



SUSTAINABILITY REPORT 2022

Forward Thinking
Mindset to Excel

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01. FOREWORD

BY THE MANAGING PARTNER

Our Commitment and Strategy on Promoting Sustainable Growth



George Bersis
MANAGING PARTNER

Given the ever-increasing environmental challenges, escalated during the Covid-19 -pandemic, as well as the volatility and complexity of social and business practices alike, governments, local communities and businesses have understood the need to implement immediate actions to promote sustainability and attainment of the 17 Sustainable Development Goals set by the UN and reflected in the ESG (Environmental, Social & Governance) framework.

In this context, POTAMITISVEKRIS aims to set new standards and move from a CSR to an **ESG model** of doing business. We embarked upon recording the pertinent state-of-play, consulting with stakeholders (notably, clients and suppliers) and formulating a coherent sustainability plan. The present Sustainability Report attests to our commitment in promoting Sustainable Development Goals and lays the foundation for our ESG strategy. We are proud that **Legal 500 Green Guide** has recognized our efforts in that context and ranked us as the first Greek law firm.

We are always interested in ensuring that all our people have common values and are working towards the protection of the environment and the reduction of our environmental impact, while broadening our social footprint.

Our firm is also committed to the betterment of our community in all aspects. Towards this goal, many of our lawyers work pro bono in the areas of immigration, education, cultural heritage, environmental protection, promotion of democracy and regional integration.

Finally, having a profound understanding of the Greek market, also by contributing substantially to the reform of Greece's legal framework for doing business and attracting investments, we are well placed to contribute and promote sustainable business growth and transformation, mindful of the requirements and standards announced by the International Sustainability Standards Board.

I am grateful to all our members of staff and business partners for what we have accomplished thus far and proud for our ambition to work harder towards a sustainable future.

02. WHO WE ARE

01

One of the Top, Full-Service Law Firms in Greece

POTAMITISVEKRIS represents clients from around the world, across a wide range of industries and provides support in all corporate needs offering the full spectrum of legal services. Our goal is to provide the top Greek law advice available in the country.

02

Advisors people trust to listen and understand

Our attorneys start with a deep understanding of our client's objectives and work together across practices sharing knowledge and experiences in order to provide innovative solutions to the most complex matters.

03

Achieving remarkable growth from 2009 till today

Over the past years, POTAMITISVEKRIS has grown remarkably; starting with 5 partners and 20 attorneys in 2009, it now counts 14 partners and over 75 attorneys despite the financial crisis and the challenging economic conditions in Greece during these years. Our goal to provide the top Greek law advice underpins our success and growth.



04

Focus on strong relationships with our clients based on trust, openness, integrity, and mutual respect.

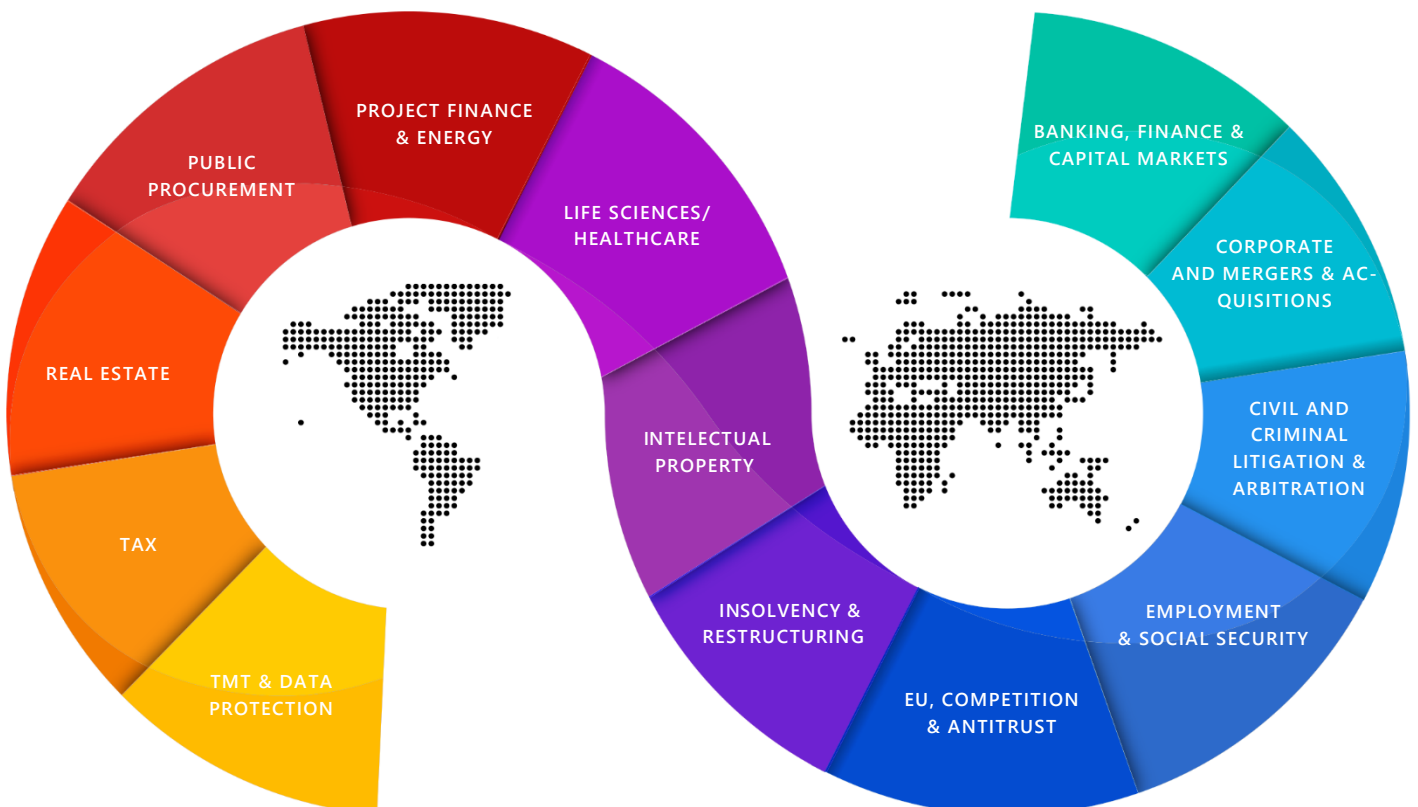
We are proud to derive our recognition mainly from our clients and the deep and long-lasting relationships we have with them. The trust and cooperation we maintain with major international law firms serves as a further testament to our professionalism and high international standards.

05

A top-tier firm listed in all legal directories.

Our firm and attorneys have attained top-tier rankings in all our practice areas in all legal directories. Moreover we have also been awarded the "Greece Law Firm of the Year" award by Chambers in 2012, 2014, 2020 & 2021.

WHO WE ARE Core Capabilities



WHO WE ARE
Our Values



Our values are seen and heard in the daily workplace empowering our people to excel in a productive environment.

WHO WE ARE

Our Approach

We are competitive and so is corporate business.

We strive for excellence and so do our clients.

We are team oriented and motivated by mutual trust and so are you.

A Unique Law Firm Culture



A mosaic of collective knowledge and innovative spirit.

We are market leaders with an international mindset and unique law firm culture.

We like to practice law and to practice as a team because we strongly believe the whole is greater than the sum of its parts.

Our focus is to build strong relationships with our clients and among ourselves based on trust, openness, integrity, and mutual respect.

Our commitment is to promote the ethical and collegial practice of law and serve the interests of justice in a productive, rewarding environment.

WHO WE ARE

Rankings & Recognition

01

The highest and more numerous rankings in all major legal directories, among all Greek law firms



"GREECE LAW FIRM OF THE YEAR"
BY CHAMBERS EUROPE
IN 2012, 2014, 2020 & 2021

02

Placed within the top tiers by all leading legal directories, including Chambers, Legal 500, and IFLR1000



03

Following a globally recognized approach for its Quality Management System, certified under ISO 9001:2015 by Lloyd's Register Quality Assurance



by Lloyd's Register Quality Assurance

04

Certified as a "Great Place to Work" for 2021-2022



05

The only Greek law firm listed in the Legal 500's inaugural Green Guide for its contribution to a green transition



WHO WE ARE Memberships



Member of the American-Hellenic Chamber of Commerce



Member of the French-Hellenic Chamber of Commerce



Member of the German-Hellenic Chamber of Commerce



Member of the Greek Israeli Chambers of Commerce



Member of SEV – Hellenic Federation of Enterprises



Member of the International Trademark Association



INSOL International Fellow



Member of the Urban Land Institute (ULI)



Fellow of the American College of Bankruptcy



Member of the International Insolvency Institute



Member of the International Bar Association

03. SUSTAINABILITY POLICY

VISION

POTAMITISVEKRIS' vision is to promote awareness in sound governance, professional integrity, ethical business standards and problem-solving that prioritizes sustainable growth, notably by fostering trust in institutions, social justice and capacity building, by contributing to the protection of the environment, as well as by empowering our members of staff and business partners to excel in a productive and rewarding environment.

