committed to a fair, inclusive, and strategic talent acquisition 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:

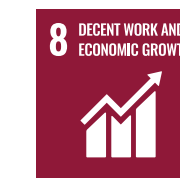
- **Staffing rate:** the percentage of roles filled compared to planned openings

- **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.

### 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 need to work beyond their regular hours are required to inform the respective managers in advance for review and approval. Once validated, the approved overtime is forwarded to the finance department for official declaration to the competent authorities and for processing of payment through the payroll system.

This structured process ensures that all overtime is accurately tracked, appropriately approved, and compensated. Regular monitoring of working hours also enables us to comply with the legal framework, 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, we closely monitor pay equity to ensure that all employees are compensated appropriately for their contributions, regardless of gender, ethnicity, or other factors.

Furthermore, we proactively consider the long-term sustainability of our compensation structure, ensuring it supports employee well-being and provides a solid foundation for a balanced, healthy lifestyle. This approach enables us to attract, retain, and motivate top talent while maintaining financial stability for the organization.

### 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.

### Youth Employment & Early Careers

Investing in the next generation of professionals is fundamental to our

long-term success and our commitment to addressing youth unemployment in Greece. We provide meaningful opportunities for students and recent graduates to gain practical experience, develop essential skills, and launch their careers.

Our youth employment initiatives include:

- 200+ internship opportunities offered annually, with a post-internship hiring rate exceeding 30%,
- 30 annual scholarships awarded to students from leading universities, including NTUA, AUEB, the University of Patras, and the University of Piraeus.

These programs not only provide financial support and work experience but also create a pipeline of talented professionals who are well-prepared to contribute to our organization and the broader Greek economy. By combining academic excellence with practical application, we help shape the future workforce while addressing critical skills gaps in the market.



## Repatriating Local Talent From Abroad

Deloitte actively contributes to addressing Greece’s brain drain challenge. Through participation in targeted recruitment events and initiatives, we successfully repatriate approximately 10 employees annually. These professionals bring valuable international expertise and global best practices that strengthen our teams while contributing to Greece’s economic growth and competitiveness.

## Academic Partnerships

Through strategic partnerships, we create pathways for emerging talent while contributing to the advancement of research and education in Greece.

Our Memorandum of Understanding with the National Technical University of Athens (NTUA) exemplifies this commitment:

- Supports academic and research initiatives, strengthening NTUA’s role as a hub for technological excellence.

- Provides real-world opportunities through structured internships, applied learning experiences, and employment pathways at Deloitte.
- Co-develops projects focused on innovation and sustainability.
- Fosters continuous knowledge exchange between academia and industry.

## Master of Science | University of Macedonia x Deloitte



The Deloitte Competence Center and the University of Macedonia have collaborated to create the first fully accredited Professional Postgraduate Reskilling Programme in “Enterprise Software Systems Development”. This initiative directly addresses the projected shortage of 83,000 IT professionals in Greece by 2030.

The curriculum, designed with market needs in mind, innovatively combines technical and soft skills, offering

reskilling opportunities, prospects for immediate employment, and tuition funding from Deloitte. The goal is to reverse the brain drain and establish Thessaloniki as an international centre of technology and knowledge.

The first cycle of the postgraduate programme commenced in February 2025.

We also maintain Memoranda of

Understanding with the majority of leading academic institutions in Greece, including the Athens University of Economics and Business, the University of Piraeus, and the University of Patras. These partnerships enable us to attract top talent, support academic excellence, and ensure our workforce is equipped with cutting-edge knowledge and skills that drive both organizational and societal progress.



## 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.

supportive environment for families at every stage of life, offering marriage and civil partnerships' gifts, additional paid leave days, monthly allowances, newborn bonuses, and discounts on parent-related services such as schools, camps, and activities. We also fund summer camps and educational programs to support our people's changing family dynamics and the evolving needs that emerge at different life phases. Our initiatives include organizing annual parent-child events and offering full scholarships for employees' children to attend the Johns Hopkins Center for Talented Youth (CTY) program, a one-day bootcamp held at our offices. We've also created communities for parents and new mothers, providing a space to navigate everyday challenges, share their thoughts and concerns and provide tips, through regular digital meetups. These communities play an active role in shaping our parenting strategy, ensuring it reflects the real needs of our people.

At Deloitte, we are dedicated to fostering an equitable workplace where every parent and caregiver is treated with the same respect and support. We are proud to be among



## Well-being & mental health



At Deloitte, we prioritize the well-being of our people by providing resources and support tailored to their unique needs. We understand the complex challenges they may face in their professional and personal journeys and offer options designed to empower them to thrive both mentally, and physically. Our well-being program equips every Deloitte with the tools to succeed. Whether starting a family, pursuing a passion or navigating life's major milestones, we are committed to supporting our people at every step of their well-being journey.

Deloitte's family-friendly culture goes far beyond maternity leave. We foster a





the leading companies in Greece to extend our family programs to all parents including LGBTQ+ families. Additional well-being 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 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 in Athens and Thessaloniki offices, equipped with all the necessary lactation and breastfeeding equipment.
- **Menopause inclusion:** Individuals experiencing the often debilitating

symptoms of menopause frequently find themselves simultaneously advancing to senior roles and taking on a wider set of responsibilities in the workplace. Deloitte has developed guidance for menopause inclusion, including establishing supportive policies and procedures, educating our people, and removing stigma around this natural life transition.

While prioritizing mental health, people may encounter challenges that require support. 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 they are 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 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 can be creative, express themselves and experience emotional freedom.



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- Regular 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 well-being 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 added in all functions' curricula mandatory e-learning and highly recommended webinars 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 is also provided when needed, such as the below:

- Additional leave days are provided to support our people and their families during times of serious need or following traumatic experiences, with access to psychological support.

## Career Management



Effective career management drives professional growth, job satisfaction, and long-term success. At Deloitte, we invest in our people's careers by integrating learning, performance, and development into a comprehensive career management framework. This approach empowers our professionals to reach their full potential while contributing to organizational excellence.

At the heart of this effort 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, feedback fosters continuous improvement and collaboration, reinforcing our commitment to sustained growth.

Our feedback culture incorporates a range of listening strategies aimed at fostering constructive and anonymous

feedback for leaders. These strategies include:

- **Upward & 360 feedback:** These developmental tools enable our people to share feedback with leaders and peers they've collaborated throughout the year. Both surveys provide comprehensive insights into leadership behaviors and styles across the organization, promoting openness, self-awareness, and goal clarity.
- **Pulse Surveys:** Capture real-time insights into workplace experiences, focusing on work-life balance, well-being, and inclusion.
- **Well-being index:** Assesses holistic well-being across three pillars—body, mind, and purpose—through bi-annual surveys. These insights enable us to continuously refine our well-being strategies and better support our people's professional and personal needs.



## Learning & Development



Learning at Deloitte is an ongoing process, deeply embedded in our daily work and interactions. In this context, we have created dedicated learning curricula for all functions, that include both Technical & Industry and Leadership & Professional skills. Guided by a combination of business priorities, career goals, and personal interests, our approach ensures that learning is dynamic and tailored to individual needs. Whether through client engagements, teamwork, or reflective practices, we seize opportunities to develop and grow.

Additionally, along with all Deloitte NSE member firms, we launched the Deloitte **Engage for Change survey**, that runs 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, which constitutes one of the core pillars of our trainings, focused on helping both new team leaders and experienced managers build their people skills and lead high performance teams, while follow-up 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 Partnership to reflect on people management workshops’ outcomes, discuss key insights and concerns raised by team leaders, as well as ensure alignment and help shape proactive actions to address ongoing and emerging needs. That way practical methods are provided to enhance an inclusive and feedback-oriented workplace.
- A wide variety of Client Facing skills workshops form our second core pillar, with “Power Selling & Negotiations” trainings being two indicative examples. They represent an important and impactful initiative focused on developing sales techniques strategic deal-making abilities and mastering competitive negotiation strategies to secure high-value agreements.

- Curation of a training menu that features a variety of workshops intended to elevate the quality of Deloitte professionals’ work, focusing on sought after skills such as Presenting and Project Management.

Our approach ensures that all Deloitte employees have the flexibility to create their own custom-made training plan, by choosing the skills they are interested in enhancing.

Moreover, the past 2 years we have introduced **LearnFest**, a hybrid annual event offering a variety of Learning and Development opportunities available to all our professionals. This year, the festival spanned an entire month and was designed to engage and empower our employees with human and technical capabilities needed to thrive in the workplace.

Throughout the festival, webinars explored trending topics such as Communication, AI, Career Coaching, Project Management and Collaboration. Furthermore, for the first time, we organized a Snacks & Smarts live event at all our locations, where learning met

networking combined with fun learning activities, practicing skills such as emotional intelligence.

### Introductory programs for new hires & Interns



We have created specialized onboarding programs for new hires and interns to equip them with essential knowledge about the firm and set them up for success.

Launched in November 2021, our ‘Buddy Program’ initiative connects each new hire with an experienced colleague who serves as their first point of contact. This voluntary program is designed to help our newest team members learn the ropes more quickly and ensure they feel welcome, valued, and fully integrated into the Deloitte family from their very first days.

The **Discovering Deloitte Program** enables new colleagues to dive into the heart of our organization by feeling and learning about our work culture, connecting, and getting ready to thrive in their professional journey.

Additionally, the introductory programs we have created for each function include core technical and soft skills sessions, as a starting point for their learning journey in the firm. An example is the “Young Professionals Training Week” event, which is a week-long event dedicated to newly hired SR&TA professionals, ranging from Business Analysts to Consultants. The training is meticulously designed to equip participants with the foundational skills expected of Deloitte professionals in line with the GTS, alongside team building activities. “DACC Growth Days” is another program on this direction, designed to equip our newly hired T&T Professionals.

### Shaping the future of learning



As we embrace the Future of Work, our ‘Future of Development’ strategy prioritizes rapidly building critical ‘hot skills’ across the organization. Our people don’t just participate—they actively shape our global learning



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strategy and drive innovative learning methods within their business units.

We harness AI to automate our learning processes, such as maximizing the value of our people’s feedback on learning opportunities. Extracting unbiased insights, we are able to analyse learning needs more effectively, and thus refine our offerings to be closely aligned with our people’s evolving expectations.

As part of our dedicated AI learning strategy, we have implemented initiatives such as webinars on prompt engineering and critical thinking in the use of AI, as well as training sessions based on real business case scenarios. Building on these efforts, we have designed a holistic approach that ensures every professional receives comprehensive AI training from their very first day at Deloitte. This knowledge-building journey, co-designed with our own professionals, is focused on fostering our people’s understanding and effective use of Deloitte AI tools, specifically developed to facilitate the way we work, reduce manual work, and boost productivity. Ultimately, we enable professionals to deliver even greater value to our clients.

Moreover, we empower our team members to personalize their individual learning experiences through the use of Cura, a digital platform offering customized, on- demand content. Cura uses AI 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.

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, critical thinking, 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 “Partners’ Corner” and “Principal Ongoing Development 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.

Lastly, we actively leverage our Learning Management System, Cornerstone



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Saba, by fully exploring and utilizing its functionalities to enhance a smooth, user-friendly learning experience. This includes automating key processes, streamlining administrative tasks,

and enabling seamless tracking and reporting, which results in more efficient delivery, increased engagement, and measurable outcomes across our training programs.



### Learning & Development Dashboards



We have launched the new Learning & Development Dashboards which include data about certifications, classroom learnings, training sessions' oral feedback analysis, e-learnings and Cura metrics. These dashboards are a go-to tool for supporting the team's growth and aligning learning with the business goals.

### Learning Ambassadors



Our Learning Ambassadors community enables us to effectively address learning and development needs throughout each business while capturing valuable insight. Serving as representatives of their service lines, these ambassadors bridge the gap between their areas, leadership, and the central learning and development team.

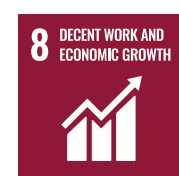
### Deloitte University EMEA



Deloitte University EMEA (DUE) offers state-of-the-art facilities and world-class curricula to grow and connect the best leaders within our organization. DUE 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. DUE 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 FY25, Deloitte Greece had 200 participations in a variety of all the above available programs.

