

**Sioufas & Associates**  
Law Firm

# Sustainable Report 2023

Sioufas & Associates Law Firm



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Sustainable Report

01. Manager Partner message

Dear all,

As Managing Partner of Sioufas and Associates Law Firm, I am pleased to share with you our commitment to sustainable and responsible business practices. In a rapidly changing world, we understand the need to incorporate environmental, social, and corporate governance (ESG) factors into our operations and decisions.

For us, sustainability is not just a nice-to-have ideal – it is at the core of our corporate philosophy and the driving force behind our actions. We know that our success is directly linked to the health of the planet, our communities, and our stakeholders. That's why we are committed to making a positive impact and creating value beyond financial metrics.

As part of this commitment, we have implemented numerous initiatives to promote sustainability throughout our organisation. From reducing our carbon footprint and waste to promoting equality and inclusion in our working environment, we strive to be responsible citizens and drivers of positive change.

We strictly adhere to legislation and ethical principles in all our activities, ensuring our integrity and accountability. As a law firm, we understand our important role in promoting environmental and social justice. We are committed to providing legal services that support sustainable development, protect human rights, and promote the rule of law. Through our work, we strive to contribute to creating a more just, equitable, and sustainable society.

As we look to the future, we remain committed to continuously improving our sustainability practices and contributing to positive social change. Together, we can make a difference and create a more sustainable world for future generations. Thank you for your continued support and cooperation in this important journey.

Sincerely,



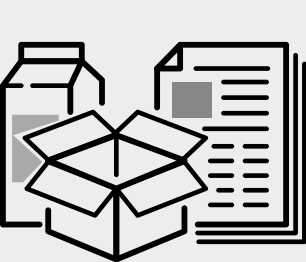
Georgios D. Sioufas  
Managing Partner  
Appointed at the Supreme Court, L.LM



**Sioufas & Associates**  
Law Firm

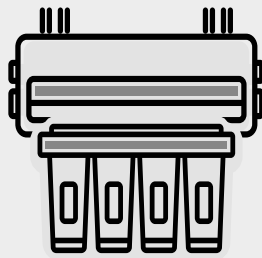
Sustainable Report

02. Our performance for 2023



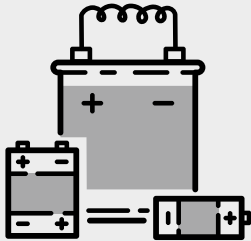
Recycling

**5.648** kg of paper  
(706 bags)



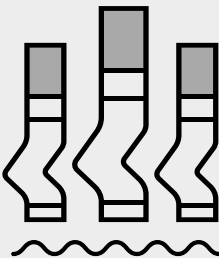
Recycling

**134** ink cartridges



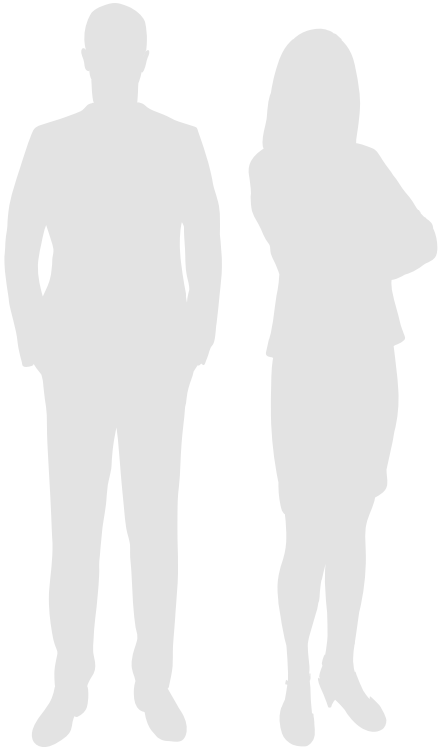
Recycling

**25** kg of batteries



Recycling

**8,5** kg of cigarette butts



In 2023 there was a decrease in electricity per employee.



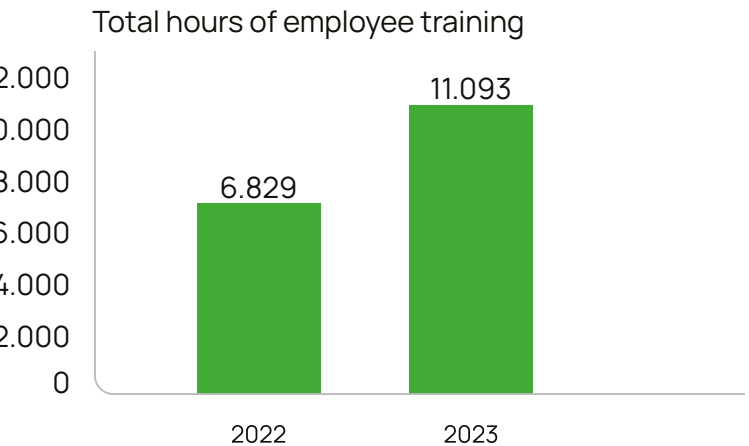
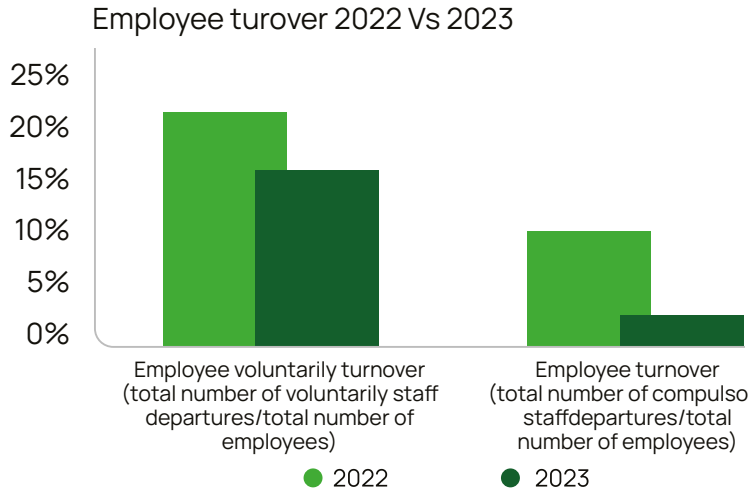
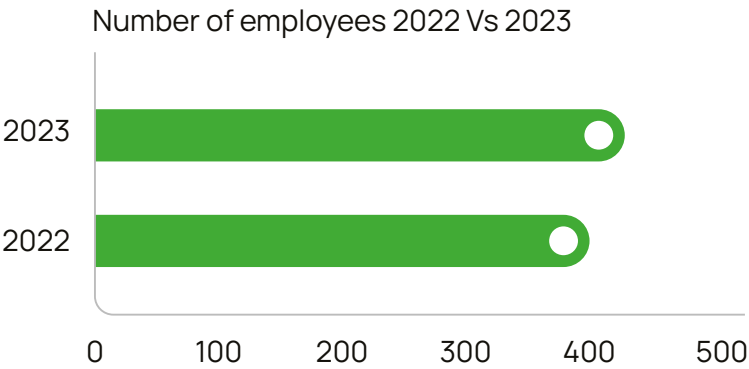
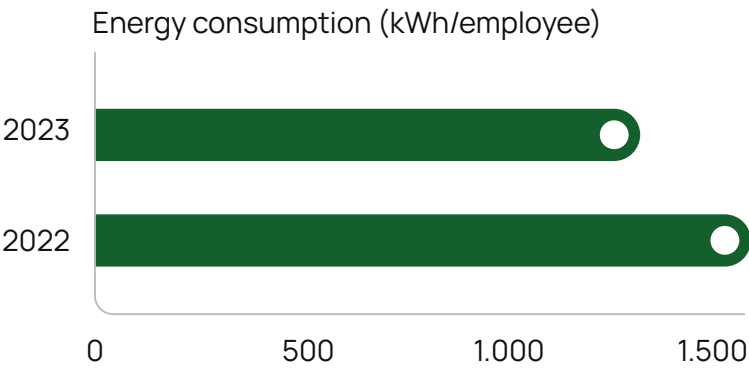
In 2023, the number of employees of our Company increased as well as the number of female employees. Specifically, in 2023 **SOUFAS & ASSOCIATES** employed 321 female employees out of a total of 427.



In 2023, the number of voluntary and compulsory redundancies decreased significantly.



In 2023 there was an increase in the hours used for employee training and the corresponding expenditure.





# Sustainable Report 2023

03.



ABOUT US

Sioufas & Associates Law Firm

03. About us

» Who we are & Areas of Expertise



**SOUFAS & ASSOCIATES** Law Firm is a Greek law firm that, since 2005 has been providing reliable legal services in a wide range of areas and with a personal and personalised approach. The Company's principal shareholders are Mr. Sioufas D. George and Mr. Sioufas Marios.

The head office of Sioufas and Partners Law Firm is in St. Ioannis Rentis, Attica. Since 2013 the Company has offices in Thessaloniki and Patras, while since 2014 it has also been active in Romania (Bucharest).

→ Banking & Finance

→ Restructuring  
Insolvency

→ Data Protection & Privacy

→ Litigation & Dispute  
Resolution

→ Private Clients

→ Energy & Environment

→ Corporate &  
Commercial

→ Real Estate & Construction

→ Employment &  
Social Security

→ Intellectual &  
Industrial Property

→ Public law &  
Procurement

03. About us

» Our Values

- 01

Excellence

What motivates us, is delivering outstanding results with maximum value for our clients.
- 02

Innovation

In an ever-changing world, we think outside the box and challenge the status quo. Using cutting-edge technologies, we act proactively to protect our clients' interests.
- 03

Expertise

We utilise our expertise to provide the right solutions to our clients' problems. We pay attention to detail while providing customized services.
- 04

Trust

Confidentiality and accountability are of the utmost importance to us. Our clients trust us to deliver sound, frank, and practical legal advice, as we establish and communicate clear expectations.
- 05

Dedication

Our clients are our focus, for them we go the extra mile. We are dedicated to providing the highest quality services. We see ourselves as more than just a law firm, but rather, your personal and business legal solutions provider.
- 06

Integrity

We foster honest and open communication, authenticity, and ethics while adhering to the highest professional standards. We honor our commitments and safeguard the interests of our clients.
- 07

Kindness

We believe in building deep and meaningful relationships and having mutual respect for one another. We communicate with patience, compassion, and respect.

Distinctions – Credentials



ISO Certifications

- ISO 9001:2015 Quality management system
- ISO 45001:2018 Occupational health and safety management system
- ISO 14001:2015 Environmental management system
- CIPP Certified Information Privacy Professional



AWARDS

- LEGAL 500: Distinction in the field of judicial & extrajudicial dispute resolution
- LEGAL 500: Distinction in the field of intellectual property



## 03. About us

### » Collaborations and participation in conferences



#### **We are members of the most important bodies of the legal world in Greece:**

- The Athens Bar Association
- Association of Law Firms of Greece

Our cooperation with these bodies underlines our commitment to high standards of professionalism and our ambition to remain at the forefront of developments in the field of law.

### Participation in Conferences

- Delphi Economic Forum
- First Congress, Women in Law
- ELSA Greece
- 10th Digital Banking Conference from ethosEVENTS
- 8th Data Privacy and Protection της BOUSSIAS
- 15th Panhellenic Conference of Lawyers of Legal Services of the Law Library
- 4th annual conference on non-performing loans
- Talent Acquisition Conference
- 5th International Mediation Conference
- 8th Summer School on International Investment Law
- Global ResIndency & Citizenchip Expo (GRACE 2023)
- SmithNovak's Global NPL Summit
- Women in Business, Together to the Next Level της ICAP CRIF
- Prodexpo
- 7th Southeast Europe Energy Forum
- Property Athens Show
- 360 DDC Investors' Summit: Europe and The Middle East
- 2nd Greek-Indian business forum
- Invest in Greece

03. About us

» Our facilities

Our law firm operates in three of the main cities of Greece: Piraeus, Thessaloniki, and Patras. We have developed an extensive network of associate lawyers, bailiffs, and notaries, distinguished for their high work ethics and academic knowledge. This network allows us to provide our clients personalised legal services of the highest quality throughout Greece. At the same time, we adhere to strictly agreed-upon Service Level Agreements (SLAs) and maintain centralised management and control.

