

TRANSPARENCY REPORT

APRIL 2022

Crowe is one of the top national firms of certified public accountants in Europe and holds one of the leading positions in the field of assurance services in Greece.

Furthermore, with the aim of supporting modern businesses in the face of the ongoing challenges of the global environment, Crowe and its subsidiary, SOL Consulting S.A., are constantly evolving their services, by covering a wide range of their clients' advisory needs.

Overall, Crowe provides its services to more than 4.000 enterprises in Greece, while with the strength of Crowe Global's network, it supports its clients, wherever they operate throughout the world.

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ISSUER
Crowe Greece

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I. INTRODUCTION - GENERAL

This Transparency Report is prepared in implementation of the provisions of article 45 L. 4449/2017 “On the statutory audit of annual and consolidated financial statements and public supervision of the audit work and other provisions” and article 13 of Regulation (EU) No. 537/2014 of the European Parliament and of the Council of 16 April 2014 “on specific requirements regarding statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC Text with EEA relevance”.

In January 2017 was voted the L. 4449/2017 (G.G. A 7/24-1-2017) which incorporated into Greek Law the Directive 2014/56/EU of the European Parliament and of the Council, amending Directive 2006/43/EC of 17 May 2016 based on which L. 3693/2008 was adopted. We also note that Regulation (EU) No. 537/2014 of the European Parliament and of the Council of 16 April 2014 has applied since 17 June 2016.

According to article 45 of L. 4449/2017 and article 13 of the above Regulation No. 537/2014 the Certified Public Accountants or the Audit Firms publish an annual transparency report.

In compliance with the requirements of the above article 13 of Regulation 537/2014/EU, the Certified Public Accountants or the Audit Firms are required within four months from the end of the calendar year to submit to the Hellenic Accounting and Auditing Standards Oversight Board (AAOB) and publish on their web site an annual Transparency Report, disclosing certain data and information to which we refer extensively and in detail in the following specific chapters.

The Certified Public Accountants and the Audit Firms as defined by art 2 of L. 4449/2017 perform the statutory audit of the separate and consolidated financial statements which is provided by the guidelines of the European Union and National Law or carried out voluntarily, as well as audit work of any nature and scope provided by the existing legislation.

According to article 65A of L. 4174/2013, as amended by article 37 of L. 4646/2019 and in force, the Certified Public Accountants and the Audit Firms also perform tax audit and issue an annual tax audit certificate to the companies the financial statements of which are subject to statutory audit. From 1-1-2016 and onwards, according to article 56 of L. 4410/2016, the issue of the tax certificate has become optional.

Our firm in the year 2021, despite the problems in Greek economy that continue as a result of the crisis but also the COVID-19 pandemic, managed thanks to its Management, the ethics, the adequacy and the skilfulness of its members, but also the trust that our audited collaborators and the market have in us, to increase its turnover by about 3% and continue to remain first in human resources and in a number of audited companies and ranks in the top two in terms of economic figures, above all, multinational and Greek, audit firms.

Our firm also in the year 2021 proceeded to a number of investments in technical equipment, computerised audit tools and software programmes, audit methodology, educational and training seminars of our members, etc. while maintaining and strengthening the scientific committees of its members and special consultants, which it had recommended for its needs in previous years. At the same time, it managed its operating costs very sparingly.

By the present report, which was approved by the Board of Directors on 26 April 2022, we meet the requirements of article 45 of L. 4449/2017, for the preparation and publication of the annual transparency report once again.

Before laying out overall information on audit policies, processes and methodologies of our firm, we will present our corporate identity.

BUSINESS PROFILE OF ASSOCIATED CERTIFIED PUBLIC ACCOUNTANTS s.a.

(Member of Crowe Global)

The Audit Firm was first established on 29th April 1993, under the company name “ASSOCIATED CERTIFIED PUBLIC ACCOUNTANTS s.a.” from the overwhelming majority of the members of the Soma Orkoton Logiston (Body of Certified Public Accountants) “SOL”, with a view to continuing and expanding its activity, which is practiced since 1956 by “SOL”, as a sole entity of the recognised auditing-accounting profession, in accordance with L. 3329/55, the validity of which expired on 30-4-1993.

Our members, deriving either from the Soma Orkoton Logiston (“SOL”), or the Institute of Certified Public Accountants (SOEL) that succeeded it, have taken the lead in auditing, both concerning institutions, as also those concerning the transparency, independence, integrity and adequacy of the work of Certified Public Accountants.

The firm provides professional services of audit and review of financial statements, accounting and tax advice and services, internal audit services, as well as special services of business valuations, mergers and acquisitions and appraisal services for specific auditing projects.

Today among more than 50 firms of Certified Public Accountants that operate under the new regulatory regime of the P.D. 226/92, L. 3148/2003, L. 3919/2011, L. 4170/2013, L. 4449/2017 etc. as subsequently amended by various other requirements and in force, the audit firm “ASSOCIATED CERTIFIED PUBLIC ACCOUNTANTS s.a.” (Member of Crowe Global):

- Is the largest firm of Certified Public Accountants in the country and ranks amongst the top national firms of Certified Auditors Accountants of Europe.
- It carries out more audits than all other audit firms, providing its services to more than 4.000 enterprises of the private mainly, but also of the broad Public sector.
- It is manned by the largest number of Certified Auditors Accountants, but also by the largest number of total auditors employed by a company operating in Greece.
- It maintains a wide network of branches, offices and agents in Greece, making the most of the scientific resources of the local communities.

The firm with remarkable presence in the professional practice and the social role of economic scientists is proven, since its incorporation, the leader of the sector, adhering to its values and relying on its members the qualifications of which are as follows:

QUALIFICATIONS OF OUR MEMBERS

- Shareholders Certified Auditors Accountants members of ASSOCIATED CERTIFIED PUBLIC ACCOUNTANTS s.a., several of whom originate from the Soma Orkoton Logiston (“SOL”), have multi-year audit experience, which in many cases exceeds 30 years.
- Our members attain at least a University degree in Economics.
- Have accomplished or are undertaking postgraduate studies at Greek Universities but also abroad while others hold a second University degree or Master’s degree.
- All of our auditors attain or are in the process of attaining a professional postgraduate degree (SOEL, ACCA, ICAEW).
- They are registered members of the national professional body Institute of Certified Public Accountants of Greece (SOEL) but also of AAOB, Official Registers. Attain membership with the Economic Chamber of Greece (E.C.G.).
- Our members Certified Auditors Accountants perform an institutional profession recognised by the State, as specialist scientists in accounting and auditing provided for by an E.U. Directive and by Greek Law and are entitled to perform the statutory audit for the large entities as this is provided by EU Directive, incorporated into Greek law.

- Our members due to their outstanding experience made part of competent Committees, mainly of the economic Ministries and are also involved at all levels of other financial sectors of the State mechanism.
- Our members in their capacity as members of SOEL, or as a member of the Audit Firm, contributed to the following Committees and Working Groups, in respect of:
 - Greek General Chart of Accounts
 - Sectoral Charts of Accounts
 - National Accounting Council
 - Sectoral Charts of Accounts for Banks (with the E.C.G.)
 - As representatives of the Ministry of National Economy in the sessions of the E.E.C. Council, as experts for the implementation of the EC guidelines for Company Law Directives (e.g. 4th, 7th, 8th, 2006/43/EC, 2014/56/EU etc.).
 - Law Preparatory Committees of the Ministry of Economy and Finance for the adaptation of the Greek legislation to Community Law.
 - Committee for the reform of the Code of Books and Records (CBR) etc.
- Significant is also the scientific work of the members of our firm that has been realised through working groups and committees through various international organisations, such as:
 - International Accounting Standards Committee (IASC)
 - International Federation of Accountants (IFAC)
 - Federation of European Accountants (Accountancy Europe)
 - Fédération des Experts Comptables Méditerranéens (F.C.M.).

Lastly, significant is also the authorial work of the members and of the collaborators of our audit firm where professional auditors and experts in finance and accounting find solutions to their queries.

II. INFORMATION ABOUT THE FIRM

A. LEGAL FORM AND FULL DATA OF SHAREHOLDERS, PARTNERS or OWNERSHIP

1. Legal form and Head office

As mentioned above, the “ASSOCIATED CERTIFIED PUBLIC ACCOUNTANTS s.a.” Audit Firm with the distinctive name “Crowe” was established on 29th April 1993, from the overwhelming majority of the members of the Soma Orkoton Logiston (Body of Certified Public Accountants) “SOL”.

It operates in the form of a Public Company (S.A.) in accordance with the L. 4548/2018, which superseded the cod. L. 2190/1920. It is registered in the Department of Public Companies (S.A.), Regional Division of Central Athens of the Attica Directorate of Development with Company Registration Number 28936/01/B/93/239 as well as in the General Electronic Commercial Registry (G.E.MI.) with number 001216601000 and in the Athens Chamber of Commerce and Industry with Registration Number 120233 and the Hellenic Federation of Enterprises with Registration Number 44011. Our Audit Firm has its head office in the city of Athens. Its human resources at 31.12.2021 amounted to 569 persons, out of which 496 auditors.

2. Shareholders, partners or ownership

At the date of this report (**26.4.2022**) the registered shares of the firm are held by **240** Certified Public Accountants, who have the right to sign on behalf of the audit firm. Our firm provides the possibility, to each one of its members that obtained the professional qualification of Certified Auditor Accountant and is registered in the appropriate registry, to acquire, under certain conditions, the qualification of its shareholder. All the shareholders of our firm hold the same number of shares and are as follows:

S/N	Institute of CPA (SOEL) Reg. No.	AAOB Reg. No.	SURNAME	NAME	FATHER'S NAME
1	35481	2101	ANGELIS	GEORGIOS	ILIAS
2	15331	1101	ANGELIDI	EVA	EVANGELOS
3	15341	1104	ANGELOPOULOS	ANGELOS	ATHANASIOS
4	23721	1105	ANGELOU	PANAGIOTIS	DIMITRIOS
5	49351	2328	ALAMANOS	ANDREAS	ARISTOTELIS
6	38101	2105	ALAMANOS	PANAGIOTIS	CHARILAOS
7	10071	1112	ALAMANOS	CHARILAOS	PANAGIOTIS
8	15391	1114	ALEVIZOS	PANAGIOTIS	DIMITRIOS
9	15411	1116	ALEXANDROPOULOU	EFTHYMIA	NIKOLAOS
10	15421	1118	ALEVRAS	DIONYSIOS	NIKOLAOS
11	29031	2263	ALIMPERTIS	NIKITAS	EMMANOUIL
12	29041	1120	AMOUNTZA	ELEFThERIA	EVANGELOS
13	31311	1121	AMPATZI	PELAGIA	ANASTASIOS

S/N	Institute of CPA (SOEL) Reg. No.	AAOB Reg. No.	SURNAME	NAME	FATHER'S NAME
14	47921	2805	ANDREADAKIS	EFSTRATIOS	NIKOLAOS
15	26881	2108	ANDREOU	KONSTANTINOS	ANASTASIOS
16	22211	1137	ANDROUTSOS	KONSTANTINOS	ANTONIOS
17	27811	1140	ANTONAKIS	THEODOROS	SPYRIDON
18	34341	2109	ANTONIOU	EVANGELIA	ANDREAS
19	29071	1143	ANTONOPOULOU	ANDRONIKI	VASILEIOS
20	34351	2113	ARAMPATZIS	KONSTANTINOS	ATHANASIOS
21	15521	1150	ARKOUDAS	MICHAIL	KONSTANTINOS
22	15551	1155	VALASSAS	VERGIS	KONSTANTINOS
23	20671	1158	VANOPOULOS	GEORGIOS-KOSTAS	DIMITRIOS
24	15601	1162	VARDANIS	PANARETOS	GEORGIOS
25	12851	1163	VARDARAMATOS	SOTIRIOS	GERASIMOS
26	27871	1169	VASILEIOU	PANAGIOTA	NIKOLAOS
27	12881	1175	VELENTZAS	CHRISTOS	PANAGIOTIS
28	26151	1185	VLE TSA	PANAGIOTA	NAPOLEON
29	15661	1194	GATSIU	IFIGENEIA	GEORGIOS
30	59421	2731	GEORGIADIS	DIMITRIOS	NIKOLAOS
31	36861	2389	GIANNAKOPOULOS	GEORGIOS	NIKOLAOS
32	36881	2129	GIANNOPOULOU	KONSTANTINA	GEORGIOS
33	15721	1206	GIANNOUTSOS	VASILEIOS	DIMITRIOS
34	27901	1210	GIOGOS	DIMITRIOS	MICHAIL
35	34471	2271	GKINI	ANNA	KONSTANTINOS
36	24051	1218	GKIPALIS	EPAMEINONDAS	NIKOLAOS
37	13041	1221	GKOGKOU	IOANNA	KONSTANTINOS
38	15751	1226	GKYZI	MARIA	NIKIFOROS
39	54691	2579	GLEZOS	LOGOTHETIS	IOANNIS
40	10401	1227	GOUZOUASIS	ANDREAS	IOANNIS
41	27001	2133	GOULIAS	STAVROS	DIMITRIOS
42	13071	1229	GRATSIA-DROMPAKI	ANGELIKI	KONSTANTINOS
43	15761	1231	GRIGORIADIS	CHRISTAKIS	KYPROS
44	26231	1232	DAVILLAS	KONSTANTINOS	ANDREAS
45	50481	2568	DALEZIOU	VASILIKI	IOANNIS
46	27021	2135	DALLAS	ANASTASIOS	FOTIOS
47	36911	2391	DELIS	GEORGIOS	DIMITRIOS
48	22271	2138	DENDIA	MARIA	ΕΠΠΙΚΟΣ
49	10481	1244	DILARIS	THEODOROS	GEORGIOS
50	56901	2693	DIMOPOULOS	GEORGIOS	PARASKEVAS
51	25021	1251	DIAMANTOPOULOS	ANDREAS	GEORGIOS
52	39101	2352	DIONYSOPOULOS	ANGELOS	KONSTANTINOS
53	13111	1256	DOUMOULIAKAS	KONSTANTINOS	LEONIDAS
54	33001	2140	DRAINAS	DIMITRIOS	STYLIANOS
55	40061	2364	DRAKOPOULOS	DIMITRIOS	SPYRIDON
56	10561	1259	DRAKOS	DIMITRIOS	KONSTANTINOS
57	22111	1272	EFTHYMIADI	SOFIA	MICAHIL
58	24071	1275	ZAVALIANI	ILIADA	AVGERINOS
59	13161	1276	ZAVITSAS	IOANNIS	ANTONIOS
60	34541	2144	ZERVA	FOTEINI	GRIGORIOS

