



Building a better  
working world

How do the  
transformation leaders  
of today, shape a better  
working world for tomorrow?

EY Greece



The better the question.  
The better the answer.  
The better the world works.



# Contents





Identifying opportunity through challenge is the key to growing in an ever-changing environment.



George Papadimitriou  
Country Managing Partner  
EY Greece

## Letter from the EY Greece Country Managing Partner

Undeniably, we find ourselves in an era defined by both unparalleled change and formidable challenges, interwoven with boundless opportunities. At EY, we firmly believe that in this moment, more than ever, organizations must build their resilience and look to the future, with a renewed perspective and a new set of value drivers. The events of the past years have acted as catalysts for change, propelling organizations across the globe to fast-track digital transformation.

At EY in Greece, we see transformation for what it is: a multi-faceted, dynamic process that encompasses change on various fronts, which is ever more critical to creating long-term value. As organizations are looking to create and shape a new future to re-imagine what's possible, unlock hidden potential and realize new opportunities, we are committed to being at the forefront of advanced technology and discovering better ways of working, by putting humans at the center, technology at speed, and innovation at scale, so that we manage to build a better working world than before.

We create long-term value for our clients, by building trust and transparency in business and the capital markets. We continue to bring the best of EY (such as assurance, consulting, tax and legal services, sector knowledge, and our ecosystem of alliances) to meet clients' increasingly complex needs, particularly around their transformation challenges, and help them adjust to a fast-changing and dynamic world, which has brought EY Greece to a leading position in business transformation, and in the number one position in the market overall.

At the heart of our approach, we recognize that the best strategies focus on humans. As a matter of fact, it is human ingenuity that determines how services, products and technology are exploited to effect better human outcomes. Human judgement and creativity drive the innovation that frees us to focus on what really matters, and human insight is what is required to navigate the limitless choices - the opportunities and threats - that the current digital world presents. Diversity, equity, and inclusiveness (DEI) hold a pivotal spot in our strategy, recognizing it as not just a mandate, but a business imperative; these facets, woven into

an inclusive culture, drive better decision-making, stimulate innovation, increase organizational agility and strengthen resilience to disruption. This is why we always place our people at the center of our business and all our activities.

Moreover, we place trust in our EY professionals, who engage, on a daily basis, in an extraordinary range of activities to help and support businesses. We motivate them to create value in their work; we focus both on individuals and teams, providing a fertile educational and training ground and support them through their career endeavors; but, most of all, we inspire them, through the sense of purpose in our business, to feel proud about being part of the EY global network, unlocking their full potential.

Based on our belief that, even the smallest ripple can bring about real change in the world, we are not limited to only providing exceptional services to our clients; through our EY Ripples program we support our communities and those in need, aiming to positively impact the lives of 1 billion people by 2030.

Our impact doesn't stop there. We take pride in championing sustainability by integrating green practices within our workspaces. A notable milestone was achieved in 2021, when we reached carbon negativity as part of our four-step carbon ambition. Entrepreneurial ventures garner our attention and backing, as we actively identify and nurture high-potential businesses and promote burgeoning startups. We empower family-owned enterprises, the bedrock of Greek entrepreneurship, while simultaneously dispensing insights across sectors and financial landscapes, through comprehensive local and global surveys.

We are committed to using our knowledge and experience to support and empower our clients, government, stakeholders and communities, as we try to bring our purpose of building a better working world to life. Our actions reflect our vision, our commitment and who we are: people who will be by your side.

Welcome to EY in Greece - where purpose shapes practice and our commitment defines who we are.



# EY Worldwide

EY is a \$49.4 billion global leader and one of the world's leading professional services firms, with nearly 400,000 people in over 700 office locations across more than 150 countries.

EY is a globally connected, multidisciplinary professional services organization driven by our purpose: building a better working world - for our clients, our people and communities. We ask better questions that unlock new approaches to the working world's toughest challenges.

Our enduring impact is not confined to the clients we work with through our integrated service lines - Assurance, Consulting, Strategy and Transactions, and Tax. We also build a better working world for all stakeholders through the publication of our insights, research and opinions on the issues that matter most to businesses, entrepreneurs, investors, governments and regulators. By doing so we can help seize the opportunities that change provides to create better businesses and drive more inclusive economic growth.

# EY Greece

EY Greece is part of the Europe, Middle East, India and Africa (EMEIA) Area. Within the EMEIA Area, there are eight Regions. EY Greece is part of the Central, Eastern, and Southeastern Europe and Central Asia (CESA) Region.

EY has maintained a presence in the Greek market for nearly 100 years, operating under various legal structures and through strategic collaborations with third-parties. Over the decades, the firm has consistently adapted to the evolving business landscape, offering a wide range of services to meet the needs of clients across multiple sectors. The headquarters are located in Athens, while there are offices operating in Thessaloniki and Patras.



## Three geographic Areas



Americas

Europe, Middle East,  
India, Africa  
(EMEIA)

Asia-Pacific



**150**  
countries



nearly  
**400,000**  
people



**2,500+**  
people



**3** offices





# Our purpose

At EY, our purpose is *Building a better working world*. The insights and quality services we provide help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team up to deliver on our promises to all our stakeholders. In doing so, we play a critical role in building a better working world for our people, for our clients, and for our communities.



## Our values define who we are:

- ▶ People who demonstrate integrity, respect, teaming and inclusiveness
- ▶ People with energy, enthusiasm and the courage to lead
- ▶ People who build relationships based on doing the right thing



## Our ambition:

- ▶ Create long-term value as the world's most trusted distinctive professional services organization for EY people, clients and society
- ▶ We are committed to diversity and inclusiveness

# Our people

At EY, we empower our people with the right mindsets and skills to navigate what's next, become the transformative leaders the world needs, pursue careers as unique as they are, and build their own exceptional EY experiences. Our nearly 400,000 people and one million alumni form a powerful network. Each of those people leads and inspires others during their time at EY and beyond and brings our purpose to life in the work they do every day. The ability to invite, leverage and learn from different perspectives is key to delivering for our clients.

We believe diversity, equity and inclusiveness (DEI) means growth. It is more important than ever for organizations to create an environment where employees feel like they belong, while also celebrating and recognizing uniqueness. To demonstrate our commitment, EY Greece is a proud member of the Greek Diversity Charter since 2022, which is a European Commission initiative. The charter covers, and acts as a means of commitment for all fields of discrimination: gender, age, ethnicity, disability, sexual orientation and religion, with a particular focus on gender equality at work. Moreover, EY Greece further promotes DEI through virtual breakfasts for women, the "EY Circles" focus groups, the EY "Neurodiversity Champions", marathons, and many more activities and initiatives that are announced on a regular basis.



We are investing more time, technology, and money than ever before in skills and learning for our people. This includes the first of its kind EY Tech MBA, as well as the EY Masters in Sustainability and the EY Masters in Business Analytics, in collaboration with Hult International Business School.