MATERIALITY ANALYSIS

A suitable questionnaire was used to engage stakeholders in the materiality analysis and to identify the material topics related to the operations of our company.

We recognize as stakeholders all internal and external parties that affect or are affected by our business.

The stakeholders that contributed to this open consultation were:

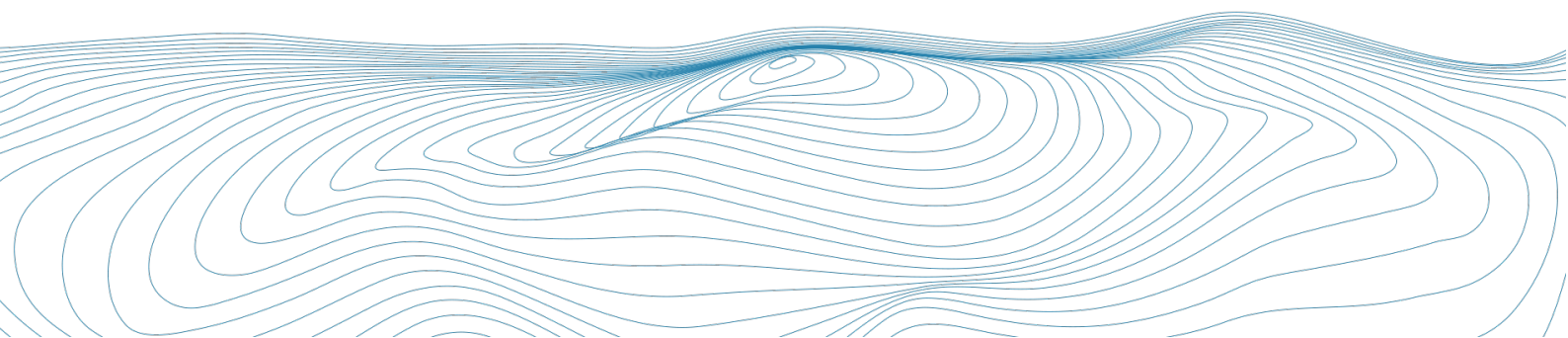
- ✓ TOP MANAGEMENT
- ✓ EMPLOYEES
- ✓ CLIENTS
- ✓ EXTERNAL PROVIDERS/ SUBCONTRACTORS
- ✓ SUPPLIERS
- ✓ SERVICE PROVIDERS

In this context, we evaluated the business context of our law firm, supported by an external consultant, as well as the pertinent topics from an ESG perspective and their (actual or potential) impact. The stakeholders were able to express their interests and expectations from our company, by responding to the questionnaire. We processed the responses and prioritized the material topics identified by the stakeholders, based on their actual and potential - negative or positive - impact, across all our activities and business relationships. The material topics were then approved by the Management. We devised and implemented tailored action plans for risks and opportunities that raised from the materiality analysis.

More information about our goals, the material issues identified, the pertinent commitments undertaken, the specific actions implemented, and their results thus far are included in the following chapters of this Report, as organized by reference to the key themes of the ESG framework.



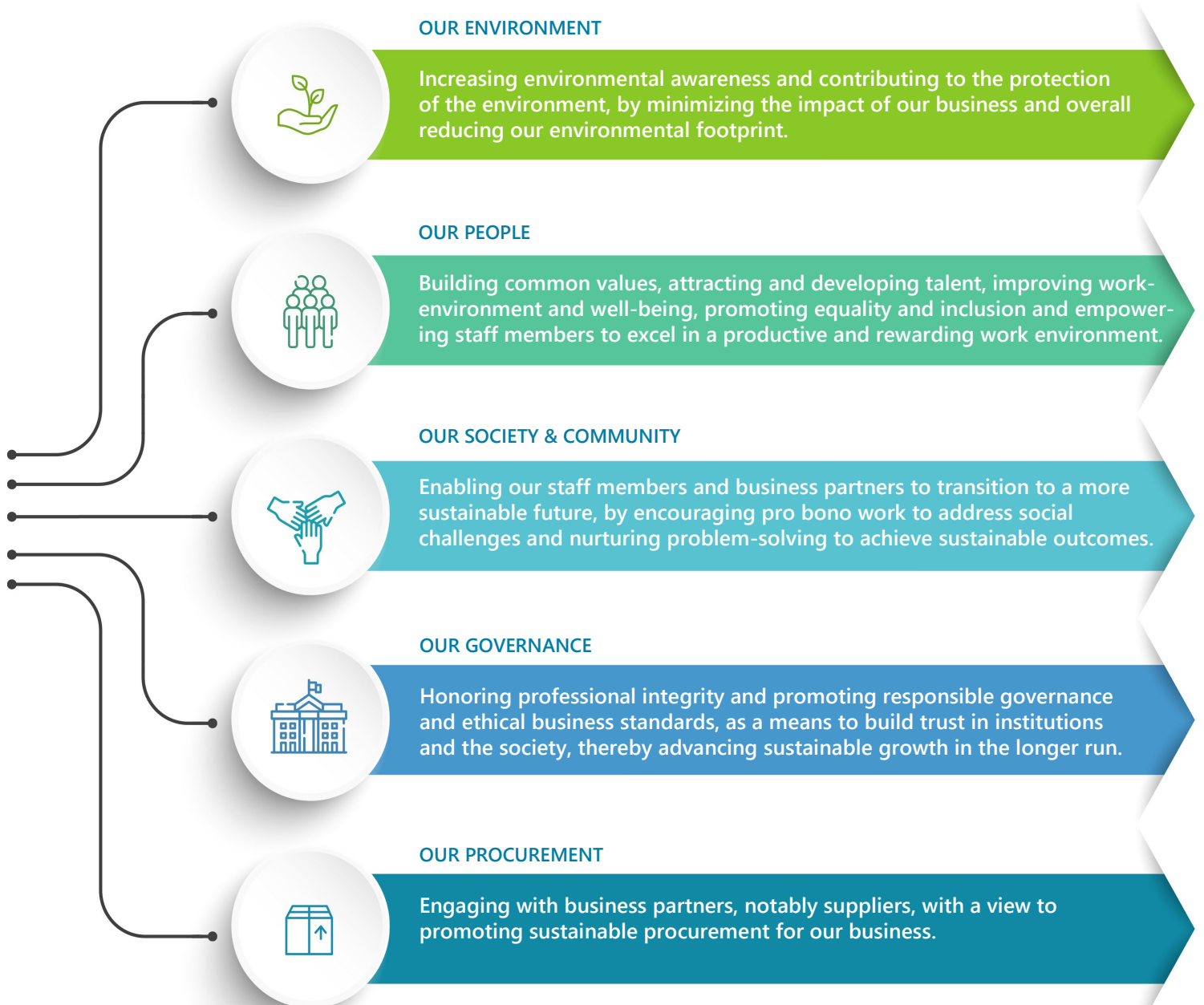
By reference to the 17 Sustainable Development Goals set by the UN and reflected in the ESG framework, our commitments and implementing actions focus on goals no. 1, 3, 4, 5, 8, 10, 11, 12, 13, 16 and 17.



MISSION

Our Sustainability Policy applies to our management, our people and our external business partners and shall be respected at all times.

WE FOCUS ON FIVE (5) KEY THEMES





SUSTAINABILITY POLICY

Our Environment

GOALS

At POTAMITISVEKRIS, we strive to ensure that our staff members have common values and are working together so as to conduct our business in an environmentally friendly manner. To this end we aim to increase environmental awareness and contribute to the protection of the environment, by gradually and substantially reducing our environmental footprint and overall minimizing the impact of our business on the environment.

MATERIAL ISSUES IDENTIFIED

The pertinent material issues, as identified by our internal and external stakeholders in the materiality assessment undertaken, are presented below:

HIGHER PRIORITY

- Energy Management
- Prevention of waste production
- Local pollution related to company's operations.
- Natural resources (paper, consumables)
- Recycling

MEDIUM PRIORITY

- Risks related to climate change.
- CO2 footprint
- Food waste

LOWER PRIORITY

- Water management
- Biodiversity
- Use of chemicals

COMMITMENTS UNDERTAKEN

- ✓ **Reducing our Scope 1 and 2 emissions by 50% by 2030**, against a 2022 baseline, through (a) promotion of energy efficiency and office space rationalization, (b) engagement with our electricity providers and obtaining guarantee-of-origin certificates, so as to procure 100% renewable energy by 2025 and (c) transition to electric vehicles.
- ✓ Taking action to explore how to reduce Scope 3 emissions.
- ✓ **Becoming a Net Zero law firm by 2040**, with our Net Zero targets validated by the Science-based Targets initiative (SBTi)
- ✓ **Certified under ISO 14001:2015** (Environmental Management System) by 2024.
- ✓ Promoting diversion from landfill, by **reducing substantially waste generation**, further promoting recycling and disposing responsibly, while setting concrete targets against a 2022 baseline.
- ✓ **Periodically reviewing progress** made in meeting the set targets at Management Review Meetings at least once per calendar year, so as to ensure continuity.