S/N	Institute of CPA (SOEL) Reg. No.	AAOB Reg. No.	SURNAME	NAME	FATHER'S NAME
61	15841	1289	ZIROU	ANASTASIA	ATHANASIOS
62	15851	1292	ZIGKERIDIS	DIMITRIOS	GEORGIOS
63	15861	1294	ZYGELOPOULOS	DIMITRIOS	ACHILLEAS
64	13221	1300	THEODOROPOULOS	PANAGIOTIS	GEORGIOS
65	53101	2445	ISAAKIDI	KONSTANTINA	ATHANASIOS
66	13291	1320	KAKOURAS	DIMITRIOS	EFSTATHIOS
67	36951	2149	KALINTERIS	ILIAS	THEOFANIS
68	15901	1322	KALLES	NIKOLAOS	CHRISTOS
69	30361	1330	KAMPOUTAS	NIKOLAOS	ARISTEIDIS
70	24111	1343	KARAGKOUNI	ELENI	VASILEIOS
71	47831	2451	KARATHANOS	ATHANASIOS	KONSTANTINOS
72	40311	2398	KARALIS	EFSTATHIOS	IOANNIS
73	15931	1348	KARAMICHALIS	GEORGIOS	ANDREAS
74	31421	2157	KARAPOSTOLAKIS	IOANNIS	KONSTANTINOS
75	29401	1366	KATSIDIS	NIKOLAOS	DIMITRIOS
76	33101	2162	KATSIMICHA	ATHINA	ANGELIS
77	13441	1367	KATSINELIS	IOANNIS	KONSTANTINOS
78	29421	1370	KERAMITZI	ATHINA	EPAMEINONDAS
79	35591	2165	KOLLYRIS	NIKOLAOS	EFTHYMOS
80	16071	1395	KOROVESIS	PANAGIOTIS	IOANNIS
81	13561	1398	KOSMATOS	EVANGELOS	DIONYSIOS
82	24151	1399	KOTZAMANIS	MICHAIL	ELEFTHERIOS
83	29481	1402	KOTSIKAS	GEORGIOS	EVANGELOS
84	16121	1409	KOURKOUTA	GEORGIA	IOANNIS
85	50601	2404	KOURTIS	SOTIRIOS	DIMITRIOS
86	13591	1413	KOUSINOVALIS	DIMITRIOS	CHRISTOS
87	16141	1418	KOUTRIS	GEORGIOS	KONSTANTINOS
88	39261	2502	KOUTSOULENTIS	VASILEIOS	THEODOROS
89	45291	2407	KOUTSOURLIS	PASCHALIS	ANTONIOS
90	27181	1423	KOUFOPOULOU	MARIA	EMMANOUIL
91	13631	1425	KOUFOS	KONSTANTINOS	SPYRIDON
92	13641	1427	KROKOS	IOANNIS	ANTONIOS
93	33151	2173	KYRIAKOPOULOS	ANDREAS	KYRIAKOS
94	13661	1432	KYRIAKOPOULOS	PANAGIOTIS	ILIAS
95	16181	1435	KYRMPIZAKIS	GEORGIOS	EMMANOUIL
96	13691	1449	KOSTARELIS	IOANNIS	ATHANASIOS
97	16221	1456	LAZARIDIS	GEORGIOS	ARCHIMIDIS
98	13741	1459	LAMPRINOS	DIMITRIOS	VASILEIOS
99	33191	2176	LATIFI	ADAMANTIA	IOANNIS
100	13781	1469	LIOULIAS	GRIGORIOS	STAVROS
101	31511	2284	LOUKREZIS	PANAGIOTIS	MICHAIL
102	23581	1478	LYTRA	THEODOSIA	PRODROMOS
103	16311	1484	MAKRIS	SERAPEIM	DIMITRIOS
104	53211	2455	MAKRYPIDIS	KONSTANTINOS	VASILEIOS
105	13831	1487	MALAVAZOU	AIKATERINI	ATHANASIOS
106	52091	1610	MANIATIS	ANTONIOS	CHRISTOS
107	27271	1494	MANOUSAKIS	EMMANOUIL	NIKOLAOS

S/N	Institute of CPA (SOEL) Reg. No.	AAOB Reg. No.	SURNAME	NAME	FATHER'S NAME
108	13871	1497	MANOLIS	IOANNIS	EVANGELOS
109	24191	1498	MANOLIKAS	MICHAIL	EMMANOUIL
110	29611	2288	MARKOPOULOU	DESPOINA	PANAGIOTIS
111	50681	2581	MARKOS	CHRISTOS	KONSTANTINOS
112	57391	2783	MARKOULATOU	DANAI - DIMITRA	PANAGIOTIS
113	37841	2417	MAVRIKOS	ATHANASIOS	CHRYSOSTOMOS
114	25121	1512	MELAS	KONSTANTINOS	STYLIANOS
115	13911	1514	MENELAOU	CHRISTOS	APOSTOLOS
116	16381	1516	MERENTITI	VASILIKI	DIMOSTHENIS
117	29641	2184	MERKOURAKIS	DIMITRIOS	LAMPROS
118	16391	1517	METSIOS	ILIAS	ATHANASIOS
119	16421	1529	MOSCHOS	IOANNIS	DIMITRIOS
120	16451	1542	BANILAS	EFSTATHIOS	PANAGIOTIS
121	29701	2189	BARLAS	PANAGIOTIS	ILIAS
122	42461	2833	BATSALAS	ANASTASIOS	GEORGIOS
123	21221	1549	BEKIARIS	ATHANASIOS	GEORGIOS
124	26441	1552	BIZOURGIANNIS	EVANGELOS	GEORGIOS
125	53311	2516	BINERIS	CHARALAMPOS	DIMITRIOS
126	33271	2193	BOUGDANOU	MARIANNA	ZACHARIAS
127	22371	1562	BOULMETI	EIRINI	IOANNIS
128	16501	1567	BOUTA	ALEXANDRA	KONSTANTINOS
129	20961	1581	NIKOLOPOULOS	NIKOLAOS	ATHANASIOS
130	14141	1585	NIOTIS	KONSTANTINOS	CHARALAMPOS
131	28211	2196	NTAVARINOU	KONSTANTINA	FOTIOS
132	34921	2712	NTAMPOS	PANTELEIMON	STAVROS
133	11541	1592	XENAKIS	STYLIANOS	MICHAIL
134	29781	1596	XENOU	MARIANTHI	CHARALAMPOS
135	47661	2553	PANAGIS	EFSTATHIOS	ANGELOS
136	37651	2203	PANTELIS	GEORGIOS	STAVROS
137	37221	2296	PAPAGEORGAKOPOULOS	DIONYSIOS	VASILEIOS
138	48261	2554	PAPAGEORGOPOULOS	GEORGIOS	NIKOLAOS
139	14251	1625	PAPAGIANNIS	ANTONIOS	CHRISTOS
140	16581	1626	PAPAGIANNOPOULOS	IOANNIS	EVANGELOS
141	26461	2298	PAPAGIANNOS	THEODOROS	IOANNIS
142	31631	1628	PAPADAKI	MARIANNA	PAVLOS
143	25191	1631	PAPADIMITRIOU	CHRISTOS	STEFANOS
144	28241	1635	PAPADOPOULOS	PANAGIOTIS	KONSTANTINOS
145	16611	1636	PAPADOPOULOS	IOANNIS	NIKITAS
146	26471	1639	PAPADOPOULOU	EIRINI	IOANNIS
147	14301	1649	PAPAKANDERAKIS	STAVROS	EMMANOUIL
148	29821	2299	PAPAKIS	NIKOLAOS	LAZAROS
149	47861	2376	PAPAKYRILLOU	GEORGIOS	EVANGELOS
150	16651	1652	PAPAKONSTANTINOY	PANAGIOTIS	KONSTANTINOS
151	22731	2211	PAPPA	ELENI	CHARALAMPOS
152	25201	2212	PAPPAS	GRIGORIOS	EMMANOUIL
153	33331	2300	PAPPAS	MICHAIL	KONSTANTINOS
154	16701	1668	PAPPAS	STERGIOS	VASILEIOS

S/N	Institute of CPA (SOEL) Reg. No.	AAOB Reg. No.	SURNAME	NAME	FATHER'S NAME
155	25221	1670	PARISI	EVANGELIA	CHRISTOS
156	11891	1675	PATATOUKAS	NEKTARIOS-EMMANOUIL	PANAGIOTIS
157	14421	1678	PATEROMICHELAKIS	VASILEIOS	EMMANOUIL
158	21151	1679	PATOUNAS	IOANNIS	KONSTANTINOS
159	33351	2213	PATOUCHA	IOANNA	KONSTANTINOS
160	33361	2215	PATSIDOU	ANASTASIA	PANAGIOTIS
161	41411	2430	PAVLIDOU	SOFIA	IOANNIS
162	14451	1686	PEPPAS	EPAMEINONDAS	ANASTASIOS
163	16721	1691	PETRAKOPOULOS	ALEXANDROS	VASILEIOS
164	49151	2466	PETROPOULOS	ARISTEIDIS	CHARALAMPOS
165	14491	1706	POLYZOS	APOSTOLOS	THOMAS
166	39541	2341	POULIS	CHRISTOS	EVANGELOS-STAVROS
167	31671	1712	PREVEZANOU	STYLIANI	EVANGELOS
168	14521	1715	RALLIS	IOANNIS	PANAGIS
169	12091	1717	RIGAS	ANASTASIOS	IOANNIS
170	14531	1719	RIGOPOULOU	ELENI	PANAGIOTIS
171	14541	1720	RITAS	VASILEIOS	APOSTOLOS
172	22041	1721	RIZOULIS	VAIOS	ACHILLEAS
173	26511	1724	ROUSAS	APOSTOLOS	GEORGIOS
174	14561	1726	ROUSOU	RODOULA	PANAGIS
175	16801	1728	ROUSSOS	KONSTANTINOS	IOANNIS
176	36541	2467	ROMANAKIS	EVANGELOS	IOANNIS
177	33391	2303	SAVADIS	IOANNIS	THEODOROS
178	14611	1738	SALOUSTROS	STAVROS	KONSTANTINOS
179	37321	2225	SAMIOTIS	ELEFThERIOS	CHRISTOS
180	49211	2343	SAMOILIS	DIMITRIOS	MICHAIL
181	27481	2560	SAMOLIS	MARIOS	VASILEIOS
182	25471	1743	SACHANIDOU	KALLINIKI	MICHAIL
183	59191	2848	SGOURAKIS	GEORGIOS	EMMANOUIL
184	14631	1744	SGOUROS	GEORGIOS	EMMANOUIL
185	33731	2227	SERLIDAKIS	KONSTANTINOS	MICHAIL
186	12181	1748	SIASTATHIS	MELETIOS	DIMITRIOS
187	29931	2229	SIMATOS	CHRISTOS	GEORGIOS
188	26521	1752	SIOTROPOU	ALEXANDRA	EFSTATHIOS
189	23671	1753	SKALIOU	ELENI	PANAGIOTIS
190	14671	1757	SKONDROGIANNIS	DIMITRIOS	CHRISTOS
191	22411	1758	SKORDALAKI	ELENI	LEONIDAS
192	16861	1759	SKOTIS	NOMIKOS	NIKOLAOS
193	14701	1765	SOFOU	ZOI	DIMITRIOS
194	14731	1769	SPINTHAKIS	KONSTANTINOS	EMMANOUIL
195	14771	1778	STAMATIOU	GEORGIOS	PARASKEVAS
196	26531	2308	STAMATOPOULOS	FANOURIOS	APOSTOLOS
197	37671	2234	STASINOPOULOS	CHARILAOS	PANAGIOTIS
198	35201	2310	STERGIOU	CHRISTOS	KONSTANTINOS
199	27541	1789	SYKAS	NIKOLAOS	ATHANASIOS

S/N	Institute of CPA (SOEL) Reg. No.	AAOB Reg. No.	SURNAME	NAME	FATHER'S NAME
200	29971	2236	SYRAGOPOULOS	MICHAIL	KONSTANTINOS
201	17001	1791	SYRIGOS	DIMITRIOS	IOANNIS
202	37381	2311	SFONTOURIS	PANAGIOTIS	ANASTASIOS
203	14881	1800	TAKIS	KONSTANTINOS	LAMPROS
204	33741	2312	TAXOS	VASILEIOS	ILIAS
205	29991	2432	TZAMAROU	PAGONA	EVANGELOS
206	14981	1812	TZIMPRAGOS	NIKOLAOS	GEORGIOS
207	14911	1815	TZORAS	FAIDON	ZOIS
208	17071	1816	TZORTZAKIS	EMMANOUIL	MICHAIL
209	35251	2237	TIGKOU	NATALIA-STAVROULA	PETROS
210	33441	2238	TOLIAS	DIMITRIOS	ΛΑΜΠΡΟΣ
211	19081	1819	TOTONIS	CHRISTOS	IOANNIS
212	17091	1820	TRIANTAFYLLOPOULOU	IOANNA	KONSTANTINOS
213	14931	1824	TRIANTOS	KONSTANTINOS	EVANGELOS
214	30631	1827	TSANGALIS	ATHANASIOS	APOSTOLOS
215	37681	2240	TSARAMANIDIS	GRIGORIOS	GEORGIOS
216	39761	2350	TSARTSIS	VIKENTIOS	PANTELIS
217	17131	1837	TSELIKOU	ANNA	ARISTEIDIS
218	14971	1838	TSIAVOS	MICHAIL	IOANNIS
219	22771	2315	TSIAMOULOS	ATHANASIOS	KONSTANTINOS
220	23711	1842	TSIRONIS	NIKOLAOS	VASILEIOS
221	17161	1843	TSIOLIS	GEORGIOS	KONSTANTINOS
222	28411	2245	TSOTRAS	IOANNIS	ELEFTHERIOS
223	31731	1846	TSOUKAS	EMMANOUIL	KONSTANTINOS
224	49291	2678	TSOUTSOS	THEOCHARIS	GEORGIOS
225	30081	2573	FASKIOTIS	GEORGIOS	MARINOS
226	22431	1854	FERTAKI	CHARIKLEIA	GEORGIOS
227	17201	1856	FILIPPOU	IOANNIS	THOMAS
228	15061	1861	FLOROU	IOANNA	DIMITRIOS
229	31271	1864	FRANTZANAS	SOTIRIOS	STEFANOS
230	15101	1865	FRATZESKOS	MARKOS	GRIGORIOS
231	24331	1869	CHAIKALIS	IOANNIS	VASILEIOS
232	24341	1873	CHALEPA	DESPOINA	KONSTANTINOS
233	15151	1880	CHARITOS	PANTELIS	THEODOROS
234	15161	1881	CHARITOU	MARIA	NIKOLAOS
235	38811	2248	CHATZIKRYSTALLIS	DIMITRIOS	ANASTASIOS
236	15221	1888	CHATZILAKOS	VASILEIOS	SPYRIDON
237	26581	1891	CHATZISTAVRAKIS	MICHAIL	ELEFTHERIOS
238	25311	1892	CHATZITZANO	KONSTANTINA	EVANGELOS
239	44121	2434	CHRONOPOULOU	ELENI	KONSTANTINOS
240	33511	2251	CHRONOPOULOU	IOKASTI	THEODOROS

3. Data of the Certified Public Accountants that are not shareholders

Our **77 members-Certified Public Accountants**, which acquire the right to sign on behalf of the firm only upon approval of the Board of Directors but are not shareholders, are as follows:

S/N	Institute of CPA (SOEL) Reg. No.	AAOB Reg. No.	SURNAME	NAME	FATHER'S NAME
1	15371	1108	ADRAKTAS	IOANNIS	ARISTEIDIS
2	29061	2623	ANDROULAKIS	GEORGIOS	NIKOLAOS
3	36801	2622	ANTONIOU	EVANGELOS	IOANNIS
4	52711	2958	APOSTOLARA	THEODORA	ILIAS
5	45461	2440	VARDARAMATOS	IAKOVOS	SOTIRIOS
6	39031	3024	VOGIATZIS	KONSTANTINOS	MICHAIL
7	50451	2540	GERARIS	VASILEIOS	GEORGIOS
8	56791	3025	GIAKOUMIS	GEORGIOS	DIMITRIOS
9	56811	2866	GIALAMPRIYOU	GEORGIA	NIKOLAOS
10	34461	2917	GKAVELI	VASILIKI	GEORGIOS
11	26211	2690	GKINTIDOU	GEORGIA	CHRISTODOULOS
12	56861	3027	GKOGKOS	NIKOLAOS	DIMITRIOS
13	27951	2692	DAKOURA	ASPASIA	NIKOLAOS
14	58351	3029	DASKALOPOULOS	PRODROMOS	GEORGIOS
15	51171	2596	DIAMANTIS	STEFANOS	ATHANASIOS
16	58721	3001	DRAKOS	KONSTANTINOS	DIMITRIOS
17	20381	1262	DRITSAS	STAMATIOS	SPYRIDON
18	56941	2647	EFTHYMIPOULOU	PARASKEVI	EFSTATHIOS
19	33021	2961	ZENAKOS	IOANNIS	VASILEIOS
20	45631	2817	ZIACA	ELEFThERIA	VASILEIOS
21	48831	2544	KALANTZI	NIKOLETTA	KONSTANTINOS
22	33041	2964	KALIAKATSOU	MELPOMENI	KONSTANTINOS
23	34611	2615	KALLIORA	EVDOXIA	VASILEIOS
24	45271	2595	KALOGIROU	SOFIA	KONSTANTINOS
25	48841	2449	KAMARAS	ALEXANDROS	IOANNIS
26	34631	2151	KAMPALOURI	DIMITRA	MICHAIL
27	65641	3032	KARATHANOS	EVANGELOS	KONSTANTINOS
28	42973	3072	KARALI	ELENI	DIMITRIOS
29	21711	2773	KARANIKAS	PANAGIOTIS	NIKOLAOS
30	36981	2548	KARAPANOS	IOANNIS	THEODOROS
31	27121	2928	KAROUZAKIS	EMMANOUIL	NIKOLAOS
32	57141	3035	KONTOGIANNI	EIRINI	IOANNIS
33	50611	2701	KOUTOULAS	ILIAS	GEORGIOS
34	25091	2503	KONSTA	REVEKKA	ANASTASIOS
35	40371	2969	KONSTANTOPOULOS	CHARALAMPOS	PAVLOS
36	24181	2590	KONSTAS	ALEXANDROS	EPAMEINONDAS
37	34771	2660	MAKRAKIS	ILIAS	ELEFThERIOS