## Performance experience and development



Deloitte's investment in daily coaching and development has transformed the

performance model from one based on evaluation and ratings to a person-focused, strengths-driven approach. With ongoing feedback, regular check-in sessions, and career coaching, Deloitte's Global Performance Experience (GPE) cultivates a growth-centered mindset during performance discussions, assisting individuals in strengthening their capabilities.

Our aim is to enrich and support the performance experience of our professionals by elevating existing or

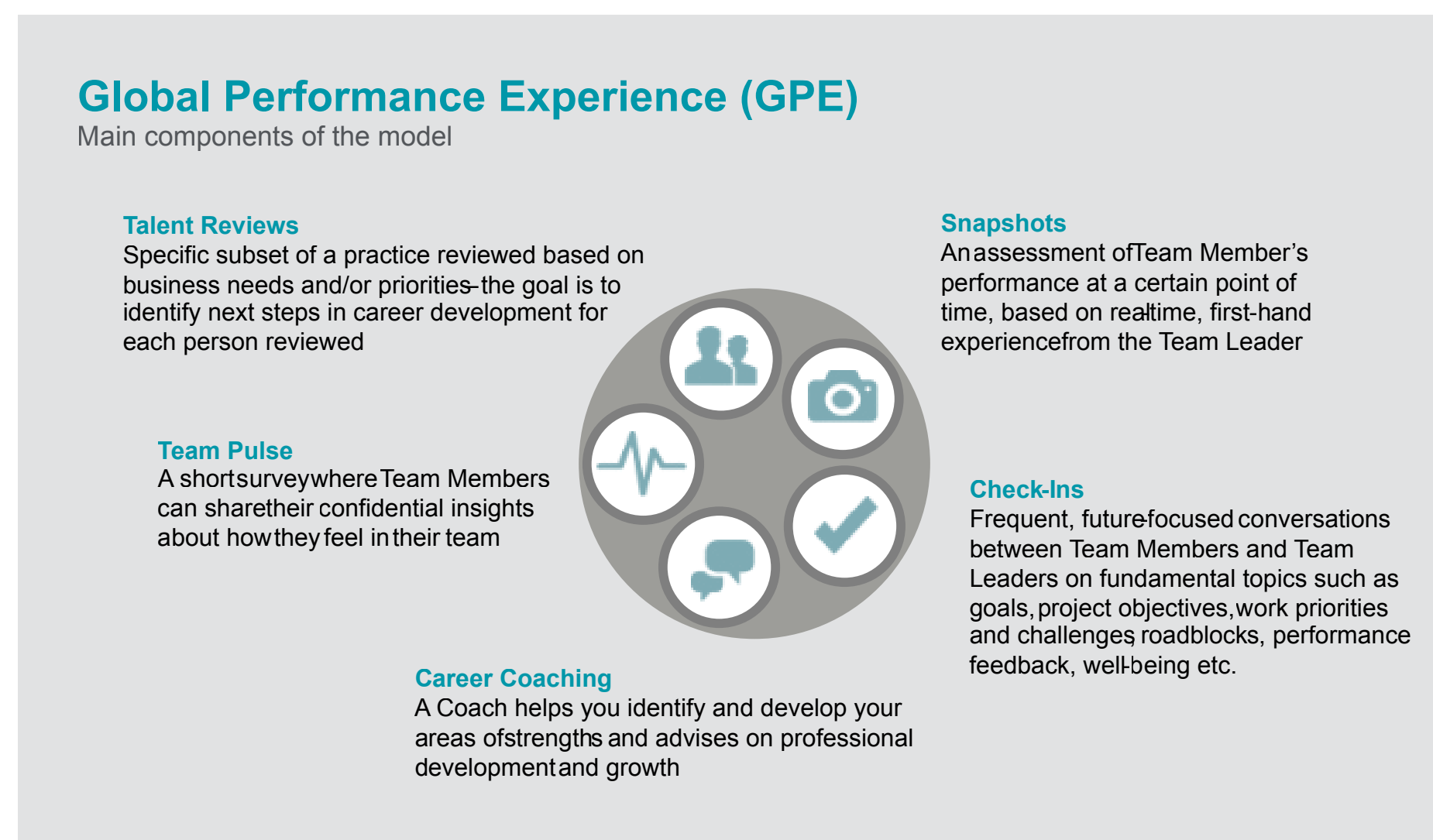
designing various new initiatives based on the needs of each Business and our people. Our feedback culture is empowered by a variety of resources and initiatives, while tailored approaches and processes are always under development, never stopping providing added value to our firm. Some indicative examples are:

- GPE onboarding webinars and onsite trainings:** Recurring webinar and onsite training sessions that provide essential insights into the GPE main elements to newly hired professionals, helping them own their performance experience and leverage their career development in Deloitte.
- GPE Drop-in Call Webinars:** These brief sessions focus on enhancing performance review skills, supporting objective evaluation and mitigating errors, enabling at the same time leaders to effectively use coaching resources & techniques to foster team growth.
- Goal setting:** A single and unified approach on goal setting for professionals on managerial levels, started from a single Business's need, is currently expanded to

professionals on managerial levels across all Deloitte Businesses.

- Evaluation Criteria & respective performance surveys:** Two complementary to GPE evaluation processes. They both enhance the accuracy and depth of professionals' performance, by gathering feedback either from team leaders evaluating their team members across key areas such as technical skills, accountability, collaboration, client management, and business development, or directly from the Deloitte's Leadership itself.
- Peer-to-Peer Feedback survey:** An anonymous, confidential survey between peers on leadership levels, consisting of six questions aiming to collect insights on flexibility, collaboration, and teamwork, fostering a constructive feedback culture that supports individual and team development.

Alongside these efforts, we have placed particular emphasis on our coaching program, including toolkits, dedicated live and on-demand courses, and continuous enhancements, while also





taking action to expand our coaching community. Coaching sessions enable professionals to identify areas for further development and craft their own career paths based on their unique needs, goals, and aspirations, all with the guidance of trained internal coaches.

The number of internal coaches continues to grow each year. To equip these internal coaches effectively, we have established an annual training plan that provides comprehensive support and development opportunities.

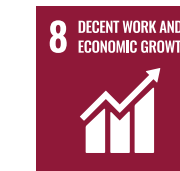
- A full day of “Be a Coach @ Deloitte” live training to learn and practice effective coaching techniques and methods based on Deloitte’s approach & standards,
- Bi-weekly Group Coaching supervision sessions for existing coaches, that allow participants to know from others’ experience, discuss challenges, increase self-awareness and explore possible helpful or limiting beliefs, get access to additional learning resources, and become even more confident, objective and resourceful in their role.

- Various Coaching resources & toolkits, readily available to all professionals, that navigate coaches through the different key moments a professional goes through throughout their career. From feedback, performance, career transition or development to navigating through mistakes made or a stretch assignment, well-being or when facing a dilemma and flight risk.
- At the same time, some businesses have developed a more guided coaching program where all their professionals are assigned a coach. Coaches go through an awareness program while all are supported by regular Q&A and technical sessions.
- Additionally, we keep investing in our partner’s further development with the Partner Mentoring program. Moreover, we offer dedicated 1-to-1 Executive Coaching sessions to our Partners and future high-potential leaders to help them further enhance their leadership skills and leverage their full potential, provided by a certified executive Coach instructor.

Together, these pillars foster a comprehensive and supportive

environment that nurtures professional growth, encourages continuous feedback, and empowers individuals to shape their career paths within Deloitte. Our GPE framework, alongside our holistic feedback approach, is designed to drive the progressive development of both professional and personal skills, providing a structured foundation for career advancement. The increasing number of promotions each year stands as a clear testament to our commitment to cultivating and advancing talent across the Deloitte Network.

### **Our Approach to Performance Linked Bonus**



At Deloitte, our bonus scheme is designed to reward both individual contributions and the overall performance of the firm. Bonuses are not fixed but are performance-based and aligned with the company’s annual financial results and strategic objectives.

Each year, Deloitte Greece assesses its financial performance, growth, and profitability, along with key business milestones, to determine the overall bonus pool. The size of the bonus pool is directly tied to the firm’s performance against targets.

Individual bonuses are then awarded based on a combination of personal performance evaluations, team contributions, and grade level. This ensures a fair and merit-based approach where high performers, those who drive client success, innovation, and internal initiatives, are recognized and rewarded.

This structured, transparent approach ensures alignment between employee motivation and the firm’s long-term success, while fostering a culture of accountability, high performance, and recognition.

## Diversity, Equity & Inclusion



At Deloitte, our vision is for everyone to feel empowered to be themselves and thrive professionally, in everything we do, each and every day. This is achievable only through establishing a workplace culture distinguished by inclusive everyday behaviors and founded on respect and appreciation for diversity in all its manifestations.

ALL IN embodies Deloitte's global diversity and inclusion strategy. We remain committed to supporting and empowering all our professionals in unlocking their full potential and to advancing our purpose to make an impact that matters, day after 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 how essential it is to support women at crucial career milestones to guarantee equitable advancement, we introduced this year the 2nd Female Empowerment Journey Program "Shatter the Glass Ceiling", aimed at strengthening female representation in leadership roles. The program takes place over 5 months and comprises live workshops, self-reflection components, and inspirational talks by distinguished women and men professionals. We aim to deliver the program on an annual basis and continue empowering an increasing number of women within the organization.

In line with this effort, we continue to advance the SHE Leads initiative. This closed group navigates the challenges of women's career development, addressing some of the most pressing



issues in our professional lives and aims to support women in climbing the career ladder by harnessing their full potential. Participants include women employees from managerial levels and above, showcasing strong potential for development and career advancement. To further foster personal and professional development, events such as meetings, workshops and group



bonding activities are regularly organized, to promote discussion and networking among group members. In addition, the group consistently considers the needs of its members by gathering feedback through both formal (e.g., surveys, focus groups) and informal (e.g., oral discussion) channels, and based on the answers specific actions are then implemented.

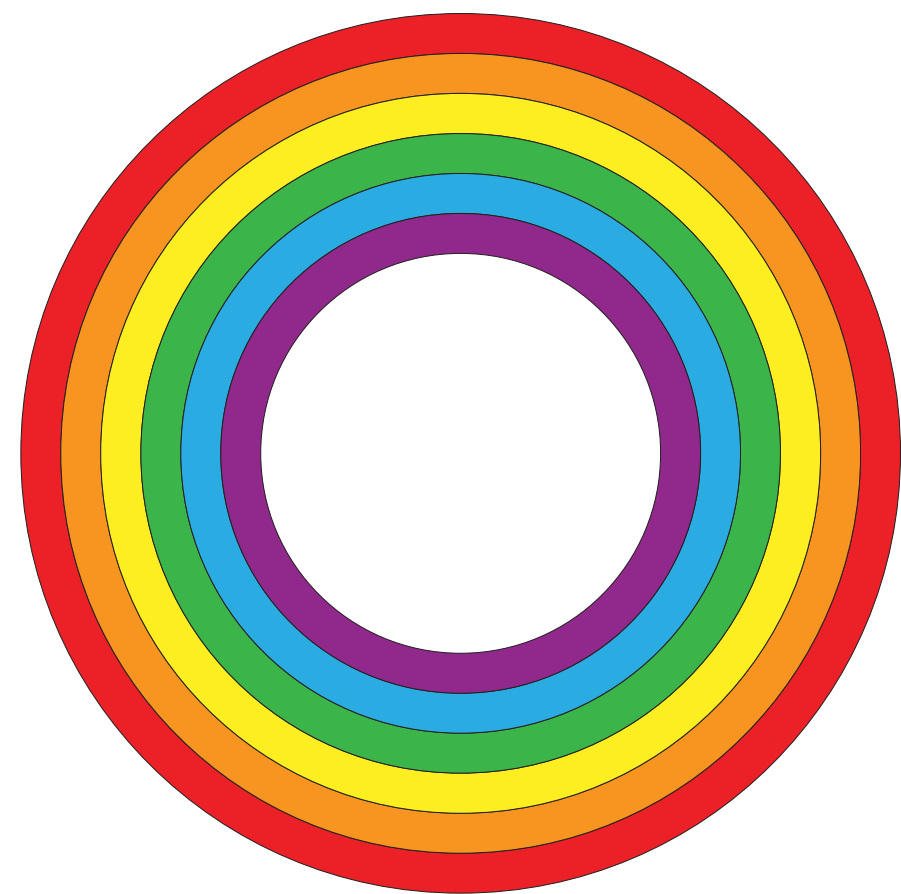
Mentoring is also a vital resource, which is currently provided to the SHE Leads group and is being expanded to the successful participants of the Female Empowerment Journey. This program offers members the opportunity to select from a diverse pool of Deloitte professionals, both men and women, whom they look up to. These mentors help the mentees achieve their goals by sharing their valuable experiences, and by sponsoring them to pursue new opportunities within the firm. The group receives support by the local Talent & Development team and the CEO of the Greek member firm, who leads the initiative and is an active member.