To this end, POTAMITISVEKRIS strives to ensure that:

- ✓ we meet or exceed all the **environmental legislation standards** that relate to our firm and reduce the environmental impact of our business.
- ✓ we conduct our business with a view to **limiting the adverse impact of our business to the environment and prevent pollution.**
- ✓ we continuously work towards **reducing the carbon footprint** of our business.
- ✓ we **minimize the production of waste**, by evaluating operations and ensuring they are as efficient as possible.
- ✓ we **promote recycling** (paper, packaging material, plastic, aluminium, printer cartridges, batteries, electric appliances, electronic devices etc.).
- ✓ we actively **reduce energy and water use**, by implementing responsible and more efficient consumption practices.
- ✓ we regularly **review our supply chain, against environmental and sustainability criteria.**
- ✓ all our employees are provided with the **information, training, and tools** necessary to implement responsible environmental practice.
- ✓ we continuously work on enhancing **awareness and participation of all stakeholders.**
- ✓ we set objectives and targets to continually **improve environmental performance.**
- ✓ we ensure that **environmental issues are factored in our risk management and business planning processes.**
- ✓ we **report and respond to all environmental incidents** of any kind.
- ✓ we regularly **report on our environmental performance** to key stakeholders.
- ✓ we continuously **improve our operational processes and practices.**

ACTIONS IMPLEMENTED

We have implemented a series of actions to address the impact of the material environmental issues identified and to promote the environmental commitments undertaken above:

- ✓ **Use of motion-activated lights** to reduce the electricity consumption and, by extension, eliminate the usage of fossil fuels and the production of CO2 emissions.
- ✓ **Use of LED lighting** in order to decrease environmental impact.
- ✓ **Use of inverter devices** to achieve higher energy efficiency and thus emit less CO2.
- ✓ Replacement of single-use plastic items (such as plates, cutlery, straws, etc.) with **reusable items for staff and guests**, provided by the company.
- ✓ **Participation in the recycling programme of the Attica Region (ΕΔΣΝΑ).**
- ✓ Partnership with Electrocycle –to **recycle small appliances** (electrical and electronic devices).
- ✓ Partnership with AFIS to **recycle batteries.**
- ✓ Partnership with XEROX to **recycle toner and printer cartridges.**
- ✓ Partnership with Cigarette Cycle (<https://cigarettecycle.org/>) to **recycle cigarette butts** and participation in its initiatives.
- ✓ **Placement of designated recycling bins** next to printers and photocopiers to **enhance paper recycling.**
- ✓ **Placement of designated recycling bins for packaging materials** (plastic, glass, Tetrapack and aluminum).
- ✓ **Use of refillable printer cartridges and rechargeable batteries.**
- ✓ Reduction of internal waste through **material reuse, recovery or repurpose.**
- ✓ **Internal sorting & disposal of waste** according to waste streams.
- ✓ **Training** to raise employee awareness **on waste reduction & sorting.**
- ✓ **Placement of double-glazed windows** on Omirou and Panepistimou fronts of the building.
- ✓ **Placement of sun blocking film** that reduces heat transfer by 90% and UV radiation by 99%
- ✓ **Use of motion-activated cooling system**, incl. automatic switch off during out-of-office hours
- ✓ Organizing the replacement of the water supply coolers with new network ones, the aim being to **transition to zero plastic bottles for use in the office premises** (until now amounted to almost 1200 bottles per year) - to be implemented by Q3 2023.



OUR NUMBERS IN 2022



ENERGY
CONSUMPTION

257.227 KWH



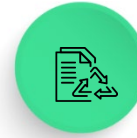
WATER
CONSUMPTION

1014 m³



DOMESTIC
WASTE

35 kg/per day



RECYCLING OF
PAPER

800 kg



WEEE RECYCLING

69 kg

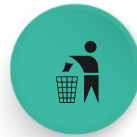
(validated & recycled
by the collective
system Electrocycle)



RECYCLING OF
BATTERIES

20 kg

(validated & recycled
by the collective
system AFIS)



RECYCLING OF
TONER
CADRIDGES

169 units

(validated & recycled
by Xerox)



RECYCLING
OF CIGARETTES

10 kg

(validated & recycled
by Cigaret Cycle)





SUSTAINABILITY POLICY

Our People

GOALS

At POTAMITISVEKRIS, we strive to attract and develop talent, improve the work-environment and well-being of our people, promote equality and inclusion and empower staff members to excel in a productive and rewarding work environment.

MATERIAL ISSUES IDENTIFIED

The pertinent material issues, as identified by our internal and external stakeholders in the materiality assessment undertaken, are presented below:

HIGHER PRIORITY

- Health, safety, and well-being of the employees
- Work environment
- Creation of employment opportunities and securing jobs
- Equality, diversity and inclusivity
- Human rights and child slavery
- Respect of human rights by our stakeholders

MEDIUM PRIORITY

- Pro-bono provision of legal services
- Actions to support the community

LOWER PRIORITY

- Animals' welfare

COMMITMENTS UNDERTAKEN

- ✓ Continuously promoting **life – work balance**
- ✓ Continuously ensuring **the well-being & health of our people**
- ✓ Continuously **attracting & retaining talent**
- ✓ Continuously **exploring new training & upskilling opportunities**
- ✓ Continuously **promoting inclusion & diversity**

ACTIONS IMPLEMENTED

We have implemented a series of actions to address the impact of the material issues identified in relation to our staff members and to promote the pertinent commitments undertaken above:

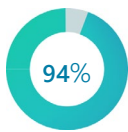


Taking care of our people and their well-being

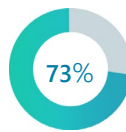
- ✓ **Certified as an Employer of Choice 2021:** Internal Employee Satisfaction Survey (anonymous) undertaken every year in collaboration with GREAT PLACE TO WORK organization.
- ✓ We apply an **"Open Door policy"**.
- ✓ We offer **private medical and hospital coverage programme** to all staff members (in cooperation with GROUPAMA). Amongst other upgrades, an annual checkup was recently included in the programme.
- ✓ We offer to all staff members **additional days of maternity leave without salary cuts** and **additional days off for handling family matters**.
- ✓ Flexible working hours for the associates to **promote life-work balance**.
- ✓ We promote **wage equality** in the workplace, by applying an **"Equal remuneration strategy" per level and/or position**, based on objective criteria, taking into consideration market trends.
- ✓ We strive to **reward the contribution** made by our people through **fair pay and added benefits**

(continuously maintained at competitive levels relative to the market). In the context of our remuneration scheme, we also offer a **bonus scheme based on company's and personal performance**.

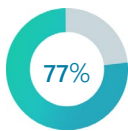
- ✓ **Anti-harassment policy:** training has been conducted for each and everyone.
- ✓ We hold **annual Support Days:** meetings that take place once a year for all staff of the administrative support functions. Agenda: Working conditions - proposals for improvements, Operational topics, Innovations, New Corporate projects, Teambuilding, Training focused on soft skills.
- ✓ Regular Blood Donation: in collaboration with Sismanoglio Hospital we have created a **blood bank** for our employees and their families.
- ✓ A team of 12 employees has been trained and certified in First Aids.
- ✓ We periodically organize yoga/pilates and **online well-being sessions**.



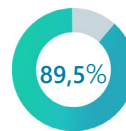
Are proud to work at PV



Would recommend PV as a good place to work



Level of employee engagement



Equal treatment no matter the:
Age **75%**
Race/Nationality **96%**
Gender **87%**
Sexual orientation **87%**

Staying safer and staying connected during the COVID-19 outbreak

- ✓ During the lockdowns and thereafter, we adjusted our working policy with most staff members working from home (quickly switching to and extensively using of **remote working to ensure business continuity and collaboration**), while also applying strict hygiene rules for people working from the office or clients' premises.
- ✓ We extended our health programme to **cover regular COVID-19 testing**, in collaboration with private clinics/diagnostic centers, for employees wishing to test.

- ✓ We implemented **mask mandates** and undertook **constant disinfections of the office premises**.
- ✓ As a result, **all operations continued unabated**, notwithstanding the challenges posed by the lockdown and the pandemic, **with all lawyer and support positions maintained, new recruitments continuing and overall economic results improving**.



