



# ESG Presentation PwC Greece FY25

Presentation by **Vivian Ino Tsamadou**  
December 2025



# About this presentation

The purpose of this presentation is to give an accurate and transparent record of PwC Greece's ESG actions, their effect to the local communities, and the results of volunteers' work.

This presentation covers the Financial Year 2025, i.e. from 1 July 2024 to 30 June 2025. We annually report to and upload our CS data on the platform of PwC's Global Network.



# PwC Greece Corporate Sustainability Actions at a Glance – FY25



## Building resilient communities

PwC is committed to making a **positive impact** in the communities where we live and work. Our impact is driven by **our people**, who volunteer their time, expertise, and skills.

At **PwC Greece**, we fully align with our **global Corporate Sustainability strategy to build resilient communities** as well as respond to the needs of our local communities.



## PwC Greece CS Impact in Numbers, FY25

9,314

hours of volunteering, pro bono & discounted engagements

57

NGOs & NfPOs supported

81

startups & social enterprises upskilled and mentored by PwC staff and partners

3,022

individuals upskilled



## Pillar 1: New world. New skills

Upskilling and reskilling the workforce to navigate a changing world and secure decent jobs

- ▶ **Startups Meetup at The Circle:** A mentoring and upskilling event with PwC experts for startups from Athens and Satellite Offices.
- ▶ **CapsuleT and NBG Business Seeds:** PwC volunteers provided business and digital skills training for their startups members.
- ▶ **The Tipping Point:** Online mentoring program for high schools in remote areas. Extended to university students focusing on AI skills.
- ▶ **Tech Talent School for Educators:** We supported Socialinnov to upskill teachers in cybersecurity and ESG green skills.
- ▶ **Internships and Scholarships:** We offered mentoring, engagement opportunities, and scholarship programs to the University of Piraeus and the Fulbright Foundation.

\*Also part of Pillar 3.



## Pillar 2: Climate

Reducing environmental impact, adapting to physical risks, and strengthening climate resilience

- ▶ **Net Zero by 2030:** PwC Greece is fully aligned with PwC Global goals.
- ▶ **Biodiversity protection:** Sponsorship of Arcturos NGO in Northern Greece.
- ▶ **Environmental volunteering activities** for our people, such as beach and forest cleaning.
- ▶ **Disaster relief and prevention:** Financial support to Desmos, Anima, Givemed, Dogs' Voice for prevention and recovery from wildfires.
- ▶ **Recycling in all our offices.** Our Athens HQ practices circular economy recycling with Polygreen and our Satellite Offices also practice regular recycling.



## Pillar 3: Equitable Access to Opportunities

Fostering inclusion and diversity for more equitable access to opportunities

- ▶ **Inclusion & Diversity:** We integrate I&D initiatives into general volunteering, as well as into pro bono engagements with NGOs.
- ▶ **Skills & General Volunteering:**
  - **Education programs** that promote equitable access to opportunities in remote or underserved areas.
  - **General volunteering activities** with people with disabilities (e.g. Athens Marathon with MDA Hellas and PwC Bazaars with NGOs).

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01

**About PwC Greece  
and Corporate  
Sustainability**



# About PwC Greece

## PwC Greece

PwC Greece is a member of the global PwC network of firms which is present in 136 countries with more than 360,000 people. We are committed to delivering quality in advisory, assurance and tax services, and driving a strong culture of quality and excellence. In PwC Greece we have more than 2,300 colleagues. Our people are the foundation of our operations and key to performing high quality work for our clients. Our HQ, “The Circle”, is located in Athens, and we also have offices in Thessaloniki, Volos, Patra, Ioannina and Rodos.

## PwC Greece comprises of the following firms:

1. PricewaterhouseCoopers Business Solutions S.A.
2. PricewaterhouseCoopers S.A.
3. PricewaterhouseCoopers Accounting S.A.
4. Vizas – Grigoriadou & Partners Law Firm
5. PwC M&A Consulting Services P.C.
6. PwC Technology Consulting Services P.C.
7. PwC Acceleration Centre Greece Single Member P.C.



## Our purpose and values

### Our purpose

Our purpose is to build trust in society and solve important problems. In a complex, ever-evolving world, we act decisively—helping systems grow and adapt to deliver sustainable results for communities and society. Embracing a common purpose guides businesses through ongoing transformation, as they adapt to and navigate disruption.

### Our values

Our people come from diverse backgrounds and perspectives. Our values unite us, define how we collaborate, and set the standard for achieving excellence. Grounded in these values, we strive to fulfil our purpose.

Our values set the framework for all our collaborations with clients and colleagues:



Act with integrity



Make a difference



Care



Work together



Reimagine the possible



# Corporate Sustainability

## Our Corporate Sustainability (CS) strategic framework

PwC is committed to making a positive impact in communities. Our impact is fuelled by our people’s commitment to volunteering both their time and skills. Our global community framework focuses on working together to build Resilient Communities.

In today’s fast changing world, communities are facing increasing levels of disruption. We are contributing to our communities so that they can respond to their specific local needs now and in the future.

We are helping equip them with the digital skills of the future, build their resilience to the physical impacts of climate change, and engage in initiatives that enable people to access opportunities more equitably.

Our global community framework focuses on three areas:



New world.  
New skills



Climate



Equitable access  
to opportunities



# Our Corporate Sustainability pillars



## New world. New skills

- Sharing our knowledge
- We aim to upskill and reskill the workforce to navigate the changing world and secure decent jobs.



## Climate

- Sustainable planet
- We aim to empower communities to reduce the climate impact, mitigate or adapt to the physical risks of the changing climate, and build resilience for the future.



## Equitable access to opportunity

- Inclusion & Diversity
- We aim to support organisations and activities that help people access opportunities more equitably, particularly in underserved areas.



PwC Greece is fully aligned with the global strategy, adapted to the needs of local communities in Greece.