Specifically, this year we revamped the program, helping the participants reevaluate their mentoring relationships or form new ones, providing mentee training and updated resources, as well as establishing bi-monthly check-ins with the Talent & Development team to track progress.

Furthermore, we annually take action to raise awareness about STEM careers for women and instill confidence in pursuing such career paths. Our efforts began with a collaboration with the European Women ESTEAM (Entrepreneurship, Science, Technology, Engineering, Arts and Mathematics). Together, we organized the Greek Women ESTEAM FEST in Thessaloniki and Patras, featuring prominent speakers and facilitators from Deloitte Greece and Women Empowerment NGOs we collaborate with, while esteemed women professionals from the Greek market were also invited to share their experiences and personal stories. Then, we continued this effort through the HerWayForward: Upskilling & Reskilling

event that took place in Thessaloniki. This event included workshops on hot tech and soft skills, inspiring conversations and networking opportunities, all created with the invaluable participation of NGOs with whom we have strong partnerships. Finally, the Deloitte HerInTech Accelerator initiative, 1st STEAM bootcamp for women in Northern Greece, invited women aged 18 and above with a STEM background who are eager to excel in the tech industry to attend a 2-week bootcamp, build their skills and knowledge on the tech field, and explore career opportunities.

With the aim to further empower women in the STEM sector, in Greece, we have developed the Her.Net program. Her.Net is a community of passionate all gender ambassadors, who strive to support and motivate women of all ages to get involved in the STEM sector, to enhance gender equality in the workplace. Through Her. Net we empower women by fostering the development of their skills and careers and highlighting the crucial 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 initiative 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. This year, we moved forward with announcing the creation of the Deloitte LeanIn Circle, which is led by Deloitte women and takes place in Athens and Thessaloniki. The Circle is a safe space for women and allies to share stories, experiences and knowledge. Members get the empowerment they need to keep

pushing forward, both personally and professionally, through regular meetups.

All the aforementioned actions fall under the dedicated "EmPowerful Women by Deloitte" pillar, embodying our commitment to women empowerment.

### LGBT+ inclusion



Building on our commitment that everyone should feel they can be themselves at work, we focus on enabling our LGBT+ colleagues to feel confident in their identities and empowered to flourish within Deloitte and society at large. To support this, we ensure that all our policies utilize gender-neutral pronouns, refrain from gendered language, and recognize 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 implemented 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 and 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), Teen Business School of University of Macedonia for young people with hearing impairments or deafness in Thessaloniki, EKEK AmeA Thessaloniki, ELEPAP etc. while we also support financially and participate in the programs of 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





# Society



**BUSINESS** ↗

**ENVIRONMENT** ↗

**PEOPLE** ↗

**SOCIETY** ↗

**GOVERNANCE** ↗





At Deloitte, we believe that true impact comes from action. Our commitment to Corporate Responsibility extends beyond our business, it's woven into who we are and how we contribute to our society.

Through **Corporate Responsibility**, we focus on creating meaningful change across five key pillars: **Education, Environment, Community, Empowering Culture, and Strengthening Sports**. We achieve this through strategic financial contributions, hands-on volunteering, pro bono services, and the collective passion of our people.

Through the **Deloitte Greece Foundation**, we channel our donations to communities across Greece under four main pillars: **Education, Environment, Culture, and National Emergencies**.

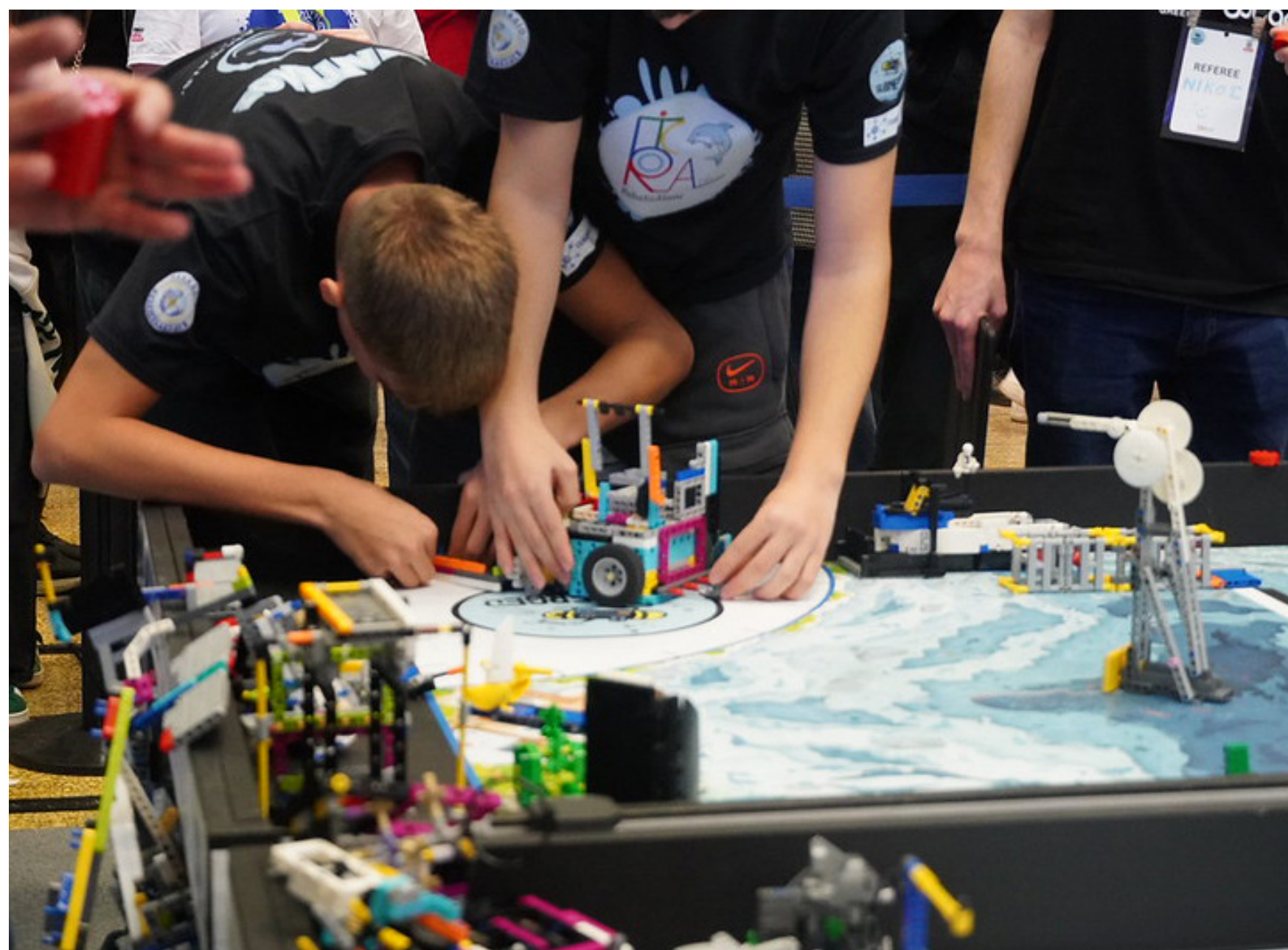
# Corporate Responsibility

## Education

Education is the key to unlocking human potential and driving societal progress. We're committed to fostering learning opportunities that empower individuals with the knowledge, skills, and confidence to build better futures for themselves and their communities.

To this end, we have supported the following organizations and initiatives:

**EduAct – Action for Education**, a non-governmental organization dedicated to promoting innovative educational programs for young people in Greece, with a focus on new technologies, coding, and educational robotics. Through workshops on robotics, creative construction,



research, and collaboration, EduAct inspires students to explore STEM fields and develop essential skills.

Deloitte is proud to support EduAct's mission through two key sponsorships:

**National Robotics Team in the FIRST Global Robotics Challenge:** Deloitte supported the participation of the National Robotics Team in the FIRST Global Robotics Challenge, held in Athens from September 26 to 29, 2024, under the theme "Feeding the Future." This marked the third consecutive year of Deloitte's support for EduAct's program, helping young innovators represent Greece on an international stage.

**STEM & Robotics Workshop (2025):** Deloitte also sponsored a dynamic STEM & Robotics Workshop for elementary school students, organized by EduAct on Thursday, May 29, 2025. Hosted at the Municipal Indoor Gymnasium of Adendro, the event brought together students from schools across Western Thessaloniki, sparking creativity, curiosity, and collaboration through immersive STEM experiences.

**Youthorama's One Ball for All program:** Deloitte supported the educational program "One Ball for All" by Youthorama, an initiative that promotes inclusive play and learning for children with visual impairments. Through interactive games and educational activities, the program creates equal participation opportunities while fostering understanding, empathy, and collaboration among all students. Implemented in five schools across Thessaloniki, the initiative reached students of all abilities, encouraging inclusive practices within the school community. This partnership reflects Deloitte's ongoing commitment to inclusion and empowerment, ensuring that every individual has the opportunity to learn, engage, and thrive.

**Centaurus Racing Team:** Deloitte Greece sponsored the Centaurus Racing Team, a student group from the University of Thessaly that designs and builds formula-style racing cars. By competing internationally, the team promotes innovation, engineering, and applied technology while giving young engineers the opportunity to develop advanced skills.

# Impact Every Day

## Environment



We actively contribute to environmental protection through meaningful volunteer initiatives that engage our teams in community-based conservation efforts.

### Impact Every Day

Impact Day is Deloitte's annual celebration of our commitment to creating positive change in the communities where we live and work. On this day, Deloitte professionals around the world dedicate their time, skills, and energy to volunteer initiatives that address pressing social and environmental challenges, reflecting our purpose of making an impact that matters.

For Impact Day 2025 in Greece, our teams partnered with HELMEPA's Marine Litter

Monitoring program, "adopting" beaches in the cities where Deloitte offices are located. On May 8, more than 80 Deloitte professionals from Athens, Thessaloniki, and Patras took part in coordinated beach clean-up activities. Beyond collecting and recording marine litter, this initiative promoted awareness of environmental responsibility and contributed to the protection of Greece's coastal ecosystems. Through our participation, we reinforced Deloitte's ongoing commitment to sustainability, community engagement, and building a cleaner, healthier future.

Building on this spirit of civic engagement and environmental protection, Deloitte Greece also launched an initiative encouraging our people to become volunteer firefighters—an effort that further reflects our dedication to community resilience and sustainability through direct action. To kick off this



BUSINESS ↗

ENVIRONMENT ↗

PEOPLE ↗

SOCIETY ↗

GOVERNANCE ↗



initiative, we hosted an informative session featuring a representative from the Civil Protection Volunteers of Agios Stefanos, who presented the responsibilities of the role and explained the steps required to become a volunteer. These included specialized seminars, hands-on training, and ongoing education designed to equip volunteers with the skills and knowledge needed to respond effectively in emergency situations.

Through such initiatives, Deloitte Greece continues to cultivate a culture of civic responsibility and sustainability, empowering our people to make a tangible, positive impact on the communities we serve.



## Supporting our community



Together, our firm and our people strengthen communities by dedicating time, professional skills, and financial contribution to causes that matter. We provide sponsorships and support to organizations that drive positive social change. From collection drives and pro bono services to hands-on volunteering, we channel our collective expertise and resources toward initiatives that make a lasting impact.

### Financial support

As part of Deloitte Greece's commitment to making a positive difference, we provided donations and sponsorships to support a wide range of nonprofit organizations and initiatives that promote health, inclusion, safety, and community well-being.

**Safe Water Sports:** Deloitte Greece sponsored the **Hellenic Society for the Promotion of Safety of Sports and Recreational Activities at Sea and in Water** fundraising dinner on September 20. This sponsorship reinforced the

association's mission to prevent accidents and promote safety in aquatic environments.

**Wise Greece:** Deloitte Greece sponsored the creation of a kitchen at the Wise House, where "meals of love" will be prepared for orphanages and charitable institutions. Through this initiative, we strengthened Wise Greece's social mission of supporting vulnerable groups.