## Creating long-term value through helping organizations reframe their future

EY teams can help you realize your ambitions by offering a radically different approach to connecting strategy, transactions, transformation, and technology, where design and delivery inform each other at every step.

We help our clients ask better questions and find new opportunities to transform, which enables them to reframe the issues they're dealing with. This helps them come up with new answers that lead them towards building a better working world.

EY professionals reimagine the most critical components of your organization, from workforce

to operations, technology to customer, helping to deliver innovation across the value chain and providing a 360-degree perspective from design to delivery. This includes specialist capabilities such as M&A, tax, cybersecurity and legal, to cover all the broader business, operational and financial implications. We also give you access to our powerful alliances and broader global ecosystem.

Through our high-quality services, we reframe your future, supporting you to reimagine your purpose, rethink your ecosystems and create sustainable long-term value.



## Our Services



We go to market through four service lines:

- ▶ Assurance
- ▶ Consulting
- ▶ Strategy and Transactions
- ▶ Tax

Our multi-disciplinary business model means we team seamlessly across service lines, as well as across sectors and geographies.



# Assurance



- Audit Services
- Forensic & Integrity Services
- Financial Accounting Advisory Services (FAAS)
- Climate Change and Sustainability Services (CCaSS)



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Leveraging on our brand name and the unnegotiable and ever-lasting obligation for quality and integrity, we deliver the credibility to the financial and non-financial information, that our clients and markets demand.

**Andreas Hadjidamianou**  
Head of Assurance

Explore Assurance >

EY Assurance services - comprising Audit, Financial Accounting Advisory Services (FAAS) and Forensic & Integrity Services, Climate Change and Sustainability Services (CCaSS) - address risk and complexity while identifying opportunities to enhance trust in the capital markets.

Audit teams serve the public interest by delivering high-quality, analytics-driven audits with independence, integrity, objectivity, and professional skepticism. In addition, audit teams perform reviews of financial statements, other assurance and related services engagements. FAAS and Forensics teams help protect and restore enterprise and financial reputations, help support the finance function in enhancing decision-making and efficiency.

Our multidisciplinary Climate Change and Sustainability Services team helps companies understand the risks and opportunities arising from climate change and sustainability issues.

Together, EY Assurance services help protect and promote sustainable, long-term value for stakeholders.

## Audit services

Our tailored external audit services help build trust and confidence through transparency, clarity, and consistency. We are 94,900+ professionals based worldwide across 150 countries.

Audit services involve reporting on the fairness in all material respects with which a client's audited financial

statements are presented, in conformity with the applicable financial reporting framework.

Our culture remains focused on providing sustainable audit quality. The Sustainable Audit Quality (SAQ) program is our commitment to conducting globally consistent, high-quality audits and is the foundation for keeping audit quality as our primary focus. High-quality audits enhance trust and confidence in the capital markets and facilitate economic growth.

Maintaining the high-level audit quality is, therefore, our highest priority. It is the single most important factor in our decision-making, and the key measure on which our professional reputation stands.

EY has implemented the International Standard on Quality Management 1 (ISQM 1) to drive further audit quality improvements. The new standard, which became effective 15 December 2022, requires audit firms to design, implement and monitor a system of quality management. EY's approach to ISQM 1 builds upon our strong global integration and existing EY processes and controls designed to continuously improve and sustain audit quality.

As audit technology and digital have changed business models and created new risks, the EY Digital Audit helps EY teams meet the changing needs of the companies they serve and deliver against evolving stakeholder expectations. It supports EY professionals in driving quality and unlocking the digital advantage across all phases of the audit by pairing advanced capabilities with the right digital skill sets and a culture of continued innovation.

EY auditors use the following foundational audit technology platforms to identify greater insights, provide new perspectives and apply professional judgment to determine the risks that matter:

- ▶ EY Canvas: Our global online audit platform supports EY auditors in performing consistent and high-quality audits across the globe connecting nearly 400,000 EY people and 280,000 client users worldwide.
- ▶ EY Smart Automation Hub: The EY Smart Automation Hub provides a centralized and global access point for automation capabilities, which is fully embedded in EY Canvas and provides real-time status updates, using advanced technologies to both enhance project management and support audit testing.

- ▶ EY Helix: Our data analytics platform uses a suite of data analyzers to embed data analytics in every aspect of the audit, from risk assessment to execution.
- ▶ EY Atlas: Our global accounting and auditing research platform provides our auditors with the firm's digital audit methodology and enablement, and a library of accounting and other technical literature. EY Atlas Client Edition is our clients' single, global online resource to access accounting and financial reporting literature, including external standards, EY interpretations and thought leadership. A free channel provides our clients with direct access to EY IFRS guidance and interpretations, while subscription-based premium channels provide access to additional EY technical insights.



## Forensic & Integrity Services

Companies that embed the value of integrity in their strategic vision and day-to-day operations develop stronger businesses, sustain their long-term competitive advantage, and deliver more value to shareholders.

EY Forensic & Integrity Services can provide the broad sector experience, deep subject-matter knowledge, the people, technologies, processes, tools, and insights that help you to instill a culture of integrity in your business.

Forensic & Integrity Services include the following solution sets:

- ▶ Integrity Compliance & Ethics
- ▶ Disputes
- ▶ Discovery & Analytics
- ▶ Transaction Forensics
- ▶ Investigations
- ▶ Crisis Management and Incident Response
- ▶ Whistleblowing Services
- ▶ Privacy and Cyber Response



## Climate Change and Sustainability Services (CCaSS)

To survive and grow in an increasingly competitive and accountable business environment, organizations are required to report not only on their financial performance, but also their non-financial performance. Ignoring sustainability, environmental health and safety (EHS), climate change risks, and stakeholder concerns around these issues is no longer an option. While CFOs may not have traditionally led the way, they are increasingly expected to play a more active role. The EY Climate Change and Sustainability Services team understands the evolving pressures surrounding these challenges.

As a result, they can help companies to respond by understanding and evaluating the broader value impacts and outcomes, identifying the opportunities, and supporting the reporting of non-financial performance risks to their stakeholders.

The CCaSS services include:

- ▶ Sustainability Digital Services
- ▶ Climate and Decarbonization
- ▶ Environment, Health, and Safety (EHS)
- ▶ ESG and Sustainability
- ▶ Sustainability Reporting and Assurance

## Financial Accounting Advisory Services (FAAS)

Finance leaders are continuously examining their operating model to deliver sustainable value for the business, leveraging data and technology, while addressing reporting challenges that stem from the changing economic and regulatory environment.

EY's FAAS teams can support clients as they determine, monitor, and disclose financial and non-financial insights to their stakeholders. FAAS can address the CFO's agenda and provides CFOs, controllers, treasurers, and senior finance leaders with the insight and services to support compliance with evolving financial reporting requirements in this age of disruption.

They also help to build stronger, more efficient finance functions with robust financial data analytics and innovation, through the innovative application of technology and methods, and data analytics tools.