CS in PwC  
Greece

02

**Social:  
Community  
& People**



# Community

# CS pillars: New world. New skills & Equitable access to opportunity



## **New world. New skills**

- Sharing our knowledge
- We aim to upskill and reskill the workforce to navigate the changing world and secure decent jobs.



## **Equitable access to opportunity**

- Inclusion & Diversity
- We aim to support organisations and activities that help people access opportunities more equitably, particularly in underserved areas.



## **Climate**

- Sustainable planet
- We aim to empower communities to reduce the climate impact, mitigate or adapt to the physical risks of the changing climate, and build resilience for the future.

# Our upskilling results in FY25

During FY25, our people upskilled and mentored 81 startups and social enterprises, 57 NGOs, and 3022 individuals. The total number of hours dedicated by PwC volunteers in CS activities, pro bono and discounted engagements was 9314.

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# 81

Startups & social enterprises

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# 57

NGOs

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# 3,022

Individuals

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# 9,314

Hours of volunteering and pro bono services



# Upskilling startups & social enterprises

# 81

startups and social enterprises have been mentored and upskilled by PwC staff and partners, through a series of programs in Athens and Thessaloniki, and our Satellite Offices.

## CapsuleT & NBG Business Seeds

PwC volunteers delivered upskilling workshops on business and digital skills to the startups under the auspices of Capsule and NBG Business Seeds. Individuals reached were the founders and other members of the startups.

## Startups Meetup at The Circle, PwC HQ, Athens

A special event for startups in The Circle (our HQ in Athens), with high level experts. Participants were startups from Athens, CapsuleT and NBG Business Seeds, and regions all over Greece near our Satellite Offices.



# Upskilling students. Supporting Education



## The Tipping Point

This is a social enterprise using an online platform to connect PwC volunteers with secondary school students in remote Greek regions. Our collaboration extended to upskilling university students in AI.



## Tech Talent School for Educators

PwC Greece supported this initiative of Socialinnov to upskill teachers and professors all over Greece. Our volunteers delivered workshops on cyber security and ESG green skills.



## Student Interns program

This program, organized by Human Capital, aimed to mentor and upskill students on-the-job. It involved a large number of PwC mentors from different levels and Lines of Services.



## Scholarships & other support

PwC supported student conferences and events. We also participated in the scholarships' programs of the University of Piraeus and The Fulbright Foundation.

All these programs are also part of pillar 3  
“Equitable access to opportunities”.

# Equitable access to opportunities

## Inclusion & Diversity

We incorporate I&D projects both in skills and general volunteering, as well as in pro bono and discounted engagements NGOs (see relevant section).



### Skills volunteering

Our education sector upskilling focus on giving equitable access to opportunities to remote &/or underprivileged areas. These are: The Tipping Point, Tech Talent School for Educators, Student Interns programme and Scholarships.



### General volunteering

Our general volunteering initiatives focus on engaging our people in joint activities with people with disabilities. Key activities:

- Athens Marathon with MDA Hellas
- PwC's Bazaars with disabilities NGOs

# Pro bono & discounted engagements

**Our pro bono and discounted engagements are professional services, aligned with the global CS strategy and local community needs.**

# 20

## Pro bono & discounted engagements

Our pro bono and discounted engagements are aligned with the global CS strategy and local community needs. They are reported annually to the global network.

Beneficiaries were 20 NGOs / NfPOs (Not-for-Profit-Organizations).

# 81

## PwC professionals

80 unique participants from Partner to Associate contributed with professional services provided to the NGOs. / NfPOs.

# 5753

## hours

5753 hours of professional services provided pro bono and heavy discounts by PwC professionals.

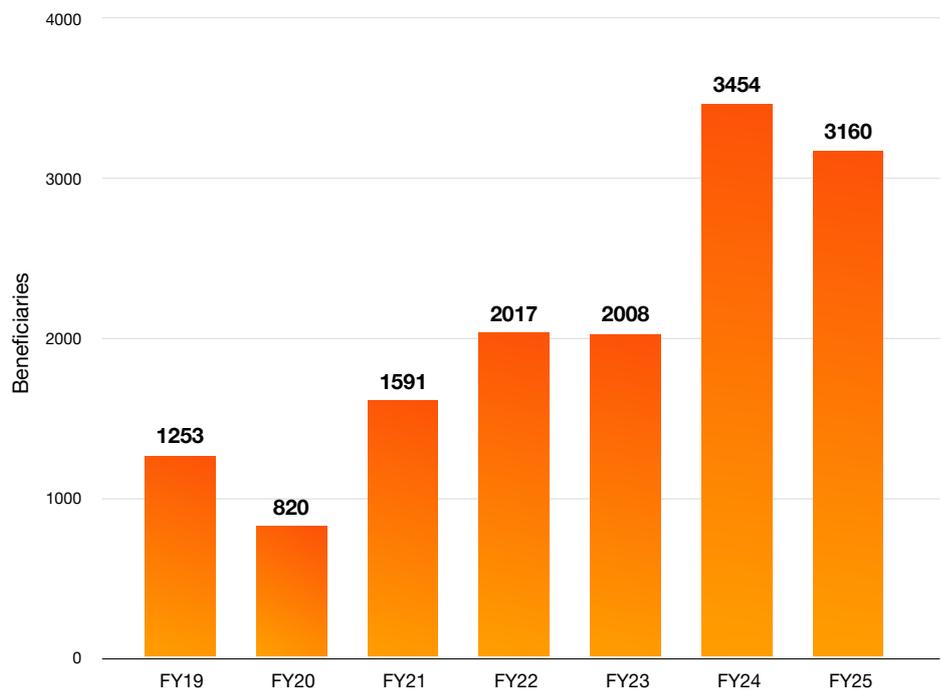
# Beneficiaries reached through the years

## Beneficiaries

Beneficiaries reached is the total number of individuals, NGOs, NfPOs, startups and social enterprises who benefited from PwC Greece's CS programmes.

The number of beneficiaries reached through the last years fluctuated according to the circumstances, i.e. pandemic lockdown in FY20 and FY21.

