

ESG & Sustainability Policy

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INTRODUCTION

Grant Thornton¹ is a dynamic, forward-thinking organization, with a clear and compelling vision to generate sustainable prosperity through its business operations. As a global organization, we recognize the significance of the role that we must play in operating sustainably and understand the importance of ensuring that the impact we have on our clients, people, markets, communities, and the wider society in which we operate, is a positive one. We are committed to developing innovative services that propel businesses into the future. In today's business environment, the values of accountability and transparency are more crucial than ever. By integrating sustainability into our core operations and embracing our social responsibility, we aim to foster a business environment where accountability and transparency are not just ideals but actionable principles that guide every decision and operation. Our dedication to sustainable practices and social responsibility ensures that we contribute positively to the world around us, driving progress and fostering trust among all our stakeholders.

Our Sustainability Policy is rooted in our values, guided by international standards and best practices, and driven by our aspiration for excellence in the overall performance of our business. Through the efforts of each of our employees, Grant Thornton is determined to take pride in being responsible, respected, and welcomed. This commitment to sustainability and social responsibility ensures that we contribute positively to the world around us, driving progress and fostering trust among all our stakeholders.

Our vision and culture

Grant Thornton places special emphasis on responsible operations. Our vision and culture are the key lever to achieving business objectives and meeting the expectations of our stakeholders. In this context, the Company also develops a specific action plan and sets annual goals.

Vision: To become top consultant for the most dynamic organizations globally, assisting our clients to unlock their potential for growth.

Culture: Grant Thornton is distinguished by the culture of transparency, where our people make a difference. We are committed to our global values (CLEARR):



SCOPE AND LIMITATIONS

This policy is an integral part of our commitment to sustainable development. It provides a clear framework for our activities, but also sets the basis for dialogue with our stakeholders, highlighting our commitment to creating a better future for all.

In pursuit of sustainability, we adhere to internationally recognized guidelines that provide a framework for our actions, ensuring that we meet and exceed global benchmarks.

Moreover, this policy applies to every function of our Company, from our day-to-day operations to long-term strategic decisions. All employees, contractors and partners are expected to adhere to the principles outlined in

¹ "Grant Thornton", "Company", "we", "us" and "our" refers to "Grant Thornton Chartered Accountants and Management Consultants Societe Anonyme" and "Grant Thornton Tax and Business Advisory Solutions Societe Anonyme".

this document. In addition, we encourage external partners and suppliers to adopt similar sustainability policies, ensuring a significantly positive outcome across our ecosystem.

Responsible Operation and Sustainable Development

At Grant Thornton Greece, we are dedicated to achieving our social, environmental, and economic goals. We support sustainability principles relating to human rights, labor relations, environmental protection, and the fight against corruption. We are committed to integrating sustainability, reducing our environmental impact, ensuring employee well-being, and contributing to social development. We have adopted the 10 UN Principles for Sustainable Development and align our goals with the 17 Sustainable Development Goals (SDGs) of the 2030 Agenda for Sustainable Development.

Additionally, we adhere to the International Labor Organization (ILO) standards to promote fair labor practices and protect workers' rights. We also follow the guidelines set by the Organization for Economic Co-operation and Development (OECD) to ensure responsible business conduct and ethical practices across our operations. Our framework of commitments reflects these international standards and best practices, demonstrating our comprehensive approach to sustainability and social responsibility.

Corporate Social Responsibility

At Grant Thornton Greece, we incorporate Corporate Responsibility principles into our business philosophy, striving to conduct our operations within a distinct ethical framework and fostering collaboration with the broader community. Our commitment extends to our services, working practices, workplace safety and human rights, arising from our vision, values, and dedication to sustainability and responsible business practices.

Key elements of our organizational culture include responsibility, partnership, the development and prosperity of our people, and the constant pursuit of innovation and new ideas. We share our greatest strengths—skills, knowledge, and talents—with our clients, while investing in their continuous growth and supporting small and micro businesses.

Understanding the impact of our operations on the economic, natural, and social environment, we implement various actions to ensure a positive social impact. Our CSR strategy is founded on three guiding principles: Act, Commit, and Share. This strategy encourages our employees to be passionately involved in our community by taking action, making commitments to future actions, and sharing their success stories.

Act: Take action by volunteering time or making financial contributions toward socially responsible causes.

Commit: Make a commitment to continue taking action in the future.