The FAAS services include:

- ▶ Enhanced Corporate Reporting and Accounting
- ▶ Financial applications, processes, and analytics
- ▶ Treasury, Commodities, and finance specialisms
- ▶ Transaction accounting, IPO, and capital markets





# Consulting

- Business Consulting
- Technology Consulting
- Risk Consulting
- People Consulting

Explore Consulting >



We harness the capabilities of cutting-edge technology, innovation, and collaboration, empowering our clients to craft a legacy of transformative and lasting impact.

**Elias Vyzas**  
Head of Consulting

In Consulting, we are building a better working world by transforming businesses through the power of people, technology and innovation. We help clients realize long-term value through transformations that place humans at the center, deploy technology at speed and innovate at scale.

## Business Consulting

We work with organizations on their most complex challenges, helping enable confident decision-making to help maximize growth and increase business value. EY teams help clients to reshape their businesses and build long-term value. We work closely with client teams to architect, design, and help deliver detailed transformation, utilizing immersive approaches, such as EY wavespace™, to drive mindset and behavioral shifts that promote real change.

### Business transformation

We combine multidisciplinary competencies that gather capabilities to solve problems, design and deliver large scale, multi-year, multi-stakeholder transformation programs. We help clients achieve differential growth by accelerating their ability to unlock business value. Key areas of focus include:

- ▶ Enterprise transformation architecture, program management, business reinvention and value realization
- ▶ Commercial functions transformation, go-to-market strategies, product market fit, and value proposition formulation
- ▶ Digital transformation and innovation strategy
- ▶ Servicing and operating model design
- ▶ Cost optimization initiatives, design and implementation
- ▶ Futurecasting of key trends (AI, Sustainability, etc.)
- ▶ Revenue and pricing optimization
- ▶ Operational excellence, efficiency, and effectiveness

### Customer

We offer a range of services designed to transform the “front office” by helping organizations better understand their customers, design and implement effective strategies, optimize operations to meet their customers’ needs and unlock the full potential of their customer relationships.

Key areas of focus include:

- ▶ Customer experience strategy, design and performance
- ▶ Product and service design, UX/UI, prototyping and testing
- ▶ Digital marketing, performance, e-commerce and loyalty strategy
- ▶ Sales excellence and effectiveness
- ▶ Servicing model design

- ▶ CRM processes and operations
- ▶ Marketing, CMS, digital asset management and CDP platforms
- ▶ AI-enabled customer insights
- ▶ Product teams empowerment (DesignOps, MarketingOps, etc.)

### Finance

The world is rapidly changing and so is the role of Finance, which is focusing more on value. The CFO’s role is dramatically changing as it needs to evolve towards value creation. They also have to become a company’s Chief Value Officer (CVO) while simplifying and automating the core finance tasks. Our Finance capabilities will support the future CFO’s agenda in the following areas:

- ▶ Digital Finance for a resilient, agile, and lean finance function
- ▶ Value and Performance Management driven by insights and analytics
- ▶ Financial Statements Close & Consolidation, as well as CFO-led Sustainability
- ▶ Global Business Services for an optimized finance service delivery model

### Supply chain and operations

We help companies transform their end-to-end supply chains from strategy through implementation, to achieve their strategic goals and to prepare for the future. We create long-term value for our clients through sustainable, resilient, and cost-efficient supply chain ecosystems, digitally enabled.

Key focus areas include:

- ▶ Integrated Business Planning - SC Synchronization
- ▶ Logistics and Fulfillment Optimization
- ▶ Procurement Transformation
- ▶ Manufacturing Excellence
- ▶ Product Lifecycle Management
- ▶ Sustainable Enterprise Asset Management
- ▶ Sustainable Supply Chains



# Technology Consulting

We recognize that long-term value and true enterprise transformation require a multidisciplinary approach and team to deliver. Now more than ever, the ability to unlock potential powered by technology and data has become critical to success.

EY continues to invest in new technology solutions, capabilities, innovation, and our ecosystem to serve clients better. We believe that the faster companies can apply the right technology, the faster they can meet evolving customer expectations, support, and engage employees and create competitive advantages. A focus on long-term value and an experience-led approach to transformation are key.

## Platforms

To unlock our clients' transformation ambition and achieve their desired business outcomes, EY teams provide implementation and integration capabilities to support end-to-end software deployment (cloud and on-prem) and related services:

- ▶ SAP, Microsoft, ServiceNow
- ▶ FoP Technologies and Platforms
- ▶ Sector Technologies and Platforms
- ▶ Program Management and Delivery
- ▶ Testing

## Digital Engineering

To support clients' digital agendas and emerging technology adoption, EY teams offer architecture, engineering, integration, and assemblage capabilities, such as:

- ▶ Cloud Engineering
- ▶ Software Engineering
- ▶ Experience Design
- ▶ No Code Low Code technologies

## AI and Data

From strategy to implementation, the focus of this competency is to place data, AI and hyper-automation at the core of business transformation while putting humans at the center.

We assist clients across all sectors to transform their firms into data-driven organizations where AI and trusted intelligence optimizes performance, enriches customer and employee experiences, and unlocks new sources of growth. In this journey, EY has a number of services to help clients to understand their data and apply AI to develop insights and improve decision-making:

- ▶ AI and Quantitative Modelling
- ▶ Enterprise Data
- ▶ AI Enabled Automation

## Cybersecurity

Cybersecurity enables trust in digital identities, data, systems, and applications. It is a key pillar in managing risk in the modern era, enabling transformation, and fuelling innovation. EY Cybersecurity teams provide organizations with a clear picture of their current cyber risk posture and capabilities, solve complex cybersecurity problems of today, and design the future of the cybersecurity function, fully aligned with business needs.

The EY Cybersecurity services include:

- ▶ Cyber Architecture, OT and Engineering
- ▶ Digital Identity and Privileged Access Management
- ▶ Cyber Threat Management, Detection and Response
- ▶ Cyber Risk, Compliance and Resilience
- ▶ Data Protection and Privacy

## Technology Strategy and Transformation

As CIOs and CTOs are increasingly expected to help drive strategic growth and be stewards of the business, our teams bring leading insight and market benchmarks across:

- ▶ Infrastructure and Service Resiliency
- ▶ Technology Strategy
- ▶ Architecture
- ▶ NextGen Tech Ops

# Risk Consulting

The age of transformation and disruption brings on new risks and demands a different way of thinking, placing trust at the core of creating long-term value. In this context, we support the transformation journeys of clients, to enable them to better prepare and respond to the ever-evolving risk landscape.

## Financial services risk

With robust insights, we help companies in the banking, capital markets, insurance, and asset management sectors to identify, manage, and monitor risk and align with regulatory and supervisory requirements.