The following report relates to the Company's facilities within Greece. In summary:



01

Office: Piraeus  
Address: 6A Neou Falirou St., 182 33, Ag. Ioannis Renti  
Number of employees: 334



02

Office: Thessaloniki  
Address: 3 Nikiforou Ouranou St., 54627, Thessaloniki  
Number of employees: 88



03

Office: Patras  
Address: 122 Agiou Georgiou Avenue, 262 21, Patras  
Number of employees: 6





# Sustainable Report 2023

04.



MATERIALITY ASSESSMENT PROCESS

Sioufas & Associates Law Firm



## 04. Materiality assessment process

Our Company emphasises issues that are relevant to its stakeholders and have an impact on their assessments and decisions. The materiality analysis resulted in the issues being assessed as material to our Company's stakeholders.

The Analysis was carried out in three stages:

1° Step  
Identification of  
issues

To conduct the materiality analysis, it was important to identify the key issues for our Company. Internal stakeholders (employees) and external stakeholders (customers) were involved in this process.

During this stage internal and external factors that may affect our Company are considered. Internal factors include the Company's values, strategic objectives, and our operating processes. External factors include global trends, regulatory requirements, standards, social issues and relevant risks or opportunities.

2° Step  
Prioritisation of  
identified  
issues

Once the material issues have been identified, the next stage is to prioritise them based on their importance and potential impact on the Company and its stakeholders. For this purpose, a questionnaire was created and sent to the employees and clients of **SIOUFAS & ASSOCIATES**.

The research was implemented in 2 phases:

- Phase 1: Distribution of questionnaire to employees Total responses: 156 responses out of a total of 427 employees
- Phase 2: Distribution of the questionnaire to customers. Total number of responses: 6 responses – these responses correspond to our large customers who account for approximately 35% of our annual turnover.

Participants rated the issues on a scale from 1: unimportant to 5: very important.

3° Step  
Validation  
of results

To strengthen the credibility and integrity of the materiality assessment, it is crucial that reviews and verifications of the results are carried out. This requires engaging stakeholders in meetings to confirm and improve the issues identified and prioritized.

The Board of Directors has the ultimate responsibility for validating the results and formulating the ESG strategy.

## 04. Materiality assessment process

The survey was implemented from January to March 2024 using a questionnaire. The questionnaire sent to employees contained 16 ESG topics, and for convenience, as this was the first year of the survey, the questionnaire sent to customers contained 6 common ESG topics. The ESG topics that were addressed are presented below:



- 1. Climate Change
- 2. Responsible use of energy
- 3. Proper waste management
- 4. Environmental awareness



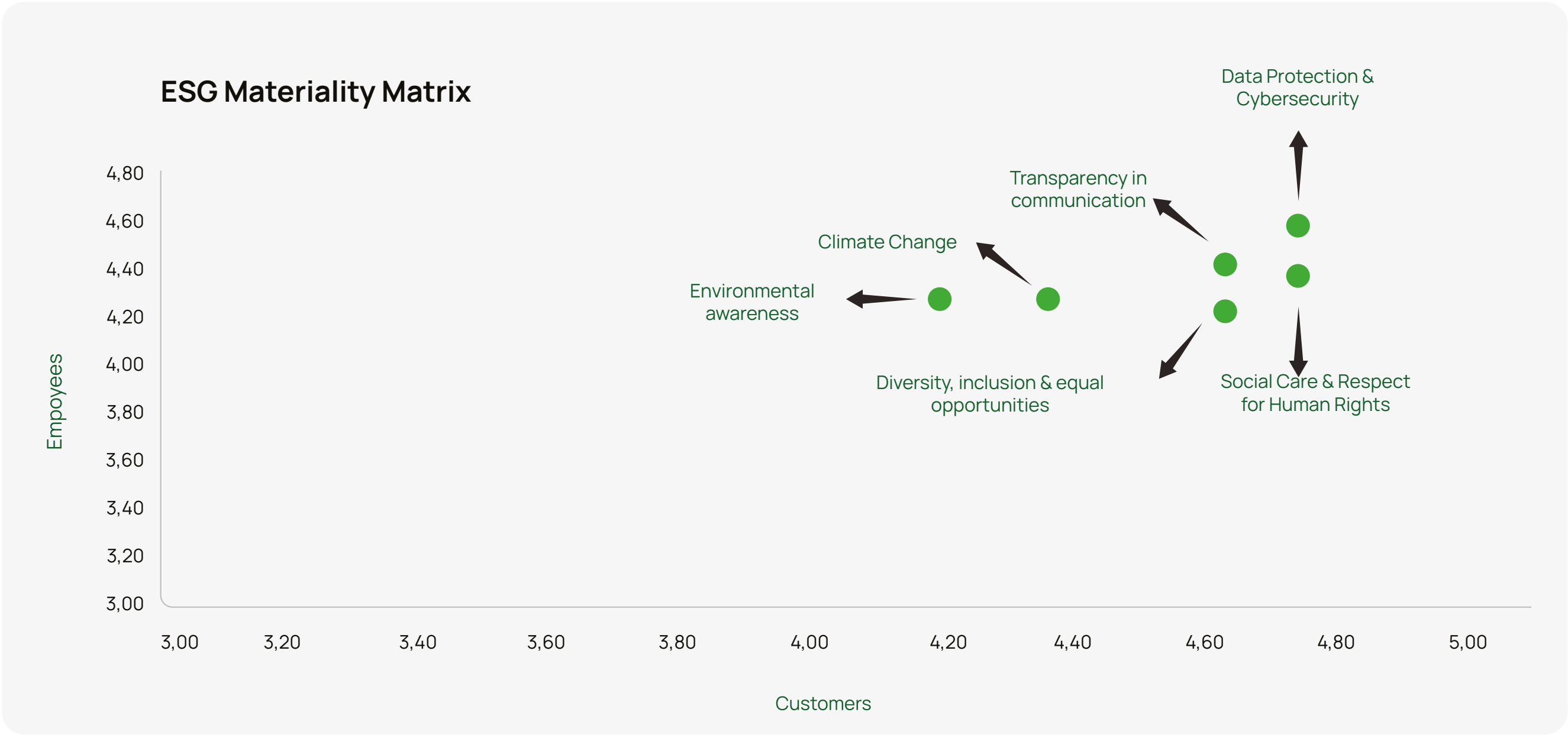
- 1. Internal communication and fair working environment
- 2. Health and safety at work
- 3. Well-being
- 4. Talent management
- 5. Diversity, inclusion & equal opportunities
- 6. Social Care & Respect for Human Rights



- 1. Responsible corporate governance – business ethics – integrity
- 2. Anti-corruption and anti-bribery & regulator compliance
- 3. Business continuity
- 4. Digital Transition and integration of new technologies
- 5. Data Protection & Cybersecurity
- 6. Transparency in communication

04. Materiality assessment process

The next chart shows the critical issues highlighted by the joint customer and employee questions.

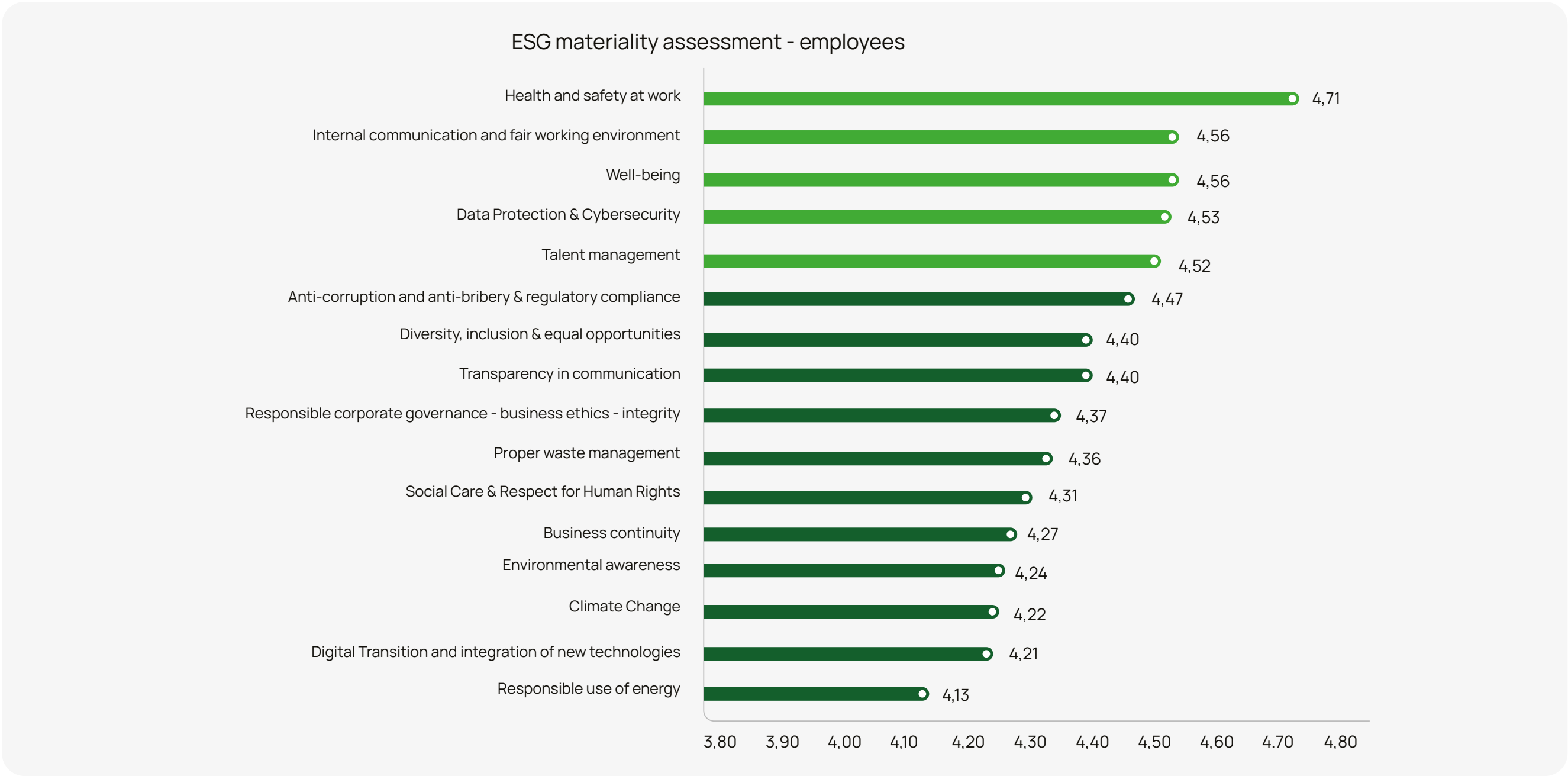


The chart above highlights the key issues as defined by the Employee and Customer Importance Survey. The three key themes that emerged are Data Protection and Cybersecurity, Transparency in Communication, and Social Care and Respect for Human Rights.



04. Materiality assessment process

The following charts present in detail the results of the materiality analysis for the employees of SIOUFAS & ASSOCIATES.



As can be seen from the above analysis, our Company's employees rate as most important the issues related to health and safety at work, internal communication, and fair working environment as well as well-being, while high scores also brought together issues related to the corporate governance pillar, such as data protection & cyber security.