**Merimna and Friends of Merimna:** Deloitte Greece purchased tickets for our employees to the charity concerts of Evanthia Reboutsika, (April 7, 2025 Athens) and **Foivos Delivorias** (May 30, 2025, Thessaloniki), offering them to employees to support Merimna and Friends of Merimna. These initiatives provide financial aid for Merimna's work with children and families facing illness, death, loss, and bereavement.

**Center for Education and Rehabilitation of the Blind (KEAT):** Deloitte Greece contributed to KEAT, the national body implementing policy for people with visual disabilities, by supporting the accommodation of its members during a cultural and

educational program in Leptokarya, Pieria (June 18–22, 2023).

**ATLAS Sports Club of Persons with Disabilities:** Deloitte Greece was the **platinum sponsor of the sports club of persons with disabilities** and of the **charity anniversary wheelchair basketball game "We all become one..."**. This event, featuring Paralympic athletes and leading Greek basketball players, raised funds for sports wheelchairs and promoted social integration, inclusion, and self-esteem for people with disabilities through sports.

Deloitte Greece also supported critical healthcare and social welfare organizations through targeted charitable contributions. Our support strengthened the **Friends' Association of the University Obstetrics and Gynecology Clinic at Aretaieio Hospital**, reinforcing efforts to upgrade health and care services for women. We also contributed to initiatives benefiting the **Oncology Hospital of Athens "Agios Savvas"** and the **Foundation for the Child "Pammakaristos"** helping two vital institutions that provide essential medical and social services to vulnerable populations.



Deloitte also sponsored a series of awareness runs across Greece, encouraging employee participation and promoting social causes through sport.

**Race for the Cure:** the largest athletic event in Greece with a social purpose, organized by the Alma Zois Association, supporting programs for the prevention and fight against breast cancer.

**Pink the City:** a symbolic walk and landmark event for Patras and Western Greece, also organized by Alma Zois, raising awareness about breast cancer prevention and the importance of early diagnosis.

**Race for Autism:** dedicated to raising awareness of autism spectrum disorders and supporting the equal participation of neurodiverse individuals and their families in athletic events.

**2nd Zero Discrimination Run:** organized by the Runners of Hope Association at the OAKA complex on November 3, 2024, promoting a culture of non-discrimination and advocating for equality and inclusion for all.



Through these initiatives, Deloitte Greece promotes athletic excellence, inclusion, and community engagement, demonstrating how sport can drive both personal achievement and positive social change.





## Bazaars

Deloitte continued its tradition of hosting charitable bazaars in its offices across Greece, offering employees the opportunity to support nonprofit organizations through their purchases.

The **Christmas Bazaar** took place from December 2 to December 6, 2024, in Athens, Thessaloniki, Patras, Heraklion, and Ioannina. Participating organizations included *Galilee, Assistance Dogs, Social Welfare of Moschato, Amimoni, Open Door – Cerebral Palsy Greece, Mamagaia, Hellenic Children’s Village Filyro, The Smile of the Child, EduAct, Iliaktida, and ELEPAP.*

The **Easter Bazaar** followed from April 7 to April 11, 2025, across the same five Deloitte offices. Among the organizations represented were *ELEPAP, Floga, SOS Children’s Villages, Society of Equal Opportunities, Assistance Dogs, Mamagaia, EduAct, Hellenic Children’s Village Filyro, Iliaktida, and The Smile of the Child.*

Through these bazaars, Deloitte employees directly supported the work of organizations that provide vital services to children, families, and vulnerable groups across Greece.

Every month, sellers from **Shedia** street magazine visit Deloitte’s offices in Athens and Thessaloniki, where our employees purchase the magazine to support its mission. Through this ongoing initiative, our people help fund employment opportunities and the social reintegration of individuals experiencing homelessness or vulnerability, turning everyday actions into sustained community impact.

Deloitte employees also demonstrate their generosity by supporting a range of nonprofit organizations. They raised funds for Galilee, Merimna, and Together for Children, collected children’s books for Library4all, and gathered essential goods for Amimoni, Melissa Orphanage, and the Friends of Thessaloniki Psychiatric Hospital. Through these initiatives, our



people extended meaningful support to children, families, and vulnerable groups, reinforcing Deloitte’s commitment to fostering inclusion, care, and community well-being.

### Volunteering



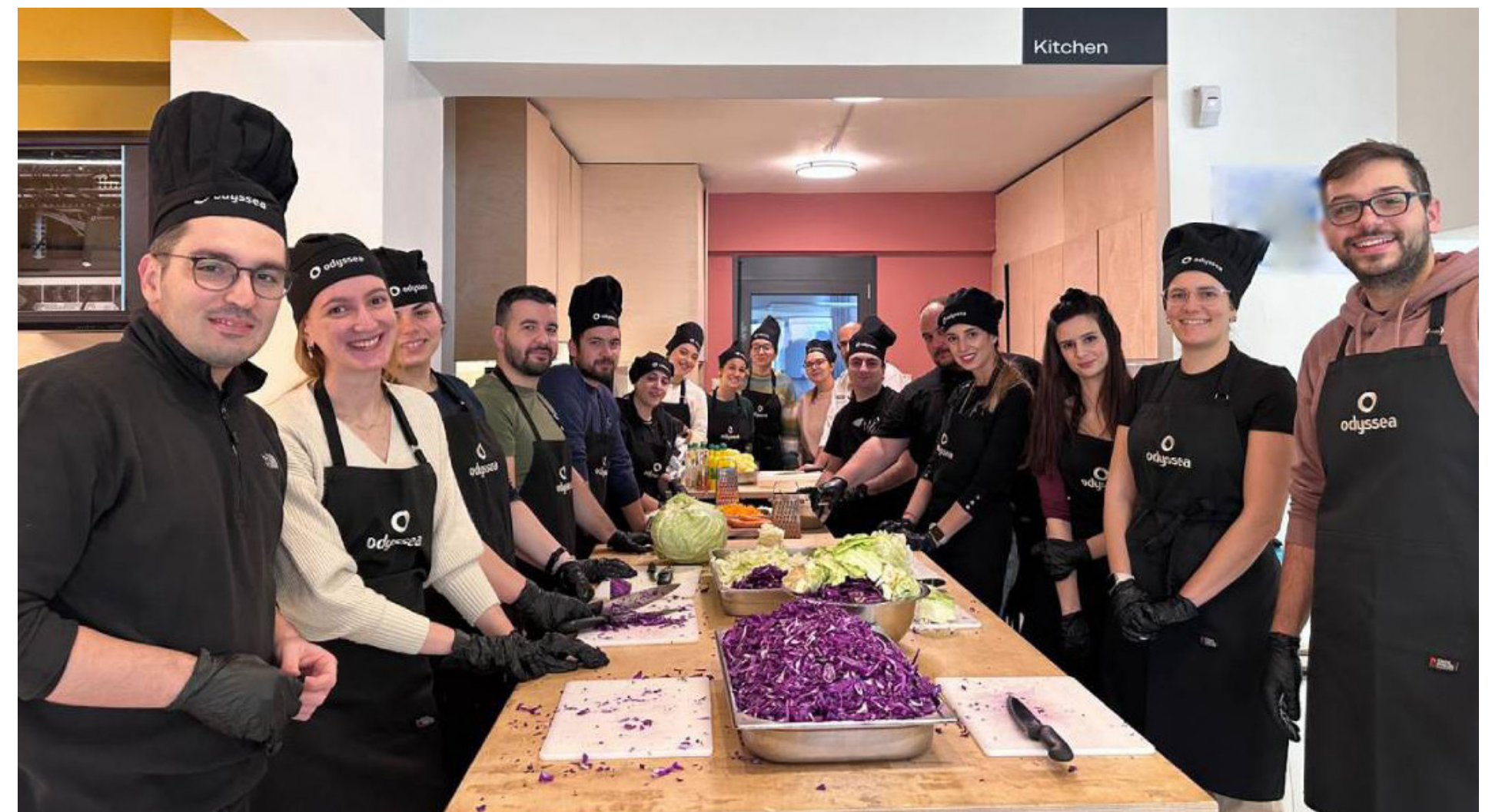
Deloitte volunteers came together to spread joy and support vulnerable groups through two dedicated pre-Christmas volunteering activities. In Athens, 50 employees worked with Wise Greece to prepare festive cookie boxes for children in need, offering them a small gesture of care during the holiday season. At the same time in Thessaloniki, our people collaborated with Odyssea to cook and serve warm meals to homeless individuals, providing comfort and dignity to those facing difficult circumstances. These initiatives reflect Deloitte’s commitment to giving back and making a meaningful difference in the communities where we live and work.

### Pro bono and skills-based volunteering

At Deloitte, we are committed to using our expertise to drive meaningful change. Through our pro bono and skills-based volunteering initiatives, we apply our professional capabilities to support organizations that tackle societal challenges and create long-term value for local communities.

This year, Deloitte professionals contributed **over 2,500 hours** of pro bono and skills-based volunteering, supporting nonprofit organizations, educational institutions, and community associations across Greece.

Our professionals dedicate their time and expertise across a wide range of services—from auditing and accounting to strategy, compliance, and sustainability consulting. Last year, we provided essential accounting, bookkeeping, compliance, and audit services to nonprofit organizations, helping them





strengthen their operations and amplify their social impact.

Through these contributions, we leverage our professional capabilities to create meaningful change in the communities we serve, demonstrating our

commitment to using business as a force for good.

Our pro bono initiative for the Regional Unit of Karditsa focused on providing planning and operational support for the management and evaluation of state compensation requests submitted

by farmers, businesses, and nonprofit organizations following the devastating floods of September 2023. Deloitte mobilized a dedicated working team structured into two subgroups: the Reception and Application Management Team, responsible for processing and organizing applications, and the Support Team, which provided specialized technical expertise and handled complex inquiries. Through this collaboration, Deloitte helped enhance transparency, efficiency, and accountability in the compensation process, supporting affected communities during one of their most critical recovery periods.

This impactful initiative was honored with the Bronze Award at the Hellenic Responsible Business Awards, in the category “Partnership between a Private Company and the Local Community/Government”, recognizing Deloitte’s commitment to meaningful public-private collaboration for social resilience.

Deloitte developed pro bono the Strategic Development Plan for the nonprofit organization “Ermis”, with the goal of

sustainably expanding its services for people with disabilities. The plan outlines the establishment of three new service facilities, the creation of long-term sustainability mechanisms, and the integration of innovative technologies such as Virtual Reality (VR) and Artificial Intelligence (AI) into service delivery.

The strategy is expected to increase the number of beneficiaries fivefold, create new employment opportunities, and enable Ermis to operate independently of state funding. This collaboration highlights the power of strategic advisory services as a catalyst for social change and stands as a strong example of impactful partnership between the private and nonprofit sectors.

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.

## Empowering culture



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:

Deloitte Greece supported the museum's expansion and infrastructure projects, while also contributing to its key initiatives. The purpose of this sponsorship was to ensure the continuation of its cultural legacy, promote research and education, encourage reflection on cultural heritage, and enhance the dissemination of knowledge to the public.

### Basil and Elise Goulandris Foundation:

Deloitte Greece provided financial sponsorship to reinforce accessibility practices at the Foundation's Museum in Athens, specifically for deaf and

hard-of-hearing visitors. Through this initiative, equal access to art and culture was promoted, ensuring that everyone can experience and engage with the Museum's collection.

### Alekos Fassianos Museum:

Deloitte Greece's sponsorship supported to the Museum's mission to safeguard cultural heritage. By aligning resources with institutional goals, this partnership has strengthened public engagement and provided the necessary framework for the Museum to expand its educational and cultural footprint.

### Metropolitan Organization of Museums of Visual Arts of Thessaloniki (MOMus):

Through Deloitte's Corporate Responsibility Program, a sponsorship was provided to MOMus supporting the conservation and care of contemporary Greek artworks. This contribution demonstrates our commitment to cultural preservation and community engagement, helping safeguard significant pieces of Greece's artistic heritage for public access and appreciation.



Mrs Mariza Fassianou introduces the breathtaking @alekosfassianos artworks at our Athens office.