Key areas of focus include:

- ▶ Risk Management and prudential supervision
- ▶ Risk models development, review, and validation
- ▶ Financial crime (AML/KYC/Fraud)
- ▶ Sustainable finance and integration of Climate and Environmental risks
- ▶ Risk and Regulatory reporting
- ▶ Actuarial consulting services covering Life, Non-life, Health, Pension and Employee Benefits including:
  - ▶ Modelling
  - ▶ Pricing/product development
  - ▶ Pension funds
  - ▶ Actuarial finance transformation
- ▶ Insurance and pension supervisory authorities consulting

## Enterprise risk

We help clients identify and address key risk areas, while building the agility to respond quickly. We leverage technology and integrate upside, downside, and outside risks to drive strategic value, build, and maintain trust in a rapidly changing risk landscape.

Key areas of focus include:

- ▶ Internal Audit and Controls
- ▶ Integrated Risk Management
- ▶ Corporate Governance
- ▶ Ethics and Compliance
- ▶ Sustainability Governance Risk and Controls (GRC)
- ▶ Third-party risk management

## Technology risk

We help clients achieve sustainable growth by supporting their efforts to protect their business performance, assessing, and managing technology risks, and providing trusted communications on internal control and regulatory compliance to investors, management, regulators, customers, and other stakeholders.

Key focus areas include:

- ▶ IT audit
- ▶ Attestation

- ▶ Certification
- ▶ Third party-related compliance
- ▶ IT Risk Management
- ▶ Pre-assessment and pre-implementation services
- ▶ Regulatory compliance

# People Consulting

As organizations continue to innovate, grow, and elevate their business, they need to reimagine the alignment and fit of their organization structure, leadership teams and workforce to create the capabilities needed to drive their strategic and financial objectives. We help organizations with their people agenda, working with them to cultivate impactful organizational, people and HR alignment, at critical business crossroads, such as Transformations, Transactions, Risk and ESG agenda.

Key focus areas include:

- ▶ **Organization Transformation and Growth**
  - ▶ Operating Model, Governance and Organization Design
  - ▶ Strategic Workforce Planning
  - ▶ Future fit Talent Capabilities
  - ▶ Agile organizational New Ways of Working
  - ▶ HR Strategy, HR Operating Model, Processes, Policies
- ▶ **Leadership, Employer Brand and Culture**
  - ▶ Purpose, Vision and Values
  - ▶ Culture maturity assessment, strategy, interventions
  - ▶ Transformation digital era leadership
  - ▶ Board maturity
  - ▶ Suitability - Succession Planning
  - ▶ People Experience, Performance Culture, Key Results Areas
- ▶ **Change Management and Learning**
  - ▶ Change Management Governance
  - ▶ Communication and Engagement plan
  - ▶ Monitoring Key Behavioural Indicators
  - ▶ Learning and Development Strategy
  - ▶ Learning Personas and Learning Journeys
- ▶ **Rewards and HR Transformation**
  - ▶ Rewards Strategy
  - ▶ Remuneration Committee Consulting
  - ▶ Executive pay
  - ▶ Long and short-term rewards design
  - ▶ Enabling mobility and liquidity of talent
  - ▶ Performance Management - KPIs
- ▶ **People Sustainability**
  - ▶ Advancing DEI agenda
  - ▶ Sustainable working life - Wellbeing
  - ▶ Future skills
  - ▶ People analytics





# Strategy and Transactions

- Corporate Finance
- Buy and Integrate
- Sell and Separate
- Reshaping results
- Sustainability and ESG
- Digital M&A framework
- Strategy by EY-Parthenon

Explore Strategy and Transactions >



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We can help you drive competitive advantage and increased returns, through improved decisions across all aspects of your capital agenda.

**Tassos Iossiphides**  
Head of Strategy and Transactions

Whether offered to corporate or private clients, EY Strategy and Transactions services are underpinned by extensive strategic, financial, tax, commercial, and operational experience, and leverage machine learning, Artificial Intelligence (AI), Robotic Process Automation (RPA), and data analysis and visualization where appropriate. When combined with human insights, sector experience and functional knowledge, this helps deliver better decision-making and accelerated results.

## Corporate Finance

Combining deep financial and capital markets experience with advanced analytics to enable more informed decision-making that delivers sustainable, profitable growth and long-term value.

Solutions:

- ▶ Capital allocation
- ▶ Strategic alternatives
- ▶ Strategic portfolio analysis
- ▶ Business planning, feasibility studies and investments appraisals
- ▶ Valuation advisory
- ▶ Forecasting and scenario planning
- ▶ Balance sheet optimization
- ▶ Board advisory
- ▶ Infrastructure Advisory and PPPs
- ▶ Mergers and Acquisitions
- ▶ Grants, incentives & EU funding advisory
- ▶ Capital and Debt Advisory
- ▶ Corporate Finance Strategy
- ▶ Corporate Finance Operations
- ▶ Corporate Finance and Capital Agenda

## Buy and Integrate

Enabling strategic growth through better integrated and operationalized acquisitions, joint ventures, and alliances.

Our capabilities:

- ▶ M&A advisory
- ▶ Commercial, cyber, financial, IT, operational, HR, ESG and tax due diligence
- ▶ M&A integration
- ▶ Joint venture set-up and planning
- ▶ Operating and organizational model design
- ▶ Readiness support
- ▶ Synergy assessments
- ▶ ESG (incl. climate risk) assessments and framework design
- ▶ Transaction analytics

## Sell and Separate

Sell and Separate service is a flexible combination of advice, insights and perspective that range from early-stage diagnostics to comprehensive transaction execution assistance. This supports the seller to expedite the process and enhance or preserve transaction value.

Our capabilities:

- ▶ Portfolio strategy, optimization, and management
- ▶ Divestments, carve-outs, and spin-offs advice
- ▶ Equity story development
- ▶ Preparation for negotiation and execution
- ▶ Improvement of the remaining business
- ▶ Tax structuring
- ▶ Bridging of audited financials to deal-basis financials
- ▶ Readiness assessment and day one planning
- ▶ Operational separation planning
- ▶ Presale diligence, including advanced analytics

## Reshaping results

Reshaping results provides trusted leadership in urgent, complex, and business-critical situations to rapidly solve business challenges, sustainably improve results and help companies reshape for a better future.

We deliver solutions at pace, supporting clients as they recover, perform, and improve. Whether they are a public or private company, government institution, investor, or financial stakeholder, we work closely with clients with a focus on execution to transform financial and/or operational performance.

Reshaping results is one of the solutions in the Strategy & Transformation Buyer-Based Field of Play that addresses key issues facing the CEO, Chief Strategy Officer, Corporate Development Leader, or Business Unit Leader.

Our services include:

- ▶ Value recovery: Contingency planning and insolvency services and simplifying corporate structures
- ▶ Value preservation: Improving liquidity and working capital, leading the restructuring/turnaround, preserving stakeholder value, debt restructuring, raising capital and M&A
- ▶ Value creation: Rapid performance improvement and PE value creation Digital M&A framework



# Sustainability and ESG

SaT Sustainability and ESG services work with clients to effectively and responsibly realize their ESG and sustainability ambitions through scenario planning, value creation, business model reinvention, and portfolio optimization. It further helps in driving accelerated growth through constant innovation by incorporating lead advisory, transaction diligence, valuation, modeling, and economics in the strategies.