Attracting & retaining talent

- ✓ **Non-discrimination policy:** we apply an equal opportunities policy, without discriminating on the basis of gender, age, origin or sexual orientation.
- ✓ **Our interviewing and recruitment process ensures transparency and objectivity,** with multiple interviewers participation in the process and
- ✓ **We apply a coherent staff appraisal system** based on structured questionnaires, performance dialogues and 2-way feedback:
 - **Each Associate and Employee is appraised** regularly to improve the quality of his/her work and professional competencies. Specific quantitative and qualitative criteria for each level of associates as well as support staff are in place.
 - Performance dialogues are conducted at least once a year. Our **performance evaluation process** focuses on annual target setting, achievements, and qualitative factors such as business behaviors and competencies (includes Associates & Support staff)
 - **Top management** (Annual Partners' Meeting) **reviews regularly,** following HR recommendations, **the career path of each and every staff member,** collectively decides on promotions (fixed pay increases) and performance bonuses (variable pay by management level and/or job profile) based on predetermined grid criteria and makes tailored decisions.
 - **Coaching of junior staff members and Feedback at all levels** are integrated into our appraisal and performance cycles.
- ✓ We strive to **explore new upskilling opportunities** and to **provide our people with continuous education.** To this end, both associates and administrative support staff are encouraged to participate in legal training courses and seminars of broader scope both internal and external, as well as to make contributions to legal journals & periodicals.
- ✓ We continuously **invest in Knowledge Management and Library Support functions,** with a view to developing talent and maintaining high quality services.



SEMINARS 2022
73



BOOKS
CATALOGUE
3554



SUBSCRIPTIONS
TO JOURNALS
AND LAW
MAGAZINES
54



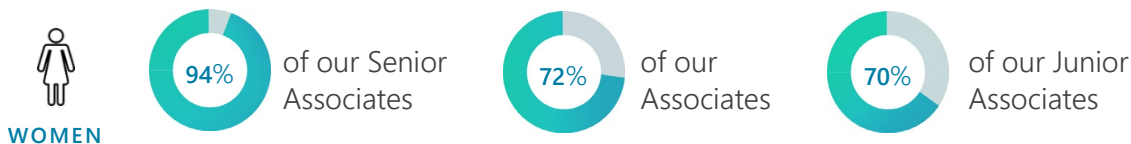
SUBSCRIPTIONS
TO LAW
PLATFORMS
11

Catering for inclusion and diversity

- ✓ At POTAMITISVEKRIS, we are committed to **combining the mindset and perspectives** of staff members of all backgrounds, life experiences, capabilities, and skill sets.
- ✓ Our recruitment and appraisal / promotion processes are based solely on qualitative, performance-based and gender-neutral criteria that apply horizontally.



- ✓ The majority of our employees are women and we have achieved gender representation across various levels and functions of our organization (although gender representation at the partnership level is comparatively lower).

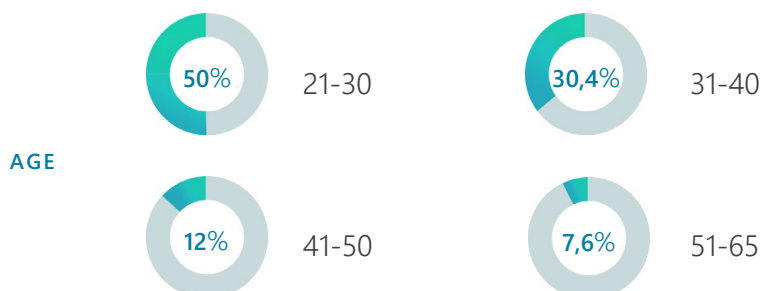


- ✓ We strive to provide full support and customization of systems/facilities, where needed, in order to promote the inclusion of employees with disabilities.
- ✓ We continue working on improving data gathering pertinent to the diversity of our business.
- ✓ We are keen to explore opportunities for integrating into our appraisal and performance cycles inclusion e-learning modules for all staff members and unconscious bias training for partners and top administration managers.

OUR PEOPLE IN NUMBERS AS OF 31.12.2022



- POSITIONS**
- 14 Partners
 - 13 Senior Associates
 - 18 Associates
 - 36 Junior Associates
 - 20 Trainees
 - 32 Staff members in support functions





SUSTAINABILITY POLICY

Our Society and Community

GOALS

At POTAMITISVEKRIS, we are conscious of our society, our community and their needs and we strive to be present in addressing social challenges and in promoting sustainable growth, by expanding our pro bono engagements, by supporting reforms of the economy and the public administration, by collaborating with NGOs and supporting their capacity-building, by diffusing best practices on how to provide practical and innovative advice and by enabling our people to seek to attain sustainable outcomes.

COMMITMENTS UNDERTAKEN

- ✓ Encouraging our people to **engage in pro bono and community work** so as to help address social challenges in our community and **committing up to 3%** of firm's **chargeable hours** for that purpose.
- ✓ **Partnering with NGOs** to advance social justice and the protection of the environment, while contributing to capacity-building for the benefit of society.
- ✓ **Donating to social causes**, particularly in times of economic and/or health crises
- ✓ **Coaching young professionals** and developing their skill sets in traineeship & short-term **internship programs**.
- ✓ **Nurturing problem-solving** to achieve sustainable outcomes and promote sustainable growth.

ACTIONS IMPLEMENTED

We have implemented a series of actions to address the impact of the material issues identified in relation to our role in the society and to promote the pertinent commitments undertaken above:

Partnering with NGOs, advancing social & environmental causes

Our firm is committed to the betterment of our community in all aspects. Toward this goal, our lawyers and support staff are encouraged to get involved in equity and pro bono work in the areas of immigration, education, cultural heritage, environmental protection, promotion of democracy and regional integration. In particular:

- ✓ We provide pro bono legal support to the **provisional administration of Kivotos tou Kosmou** (Κιβωτός του Κόσμου) **appointed by the Ministry of Social Affairs**, following allegations of mismanagement and abusive conduct by the former administration of the organization.
- ✓ We have co-undertaken the pro bono legal co-representation of the **Hellenic Society for the Environment and Cultural Heritage** (www.ellet.gr)
- ✓ We have represented pro bono **Kentro Hara** (Κέντρο Χαρά), a Greek non-profit association which is a residential home for 57 residents who have IQs of 30 or less in addition to special needs including autism, cerebral palsy, Down Syndrome and mental illnesses.
- ✓ We have supported **Gi Therapenis** (Γη Θεραπεινίς), a non-profit and charitable association for people with developmental disorders.
- ✓ We represented non-profit organization **Paradeigmatos Xarin Athina** (Παραδείγματος Χάρην Αθηνά – ΠΧ Αθηνά) a non-profit organization for the redevelopment of a playground.



- ✓ We have supported pro bono the **Inside Story**, an independent investigative journalism organization.
- ✓ We have an ongoing collaboration with the social cooperative enterprise "**The Power of a Flower**" to encourage persons with disabilities to unfold their potential, enhance their self-confidence and become more self-sufficient in their everyday life.
- ✓ We provide pro bono support to **The Dimitrios and Eleni Karagounis Foundation**, a non-profit organization that aims to reduce the inequality of education opportunities for economically disadvantaged families.

Promoting human rights and the rule of law

- ✓ Our litigation team defended, pro bono, **Andreas Georgiou**, an Amherst College scholar, before Areios Paghos and the European Court of Human Rights, (the Greek Supreme Court on Civil and Criminal matters) against charges brought against him for his action as head of the Hellenic Statistical Authority (ELSTAT) during the crisis years. Andreas Georgiou an internationally revered statistician, served as head of ELSTAT in the crisis years, and adapted the method of the Greek statistical authority to the European standards, revealing, thus, the real figure of the Greek Public Debt. He has been accused of "falsifying the Greek statistic data", an accusation met with the disapprobation of the international statistical community and the EU authorities, who qualified him as "the scapegoat for Greece's political and economic crisis".
- ✓ Our litigation team represented, pro bono, **an American medical student**, who had participated in an NGO **assisting refugees arriving at the island of Lesbos in 2018**. The defendant was **accused of espionage** along with 23 other persons (including Sara Mardini, the Syrian ex swimming champion, who, refugee herself, turned in to a humanitarian activist and whose life is the basis of the film the Swimmers streamed by Netflix). We travelled to Lesbos and successfully defended the American student. The charges against the defendant were retrieved.

Supporting innovation

- ✓ **We have set up pro bono the Greek Technology Enterprise Forum**, a non-profit entity, which - in collaboration with the MIT Enterprise Forum - is active in the **promotion, training and mentoring of young technology entrepreneurs** (<https://www.mitefgreece.org/>). We have been supporting them with pro-bono legal advice since their establishment back in 2013.