## Strengthening sports



At Deloitte, we believe sport is a powerful enabler for building brighter futures. With a longstanding commitment to supporting athletics, Deloitte contributes through financial donations, athlete sponsorships, and the support of sporting events that inspire perseverance, unity, and social responsibility. We take great pride in backing the dedication and efforts of athletes and organizations that embody these values.

In this context, 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.

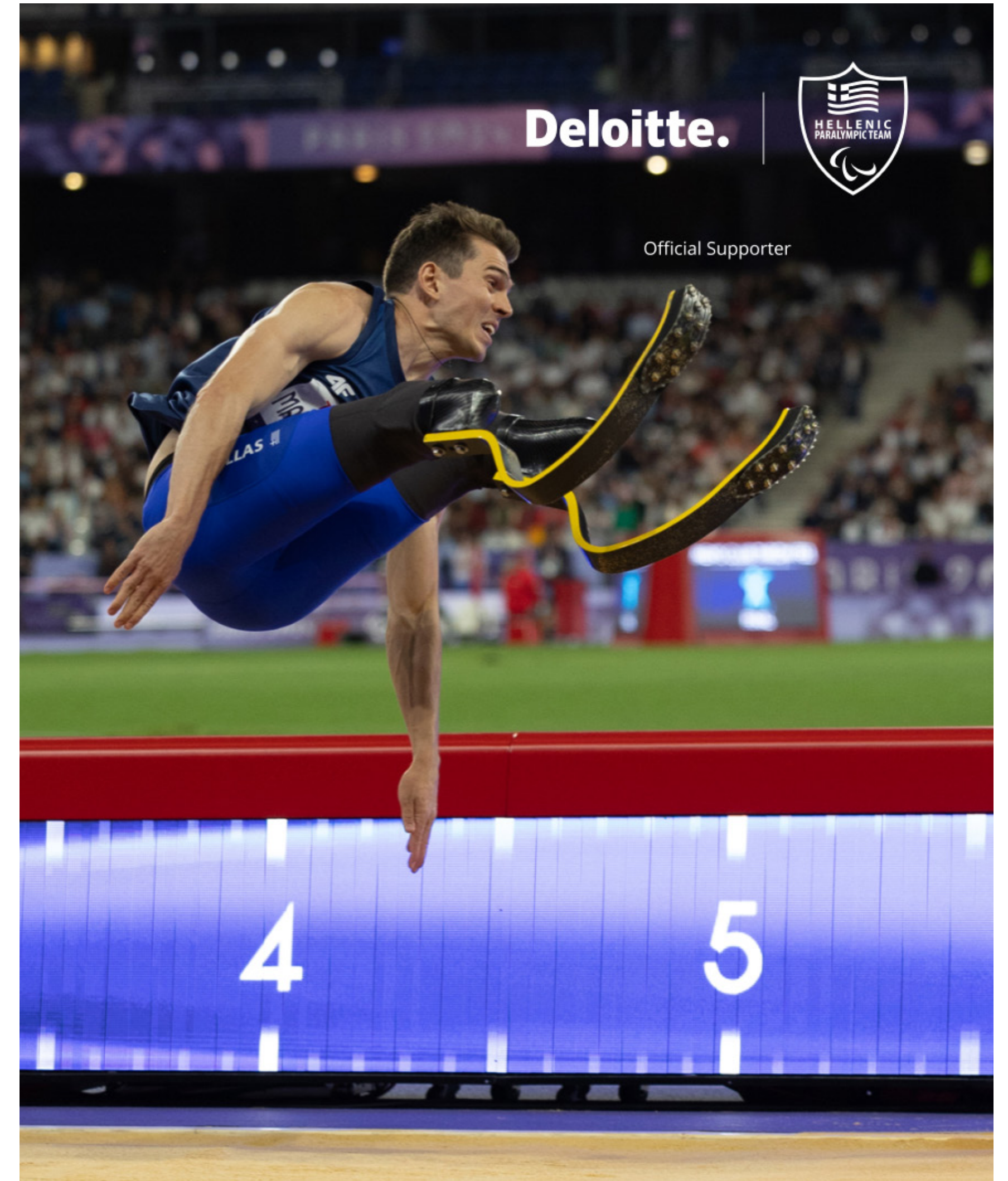
Deloitte Greece sponsored **Stelios Malakopoulos**, Greece's leading Paralympic long jumper (T62), supporting his preparation for the

World Championship in Japan and the Paralympic Games in Paris.

Deloitte Greece also partnered with the **Triathlon Federation of Greece**, serving as Grand Sponsor of the Pho3nix Kids Triathlon by Nicola Spring, the largest triathlon event for children in Greece, held in Athens, Thessaloniki, and Heraklion. Part of the proceeds were allocated to Together for Children, further extending the event's social impact.

In September 2024, Deloitte Greece sponsored the **1st Jeep Run Bike** in Elliniko, while also supporting the Beach Volleyball Team of the Gymnastics Union of Heraklion by covering their participation costs in the Panhellenic Beach Volleyball Championship (June 13 – July 21, 2024).

Finally, Deloitte Greece sponsored **Hellenic Heritage Evolution AMKE** for the charity event and golf tournament *Women's Golf Day Greece 2025*, held on June 7 at the Messinia golf course. The initiative supported Alma Zois, a nonprofit association dedicated to women who have experienced breast cancer.



# Deloitte Foundation

Through the Deloitte Greece Foundation, we bring our purpose to life by giving back to communities across Greece, protecting the environment, supporting culture, and providing relief in times of national emergency. Founded in 2019, the Deloitte Greece Foundation is a non-profit voluntary organization that drives positive change under four main pillars: Education, Environment, Culture, and National Emergencies.

## Education



Education is a key investment for the future, it fuels economic growth, creates social value and fosters personal fulfillment. The Deloitte Greece Foundation supports organizations and initiatives which inspire learning and open opportunities for all.

The **Deloitte Greece Foundation**, in collaboration with the **Bodossaki Foundation**, for the **fourth consecutive year**, joined forces to implement the program “*Live Science*” program. This year, **6 additional schools** in remote Greek islands were funded, bringing the total of **24 schools** since the beginning of the partnership. Specifically, the following schools were supported this year:

1st Junior High School of Igoumenitsa:

**180 students**

2nd Junior High School of Nea Michaniona:

**160 students**

1st Junior High School of Koufalia Thessaloniki:

**275 students**

2nd Junior High School of Argos Orestiko:

**129 students**

Junior High School of Kremasti, Rhodes:

**321 students**

1st Junior High School of Karpenissi:

**160 students**

**Total: 1,225 students**



Through the **Deloitte Greece Foundation's donation**, the establishment of science laboratories in public junior high schools across the country provides the essential infrastructure for meaningful student engagement. The program either equips existing labs or provides resources to transform a classroom into a fully functional science laboratory.

The program aims to create equal educational opportunities by ensuring access to scientific knowledge and promoting experiential, interactive learning. It familiarizes students with the natural sciences, cultivates scientific thinking, and supports local communities and regions.

The Deloitte Greece Foundation donated to the **Margarita Special Education Workshop** and its Vocational Training Program (T.E.E.), which offers free, high-quality education and skills training to individuals aged 14–25 with mild to moderate intellectual disabilities. Through this contribution, a total of 167 people benefited directly: 40 individuals with intellectual disabilities and/or autism and their families received support through the Employment Inclusion Department of Margarita, 82 business professionals

were trained to foster inclusive workplaces, and 45 organizations, including welfare agencies, community centers, mental health units, and special schools, were engaged through collaboration and knowledge-sharing. This initiative reinforces Margarita's mission of advancing inclusion by promoting personal development, autonomy, and vocational integration, while marking the second consecutive year of Deloitte's support and reaffirming our long-term commitment to inclusive education.

With the Foundation's support, the **Teen Business School** program was held from March 28–30, 2025, at Deloitte's Thessaloniki offices. Designed exclusively for young people with hearing impairments or deafness, this 12-hour pilot program hosted 13 participants aged 16–27 from Thessaloniki and Halkidiki. The initiative gave participants the opportunity to explore entrepreneurship in an inclusive and interactive environment. Deloitte's donation covered transportation and meals, while Deloitte employees volunteered to ensure a welcoming and supportive experience.

The Foundation also funded a new scholarship through the **Elena Iliopoulou Giama** Foundation, Research and Scholarships for Cancer Prevention and





Treatment, awarded to PhD candidate Andreas Koulouris of the Oncology-Pathology Department at Karolinska Institutet, Sweden.

Through a donation to **Anatolia College**, the Foundation also granted scholarships for students to attend the **CTY Greece program**, a collaboration with Johns Hopkins University (USA) and the Stavros Niarchos Foundation. The program offers gifted students from Greece, Cyprus, and beyond the opportunity to fully develop their academic potential.

To further enhance digital access to education, the Deloitte Greece Foundation donated a total of 83 used laptops to educational and social institutions, including:

- 12 laptops to the Parents' Association of the 7th Experimental Junior High School of Trikala "Aien Aristeuein"
- 40 laptops to the Parents' Association of the School of Thermi
- 20 laptops to the Greek Delegation of Doctors of the World
- 10 laptops to the Social Cooperative Activities of Vulnerable Groups "EDRA"

- 1 laptop to the Special Education Workshop "Margarita"

In addition, furniture was donated to the 9th Primary School of Agios Dimitrios, helping to improve the learning environment and create a more functional and welcoming space for students.

### Environment



As a leading professional services firm, Deloitte recognizes its responsibility to protect the planet. Alongside our internal sustainability initiatives and environmental impact reduction goals, the Deloitte Greece Foundation is committed to advancing environmental sustainability across all areas of influence.

The Foundation donated to the Volunteer Forest Protection Association of Afidnes to strengthen its critical work in safeguarding local forests, human life, and property from fire risks. The donation covered essential operational needs of the fire brigade unit,

including firefighting boots, specialized equipment, and tools.

At the same time, the Foundation contributed to ANIMA – Association for the Protection and Care of Wildlife, supporting the rehabilitation of injured animals and the protection of wildlife, thereby reinforcing biodiversity and ecological balance.

Together, these initiatives reflect Deloitte's commitment to addressing climate change in a meaningful way, fostering resilience, and driving progress through collaboration with civil society.

### Culture



Culture and sports 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.

### Benaki Museum:

Deloitte Greece Foundation contributed to the Museum's development by supporting both its infrastructure upgrades and its core initiatives. This donation aimed to safeguard the preservation of its cultural heritage, advance research and educational activities, foster dialogue around cultural identity, and broaden public access to knowledge and learning.

### Metropolitan Organization of Museums of Visual Arts of Thessaloniki (MOMus):

Deloitte Greece Foundation made a donation to MOMus to contribute to the maintenance costs of works by important Greek artists. This initiative reinforced the protection of cultural heritage and the preservation of contemporary Greek art, ensuring that these important works remain accessible to future generations.



## National Emergencies



Crises and emergency situations can significantly disrupt daily life, leading to barriers in financial security, physical well-being, and access to equal opportunities.

The Deloitte Greece Foundation supports critical relief responses to national emergencies by providing strategic donations to specialized organizations that protect vulnerable populations and safeguard animal welfare. In this spirit, the Foundation donated to the Volunteer Civil Protection Association of Agios Stefanos, contributing to the cost of an ISOBOX to expand its facilities and enhance its ability to respond effectively in times of need.

### Organizations and initiatives supported financially by the Deloitte Greece Foundation

#### orting our community



The Deloitte Greece Foundation provided financial support to a number of organizations dedicated to improving health, dignity and social care.

- A donation was made to Genesis Hellas to support its Christmas celebration for the homeless, offering warmth and solidarity during the holiday season.
- The Foundation also supported the Galilee Palliative Care Unit of the Holy Metropolis of Mesogaia and Lavreotiki, which provides free, comprehensive services to patients with cancer and motor neuron disease (ALS). This contribution reinforced the Unit's important mission of supporting patients and their families with compassion, dignity, and specialized care.
- To strengthen healthcare services, the Foundation donated a defibrillator to Sismanoglio Hospital, specifically supporting the needs of the Anorexia Department.
- In addition, the Foundation provided a THERA-Trainer Tigo 566 electric rehabilitation bicycle with a 2.7" screen and calf supports to a person with a disability, helping to improve mobility, physical well-being, and quality of life.

Through these initiatives, the Deloitte Greece Foundation continues to advance equal access to education, healthcare, and social care, particularly for children, vulnerable groups, and persons with disabilities.