## Beneficiaries reached



# Our People





# Our people approach

**Our purpose is to be the world's leading developer of talent and enabling our people with greater agility and confidence in a rapidly changing world.**

The key areas of our focus include creating a resilient foundation for times of change through supporting the wellbeing of our people and enabling effective delivery; developing inclusive leaders for a shifting world; and enabling our workforce for today's realities and tomorrow's possibilities.

Together, we are shaping a culture where people feel they matter, where challenge is met with support, and where individual growth is making a meaningful impact - one that reaches far beyond PwC.

# Our Human Rights Policy



## Our Human Rights policy principles

The rights outlined in our Human Rights policy have been informed by an analysis of the human rights issues that are material to our business. Our policy encapsulates PwC's strong commitment to the United Nations Guiding Principles on Business and Human Rights, its related treaties and declarations and broader ethical reasoning behind its development. Our Human Rights Policy defines our human rights principles.

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**Health and safety:** We are committed to providing a healthy and safe working environment.

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**Inclusion and diversity:** We adopt an 'inclusion first' approach to foster a diverse and inclusive culture.

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**No harassment, cruel or degrading treatment:** We do not tolerate harassment or violence in any form, and address incidents appropriately.

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**Human trafficking, modern slavery and forced labour:** We are opposed to and do not tolerate any form of human trafficking or modern slavery.

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**Freedom of association:** We are committed to constructive dialogue and conflict resolution and recognize that our staff have the right to lawfully form and join organisations of their own choosing and peacefully associate. Such activities should not disrupt regular business operations or constitute harassment, discrimination, retaliation, intimidation, bullying or disrespectful behaviour, as such behaviours undermine the integrity of our relationships.

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**Fair wages, income and working hours:** We are committed to compliance with applicable wage, hour, benefit and overtime laws and regulations. We support the principle of living wages for our staff. We are committed to promoting a culture that fosters workplace flexibility and work/life balance.

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**Protecting personal data and confidential information:** We respect the privacy and confidentiality of information relating or belonging to our clients, our partners and staff and others with whom we do business. We protect personal and other confidential information in all forms.

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# Our Global Code of Conduct

**PwC culture is supported by a framework of internal and external expectations and requirements. These help guide our behaviours and build trust:**

- 
- in how we do business
- 
- with each other
- 
- in our communities
- 
- in how we use information
- 

This Code describes a common set of expectations for our conduct. A key element is that we abide by applicable laws and regulations.

The Greek Supplement is complementary in reference to PwC Greece.



# Health & Safety Policy

Health and safety is a core priority. We operate under ISO 45001 certified Health & Safety Management System, aligned with international best practices.

Through continuous risk assessments, preventive actions and training, we ensure a safe and resilient working environment for our people and visitors.

Q-CERT



## CERTIFICATE

### Q-CERT

QMSCERT, an accredited provider of third-party system certification attests that:



**PRICEWATERHOUSECOOPERS BUSINESS SOLUTIONS S.A.**

65, KIFISIAS AVE., GR- 15124, MAROUSSI, GREECE

with a scope of:

-Provision of Tax Advice and Compliance Services. -Provision of Consulting and Non-Consulting Services in Relation to: Strategic Design & Business Planning, Project Management, Research & Development Studies at Industry Level, Process Re Engineering & Performance Improvement, Organization Design, Human Resources, Change Management, Financial Services, Internal Audit, Risk Management, Design, Implementation -Planning and Administration / Management of IT and Telecommunications (ICT) Projects (Analysis, Design and Development or Software Configuration/Planning of Software, Implementation and/or Integration of IT solutions). -Information Systems & New Technologies. -Design, Implementation, Development and Installation of Integrated Information Systems. -Training and Implementation of Management Systems. -Installation & Operation of Quality Measurement System of Postal Services, Geographic Information Systems & Digitization of Topographic Diagrams Projects, Transformation Services. -Provision of Consulting Services in Relation to: Sustainable Development & Viability and Optimization of Sales, Marketing Strategy and Pricing Policy, Supply Chain Management and Optimization, Operational and Commercial Data Modeling, Costing Analysis & Development of Costing Models. -Provision of Financial Valuation, Corporate Finance, Portfolio Advisory, Transaction Services, Financial Statement Analysis Services and Business Recovery Services. -Provision of Payroll & Benefits Solutions & Training. -Design and Management of IT and Telecommunications Projects (ICT). -Development and Installation of Integrated Information Systems. Management Systems Training and Implementation. -Procurement of Licenses and Ready-Made Software (Software Packages). -Software Development Services. -IT training. -Provisioning of Human Resources Consulting Services. -Human Resources Services: Training and Implementation of Management Systems. -Design and Implementation Public Relation Actions

has established an  
**OCCUPATIONAL HEALTH & SAFETY MANAGEMENT SYSTEM**  
that is in conformance with the requirements of the International Standard

## ISO 45001:2018

December 17, 2028	December 18, 2025
Certification Period Ending	Initial Certification Date
December 18, 2025	
Certification Date	For the QMSCERT Board

IAF/EA Sector: 29L, 33L, 35L, 37L

This certification is subject to Annual Surveillance Audits. The certification is valid (for three years) only if it is followed by the annual surveillance audits approval.  
For information concerning the validity of the certificate, you can visit the site [www.qmscert.com](http://www.qmscert.com)






Certificate No: 181225-2

MS Certification  
Cert. No. 110

# Inclusion & Diversity

## Inclusion and diversity in PwC

At PwC, we're an organisation that fosters a culture of belonging and equity where our diverse workforce can thrive and feel like they belong. We do this by delivering on our Inclusion First strategy, which is centred on action, accountability and advocacy, in each of our member firms, across the PwC network.

We embrace and encourage differences and help our people actively develop the skills to work and lead inclusively with our focus on gender equity, disability inclusion, LGBT+ inclusion and social inclusion. Underpinning this is ensuring our systems and behaviours are inclusive.