Donating for health and social causes

During the course of 2021-2022, we have made donations to the following charitable organizations:

- ✓ **Forest Fire Volunteers for Attica**
- ✓ **Hellenic Red Cross**
- ✓ **Make-A-Wish Foundation of Greece** and the "**Paidopoli St. Andrews**" **Social Care Unit for children**.
- ✓ **Alma Zois**, a Hellenic Association of Women with Breast Cancer
- ✓ **Agalia**, a non-profit organization supporting young pregnant women and mothers
- ✓ **Desmos**, a non-profit foundation involved in several charitable activities
- ✓ Moreover, **we supported Greece's national healthcare systems in the course of the COVID-19 pandemic**, by donating medical supplies to the COVID Intensive Care Unit of the General Hospital "Asklepieio Voulas"
- ✓ We also **donated PCs in Volos Penitentiary**



SUSTAINABILITY

Our Corporate Governance

GOALS

At POTAMITISVEKRIS, we are fully committed to responsible governance, and we strive to promote ethical business standards and professional integrity, as a means to build trust in institutions and the society, while also safeguarding the confidential information of our clients and the integrity of our IT systems.

MATERIAL ISSUES IDENTIFIED

The pertinent material issues, as identified by our internal and external stakeholders in the materiality assessment undertaken, are presented below:

HIGHER PRIORITY

- Financial results
- Solid Governance
- Anti-bribery & Anti-corruption policy
- Confidentiality policy
- Cyber Security
- Information security

COMMITMENTS UNDERTAKEN

- ✓ Abiding with and upholding the **highest professional and ethical business standards**
- ✓ Maintaining our **independence**
- ✓ Implementing **sound governance policies**, so as to serve our clients with the **highest quality standards**.
- ✓ **Protecting the integrity** and advancing the potential of our **IT systems**
- ✓ Providing **digital upskilling** for our people
- ✓ Conducting **risk assessment** to ensure that we continue to conduct our business with integrity and in an ethical and equitable manner.
- ✓ Improving our ability to track, record, report and act upon our ESG-pertinent risks and performance

ACTIONS IMPLEMENTED

We have implemented a series of actions to address the impact of the material issues identified in relation to our corporate governance and to promote the pertinent commitments undertaken above:



Implementing sound & responsible governance policies

Aside from **complying with the Code of Conduct of the Athens Bar Association** and applicable legislation regarding labor & employment rights, human rights, non-discrimination, non-harassment and other abusive practices, a number of **internal responsible governance policies are also applied across our organization** (some of which under revision):



DATA PROTECTION POLICY

is based on the following coherent set of rules (2021 update):

- Data Protection Policy for Employees
- GDPR Code of Conduct
- Information Systems Acceptable Use Policy



CODE OF CONDUCT



ANTI-MONEY LAUNDERING POLICY & KYC



ANTI-BRIBERY POLICY



ANTI-HARASSMENT POLICY



REMOTE WORK POLICY



WHISTLEBLOWING POLICY



ENVIRONMENTAL POLICY



SUSTAINABILITY POLICY



TRAINING AND PERSONAL DEVELOPMENT POLICY (future project – under development)

Investing in cyber and information security

We are taking several actions to ensure systems and data information security and to prevent data breaches, so as to protect our project deliverables and client files, when stored in firm's on-premise systems and also when hosted on 3rd party systems (cloud services):

- ✓ We have launched a **data protection audit program** to identify the cyber security status of our law firm and to undertake an ISO 27001 gap analysis, which was organized and performed in 2022 by the IT security services firm Fractis (www.fractis.eu)
- ✓ A **documented Security Incident Response Plan (SIRP)** has been created by local IT security firm Fractis in 2022.
- ✓ Our **Document Management System (iManagement)** provides full audit trail of all files stored and enforces access controls for them. Internet access is secured by a **"Unified Threat Management" firewall device** of an established manufacturer.
- ✓ We apply **automated controls** to raise alerts for various security related threats & incidents, such as:
 - Warnings for user(s) account(a) that are locked when brute-force password guessing attacks are performed by malicious practitioners.
 - Warnings when e-mail forwarding rules are created in users' e-mail inbox for phishing purposes.
- ✓ We have installed and continuously **upgrade our hardware and software systems** to ensure data protection, such as Watchguard Unified Threat Management (UTM) Firewall cluster & Altaro VM Backup

Performance: There were two (2) confirmed security incidents in 2022, which only affected users (e-mail phishing attacks). Both were contained successfully and communicated to management and authorities as appropriate.

There were zero (0) cases of corruption incidents confirmed during the reporting year.



SUSTAINABILITY

Our Procurement

GOALS

At POTAMITISVEKRIS, we strive to engage with our stakeholders (notably, suppliers), in order to promote sustainable procurement for our business.

MATERIAL ISSUES IDENTIFIED

The pertinent material issues, as identified the course of the materiality assessment undertaken, are presented below:

MEDIUM PRIORITY

- Evaluation of suppliers on their ESG performance

COMMITMENTS UNDERTAKEN

- ✓ Including ESG criteria during the evaluation of suppliers
- ✓ Using products and services that respect the environment, support human rights, uphold labor and employment laws and operate under responsible corporate governance.

ACTIONS IMPLEMENTED

- ✓ We have taken steps to review our supply chain and to categorize our suppliers on the basis of ESG-related commitments and performance.
- ✓ We have taken steps to identify new suppliers sharing the commitments towards a more sustainable future.



SUSTAINABILITY

Risk Assessment

COMMITMENT

We are committed to fully intergrade ESG and responsible procurement in our Risk Management, taking into consideration the material topics identified by our stakeholders.

ENVIRONMENT

Main Risks

Energy Use, Waste Management & Recycling

Main Opportunities

Sustainable Consumption, Renovated Building

SOCIAL

Main Risks

Lack of skilled persons/ Violation of Human Rights/ Discrimination and Harassment Issues/Not accepting equality and inclusivity.

Main Opportunities

Caring for employees' Health and Wellbeing/ Contributing to Community / Pro bono work

GOVERNANCE

Main Risks

Violation of confidentiality agreements/ Corruption and bribery reporting /Anticompetitive practices

Main Opportunities

New training policy/ Strong management commitment to operate with integrity/ Creating policies for our clients

INFORMATION SECURITY

Main Risks

Loss of information/ Cyber-attacks/ Clients' data breach

Main Opportunities

Enforcing a Data protection audit programme/ Design and implementation of Documented Security Incident Response Plan (SIRP)

PROCUREMENT

Main Risks

Human rights/ Corruption and bribery reporting

Main Opportunities

Creation of a sustainable supply chain

Appendix

ΕΡΕΥΝΑ ΣΗΜΑΝΤΙΚΩΝ ΘΕΜΑΤΩΝ ΒΙΩΣΙΜΗΣ ΑΝΑΠΤΥΞΗΣ

1. Κατανάλωση ενέργειας

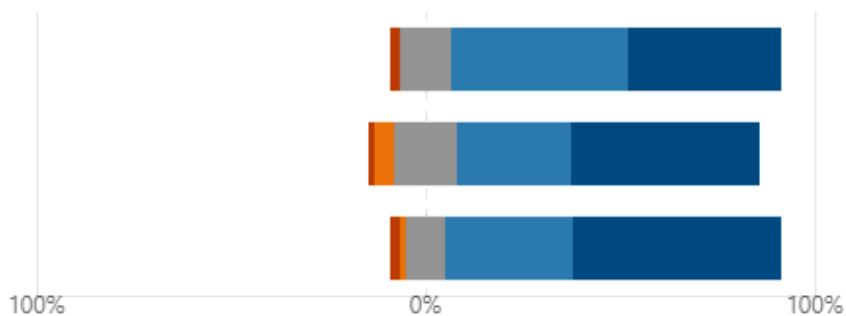
Σε ποιο βαθμό πιστεύετε ότι το παραπάνω θέμα βιώσιμης ανάπτυξης:

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■ 3 Σε μεγάλο βαθμό

α. Επηρεάζει σημαντικά τις αξιολογήσεις και τις αποφάσεις της Διοίκησης σε σχέση με την λειτουργία της εταιρίας

β. Επηρεάζει άμεσα ή έμμεσα εσάς?

γ. Αντικατοπτρίζει τις ευρύτερες επιδράσεις (θετικές ή αρνητικές) που δημιουργεί η εταιρία στην οικονομία, την...



