

SUSTAINABILITY STATEMENT

MOORE GREECE • Member Firm of Moore Global



OUR COMMITMENT

At Moore Greece, we recognize that the trust placed in us by our clients, our people, and the wider public is the foundation of everything we do. As a professional services firm operating within a global network, we are committed to conducting our business with the highest standards of governance, integrity, and ethical responsibility.

Sustainability, for us, is not a peripheral concern — it is embedded in how we lead, how we serve, and how we grow. We believe that a firm of our nature, whose core purpose is to provide independent assurance and trusted advice, must itself be held to an exemplary standard of responsible conduct.

Our sustainability commitments are structured around the Environmental, Social, and Governance (ESG) framework and aligned with the United Nations Sustainable Development Goals (UN SDGs). As a member firm of Moore Global — whose Social Ambition framework directly supports all 17 SDGs — we have identified the Goals most relevant and material to our size, sector, and operations. These are referenced in each section below.

ENVIRONMENTAL RESPONSIBILITY

SDG Alignment — the icons below identify the UN Sustainable Development Goals this section contributes to:



Although our environmental footprint is modest compared to industrial or manufacturing businesses, we recognize that as a professional firm we have a responsibility to manage our impact on the natural environment thoughtfully and continuously improve our practices. We are committed to acting responsibly in how we use resources, manage waste, and make operational decisions.

- **Energy use:** We are committed to using electricity wisely across our offices — switching off equipment when not in use, investing in energy-efficient devices and lighting, and making conscious choices about heating and cooling. We encourage all our people to adopt energy-conscious habits as part of their daily routine.
- **Business travel:** We aim to limit unnecessary travel by prioritizing video conferencing and remote collaboration tools wherever appropriate. Where travel is required, we encourage efficient planning to reduce journeys, and we favor lower-emission transport options where practicable.
- **Paper and printing:** We promote a digital-first approach to document management, minimizing printing and encouraging the use of electronic signatures and cloud-based working. Where paper is used, we seek to ensure it is sourced responsibly and recycled appropriately.
- **Waste and recycling:** We maintain recycling facilities across our offices and seek to reduce general waste through better procurement choices and responsible disposal of equipment and consumables.

We acknowledge that our environmental journey is ongoing. We intend to monitor our consumption habits, set improvement objectives over time, and communicate progress transparently to our people and stakeholders. These commitments directly support SDG 13 (Climate Action) through reduced emissions from travel and energy use, and SDG 12 (Responsible Consumption and Production) through our digital-first and waste reduction practices.

OUR PEOPLE

SDG Alignment — the icons below identify the UN Sustainable Development Goals this section contributes to:



We are committed to fostering a workplace where every individual is treated with dignity, fairness, and respect. We invest in the development of our people and promote a culture of learning, diversity, and inclusion — directly supporting SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth), and SDG 10 (Reduced Inequalities). We aim to:

- Provide equal opportunities regardless of background, gender, age, or any other characteristic (SDG 5, SDG 10).
- Support the professional development, health, and wellbeing of all our staff and partners (SDG 3, SDG 4, SDG 8).
- Embed ethical awareness and sustainability thinking into our training programs (SDG 4).



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COMMUNITY & WIDER RESPONSIBILITY

SDG Alignment — the icons below identify the UN Sustainable Development Goals this section contributes to:



Sound governance is the cornerstone of our sustainability approach. We are committed to:

- Maintaining a clear and transparent governance structure, with defined accountability at partnership and management level.
- Upholding full compliance with applicable professional standards, including those issued by our national regulatory body and the standards of our international network.
- Operating robust quality management systems that safeguard the independence, objectivity, and rigor of our work.
- Conducting regular internal reviews and supporting external inspections to ensure continuous improvement and accountability.

ETHICS & PROFESSIONAL INTEGRITY

SDG Alignment — the icons below identify the UN Sustainable Development Goals this section contributes to:



Our profession is built on trust. We hold ourselves to the ethical standards set out in the IESBA Code of Ethics for Professional Accountants, which forms the bedrock of our professional conduct. These commitments are central to SDG 16 (Peace, Justice and Strong Institutions), which calls for accountable and transparent institutions at all levels. In practice, this means:

- Zero tolerance for bribery, corruption, money laundering, and conflicts of interest.
- Strict independence policies in all audit and assurance engagements, monitored and enforced at the firm and network level.
- Transparent communication with clients, regulators, and stakeholders — including timely escalation of concerns, where required.
- A culture that empowers our people to speak up without fear of reprisal, supported by clear whistleblowing and ethical reporting channels.

LOOKING AHEAD

We are on a continuous journey. We acknowledge that there is always more to do, and we are committed to reviewing and strengthening our sustainability practices over time. We will report transparently on our progress and remain open to feedback from our clients, our people, and our broader stakeholders.

Approved by the Managing Partner
Costas Constantinou | Managing Partner | Moore Greece

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ABOUT MOORE GREECE

Moore Greece, an independent member of Moore Global, is an accounting and consulting firm specialising in shipping and other industries. Our wide range of services covers audit and assurance, tax, governance – risk and compliance, IT consulting, transactions and accounting outsourcing for corporations, family owned businesses and private individuals.

With over 120 professionals, deep knowledge and award winning proprietary tools, we can help clients improve efficiency and maximise profitability. By being the first international accounting firm in Greece with over 60 years of presence in the local market, we remain one of the most important and trustworthy firms in our industry.

ABOUT MOORE GLOBAL NETWORK

At Moore, our purpose is to help people thrive – our clients, our people, and the communities they live and work in. We're a global accounting and advisory family with over 37,000 people in 558 offices across 114 countries, connecting and collaborating to take care of your needs – local, national and international.

When you work with Moore firms, you'll work with people who care deeply about your success and who have the drive and dedication to deliver results for you and your business. You'll have greater access to senior expertise than with many firms. We'll be here for you whenever you need us – to help you see through the maze of information, to guide you in your decisions, and to make sure you take advantage of every opportunity. To help you thrive in a changing world.

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For more information please visit:
www.moore-greece.gr/en-gb/esg

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