04. Materiality assessment process

The table below presents the topics addressed in each ESG pillar and the corresponding topic definitions.

E

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

ENVIRONMENT		
MATERIAL ISSUES	DEFINITION	NO. OF IMPORTANCE
Climate Change	Transparency, monitoring, and reduction of greenhouse gas emissions from the Company's activities (e.g., increased staff travel, electricity consumption for office operations, sustainable procurement) to mitigate and adapt to climate change.	13
Responsible use of energy	Reducing energy consumption through the implementation of training and programs (e.g., office automation, investments in renewable energy sources, purchase of energy-efficient equipment, etc.)	16
Proper waste management	Waste management systems and recycling programs focus on the collection of paper, toner, light bulbs, household batteries, aluminum caps, beverage plastics, etc.	15
Environmental awareness	Raising public awareness of good environmental practices, contributing to the development of an environmental culture both within the Company (employees) and among customers and other stakeholders.	12

The methodology applied to identify material impacts is in line with the revised Global Reporting Initiative (GRI Standards), SDGs, and the ESG 2022 Disclosure Guide from the Athens Stock Exchange.

04. Materiality assessment process



SOCIAL			
MATERIAL ISSUES	DEFINITION	NO. OF IMPORTANCE	
Internal communication and a fair working environment	Channels of communication between employees, ensuring employee participation in decision-making, grievance procedures, employee satisfaction, fair pay, and promotion policies.	2	3 GOOD HEALTH AND WELL-BEING
Occupational Health & Safety Policy	Prevention of illnesses and occupational accidents of workers. Developing appropriate plans to deal with threats and incidents of violence and harassment at work. Taking preventive measures to counter the effects of the COVID-19 pandemic and safeguarding the health and safety of Employees and Customers.	1	4 QUALITY EDUCATION
Well-being	Promoting the well-being of Employees. Provide wellness programs and activities that enhance the physical and mental well-being of employees. Implement measures to ensure a safe and pleasant working environment.	3	5 GENDER EQUALITY
Talent management	Creating the right conditions to attract, develop and retain talented employees, without discrimination. Establish a long-term and stable working environment. Provide competitive remuneration, quality benefits, education, training, appraisal, continuous development, career development opportunities for Employees, etc.	5	8 DECENT WORK AND ECONOMIC GROWTH
Diversity, inclusion & equal opportunities	Maintaining an inclusive working environment that promotes gender equality. Establish policies and mentoring programs that promote diversity and gender equality. Opportunities for outreach to a greater number of Employees with diverse characteristics.	7	10 REDUCED INEQUALITIES
Social Care & Respect for Human Rights	Creating a positive impact on local communities through social investments, sponsorships, and financial support, as well as employee volunteering activities. Respect for human rights and compliance with international labor practices. Access to decent work, creation of a high standard of living, and promotion of human rights.	10	



GOVERNANCE			
MATERIAL ISSUES	DEFINITION	NO. OF IMPORTANCE	
Responsible corporate governance – business ethics - integrity	Establish integrated corporate governance mechanisms and management practices. Ensure the proper functioning of the Board of Directors and the independence of Board members. Develop a Code of Ethics and Conduct.	9	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
Anti-corruption and anti-bribery & regulatory compliance	Compliance with all applicable laws and regulations governing the operation of the Company as well as with the relevant legislation on anti-bribery, corruption, and fraud. Establish internal mechanisms to identify and resolve any cases of non-compliance.	6	16 PEACE, JUSTICE AND STRONG INSTITUTIONS
Business continuity	Identify and manage potential risks, including regulatory, security, cyber, reputational, geopolitical, and natural risks, ensuring the Company's ability to ensure business continuity.	11	
Digital Transition and integration of new technologies	Transformation of the Company's business activities in line with digital developments and integration of new technologies in the development of products/services. Creating innovative services for Customers.	14	
Data Protection & Cybersecurity	Protection of personal data and confidential information. Manage threats through advanced cybersecurity systems and prevent unauthorized collection and use of sensitive data.	4	
Transparency in communication	Providing comprehensive and understandable information to Customers regarding their rights, prices, and terms of the products/services provided. Use of responsible marketing practices. Establishing communication channels with all stakeholders, enhancing transparency, dialogue, and active participation.	8	



# Sustainable Report 2023

05.



CARE FOR THE ENVIRONMENT

Sioufas & Associates Law Firm

Sustainable Report

## 05. Care for the Environment



In our Company, we are committed to protecting the environment, conserving natural resources, and addressing the risks arising from climate change.

In this context, we have developed an Environmental Management System to the requirements of **ISO 14001:2015**. Our commitment to the environment is reflected in our Quality, Health, Safety, and Environmental Management Policy.



Certificate of Environmental Management System  
ISO 14001:2015, TUV HELLAS (TUV NORD)

Based on the materiality survey, the following issues emerged as the most important for the environment:

Proper waste management

Environmental awareness



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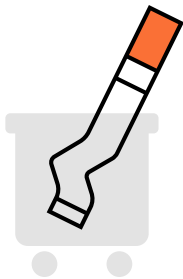
05. Care for the Environment

➤ Waste management



Waste management represents an important dimension of our Company that seeks sustainable development. Through waste management, the Company can reduce its impact on the environment and promote sustainability in its business activities. Through recycling, reuse, and resource renewal, we can reduce the consumption of natural resources and waste generation. At the same time, integrating circular economy principles into our operations can lead to new business development and innovation opportunities, enhancing our competitiveness in the market. Thus, a circular economy approach is not only a necessary option to reduce the impact of our business on the environment but also a way to create a more sustainable and resilient business reality.

	Unit	2022	2023
Paper recycling	kg	2.144	5.648
Ink recycling	cartridges	188	134
Recycling of cigarette butts	kg	0	8,5
Battery recycling (small batteries)	kg	23	25
Electronic equipment waste	kg	267	0



Our commitment to corporate social responsibility was further strengthened through our participation in the #GoPafree cigarette butt recycling program, in collaboration with Cigaret Cycle.

As part of this initiative, we installed a dedicated collection and recycling bin for cigarette butts within our premises, with the goal of ensuring the responsible disposal and recycling of all cigarette waste. The installation took place on 31/08/2023

Sustainable Report

05. Care for the Environment

» Environmental awareness

In our Company, we care for the protection of the environment and take initiatives to contribute to the fight against climate change.

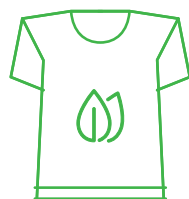




05. Care for the Environment

» Environmental awareness

Environmental Management Programmes AND Results implemented in 2022:



- The trees that were planted were an important help for the local flora. Also, new green lungs were created in 4 areas (foothills of Ymittos, Monokarya, Drafi, Neo Voutzas) of which 3 are in affected areas.



Other environmental protection actions we carried out in 2022:

- 55 volunteers participated in the beach cleaning at the Peace and Friendship Stadium. During the action, 1500 litres of waste were collected, of which 620 litres were sent for recycling.
- We recycled the fluorescent lamps in the basement in cooperation with the Photocycling Company and made a cost-benefit study for the replacement of all fluorescent lamps with LEDs Our goal was to recycle all fluorescent lamps and the action was completed 1/11/2023.
- We held a webinar on "Waste management in Greece and changing our mindset" to inform and raise awareness among staff.





Sustainable Report

# 05. Care for the Environment

» Environmental awareness

Environmental Management Programmes AND Results implemented in 2023:



In 2023 we implemented more actions for the protection of the environment recycling cigarette butts and an additional action to clean the beach in Kavouri.



As part of the Zero Hero\* initiative, on Sunday 15 October 2023, the beach cleaning action at Megalo Kavouri in the Municipality of Vari, Voula, Vouliagmeni took place, with the participation of 75 people.



We collected a total of 25,10 kg of waste of different kinds.



2,10 kg  
kg butts



1,50 kg  
kg plastic



2,10 kg  
kg glass



3 kg  
kg aluminium



16,40 kg  
kg mixed waste

The remaining materials were managed as follows:

- Cigarette butts & mixed waste: discarded in the mixed waste bin for disposal.
- Glass: discarded in the special glass collection bin for recycling
- Aluminium & metals: discarded in the blue bin for recycling.



In Thessaloniki the beach cleaning took place SKG Neon Epitons beach.



Sustainable Report

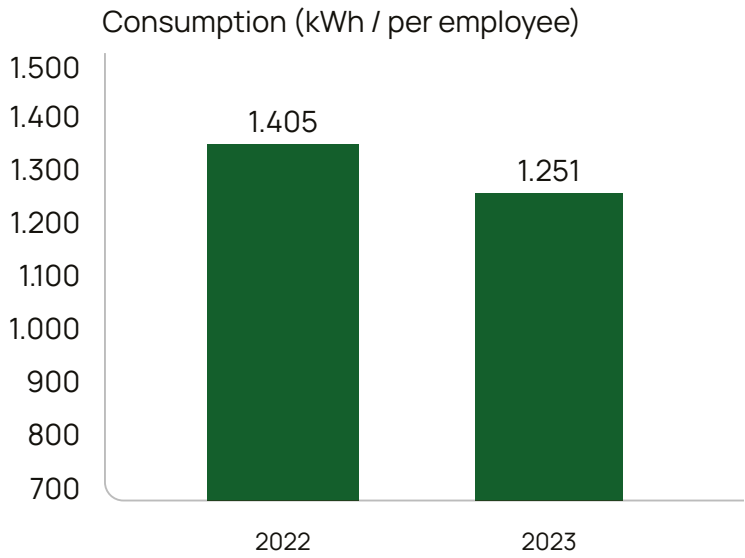
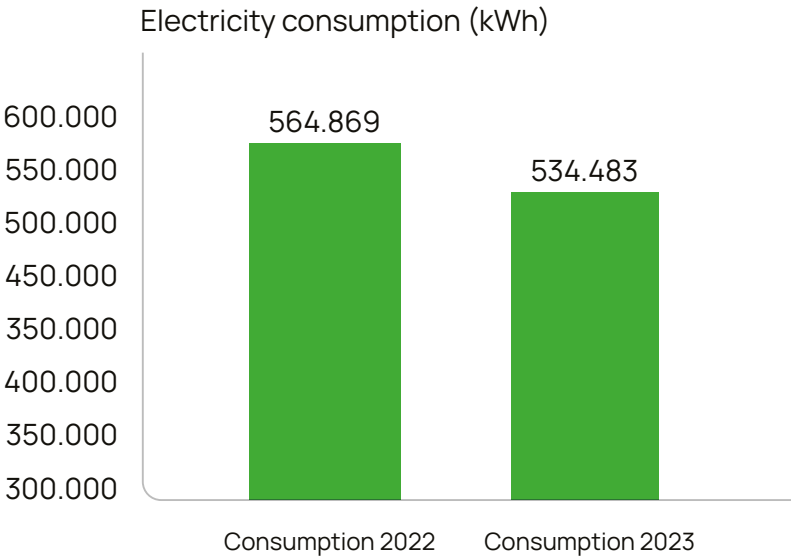
# 05. Responsible use of energy

➤ Energy consumption

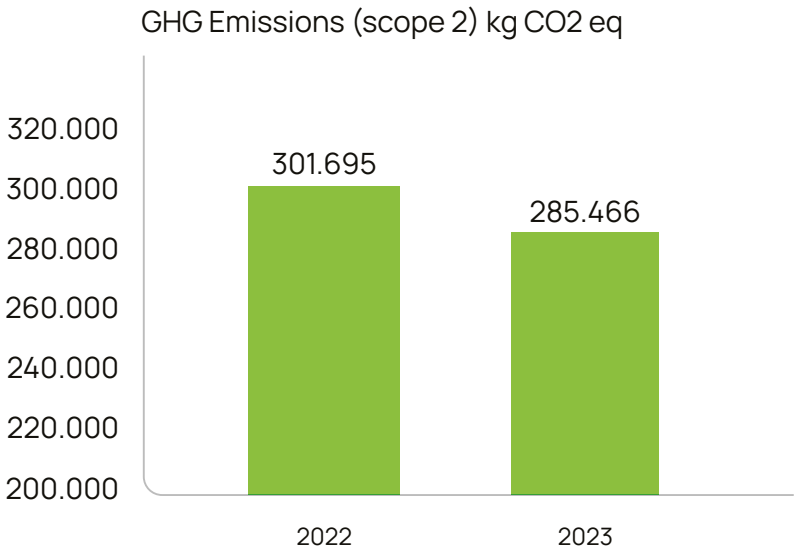


Our Company is making efforts to reduce energy consumption. As shown in the graph below, the energy consumption in all facilities in 2022 was 564,869 kWh, and in 2023 the consumption was 534,483 kWh.