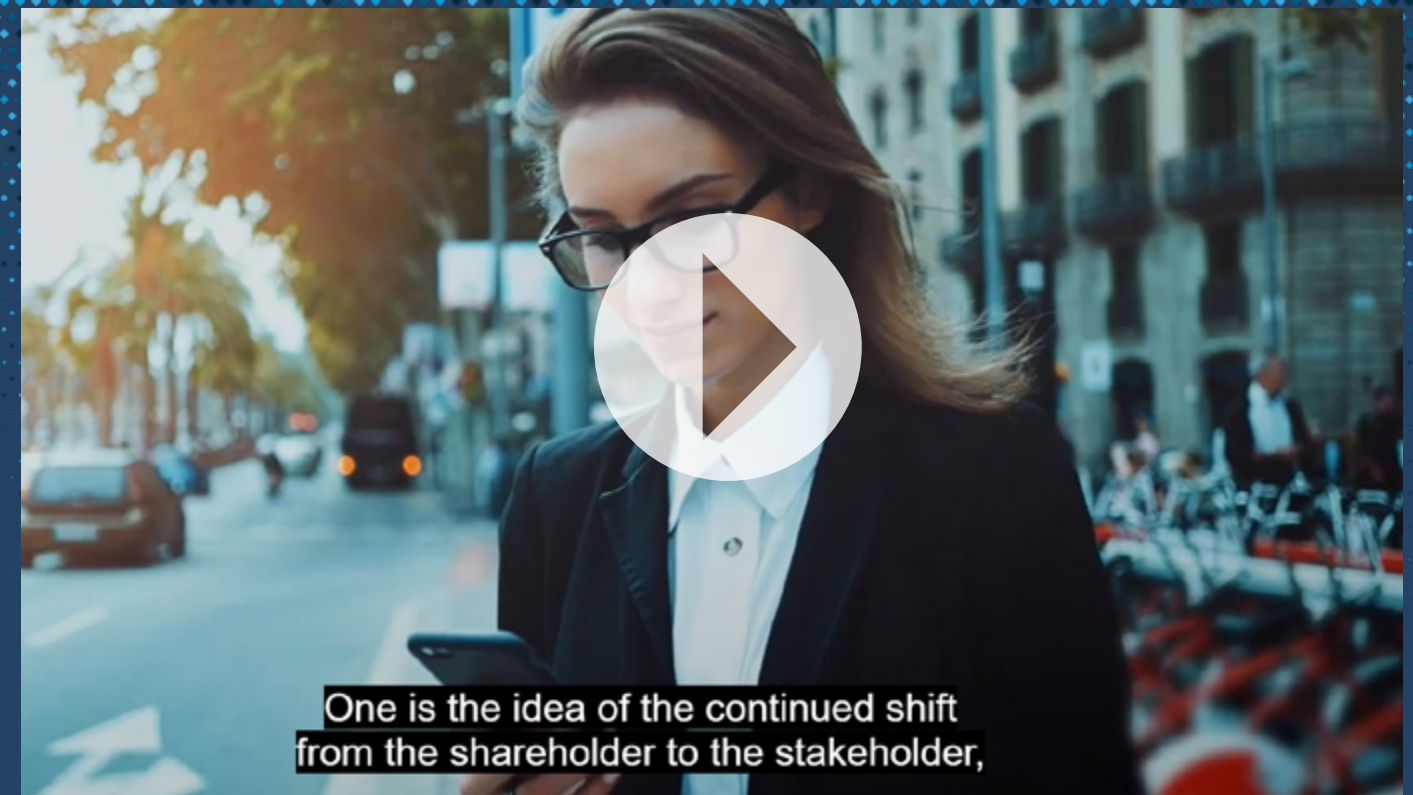
# Digital M&A framework

The evolution of digital technologies has fundamentally changed customers' behavior and disrupted the way companies operate their businesses. Clients are asking how to future-proof their business by building digital capabilities and driving inorganic growth.

Based on sector knowledge and transaction experience, EY teams help clients to answer eight strategic questions:

- ▶ Buy vs. Build: Evaluate the competitive landscape, internal technology, and skill gaps as well as identify opportunities and potential targets or partners

- ▶ Digital capital strategy: Help determine the most efficient path forward for a deal through digital scenario planning, financial modelling, tax efficient structuring, and optimal partnership modelling
- ▶ Strategic portfolio review: Generate capital to reinvest in their digital strategy through portfolio analysis, market scenario forecasting, and tax-efficient structuring
- ▶ Origination: Analyze threats and opportunities to identify a number of best-fit acquisitions and partnership options across the value chain and digital ecosystem
- ▶ Digital valuation: Evaluate digital deals through our capabilities to weigh various metrics to help determine the right value
- ▶ Digital diligence: Using new innovative processes, demystify key trends, potential risks, and the valuation uncertainty of their target
- ▶ Strategic operating model: Identify risks and realize synergies for successful integration with a digital target or partner
- ▶ PE digital portfolio scan: Protect PE clients' portfolio businesses from digital disruption



## Strategy by EY-Parthenon

At EY-Parthenon, 9,000+ multidisciplinary professionals in teams across 120 countries help provide EY clients with corporate, transaction and turnaround strategies that are actionable, impactful and provide long-term growth.

EY-Parthenon teams believe every successful business strategy is underpinned by an in-depth understanding of industry dynamics and the competitive landscape in which it sits.

The competitive dynamics of management consulting are changing rapidly; EY-Parthenon is poised to be at the forefront of that change, having the depth, insight and sector knowledge of a strategic organization, combined with the reach and technical execution capability of the broader EY, which allows to not only help clients define strategy, but operationalize and execute that strategy in a way that's uniquely different.

Whether it's digital transformation, sector convergence and dislocation, or financial, commercial, legal or operational complexities, EY-Parthenon teams apply a variety of lenses, bringing data analytics, leading technology, and digital capabilities to a CEO's toughest strategic issues. In doing so, EY-Parthenon teams can move quickly from idea to implementation to help clients realize their strategy with speed and certainty.

Our services:

- ▶ Corporate and Growth Strategy
- ▶ Value Creation programs
- ▶ Merger planning and Post-Merger integration
- ▶ Restructuring and Turnaround
- ▶ Innovation strategy and new business models
- ▶ Market entry strategy



# Tax

Business Tax Services

People Advisory Services

International Tax Services (ITS)

Transaction Tax Services

Indirect Tax Services

Transfer Pricing Services

Global Compliance and Reporting Services (GCR)

Tax Technology and Transformation

Law Services

Explore Tax >



In today's era of constant change, businesses must adeptly manage various critical demands, ensure regulatory compliance, stay abreast of emerging technologies, and continue to produce added value. Our teams of experts can support you in navigating these complex challenges in the current tax and legal landscape.