S/N	Institute of CPA (SOEL) Reg. No.	AAOB Reg. No.	SURNAME	NAME	FATHER'S NAME
38	23601	2971	MANOLAS	GEORGIOS	APOSTOLOS
39	37141	2975	MICHLOUDIS	ELEFTHERIOS-CHARALAMPOS	IOANNIS-NIKOLAOS
40	49011	2976	BAKAS	CHRISTOS	DIMITRIOS
41	49021	2832	BARAKOS	GEORGIOS	CHRISTOS
42	31591	2515	BIMPOU	MARIA	STEFANOS
43	57581	3045	BOMPOLAKIS	THEODOROS	EMMANOUIL
44	57611	3009	NANNOS	ILIAS	VASILEIOS
45	67184	3076	NTONTOS	SPYRIDON	DIMITRIOS
46	59071	2665	XENAKIS	MICHAIL	STYLIANOS
47	51741	2666	OIKONOMOU	VAIA	CHRYSANTHOS
48	47651	3010	OIKONOMOU	GEORGIOS	CHRYSANTHOS
49	27371	2789	PAPADIOCHOS	ANDREAS	GEORGIOS
50	50761	2555	PAPADOPOULOU	EIRINI	IOANNIS
51	57811	2790	PAPAKOSTA	EIRINI	GEORGIOS
52	26481	2981	PAPOUTSAKI	EVANGELIA	NIKOLAOS
53	52321	2597	PATEROMICHELAKI	AIKATERINI	VASILEIOS
54	35041	3011	PILIOURA	GEORGIA	FILIPPOS
55	54321	2580	RIZOPOULOS	ALEXANDROS	ATHANASIOS
56	66571	2847	SALPIGKIDOU	GEORGIA	ANDREAS
57	52811	2794	SDRALIA	PANAGIOTA - EIRINI	VASILEIOS
58	45011	2720	SIKALIA	KRINOULA	GEORGIOS
59	37371	2986	STATHI	DIMITRA	KONSTANTINOS
60	48401	2723	STEFANOU	DIMITRA	GEORGIOS
61	27531	2987	STRAVOMYTI	MARIA	LAMPROS
62	58074	3080	STRATIGI	ARCHONTIA	NIKOLAOS
63	58101	3052	SFYRIS	ELEFTHERIOS	DIMITRIOS
64	62554	3081	TZIMPRAGOS	IOSIF	NIKOLAOS
65	58131	3054	TZORAS	ZOIS	FAIDON
66	42261	2754	TZORTZIS	EFTHYMIOS	PANAGIOTIS
67	52831	2755	TOLIDIS	NIKOLAOS	IOANNIS
68	58464	3083	TSACHOURIDOU	ELENI	ISAAK
69	59521	2905	TSITSANOUDIS	ATHANASIOS	DIMOSTHENIS
70	27611	2855	TSICHLIS	DIMITRIOS	PANAGIOTIS
71	55301	2953	FARMAKIS	THOMAS	ALEXANDROS
72	54501	2564	FASOULAS	MARIOS	VASILEIOS
73	41451	2680	FOTI	OLGA	DIMOS
74	33771	2681	CHALVATZI	STAVROULA	NIKOLAOS
75	61251	2857	CHAMPILOU	MARIA	DAMIANOS
76	58261	2613	CHATZIIGNATIOU	MARIOS	TRYFONAS
77	47551	3055	CHATZOPOULOU	TATIANA	STYLIANOS

It is noted that the shareholders CPAs Christos Poulis and Ioannis Papagiannopoulos as well as the non-shareholder CPA Krinoula Sikalia are in suspension.

4. Offices in Greece

Our firm has the following offices:

ATHENS - HEAD OFFICE

3, FOK. NEGRI STR., 112 57 ATHENS
TEL: +30 210 8691100
FAX: +30 210 8617328, 210 8618016
e-mail: info@crowe.gr
site: www.crowe.gr

CORFU

7, DIMOKRATIAS AVE., 491 00 CORFU
TEL: +30 2661 042037
FAX: +30 2661 082087

THESSALONIKI

BALKAN CENTER (ALEXANDROS BUILDING)
31, GIANNITSON & PATRIARCHOU KYRILLOU STR.
546 27 THESSALONIKI
TEL: +30 2310 544150/1
FAX: +30 2310 544152

LARISSA

34, KOUMA STR., 412 23 LARISSA
TEL: +30 2410 555461/2
FAX: +30 2410 555463

HERAKLION - CRETE

209-211, 62 MARTYRON AVE., 713 04 HERAKLION
TEL: +30 2810 280104
FAX: +30 2810 280686

PATRA

44, AMERIKIS STR., 264 41 PATRA
TEL: +30 2610 431938
FAX: +30 2610 436867

IOANNINA

9, DIMOKRATIAS SQUARE, 452 21 IOANNINA
TEL: +30 2651 070293, 2651 070876
FAX: +30 2651 070351

5. Related companies having registered office in Greece

Related with the “ASSOCIATED CERTIFIED PUBLIC ACCOUNTANTS s.a.” is the company “SOL Consulting S.A.” which operates in the provision of consulting, financial and HTL services. It has an autonomous operational structure that is not functionally linked to the Audit Firm. It has its own executives, consultants and staff that are not involved with those of the Audit Firm. Our firm uses the services of the specialized consultants of “SOL Consulting S.A.” as expert services in any audits of financial statements deemed necessary according to IFAC’s ISA. “SOL Consulting S.A.” operates within the overall frame of the network business alliance.

6. Registration in public registers of recognised Certified Auditors Accountants in Greece and abroad

The audit firm in accordance with articles 14-20 of L. 4449/2017, is registered with number 125 in the special register, which is kept by the Institute of Certified Public Accountants of Greece (SOEL) and with number 020 in the special register of AAOB.

7. Main Activities

■ AUDITS OF FINANCIAL STATEMENTS

- Public companies, LTD, Private Capital Companies (IKE) and other companies
- Banks
- Insurance companies
- Investment - Portfolio companies
- Mutual Funds Management companies
- Leasing companies
- Securities - Brokerage Firms (Investment Services S.A., Investment Intermediation Firms S.A. - AEED)
- Legal Persons of the Public Sector and Public Corporations
- Municipalities, Municipal Enterprises and Regions
- Hospitals and Health Care Units
- Social Security Funds
- Agricultural and other Cooperatives and Cooperative Associations
- Consolidated financial statements

■ SPECIAL AUDITS

- Other Accounting – Financial Statements
- Special Accounts for Research projects
- Reliability of systems of internal control, etc.
- Special Accounts of Universities, Technological Education Institutes (TEI), Research Centres of Educational Institutes
- Investment projects
- Tax Audit (under article 65A of L. 4174/2013 as in force) of any audited entity for the issue of tax audit certificate/tax compliance report optionally.

■ ORGANISATION

- Accounting Departments and Electronic Data Processing systems
- Corporate Governance Systems and Internal Control Systems
- Costing-Stocks and other special departments and services
- Development and Application of Accounting Plans
- Application of International Accounting Standards
- Application of Greek Accounting Standards

■ SPECIAL SERVICES FOR

- Assessments - Valuations of enterprises
- Mergers & Acquisitions - conversions - liquidations
- Share Capital changes (increase - decrease)
- Admission reports in listed companies
- Corporate governance statements
- Accounting expert's report, Certificates of survey
- Expert's opinion on auditing, accounting and tax matters

■ PROFESSIONAL TRAINING OF BUSINESS EXECUTIVES IN

- Accounting Standardization
- Greek Accounting Standards, General and Sectoral Accounting Standards
- International Accounting Standards
- Internal Control Systems
- Principles of corporate governance
- Principles and Standards for independent audit
- Application of tax and other legal regulations by means of accounting and auditing.
- Information-training of audit committees

B. DETAILED DESCRIPTION OF LEGAL AND STRUCTURAL RELATIONSHIP OF THE NETWORK WHERE “ASSOCIATED CERTIFIED PUBLIC ACCOUNTANTS s.a.” IS A MEMBER FIRM

Our firm is full member of Crowe Global, leading international network of independent audit, tax and advisory firms.

1. About Crowe Global

Crowe Global's core purpose is to develop and support a global network of highly regarded independent member firms working together to meet the needs of auditing, tax and advisory nature of national and multinational organizations. To achieve this core purpose, the member firms of Crowe Global are committed to deliver high quality audit, tax and advisory services to clients.

Crowe Global is one of the 10 largest international networks of independent accounting and advisory services firms. The members of Crowe Global had total revenue in 2021 of US \$ 4,56 million out of which US \$ 1,8 million derive from audit engagements.

Crowe Global operates in more than 130 countries through over 200 independent accounting and advisory firms (has an immense global presence, allowing it to consistently perform high-quality audits, worldwide).

The member firms have a total of over 40.000 specialised professional and administrative staff.

2. Legal and constitutional Structure of Crowe Global

Crowe Global is an international network of independently owned and managed accounting and advisory firms that may be licensed to use the “Crowe” brand in connection with the provision of accounting, auditing, tax, advisory and other professional services to their clients.

Crowe Global is commercially organized under the laws of Switzerland as a “Verein” (Association) and is a non-practicing entity, and does not provide professional services in its own right. Crowe Global is owned by its member firms. Crowe Global operates through a wholly owned subsidiary incorporated under the laws of the State of New York in the United States of America where it is headquartered.

Crowe Global is considered a “network” as defined under the Code of Ethics of the International Federation of Accountants (“IFAC”) and by virtue of its membership of the IFAC Forum of Firms.

3. Governance and management of Crowe Global

Crowe Global is governed by its Board of Directors. The Board of Directors (“Board”) is charged with overseeing the activities of the network, including setting strategy and policy. The Board is made up of individuals representing member firms of Crowe Global and its Chief Executive Officer.

The Chief Executive Officer heads the Management Committee, which is responsible to carry out the strategic plans and policies as established by the Board. The Management Committee oversees the daily management of the network’s operations.

4. Forum of Firms

Crowe Global is a member of the Forum of Firms of the IFAC. Members of the Forum are required to implement and monitor quality control standards that the Forum has prepared. Crowe Global prepares an annual declaration that members adhere to the Forum’s standards.

5. Membership standards

Having the right firms in the right markets is a critical success factor in achieving the vision of Crowe Global. This would implicitly mean that firms should commit resources and deliver timely and quality service to international and local businesses.

6. Conduct of professional services

The member firms of Crowe Global are expected to adhere to the highest standards of quality while carrying out their professional services.

It is expected that members will instil in their firms a culture focused on behaving in a professional manner and observing national and international standards on ethics. Member firms are expected to monitor compliance with their national ethics standards to identify potential areas of conflict and resolve them.

Our firms are strongly encouraged to comply with the ethics and professional standards that are promulgated by the International Federation of Accountants (“IFAC”); particularly on transnational cross-border assurance engagements. While conducting or handling transnational engagements IFAC standards would be considered the minimum set of standards to follow, taking into account the application of the standards by law, regulation and national standards in an individual member’s jurisdiction.

It is expected that our member firms providing assurance services will comply with IFAC’s International Standards on Quality Control (“ISQC 1”), or its national equivalents, and that they will come up with a system of quality control that is designed and aimed to provide reasonable assurance that the firm and its personnel comply with professional standards and regulatory and legal requirements; and that ensures that reports issued by the firm are appropriate under the circumstances.

7. Crowe Global audit Methodology

Crowe Global’s audit methodology complies with the International Standards on Auditing issued by the International Audit & Assurance Standards Board. Members of Crowe Global are expected to apply this methodology on all international audit engagements.

8. Crowe Global Independence Standards

Member firms of Crowe Global:

- have policies and methodologies that allow them to perform audit services in conformity with applicable national ethics and independence standards
- have policies and methodologies for the conduct of transnational audit engagements that conform, to the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (“the Code”), as well as applicable national codes of ethics.
- are independent of the audited customers of the other member firms.

Crowe Global has applied procedures to support member firms in complying with the international Code’s independence provisions.

9. Professional Education and Information Sharing

Crowe Global promotes a global programme of professional education for member firms. This programme covers training and support in International Financial Reporting Standards, International Standards on Auditing and the International Code of Ethics. Programme activity includes seminars for audit partners, specialist staff training courses and a webinar programme.

In addition, members have access to professional support materials including manuals and guides to assist them with the application of global professional standards.

10. Crowe Global Audit Practice Review

Rigorous review procedures are required to ensure that practice and quality standards are adhered to. All member firms receive periodic reviews of their audit practice. Reviews are performed using an approach that reflects global best practices. In reviews is also monitored the implementation of international quality control standards and the performance of audit assignments.

Regarding the audit practice reviews carried out at our firm by Crowe Global in 2015 and early 2019 we refer to pages 62 and 63 of the present.

Here below follows a list of Crowe Global member firms providing audit services and the countries in which they operate:

CROWE GLOBAL MEMBER FIRMS WHICH PROVIDE AUDIT SERVICES

Country	Firm	Region
Afghanistan	Crowe Horwath - Afghanistan	Asia Pacific
Albania	Crowe AL SHPK	EMEA
Algeria	Cabinet D'Audit Hamza et Associes	EMEA
Andorra	Alfa Capital Assessors I Auditores SL	EMEA
Angola	Crowe Angola - Auditores e Consultores, S.A.	EMEA
Argentina	Canepa, Kopec y Asociados	Americas
Armenia	Crowe & Asatryans LLC	EMEA
Australia	Crowe Horwath (Australasia) Pty. Ltd.	Asia Pacific
Austria	Crowe SOT	EMEA
Azerbaijan	Crowe Baltic Caspian Audit LLC	EMEA
Azerbaijan	ABAK-Az Crowe Ltd.	EMEA
Bahamas	Crowe Bahamas	Americas
Bahrain	Crowe BH	EMEA
Bangladesh	Ahmed Mashuque and Co.	Asia Pacific
Barbados	Crowe BDS SRL	Americas
Belgium	Callens, Pirenne & Co.	EMEA
Bolivia	Crowe Horwath Bolivia SRL	Americas
Botswana	Crowe Goel & Associates	EMEA
Brazil	Crowe Consult Consultoria Empresarial	Americas
Brazil	Crowe Macro Auditoria e Consultoria Ltda.	Americas
Brazil	Crowe Consult Auditores Independentes	Americas
British Virgin Islands	Crowe (BVI) Limited	Americas
Bulgaria	Crowe Bulgaria Audit EOOD	EMEA
Cambodia	Crowe (KH) Co. Ltd.	Asia Pacific
Cameroon	Okalla Ahanda & Associes	EMEA
Canada	Crowe BGK LLP	Americas
Canada	Crowe MacKay LLP	Americas
Canada	Crowe Soberman LLP	Americas
Cayman Island	Crowe Horwath Cayman Limited	Americas
Chile	Crowe Auditores Consultores Ltda.	Americas
China	Crowe China ertified Public Accountants	Asia Pacific
Colombia	Crowe Co S.A.S.	Americas
Costa Rica	Crowe Horwath CR, S.A.	Americas
Cote d'Ivoire	Uniconseil	EMEA
Croatia	Crowe Hrvatska	EMEA
Curacao	ACC & Partners B.V.	Americas
Cyprus	Crowe Cyprus Limited	EMEA
Czech Republic	Crowe Advartis	EMEA
Denmark	Crowe Statsautoriseret Revisionsinteressentskab	EMEA
Dominican Republic	Sotero Peralta & Asociados	Americas
Ecuador	Romero y Asociados Cia. Ltda.	Americas
Egypt	Crowe Dr A.M. Hegazy & Co	EMEA