## Learning and continuous education

### Professional Development

We are committed to putting the right people in the right place at the right time. Throughout our people's careers, they are presented with career development opportunities, classroom, virtual classroom and on-demand learning, and on-the-job real time coaching and development. Our flexible training portfolio facilitates personalised learning with access to a variety of educational materials, including webcasts, podcasts, articles, videos, and courses.

Achieving a professional credential supports our commitment to quality through consistent examination and certification standards. Our goal is to provide our staff with a more individualised path to promotion and support them in prioritising and managing their time more effectively when preparing for professional exams. Providing our people with the ability to meet their professional and personal commitments is a critical component of our people experience and retention strategy.

# Listening and acting upon voice of our people

## Global People Survey

**Each PwC firm participates in the annual Global People Survey, administered across the network to all our partners and staff. We analyse and communicate the results locally, along with clearly defined actions to address our people's feedback.**

This year's results in PwC Greece reflect strong engagement and a highly positive outlook, with response rates exceeding 83%. Our people expressed pride in working at PwC, a strong sense of belonging, and confidence in our culture of integrity and collaboration.

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**Ethics remains a cornerstone**, with employees feeling safe to speak up and trusting in the integrity of their colleagues.

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**Meaningful work emerged** as the most positively rated theme, highlighting a deep connection to our purpose and the belief that our work contributes positively to society.

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**Flexibility and wellbeing remain key priorities**; while progress has been made, we acknowledge there is more to do, and we are committed to taking meaningful steps to create a more balanced work environment.

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These insights reinforce our commitment to fostering an inclusive, innovative environment where our people can thrive and deliver on our shared purpose.

03

**Environment**

# CS pillar: Climate - Environment



## New world. New skills

- Sharing our knowledge
- We aim to upskill and reskill the workforce to navigate the changing world and secure decent jobs.



## Equitable access to opportunity

- Inclusion & Diversity
- We aim to support organisations and activities that help people access opportunities more equitably, particularly in underserved areas.



## Climate

- Sustainable planet
- We aim to empower communities to reduce the climate impact, mitigate or adapt to the physical risks of the changing climate, and build resilience for the future.



**Our net zero  
commitment  
& environmental  
activities**

## Our net zero commitment

### **PwC Greece fully participates in the commitment of our global network**

PwC's worldwide commitment is to reach net zero GHG emissions with 2030 goals. Our net zero commitment is underpinned by a science-based target in line with a 1.5-degree scenario to prevent the worst impacts of climate change, as set out in the Paris Agreement. In July 2021, our near-term emission reduction targets were independently validated by the Science Based Targets initiative (SBTi).

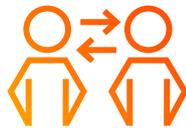
In January 2025, we set long-term science-based targets for 2050 in line with a 1.5-degree scenario which were independently validated by the SBTi. Our long-term commitment is to reduce absolute Scope 1, Scope 2 and Scope 3 emissions by 90% from the FY19 baseline by 2050.

PwC Greece fully participates in PwC's global net zero commitment since the beginning.



# Net zero

**We commit to decarbonise our operations in line with independently validated science-based targets (SBTs) and neutralise our remaining climate impact through carbon removal projects (offsets). We also engage our suppliers to help them tackle their climate impact.**



## Clients

- Helping clients transition to a net zero future



## Operations

- 50% GHG reduction
- 100% renewable electricity by 2030



## Climate agenda

- Collaborating with business, policy makers and NGOs



## Supply chain

- 50% of suppliers to set science based targets by 2025

# Our decarbonisation targets

**Our near-term global science-based targets are aligned with a 1.5 degree climate scenario and have been validated by the SBTi.**

**Our targets are to:**



Reduce scope 1 and 2 absolute emissions by 50% from a FY19 base by FY30



Reduce absolute business travel emissions by 50% from a FY19 base by FY30



Transition to 100% renewable electricity in all territories by FY30



Commit that 50% of our purchased goods and services suppliers (by emissions) have set science-based targets to reduce their own climate impact by FY25

# PwC Greece

**We are fully aligned with our network’s net zero commitment. In this context we report figures for Scope 1, Scope 2 and Scope 3 – categories 1, 2, 6 and 7. These figures are incorporated in the Global 2025 PwC Network Sustainability Report.**

We also have this framework:

- 
- ISO 14001
- 
- Environmental Policy
- 
- Environmental Management System
- 

“**The Circle**”, our newly constructed Athens HQ, will be one of the first in Greece to achieve both LEED and WELL certifications. This underscores our commitment to sustainability and wellness high standards.