The below charts show that energy consumption decreased in 2023 compared to the previous year, both in absolute terms and in terms of consumption per employee.



At the same time, we monitor the greenhouse gas emissions associated with energy consumption (scope 2). As shown in the graph below, emissions from energy consumption decreased in 2023, both as an absolute number and emissions per employee.



The calculation of emissions for scope 2 was based on the guidelines of the Ministry of Environment, Energy and Climate Change of Greece under the Climate Law.

# Sustainable Report 2023

06.



CONTRIBUTION TO SOCIETY  
AND PEOPLE

Sioufas & Associates Law Firm



06. Contribution to society and people



Respect for employees and society is at the core of our Company's values and principles. We firmly believe that the success of our organisation is based on the well-being and empowerment of our employees. We foster a workplace culture that values diversity, inclusiveness, and open communication, ensuring that every team member feels that they are respected, heard, and valued. By providing a safe and supportive environment, we encourage creativity, innovation, and personal growth, allowing our employees to thrive both personally and professionally.

Beyond our workforce, we extend our commitment to respecting society. We actively participate in initiatives that make a positive contribution to the communities in which we operate, aiming to make a meaningful and lasting impact. Our corporate social responsibility programs are designed to address societal challenges, promote sustainable practices, and provide for those in need. We partner with local organisations, support charitable causes, and engage in community-driven projects to create stronger and more resilient communities.

Based on the materiality survey for the pillar of society the most important issues are the following:

Occupational Health & Safety Policy

Welfare

Internal communication and fair working environment



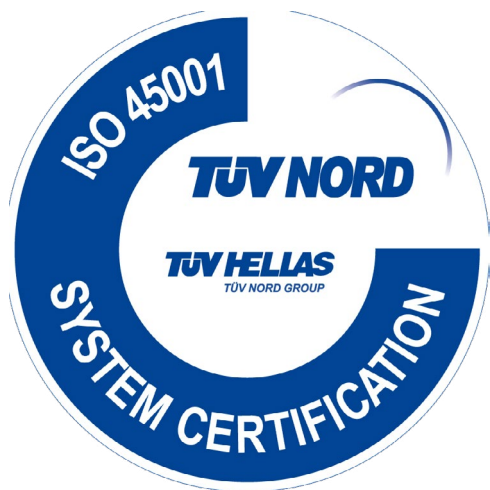
Our Company's Work Rules have been submitted since 2019 for approval to the competent department of the Ministry of Labour.

06. Contribution to society and people

➤ Occupational Health & Safety Policy

Ensuring the health and safety of our Company's employees is a priority for SIOUFAS & ASSOCIATES. Our Company's culture and values provide the framework for employees to feel safe and protected in the workplace, whether they work from home. To this end, we have developed and implemented a telecommuting health and safety policy.

We implement the Occupational Health and Safety Management System to the requirements of ISO 45001:2018. Our commitment is reflected in our Quality, Health, Safety, and Environmental Management Policy.



Certificate of Health and Safety Management System  
ISO 45001: 2018, TÜV HELLAS (TÜV NORD)

As part of implementing the Occupational Health and Safety Management System, we monitor our performance through the number of accidents.

	2022	2023
Number of serious injuries	3	3
Number of near injuries	0	0
Number of work-related deaths	0	0

\* The accidents occurred during arrival or departure at the workplace.



06. Contribution to society and people

➤ Occupational Health & Safety Policy

We strive to adopt working practices and maintain a healthy, safe, and productive working environment. In these directions we:

- We comply with national legislation and all Occupational Health and Safety directives.
- We aim to continuously improve our performance in occupational health and safety.
- Organise and conduct occupational health and safety training programs for all employees.
- We ensure that all employees understand, implement, and comply with our occupational health and safety policy and practices.
- We set, measure, and monitor annual occupational health and safety goals and objectives for all its business activities.
- Every two years, an employee satisfaction survey on Health and Safety issues is conducted and corrective actions are taken based on the results.

➔ First Aid Seminar

Once a year we organize a first aid seminar so that employees are properly prepared in case they need to administer first aid. The seminar was conducted on 11/10/2022 and 3/10/2023 by the Occupational Doctor and all members of the first aid team participated.



➔ Prevent and combat violence and harassment at work

The Company has zero tolerance for any form of violence and harassment in the workplace and is committed to protecting any individual who is confronted with an incident of violence and harassment.

The policy on preventing and combating violence and harassment at work is established to create a modern framework of rules and procedures to protect employees from all forms of violence and harassment and to ensure a working environment that respects and promotes the right of all to work without fear.

The policy applies to all employees of the Company, including those working under contract, interns, former employees, and those who apply for employment, following the provisions of Law 4808/2021

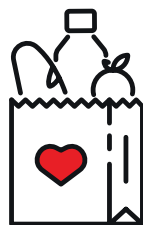
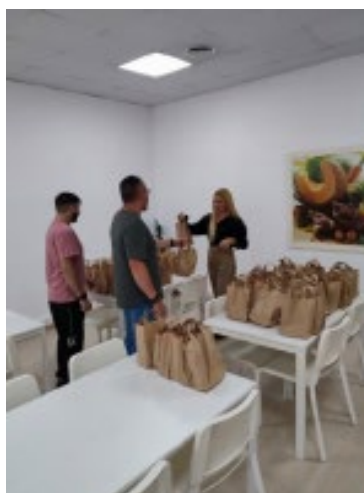
The policy prohibits all forms of violence and harassment that take place in the course of employment, including gender-based violence and sexual harassment.

06. Contribution to society and people

» Well-being

→ Towards a healthier lifestyle

October has been established as the month of prevention and awareness against breast cancer and we found the opportunity to spread the message of prevention and the importance of early diagnosis for every woman's health, by participating in the Pink Ribbon Day action and wearing a **Pink Ribbon**, as a symbolic gesture of support.



In the context of World Food Day, we symbolically offered a healthy breakfast to everyone, highlighting the importance of a healthy diet in our lives.

→ Promoting employee well-being

At **SIOUFAS & ASSOCIATES**, we care for the mental health of our employees and the balance between personal and professional life.

We provide:

- Ability to work remotely with the Company's equipment, depending on the conditions and business needs
- Role-based benefits (e.g. productivity bonus, pension plan)
- To strengthen the relationship of trust between employer and employee and in addition to ensuring professional stability, the Company provides employees with private insurance.
- Sponsorship of university studies for our employees
- Career management program for the children of our employees & associates
- Two (2) working days leave to participate in any voluntary blood donation organised by the Company, twice a year.
- Reward Lunches

**8%** Work from home was implemented at a rate during 2023.



06. Contribution to society and people

» Well-being

→ To strengthen its relationships with its employees and their families, the Company organises team activities, company lunches, and events mainly for Christmas – parties and New Year celebrations. Employees' families are invited to attend these events. The events are also attended by animators who creatively entertain the children of employees. The Company's management always expresses its gratitude to all employees who have made significant contributions to the Company's successes.



The Company, on every occasion, shows its appreciation to its employees and organises corporate lunches to reward them.

'On Friday, February 10 and Saturday, February 11, our corporate cake was cut in Thessaloniki and Athens respectively. It was two evenings full of fun, raffles, and prizes, but mostly happy and smiling faces, who enjoyed the events.'



→ Also, at the beginning of the school year, the Company offers gifts to young students and employees' children. For the older children, our Company rewarded successful students for their admission to Higher Education Institutions with a laptop computer to facilitate them in this new chapter of their lives.



## 06. Contribution to society and people

### ➤ Internal Communication and a fair working environment

➔ Employee communication is one of the fundamental pillars of our corporate culture and success. Recognising the importance of open and honest communication:

- We have established a dedicated reporting line for violence and harassment issues, ensuring that every employee feels safe and supported.
- At the same time, we take the views of our employees seriously, which is why we conduct an employee satisfaction survey every two years.
- The data from this survey is analyzed by the HR department, which then proposes and implements specific actions to improve the working environment and enhance everyone's well-being.

### ➔ Selection and Recruitment Procedure

H **SIOUFAS & ASSOCIATES** applies a recruitment and selection process to attract people who have the expertise and can contribute to the fulfillment of our Company's mission and the achievement of our strategic objectives.

Initially, the request for job openings comes from the needs of the Company, by the recruitment policy. The responsible human resource executive creates the approval flow and publishes the job advertisement. Subsequently, resumes are received and evaluated, interviews are conducted, and a potential offer of cooperation and acceptance are the next steps. The recruitment process is then completed by updating the administrative and information systems. The information must be also provided in the case of rejected candidates, thus adding consistency and transparency to the process.

At the same time, it is worth noting that career days are held periodically in cooperation with universities. The career days may lead to the recruitment of new employees. Specifically, in 2022 **SIOUFAS & ASSOCIATES** Company hired 1 new employee while in 2023 it hired 2 new employees.

### ➔ Evaluation Procedure

**SIOUFAS & ASSOCIATES** Company implements an evaluation process to assess the performance of employees regarding business objectives, to promote continuous development and employee motivation.

At the beginning of the process, an evaluation meeting is held, where the responsible unit managers record the evaluations in an electronic file. Then, a responsible Human Resources executive checks the completeness of the files and evaluations against the participant record. After confirming completeness, the responsible executive analyses the results and formulates action plans in collaboration with the relevant managers in the Directorates. In addition, it monitors the progress of the implementation of the actions decided.

#### It is worth noting:

- The staff appraisal, using the Annual Dialogue form, is proposed to be conducted between each executive and his/her subordinate throughout the year. This is intended to provide feedback and support to the associate while identifying areas for improvement.
- The annual appraisal meeting is held once a year and an 'Annual Dialogue' form is completed.
- The evaluation process shall also be applied during the period when partners' fixed-term contracts expire.
- Monitoring shall be carried out every quarter.

### ➔ For the next generation of employees

Our firm recognises the importance of offering employment to young lawyers to equip them with knowledge and technical skills and to facilitate their smooth transition into the professional field.