Country	Firm	Region
El Salvador	Integrity Auditing Group, Ltda. de C.V.	Americas
Estonia	CDNW Group Ltd	EMEA
Finland	Maura Audit Oy	EMEA
France	Avvens Management	EMEA
France	Becouze & Associates	EMEA
France	Cifralex	EMEA
France	Cogefis Associates	EMEA
France	Crowe Reunion	EMEA
France	Dauge Fideliance	EMEA
France	Dupouy & Associates	EMEA
France	Fideliance	EMEA
France	Fiduroc	EMEA
France	Groupe Ficarec	EMEA
France	Crowe HAF	EMEA
France	RSA	EMEA
France	SAS Groupe Rocard	EMEA
France	Sogec	EMEA
French Polynesia	Horwat Tahiti	Asia Pacific
Georgia	Crowe GE LLC	EMEA
Germany	Dr. Kleeberg and Partners GmbH	EMEA
Germany	Möhrle Happ Luther Wirtschaftsprüfungsgesellschaft mbH	EMEA
Germany	HAS Horwath	EMEA
Germany	RWT Crowe GmbH Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft	EMEA
Germany	BPG Beratungs- und Prüfungsgesellschaft mbH Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft	EMEA
Ghana	Veritas Associates	EMEA
Greece	Crowe SOL	EMEA
Guatemala	Vertice Financiero S.A.	Americas
Honduras	Horwath Central America, S. de R.L. de C.V.	Americas
Hong Kong	Crowe (HK) CPA Ltd.	Asia Pacific
Hungary	Crowe FST Consulting Kft	EMEA
India	V.P. Thacker & Co	Asia Pacific
Indonesia	Kosasih Nurdiyaman Mulyadi Tjahjo & Rekan	Asia Pacific
Iraq	Crowe Professional Auditors LV	EMEA
Ireland	Crowe Ireland	EMEA
Isle of Man	Crowe Isle of Man LLC	EMEA
Israel	Ovadia Pick Krieheli And Co.	EMEA
Italy	Crowe AS SpA	EMEA
Japan	Crowe Toyo & Co.	Asia Pacific
Jordan	Ibrahim Yaseen & Partners Co. – Professional Auditors	EMEA
Jordan	Al-Tillawi, Al-Khateeb Company & Partner Co.	EMEA
Kazakhstan	Crowe Kazakhstan	EMEA
Kenya	Crowe Erastus & Co.	EMEA
Kenya	Crowe COR LLP	EMEA
Kuwait	Cowe Al Muhanna & Co.	EMEA

Country	Firm	Region
Kyrgyzstan	Crowe ACG	EMEA
Latvia	Crowe DNW SIA	EMEA
Lebanon	Crowe Professional Auditors LV	EMEA
Liberia	Crowe Liberia LLC	EMEA
Liechtenstein	Crowe Treuhand AG	EMEA
Lithuania	UAB Crowe LT	EMEA
Luxembourg	C-CLERC S.A.	EMEA
Malawi	Crowe J&W	EMEA
Malaysia	Crowe Malaysia	Asia Pacific
Maldives	Crowe Maldives LLP	Asia Pacific
Mali	Inter Africaine d'Audit et d'Expertise (IAE-SARL)	EMEA
Malta	Horwath Malta	EMEA
Mauritius	Crowe Horwath ATA	EMEA
Mexico	Gossler SC	Americas
Montenegro	Crowe MNE	EMEA
Morocco	Horwath Maroc Audit	EMEA
Mozambique	Crowe Horwath Mozambique Limitada	EMEA
Nepal	B. K. Agrawal & Co.	Asia Pacific
Netherlands	Crowe Foederer B.V.	EMEA
Netherlands	Crowe Peak B.V.	EMEA
New Zealand	Crowe Australasia	EMEA
Nigeria	Crowe Dafinone	EMEA
Norway	Vidi Revisjon AS	EMEA
Norway	Crowe Partner Revisjon AS	EMEA
Oman	Crowe Mak Ghazali LLC	EMEA
Pakistan	Crowe Hussain Chaudhury And Co.	Asia Pacific
Panama	Crowe Panama Sociedad Civil	Americas
Paraguay	J.C. Descalzo & Asociados	Americas
Peru	Roncal, D'Angelo y Asociados S. Civil De R.L.	Americas
Philippines	Ramon F. Garcia & Company CPAs	Asia Pacific
Poland	Atwick Sp Z.o.o.	EMEA
Portugal	Horwath & Asociados, SROC, Lda.	EMEA
Puerto Rico	Crowe PR PSC	Americas
Qatar	Adib Al Chaa & Co Chartered Accountants	EMEA
Romania	Finexpert - Boscolo Consulting SRL	EMEA
Saudi Arabia	Al-Azem & Al-Sudairy Certified Public Accountants	EMEA
Senegal	Max Consulting Group (MCG)	EMEA
Serbia	Crowe RS doo	EMEA
Singapore	Crowe Horwath First Trust LLP	Asia Pacific
Slovakia	Crowe Advartis	EMEA
South Africa	Crowe HZK	EMEA
South Africa	Crowe JHB	EMEA
South Africa	Crowe Winelands (Pty) Ltd.	EMEA
South Korea	Hanul LLC	Asia Pacific
Spain	Crowe Auditores España S.L.P	EMEA

Country	Firm	Region
Spain	Crowe Advisory SP, SL	EMEA
Sri Lanka	Gajma and Co.	Asia Pacific
Suriname	Crowe Burgos Accountants N.V.	Americas
Sweden	Sydrevisjoner Vast AB	EMEA
Sweden	Kindberg Revision AB	EMEA
Sweden	Sydrevisjoner Aktiebolag	EMEA
Sweden	Crowe Osborne AB	EMEA
Sweden	Crowe Västerås AB	EMEA
Sweden	Nyström & Partners Revision KB	EMEA
Sweden	Crowe Tonnerviks Revision AB	EMEA
Sweden	Tonnerviks Horwath Revision Skane AB	EMEA
Switzerland	Alfa Treuhand- und Revisions AG	EMEA
Switzerland	Crowe Curator Tax AG	EMEA
Switzerland	Crowe Curator Audit AG	EMEA
Switzerland	S&A Tax and Audit SA	EMEA
Syria	Crowe Professional Auditors LV	EMEA
Taiwan	Crowe Horwath (TW) CPAs	Asia Pacific
Tajikistan	Crowe ACG	EMEA
Tanzania	Crowe Tanzania	EMEA
Thailand	ANS Audit Company Limited (to change to Crowe ANS)	Asia Pacific
Togo	Crowe TG Icaaf Sarl	EMEA
Tunisia	Cabinet Zahaf et Associes	EMEA
Tunisia	Horwath ACF	EMEA
Turkey	Kavram Bağımsız Denetim ve Danışmanlık A.Ş.	EMEA
Turkey	Crowe Horwath Olgu Bağımsız Denetim ve YMM A.S.	EMEA
Turkey	Mert 1 YMM ve Bağımsız Denetim A.S.	EMEA
Turkey	Crowe HSY AB	EMEA
Uganda	Crowe AIA	EMEA
Ukraine	Inter-Audit Crowe LLC	EMEA
Ukraine	AC Crowe Ukraine	EMEA
Ukraine	Crowe Audit & Accounting Ukraine LLC	EMEA
United Arab Emirates	Crowe Mak	EMEA
United Kingdom	Crowe UK LLP	EMEA
United States	Crowe LLP	Americas
United States	TRUSTA, An Accountancy Corporation	Americas
Uruguay	Stavros Moyal y Asociados SRL	Americas
Uzbekistan	Crowe TAC	EMEA
Venezuela	SC Marquez Perdomo & Asociados	Americas
Vietnam	Crowe Vietnam Co., Ltd.	Asia Pacific
Yemen	Crowe AHFAD	EMEA
Zimbabwe	Crowe Zimbabwe	EMEA

You can find further information about Crowe Global at the website address: www.crowe.com/global.

C. CORPORATE GOVERNANCE STRUCTURE OF ASSOCIATED CERTIFIED PUBLIC ACCOUNTANTS s.a.

The firm is governed by its Board of Directors, which is elected every three years, usually in the month of December, by the Extraordinary Electoral General Meeting of Shareholders.

The General Meeting of Shareholders is the supreme governing body of the firm and meets at least twice a year. The Ordinary General Meeting as required by the company law, approves the financial statements, the admission - retirement of shareholders, the appointment of auditors, other issues and the Extraordinary General Meeting usually after the end of the auditing period, for the discussion of professional or organisational issues (and once every three years for electing new B. of D.). The Ordinary General Meeting, for best possible fair disclosure of the financial statements of the firm, appoints as auditors, by consistent practice, two different audit firms of Certified Auditors Accountants.

In June 2021, the new Board of Directors elected by the Extraordinary Electoral General Meeting, was constituted as follows:

- | | |
|---------------------------|--------------------------|
| • Eva Angelidi | Chairman |
| • Panagiotis Alamanos | Managing Director |
| • Stavros Papakanderakis | Vice Chairman |
| • Georgios Stamatiou | Deputy Managing Director |
| • Theodoros Antonakis | Member |
| • Vasileios Koutsoulentis | Member |
| • Andreas Kyriakopoulos | Member |
| • Grigorios Tsaramanidis | Member |

The Board of Directors meets at least once every month and minutes are kept as also at the General Meeting.

The Chairmanship of the Board of Directors, namely the Chairman, the Managing Director, the Vice Chairman and the Deputy Managing Director constitute the Management Committee of the firm, the functions of which are managed on a day-to-day base. The Management Committee meets almost daily as functional issues arise, without keeping minutes.

Each member of the B. of D. has been charged, soon after it was made up, upon special decision, specific supervisory competence for the firm's operations as well as for additional occasional corporate matters if circumstances so require.

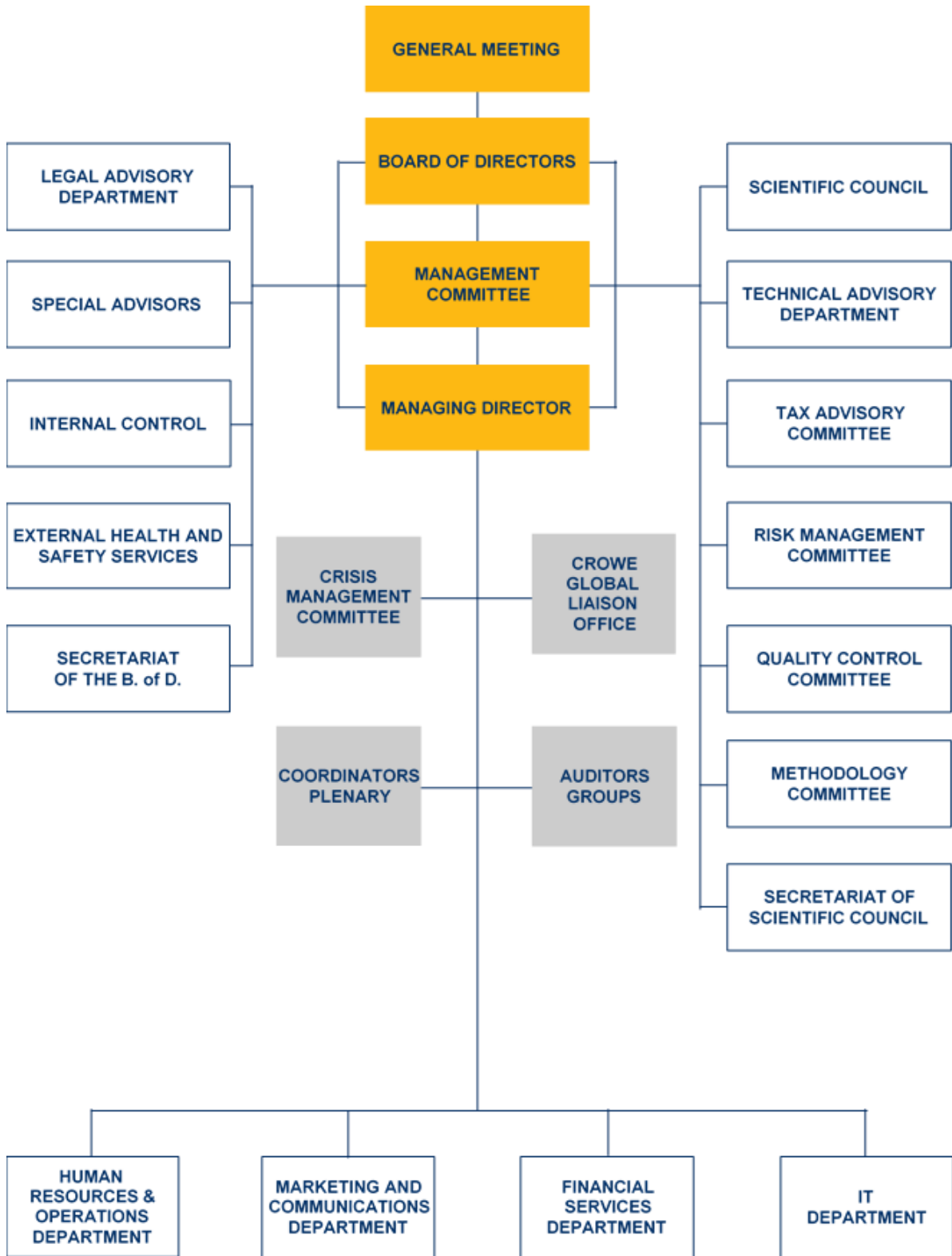
Besides the requirements of the Articles of Association and, complementary to them, the operation of the firm is also governed by the following:

- Internal Regulation which regulates the organisation, review and monitoring of audit engagements, the distribution to auditors groups, the evaluation of audit and administrative staff, the employment of members, the fees and bonus for the reward of their hard work, productivity and professionalism, the timely and quality performance of audits, their continuous offer to the firm, as well as the out-of-pocket travel costs. Its application is reviewed by the Board of Directors.
- Quality Control System of Audit Engagements. This regulation, which is designed in accordance with International Standard on Quality Control 1 (ISQC 1), issued by the International Auditing and Assurance Standards Board (IAASB) is adapted to the requirements of International Standards on Auditing, Code of Professional Conduct, Regulation (EU) No. 537/2014 and L. 4449/2017 and concerns the quality control procedures of the Audit Firm and its members auditors. Its application is reviewed at various levels by the Board of Directors and the Scientific Council, which includes the Technical Advisory Department, the Risk Management Committee, the Tax Advisory Committee and the Quality Control Committee. To the quality assurance system of our firm we refer in detail in chapter D' here below.

Due to the large number of the auditing human resources of our firm and the consequent much variegated encountered matters, the governance system of the firm is strengthened by the operation beside the Board of Directors of several advisory departments, committees, etc. that operate beyond the attached organisational chart (Implementation of Computer Audit Programmes Committee, CCH - AUDIT CONTROL, IT Systems & Applications Committee etc.).

In the firm, under the auspices of the Board of Directors, operated at 31.12.2021, 73 persons of Administrative personnel covering the Legal Advisory Department, the Human Resources and Operations Department, the IT Department, the Marketing and Communications Department and the Financial Services Department.

Thus, the organisational Chart of the "ASSOCIATED CERTIFIED PUBLIC ACCOUNTANTS s.a." is presented in graph here below:



1. Management Committees

With regard to the various departments or committees that operate, as also shown in the organizational chart, next to and along with the Board of Directors or the Management Committee and under their direct involvement, is clarified as follows:

- The CRISIS MANAGEMENT COMMITTEE is staffed by the Board of Directors, the head of the Legal Advisory Department, our elected members in professional bodies but also special collaborators - advisors, when this is deemed necessary by the Board of Directors. This Committee is convened and meets each time legislative, institutional and critical professional issues arise.
- The Crowe Global network LIAISON OFFICE is charged with the exchange of specialised know-how with the Management and the members of the network, the disposal and provision of research, education material, the participation of “ASSOCIATED CERTIFIED PUBLIC ACCOUNTANTS s.a.” Audit Firm in education, training, business meetings, seminars etc. The Liaison Office is made up, in cooperation and under the auspices of the Management Committee, of some of its Board members for monitoring the relations of the Audit Firm with the network and the member of the Audit Firm that is appointed by the B. of D. as liaison partner with the network.

2. Legal Support, Internal Audit and External Advisors

- The Legal Advisory Department is made up of legal scientists specialising in commercial law, under full employment status in the Audit Firm. The head of the department is a Supreme Court lawyer, expert in Commercial Law. The legal department members, whenever deemed necessary, have continuous cooperation with special external advisors. These advisors are tax and legal consultants, as well as Professors of Commercial, Administrative and Constitutional Law.
- The internal control serves the implementation of ISO 9001/2015 and ISO 27001/2013 certifications. The implementation is constantly checked by an internal auditor member of the firm, as well as by auditors of the certification company every year.
- The External Health and Safety Services is a service encompassing an occupational physician and technician in charge, as laid down by the special legislation in effect. The member of the Board of Directors designated for this purpose is responsible for monitoring the provision of these services in collaboration with the Human Resources and Operations Department.

3. Scientific Council

Two words: Immense work and engagement responsibility! Besides the special technical advisors working either as internal or as external collaborators, the members of the Scientific Council and its

committees come from active or recently retired Certified Public Accountants, with a long-standing experience and authorship in the field of accounting and auditing.