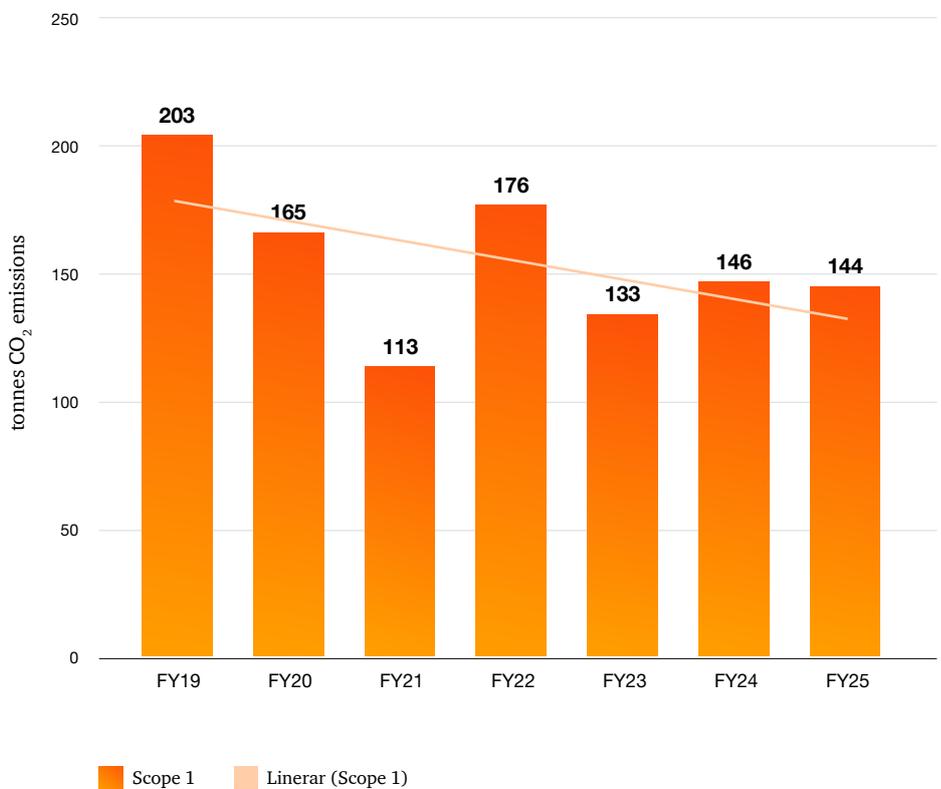
# Scope 1



**Target:** Reduce scope 1 and 2 absolute emissions by 50% from a FY19 base by FY30

**Progress: Our emissions predominantly stem from our corporate vehicle fleet. Reduction throughout the years is due to phasing out non-electric vehicles options. As of FY25, we procure only electric vehicles (HEV, PHEV, BEV)**

Our main emissions driver is our corporate car fleet



\*Revised FY24 figures due to upward revision of conversion factors for non-electric car emissions (13tCO<sub>2</sub> effect).

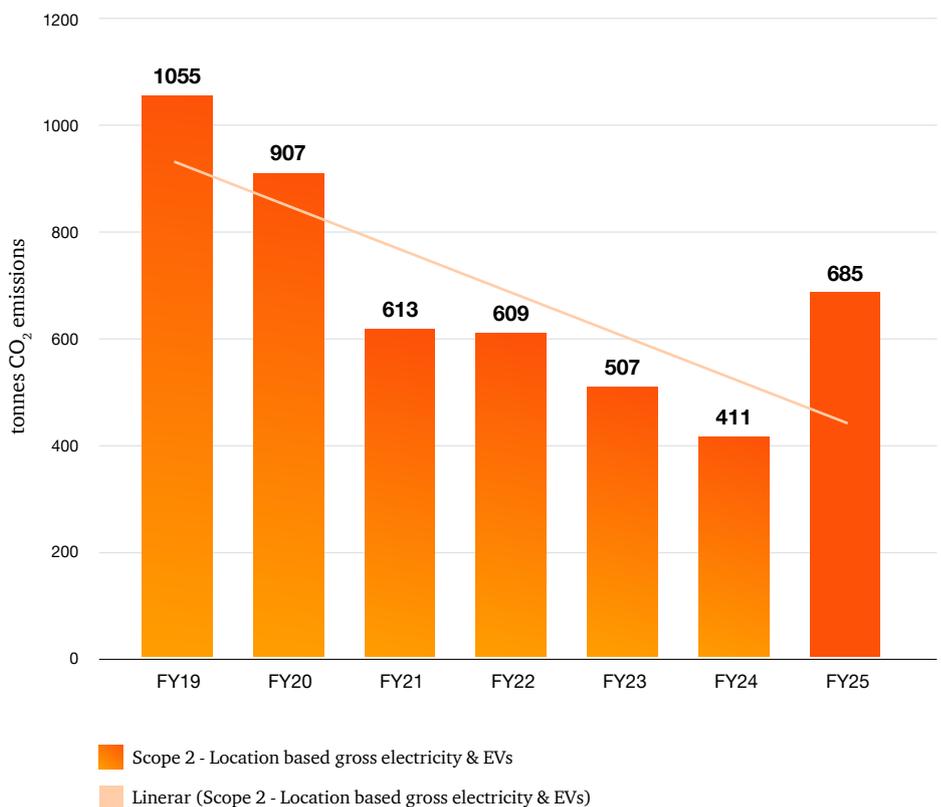
# Scope 2 Location based

**The main driver is the electricity consumption in our buildings. The location based data reflects our electricity consumption irrespective of whether it originates from RE sources or not.**

For FY25, electricity consumption on absolute terms increased over the past year due to the addition of “The Circle,” our newly constructed Athens headquarters. However, per square meter consumption decreased by 26%, excluding charging electric vehicles. The EV charging stations increased by almost tenfold.

For FY26, electricity usage is expected to rise, as it will be the 1st year of full operation.

## Gross electricity & corporate electric vehicles



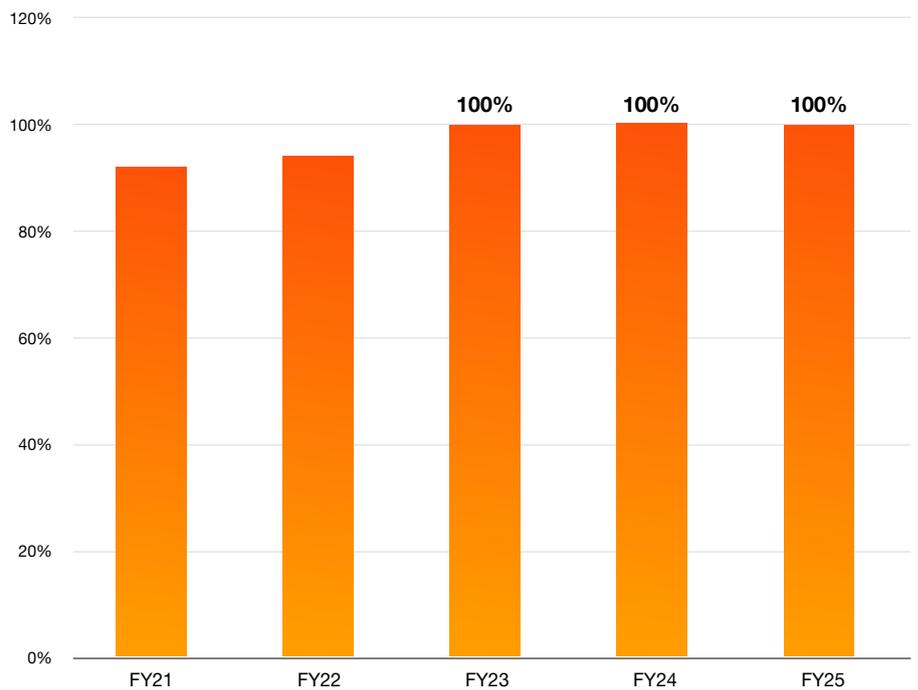


# Renewable Electricity



Our target to 100% transition in R.E. by FY30, was achieved in FY23.

