Athens, February 2025

PwC Greece has in place policies, procedures and systems to support effective Business Continuity Management ("BCM"). Our BCM Program is based on a comprehensive BCM Framework that commits to continuously improve the resilience of the Firm and enables the delivery of an effective response and recovery capability for any business disruption. The purpose of the BCM Program is to minimize the impact of a disruption on our people, client services and business operations, and protect the PwC brand through the commitment to satisfy all the applicable requirements.

Our BCM Program is designed and implemented in line with PwC Network Standards.

Objectives for our BCM Program are:

- Appropriate program Governance to ensure an effective level of day-to-day management of Business Continuity matters, that includes Executive Committee and Partner-level support.

- A BCM steering group that is overseen by the Firm's cross-Line of Service Risk Management Team and relevant actions are endorsed by the Territory Senior Partner.

- A business impact analysis that identifies and acknowledges critical business functions based on the business impacts associated with the disruption of the process.

- BCM Strategies in response to regular risk assessment activities. Risks are identified, tracked and reported within the Firm's overall risk management strategy, which forms part of PwC Greece's overall strategy.

- An annual review by our Global Network to confirm compliance with relevant PwC Network Standard.

- Continuous commitment to assurance activities over the effectiveness of the Business Continuity Plans through a program of exercises, regular maintenance and internal reviews.

- Continuous improvement of the Business Continuity Program which is in line with industry best practice, any changes to the Firm's business and/or infrastructure and the observations from tests and exercises, aiming at increasing the resilience of the Firm to disruptive events.

Our approach involves a holistic strategy that applies several core resilience competencies including:

- Risk Assessments : We conduct yearly and ad-hoc risk assessments to identify potential threats to our business and operations. These risks include natural disasters (e.g., earthquakes, floods), cyberattacks, supply chain disruptions, and other unforeseen events. Our risk management strategies involve preventive measures, such as redundant systems, data backups and security protocols. We also collaborate closely with suppliers to minimize risks.

- Incident Response: In the event of a disruption we follow established protocols. Our response includes activating emergency teams, communicating with stakeholders, and ensuring employee safety. We maintain contact lists for key personnel and external partners to facilitate efficient communication during crises adopting an "all-risks" approach.

- Backup Systems and Data Recovery: We maintain redundant systems to ensure service continuity. Critical data is backed up regularly and stored securely. Our Technology teams regularly tests data recovery processes to verify their effectiveness. We use various backup methods, depending on the nature and application criticality, such as: Incremental backups, Secure Remote Backup at an off-site hardened data center, day-to-day data restoration of files, file folders, databases or full data recovery from the off-site hardened data center with the most recent information stored offsite.

- Supplier Relationships: We maintain strong relationships with suppliers. In case of disruptions, we collaborate closely to find alternative solutions or mitigate delays. Supplier risk assessments are part of our ongoing due diligence.

- Testing: We conduct regular drills and simulations to test our business continuity plans. This ensures that Partners and Staffare prepared and aware of their roles during emergencies. Disaster Recovery tests are performed on an annual basis with respect to all critical systems using data restored from backups.

- Training: Training sessions cover crisis communication, incident response, and recovery procedures to increase awareness to Partners and Staff.

All services offered by PwC Greece are delivered and supported by teams either physically working from the PwC Greece Athens premises, the PwC Greece Satellite offices, physically working from client premises, or working remotely from home (100% Hybrid working model).

PwC Greece is furthermore ISO 22301:2019 certified by an external independent auditor for its Business Continuity Management Program.

PwC Greece

Business Continuity Management Team