**Spyros Kaminaris**  
Head of Tax

Our globally coordinated tax professionals offer connected services across all tax disciplines to help our clients thrive in an era of rapid change. We combine our exceptional knowledge and experience with the people and technology platforms that make us an ideal partner for our clients' tax-related needs.

## Business Tax Services

Our Business Tax Services are designed to meet your business tax advisory needs, wherever in the world you are located. Our tax professionals draw on their diverse perspectives and skills to provide you with seamless global service.

EY's range of Business Tax Services includes:

- ▶ Business Tax Advisory
- ▶ EY Private Tax
- ▶ Tax restructuring services
- ▶ Customer Tax Operations and Reporting (CTORS)
- ▶ Quantitative Services
- ▶ Tax Controversy
- ▶ Tax Policy

## People Advisory Services

EY's People Advisory Services practice consists of an integrated core services and offerings model, which is designed to help our clients manage their organization and individual employee exposure to risk. Our teams help organizations to provide a seamless journey for their employees, providing support designed to enhance their experience at every stage of the employee life cycle.

EY's range of People Advisory Services includes:

- ▶ Assignment services
- ▶ Global immigration
- ▶ Individual expatriate income tax compliance and advisory services
- ▶ International social security
- ▶ Global employment tax services
- ▶ Payroll services
- ▶ Compensation, benefits and accumulation
- ▶ Share plans/Pension Plans
- ▶ Traveler risk & compliance
- ▶ Inheritance/Gift tax

## International Tax Services (ITS)

Our international tax professionals provide leading-edge tax advisory services for many of the world's largest multinational companies. Our global network of international tax professionals works to promote local approaches that tie in with and contribute to the client's optimized overall tax position.

Our services include:

- ▶ **Global treasury and capital structure**  
Support in addressing the tax aspects of financing domestic or cross-border activities, hedging risks with derivatives, structuring investment vehicles, trading securities or commodities, or managing or repatriating cash.
- ▶ **Business models and supply chain**  
The implementation of the outcomes of the Base Erosion and Profit Shifting (BEPS) project by the OECD is significantly affecting the supply chains of businesses around the world. Our operating model effectiveness (OME) team features the combined experience of Advisory, Assurance, Legal and Tax professionals who focus on supporting clients with business model efficiency, including adjustments to procurement operations, intangible management, permanent establishment risks assessment and risk mitigation.
- ▶ **Corporate structure and treaty qualification**  
There is increasing attention on the appropriate use of legal entities, both from tax authorities and business (for purposes of operational savings). Our professionals assist with tax efficiently, meeting these business and regulatory needs for legal entity rationalization.
- ▶ **Tax operations focusing on cross border**  
EY Greece supports businesses in complying with an ever increasing demand on tax departments to report on cross-border situations and transactions. Examples of this are many, such as master and local files in transfer pricing, country-by-country reporting, controlled foreign company reporting under EU Anti-Tax Avoidance Directives, BEPS 2.0 and Pillar 2 obligations and the Mandatory Disclosure Regime in the EU.



## Transaction Tax Services

Our local teams employ a consistent approach globally to provide you with a coordinated understanding of the relevant jurisdictional and multi-disciplinary tax issues. In addition, we can suggest structuring alternatives to balance investor sensitivities, promote exit readiness and help improve prospective earnings or cash flows, thus raising opportunities for improved returns on your investment.

EY's range of Transaction Tax Services includes:

- ▶ Due diligence services (Buy and sell-side)
- ▶ Structuring services (Buy and sell-side)
- ▶ Contract review / advisory services (Buy and sell-side)
- ▶ Financial model

## Indirect Tax Services

In today's economy, indirect taxes represent, for most companies, an important burden often overlooked. However, as transactions become more complex and more companies now transact not only locally, but globally, the need to properly address the indirect taxes is critical to avoid errors leading to exposures. Our teams work with clients to take a forward-looking approach to the potential risks and opportunities of indirect tax, aided by our industry-leading technology tools and methodologies.

Indirect Tax focuses on advisory and compliance services for all aspects and types of indirect tax. This includes:

- ▶ VAT advisory and compliance
- ▶ Stamp Duty
- ▶ Customs and Global Trade Advisory
- ▶ Excise duty
- ▶ ESG-Sustainability
- ▶ Carbon Pricing Measures (CBAM)
- ▶ Green Taxes

## Transfer Pricing Services

EY Greece is the market leader in Transfer Pricing (TP) Services, supporting businesses in setting up, implementing and documenting the arm's length nature of their intragroup transactions and arrangements. The significant experience of EY Greece TP team that extends beyond the Greek borders with projects in LATAM, APAC and Africa, guarantees the provision of leading advisory services, proactiveness and ability

to provide practical solutions to complex issues. In addition, EY Greece is leading the provision of support in Advance Pricing Arrangements and TP controversy, by supporting in tax audits, Mutual Agreement Procedures, as well as Court Litigation. Finally, EY Greece has a track record in operationalization of TP and enabling clients to define their TP governance framework as well as to use technology efficiently in order to implement TP.

## Global Compliance and Reporting Services (GCR)

Global Compliance and Reporting (GCR) supports clients' needs for visibility, control, and efficiency as they transform their tax and finance operating models. We focus on global data management, making it easier to centralize and reuse data across the financial supply chain and geographical boundaries, resulting in more accurate data and less manual intervention. In addition, we provide assurance to businesses, their management, and shareholders, as well as to other stakeholders by reviewing their tax compliance through the tax certification process.

Our Competencies:

- ▶ Accounting Compliance and Reporting
- ▶ Tax Accounting and Risk Advisory Services TARAS
- ▶ Indirect Tax Compliance
- ▶ Business Tax Compliance
- ▶ Payroll Operate
- ▶ Tax and Finance Operate

## Awards and Recognitions



### ITR EMEA Tax Awards

- ▶ Greece Tax Firm of the Year - seven times award winners since 2011
- ▶ Greece Transfer Pricing Firm of the Year - 13 times award winners since 2009
- ▶ Impact Deal of the Year 2023

### The Legal 500 (2023 edition)

- ▶ Tier 1 in Restructuring and Insolvency
- ▶ Tier 2 in Banking, Finance & Capital Markets
- ▶ Tier 3 & 4 in Commercial, Corporate and M&A, EU and Competition, Employment and TMT

## Tax Technology and Transformation

Tax Technology and Transformation is the architect of the connected intelligent tax function, and we deliver tax technology and transformation services designed to improve the operational effectiveness of the client tax function and the efficient delivery of EY tax technical services.

Our Services:

- ▶ Transformation
  - ▶ Tax function/current state assessment
  - ▶ Target operating model design
  - ▶ Tax process offshoring (shared service center)
  - ▶ Tax alignment to finance transformation programs
  - ▶ Tax process improvement and redesigns
- ▶ Enterprise Integration
  - ▶ ERP tax review
  - ▶ ERP tax design and configuration
  - ▶ Tax reporting templates
  - ▶ Tax solution evaluation
  - ▶ Tax software implementation
  - ▶ Data and Analytics
  - ▶ e-Books/myData
  - ▶ e-invoicing
  - ▶ e-delivery
- ▶ Intelligence and Process Automation
- ▶ Governance and Risk Management

## EY Law

Platis-Anastassiadis & Associates Law Partnership, associated with EY Greece, member of the global EY Law network

Established in Athens in 2011, we are a leading Greek law firm, part of the global EY Law network, which operates in 90 countries all over the world, and is comprised of 3,500+ people.