Share: Share success stories and commitments with others to inspire and foster a culture of responsibility.

Our responsibility extends to the services we provide. We integrate sustainability and ESG principles into our offerings, ensuring that our clients' operations are conducted within ethical and sustainable frameworks. By embedding corporate responsibility into all facets of our work, we help foster a more sustainable and equitable business environment.

Stakeholder dialogue

We understand that each stakeholder group plays a unique role in our sustainability efforts and influences our decision-making processes. Therefore, we are committed to actively engaging all stakeholder groups in our initiatives, as well as in identifying the Company's material issues, seeking their input and considering their perspectives to ensure that our actions align with their needs and ambitions.

We are committed to transparency, open and meaningful dialogue, accountability and continuous improvement of our initiatives. In addition, we are dedicated to fostering a culture of sustainability that benefits everyone.

We invite our stakeholders to create together a sustainable future for Grant Thornton Greece in order to ensure a lasting positive impact on society as a whole.

Grant Thornton's mission and values are reflected in its [Code of Conduct](#).

Protection of the environment

At Grant Thornton Greece, we strive for a more sustainable operation by improving our environmental footprint through limiting energy use, greenhouse gas emissions, and waste generation. We encourage our stakeholders to be conscious of their environmental impact in both their personal and professional environments, aiming to influence our clients, communities, and the marketplace to consider the environment and act responsibly.

We are committed to respect the environment with the ultimate goal of wider social benefit. Our operations align with international and European standards, regulations, and goals. We monitor our environmental performance through rational resource management, adhering to our ISO 14001 certified environmental management system.

Grant Thornton has implemented and developed an Environmental Policy, according to the requirements of the international ISO 14001:2015 standard.

Our people

Our ability to provide high-quality assurance, tax and advisory services to businesses and organisations operating throughout the world, is dependent on a talented, engaged workforce in all areas and countries which we operate. The continuous development of technical and soft skills and the wellbeing of our people is a fundamental part of our global strategy. Furthermore, we respect human and labor rights, offer equal opportunities and do not allow any kind of discrimination or harassment.

We ensure that all are treated fairly and with dignity and consideration for their goals and aspirations and that diversity in the workplace is embraced. We offer a place where people feel supported, can develop their skills, and have a clear understanding of the business objectives. To support this, an integrated framework of benefits and rewards is implemented and communicated to employees whenever it is revised.

At Grant Thornton, we are known as a sought-after employer and a leading place to work. Our reputation stems from our concerted focus on creating culture, policies, practices, benefits and physical work spaces that are positive and dynamic.

To this end, Grant Thornton has established a Training Policy, Remuneration policy and Hybrid Working Policy.

Health and Safety at Work

The health and safety of our employees is of paramount importance. We are committed to providing a safe and healthy working environment, ensuring that all necessary measures are in place to prevent accidents, injuries and illnesses. Our commitment to health and safety is further demonstrated through our ISO 45001 certified management system, ensuring a safe and healthy working environment for all employees and stakeholders. Details can be found in our Health and Safety Policy.

We believe that a strong culture of health and safety protection not only ensures the well-being of our employees, but promotes productivity, engagement and overall organizational success. This is also reflected in Grant Thornton's Health and Safety Policy.

Human rights policy

Grant Thornton Greece commits to respecting human rights: we avoid infringing on human rights and address adverse human rights impacts with which we may be involved.

Our company has been a participant to the UN Global Compact since 2013, and we are committed to the UN Guiding Principles on Business and Human Rights. Accordingly, we respect all internationally recognized human rights, including the Universal Declaration of Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and additional ILO conventions on labor standards concerning working hours, wages and benefits, and health and safety. Since April 2023, our company is Women's Empowerment Principles (WEPs) signatory.

Grant Thornton Greece expects its business partners to respect human rights within their scope, and we will take measures to promote responsible practices by our business partners in relation to our value chain.

We will identify and engage with stakeholders (and/or their legitimate representatives) whose human rights are potentially or actually impacted by our operations. We do not tolerate threats, intimidation, physical or legal attacks against human rights defenders in relation to our business or operations. Therefore, we implement strict policies regarding the above matters. Specifically, Grant Thornton has established a Diversity, Equity and Inclusion Policy, a Workplace Violence and Harassment Prevention and Response Policy and [Whistleblowing Policy](#).