In the SCIENTIFIC COUNCIL an independent non-executive scientific advisor - Certified Public Accountant, of recognised competence who is its Chairman, as well as the persons in charge of the Technical Advisory Department, the Tax Advisory Committee, the Quality Control Committee and any other committee deemed necessary by the B. of D. participate in order to coordinate all these bodies for achieving the best possible quality control. The organisation and training of auditors is planned by the Management Committee in cooperation with the Scientific Council and with the participation, depending on the subject, of specialists or instructors.

- The TECHNICAL ADVISORY DEPARTMENT is staffed by active or recently retired Certified Public Accountants of special knowledge and experience in IAS (International Accounting Standards), ISA (International Standards on Auditing), taxation and other scientific issues, in order to respond to any professional inquiries and technical problems of colleagues, the preparation, update and standardisation of audit and quality control programmes, the ongoing training of all members, etc. The Technical Advisory Department, in addition to the above, examines all Auditor's reports of public-interest entities (listed on Athens Stock Exchange, banks and insurance companies) before they are granted.
- The TAX ADVISORY COMMITTEE is made up of active or retired Certified Public Accountants with vast experience in tax issues and external collaborators tax experts and a legal advisor of proven experience and specialisation in the object of the tax audit. The Committee provides tax advice in particular on difficult tax matters arising mainly at the tax audit of the Certified Public Accountants, for the issue of the tax audit certificate, under article 65A of L. 4174/2013 as in force.
- The RISK MANAGEMENT COMMITTEE, monitors and supervises centrally the "Acceptance and maintenance of customers and projects" process and supports the Board of Directors in matters related to undertaking new engagements, maintaining the existing ones and approval of new customers and the assumption and management of the overall audit risk of the Audit Firm. Also, it monitors and manages regulatory compliance and professional ethics matters as well as operational risk matters but also in cooperation with the Quality Control Committee it is also involved in specific matters of quality assurance of audit engagements.

The Risk Management Committee is composed of representatives of:

- the B. of D., who is appointed as Head of Ethics and Independence,
- the Scientific Council,
- the Legal Advisory Department, and

- a CPA member of the audit firm who is appointed as Risk Management Director, with significant experience in regulatory compliance, implementation of the Code of Ethics and the terms and conditions of independence.

The Risk Management Committee is responsible for proposing to the Board of Directors, procedures for the acceptance and maintenance of customers and engagements, monitoring the implementation of the mandatory directives of the Code of Ethics and, in particular, the terms and conditions of independence, the acceptance or rejection of a Customer or an engagement, whenever required by law and the established internal procedures of the audit firm.

Furthermore, it supervises the implementation of these procedures and cooperates with the other independent committees and bodies of the audit firm for managing and resolving also other matters which provide conditions of high business and regulatory risk for the audit firm.

- The QUALITY CONTROL COMMITTEE is staffed by experienced active or retired Certified Public Accountants (Quality Control Inspectors). It deals mainly with the post audit quality control of the undertaken audits of financial statements and other audit engagements, but also with optional audits and inspections. It also monitors and supervises the implementation of the rules and procedures of the firm's Quality Control System. Further information about its function is referred to in a following chapter on quality control.
- The METHODOLOGY COMMITTEE is staffed mainly by experienced active or retired Certified Public Accountants with extensive experience in International Standards on Auditing, IFAC's guidelines, CROWE GLOBAL's guidelines, in order to prepare – update the audit methodology of the Audit Firm's financial statements and integrate it into the firm's Electronic Control Management System.
- The B. of D. and the Scientific Council, in the frame of their duties, use expert technical advisors who are active or former members of the Audit Firm with special knowledge and experience in auditing and accounting, as well as institutional and regulatory matters.

4. Organisation of Auditors in Groups

As aforementioned, the large number of auditors led management to take a series of organisation measures to facilitate administration and achieve a more close relation of the B. of D. with the auditors, but also a better implementation of the quality control system in order to maintain audit quality at a high level.

Therefore, according to the internal regulation approved by the General Meeting, the auditing force, at the level of shareholders, non-shareholders and auditors of other grades, is structured in groups.

The groups are composed by at least twenty auditors, out of which at least ten are shareholders. In each group, subgroups are formed on an optional basis with a minimum composition of three (3) shareholders with the aim of further developing the corporate culture, cooperation, exchange of knowledge and experience to provide quality projects corresponding to the history of ASSOCIATED CERTIFIED PUBLIC ACCOUNTANTS s.a. and the “SOL”. The group leaders and the deputies, are the most experienced auditors of the group, called coordinators because they coordinate the group’s work (personnel allocation, employment budget, appointment of auditors which review the group’s audit work - Reviewers, wherever required, quality assurance action planning, coordination of audit work etc.), as provided in this respect by the firm’s internal regulation. More specific matters are stated below in Chapter D.4f (page 46).

The plenary session of the Coordinators is usually convened once a month, in which all kinds of topical institutional, professional issues, ways of ensuring the best possible quality in the firm’s engagements, as well as the firm’s course, short-term objectives and business policy are discussed.

Regarding the matters discussed at the coordinators meetings, in which no minutes are kept, the coordinators inform the members of the group, discuss with them the best way of implementing them within the group and convey the views of the members to the Board. The B. of D. processes them, decides and posts its resolutions on the internal internet communication platform (extranet), available to all colleagues, regardless their grade.

5. Corporate Social Responsibility

Since 2014, our firm is a leading member of the non-profit organization “Hellenic Network for Corporate Social Responsibility with distinctive title “CSR HELLAS”, fulfilling all necessary requirements, personnel-turnover and great social action. The purpose of the Organisation, which includes as leading members more than 150 large companies operating in Greece, is to promote the meaning of Corporate Social Responsibility (CSR) to both the business community and the social environment, with the ultimate objective of achieving profitability and sustainable development.

Our firm which was established and operates according to CSR’s values and principles, has shown great social action from its voluntary strategic choices, such as the promotion of the auditing/accounting science, to the society [original members and members of the Board of “non-governmental organisations” (NGOs), etc.], the market players and the transparency of its operations as well as in social action, such as participations in sports and social events (blood donation in our building, every December, recycling of paper-plastic-batteries, corporate trip, participation in marathons and other sports events, donations to charities etc.).

Our firm has set up an experienced group of executives, in which take part also members of the B. of D., engaged in the further development of CSR within our firm, the preparation of new programmes and actions and the development of the number of participants. The members of the group taking part in the Network's operations and monitoring the progress of legislative arrangements in the course of completion, for the promotion and publication of reports of social actions.

6. Quality certification

The Administration and Management system of our firm is ISO 9001/2015 certified. Also, our firm has obtained ISO 27001/2013 on the confidentiality, integrity and availability of information managed.

Proper implementation is constantly monitored by an internal auditor member of our firm, as well as by experts of the certification company, every year.

D. INTERNAL QUALITY CONTROL SYSTEM

As required under the International Standard on Quality Control 1 (ISQC 1), Crowe has designed and maintained a quality system, which provides a reasonable assurance that the firm and its human resources comply with professional standards, the Code of Conduct, the legislation and regulations governing the profession and that the audit reports and findings issued comply with the requirements.

Each member of the audit staff of Crowe is personally responsible for quality and must therefore comply with these principles and their respective implementation procedures, as described in the following chapters. In particular, the Certified Public Accountants who are shareholders and sign the audit reports shall be personally responsible for the audit carried out and the audit report they sign.

The Certified Public Accountants (CPAs) and the audit staff of Crowe are committed to the principles of independence, integrity, objectivity, confidentiality, professional conduct, professional competence and due diligence, as well as the quality of their work.

The internal quality assurance system of Crowe is designed in accordance with the requirements of the International Standard on Quality Control 1 (ISQC 1) of the International Accounting Standards Board (IASB) and the Code of Conduct for Professional Accountants which is applicable and relies on the code of conduct of the International Ethics Standards Board for Accountants (IESBA) and belong to IFAC and has taken into account the relevant requirements of the International Audit

Standards (IAS), Regulation 537/2014 and Law 4449/2017. To this end, the firm has established regulations, policies and procedures to ensure adequate quality standards in the following key areas:

- **Management's responsibility for quality within our firm**

Our firm has established principles and procedures designed to promote an internal culture, recognizing that quality is essential for the performance of assignments. In addition, the Management of our firm recognises the importance of the views or concerns of each member of the audit staff in improving the system of quality assurances and therefore encourages the members of the audit staff to communicate to it their views or concerns about the quality control system.

- **Ethics and independence requirements**

Our firm has established principles and procedures designed to provide reasonable assurance that the firm and its staff comply with the relevant ethics and independence requirements.

- **Acceptance and continuation of relationships with customers and for specific engagements**

Our firm has established principles and procedures for the acceptance and continuation of relationships with customers and for specific engagements, designed to provide it with reasonable assurance that, after examining the integrity of the client's management, it is capable of performing the engagement in compliance with the ethical and independence requirements.

- **Human resources**

Our firm has established principles and procedures designed to provide it with reasonable assurance that it has sufficient personnel with the capacity, skills and commitment to ethical principles, administrative and legal requirements related to quality control.

- **Execution of engagements**

Our firm has established principles and procedures designed to provide a reasonable assurance that the engagements are carried out in accordance with professional standards and applicable legal and regulatory requirements, and that the engagement partners issue reports appropriate to the circumstances.

- **Monitoring**

Our firm has established a series of monitoring actions designed to provide a reasonable assurance that the principles and procedures relating to the quality system are relevant, adequate and effective.

In particular:

1. Management's responsibility for quality within the firm

Our firm has established principles and procedures designed to promote an internal culture, recognizing that quality is essential for the performance of engagements.

- The Board of Directors of our firm has the ultimate responsibility for the quality system and the application of the rules of the Code of Conduct. It is responsible for maintaining quality control procedures and therefore selects individuals with the appropriate knowledge, ability and experience to staff its bodies entrusted with quality control.
- The Management requires Certified Public Accountants and the audit staff to know and strictly follow, in executing their work, the principles and methods that have been notified to them, namely:
 - The (general and specific) legislation governing the public practice of the profession (legal framework).
 - The auditing standards and the Code of Professional Ethics (CPE).
 - The General Professional Guidelines (GPG) of the Institute of Certified Public Accountants of Greece and the Hellenic Accounting and Auditing Standards Oversight Board (HAASOB).
 - The Articles of Association, the Regulations, the Quality Control System and the methodology manuals of our firm
 - The Administrative Decisions of the Board of Directors of our firm
 - The Technical instructions of the principles and methods of the Board of Directors and the Scientific Bodies of our firm.
- In order for the audit findings to meet the standards provided for in each case, the Management systematically informs the members of the firm with seminars, memos, meetings (e.g. plenary meeting of coordinators), newsletters, decisions and circulars of the Management, etc. on the importance and manner of success of the audit work, so that each assignment is carried out in accordance with the International Audit Standards and the specific legal and administrative requirements and the audit reports issued be appropriate for the circumstances.

- The bodies competent for the monitoring of compliance by CPAs and the firm's audit staff, the principles and methods of quality, integrity, objectivity, independence, confidentiality and professional conduct, as well as the provision of instructions to CPAs and the audit staff, in order of priority, are:
 - The Board of Directors of our firm
 - The member of the Board of Directors appointed by it as the person responsible for monitoring.
 - The Scientific Board, the Technical Office, the Risk Management Committee and the Tax Committee (for CPAs) provide advice and guidance where appropriate.
 - The Quality Control Inspectors, who are members of the Quality Control Committee for CPAs and the audit staff of the other ranks.
 - The Coordinators of the teams, for their team and the sub-team heads for their sub-team.
 - The persons reviewing and critically evaluating the audit work of the CPAs (Reviewers), who must be appointed in the audit of Public Entities.
 - The supervisors of the work of CPAs (for the audit staff).

- The high quality audit work is rewarded in accordance with the regulation on remuneration, which has been approved by the General Meeting of the shareholders of the firm, in the context of the evaluation of professional performance, studiousness, behaviour, diligence, attracting and retaining customers, continuous service, carrying out tasks, timely collection of fees, etc. of members, from their supervisors. Otherwise, the penalties imposed to protect the reputation of the firm and its members from any insufficient audits are particularly severe, as analysed below.
 - If serious omissions and infringements by the CPAs are found in the evaluation reports of the Quality Control Inspectors, the Board of Directors, where appropriate, shall impose similar penalties against the persons responsible. In cases of other infringements, the Coordinator, the scientific bodies and the CPA who is in charge of the audit assignment shall report to the B. of D.
 - Depending on the severity of the infringement, the Board of Directors, with the assistance of the legal service and scientific bodies, shall impose the following indicative sanctions or measures, both individually and cumulatively.
 - Recommendation.
 - Recommendation with fixed term of correction.
 - Reprimand.

- Supervision of the auditor or audit work by an Auditor appointed by the Management.
 - Pecuniary penalty.
 - Replacement of the auditor.
 - Suspension of the right to sign Audit Reports under the name of our audit firm
 - Referral to the General Meeting with the question of expulsion (for CPA who are shareholders).
 - Dismissal from the firm
 - Report to HAASOB and the Supervisory Board of SOEL (for audit staff).
 - Legal actions.
- Our firm has sufficient resources and makes continuous investments (scientific bodies, special audit computer programs and similar internal communication, but also additional investments as appropriate), to support the principles and procedures of the quality control system.

All members of the Management, who supervise Committees or are responsible for the quality control system, have the experience, ability, status and competence to assume such responsibilities.

2. Application of ethics and independence rules

The firm has established principles, rules and procedures, which provide the reasonable assurance that its members and itself comply with the respective standards of professional ethics provided for in the Professional Ethics Regulation of the members of the Institute of Certified Public Accountants of Greece (Government Gazette, Series II, No 3916/07-11-2017), which relies on the Code of Conduct for professional accountants of IFAC, as well as on Regulation (EU) No 537/2014 and Law 4449/2017, the requirements-instructions of HAASOB, SOEL and the Management of our firm. These rules focus on the following basic principles:

- Integrity
- Objectivity
- Professional competence and due diligence
- Confidentiality, and
- Professional conduct.

In order to verify compliance with the basic principle of maintaining the independence of Crowe and its auditor, in respect of the entity, it is considered that the following instructions of the Code of Conduct are respected:

- Absence of any financial, professional or other relationship between the auditor or Crowe and the entity to be audited which could lead an informed, objective and prudent third party to the conclusion that the independence of the auditor or of Crowe is at stake.
- The acceptance of the entity to be audited is not contrary to any incompatibility or rules of professional ethics.
- Where the entity to be audited was audited by another audit firm, the written opinion of the previous auditor should be obtained.

In the event that a CPA detects any threat to its independence from existing or new entities to be audited, he/she shall apply appropriate quality controls to eliminate these risks, or to address them at a commonly accepted satisfactory level, otherwise he/she shall be obliged to inform in writing the member of the B. of D. of our firm, who is responsible for matters of ethics and independence, and the Risk Management Committee, and if the matter is serious, the removal of the CPA from the audit shall be considered and the Management of the audited entity shall be notified.

In particular on the issues of incompatibility, independence and ethics, additional procedures have been established, such as:

- By decision of the Board of Directors, our firm adopted the clarifications of SOEL regarding the application of Article 4 and 5 of Regulation (EU) No 537/2014, which it posted on its internal internet communication platform (extranet) and incorporated into its internal culture.
- Our firm to address the threat to independent due to familiarity, fully complies with the requirements of article 42, L. 4449/2017, EU Regulation 537/2014, the Code of Conduct, paragraph 25 of ISQC 1 and the relevant directives of AAOB and the SOEL on the rotation of its main audit partners and senior staff, as well as the audit firm itself for Public Interest Entities.
- The contracting department and the Managing Director, or another member of the Board of Directors who certifies the audit assignments to the CPAs, is checked for each assignment of audit work, if there is a positive recommendation from the Risk Management Committee as

regards any incompatibilities and possible issues related to remuneration. Difficult cases shall be resolved in cooperation with the CPA concerned with the Risk Management Committee.

- The firm shall not provide to the audited entities any additional non-audit work, which could be considered incompatible or constitute potential threats to independence, unless risk mitigation measures are taken at an acceptable level. The provision of any additional and audit work shall be examined and approved by the Risk Management Committee or by the Managing Director, always taking all necessary steps to ensure the independence of the CPA and our firm.
- The auditor may not participate, directly or indirectly, in any decision-making related to the activity of the audited company.
- When the auditee's environment creates stressful situations for the auditor and his/her independence is at risk, he/she shall report them to the ethics and independence officer.