Renewable Electricity



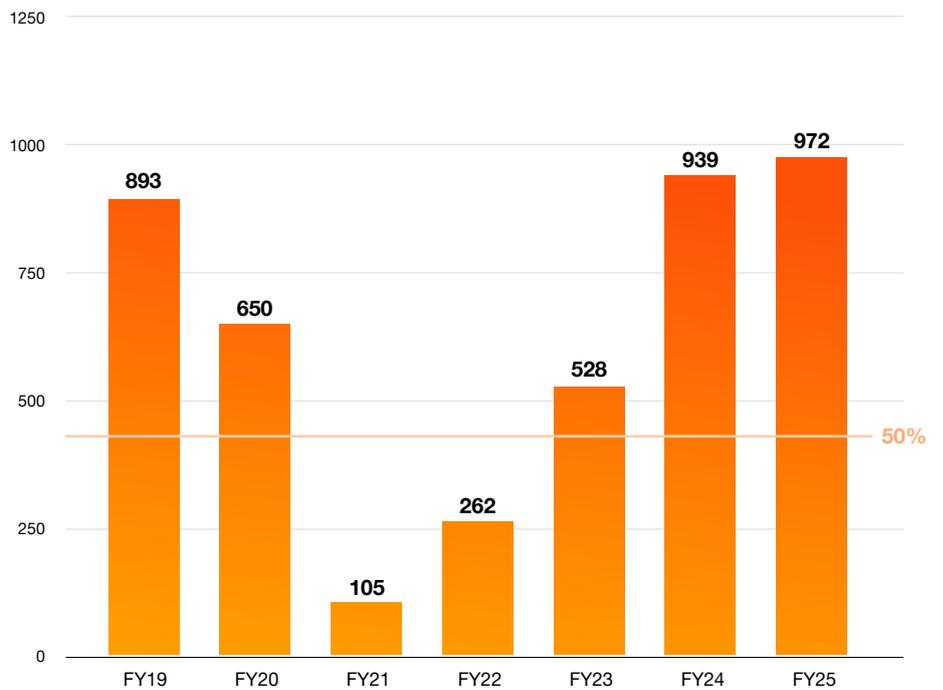


# Business Travel



**Our target of 50% reduction by FY30 vs. FY19** presents a challenge as our business grows (headcount more than doubled) and our Satellite Offices network expands. We work on assessing our policies and practices in order to achieve this target.

Business Travel



\*Revised FY24 figures due to upward revision of conversion factors for non-electric car and accommodation emissions (37tCO<sub>2</sub> effect)

# Suppliers target

# 9%

of our suppliers have validated targets up to now, in PwC Greece

**At the end of FY25, in PwC Greece, 9% of our suppliers have validated targets, while 1% have committed. Low rates are due to the nature of our local market.**

This is a significant improvement over FY24 (4% validated and 7% committed).

While we are already engaging with our local suppliers on environmental stewardship, we are working towards identifying ways to improve.





## Offsetting the impact of emissions we cannot reduce now

**In PwC Greece we follow the global guidelines on the quality of carbon credits and fully offset our unavoidable emissions by participating in the global offsets programme.**

### **LEAF Coalition**

There are some emissions we cannot eliminate today by changing our operations. To mitigate these, we purchase high quality carbon credits in the voluntary carbon market. These credits support projects that reduce or remove carbon emissions. Our credits are certified to **International Carbon Reduction and Offset Accreditation (ICROA)** endorsed standards. All projects go through due diligence from our third-party supplier.

We also make sure that at least 50% of our portfolio comes from **natural climate solutions (NCS)**. These help to fund projects that protect or restore the environment, so benefits can go beyond reducing carbon. They can also help to improve the resilience of natural habitats to climate change, safeguard biodiversity, secure water supplies and provide economic opportunities for local communities. We joined the LEAF Coalition in 2021 as part of our commitment to natural climate solutions. The coalition works to halt tropical deforestation.

A photograph of a greenhouse interior. In the foreground, several large, vibrant green leaves of a plant are in sharp focus, showing their veins. The background is a blurred view of the greenhouse structure, with rows of similar plants stretching into the distance under a translucent roof. The lighting is bright and natural, suggesting a sunny day.

**Complementary to our net zero commitment, we engage our people in environmental stewardship activities and support environmental initiatives in our country.**

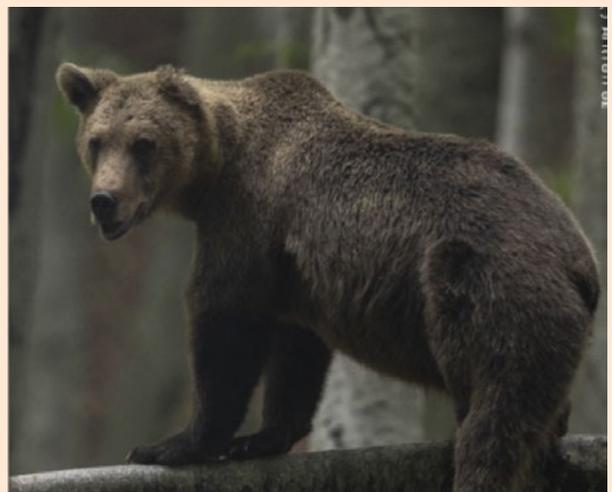
# **Environmental activities**

# Protecting biodiversity in Northern Greece

## We sponsor Arcturos

We are sponsors of Arcturos,  
adopting wild animals in danger.