**6** new Lawyers interned at our Firm during 2023

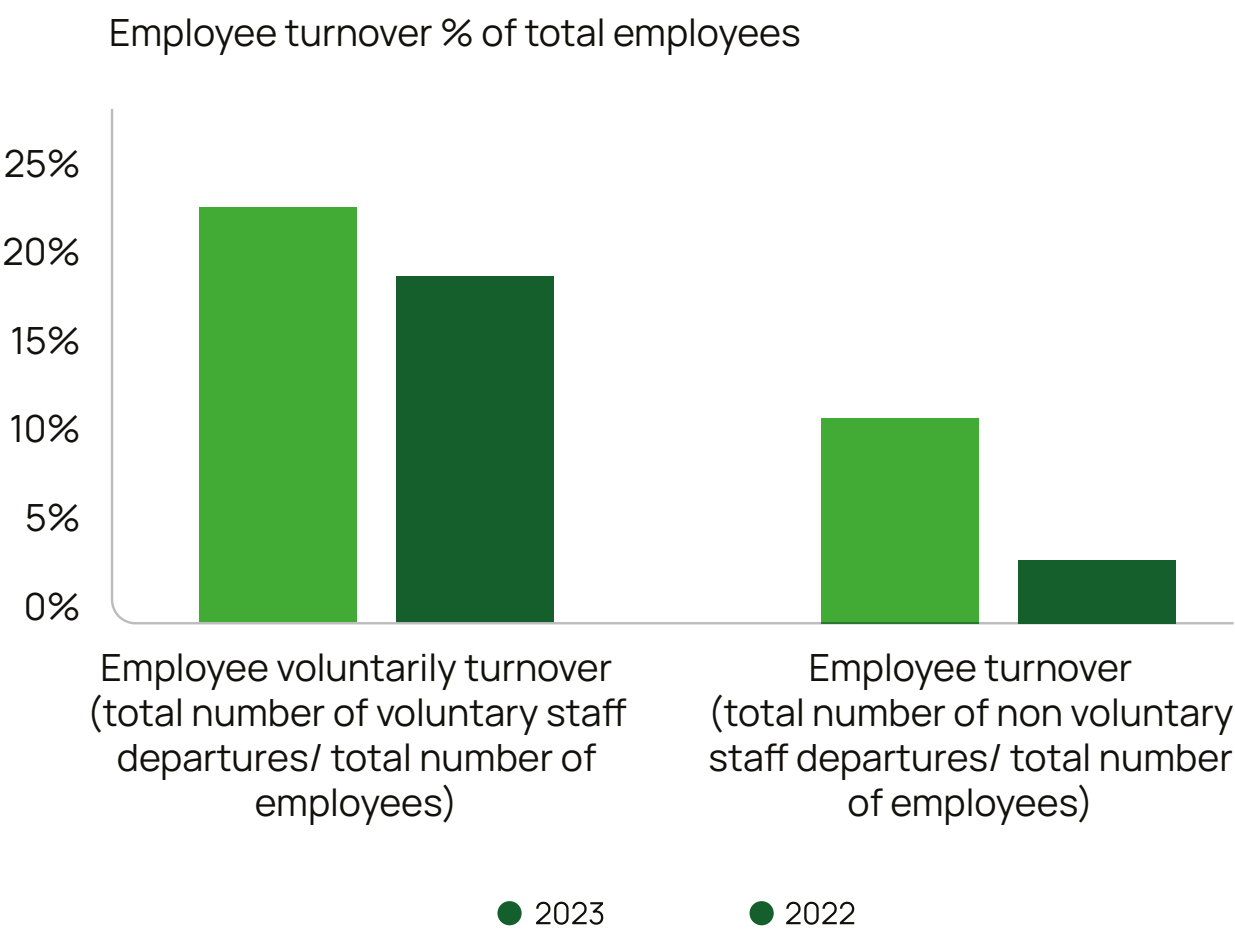
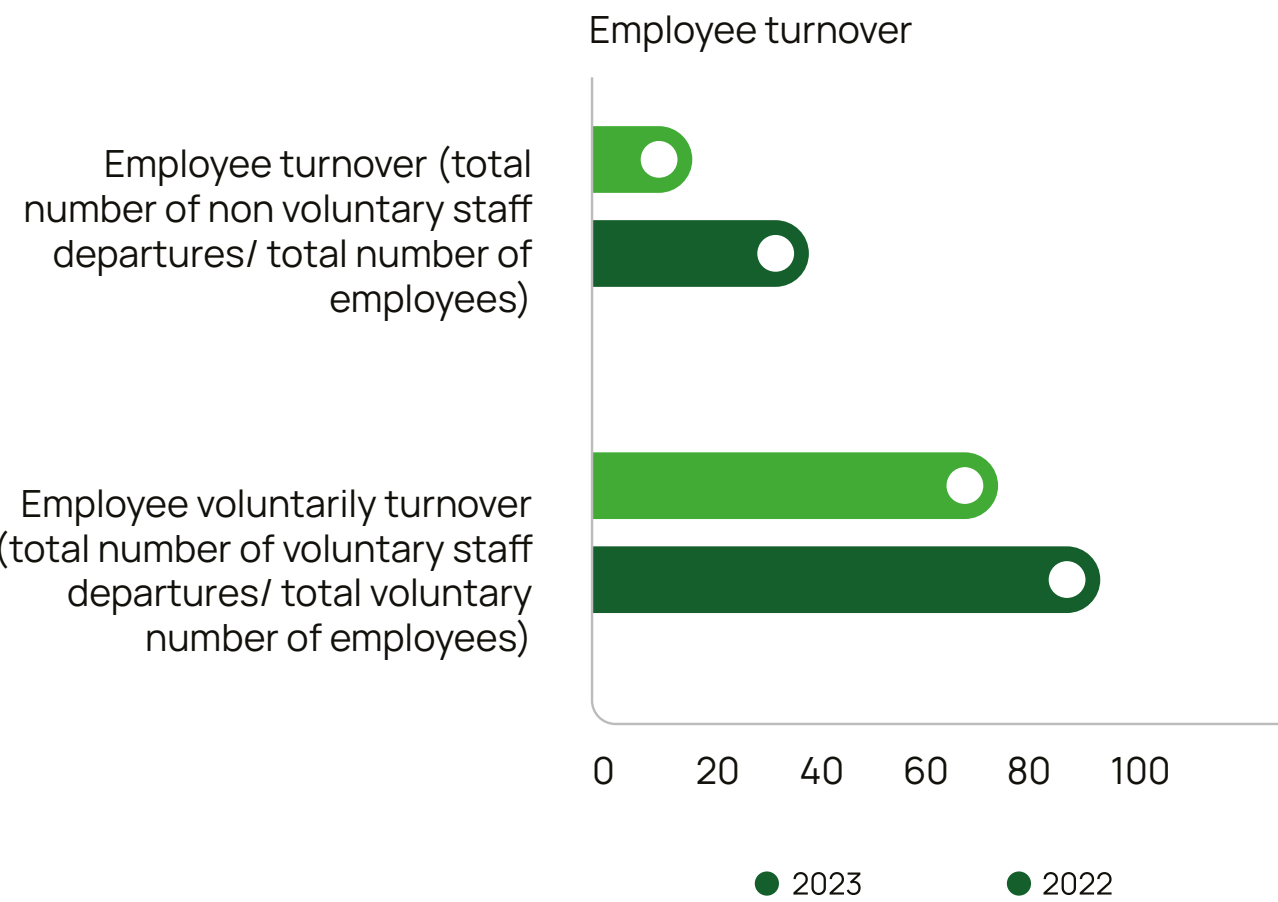
At the same time, our Company provides professional orientation for the children of our partners. In the vocational orientation held in 2022, 10 students participated, while in the vocational orientation held in 2023, 5 students participated.



06. Contribution to society and people

→ Employee turnover

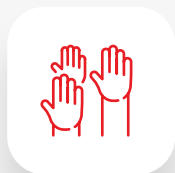
In 2023, the number of voluntary turnovers decreased significantly.



06. Contribution to society and people

➤ Employee turnover

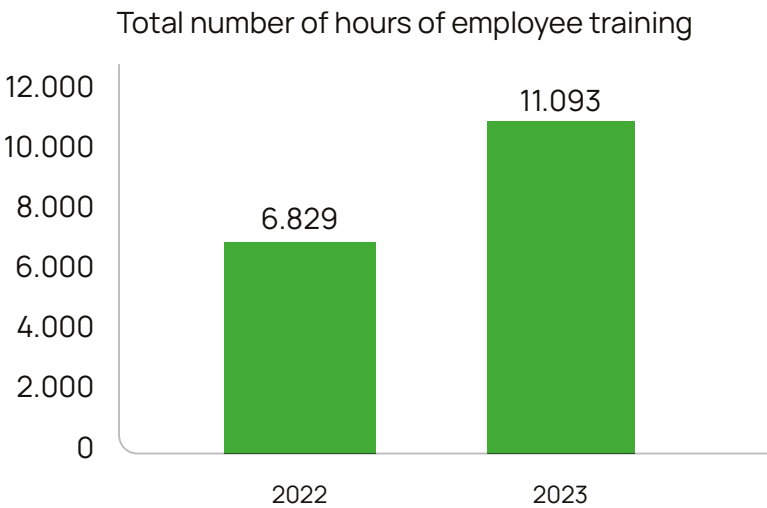
➔ Education and training



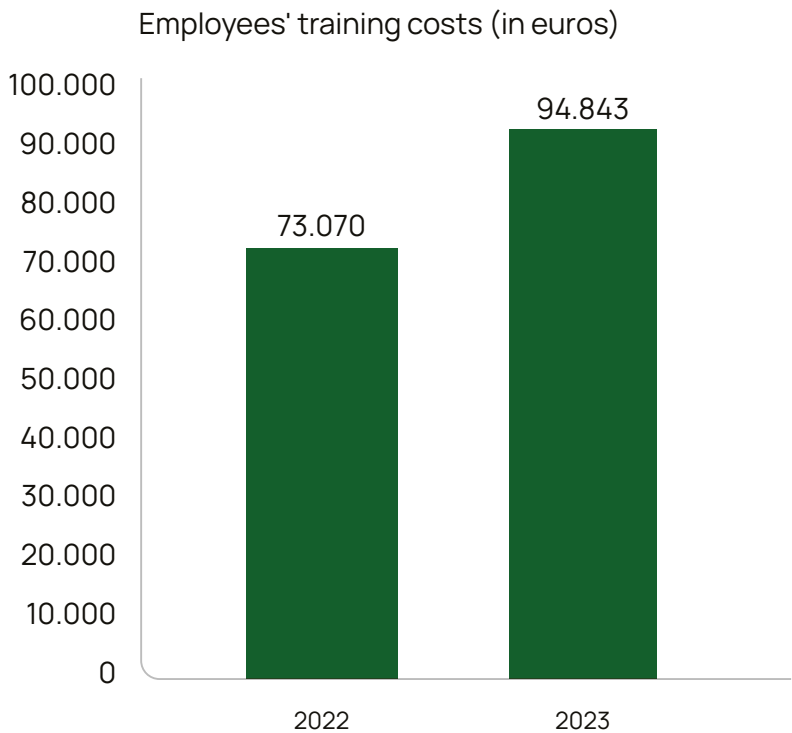
We launched **"Investing in Knowledge – Training & Development Days"**, an initiative dedicated to our individual development and the acquisition of new knowledge. Every month, for two days (specific to the Company), we will have two hours to invest in ourselves and enhance our personal development. During these hours, we will have the opportunity to attend training programmes available on the Company's E-Learning platform or to participate in other training activities with a similar objective. Through this initiative, we will also try to facilitate your desire for continuous training and development, ensuring adequate conditions to achieve this.

➔ Training Hours and Costs

The provision of quality training for our employees is a priority of **SIOUFAS & ASSOCIATES**, as it aims to improve the performance and develop the skills of its human resources. In this context, it provides more and more hours of training to its employees. Specifically, in 2022, 16.99 hours per employee were utilised for training purposes, while in 2023 employee training time increased as 25.98 hours per employee were utilised for training purposes.



Similarly, in 2023 the total amount of expenditure (€) for the training of our Company's employees increased.