In serious cases the matter shall be discussed in the Risk Management Committee and then, if it is decided to withdraw the auditor from the audit, the firm and the supervisory authorities shall be notified of the refusal to perform the audit.

- The auditor shall not be allowed to accept assignments where there are conditions of self-interest. Our firm, in any case where the independence of its auditor is put at risk, shall, in cooperation with the responsible auditor, take steps to eliminate this risk or reduce it to a tolerable level, otherwise it will withdraw from this audit after having informed and obtained the permission of HAASOB.
- The Management of our firm shall not intervene in the work of its auditors, nor shall it take any action that could, even at the very least, affect the objectivity and independence of its auditors.
- It is not permissible for any member of the audit firm, irrespective of their rank, to be a member of the board of directors of a public limited company or a manager-partner of a limited liability company or a member of the management of another form of capital company and, in any case, to have the status of a trader, without a relevant authorization from the B. of D.
- Our firm shall undertake no accounting operations (bookkeeping, etc.) for any audited company, as long as such operations jeopardize its independence and no risk mitigation measures can be taken at an acceptable level.
- In order to undertake any non-audit work in an international client company of the Crowe Global network, our audit firm shall refer to the relevant list posted on the internal internet

communication platform (extranet), to verify that such work creates no problem to the independence and objectivity of the member who performs the audit.

- All offers and contracts to the auditees shall be submitted only by the Board of Directors. In any other case, where the Management of our firm becomes in any way aware that the independence of any of its auditors may be at risk, it shall directly intervene to protect the other auditors of our firm as well as the reputation of our firm.

3. Acceptance and maintenance of audited entities

The evaluation of new projects and new candidate clients and the ongoing investigation of existing clients shall be carried out at first by the Partners and the engagement teams.

In deciding whether a new client will be accepted or an existing one will be maintained and whether new projects will be undertaken, the following shall be, among others, considered: (a) the integrity of the Management of the entity; (b) the particularities of the assignment and the ability to execute the assignment by Crowe, (c) the threats of independence and their restriction in order to ensure in every respect the independence of Crowe and the assignment team; (d) the regulatory risk of participation of the Client and the other parties involved in the work involved in money laundering and terrorist financing under the requirements of Law 4557/2018 and (e) the total audit risk of the assignment.

Any request for the acceptance of the assignment of work from a new or existing customer, as well as the acceptance of the assignment of work to an entity of public interest, or the provision of additional audit work or additional specific non-audit work, shall be notified for consideration to the Risk Management Committee. The assessment of the client, as well as the risks of each new assignment, shall be documented using a special questionnaire, which is forwarded to the Risk Management Committee and precedes the final acceptance of the new client and the new job and the drafting of the engagement letter.

In particular:

For the entities to be audited directly addressing to the Management in order to be audited, an experienced CPA shall be authorized to visit the Management and the Financial Department of the entity to be audited before the acceptance of the assignment, to identify the management and its real beneficiaries and evaluate by completing a relevant questionnaire:

- The reputation, behaviour and integrity of the members of the Management of the entity to be audited and the absence of any threat against the independence of Crowe and the auditor or the rules of conduct (e.g. unpaid fee to a previous audit firm, etc.).
- The business activity, the practices of the auditee, the behaviour of senior executives/ shareholders and the financial statements.
- The persistence of the Management of the auditee to maintain the fee at low levels and any indications to limit the scope of the audit. The reasons for the selection of Crowe and the reasons for not selecting the outgoing audit firm.
- The audit risk that is directly visible to the auditor. Any indications of the Management for money laundering or other criminal acts.
- Any adverse circumstances of the entities.
- If the prospective client was audited by another audit firm, the prior auditor's opinion in writing on any disagreement with the client shall be requested in writing.
- The possibility of Crowe to properly perform the assignment by the entity shall also be considered, such as:
 - The required knowledge and experience of the audit staff in the industry concerned.
 - The adequacy and availability of the audit staff for the completion of their work within the set deadlines.
 - The availability of available experts to carry out their work.

In any case, the CPA shall inform the entity to be audited of the principles and methods applied by Crowe for accepting and retaining an audited entity with a relevant "letter of assignment" or a "letter of offer", a copy of which shall be placed in the audit file. If the entity to be audited sends an official decision by its delegated bodies to select Crowe, an audit order to a specific auditor shall be issued by the Assignment Department under the responsibility of the delegated member of the B. of D. of our firm. Copies of the above documents shall be archived in the Register and Assignment Departments, as well as in the audit file of the assigned auditor.

In the event that an entity to be audited addresses directly a CPA, then the evaluation of the acceptance or retention of the audit assignment shall be performed by the specific CPA, who shall cooperate with the coordinator of the team which it is part to, taking into account all the above.

For every financial year, a document of acceptance and retention of the audit assignment shall be prepared by the assigned CPA and any change in the Management of the audited entity or the fee shall be monitored and archived as above (audit file). The assigned CPA shall be responsible for monitoring the audited entity. Non-acceptance or non-retention of an audited entity shall be subject to the approval by the Board of Directors of our firm.

4. Human Resources Management

Our firm has established appropriate principles and procedures in order to provide a reasonable assurance that it has adequate and competent audit staff, committed to the ethical, administrative and legal requirements, which are necessary to effectively fulfil its obligations. The staff shall be recruited, selected, trained, evaluated and developed on the basis of principles and procedures providing appropriate safeguards for the development of the required competences. Such principles and procedures relate to the following issues:

4a. Attracting and selecting staff

The purpose of the firm is to select employees with integrity, very good or excellent educational background, interest and willingness to pursue a career and a willingness to constantly improve their knowledge in their field.

The firm plans its staff on an annual basis, asking its teams to assess their needs based on their work, while taking care of the best possible utilization of all its staff.

The firm aims at achieving the best quality of audit work, ensuring the adequacy of human resources and professional capacities, but also utilizing the local scientific potential of the regions where its branches are established. It is also known that the firm is a multi-shareholding company. The objective of the Management, and therefore the shareholders, is the sustainable operation of the firm with investments in scientific human resources and know-how, in order to achieve the best quality result coupled with high profits and dividends.

The firm attracts staff by posting ads on its website (www.crowe.gr) or other job and career management websites or by publishing ads in major political or economic newspapers.

In addition, the firm participates in career events organized by the liaison offices of major universities in the country, where it is offered the opportunity to get in touch with a wide range of new future professionals.

Finally, through the internship programs implemented in collaboration with major educational institutions, it enables new prospective professionals to get in touch with the firm's work environment and to join audit teams by taking on supporting roles. In this way our firm contributes to the training of these young people and lays the foundations for excellent future partnerships.

The appropriate candidates

New entrants trainee Certified Public Accountants typically have the following formal qualifications:

- Diploma of a Higher School of Economics, preferably in the fields of Accounting, Auditing or Business Administration.
- A postgraduate degree, particularly in the field of Auditing and Accounting, is considered an additional formal qualification.
- Postgraduate professional qualification, professional certification, subject-related training, other certifications (IESOEL, ACCA, ICAEW, JES, etc.).
- Excellent or very good knowledge of at least one foreign language, preferably English.
- Excellent knowledge of PCs (M/S Office, M/S Excel, M/S Word, Accounting Management Programs, etc.).
- Previous professional experience in the auditing or accounting profession.

The selection of suitable candidates

- The Human Resources Department collects the CVs and evaluates the formal qualifications of the candidates.
- It conducts interviews with candidates and selects the most competent ones.
- The final selection of suitable candidates is decided in cooperation with the Heads of the Audit Teams with the Human Resources Department and approved by the Management.
- Upon completion of the recruitment process, the firm is briefly introduced to new entrants and soon holds an "Induction Program" whose aim is to integrate them into the firm, to familiarize

them with the general principles of the profession, to inform them of the Legislation and Ethics governing the profession, as well as of the principles and methods applied by the firm and its scientific bodies.

4b. Assessment of staff performance

The members of the firm (Audit and Administrative Personnel) are evaluated on an annual basis by means of evaluation sheets prepared for this purpose, in accordance with the management and administration procedures.

The firm implements a Performance Management System with Evaluation Certificates adapted to the specific requirements of the roles.

This system assesses the contribution to the overall result of the firm through the achievement of performance objectives, technical skills, such as technical training and compliance with professional ethics and procedures of the firm, as well as professional skills and behaviours that are considered important for the achievement of the result.

The process is implemented through a series of meetings between the person assessed and the assessor, whose object is:

- to set and agree on the objectives;
- to assess the progress of results over the year, individual performance and achievement of objectives, and finally
- to identify areas and ways to improve the skills of the persons assessed.

Throughout the year, guidance and support is provided to the persons assessed by the assessor (at all levels) with a view to achieving the objectives.

The Trainees are assessed by the CPAs who monitor them, the CPAs by the heads of the individual teams and the latter by the coordinators. Finally, the coordinators are evaluated by the Board of Directors. The persons assessed have the opportunity to express their comments and opinions at any stage of the procedure, either orally or in writing in their evaluation sheet.

The evaluation sheets are kept in the folder of employees / members by the Human Resources Department.

4c. Training and capacity building

- **Professional Certification Programs:** All newly recruited members of the audit staff are enrolled in the Institute of Education of the Institute of Certified Public Accountants of Greece (IESOEL), ACCA, ICAEW or any other equivalent body for their required professional training, if they have not already completed or are not attending any of the above programs. During their at least two year-long studies, they are trained in all theoretical and practical subjects related to the profession.
- **Guidance Program:** The newly recruited staff is integrated in an audit team of our firm. During the performance of their duties, they are monitored daily, guided and supported, on a continuous and systematic basis, by a more experienced member of the team.
- **Internal Internet Communication Platform (EXTRANET):** The firm systematically notifies its staff and members of any developments in professional standards, techniques, principles and methods through its internal online communication platform (EXTRANET). More specifically, the Scientific Council immediately informs the members about each change of legislation, standards, etc., by holding special trainings and issuing instructions on the techniques, principles and methods to be followed to address them.
- **Lifelong vocational training:** The Board of Directors, following a recommendation from the Scientific Council, approves lifelong vocational training programs for all the audit staff of the firm (CPAs and staff of other ranks), while the Scientific Council encourages the audit staff to engage in individual development activities (publications, etc.) and evaluates their work.

As provided for in Article 12 of Law 4449/2017, in order to maintain its professional license, the firm organizes lifelong training programs in all fields of knowledge, such as e.g. International Standards on Auditing (IAS), International Financial Reporting Standards (IFRS), Code of Conduct, issues relating to the prevention of money laundering and terrorist financing, methodology, computerized audit programs, tax issues, etc. In addition, the CPAs are encouraged to participate in the seminars organized for this purpose by SOEL, HAASOB or CROWE GLOBAL on a regular basis.

4d. Professional development and fees

Development

Members, other than CPAs, are promoted, following a positive proposal from the supervising CPA and the Coordinator of the team, on the basis of their previous experience, their performance in the

training programs, their evaluation, the observance of professional ethics and the principles and rules of our firm, their interest in the profession, their behaviour towards the audit team and the auditees.

Promotion

Members are promoted to the rank of Certified Public Accountant (CPA) and registered in the public register, when:

- They successfully complete the courses of the required subjects, through written examinations conducted by SOEL on the basis of the rules of professional examinations and under the supervision of HAASOB, as provided by the applicable legislation, and
- They have the experience required by law.

After obtaining the professional license of Certified Public Accountant (CPA), and provided that the necessary conditions are met, with the consent of the supervising CPA, the team coordinator and the proposal of the Board of Directors, they can, if they wish, acquire the status of equal shareholder, after their approval as new shareholders, by the Ordinary General Meeting of our firm.

Fees

Employees of our firm shall receive the basic remuneration (basic remuneration, time, family, postgraduate allowances, etc.), in accordance with the regulation applied by our firm.

Moreover, the members may be paid additional benefits in various ways, the amount of which, upon consideration and approval by the Board, shall be determined by the Coordinator of the team or the deputy team leader, as appropriate, in cooperation with the supervising and assigned CPA. The annual evaluation, the achievement of the objectives, the observance of the ethics and procedures of the firm, the behaviour towards the customer, team spirit, planning and organization, taking initiatives, management and development of people, as described in the Firm's Performance Management System, shall be all considered.

4e. Welfare and care for staff

The firm takes care of the well-being of the staff and is always helpful and supportive in any difficulties faced by its members.

On an annual basis it organises events for its staff (cutting the pie, children theatre, corporate excursion, etc.), while participating in sports activities and other actions of a voluntary nature and

contributing significantly to the Blood Bank of the SOEL, through the organization of voluntary blood donation in its offices.

The firm offers a clean, safe and smoke-free working environment and actively participates in the recycling of paper and other materials.

For issues of exceptional needs, difficulties or even problems of its staff, even outside the professional environment, the firm provides its support with individual assistance programs, strengthening its links with its people.

In particular, in the last year, as part of the effort to limit COVID-19 disease and its effects, the firm has managed to safeguard the health of its people by taking appropriate measures, by regularly carrying out rapid tests, informing them of developments, measures and necessary precautions.

4f. Establishment of audit teams

The audit work is entrusted to personnel having the required degree of technical training and specialization and the sufficient time to carry out the engagement.

Firm's planning of audit staff

At the beginning of the audit period, the Coordinators in cooperation with deputy team leaders, the Head and Assigned Auditors of each team, shall draw up an action plan for the team to carry out the audits for which orders have already been received or are expected to be received. This plan provides for:

- A schedule of each audit
- An audit team that will support the assigned CPA in carrying out each audit. The allocation of staff to the various audits is done according to their experience in the subject.
- The time and staff of the team, to undertake any new and extraordinary work.

If a team has available time, it informs the Board of Directors in order to plan the employment of the auditors for this time, in other teams or other tasks assigned by the Board.

Assignment of audits to staff

Audits are assigned by the firm's Board of Directors or by an authorized member of the Board of Directors taking into account the above referred criteria:

- Knowledge and practical experience in the subject
 - Knowledge of professional standards, administrative and legal requirements
 - Appropriate knowledge and skills in IT systems and applications
 - Increased professional knowledge
 - Satisfactory evaluation by the team coordinator and the Quality Control Inspectors, who had conducted a review of audit files of this auditor
 - Available time and staff of the CPA
 - Absence of incompatibilities for the audit
 - Assessment for accepting or retaining the audit
 - Knowledge of the established principles and quality control procedures of the firm.
- If the audited entity has expressed in writing its preference for a specific CPA, if there is no other reason (incompatibility, etc.) and taking into account the above criteria, after the specific CPA is assessed for his/her appointment in the audit assignment, its preference is accepted and the specific CPA is appointed by the Chairman or the Managing Director, along with an alternate.
 - If the audited entity chooses the firm as its auditor without preference in a CPA, then the auditors and their alternates are appointed by the Chairman or the Managing Director, taking into account the above referred criteria in order to follow the assessment for the acceptance of the audit assignment.

At the meetings of the Board of Directors, the Chairman and the Managing Director normally provide a briefing about these assignments.

The details of the assigned partner are communicated to the client's management and to those responsible for governance.

The assigned partner bears personal responsibility for the quality of the audit as well as for the audit report he/she signs.

5. Carrying out audit work

At the beginning of the audit, the assigned CPA or his/his partner, also a CPA, shall carry out the appropriate planning of the audit work and in conjunction with the audit risk undertaken, a specific audit program shall be developed for each audited undertaking, in accordance with the requirements of the International Audit Standards, which shall describe the audit procedures and determine the appropriate members of the audit staff to handle the individual subjects.

During the execution of the audit work, there shall be appropriate planning and adequate guidance and supervision as well as inspection of the audit work at all levels, as specifically mentioned in the quality assurance system of our firm, in order to provide reasonable assurance that the audit carried out meets the requirements of the International Audit Standards relating to quality control.

Procedure for execution-supervision of the assignment

The audit work is supervised and guided by its head, who is the assigned CPA or, in certain cases, another partner appointed by the assigned CPA after consultation with the team coordinator.