Our people in Northern Greece  
Satellite Offices participate  
in forest cleaning activities  
organized by Arcturos.



# Environmental awareness activities

## Other environmental awareness activities of our firm and initiatives of our volunteers



### **Kids Day at The Circle, PwC Athens HQ**

Two-days event for the children of our staff. They enjoyed a full day where their parents work, at the designated Kids Area, engaged in environmental games, watched a movie and had healthy breakfast and lunch.



### **Beach Cleaning**

Beach cleaning days with different groups of volunteers in collaboration with iSea and Save your Hood.

# Disaster relief and prevention



## Desmos

Financial support to DESMOS disaster relief and prevention fund, part of which has been used to support the fire fighters in Greece.



## Givemed

Financial support to purchase medical kits and distribute them to fire fighters.



## Anima

Financial donation to purchase gas cards for their volunteers who rescue with their own cars wild animals during natural disasters and wildfires.



## Dogs Voice

Financial contribution to build a stray animals' shelter, caring for animals been abandoned and wounded during natural disasters and other situations.



# Circular economy and recycling



**We practice circular economy in our Athens HQ, recycling in collaboration with Polygreen.**

All our Satellite Offices practice recycling in local community facilities.



Paper



Plastic



Aluminium



Coffee capsules

**Also:** Batteries | Light bulbs | Mobile devices

04

# Governance

# Our ISO Certification

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ISO 27001:2022 Information Security

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ISO 27701:2019 Privacy Information Management

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ISO 22301:2019 Business Continuity

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ISO 9001:2015 Quality Management System

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ISO 14001:2015 Environmental Management System

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ISO 37001:2016 Anti-bribery management systems

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ISAE 3402 Assurance Reports on Controls at a Service Organization

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ISO 20000 Information technology — Service management

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ISO 45001 Occupational Health & Safety Management System

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# Ethics

**PwC Greece's management has appointed a person with appropriate seniority and standing, responsible for compliance with the PwC Global Code of Conduct. Our Ethics and Business Conduct Leader (BCL) is supported by a team of dedicated staff and is responsible for ensuring that conduct consistent with the PwC Code of Conduct is embedded in our culture, and that PwC Greece implements a comprehensive action plan to ensure compliance with PwC Network ethical standards as well as relevant local laws and regulations.**

**At PwC, we are guided by applicable professional standards including those established by the fundamental principles of ethics set out in the International Ethics Standards Board for Accountants (IESBA), which are:**

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Integrity

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Objectivity

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Professional Competence & Due Care

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Confidentiality

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Professional Behaviour

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Upon hiring or admittance, the Firm provides an overview of the PwC Global Code of Conduct and the expected behaviours for all partners and staff, who should follow these expectations throughout their professional careers at our Firm. As part of the values and expectations in the Code, they also have a responsibility to report and express concerns, and to do so fairly, honestly, and professionally when dealing with a difficult situation or when observing conduct inconsistent with the Code. In addition, every partner and staff are required to complete new hire training, which covers the ethics and compliance network standards, including ethics and the Code of Conduct.

PwC has implemented a network-wide confidential ethics helpline for the reporting of questions or concerns related to behaviours that are inconsistent with the Code of Conduct and related policies. Every PwC firm has a separate and secure tier of the ethics helpline for their confidential matters and investigations. The ethics helpline is also available for third parties, including clients. The ethics helpline allows our partners, staff and third parties to feel safe raising a question or concern without fear of retaliation.

The PwC Code of Conduct and the ethics helpline are available on-line for all internal and external stakeholders at <https://www.pwc.com/ethics>.

The Firm has adopted an accountability framework to facilitate remediation of behaviours that are inconsistent with the Code of Conduct.

All amendments to policies and the reinforcement of ethical and professional requirements, according to which we operate, are communicated to partners and staff via electronic mail, annual mandatory refresher training, regular communications by the Territory Senior Partner (TSP) and other senior management, as well as through the Firm's intranet and relevant messages printed on posters which are placed throughout the Firm's premises.

# Reporting Concerns and Anti-Harassment policy

**PwC Greece has a Reporting Concerns and Anti-Harassment policy which is available to all partners and staff through the intranet and is communicated annually by the Ethics & Business Conduct Leader. According to this policy, any partner, third party or employee who notices any behaviour that is inconsistent with the PwC Code of Conduct has a professional obligation to report it to any member of the Ethics Committee or other officers named in the policy, or to the PwC Global Ethics Helpline.**

PwC Greece has procedures in place for the protection of individuals who raise an objection or express a concern and protects them from any retaliatory behaviour and the protection of the anonymity of the person who has raised a concern. Moreover, clients and other third parties are informed through a redacted version of the Reporting Concerns and Anti-Harassment policy available at the Firm's local internet site <https://www.pwc.com/gr/en/about-us.html> and the Third Party Code of Conduct; that they may report any such concern to the PwC Ethics Helpline or to the BCL.

We are committed to documenting and investigating responsibly and professionally any genuine concern raised about possible misconduct. Concerns should be expressed in good faith, fairly, honestly and respectfully.





## Anti-bribery and Anti-corruption initiatives

**Compliance with anti-bribery and anti-corruption initiatives is part and parcel of our culture. Our PwC Code of Conduct, the PwC Network standards, the IESBA Code of Ethics and other local legal and regulatory requirements make it clear that it is unacceptable for our partners and staff to solicit, accept, offer, promise, or pay bribes.**

Anti-corruption and anti-bribery policies, training and procedures are in place to comply with the above rules and regulations. PwC is certified with

**ISO 37001**

# Data Protection, Privacy & GDPR Compliance

**Protecting personal data is a fundamental aspect of our governance responsibilities and a core expectation of our stakeholders. Under the leadership of the Data Protection Officer, we have implemented a comprehensive Data Protection & Privacy Framework aligned with the EU General Data Protection Regulation (GDPR).**

**This includes:**

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**An annual GDPR/DP&P Risk Assessment**, performed in collaboration with Risk, Quality and business process owners, assessing data protection risks, existing controls and improvement actions.