# Highlights Deloitte Greece, FY25

Futures impacted

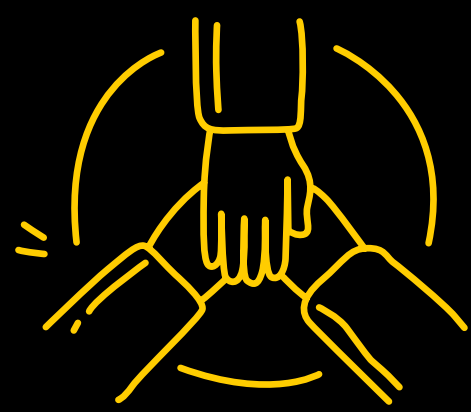
**1,806**

people



Donations

**€222,002**



Time pro bono

**2,301**

hours



Pro bono value

**€315,542**



Skills based  
+ traditional volunteerism

**793** hours



Partnerships

**64**

NGOs  
& organizations



# Governance



**BUSINESS** ↗

**ENVIRONMENT** ↗

**PEOPLE** ↗

**SOCIETY** ↗

**GOVERNANCE** ↗





At Deloitte, leadership means guiding with purpose, owning outcomes, and inspiring people to achieve what once seemed impossible. Our leaders don't just set direction. They create environments where teams thrive, innovation flourishes, and individuals discover capabilities they didn't know they had.

This commitment to purposeful leadership shapes how we serve clients, develop talent, and contribute to society. Our leaders model ethical decision-making in every interaction, ensuring that our actions align with our shared values and generate lasting impact for our stakeholders and communities.

Deloitte's leadership is committed to driving sustainable growth and long-term success, not only for Deloitte but equally for our people, our clients, the organizations we audit, and the wider economy in which

we operate. For more than 175 years, this sense of accountability, coupled with the aspiration to leave both our company and the broader world in a better state for future generations, has influenced and shaped the decisions we make.

Further information about our leaders can be found on our [Partners page](#).

## Leadership & governance

The work we do—whether it is helping businesses transform, providing assurance, or guiding organizations through times of crisis—contributes directly to building a future that is both responsible and sustainable. We've



# Labour & Human Rights

Deloitte's unwavering commitment to the health, safety, and overall well-being of our workforce is exemplified through our certification to **ISO 45001:2018**. This internationally accepted standard validates the robustness of our occupational health and safety management systems, which are designed to systematically identify, assess, and mitigate workplace hazards. By adhering to these high standards, we ensure a safe, supportive and inclusive working environment that not only protects our people but also promotes their well-being and human rights.

Through this certification and our ongoing efforts, Deloitte is committed to uphold the highest levels of occupational health and safety, fostering a secure and healthy environment for all employees, clients and stakeholder.

## Quality Management

Deloitte is also certified against the requirements of ISO 9001:2015,

reinforcing our dedication to maintaining a comprehensive and robust Quality Management System (QMS). This internationally recognized standard serves as a benchmark for excellence, ensuring that our services consistently meet and often exceed both client expectations and regulatory requirements. Through the systematic application of ISO 9001:2015 principles, we embed quality into every aspect of our operations—from project initiation and delivery to post-engagement review.

Adherence to ISO 9001:2015 fuels our culture of continuous improvement, empowering us to refine processes, boost operational efficiency, and enhance client satisfaction. We leverage data-driven insights and stakeholder feedback to proactively identify opportunities for innovation and mitigate risk. This rigorous approach ensures service reliability and reinforces Deloitte's standing as a trusted advisor delivering exceptional value to clients across the globe.

## Information Security and confidentiality

Protecting confidential and personal information is fundamental to Deloitte's service delivery. We are firmly committed to safeguarding the sensitive data of our clients, third parties and ourselves, while continuously monitoring and complying with evolving regulatory and legal requirements to ensure full adherence.

As a trusted professional services firm, we protect sensitive client and internal information through stringent controls and robust systems that ensure confidentiality, integrity, and availability of all information assets. Our IT infrastructure reflects industry-leading practices, leveraging secure Deloitte-issued devices, applications, databases, and backup systems governed by advanced security protocols. We continuously update these systems to address emerging threats and maintain global compliance standards, while

comprehensive resilience measures protect our people, facilities, and operational continuity.

Data protection is critical to Deloitte's global operations and sensitive client work. Our **ISO/IEC 27001:2022** certification demonstrates adherence to rigorous information security standards through our Information Security Management System (ISMS). Our global IT security team maintains a comprehensive framework of technical and organizational controls that safeguard work papers, deliverables, and information systems.

To maintain ongoing effectiveness and drive continuous improvement, Deloitte performs annual audits of its information systems. The Global Information Security Office (GISO) rigorously assesses our control procedures to prevent security breaches, complemented by targeted site-based audits conducted by our Internal Audit team following a three-

year audit cycle. These evaluations ensure compliance with ISO/IEC 27002 controls across our locations, with corrective actions managed by the ISMS Committee and reported to the Risk Directorate.

Additionally, Deloitte holds **ISO 28000:2022** certification, highlighting our comprehensive approach to security management. This standard ensures that we effectively identify, assess and mitigate security-related risks, thereby protecting our operations and those of our clients. Our commitment to operational resilience is further demonstrated by our certification to **ISO 22301:2019**, the international standard for Business Continuity Management Systems. This certification confirms that Deloitte has established thorough plans and processes to guarantee the uninterrupted delivery of critical business functions, safeguarding both our clients and employees in the face of disruptions.

## Responsible Vendor and Partner Risk Management

Deloitte applies equal rigor to third-party risk management. Our Vendor Risk Management program mitigates vendor-related risks through several key controls:

- **Creating and maintaining a comprehensive list of approved vendors.**
- **Assessing the security posture of vendors.**
- **Overseeing the resolution of identified vulnerabilities.**
- **Reviewing and supporting vendor contracts to ensure they comply with Deloitte's information security standards.**

The Vendor Assessment process aims to mitigate risk by evaluating vendors' security practices, monitoring corrective actions and assisting with contract reviews to ensure alignment with Deloitte's

information security program. This process assesses vendors against a standard set of security requirements, tailored according to the type and amount of data accessed and the related risk to Deloitte and its clients. Assessments are conducted before contracts are finalised.

Contracts with vendors clearly specify terms related to the processing, sharing and retention of confidential information, with regular reviews and updates to address changing compliance requirements. Deloitte also performs periodic audits to evaluate the information security and data protection practices of third parties. Vendors undergo regular reassessments to maintain compliance and effectively manage risk.

## Anti-Corruption and Fraud Prevention

Deloitte upholds integrity and objectivity across all business

relationships, ensuring that bias, conflicts of interest, inappropriate influence, or undue reliance on individuals, organizations, technology or other factors never compromise professional judgment and responsibilities. In compliance with Greek Law No. 4990/2022, we maintain robust procedures for reporting, receiving, and monitoring corruption and fraud-related offenses, ensuring prompt and appropriate action on all cases.

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 anticorruption matters through mandatory training programs and e-learnings, 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. For FY25 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.

	ISO 9001	ISO 37001	ISO 27001	ISO 22301	ISO 14001	ISO 45001	ISO 50001	ISO 28000	ECOVADIS
DBS	■	■	■	■	■	■	■	■	■
DCPA	■	■	■	■	■	■	■	■	■
KBVL	■	■	■	■	■	■	■	■	■
DACC			■	■		■			

- Certification valid as of 31 May 2025
- Certification acquired after 31 May 2025

# EcoVadis

## Strengthening ESG Performance

EcoVadis is a global collaborative platform that evaluates the environmental and social performance of companies and their supply chains.

Through its cloud-based assessment, organisations complete a sustainability questionnaire that measures their maturity and Environmental, Social, and Governance (ESG) performance. The evaluation covers criteria across four key themes: Environment, Labour & Human Rights, Ethics, and Sustainable Procurement.

Each assessment results in an overall rating and tailored feedback, offering clear insights and recommendations for continuous improvement.

EcoVadis scorecards identify both strengths and opportunities for development, empowering companies to prioritise sustainability actions and implement effective improvement plans. By engaging with EcoVadis, organisations drive meaningful progress and contribute to building a more sustainable and responsible global economy.

In 2025, Deloitte Greece's legal entities participated in the EcoVadis sustainability assessment for the first time, demonstrating a strong initial performance across environmental, social, and governance (ESG) criteria.

- KBVL received a Gold EcoVadis medal, placing it in the top 5% of companies assessed globally.
- DBS was awarded a Silver EcoVadis medal, ranking in the top 7% worldwide.
- DCPA also achieved a Silver EcoVadis medal, positioning it in the top 11% of assessed companies.

These first-time results highlight the robustness of our sustainability practices and our commitment to continuous improvement across environment, labor and human rights, ethics, and sustainable procurement.

ecovadis



# Our policies

<b>Global Principles of Business Conduct</b>	<p>Defines the commitments expected of all our people. Grounded in our Shared Values, it affirms Deloitte’s unwavering principle that ethics and integrity are fundamental and non-negotiable. Applicable across the Deloitte network, the Global Code establishes the standards for professional conduct. Each Member Firm adopts the Global Code and may supplement it with more detailed local codes of conduct as appropriate. In addition, Member Firms implement ethics programmes designed to strengthen ethical judgment and decision-making capabilities.</p>	<b>GR Anti-Corruption Policy</b>	<p>This Policy provides a general framework for ensuring uniform behavior in the implementation of anti-corruption legislation wherever Deloitte performs its business and to ensure the maintenance of the highest levels of integrity, fairness, transparency and honesty. This Policy aims to define Anti-Corruption-related roles, responsibilities, operating modes and principles of behavior with which all Deloitte Greece personnel have to comply with during the performance of their professional activities. It is also a tool to evaluate whether it is appropriate and under what conditions to establish a business relationship with a third party without bearing any risk of corruption and without jeopardizing Deloitte's independence and reputation.</p>
<b>Deloitte Greece’s Code of Conduct</b>	<p>Deloitte Greece commits to the Global Principles of Business Conduct (“Global Code”), which outlines the commitments that each of make. The Global Code is based on our Shared Values and reflects our core belief that, at Deloitte Greece, ethics and integrity are fundamental and not negotiable. Deloitte Greece’s Code of Conduct encompasses the Global Code, and builds on it, as appropriate, addressing local requirements. Our Code also describes the DCM’s ethics program, including key contacts and channels for consultation on issues and reporting suspected misconduct. The partners, professional staff and support staff of Deloitte Greece have the responsibility to read, understand and comply with both the Global Code and the present Code of Conduct. Together, the Global Code and Code of Conduct and ethics program define the Deloitte Greece approach to building and sustaining a culture of ethics and integrity.</p>	<b>Local Protocols, Procedures and Guidelines related to Anti-corruption</b>	<p>Supplements GR Anti-Corruption Policy in Deloitte’s commitment to combating corruption and bribery.</p>
<b>Policy to prevent &amp; address violence and harassment, discrimination and retaliation in compliance with Greek Law Nr. 4808/2021</b>	<p>Declares the Firm’s zero tolerance to incidents of violence and harassment, discrimination and retaliation. The purpose of this policy is to create and consolidate a working environment that respects, promotes and ensures the human dignity and the right of any employee, and, in general, any person within the Company to a workplace without violence, discrimination, harassment and retaliation. The Firm commits to assessing any risks of violence and harassment at work, taking measures to prevent, control, reduce and address such risks, and to monitor such incidents or forms of behavior, taking awareness-raising measures for staff, to establishing a procedure for the receipt and dealing with complaints as well as to offering protection and support for employees who are victims of domestic violence, to ensuring the prohibition of retaliation or countermeasures against the affected person.</p>	<b>Greece Independence Consultation and Discussion Policy</b>	<p>Contains the consultation and discussion requirements related to independence matters required in the complexity of today’s business and regulatory environment.</p>
		<b>Confidentiality &amp; Privacy Policies</b>	<p>Deloitte is committed to safeguarding personal and confidential information under its custody or control in compliance with relevant laws, contractual requirements, professional standards and internal policies, procedures and practices.</p> <p>Developing, regularly reviewing and updating robust privacy policies aligned with ISO 27701 requirements is at the heart of Deloitte’s Confidential and Personal Information Program. Policies, procedures, guidelines, technical standards, processes, tools and training are designed to enhance awareness of risks and ensure proper management and protection of information.</p> <p>The policies reflect evolving legal requirements and organisational changes, ensure transparency with all stakeholders about how confidential and personal information is handled and foster a culture of accountability where every team member understands their role in protecting privacy. Consistent training and clear communication complement the Firm’s efforts to establish a policy framework that effectively safeguards confidential and personal information.</p>