The head of the audit work:

- (a) undertakes responsibility for the quality of any audit work entrusted to him/her;
- (b) establishes, by completing a relevant questionnaire, whether there has been full compliance with the ethical requirements and in particular with the principles of independence and objectivity that apply to the members of the audit team in each audit work assigned, including Reviewer independence issues;
- (c) verifies, by completing a relevant questionnaire and adequate documentation, that the prescribed procedures concerning the acceptance and maintenance of the audited entities have been followed and the specific conditions for the assignment of the audit work have been complied with;
- (d) is convinced that all the members of the audit team have the appropriate knowledge and experience to be able to complete the audit work in accordance with the International Audit Standards and the provisions of the applicable legislation;
- (e) undertakes responsibility for the guidance, supervision and handling of the audit work undertaken, in accordance with International Audit Standards;

- (f) undertakes responsibility for the adequate documentation of the audit work and the collection of adequate and appropriate audit evidence, on which he/she is based for the issuance of the audit report;
- (g) collaborates with the members of the audit team on difficult and controversial issues arising from the audit and encourages cooperation between the members of the audit team;
- (h) contacts the competent scientific or other bodies of the firm, in order to receive relevant instructions for dealing with issues that may arise during the audit. This documentation shall be documented in a relevant worksheet.
- (i) in cooperation with the Reviewer, where appointed, shall contact in writing the competent bodies of Crowe, to consult them on difficult and controversial issues of the audit and shall receive written instructions for the resolution of these issues. This communication, which includes the relevant question and an answer, shall be documented in a relevant worksheet.

Review procedure

For the audits of the financial statements of the audited entities, the head of the audit work shall, in cooperation with the Coordinator:

- ensure the appointment of another CPA as Reviewer, where required, for the purpose of critical evaluation of the audit carried out (preventive quality control);
- discuss with the Reviewer any important issues that may arise during the planning and conduct of the audit, the observations to be included in the audit report and the type of audit report;
- ensure that a review report is not provided before the critical assessment is completed by the reviewer.

In the event that there are differences of opinion on various issues between the responsible CPA and the Reviewer (for the critical assessment of the audit carried out), the head of the audit work shall address the Scientific Council and the Board of Directors, as appropriate, in order to address these issues.

Reviewer duties can also be undertaken by the Coordinator of the audit team or another responsible CPA who is a member of the same audit team, with increased prestige, extensive experience and knowledge in the audit of financial statements.

In particular, the Reviewer:

- shall be informed by the assigned CPAs, at the beginning of each audit period, of all audits of financial statements for which he/she has been designated as responsible for the critical assessment of such audits (preventive quality control);
- shall discuss with the CPA who is responsible for the audit and review the planning and execution of the audit, as well as any reservations or observations to be included in the audit report;
- assess the audit of the financial statements, by completing a relevant questionnaire, prior to the issuance of the audit report, in order to verify that it was performed in accordance with the instructions of the International Audit Standards;
- assess whether the planned audit of the financial statements is appropriate based on the audit findings;
- conduct a critical assessment of the audit carried out in a spirit of good cooperation and by encouraging the development of a culture of quality in the projects undertaken by all auditors;
- shall inform the Board of Directors in writing in the event of disagreement with the head of the audit work in order to take measures to resolve any disputes of opinion.

Consultation Procedure, Quality Control Overview

In the workplace, during the audit, the head of the project trains and trains the existing ones, with the aim of improving the quality of their work. In particular, he/she shall alternate the audit objects at the lower ranks, explain the purposes of the procedures applied, refer and combine the objects of the procedures in the legislation and standards relevant to them, and during or at the end of the working hours, shall check the completeness of the audit sheets, adequate documentation of the findings and shall complement any additional procedures and explanations.

In any case, the assigned CPA shall ensure that the audit has been carried out with the required professional skepticism and that the International Audit Standards, as well as all administrative, legal and ethical requirements of the audit, have been complied with.

At the end of the audit of each entity, the head of the project, in the presence of the members of the audit team, carries out a summary of the observations and suggestions resulting from the audit and prepares a relevant worksheet.

After the completion of the audit work, the audit sheets of the lower-ranked auditors are always co-signed by the head of the audit work who is responsible for the quality of the audit work. Each audit is

carried out in accordance with the guidelines of the International Audit Standards, supported by an appropriate audit schedule.

On the basis of the audit evidence gathered by the audit carried out, the assigned CPA shall prepare the Audit Report and informs the Management of the audited entity. In the event that normal omissions are detected during the audit by the audited entity, then the auditor's report shall be prepared and delivered under the responsibility of the assigned CPA, in accordance with the SOEL circulars, with the consent of the Reviewer, where designated.

However, in the event that unusual issues are found during the audit, which are difficult and controversial, the assigned CPA shall avoid delivering a report before receiving relevant advice from the CPA responsible for the critical evaluation of the conducted audit (Reviewer), the Scientific Council and the Board of Directors, if necessary, according to the importance of the issue.

In the event that the CPA considers that it is possible to deliver an audit report without expressing an opinion or with a negative opinion he/she shall, in cooperation with the Reviewer, where appointed, address the Scientific Council, which in cooperation with the Legal Advisory Department and the Board of Directors, will grant relevant advice on addressing the issue or issues that have arisen.

Also, in case of audit of financial entities of public interest, the CPA shall, before the issuance of the audit report, address the Scientific Council to receive advice on the most important audit issues, the granting of the audit report and the supplementary audit report of article 11 of EU Regulation 537/2014.

Tips - Documentation - Differences of opinion

Where necessary, the firm should seek expert advice from within or outside the firm.

The head CPA of an assignment will identify the areas and fields of his/her audit for which expertise is required. Indicatively, the following fields are mentioned:

- Technical audit - accounting issues
- Legal - labour issues
- Tax issues
- Institutional issues
- Computerization - Information technology issues

- Quality certification
- Assessment of accounting estimates of the Management of the financial units, in accordance with the International Audit Standards and, where applicable, the International Accounting Standards
- Determination of quantities or physical condition of assets
- Determination of amounts required for specialized techniques or methods (e.g. actuarial study, etc.)
- Measurement of completed projects, as well as work to be completed as part of ongoing contracts
- Other advisory issues.

The individuals and services assisting the work of the CPAs of Crowe as experts are:

- For technical accounting and auditing issues, the Technical Office of the firm, as well as special technical consultants, with a significant contribution in the audit profession and active participation in the scientific bodies of the profession, as well as a significant contribution in the Accounting and Auditing Science.
- For legal-labour issues, the Legal department of the firm consisting of experienced lawyers at the Supreme Court and other lawyers.
- Taxes issues are covered by the tax committee and by external tax experts.
- For institutional issues, active or retired CPAs with extensive experience in the subject matter, with the assistance of the Legal Service and the Risk Management Committee.
- For the issues of computerization and other consulting services, the CPAs are assisted by the computer department of our firm and by external partners, as required.
- For specific technical quality issues (ISO), a cooperation with an expert ISO certification company has been established.
- For other consulting issues, the auditors of our firm through the Scientific Council may cooperate with other external partners through companies or consultants with whom has been established a cooperation.

The scope of documentation provided by expert advice on difficult and controversial issues varies depending on the type and nature of the subject matter. This may start with an advice or an opinion and escalate as appropriate. It may include, for example, finding a solution after a relevant scientific research, issuing a relevant written opinion, providing the CPA with the appropriate scientific material

(special publications, Government Gazette Issues, special programs), or involving the consultant in the execution of a specialized part of the project.

In case of differences of opinion between the assigned CPA and the one providing the advice, the assigned CPA shall inform the B. of D. of our firm in writing, in addition to the reviewer, and the B. of D. shall refer the matter to the Scientific Bodies and the Legal Service accordingly. A final decision shall be made after a meeting of all those concerned. The auditor's report shall not be issued until the matter has been definitively resolved.

6. Monitoring and Supervision

The appropriateness and operational effectiveness of the quality control principles, methods and procedures is continuously monitored, in accordance with the specific provisions of the quality control system of the Audit Firm.

The Quality Control of the CPAs work is carried out by the inspectors forming the Quality Control Committee (QCC) which has at least three members, is independent and reports only to the Board of Directors of our firm. Depending on the needs for the performance of quality control, the B. of D. of our firm may increase the number of auditors of the audit committee.

The selection of QCC inspectors is made by the Board of Directors of our firm at the beginning of each audit period, among candidates CPAs or suitable qualified persons outside the firm (retired former members of our firm), based on the following criteria:

- Extensive experience and competence in the profession (previous service), in terms of standards, principles, methods and procedures established by Crowe for the implementation of the IAS and any relevant legislation.
- Expert knowledge (accounting-auditing issues, IAS, audit methodology, commercial issues, tax issues, computerized applications of audit programs, etc.).
- Special training.
- Impartiality, prestige and independence from the CPAs inspected.
- Confidentiality.
- Integrity.
- Professional judgment on the essential.
- Processing speed (productivity).

Former Quality Control inspectors are re-eligible.

The Quality Control Committee (QCC) shall carry out the quality control in accordance with the provisions of the regulation and any additional instructions issued by the Board of Directors concerning the control of regulatory compliance and implementation of International Audit Standards, as well as the methods and procedures established by Crowe. The Board of Directors, in cooperation with the members of the QCC, determines the time of completion and submission of the results of the quality control to the same. Preventive checks and inspections are also carried out by the QCC (Hot Review).

In particular, during the quality control exercise, the QCC inspectors:

- Shall discuss with the assigned CPA the type of audit work undertaken and compliance with administrative and legal requirements.
- Shall examine whether the International Audit Standards, the existing case-by-case legislation, the Code of Professional Ethics and the Quality Control System of Crowe have been respected during the execution of the audit work.
- Shall verify that the audit file contains all the information required by the legislation, the International Audit Standards and the ethics regulation.
- Shall review the financial statements of the audited entity and the auditor's report.
- Shall examine the suitability and completeness of the report issued by the auditor.
- Shall examine the audit risk of the audited entity, as well as the adequacy and appropriateness of the audit evidence gathered during the audit.
- Shall examine the appropriateness and the documentation of audit materiality level and performance materiality level and the audit strategy.
- Shall examine the difficult and contentious issues on which there was disagreement among the members of the audit team and how to deal with them.
- Shall examine the issues reported to the Management and those responsible for the governance of the audited entity or other Administrative Authorities.
- Shall examine whether the drafted worksheets meet the key requirements of the International Audit Standards.
- Shall review selected worksheets concerning important decisions made by the audit team.
- Shall examine whether there is adequate and appropriate documentation of the audit findings.
- Shall assess the findings of the audit, as well as the relevance of the respective funds for which no correction was made to the financial statements.

Every three years, the Board of Directors aims to inspect by quality control all auditors of large companies and public interest entities, audited by our firm and, within six years, all the others.

The selection criteria for the sample shall be determined by the Board of Directors following a recommendation from the Scientific Council and the Quality Control Committee taking into account:

- the sector of the entity,
- the size of the entity,
- the type of audit (regular, semi-annual, consolidation, etc.);
- whether the entity belongs to companies of public interest,
- whether there are significant audit risks in the entity,
- whether quality control by law or regulation is required,
- whether a qualitative audit of the audit work has been carried out by a reviewer prior to the issuance of the audit report,
- the amount of the audit fee,
- the composition of the audit team,
- the results of previous quality controls, as well as any other specific criteria, which the Board of Directors adopts on a case-by-case basis.

The B. of D. of our firm may select the categories of CPAs to be audited, but has also the option, when it deems necessary, to perform a quality control on exceptional or regular and work not included in the sample.

In particular for the audit engagements of Public Interest Entities, and inspection is carried out by the Technical Advisory Department in cooperation with the Quality Control Committee of our firm, prior to the issue of the auditor's report (Hot Review).

For each audit project, for which an inspection is carried out by the Quality Control Committee of our firm, a relevant report is prepared, which assigns an evaluation-score to the project. In case where the assigned CPA disagrees with the quality control inspectors regarding the evaluation of his/her audit work, he/she submits an objection to the B. of D. of our firm, which may then refer it, at its discretion, to the Scientific Council for a definitive resolution of the dispute.

At regular intervals, the QCC submits a work table and the CPA who performed the audit to the Board of Directors of our firm, along with the findings from the audits and the relevant

suggestions. The B. of D. evaluates the findings of the QCC and together with any suggestions and recommendations, notifies them to the CPAs.

At the end of each fiscal year, the QCCs prepare and submit to the Board of Directors a report informing them of the inspections they have carried out, their key observations and suggestions.

The quality control system for the audit work of our firm is subject to continuous monitoring, examination and evaluation by the Quality Control Inspectors in order to provide a reasonable assurance that the principles and procedures established are appropriate, effective and followed in practice.

The quality control system is inspected and monitored for its suitability and effectiveness by a member of the Board of Directors and the members of the Quality Control Committee, and where appropriate with the help of external consultants, appointed for the purpose, by decision of the B. of D. The inspection and monitoring of the quality system is documented by these members by means of submitting a report to the Board of Directors with the findings of their work.

Any complaints and claims by CPAs or third parties regarding non-compliance with this quality control system are evaluated by the Board of Directors of our firm and appropriate measures are adopted.

The B. of D. of our firm takes all appropriate measures to demonstrate to each interested party that the principles and procedures established by this Quality Control Scheme of the Audit Work are adhered to.

The above quality control system may be amended and supplemented by decisions of the Board of Directors of the our firm.

7. Confidentiality, security of information and privacy

The firm shall handle with particular sensitivity and diligence the information and data of the entities to which it provides professional services and which it receives or is notified of in the context of the execution of the tasks assigned to it.

The procedures for handling confidential information and data of the entities to which we provide our professional services are based on the IFAC Code of Conduct and include internal safeguards for computer applications, protection of audit files (physical and electronic), continuous updating of the audit staff, monitoring and the supervision of the relevant Management Committees and supervisory procedures at the level of audit teams by the Coordinators of each team.

Recognizing the criticality of information and information systems in the execution of the firm's operational functions, the Management supports and promotes actions aimed at ensuring the safe

operation of the systems. For this reason, the firm takes the necessary steps at technical and organizational level to ensure the integrity, availability and confidentiality of the information it processes. At the same time, it implements policies and procedures to:

- define the organizational structures necessary for monitoring information related to Information Security;
- define technical measures to control and restrict access to information and information systems;
- determine the way of classifying the information according to its importance and value;
- describe the necessary actions to protect information during the stages of processing, storage and handling;
- determine the ways of informing and training employees and associates of the firm in the field of Information Security;
- determine how to handle Information Security incidents;
- describe the ways in which the safe operation of the firm is ensured in case of malfunction of information systems or in cases of disasters.

The firm carries out estimates of the risks related to Information Security at regular intervals and takes the necessary steps to address them. It implements a framework for evaluating the effectiveness of information security procedures through which performance indicators are defined, their measurement methodology is described, periodic reports are produced and reviewed by the Firm's Management in order to continuously improve the system. The Information Security System developed is in accordance with the requirements of the international standard ISO 27001:2015 and in full compliance with the Regulation 2016/679 (General Data Protection Regulation - GDPR). The certification of the system is carried out by external bodies who also carry out an inspection on an annual basis.

The privacy and quality policies implemented by the firm are posted on the website <http://www.crowe.gr>.

8. Reporting-Complaints policy

Our firm has adopted a specific "Reporting - Complaint Management Policy" for possible reports or complaints from its staff but also third parties, regarding acts or omissions and behaviours that are contrary to the Firm's policies and procedures, applicable laws and informal ethical rules.

The “Reporting - Complaint Management Policy” has been approved by the Board of Directors of our firm and is posted on the firm’s website in the position “whistle2SOL”, which gives the possibility of submitting an anonymous or branded report-complaint via an independent online platform.

9. Professional liability insurance

The audit firm has concluded an insurance contract for professional liability insurance with a specialized Insurance Company abroad.

This insurance ensures a sufficient reduction of the professional liability risk incurred by the audit firm, which may be related to professional claims against the company that are likely to arise and which may financially burden the company.

Declaration on the adequacy of the operation of the internal quality control system

In the opinion of our firm’s Board of Directors, the internal quality control system is effective and allows us to identify early any areas that may need improvement. The ultimate goal of the Board of Directors of our firm is to continuously improve the way the firm operates and to leverage any weaknesses identified, both by internal and external quality controls, in order to strengthen the quality control system.

The Board of Directors of our firm takes all steps to adapt to the recommendations to address any weaknesses and inform all auditors by conducting dedicated seminars.

E. QUALITY CONTROLS PERFORMED

The profession of Certified Public Accountant in Greece, as also internationally, is subject to strict supervision.

Thus, in addition to the internal quality assurance system and the relevant audits carried out by the Quality Control Committee on the basis of the provisions of the quality assurance system of our firm, the firm is subject to external quality controls in accordance with the applicable legislation.

In accordance with Article 33 of L. 4449/2017 (based on Article 29 of Directive 2006/43/EC, as amended by Directive 2014/56/EU), responsible for the supervision of the quality control system of CPAs and audit firms is the Board of Directors of HAASOB.