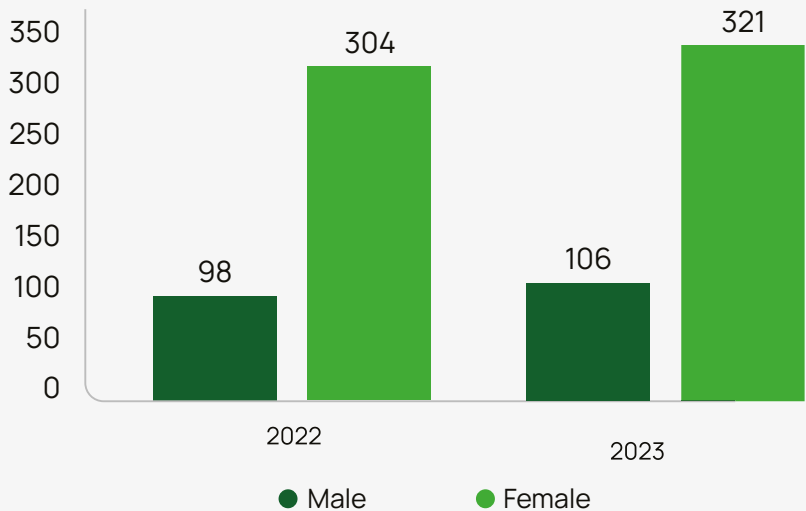
06. Contribution to society and people

» Diversity, inclusion & equal opportunities

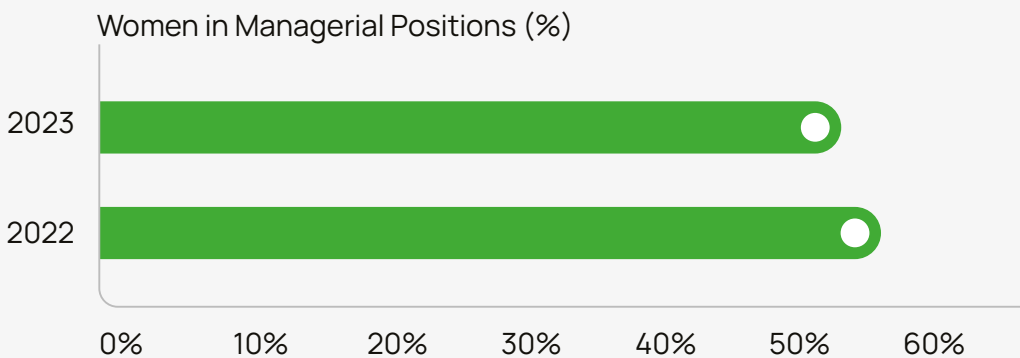
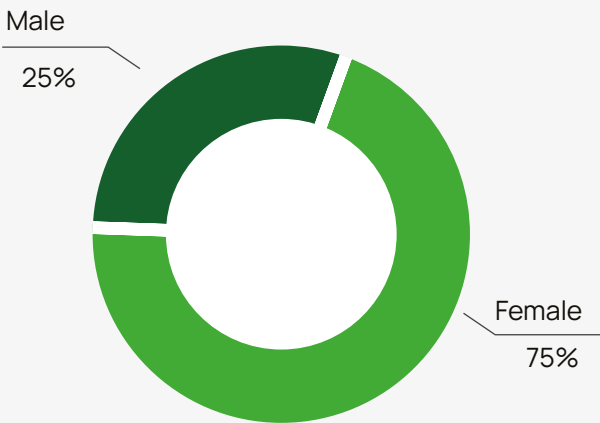
→ Distribution of employees by gender

In 2022 our Company employed 402 employees and in 2023 our Company employed 427 full-time employees. As shown in the graph below, the number of female full-time employees remains higher than the number of male employees. The following charts detail the ratio of male to female employees for 2023.

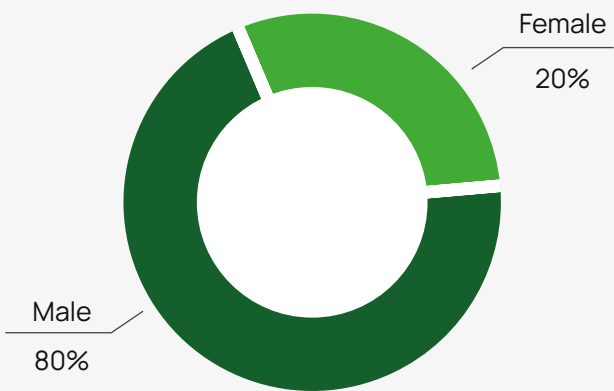
Full-time Permanent Employees



Distribution of employee by gender in 2023



Diversity in the Board of Directors in 2023



In our Company, we aim to increase the number of female employees over the years. In fact, in 2023, the majority of the Company's employees, namely three-quarters, will be women. This statistic highlights the Company's commitment to promoting gender equality and creating an environment that encourages the active participation of women in all areas. In addition, more than half of management positions are held by women, which underlines the Company's progress in promoting women in leadership positions.

The Board of Directors has recognised it as an important factor in the long-term success of our Company. Our Company's Board of Directors consists of 10 members and 20% are women.

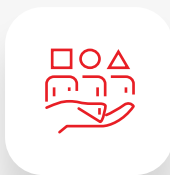
» 72% of the Company's employees are covered by employment contracts. The rest are part of the Company's staff and do not have a dependent employment relationship.

In addition, there were 7 people working at the Company's premises who are not its employees but work for a subcontractor, of which 5 were responsible for the security of the building and 2 were responsible for the cleaning of the building.

06. Contribution to society and people

» Diversity, inclusion & equal opportunities

→ Diversity Charter



Our Company has signed the Diversity Charter which aims to serve as a means of commitment for the implementation of equality opportunities and diversity in the working environment in Greece. The promotion and management of diversity in the workplace brings significant benefits on multiple levels such as increasing efficiency, enhancing productivity, improving, and expanding corporate reputation, attracting, and retaining talented professionals, facilitating access to new markets, and providing world-class services, encouraging innovation and creativity of employees, and strengthening cultural values within the work environment. In this context, we commit ourselves to:



- 01 To consider and ensure that in all processes the principle of equal opportunities and equal treatment irrespective of sex, race, color, national or ethnic origin, descent, religion or other beliefs, disability or chronic illness, age, family or social background, sexual orientation, gender identity or gender characteristics is strictly and rigorously observed and applied.
- 02 Understand, recognise, and respect the diversity of our workforce and seek to promote it to help promote equality, mutual respect, acceptance, and social cohesion.
- 03 To promote and enhance the unique characteristics of each individual and constructively exploit their diversity, aiming to create a diverse and non-discriminatory working environment.
- 04 Provide information and training to our employees on diversity, diversity management, and inclusion issues with particular emphasis on HR managers, HR Function Managers, and Department Heads involved in recruitment, training, and HR management.
- 05 Include diversity management in our corporate strategy by developing annual policies and practices to promote diversity and combat discrimination and actively involve our employees in its implementation.
- 06 Disseminate and provide information regarding the Diversity Charter, its implementation, and our commitment both within and outside our Company.



06. Contribution to society and people

➤ Diversity, inclusion & equal opportunities

→ Actions for women

Representatives of our Company were also present at ICAP CRIF's **Women in Business**, together to the Next Level conference. Women from all sectors presented their stories and spoke about the place of women in modern society.



On **March 8**, on Women's Day, we took the opportunity to say "Thank you" in a symbolic way to our women, who make up 75% of our manpower.



INTERNATIONAL **WOMEN'S DAY**

In addition, the **Women's Day** events were an excellent opportunity for all female colleagues to connect, interact, and share their work experiences.

We believe that celebrating Women's Day and participating in "**Woman in Business**" not only empowers women but also reinforces our collective commitment to gender equality and diversity. Together, we strive to create a workplace where every person, regardless of gender, feels valued, and respected and can thrive.

06. Contribution to society and people

» Social Care & Respect for Human Rights

As a Company, we strongly believe that we must make a positive impact on society by identifying and supporting those in need. Through collective efforts, we strive to complement, promote, and assist organisations and agencies working to support vulnerable groups, particularly children and the elderly.



At Easter, we all managed to pack 500 boxes of food donated by **SIOUFAS & ASSOCIATES** and send them to hundreds of families in need of support.

At Christmas, our colleagues in Athens, with a positive mood and a smile, helped to pack 1,320 boxes of essential goods, which were distributed to families facing difficulties.

On Thursday 20/4, the 3rd voluntary blood donation of our Company took place. So far, we have sent 8 bottles from the Company's blood bank to relatives of our colleagues who needed them. With 118 bottles available and thanks to everyone's help, we continue to support our people when the need arises.



On Friday 31/3 we hosted the Easter Bazaar of the Amymoni Association at our headquarters in Athens.

On Friday 7/4 we hosted the Easter Bazaar of the SOS Children's Villages Association at our offices in Thessaloniki.



Our partners participated in the 40th Authentic Marathon of Athens and supported the work of the Hellenic Society for the Protection of Autistic People.



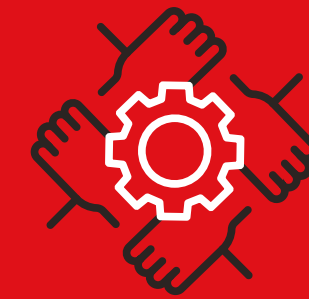
The Christmas Bazaar of the Smile of the Child was hosted at our offices in Athens and Thessaloniki, where our colleagues showed once again their practical support to children in need while making their Christmas purchases.

Our efforts reflect our dedication to positively impacting people's lives and helping to create a better, more compassionate world. Through our collective action and contributions, we aim to make a significant difference and support those in need in our community.



# Sustainable Report 2023

07.



**CORPORATE GOVERNANCE**

Sioufas & Associates Law Firm





Corporate Governance is a fundamental pillar for the sustainability of any organisation, ensuring that companies operate with transparency, integrity, and accountability. At the heart of corporate governance is a commitment to ensure that decisions made reflect the interests of all stakeholders, contributing to the long-term well-being of the Company and society.

To achieve our quality assurance objectives and strive to continuously improve our performance we have developed a Quality Management System by the requirements of **ISO 9001:2015**.



Certificate of Quality Management System  
ISO 9001: 2015, TUV HELLAS (TUV NORD)

Based on the materiality survey for the corporate governance pillar, the most important issues are the following:

Data Protection & Cybersecurity

Anti-corruption and anti-bribery & regulatory compliance

→ Risk Management



The Company has established and implemented a process for monitoring and managing risks and opportunities. This process includes analysing the environment in which the Company operates, identifying relevant issues and opportunities for improvement, and assessing the impact that may arise.

→ The methodology for undertaking this assessment includes:

- The evaluation of data from the analysis of the Company's operating status,
- The verification of the degree of compliance with existing legislation.