It is a law office, which provides high quality legal services across the full range of commercial and financial transactions. Establishing an ongoing cooperation with the respective law firms which are associated with EY globally, the firm offers seamless and consistent regional services to its clients that have cross country operations.

Our experience allows us to better understand our clients' needs and offer them integrated multidisciplinary solutions in the fields of accounting, tax, and financial advisory services. The firm is solution-focused. We work closely with our clients to seek innovative and practical ways of dealing with their issues. Our priority is to help our clients meet their business objectives. Our expertise, commitment and enthusiasm has resulted in the build-up of a client base which includes local and international listed, state, and private sector companies and financial institutions.

We have a core team of 45 lawyers, highly specialized in the following services:

- ▶ Corporate and Commercial Law
- ▶ Transaction Law
- ▶ Banking and Restructuring
- ▶ Healthcare and Life Sciences Law
- ▶ Digital and Privacy Law
- ▶ Energy Law
- ▶ Competition Law
- ▶ Labor and Employment Law







If AI is a transformative force, how do we ensure it's a force for good?

ey.ai unifying platform

The better the question.  
The better the answer.  
The better the world works.

## EY.ai | A unifying platform

EY takes a holistic approach to AI with the EY.ai platform, a unifying platform that combines our vast experience in strategy, transformation, risk, assurance, and tax, with EY technology platforms and cutting-edge capabilities. Facilitated by an ecosystem spanning technology, business, and academia, EY.ai builds confidence, creates value, and augments potential.

### What is your AI ambition?

#### Build confidence in AI

Leverage robust frameworks and governance that instill confidence and empower responsible transformation.

#### Create exponential value

Optimize performance, enrich customer and employee experiences, and unlock new sources of sustainable growth.

### Augment people potential

Create a future where seamless people-AI collaboration achieves extraordinary outcomes.

As technology advances at speed, what is certain is that AI is set to reshape the global economy, bringing new opportunities – but also new risks. Understanding the intelligence of AI and how to use it appropriately, can help your business better identify chances for value creation and augmenting people potential. As AI accelerates, companies that not only understand and embrace technology, but wield it responsibly, can get an edge on their peers.

Visit [ey.ai](https://ey.ai) unifying platform to learn more about our approach

## How we can help

With EY.ai - a unifying platform, you get a partner that understands your business and industry, brings together a holistic ecosystem, and can seamlessly connect AI capabilities to help you drive AI-enabled business transformations.

### Putting humans at the center

Drawing on experience across strategy, transformation, risk, assurance and tax with diverse perspectives and insights, we deliver solutions that put humans at the center of transformation.

### Connecting to a holistic ecosystem

From technology and business to academic pioneers, we connect into a diverse ecosystem helping ensure we can offer comprehensive AI insights and solutions.

### Embedding AI at speed and scale

Through EY Fabric, one of the largest technology platforms globally, we help ensure seamless integration of leading-edge AI capabilities into comprehensive solutions.





# Our industry focus

In today's business world, staying competitive means striking the right balance between risk and reward.

To achieve your potential, you need fast, easy access to the information and people that can help you make the right decisions.

Whatever your industry, our global network of professionals can provide you with highly responsive insights that meets your needs.

In Greece, over the last years we have invested in bringing an even stronger industry perspective into the design and delivery of our services, and how we develop our people, especially in the sectors that are of crucial importance to the Greek economy.

[Explore the EY Industries >](#)

## Advanced manufacturing and mobility

As EY, we place technology and innovation at the center, aiming at helping our clients in the shipping, and mobility sector in general, to plan and implement digital transformation across their operations. Our dedicated teams are constantly developing specialized services and business solutions, that allow organizations to take early action, and effectively address emerging challenges.



**Yannis Pierros**  
Advanced Manufacturing Assurance Leader  
EY Greece - CESA Mobility Sector Leader,  
leading member of EY's Global Shipping Network

## Consumer products and retail

Businesses are challenged to decipher the changing consumer behaviors and to develop strategies tailored to their diversified needs and expectations. At EY, with our extensive experience and know-how, and the support of our global network of consumer experts, we help businesses navigate, to set practical and applicable strategies adapted to the individual needs of all sectors, that directly or indirectly fulfil consumer orders.



**Thanos Mavros**  
Consumer Products & Retail Sector Leader

## Energy and resources

Greece is heading towards a greener and more sustainable future and has the potential to become a main pole of attraction for clean energy investments, with multiple benefits for our economy, employment, and trade balance, while contributing, at the same time, to the protection of the natural environment. Our deep industry focus helps Energy & Utilities companies become more efficient and adapt to a rapidly changing environment.



**Tassos Iossiphides**  
Energy & Utilities Sector Leader

## Banking and Capital Markets

In today's business landscape, banks should prioritize long-term value, invest in an inclusive financial system, and embrace innovation for future growth. Our primary focus is on assisting banks in achieving sustainable goals through digital innovation, new business models, and ecosystem partnerships, to ultimately become agile and customer-centric organizations that meet the evolving demands of their clients.



**George Pouloupoulos**  
Financial Services Sector Leader

## Insurance

EY is a leading provider of insurance consulting services in Greece, as well as globally. With expertise, strategic partnerships, and a focus on digital transformation, we empower insurance companies to thrive and embrace a future of growth and success.



**Lampros Gkogkos**  
CESA Insurance Sector Leader

## Government and public sector

Our mission is to further enable the public sector to pursue innovation at scale, embrace digital technology, create new ways of working and find solutions to real operational and strategic management problems. This will ultimately lead to improved outcomes and create high added value for the Greek economy and society.



**Christos Tarantilis**  
Government and Public Sector Leader

## Technology, media and telecommunications

Driven by people, technology, and innovation, we are dedicated to creating a better working world, with the aim of adding value to our clients. In today's fast-paced and unpredictable business landscape, companies should transform into agile digital enterprises capable of swiftly adjusting to evolving markets and economic conditions. At EY, we believe that, to face the most important challenges, we need to foster innovative ideas that are only emerging from collaboration, uniting our teams' objectives with the transformative requirements of our valued clients.



**George Apostolakis**  
Technology, Media and Entertainment,  
and Telecommunications (TMT)  
Sector Leader

## Healthcare and Life Sciences

In the evolving landscape of healthcare with an ever-increasing number of stakeholders, innovation is fueled by data, technology, and cross-functional integration. EY is at the forefront of this complex ecosystem, unlocking the power of data and harnessing the transformative power of new technology, to deliver customized and connected solutions that ultimately benefit patients and society. Using the diverse expertise and skillset of our people, as well as our access to experts and insights from other markets, we help our clients optimize the present, plan for the future, and envision healthcare that is accessible and affordable to all.