The administrative monitoring for carrying out the quality control of Certified Auditors Accountants and audit firms shall be entrusted to the Quality Control Board (QCB) of HAASOB provided for in paragraph 1 of article 3 and in article 5 of L. 3148/2003 (A 136).

Also, by delegation of par. 13 of Article 33 of L. 4449/2017, the B. of D. of HAASOB, with Regulatory Act No 155/4/19.10.2018 (Government Gazette, Series II, No 5241/23.11.2018), has entrusted the quality control of CPAs and auditing firms that carry out audits to companies not of public interest to the Quality Control Committee established by decision of the Supervisory Board of SOEL.

Consequently, the firm is subject to external quality controls, both by the Hellenic Accounting and Auditing Standards Oversight Board (HAASOB), as it also carries out audits of companies of public interest, and by the Quality Control Committee of SOEL.

In addition, the quality control system for the audit work of our firm and the quality of the audit files of its Certified Public Accountants is subject to the control of the international network of Crowe Global.

- **In our firm, the following quality controls have been carried out by the competent State bodies:**
 - (a) In November 2009, the quality control system of the audit work of our firm was evaluated for the first time by the “HAASOB Quality Control Board”.
 - (b) In November 2010, according to Decision No ΣΤ'25/24.03.2010 of the Supervisory Board of SOEL, a quality control was carried out on a sample of our firm’s audit files by the Quality Control Committee of SOEL.

- (c) In January 2012 in our branch in Romania, the quality control system of our firm, which had been fully adopted and implemented by our subsidiary SOL ROM, as well as the audit files of 2008, were audited by the respective HAASOB of Romania.
- (d) In June 2013, by the Quality Control Board (QCB) of HAASOB (Hellenic Accounting and Auditing Standards Oversight Board) a quality control was performed on a sample of audit files carried out by Certified Auditors Accountants members of our firm.
- (e) In January 2016, in accordance with Decision Z'76/21-01-2015 of the Supervisory Board of SOEL, the quality controllers of SOEL carried out a qualitative audit of five audit projects for the year 2014 carried out by our firm.
- (f) In May 2017, QCB (Quality Control Board) of HAASOB carried out a quality control of six audit documentation files, a review of the implementation of the International Standard on Quality Control (ISQC 1) No 1 based on interviews of firm managers and review of indicative documents in the above mentioned files, as well as another six files additionally selected for review of audit files. Relevant reports of findings were sent by the Quality Control Board in 2018.
- (g) In October 2019, the Quality Control Committee of SOEL carried out a quality control of audit documentation on a sample of four company audit files as well as an audit on a sample of 60 files on the adequacy of the measures and procedures adopted by our firm regarding the prevention and suppression of money laundering and terrorist financing in accordance with L. 4557/2018. A draft report on the findings of the above quality control has been sent to the company, which also included the relevant additional explanations. The findings of the quality control of audit documentation were sent by HAASOB in the year 2021 to our firm, which submitted its action plans on time on all issues requested by HAASOB and took all appropriate measures to resolve them.

The firm takes into account the observations - recommendations of external quality controllers in order to maintain and increase the high level of control and the reliability of the quality control system of Crowe.

Based on the findings, all appropriate measures are taken and adjustments are made, depending on the weaknesses proposed by the quality control.

Also, special seminars are offered to CPAs, where the findings are reported and the measures to eliminate any weaknesses - comments that are highlighted by the quality controls are discussed.

• **In addition to the above, as provided for by the quality control laws, the quality control system of the audit work of our firm and the files of its members Certified Public Accountants, had been audited by the quality controllers of Crowe Global:**

(a) On 17 - 18 March 2015, an inspection of the quality control of our firm was carried out by the Head of Accounting and Auditing of Crowe.

The inspection involved:

- the actions of our firm to address the issues identified by the respective HAASOB's inspection in 2010;
- the new quality assurance system of our firm and its compliance with ISQC 1;
- the reports on the quality control conducted in 2014 and 2015 for the fiscal year 2013;
- the inspection of 3 audit files, one of which concerned an entity of public interest.

(b) On 14 - 19 January 2019, an inspection of the quality control of our firm was carried out again by the Head of Accounting and Auditing of Crowe.

The inspection involved:

- the actions of our firm to address the issues identified by the respective HAASOB's inspection in February 2018;
- the actions of our firm to address the issues arising from the previous Crowe inspection in March 2015;
- the planned actions of management for the update - improvement of the Internal Quality Control System of our firm;

- the reports of quality controls carried out in 2018;
- the quality control policies and procedures adopted by our firm for the management and conduct of the audit work, from the previous inspection of Crowe (March 2015), in accordance with the developments in the regulatory environment in Greece and the European Union;
- the implementation of the Internal Quality Control System of our firm;
- the update for the new electronic documentation program for audits of small and medium-sized entities;
- the inspection of 2 audit files, one of which concerned an entity of public interest.

The general conclusion of the above inspections was that our firm continues to make great progress in improving its policies and procedures as well as the quality of the audit work. On the basis of the recommendations from these reviews, corrections-interventions were made in the quality control system of our firm, while the findings from the inspection of the audit files were presented to the audit staff in the framework of training seminars.

For us it is essential to continuously improve the quality of the audit. Understanding the causes that lead to poor performance of the audits is crucial in order to plan effective actions to remedy the weaknesses. In order to ensure the quality of its audits, taking into account the observations so of the external as also of the internal quality controls, an appropriate action plan is prepared with a view to ensure both effective implementation and monitoring of the best basic procedures and policies to ensure high-quality audit work.

In conclusion, we wish to note that the quality controls carried out found that the audit work was sufficient, and all the comments were taken into consideration by the Board of Directors of our firm, so that the firm can adapt to the recommendations of all the audit bodies.

F. LIST OF PUBLIC INTEREST ENTITIES

The Public Interest Entities in which Crowe carried out statutory audits within the year 2021 are as follows:

1. Listed on the Athens Stock Exchange companies audited in 2021 by Crowe

S/N	COMPANY NAME
1	ALPHA TRUST-ANDROMEDA Investment Trust S.A.
2	EPSILON NET S.A.
3	INTRACOM HOLDINGS S.A.
4	INTRAKAT S.A.
5	INTRALOT S.A.
6	MEVACO S.A.
7	PREMIA S.A.
8	PROFILE S.A. SOFTWARE
9	SATO S.A.
10	ADMIE HOLDING S.A.
11	FIERATEX S.A.
12	ANEK LINES S.A.
13	VARVARESOS S.A.
14	G. E. DIMITRIOU S.A. (VELL GROUP)
15	NEWSPHONE HELLAS S.A.
16	ELASTRON S.A. - STEEL SERVICE CENTERS
17	ELVE S.A.
18	ELINOIL HELLENIC PETROLEUM COMPANY S.A.
19	ELTON S.A.
20	SELECTED TEXTILES S.A.
21	WOOL INDUSTRY TRIA ALFA S.A.
22	ILYDA S.A.
23	INTERWOOD - XYLEMBORIA S.A.
24	KTIMA KOSTAS LAZARIDIS S.A.
25	FLOUR MILLS C. SARANTOPOULOS S.A.
26	KIRIACOULIS MEDITERRANEAN CRUISES SHIPPING S.A.
27	N. LEVENTERIS S.A.
28	MATHIOS REFRACTORIES S.A.
29	BITROS HOLDING S.A.
30	PHILIPPOS NAKAS S.A.
31	PLASTIKA KRITIS S.A.
32	CNL CAPITAL S.A.

2. Banks and Insurance companies audited in 2021 by Crowe

S/N	COMPANY NAME
1	PERSONAL INSURANCE S.A.
2	MINETTA S.A.
3	HORIZON INSURANCE COMPANY S.A.
4	NP INSURANCE S.A.
5	PANHELLENIC MUTUAL INSURANCE ORGANISATION OF OWNERS OF PRIVATE AND PUBLIC USE CARS "P.A.S.IA."
6	MUTUAL INSURANCE COOPERATIVE OF PROFESSIONAL OWNERS OF PUBLIC USE CARS OF N. GREECE & THESSALI
7	COOPERATIVE BANK OF KARDITSA
8	BANK SADERAT IRAN
9	PROCREDIT BANK (BULGARIA) EAD BRANCH

In all of the above undertakings were carried out the provided for in Company law statutory, annual and half-yearly audits of their financial statements and, where appropriate, of their consolidated financial statements and audits on the issue of a tax certificate. As regards the scope of the above audits, they were conducted in accordance with International Standards on Auditing and the applicable legislation providing for the issue of a tax certificate.

G. DECLARATION OF PARAGRAPH 2g ARTICLE 13 REGULATION 537/2014/E.U.

The Board of Directors in cooperation with the relevant scientific body, the Risk Management Committee, considers that all the procedures described in the quality assurance system provided for ensuring independence for the audits and reviews carried out by our firm have been effectively implemented. For these procedures, their monitoring - revision of the scope of their implementation, we have referred in detail above.

H. OBLIGATION OF CONTINUAL EDUCATION ARTICLE 12 L. 4449/2017

In order to maintain the professional license provided for in article 3 of L. 4449/2017, the Board of Directors organises continuous training programmes for auditors in all areas of knowledge, such as IAS, IFRS, GAS, taxation, computerised control programmes, independence, methodology, ethics regulation, etc.

However, the obligation to continuing education did not arise from the obligation of the law (article 12 of L. 4449/2017), because even before the legislative institutionalisation of continuing education for our firm, this was a regime. Continuous education and training is the first element in which every audit firm, which respects its customers and looks forward to the continuation of its operation, must invest.

So, at least, in any change in laws, regulations, European directives, etc. which touch the audit profession, directly and in a timely manner, our firm, on its own or in cooperation with the competent services of the network, organises educational and training seminars, for the information and training of its members and the executives of the audited enterprises.

The firm has instilled in it the belief that the continuously scientific information and training are not benefits exclusively for its members, but subjects, which must be channelled to fellow economists who serve the financial directorates of the audited companies as well as those organised in our scientific body (the Economic Chamber of Greece) in order to upgrade the auditing and accounting profession but also the services offered to entries.

Thus, technical consultants of Crowe, often both in Athens, and in the region (Thessaloniki, Larissa, Heraklion, etc.), have presented, analysed, interpreted, topics related to auditing-accounting issues, to economists, including the members of the audit firm.

The policy of at least annual training (excluding trainees trained in IESOEL), exclusively for the members of the Audit Firm, is planned by its Management, in cooperation with the competent scientific bodies.

Our firm follows the information and training programme of the network.

Below, we refer in detail to the internal training seminars and trainings, which took place at home and abroad in the year 2021.

Seminars in-house

Table of seminars organised by the Audit Firm:

SEMINAR TITLE	DATE		DURATION	LOCATION
	from	to	from	
Electronic file presentation (SAM)	11/2/2021	12/2/2021	16	-
Electronic file presentation (SAM)	15/2/2021	16/2/2021	16	-
Electronic file presentation (SAM)	22/2/2021	23/2/2021	16	-
Electronic file presentation (SAM)	8/3/2021	9/3/2021	16	-
Electronic file presentation (SAM)	16/3/2021	17/3/2021	16	-
Electronic file presentation (SAM)	22/3/2021	23/3/2021	16	-
Electronic file presentation (SAM)	29/3/2021	30/3/2021	16	-
Prevention of money laundering L. 4557/2018, as amended and in force with the provisions of L. 4737/2020	24/2/2021	24/2/2021	8	-
Prevention of money laundering L. 4557/2018, as amended and in force with the provisions of L. 4737/2020	25/2/2021	25/2/2021	8	-
Prevention of money laundering L. 4557/2018, as amended and in force with the provisions of L. 4737/2020	1/3/2021	1/3/2021	8	-
Prevention of money laundering L. 4557/2018, as amended and in force with the provisions of L. 4737/2020	2/3/2021	2/3/2021	8	-
Prevention of money laundering L. 4557/2018, as amended and in force with the provisions of L. 4737/2020	3/3/2021	3/3/2021	8	-
Prevention of money laundering L. 4557/2018, as amended and in force with the provisions of L. 4737/2020	4/3/2021	4/3/2021	8	-
Issues arisen from Quality Controls - Audit documentation	27/9/2021	27/9/2021	8	-
Issues arisen from Quality Controls - Audit documentation	28/9/2021	28/9/2021	8	-
Issues arisen from Quality Controls - Audit documentation	29/9/2021	29/9/2021	8	-
Issues arisen from Quality Controls - Audit documentation	30/9/2021	30/9/2021	8	-
Changes in taxation	15/11/2021	15/11/2021	8	-
Changes in taxation	16/11/2021	16/11/2021	8	-
Changes in taxation	17/11/2021	17/11/2021	8	-
Changes in taxation	18/11/2021	18/11/2021	8	-
Special matters of audit methodology	22/11/2021	23/11/2021	16	-
Special matters of audit methodology	24/11/2021	25/11/2021	16	-
Special matters of audit methodology	29/11/2021	30/11/2021	16	-
Special matters of audit methodology	1/12/2021	2/12/2021	16	-
Issues arisen from Quality Controls: Ethics - Independence	6/12/2021	6/12/2021	8	-
Issues arisen from Quality Controls: Ethics - Independence	7/12/2021	7/12/2021	8	-

SEMINAR TITLE	DATE		DURATION	LOCATION
	from	to	from	
Issues arisen from Quality Controls: Ethics - Independence	8/12/2021	8/12/2021	8	-
Issues arisen from Quality Controls: Ethics - Independence	9/12/2021	9/12/2021	8	-
International Financial Reporting Standards and Amendments	13/12/2021	13/12/2021	8	-
International Financial Reporting Standards and Amendments	14/12/2021	14/12/2021	8	-
International Financial Reporting Standards and Amendments	15/12/2021	15/12/2021	8	-
International Financial Reporting Standards and Amendments	16/12/2021	16/12/2021	8	-
PERFORMANCE OF AUDITS TO CERTIFY THE COMPLETION AND THE COMMENCEMENT OF THE PRODUCTIVE OPERATION OF THE INVESTMENT PROJECTS SUBJECT TO THE PROVISIONS OF THE L. 4399/2016, 3908/2011, 3299/2004 AND 2601/1998 IN ACCORDANCE WITH THE REQUIREMENTS LAID DOWN IN ARTICLE 16 OF THE L. 4399/2016 AND THE MINISTERIAL DECISION 133829/2019	22/12/2021	22/12/2021	8	-
Customer Relationship Management Experiential Workshop	19/11/2021	19/11/2021	8	ATHENS
Customer Relationship Management Experiential Workshop	23/11/2021	23/11/2021	8	ATHENS
Customer Relationship Management Experiential Workshop	30/11/2021	30/11/2021	8	ATHENS
Customer Relationship Management Experiential Workshop	2/12/2021	2/12/2021	8	THESSALONIKI

The details of the training are kept in the individual file of employees/members of the firm by the Human Resources Department.

Our members have also attended SOEL training seminars included in the CPA Continuing Education Programme, as well as in other educational organisations recognized by the SOEL Education Committee.

In addition to the above seminars held within our country our members participated, taking into account the difficulties of the pandemic in seminars - meetings organised online by Crowe Global.

I. FINANCIAL DATA ON THE FIRM'S FINANCIAL POSITION

The Turnover analysis per income category is as follows:

S/N	INCOME CATEGORY (Amounts in Euro)	2021	2020
1	INCOME FROM STATUTORY AUDIT OF ANNUAL SEPARATE AND CONSOLIDATED FINANCIAL STATEMENTS OF PUBLIC INTEREST ENTITIES AND ENTITIES BELONGING TO A GROUP OF COMPANIES WHERE THE PARENT COMPANY IS A PUBLIC INTEREST ENTITY	2.059.742,69	2.410.665,18
2	INCOME FROM STATUTORY AUDIT OF ANNUAL SEPARATE AND CONSOLIDATED FINANCIAL STATEMENTS OF OTHER ENTITIES	16.331.768,61	16.295.643,05
3	INCOME FROM PERMITTED NON-AUDIT SERVICES PROVIDED TO ENTITIES AUDITED BY THE STATUTORY AUDITOR OR AUDIT FIRM	9.383.117,46	9.708.348,78
4	INCOME FROM NON-AUDIT SERVICES PROVIDED TO OTHER ENTITIES	5.281.962,5	3.682.459,65
		33.056.591,26	32.097.116,66

This Transparency Report is accurate and complete vis-à-vis its content.

Athens, 26 April 2022

EVA EVANG. ANGELIDI

Chairman of the B. of D.