→ The review of the assessment of sustainable development issues is carried out on an annual basis before the review of the Company's Quality, Health & Safety, and Environmental Management Systems, and in cases such as:

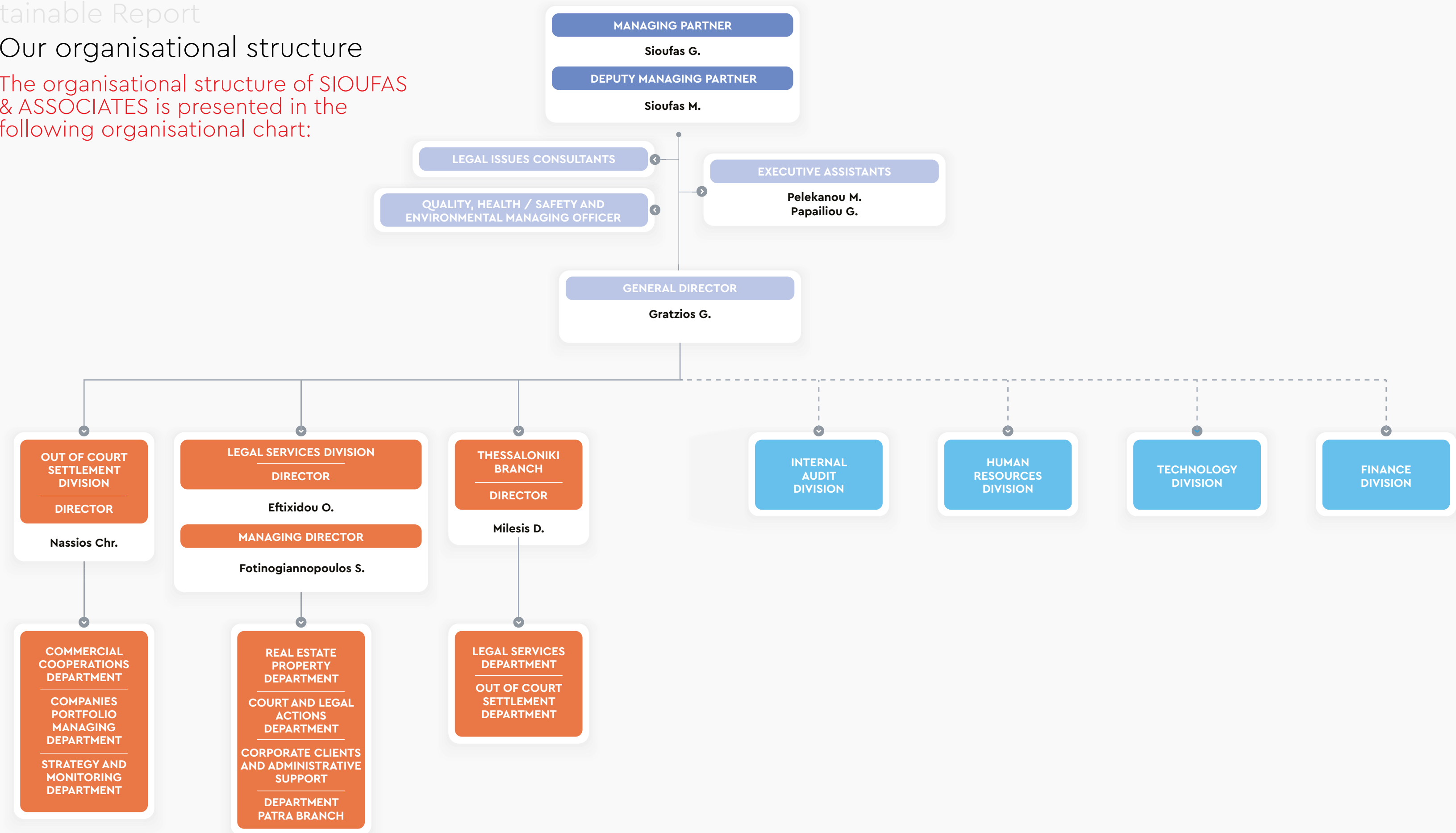
- Changes in the legislative or regulatory framework,
- Legislative or regulatory changes, legislation, regulations, etc. Events with a significant impact on the Company's operations or the environment

→ The results of this process are evaluated during the annual review of the Management Systems and the actions required are incorporated into the Company's Quality, Health & Safety and Environment programme and communicated to the relevant personnel.

→ Subsequently, preventive measures and actions to be initiated to reduce the impacts are identified. The greater the risk, the more drastic the measures taken to eliminate, isolate, or reduce the risks.

07. Our organisational structure

» The organisational structure of SIOUFAS & ASSOCIATES is presented in the following organisational chart:





Sustainable Report

# 07. Corporate Governance

→ Internal Audit

**SIOUFAS & ASSOCIATES** recognises the importance of having an independent Internal Audit Division overseeing its affairs. The activities of this department promote transparency at all levels of the Company's operations and activities and ensure that senior management is always informed of any issues related to the Company's internal operations, and of potential non-compliance through regular reports, based on an annual plan, prepared after internal audits. The results of the above audits result in findings that are presented, agreed, and planned for resolution.

The Company is managed based on clear roles and responsibilities, as divisions' directors are selected based on their qualifications and experience in corporate governance and have defined roles and responsibilities. Decision-making processes are based on accountability, to promote transparency in all aspects of the Company's activities.

→ Monitoring and Sustainability Management

The Managing Partner is responsible for overseeing sustainable development issues related to the operation of the Company. This responsibility includes setting the sustainable development strategy and approving related targets. In addition, the Managing Partner communicates with stakeholders to identify significant issues and gather feedback on the Company's impacts.

He also oversees and approves the annual Sustainability Report.

The Managing Partner works closely with a team of executives from various departments of the Company, with whom he holds meetings. The Company has established a specific procedure that defines how to communicate, both internally between its different structures and externally with stakeholders, on issues related to Quality of Service, Safety, and the Environment. This procedure also includes how employees are to be involved and consulted, especially on Occupational Health and Safety (OHS) issues.

For more information on how the Company manages its impact on sustainable development issues through the Company's Integrated Quality, Health, Safety, Security and Environment Management System, please refer to the relevant sections above.





# 07. Corporate Governance

## » Data Protection & Cybersecurity

Privacy and other personal data issues are essential human rights fronts of our time so data protection and information security are critical for us. We have implemented 14 data and information systems protection policies and follow the General Data Protection Regulation (GDPR), ensuring the integrity and confidentiality of our information.

We are committed to protecting the personal data you entrust to us and are ready to assist you in exercising any of the rights granted to you by the GDPR (access, rectification, erasure, restriction of processing, objection to processing, data portability, and withdrawal of consent).

We are also in the process of developing an Information Security, Cyber Security, and Privacy Protection system based on **ISO 27001:2013** standard which will be completed within 2025.

We manage policies such as:

### Privacy Policy



### Data Protection Policy



### Cybersecurity Policy



Security breaches threaten our data and our reputation. Potential breaches in the security of information and operating systems threaten the integrity of our data and other sensitive information and are likely to disrupt business operations. The occurrence of such incidents could adversely affect the Company's reputation and its position in the competitive sector. In addition, managing cybersecurity may require significant management involvement and substantial resources.

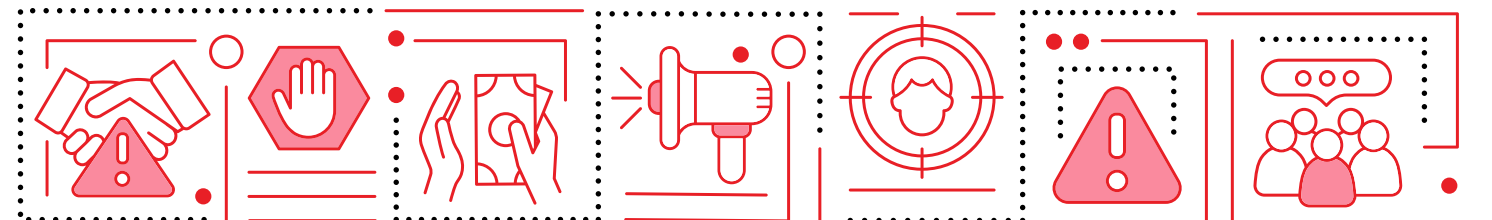
Data protection is therefore an integral part of our service portfolio, and we strive to continuously improve our practices and provide services and solutions that ensure data protection and availability.

Protecting the personal data, you trust us with is an integral part of upholding human rights. The GDPR is a standard for the protection of personal data.

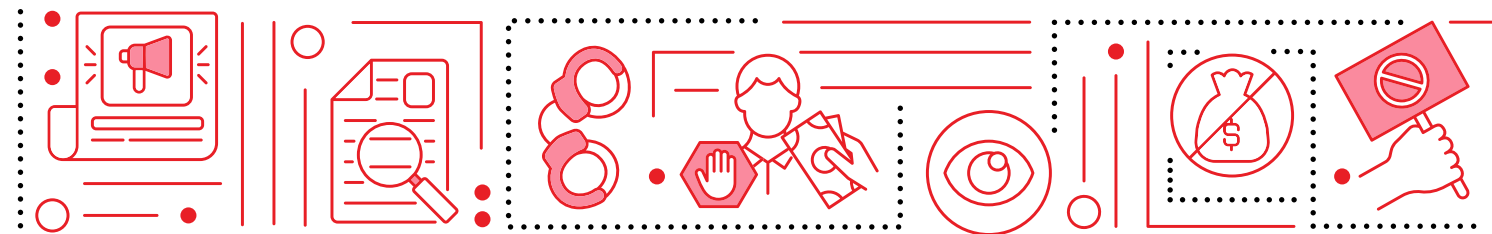


07. Corporate Governance

» Anti-corruption and anti-bribery



In our law firm, we consider corruption and bribery to be unacceptable practices that threaten our integrity and professional responsibility. We are investing in a management system focused on combating bribery, aiming to complete its development by **ISO 37001:2016** by 2024. At the same time, we are adopting a clear policy to ensure that our employees do not engage in any practices that could lead to corruption or create the impression of such behaviour.





07. Corporate Governance

» Regulatory compliance

The Company has developed and implemented an integrated quality, safety, and environmental management system, which monitors the environmental impacts of its operations and ensures full compliance with applicable legislation. Specifically, the quality, health & safety, and environmental management system is designed and certified according to **ISO 9001:2015**, **ISO 45001:2018**, and **ISO 14001:2015** standards. The implementation of this system demonstrates the Company's commitment to continuous improvement in the quality of its services.

To ensure its smooth operation by applicable laws and regulations, the Company identifies and maintains all requirements related to its activities.



During the reporting period (2023), no instances of non-compliance were recorded, nor were any related fines imposed.



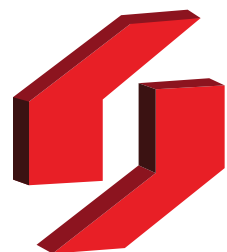
# Sustainable Report 2023

08.



ABOUT THE REPORT

Sioufas & Associates Law Firm



**Sioufas & Associates**  
**Law Firm**

The law firm **SIOUFAS & ASSOCIATES** is pleased to present its Annual Sustainability Report for the year 2023, which has been prepared with reference to the 2021 GRI Standards, the SDGs, and the ESG Information Disclosure Guide 2022 from the Athens Stock Exchange (Main Selection in the Table of Contents at the end of the report).  
The Report is addressed to all stakeholders and aims to provide a comprehensive overview of the Company's performance. To ensure the provision of objective information and accurately reflect stakeholder expectations, a materiality analysis was conducted at the beginning of 2024. The preparation of this report involved a specialized team, drawing on information and data from all Company departments, and it has been subjected to verification by an independent third party.



External assurance for this report has been completed in collaboration with **TÜV HELLAS (TÜV NORD) A.E.**



For any inquiries or comments, please contact **Ioannis Iniotakis**, Internal Audit Consultant, at [ioannis.iniotakis@sioufaslaw.gr](mailto:ioannis.iniotakis@sioufaslaw.gr)



Phone: **+30 2130393466**

[sioufaslaw.gr](http://sioufaslaw.gr)



# Sustainable Report 2023

09.