**George Carystinos**  
Health and Life Sciences  
Sector Leader



# EY Entrepreneur Of The Year™

## Celebrating entrepreneurs

EY Entrepreneur Of The Year™ (EOY) is a unique global program that supports entrepreneurs as they unlock their ambitions by recognizing entrepreneurial achievement among individuals and companies that demonstrate vision, leadership and success.

We started the EY Entrepreneur Of The Year™ to acknowledge successful entrepreneurs, so they could share their stories, inspire others and receive the recognition they deserve. Our first program took place in 1986, in the United States. Since then, we have continued to expand our program internationally – now held in more than 60 countries and 145 cities around the world. Each program culminates in the announcement of an overall winner who then competes for the prestigious EY World Entrepreneur Of The Year™ Award, every year, in Monaco.

In Greece, the first EOY program was held in 2006. Since then, it is a renowned program taking place every two years and has awarded disruptive individuals who have managed to stand out as self-made, international, dynamic and pioneering entrepreneurs.



[Visit EY Entrepreneur Of The Year™ webpage](#) >



■ ■ ■  
The better the question. The better the answer.  
The better the world works.



## EY wavespace™ Athens

Reimagine what's possible and reframe your thinking to solve problems together, faster.

A co-creation hub where we reimagine what's possible for business. We work at the intersection of viability, feasibility and desirability. We aim for innovative solutions, backed by our strong capabilities in data and analytics, cyber threat management and experience design.

EY wavespace Athens is about people, technology, and business outcomes. We make EY clients part of the design process. We take time to understand their wants, needs and challenges to create a meaningful and transformative experience.

EY has a connected global network of EY wavespace locations in some of the world's most dynamic and innovative urban areas.

[Explore EY wavespace™ Athens](#) >

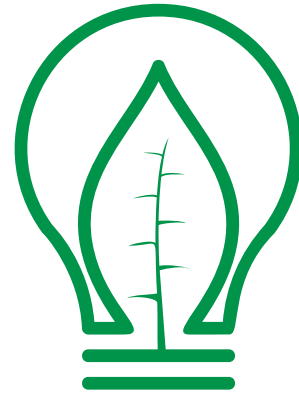
Three elements of EY wavespace:

- 1. People**  
Bring the right people together across the global EY wavespace network, the ecosystem of the EY organization and beyond. EY wavespace is a global network, where we give clients the ability to bring teams together - virtually, in person or a blend of both - wherever they are based. Surrounding teams with the most diverse thinking from across EY's ecosystem of alliances and the EY wavespace luminary network.
- 2. Design + Tech**  
Reframe your thinking by giving teams the right mindset and tools. EY wavespace helps clients to think differently about their business by giving them the tools and resources to design and adopt technology to help enable innovation at scale.
- 3. Speed**  
Compress months of stakeholder interactions into days. EY wavespace programs accelerate delivery and team alignment because they are designed to break down organizational silos and align teams so you can deliver transformation with less friction.



# Corporate responsibility

At EY, we believe we have a duty to act responsibly and in the long-term interests of all stakeholders, guided by our purpose of building a better working world.



## EY Ripples

EY Ripples, our corporate responsibility program, uses our peoples' skills to support youth and underserved groups, impact entrepreneurs and the environment.

The program has four key areas of focus:

- ▶ Supporting the next generation workforce
- ▶ Working with impact entrepreneurs
- ▶ Accelerating environmental sustainability
- ▶ Disaster response

EY Ripples aims at mobilizing our people around the world to build a better future. It puts our values into action and focuses on areas where EY is distinctively positioned in pursuit of the UN Sustainable Development Goals (SDGs).

Together with EY clients, suppliers, people and alumni, we aim to directly and indirectly positively impact:

**1 billion** lives by 2030

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Our impact in Greece:

More than **2 million** lives since 2019

## Operating responsibly

At EY, we believe that when organizations align their aims with society's, they will be more valuable and viable in the long-term, and we will all be closer to addressing some of the world's greatest challenges. It is through this lens that we make long-term commitments, including in relation to innovating toward a net zero future.

## The EY carbon ambition

The global EY organization has set targets to significantly reduce absolute emissions, and to remove or offset more carbon than we emit each year, making EY carbon negative in 2021 and net zero in 2025.



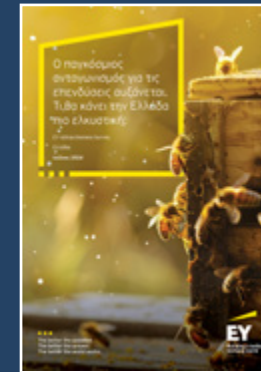
During FY22, EY Greece proudly presented its first **Sustainable Development Report**.

[Read the EY Sustainable Development Report >](#)

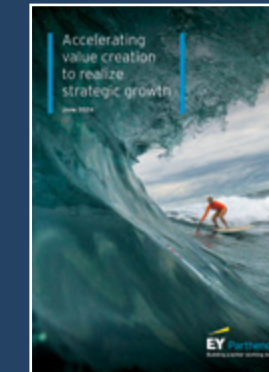
# EY Thought Leadership

[Explore our Publications >](#)

EY asks and answers the toughest questions to help build a better working world. Explore some of our latest thinking, through our latest surveys and studies that cover various topics, aiming to inspire, motivate and accelerate growth for professionals, businesses and society.



EY Attractiveness Survey Greece | 2024



EY-Parthenon Report | 2024



Mind the Gap Study (jointly produced by EY Greece, ELTRUN and Endeavor) | 2024



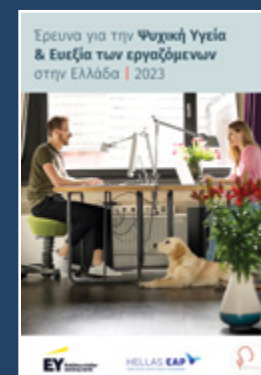
Manufacturing Survey Greece (jointly produced by EY Greece and SEV) | 2024



EY Transformation Survey Greece | 2023



EY Long-Term Value and Corporate Governance Survey Greece | 2023



Mental Health Study (jointly produced by EY Greece, Hellas EAP and ExPsyLab) | 2023



EY Sustainable Value Study Greece | 2023



Future Consumer Index Greece | 2023



## EY | Building a better working world

EY is building a better working world by creating new value for clients, people, society and the planet, while building trust in capital markets.

Enabled by data, AI and advanced technology, EY teams help clients shape the future with confidence and develop answers for the most pressing issues of today and tomorrow.

EY teams work across a full spectrum of services in assurance, consulting, tax, strategy and transactions. Fueled by sector insights, a globally connected, multi-disciplinary network and diverse ecosystem partners, EY teams can provide services in more than 150 countries and territories.

All in to shape the future with confidence.

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Legal form: Societe Anonyme  
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