<b>Supplier Code of Conduct</b>	Outlines our expectations of Suppliers. A Supplier’s contract with Deloitte may contain provisions addressing some of these same issues. Nothing in this Supplier Code is meant to supersede more stringent provisions in any particular contract.
<b>Information security policies</b>	<p>Deloitte maintains a comprehensive information security program that encompasses a robust set of policies, standards, procedures and guidelines. This program is firmly anchored in Deloitte’s proprietary information security standards and is further aligned with recognised industry frameworks and best practices, including ISO 27001, COBIT and ITIL.</p> <p>Central to Deloitte’s cybersecurity governance is the Global Cybersecurity Policies and Standards Framework. The Framework establishes the baseline cybersecurity capabilities to protect information by offering a structured and comprehensive set of mutually exclusive and collectively exhaustive cybersecurity requirements, encompassing security policies, standards, procedures, guidelines and specification standards.</p> <p>Deloitte’s information security framework also emphasises resilience, with the ability to prepare for, adapt to and rapidly recover from evolving security incidents and changing threat landscapes.</p> <p>Through this rigorous and dynamic information security program, Deloitte demonstrates its commitment to safeguarding the integrity, confidentiality and availability of information assets, thereby reinforcing trust with clients and third parties.</p>

<b>Business relationship policies</b>	Deloitte Greece has adopted the Business Relationship Acceptance and Continuance Policy because the actions and reputation of external parties with which Member Firms associates can have an impact on our brand. In making Business Relationship acceptance or continuance decisions, Member Firms need to carefully consider whether association with prospective and existing external parties is appropriate from a regulatory, reputation, and brand perspective.
<b>Whistleblowing Policy</b>	Establishes and ensures the smooth operation of an internal reporting system for breaches of Union law within the firm, the organization of a procedure for the submission, receipt, monitoring and examination of internal reports and the adoption of measures to protect persons reporting breaches of Union law within the firm.
<b>Anti-trust Policy</b>	Promotes transparency in the firm’s business dealings and provides clear guidance for our executives and staff on recognizing and avoiding anti-competitive practices. By offering practical, easy-to-understand guidelines, our executives and employees can make informed decisions, ensuring that we maintain our competitive edge in an ethical and responsible manner. Additionally, the policy introduces confidential reporting channels, allowing concerns of our executives or employees about potential anti-competitive behavior to be addressed swiftly and effectively.

# Our communities

<b>SHE Leads Group</b>	Defines the commitments expected of all our people. Grounded in our Shared Values, it affirms Deloitte's unwavering principle that ethics and integrity are fundamental and non-negotiable. Applicable across the Deloitte network, the Global Code establishes the standards for professional conduct. Each Member Firm adopts the Global Code and may supplement it with more detailed local codes of conduct as appropriate. In addition, Member Firms implement ethics programmes designed to strengthen ethical judgment and decision-making capabilities.
<b>Youth Audit Forum</b>	Deloitte Greece commits to the Global Principles of Business Conduct ("Global Code"), which outlines the commitments that each of make. The Global Code is based on our Shared Values and reflects our core belief that, at Deloitte Greece, ethics and integrity are fundamental and not negotiable. Deloitte Greece's Code of Conduct encompasses the Global Code, and builds on it, as appropriate, addressing local requirements. Our Code also describes the DCM's ethics program, including key contacts and channels for consultation on issues and reporting suspected misconduct. The partners, professional staff and support staff of Deloitte Greece have the responsibility to read, understand and comply with both the Global Code and the present Code of Conduct. Together, the Global Code and Code of Conduct and ethics program define the Deloitte Greece approach to building and sustaining a culture of ethics and integrity.
<b>GLOBE Community</b>	Declares the Firm's zero tolerance to incidents of violence and harassment, discrimination and retaliation. The purpose of this policy is to create and consolidate a working environment that respects, promotes and ensures the human dignity and the right of any employee, and, in general, any person within the Company to a workplace without violence, discrimination, harassment and retaliation. The Firm commits to assessing any risks of violence and harassment at work, taking measures to prevent, control, reduce and address such risks, and to monitor such incidents or forms of behavior, taking awareness-raising measures for staff, to establishing a procedure for the receipt and dealing with complaints as well as to offering protection and support for employees who are victims of domestic violence, to ensuring the prohibition of retaliation or countermeasures against the affected person.

<b>Her.Net Community</b>	This Policy provides a general framework for ensuring uniform behavior in the implementation of anti-corruption legislation wherever Deloitte performs its business and to ensure the maintenance of the highest levels of integrity, fairness, transparency and honesty. This Policy aims to define Anti-Corruption-related roles, responsibilities, operating modes and principles of behavior with which all Deloitte Greece personnel have to comply with during the performance of their professional activities. It is also a tool to evaluate whether it is appropriate and under what conditions to establish a business relationship with a third party without bearing any risk of corruption and without jeopardizing Deloitte's independence and reputation.
<b>Parents' Community &amp; MomSync</b>	Supplements GR Anti-Corruption Policy in Deloitte's commitment to combating corruption and bribery.
<b>Deloitte Lean In Circle Independence Consultation and Discussion Policy</b>	Contains the consultation and discussion requirements related to independence matters required in the complexity of today's business and regulatory environment.
<b>GR Climate Champions Community</b>	Outlines our expectations of Suppliers. A Supplier's contract with Deloitte may contain provisions addressing some of these same issues. Nothing in this Supplier Code is meant to supersede more stringent provisions in any particular contract.

- BUSINESS ↗
- ENVIRONMENT ↗
- PEOPLE ↗
- SOCIETY ↗
- GOVERNANCE ↗

# Annex



**BUSINESS** ↗

**ENVIRONMENT** ↗

**PEOPLE** ↗

**SOCIETY** ↗

**GOVERNANCE** ↗

## Labor & Human Rights

KPI (1), (2)	2025					2024				
	KBVL (31/05/2025)	DBS (31/05/2025)	DCPA (31/05/2025)	DACC (31/05/2025)	Deloitte Greece Reported data FY25	KBVL (31/05/2024)	DBS (31/05/2024)	DCPA (31/05/2024)	DACC (31/05/2024)	Deloitte Greece Reported data FY24
Total workforce (during the reporting period)	80	1,404	561	1,528	3,573	70	1,357	566	1,439	3,432
Total workforce (Headcount on 31st May)	58	1,152	478	1,290	2,978	60	1,119	478	1,238	2,895
Number of non-guaranteed hours employees (headcount)	0	0	0	0	0	0	0	0	0	0
<b>Employee health and safety</b>										
Percentage of operational sites for which an employee health and safety risk assessment has been conducted (during the reporting period)	100%	100%	100%	100%	100%	50%	50%	50%	50%	50%
Percentage of employees who are covered by the health and safety management system	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Number of fatalities as a result of work-related injuries (number of employees)	0	0	0	0	0	0	0	0	0	0
Number of fatalities as a result of work-related ill health (number of employees)	0	0	0	0	0	0	0	0	0	0
Number of recordable work-related accidents (including fatalities)	0	0	0	0	0	0	0	0	0	0
Rate of recordable work-related accidents (including fatalities) (4)	0	0	0	0	0	0	0	0	0	0
Number of cases of recordable work-related ill health (during the reporting period)	0	0	0	0	0	0	0	0	0	0
Number of employees trained on health and safety issues (during the reporting period)	1	31	23	15	70	0	26	15	15	56
Number of employee health and safety risk assessments conducted (during the reporting period)	1	1	1	1	1	0	0	0	0	0
<b>Working conditions</b>										
Number of employees covered with healthcare and insurance (during the reporting period)	69	1,204	543	1,318	3,134	59	1,105	495	1,259	2,918
Percentage of people with access to free psychological support service (during the reporting period)	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
<b>Career management and training</b>										

## Labor & Human Rights

KPI (1), (2)	2025					2024				
	KBVL (31/05/2025)	DBS (31/05/2025)	DCPA (31/05/2025)	DACC (31/05/2025)	Deloitte Greece Reported data FY25	KBVL (31/05/2024)	DBS (31/05/2024)	DCPA (31/05/2024)	DACC (31/05/2024)	Deloitte Greece Reported data FY24
Percentage of employees who received skills-related training (during the reporting period) (8)	91%	93%	98%	95%	95%	90%	89%	96%	92%	92%
Number of skills trainings provided (during the reporting period)	15	641	488	1,178	2,322	3	652	807	1,161	2,623
Number of internal mobility cases (during the reporting period) (7)	10	352	192	210	764	9	241	123	293	666
Average number of training hours per employee (during the reporting period) (5)	11.96	16.42	47.29	15.86	21.05	10.92	18.18	45.43	19.26	23.18
Number of hours of learning (during the reporting period)	897	23,295.52	26,721.01	23,171.36	74,084.89	797.31	23,611.69	25,667.52	25,465.59	75,542.11
<b>Discrimination and Harassment</b>										
Percentage of employees trained on discrimination and harassment (during the reporting period)	83.3%	96.3%	97.5%	99.3%	97.4%	100%	99.4%	100%	100%	99.8%
Number of employees trained on prevention of discrimination and harassment (during the reporting period)	15	231	77	265	588	14	334	104	457	909
Number of Employee Resource Groups conducted (during the reporting period)	5	5	6	4	6	4	4	5	3	5
<b>Diversity</b>										
Percentage of male (as of 31st May)	31%	49%	51%	65%	56%	40%	49%	53%	66%	57%
Percentage of female (as of 31st May)	69%	51%	49%	35%	44%	60%	51%	47%	34%	43%
<b>By level &amp; by gender</b>										
<i>Percentage of male employees by level (as of 31st May):</i>										
Partners	100%	85%	67%	0%	79%	100%	81%	67%	0%	77%
Principals	75%	74%	60%	0%	69%	100%	75%	59%	0%	71%
Senior Managers	50%	67%	54%	75%	63%	67%	75%	61%	67%	70%
Managers	0%	58%	46%	76%	56%	13%	59%	53%	65%	55,81%

## Labor & Human Rights

KPI (1), (2)	2025					2024				
	KBVL (31/05/2025)	DBS (31/05/2025)	DCPA (31/05/2025)	DACC (31/05/2025)	Deloitte Greece Reported data FY25	KBVL (31/05/2024)	DBS (31/05/2024)	DCPA (31/05/2024)	DACC (31/05/2024)	Deloitte Greece Reported data FY24
<i>Percentages of female employees by level (as of 31st May):</i>										
Partners	0%	15%	33%	0%	21%	0%	19%	33%	0%	23.21%
Principals	25%	26%	40%	100%	31%	0%	25%	41%	0%	29.41%
Senior Managers	50%	33%	46%	25%	37%	33%	25%	39%	33%	30.33%
Managers	100%	42%	54%	24%	44%	88%	41%	47%	35%	44.19%
Percentage of employees from a minority or vulnerable group in the whole organization (as of 31st May) (3)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Percentage of employees from a minority or vulnerable group at top management level (as of 31st May) (3)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Percentage of women at top management level (as of 31st May) (6)	11%	22%	37%	100%	36%	0%	23%	38%	0%	27%
Percentage of women within the Board of Directors (as of 31st May)	Refer to Note (9)	18%	50%	20%	31%	Refer to Note (9)	18%	50%	20%	29%
<b>Social dialogue</b>										
Percentage of employees covered by collective agreements (as of 31st May) (10)	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Number of employees covered by collective bargaining agreements (as of 31st May)	58	1,152	478	1,290	2,978	60	1,119	478	1,238	2,895
<b>Child labor, forced labor, and human trafficking</b>										
Number of child or forced labor incidents reported (during the reporting period)	0	0	0	0	0	0	0	0	0	0
Number of child or forced labor audits conducted in own operational sites (during the reporting period) (11)	0	2	1	1	4	0	7	4	2	13
<b>External stakeholder human rights</b>										
Number of human rights impact assessments performed (during the reporting period)	0	0	0	0	0	0	0	0	0	0
Number of grievance mechanisms cases of human rights incidents	0	0	0	0	0	0	0	0	0	0