Responsible activity

We ensure that our services are safe, reliable, and beneficial to society. We maintain high standards of quality control. Adhering to regulatory guidelines, we guarantee that our offerings meet all necessary requirements. Our commitment to these principles supports the well-being of our clients and the wider community. We strive to deliver excellence in every aspect of our business. This dedication reflects our core values and mission.

Supply Chain Management

We are committed to ensuring that our supply chain management practices are ethical, sustainable, and aligned with our core values. We hold our suppliers to high standards, expecting full compliance with national laws, human rights, and environmental regulations. By fostering responsible practices, we ensure that our supply chain contributes positively to society and the environment. Our suppliers are required to uphold principles of fairness, respect, and sustainability, reflecting our dedication to integrity and excellence in all our operations. This commitment underscores our mission to promote a responsible and ethical business environment as it is described in the respective Third Party Management Policy.

Community Involvement

We act in a socially responsible manner and we seek to be a positive contributor to the local economy. We focus on engaging, strong, long – term relationship with local communities and we support our employees in volunteerism, recognizing both the benefit to the community and to the employees themselves. We are committed to making a sustainable positive impact on the communities in which we operate.

Corporate Governance

In the area of governance, we adhere to the highest standards of corporate governance and ethical conduct. We believe that strong governance practices are fundamental to maintaining transparency, accountability and stakeholder trust. Responsibility and accountability at Board level are the cornerstone of our commitment to sustainable development.

Our Board of Directors plays a central role in overseeing the company's strategic direction and decision-making processes.

We are committed to adhering to all applicable laws, regulations and ethical guidelines. We have established robust internal controls and compliance procedures to ensure that our activities are conducted in an ethical and responsible manner.

We believe in transparency and open communication with stakeholders, providing timely and accurate information to ensure they are informed about our performance, governance strategy and practices.

Through effective governance, including risk management, Grant Thornton Greece aims to inspire confidence in its stakeholders, create a culture of integrity and ensure the long-term sustainability and success of our company. We remain committed to upholding the highest standards of governance, always striving to exceed expectations and strengthen our commitment to responsible business practices.

Anti-Bribery Policy and Anti-Corruption

Grant Thornton Greece endeavors to maintain a business spirit of transparency and trust, as well as high standards of business ethics. In this context, Grant Thornton has adopted an Anti-Bribery Policy to define the requirements for developing and maintaining an effective Anti-Bribery Management System (ISO 37001) that fully supports its strategic and operational objectives.

Thorough assessment of the bribery risk of suppliers, subcontractors, and partners during their overall evaluation before starting cooperation with them.

To support these objectives, we have appointed an executive specifically in charge of managing issues related to this policy. We have updated our evaluation process and contractual terms with suppliers, subcontractors, and

partners and implemented a complaint management mechanism that respects confidentiality for both staff and third parties.

Grant Thornton Greece adopts a zero-tolerance approach to corruption in all its forms. We are committed to conducting our business with the highest level of integrity, transparency, and ethical conduct. By adhering to our robust [Anti-Bribery Policy](#) and integrating anti-corruption principles into our operations, we ensure ongoing compliance with international anti-corruption laws and regulations, including the United Nations Convention against Corruption. Our stringent measures reflect our dedication to maintaining a corruption-free environment, supporting the well-being of our clients, employees, and stakeholders.

Application and communication

To effectively implement our initiatives, we assign clear roles and responsibilities to individuals and teams within our organization. We integrate sustainability issues into relevant business processes, ensuring that sustainability is an integral part of our day-to-day operations.

We prioritize the training and education of our human resources to promote awareness and understanding of sustainable development goals and practices.

We are committed to measuring and monitoring our progress, regularly evaluating the effectiveness of our sustainability programs, making necessary adjustments when needed, and disclosing results in a transparent and reliable manner. By integrating sustainability into our operations and communicating our efforts effectively, we aim to inspire others, drive positive change and contribute to a more sustainable future for all.

In addition, we actively engage with external partners, industry associations and sustainability networks to share best practices and learn from others. We recognize the importance of collective action and cooperation in promoting sustainable change.

Validity and Policy Review

The ESG Committee is responsible for the formulation and updating of the Sustainability Policy. The Policy is reviewed as needed by the Management Committee and approved by the Board of Directors. Once approved, the Policy is communicated to all relevant stakeholders of Grant Thornton Greece.



Grant Thornton

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