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**Adoption of privacy-by-design and privacy-by-default** principles for new systems, services and processes.

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**Data minimisation, secure storage, encryption**, access controls and stringent retention practices.

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**Mandatory Data Protection Impact Assessments (DPIAs)** for high-risk processing activities.

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**Annual GDPR awareness initiatives**, including training, campaigns and assessments, aimed at nurturing a culture of responsibility and continuous improvement.

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**Frequent internal audits and compliance** reviews to ensure accountability and readiness for regulatory changes.

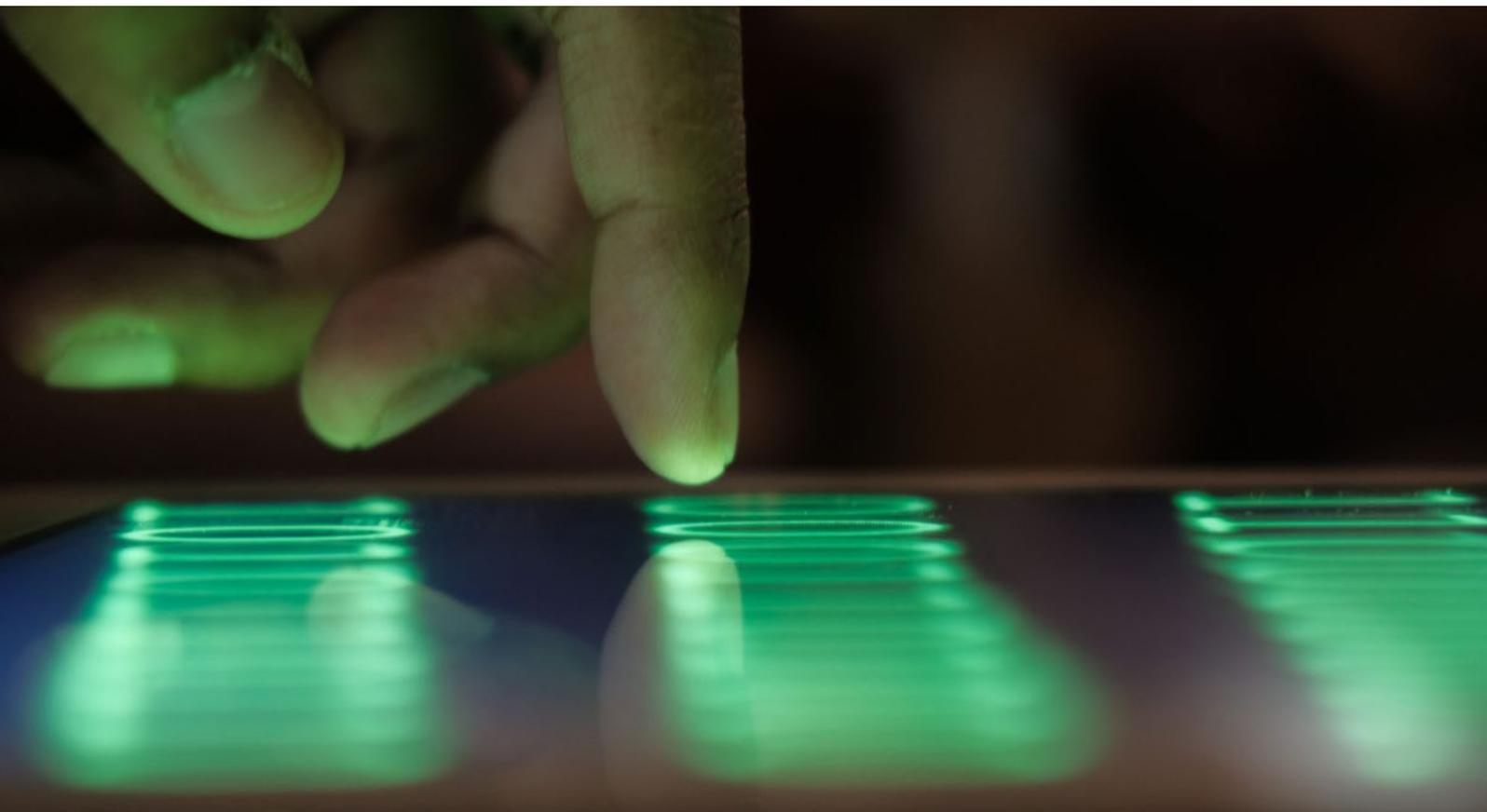
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Our ISO certifications — including ISO 27001 (Information Security), ISO 27701 (Privacy Information Management) and ISO 22301 (Business Continuity) — strengthen our commitment to data protection and operational resilience.

# Information Security

**Information Security is a high priority for the PwC Network. PwC Greece is accountable to our people, clients, suppliers, and other stakeholders to protect information that is entrusted to us.**

Failure to protect information could potentially harm the individuals whose information PwC Greece holds, lead PwC Greece to suffer regulatory sanctions or other financial losses, and impact the PwC reputation and brand. As such, PwC Greece complies with the Information Security Policy which outlines the minimum security requirements for all PwC firms.





# PwC Greece Sustainability Reporting

## Sustainability Reports & Presentations

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### Presentations

- FY25 ESG Presentation, [download](#).
- FY24 Sustainability Presentation, [download](#).
- FY24 Net Zero & Climate Presentation, [download](#).

### Sustainability Reports

- FY20 & FY21 Sustainability Report, [download](#).
- FY19 & FY18 Sustainability Report, [download](#).
- FY17 Sustainability Report, [download](#).

## Transparency Reports

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- PwC Greece Transparency Reports from 2017 to 2024: [download](#).
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# Thank you

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