APPENDIX

Sioufas & Associates Law Firm

Sustainable Report

09. Appendix

»

GRI & ATHEX Table

Statement of use	SIOUFAS & ASSOCIATES has developed the Sustainability Development Report with reference to the GRI Standards for the period 01.01.2023–31.12.2023.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	N/A

Omission							
GRI Standard	Disclosure	Refer to Chapter	Page	Requirement(s) Omitted	Reason	Explanation	GRI SECTOR STANDARD REF. NO.
GRI 2 General Disclosures 2021	2-1 Organisational details	About us Our Values	6,7	A gray cell indicates something that does not apply. This only relates to the 'Omission' and 'GRI Sector Standard ref. no.' columns.			
	2-2 Entities included in the organisation's sustainability reporting	Our facilities	9				
	2-3 Reporting period, frequency and contact point	About the report	46				
	2-4 Restatements of information	Our performance, Waste management, Diversity, inclusion & equal opportunities	4, 19,33–35				
	2-5 External assurance	About the report	46				
	2-6 Activities, value chain and other business relationships	Collaborations and participation in conferences	8				
	2-7 Employees	Social Care & Respect for Human Rights	25				
	2-8 Workers who are not employees	Diversity, inclusion & equal opportunities	33–35	GRI 2–8 c	The information is unavailable/incomplete	The Company conducted the disclosure calculation for the first time in 2023, and there is no capability to reflect changes compared to previous reporting years.	
	2-9 Governance structure and composition	Our organisational structure	40				
	2-10 Nomination and selection of the highest governance body			GRI 2–10 a & b	M/Δ	Στην Εταιρεία δεν υπάρχει δομή διοικητικού συμβουλίου, ανώτατο όργανο είναι ο Διευθύνων Εταίρος κ. Σιούφας Γ.	
	2-11 Chair of the highest governance body			GRI 2–11 a & b	M/Δ	Ο κ.Σιούφας Γ. είναι ο Διευθύνων Εταίρος	
	2-12 Role of the highest governance body in overseeing the management of impacts	Monitoring and Sustainability Management	41	GRI 2–12 b & c		The Company proceeded with the disclosure calculation for the first time in 2023, and it is not possible to reflect the changes compared to previous reporting years.	
	2-13 Delegation of responsibility for managing impacts	Monitoring and Sustainability Management	41	GRI 2–13 b	Μη διαθέσιμη πληροφορία/μη ολοκληρωμένη	Mr. Sioufas G. and the management team, who meet regularly, proceeded with the disclosure calculation for the first time in 2023.	
	2-14 Role of the highest governance body in sustainability reporting	Materiality assessment	11–16				

09. Appendix

» GRI & ATHEX Table

Omission							
GRI Standard	Disclosure	Refer to Chapter	Page	Requirement(s) Omitted	Reason	Explanation	GRI SECTOR STANDARD REF. NO.
GRI 2 Γενικές Δημοσιοποιήσεις 2021	2-15 Conflicts of interest			GRI 2-15 a & b	M/Δ	The Managing Partner ensures that there are no instances of conflicts of interest, examines every potential case of non-compliance, and guarantees the reliability and approval of the Company's Financial Statements before their final approval.	
	2-16 Communication of critical concerns	Internal Audit	41	GRI 2-16 b	The information is unavailable		
	2-17 Collective knowledge of the highest governance body	Monitoring and Sustainability Management	41				
	2-18 Evaluation of the performance of the highest governance body			GRI 2-18 a, b & c	M/Δ	This is not defined as a procedure by the Company.	
	2-19 Remuneration policies			GRI 2-19 a & b	M/Δ	This is not disclosed as it involves confidential information.	
	2-20 Process to determine remuneration			GRI 2-20 a & b	M/Δ	This is not disclosed as it involves confidential information.	
	2-21 Annual total compensation ratio			GRI 2-21 a, b & c	M/Δ	This is not disclosed as it involves confidential information.	
	2-22 Statement on sustainable development strategy	Management message	3				
	2-23 Policy commitments	Care for the Environment Occupational Health & Safety Policy Corporate Governance Data Protection & Cybersecurity	18, 26 38, 42				
	2-24 Embedding policy commitments	Collaboration and participation in conferences	7, 8				
	2-25 Processes to remediate negative impacts	Care for the Environment Occupational Health & Safety Policy Corporate Governance Data Protection & Cybersecurity	18, 26 38, 42				
	2-26 Mechanisms for seeking advice and raising concerns	Internal Communication and a fair working environment	30				
	2-27 Compliance with laws and regulations	Regulatory Compliance	44				
	2-28 Membership associations	Collaboration and participation in conferences	7, 8				
	2-29 Approach to stakeholder engagement	Collaboration and participation in conferences	8				
	2-30 Collective bargaining agreements	Diversity, inclusion & equal opportunities	33-35				

09. Appendix

» GRI & ATHEX Table

Omission							
GRI Standard	Disclosure	Refer to Chapter	Page	Requirement(s) Omitted	Reason	Explanation	GRI SECTOR STANDARD REF. NO.
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality assessment	11-16				
	3-2 List of material topics	Materiality assessment	11-16				
	3-3 Management of material topics	Materiality assessment	11-16				
Gri 205 Anti-corruption 2016	205-2 Communication and training about anticorruption policies and procedure	Anti-corruption and anti-bribery	43				
GRI 206 Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Anti-corruption and anti-bribery	43				
GRI 302 Energy 2016	302-1 Energy consumption within the organisation	Care for the Environment	18				
	302-3 Energy intensity	Responsible use of energy	23				
	302-4 Reduction of energy consumption	Responsible use of energy	23				
	305-2 Energy indirect (Scope 2) GHG emissions	Care for the Environment	18				
GRI 401 Employment 2016	401-1 New employee hires and employee turnover	Employee turnover	31				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Well-being	28				



09. Appendix

» GRI & ATHEX Table

Omission							
GRI Standard	Disclosure	Refer to Chapter	Page	Requirement(s) Omitted	Reason	Explanation	GRI SECTOR STANDARD REF. NO.
GRI 403 Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Occupational Health & Safety Policy	26				
	403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health & Safety Policy	26				
	403-5 Worker training on occupational health and safety	First Aid Seminar	27				
	403-6 Promotion of worker health	Well-being	28				
	403-8 Workers covered by an occupational health and safety management system	Occupational Health & Safety Policy	26				
	403-9 Work-related injuries	Occupational Health & Safety Policy	26				
	403-10 Work-related ill health	Occupational Health & Safety Policy	26				
GRI 404 Training and Education 2016	404-1 Average hours of training per year per employee	Education and training	32				
	404-2 Programs for upgrading employee skills and transition assistance	Education and training	32				
	404-3 Percentage of employees receiving regular performance and career development reviews	Evaluation Procedure	30				
GRI 405 Diversity and Equal Opportunity 2016	405-1 Ratio of basic salary and remuneration of women to men	Diversity Charter	34				
GRI 406 Non – Discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Distribution of employees by gender	33				
GRI 418 Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Data Protection & Cybersecurity	42				

Athex ESG Reporting Guide 2022	Metric Title	Refer to Chapter	Page
Core metrics	C-E2 Scope 2	Responsible use of energy	23
	C-E3 Energy consumption and production	Responsible use of energy	23
	C-S2 Female employees	Distribution of employees by gender	33
	C-S3 Female employees in management positions	Distribution of employees by gender	33
	C-S4 Employee turnover	Employee turnover	31
	C-S5 Employee training	Education and training	32
Advanced metrics	A-E3 Waste management	Waste mangement	19
	A-S2 Employee training expenditure	Education and training	32
	A-G1 Business mode	About us Our Values	6,7
	A-G2 Business ethics violations	Prevent and combat violence and harassment at work	27
Sector-specific metrics	SS-S2 Customer privacy	Data Protection & Cybersecurity	42
	SS-S4 Labor law violations	Data Protection & Cybersecurity	42
	SS-S5 Data security and privacy fines	Data Protection & Cybersecurity	42
	SS-S6 Health & Safety Performance	Responsible use of energy	23
	SS-S8 Customer satisfaction	Anti-corruption and anti-bribery	43

# INDEPENDENT EXTERNAL ASSURANCE REPORT

To: Management of SIOUFAS & ASSOCIATES LAW FIRM

1. Scope of the External Assurance project of the Sustainability Report

SIOUFAS & ASSOCIATES LAW FIRM Company (hereinafter referred to as SIOUFAS & ASSOCIATES LAW FIRM) has assigned TÜV HELLAS (TÜV NORD) SA (hereinafter referred to as TÜV HELLAS) the limited external assurance of the Sustainable Development Report, which covers the period 1/1/2023–31/12/2023.

The scope of the project consists of the following:

A. The external assurance of the information disclosed to confirm that the Sustainability Report of SIOUFAS & ASSOCIATES LAW FIRM for 2023 has been prepared “With Reference” to the GRI Universal Standards 2021.

The limited external assurance as it is defined by the above project scope, refers to the Sustainability Report of SIOUFAS & ASSOCIATES LAW FIRM for 2023 and it was conducted based on the corresponding correlation table of GRI Standards Indicators stated by SIOUFAS & ASSOCIATES LAW FIRM, to confirm that the Sustainability Report has been prepared “With Reference” to the GRI Universal Standards 2021.

2. Project Criteria

The external assurance was based on the evaluation of conformity with the requirements of the following guiding standards:

A. GRI Universal Standards 2021

3. Project methodology

Based on the conformance criteria of paragraph 2 and to draw conclusions, the external assurance team of TÜV HELLAS conducted the following (indicative and not restrictive) methodology:

Reviewed the coverage of the “With Reference” to the GRI Universal Standards 2021 requirements, as they are described within the GRI 1: Foundation 2021.

- Reviewed the procedures followed by SIOUFAS & ASSOCIATES LAW FIRM to identify and determine the material issues to include them within the Sustainability Report.
- Interviews were conducted with selected executives of SIOUFAS & ASSOCIATES LAW FIRM having operational role in Sustainability issues to understand the current state of sustainability development activities and progress achieved during the period under reference.
- Reviewed the SIOUFAS & ASSOCIATES LAW FIRM consultation approach with their stakeholders through interviews with executives responsible for communication with the interested parties at company level and review of selected documents.

4. Review limitations

The range of the review was exclusively limited to the activities of SIOUFAS & ASSOCIATES LAW FIRM in Greece. No visits and interviews in stakeholders of the SIOUFAS & ASSOCIATES LAW FIRM have been conducted.

In case of any discrepancy in the translation between Greek and English version of the Sustainability Report, the Greek version shall prevail.

5. Responsibilities of the Reporting Organisation and Assurance Provider

The team for Sustainability of SIOUFAS & ASSOCIATES LAW FIRM carried out the Sustainability Report, thus, is exclusively responsible for the information and statements contained therein.

The external assurance conducted, as it is defined in the project scope (paragraph 1), does not represent TÜV HELLAS' opinion related to the quality of the Sustainability Report and its contents.

The responsibility of TÜV HELLAS is to express the independent conclusions on the issues as defined in the project scope and in accordance with the relevant contract. The project was conducted in such a way so that TÜV HELLAS can quote to SIOUFAS & ASSOCIATES LAW FIRM administration the issues mentioned in this report and for no other purpose.

6. Conclusions

Based on the project scope (paragraph 1) and in the context of the external assurance procedure followed by TÜV HELLAS, the conclusions are as follows:

A. External assurance of the information disclosed to confirm that the Sustainability Report of SIOUFAS & ASSOCIATES LAW FIRM for 2023 has been prepared “With Reference” to the GRI Universal Standards 2021.

- During the external assurance project carried out, nothing came to the attention of TÜV HELLAS, which would lead to the conclusion that the Report has not been prepared “With Reference” to the requirements of the GRI Universal Standards 2021, as reflected on the corresponding correlation GRI content index.

7. Impartiality and independence of the external assurance team

TÜV HELLAS states its impartiality and independence in relation to the project of SIOUFAS & ASSOCIATES LAW FIRM Sustainability Report external assurance. TÜV HELLAS has not undertaken work with SIOUFAS & ASSOCIATES LAW FIRM and does not have any cooperation with the interested parties that could compromise the independence or impartiality of the findings, conclusions, or recommendations.

TÜV HELLAS was not involved in the preparation of the text and data presented in the Sustainability Report of SIOUFAS & ASSOCIATES LAW FIRM.

Athens, July 8, 2024  
For TÜV HELLAS (TÜV NORD)



Nestor Paparoupas  
Product Manager