2. Κατανάλωση νερού

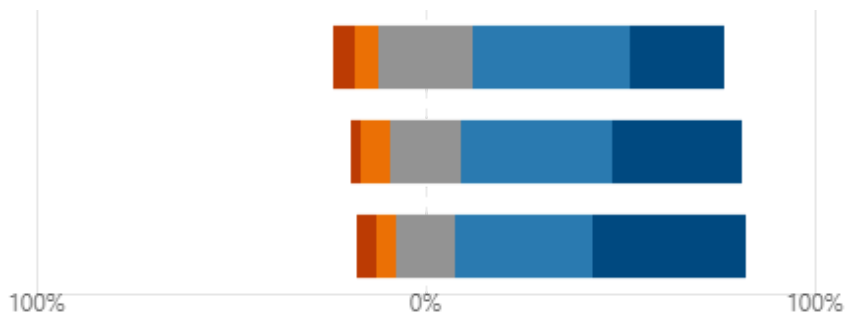
Σε ποιο βαθμό πιστεύετε ότι το παραπάνω θέμα βιώσιμης ανάπτυξης:

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β. Επηρεάζει άμεσα ή έμμεσα εσάς?

γ. Αντικατοπτρίζει τις ευρύτερες επιδράσεις (θετικές ή αρνητικές) που δημιουργεί η εταιρία στην οικονομία, την...



3. Πρόληψη παραγωγής απορριμμάτων-αποβλήτων / Ορθή διαχείριση αποβλήτων

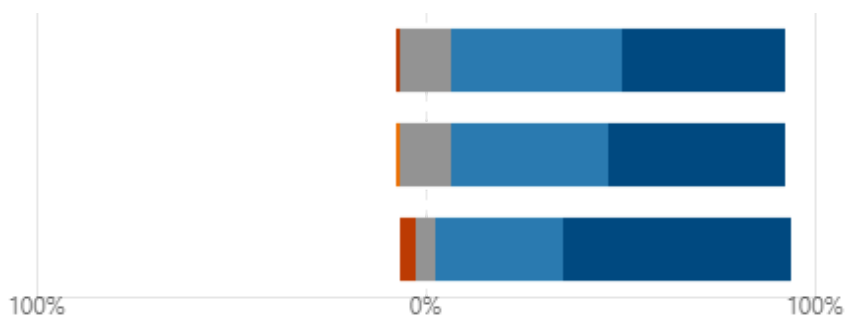
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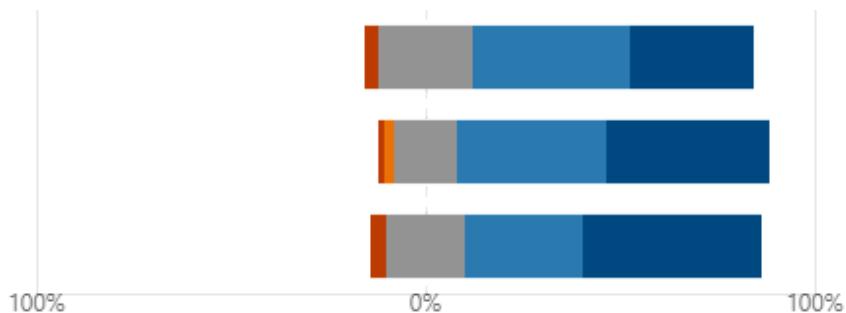
4. Αναγνώριση των κινδύνων και ευκαιριών από την κλιματική αλλαγή Σε ποιο βαθμό πιστεύετε ότι το παραπάνω θέμα βιώσιμης ανάπτυξης:

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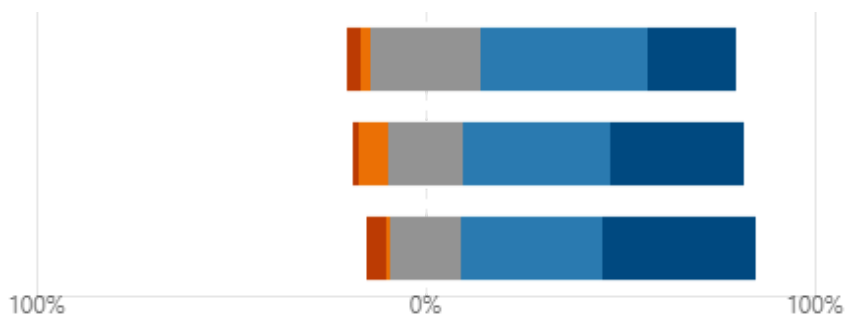
5. Μείωση εκπομπών αερίων του θερμοκηπίου (π.χ. μείωση εκπομπών CO2 και άλλων αερίων του θερμοκηπίου από άμεσες και έμμεσες πηγές, αύξηση της χρήσης ανανεώσιμων πηγών ενέργειας, κ.ά.) Σε ποιο βαθμό πιστεύετε ότι το παραπάνω θέμα βιώσιμης ανάπτυξης:

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γ. Αντικατοπτρίζει τις ευρύτερες επιδράσεις (θετικές ή αρνητικές) που δημιουργεί η εταιρία στην οικονομία, την...



6. Τοπική ρύπανση από υπαιτιότητα της εταιρίας

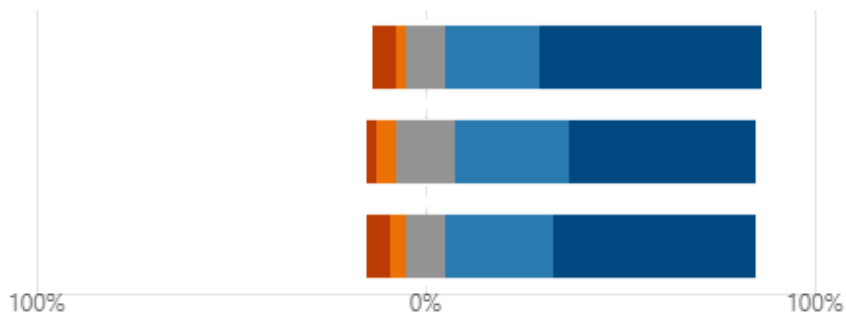
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γ. Αντικατοπτρίζει τις ευρύτερες επιδράσεις (θετικές ή αρνητικές) που δημιουργεί η εταιρία στην οικονομία, την...



7. Χρήση χημικών ουσιών

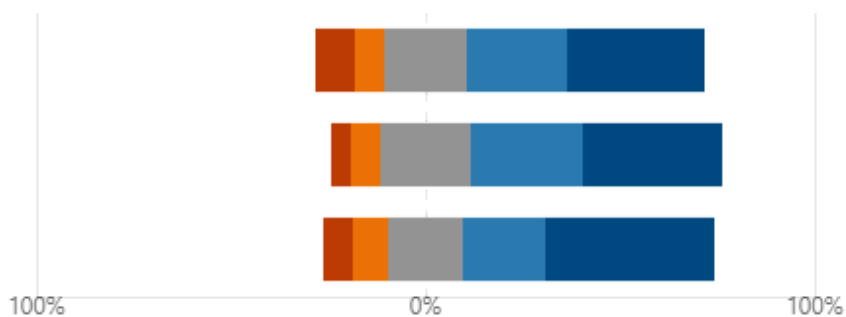
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β. Επηρεάζει άμεσα ή έμμεσα εσάς?

γ. Αντικατοπτρίζει τις ευρύτερες επιδράσεις (θετικές ή αρνητικές) που δημιουργεί η εταιρία στην οικονομία, την...



8. Βιοποικιλότητα

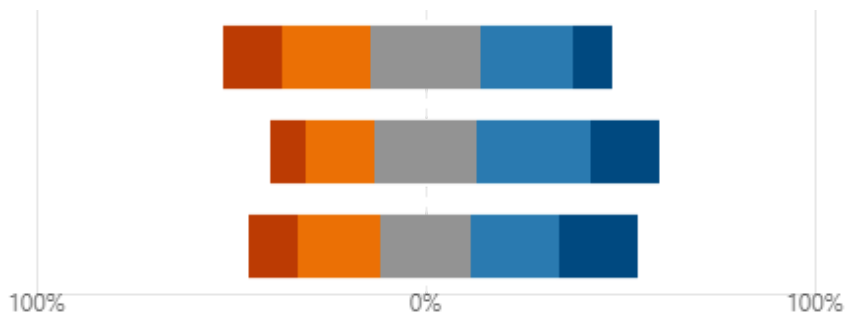
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9. Σπατάλη φαγητού

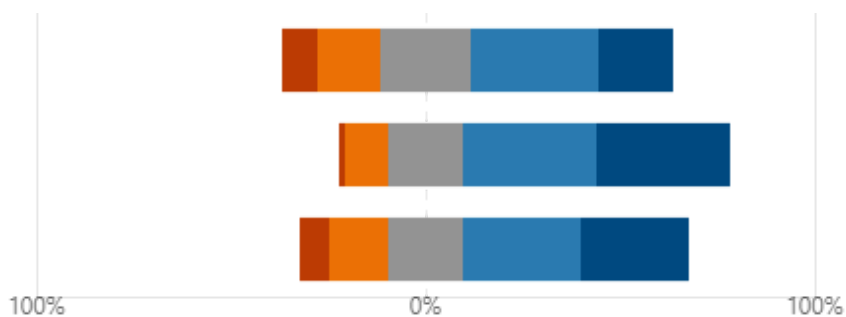
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γ. Αντικατοπτρίζει τις ευρύτερες επιδράσεις (θετικές ή αρνητικές) που δημιουργεί η εταιρία στην οικονομία, την...