## Ethics

KPI (1)	FY 2025					FY 2024				
	KBVL (31/05/2025)	DBS (31/05/2025)	DCPA (31/05/2025)	DACC (31/05/2025)	Deloitte Greece Reported data FY25	KBVL (31/05/2024)	DBS (31/05/2024)	DCPA (31/05/2024)	DACC (31/05/2024)	Deloitte Greece Reported data FY24
<b>Business Ethics Reporting</b>										
Percentage of employees trained on business ethics (during the reporting period)	84.5%	96.9%	99.4%	98.4%	97.7%	88.3%	96.3%	98.8%	98.7%	97.6%
Percentage of risky trading partners covered by a due diligence process on corruption or information security (during the reporting period)	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Percentage of all sites assessed or audited internally on a specific business ethics issue (during the reporting period)	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Percentage of all sites with an ethics certification, such as ISO 27001	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Percentage of employees trained on corruption and bribery prevention (during the reporting period)	94.4%	100%	100%	100%	99.8%	100%	100%	100%	100%	100%
Percentage of employees trained of employees on information security (during the reporting period)	65.5%	88.8%	91.4%	98.4%	93%	100%	99.3%	100%	100%	99.7%

## Environmental KPIs

KPI (1)	FY 2025					FY 2024				
	KBVL (31/05/2025)	DBS (31/05/2025)	DCPA (31/05/2025)	DACC (31/05/2025)	Deloitte Greece Reported data FY25	KBVL (31/05/2024)	DBS (31/05/2024)	DCPA (31/05/2024)	DACC (31/05/2024)	Deloitte Greece Reported data FY24
Percentage of operational sites assessed on specific environmental risks (during the reporting period)	100%	94%	94%	0%	94%	0%	94%	94%	0%	94%
Percentage of operational sites with an environmental certification, such as ISO 14001, EMAS, ISO 50001 (during the reporting period)	100%	94%	94%	0%	94%	0%	94%	94%	0%	94%

(1) Deloitte Greece includes the following entities: Deloitte Business Solutions Societe Anonyme of Business Consultants ("DBS"), Deloitte Certified Public Accountants Societe Anonyme ("DCPA"), Deloitte Alexander Competence Center Single Member Societe Anonyme of Business Consultants ("DACC") and Koimtzoglou-Bakalis-Venieris-Leventis and Associates Law Partnership ("KBVL")

(2) This metrics applies to direct employees (individuals who have a direct employment relationship with the company).

(3) Our organisation is committed to equality and inclusivity. We do not differentiate between minority and vulnerable groups in our employment practices.

(4) Rate of recordable work-related accidents (including fatalities) = (Total number of recordable work-related accidents (including fatalities) / Total hours worked) \* 1,000,000. The rate represent the number of respective cases per one million hours worked. Minor accidents, such as first-aid level are not included.

(5) Average hours of training per employee = total training hours ÷ total number of employees taking part in the training

(6) Top management includes all Chief Officers (CEO, CFO, etc.) and all members of top management (Directors, Partners) and excludes members of the board of directors.

(7) Internal mobility cases refer to the total number of employee promotions within the organisation.

(8) Intern employees are not included in this indicator.

(9) KBVL: The company is established as a civil law partnership under Greek law. In accordance with the applicable legal framework, civil law partnerships are not administered by a Board of Directors, but rather by their partners collectively or by designated managing partners. Consequently, this Key Performance Indicator (KPI), which presupposes the existence of a Board of Directors, is not applicable to the company.

(10) All employees are covered by national collective agreements, as per Greek law.

(11) The number refers to the periodic inspections conducted ex officio (i.e. without a prior complaint) by the Hellenic Labour Inspectorate and/or the National Social Security Entity, vested with the competence to supervise and monitor compliance with labour legislation, to prevent infringements of labour and social security provisions, and to impose sanctions in cases of violation. In the course of such inspections, it is also incidentally verified whether the companies employ any underage personnel. No findings related to child and/or forced labour were detected.

## Greenhouse Gas Emissions Statement - Deloitte Greece

This greenhouse gas (GHG) emissions statement has been prepared following GHG Protocol guidance, using an operational control consolidation approach. The full methodology is detailed in the Deloitte NSE Basis of Reporting.

This disclosure relates to Deloitte Greece (1).

Limited assurance has been provided by BDO LLP at a consolidated NSE level over all reported metrics (except for those asterisked). This includes consideration of the underlying country data in Belgium, Denmark, Finland, Greece, Iceland, Ireland, Italy, Malta, Middle East, Netherlands, Norway, Sweden, Switzerland and the UK. Please refer to the accompanying assurance statement.

Net zero and supporting goals	FY25	FY24	FY19 (baseline year)
Reduce total emissions 90% by 2040	88%	67%	0%
Reduce Scopes 1&2 emissions 70% by 2030	-94%	-95%	0%
Reduce business travel emissions 55%/ FTE by 2030	-78%	-75%	0%
100% company vehicles to be EV/PHEV by 2030	91%	69%	-
100% purchased electricity from renewables by 2030	100%	100%	-
67% of global suppliers have set SBTs by 2025 (2)*	32%	30%	-

Greenhouse Gas emissions (tCO2)	FY25	FY24	FY19 (baseline year)	% change from baseline
<b>Scope 1</b>	<b>105</b>	<b>87</b>	<b>1,097</b>	<b>-90%</b>
Fuel combustion	0	0	0	
Vehicle fleet (Internal Combustion Engine)	105	87	1,097	
<b>Scope 2</b>	<b>0</b>	<b>0</b>	<b>600</b>	<b>-100%</b>
Electricity (market-based) <sup>(3)</sup>	0	0	600	
Electricity (location-based) <sup>(3)</sup>	625	524	526	
District heating and cooling	0	0	0	
Vehicle fleet (Electric; market-based) <sup>(3)</sup>	0	0	0	
<b>Total Scopes 1 &amp; 2 Emissions</b>	<b>105</b>	<b>87</b>	<b>1,697</b>	<b>-94%</b>
<b>Scope 3</b>	<b>8,970</b>	<b>7,995</b>	<b>3,140</b>	<b>186%</b>
Business travel (excl. radiative forcing)	564	600	696	-19%
Purchased goods and services <sup>(4)(5)</sup>	6,963	6,119	1,762	
Employee commuting and homeworking <sup>(6)</sup>	1,443	1,276	681	
<b>Total Gross Emissions</b>	<b>9,075</b>	<b>8,082</b>	<b>4,837</b>	<b>88%</b>
Certified Emission Reductions (CERs) <sup>(7)</sup>	4,538	3,251	480	
<b>Intensity Metrics (tCO2/ FTE)</b>				
Scopes 1 & 2 emissions per FTE	0.04	0.03	2.10	-98%
Scope 3 emissions per FTE		2.85	3.88	-23%
<b>Total Gross Emissions per FTE</b>	<b>2.33</b>	<b>2.18</b>	<b>2.18</b>	<b>7%</b>

Other Metrics	FY25	FY24	FY19 (baseline year)	% change from baseline
<b>Full-Time Equivalents (FTE) (7)*</b>	2,990	2,801	810	
Floor Area (m2)*	18,669	18,280	9,294	
<b>Transport Energy Consumption (kWh)</b>	<b>1,082.454</b>	<b>1,223.955</b>	<b>4,882.242</b>	<b>-78%</b>
Owned Vehicles, Internal Combustion Engine	467,772	157,369	4,328.613	
Owned Vehicles, Electric	68,023	417,866	0	
% electric/ plug-in hybrid vehicles in fleet	91%	69%	1%	
Reimbursed Mileage & Car Rentals	546,659	648,720	553,629	
<b>Building Energy Consumption (kWh)</b>	<b>1,619.770</b>	<b>1,334.107</b>	<b>1,007.225</b>	<b>61%</b>
<b>Building Energy Efficiency (kWh/m2)*</b>	<b>87</b>	<b>73</b>	<b>108</b>	<b>-20%</b>
Gas	0	0	0	
Electricity from Buildings	1,619.770	1,334.107	1,007.225	
Electricity from Renewables <sup>(8)</sup>	1,619.770	1,334.107	0	
% electricity from renewables	100%	100%	0%	
District Cooling	0	0	0	
District Heating	0	0	0	
<b>Total Energy Consumption (kWh)</b>	<b>2,702.224</b>	<b>2,558.062</b>	<b>5,889.467</b>	<b>-54%</b>
<b>Water Usage (m3)</b>	<b>4,982</b>	<b>6,193</b>	<b>3,495</b>	<b>43%</b>
<b>Waste Production (tonnes)</b>	<b>70</b>	<b>64</b>	<b>73</b>	<b>-4%</b>
Recycled (%)*	40%	36%	57%	
Diverted from Landfill (%)	40%	36%	57%	

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2. Our supply chain target relates to global suppliers and is tracked at a global level, where our core Procurement function sits. All Deloitte member firms globally contribute to progress against this target.

3. In line with GHG Protocol guidance, we publish purchased electricity emissions using both a location- and market-based methodology. The location-based method involves using an average national, regional or subnational emission factor that relates to the local grid from which electricity is drawn, whereas the market-based method involves deriving emissions factors from contractual instruments, allowing for a zero emission factor to be applied to portions of electricity consumption that is matched to a renewable energy source, resulting in lower emissions compared to the location-based method. Our net zero goals use a market-based methodology for purchased electricity; this figure is the one used in the emissions inventory with the location-based figure alongside for comparative purposes. Within Deloitte NSE, all electricity has either been purchased on REGO/REC-backed green tariffs, or covered by the purchase of Energy Attribute Certificates (EACs). Under the market-based method this means our electricity consumption is reported as zero-emissions."

4. PG&S emissions shown here are estimated. The methodology for calculating Purchased Goods & Services (PG&S) emissions is based largely on procurement spend data for 6 NSE geographies, accounting for 59% of NSE PG&S emissions. Where no spend data is available in a geography, including here, PG&S emissions are extrapolated from NSE spend-based emissions. We apply a number of assumptions to the spend data, including how we allocate spend into procurement categories, the CDP emission factors we apply to each procurement category, how we treat our suppliers' reported Scope 3 emissions, and the factors used for extrapolation. Since FY19 we have made periodic changes to our methodology with the objective of improving data quality & completeness and reducing our use of estimates. Not all changes can be applied retrospectively and this limits the comparability of current year reported emissions against the baseline year.

We will continue to review our approach to PG&S emissions reporting in the future, investing in supporting systems,

processes and controls. When this leads to a material change in a reported figure, we will explain the change and the reasoning for it, and either restate figures or report the variance compared to the previous methodology, as appropriate"

5. As part of the review mentioned in footnote 3 above, we have recalculated and restated our prior period (FY24) PG&S emissions data. As a result of the review, we do not expect there to be a material impact on FY19 (our baseline year), however we propose to revisit all PG&S data in FY26.

6. Activity data on commuting and homeworking was sourced from surveys in 12 NSE geographies in FY25. Sample sizes of these surveys were deemed to be sufficient to extrapolate out to the full FTE population of each geography. The commuting and homeworking calculation depends on this extrapolation and on other assumptions. We will refine these assumptions and improve the methodology moving forwards as guidelines develop.

7. In line with SBTi guidance, since FY24 we have voluntarily purchased CERs (carbon credits) equivalent to 50% of our total gross emissions; we are additionally providing direct investment and skills-based support to projects that will drive the net zero transition outside of our value chain. The recalculation of FY24 PG&S emissions will result in a difference between 50% of our total gross emissions and the CERs purchased in FY24. As part of our Beyond Value Chain Mitigation (BVCM) strategy we are evolving our approach to compensate for emissions and will keep future investments under review accordingly.

8. For consistency across NSE, the Full-Time Equivalents (FTE) data used for intensity metrics is sourced from NSE internal management reporting. These FTE amounts vary slightly to those reported in NSE and geography statutory financial statements, depending on country-specific reporting requirements.

9. Where possible, we procure and claim renewable energy in accordance with the Climate Group's RE100 Technical Criteria. In certain markets where procuring renewable electricity is challenging or is not possible, we may procure renewable electricity from a neighbouring market. This allows us to demonstrate commitment to our renewable electricity target and signal market demand. As this approach meets only one out of three market boundary conditions included in the RE100 Technical Criteria, there may be variances between renewable electricity amounts reported here and within Deloitte's RE100 reports. We anticipate increasing the alignment with RE100 Technical Criteria over time as market availability of renewable energy increases.

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