10. Σπατάλη λοιπών πόρων (π.χ. χαρτί, αναλώσιμα)

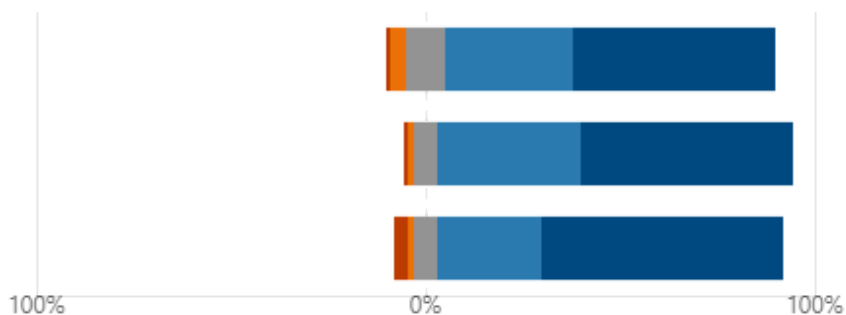
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γ. Αντικατοπτρίζει τις ευρύτερες επιδράσεις (θετικές ή αρνητικές) που δημιουργεί η εταιρία στην οικονομία, την...



11. Ανακύκλωση υλικών

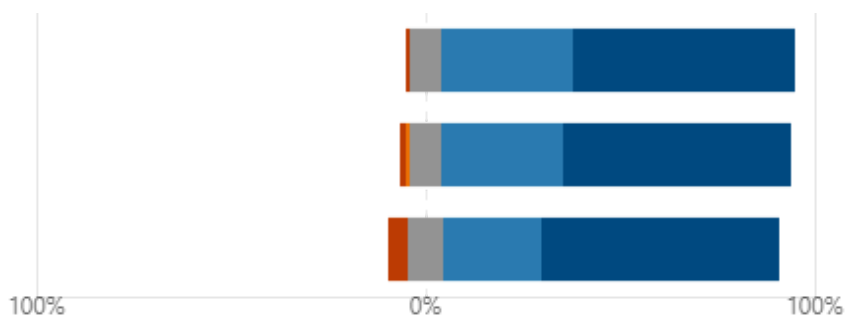
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γ. Αντικατοπτρίζει τις ευρύτερες επιδράσεις (θετικές ή αρνητικές) που δημιουργεί η εταιρία στην οικονομία, την...



12. Διασφάλιση της υγείας, ασφάλειας και ευεξίας των εργαζομένων

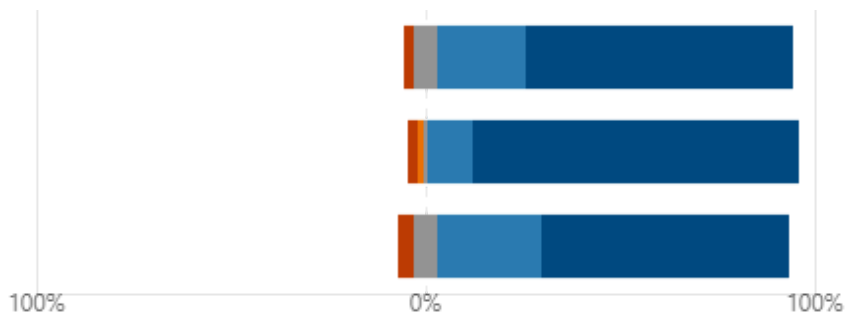
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γ. Αντικατοπτρίζει τις ευρύτερες επιδράσεις (θετικές ή αρνητικές) που δημιουργεί η εταιρία στην οικονομία, την...



13. Εργασιακό περιβάλλον

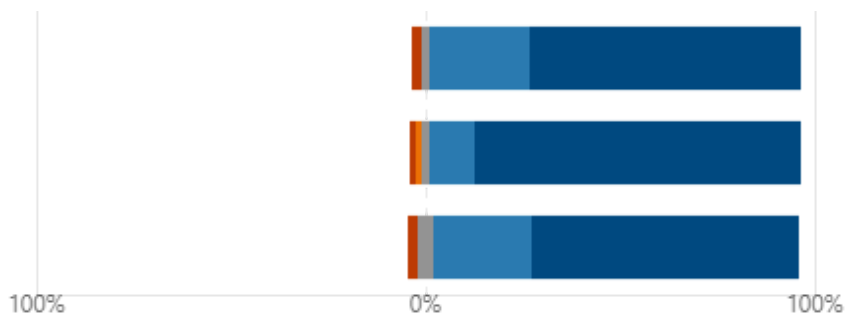
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γ. Αντικατοπτρίζει τις ευρύτερες επιδράσεις (θετικές ή αρνητικές) που δημιουργεί η εταιρία στην οικονομία, την...



14. Δημιουργία και διασφάλιση της απασχόλησης

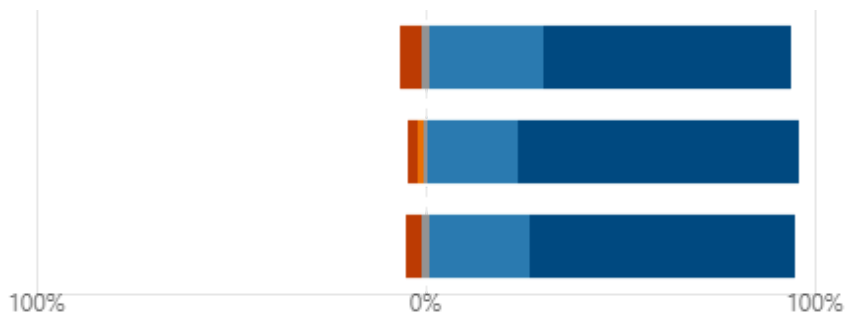
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15. Εκπαίδευση και ανάπτυξη των εργαζομένων

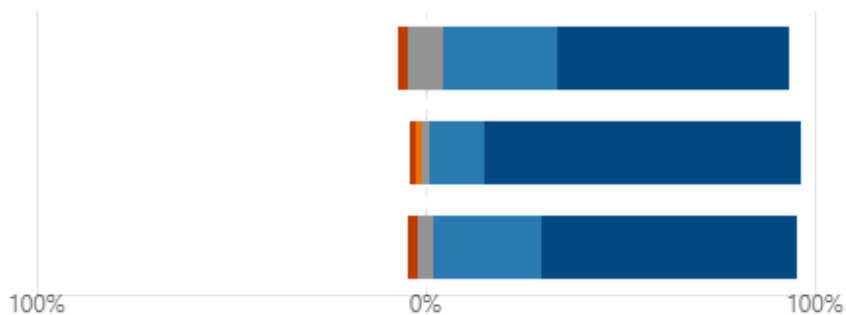
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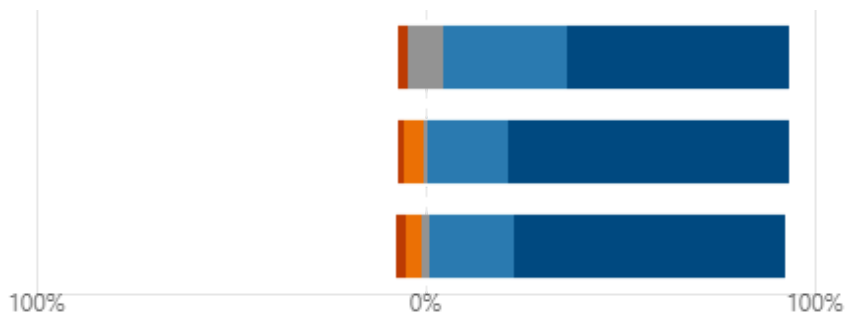
16. Συμπερίληψη, αποδοχή της διαφορετικότητας, ισότητα των εργαζομένων Σε ποιο βαθμό πιστεύετε ότι το παραπάνω θέμα βιώσιμης ανάπτυξης:

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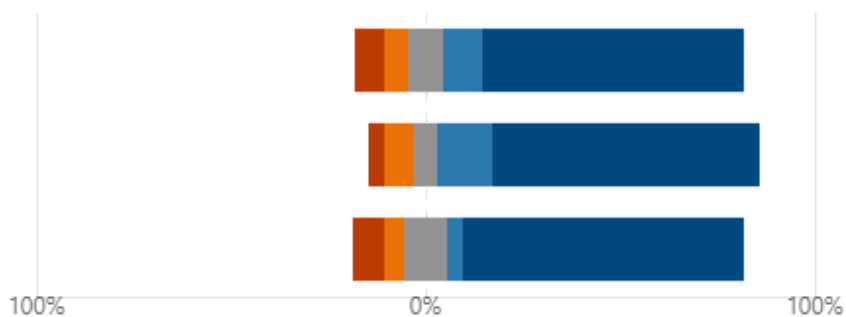
17. Ανθρώπινα δικαιώματα και παιδική εργασία Σε ποιο βαθμό πιστεύετε ότι το παραπάνω θέμα βιώσιμης ανάπτυξης:

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18. Ανθρώπινα δικαιώματα των ενδιαφερόμενων μερών

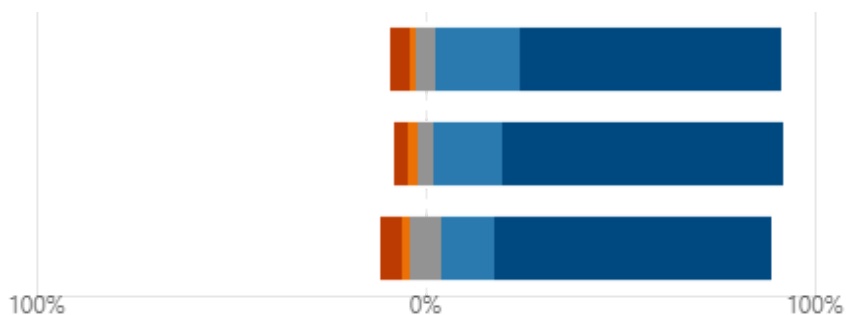
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19. Δικαιώματα των ζώων

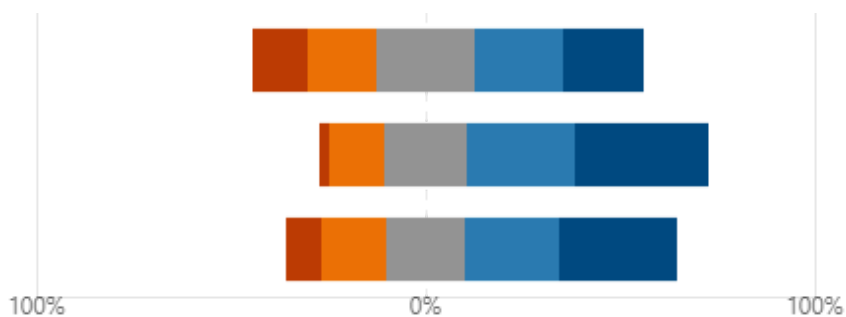
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γ. Αντικατοπτρίζει τις ευρύτερες επιδράσεις (θετικές ή αρνητικές) που δημιουργεί η εταιρία στην οικονομία, την...



20. Κοινωνικές και ανθρώπινες δράσεις

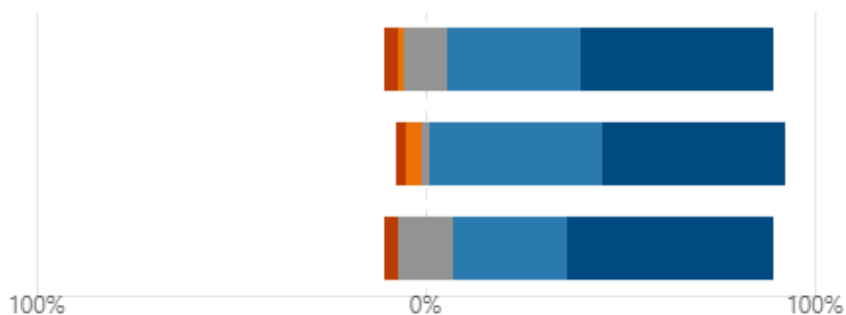
Σε ποιο βαθμό πιστεύετε ότι το παραπάνω θέμα βιώσιμης ανάπτυξης:

- Δεν γνωρίζω / Δεν απαντώ ■ 0 Καθόλου ■ 1 Σε μικρό βαθμό ■ 2 Σε μέτριο βαθμό
■ 3 Σε μεγάλο βαθμό

α. Επηρεάζει σημαντικά τις αξιολογήσεις και τις αποφάσεις της Διοίκησης σε σχέση με την λειτουργία της εταιρίας

β. Επηρεάζει άμεσα ή έμμεσα εσάς?

γ. Αντικατοπτρίζει τις ευρύτερες επιδράσεις (θετικές ή αρνητικές) που δημιουργεί η εταιρία στην οικονομία, την...



21. Υποστήριξη ευάλωτων ομάδων με pro bono προσφορά νομικής υποστήριξης

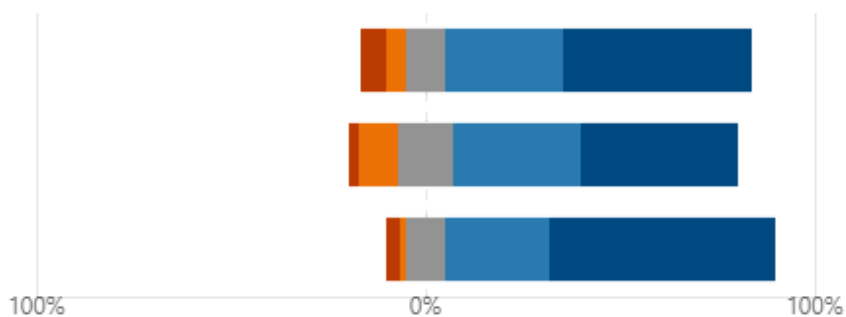
Σε ποιο βαθμό πιστεύετε ότι το παραπάνω θέμα βιώσιμης ανάπτυξης:

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γ. Αντικατοπτρίζει τις ευρύτερες επιδράσεις (θετικές ή αρνητικές) που δημιουργεί η εταιρία στην οικονομία, την...



22. Οικονομική επίδοση της εταιρίας

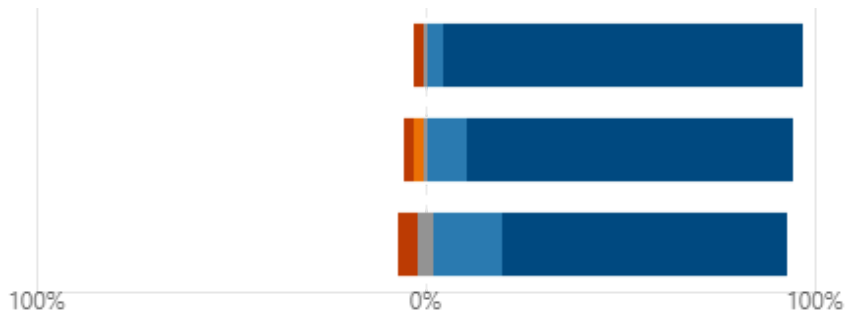
Σε ποιο βαθμό πιστεύετε ότι το παραπάνω θέμα βιώσιμης ανάπτυξης:

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α. Επηρεάζει σημαντικά τις αξιολογήσεις και τις αποφάσεις της Διοίκησης σε σχέση με την λειτουργία της εταιρίας

β. Επηρεάζει άμεσα ή έμμεσα εσάς?

γ. Αντικατοπτρίζει τις ευρύτερες επιδράσεις (θετικές ή αρνητικές) που δημιουργεί η εταιρία στην οικονομία, την...



23. Υπεύθυνη εταιρική διακυβέρνηση

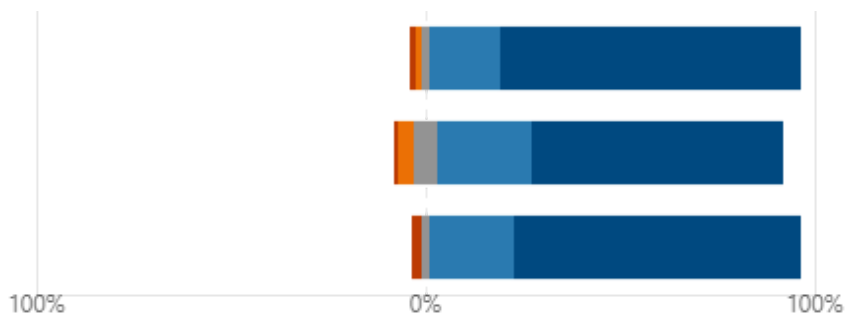
Σε ποιο βαθμό πιστεύετε ότι το παραπάνω θέμα βιώσιμης ανάπτυξης:

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γ. Αντικατοπτρίζει τις ευρύτερες επιδράσεις (θετικές ή αρνητικές) που δημιουργεί η εταιρία στην οικονομία, την...



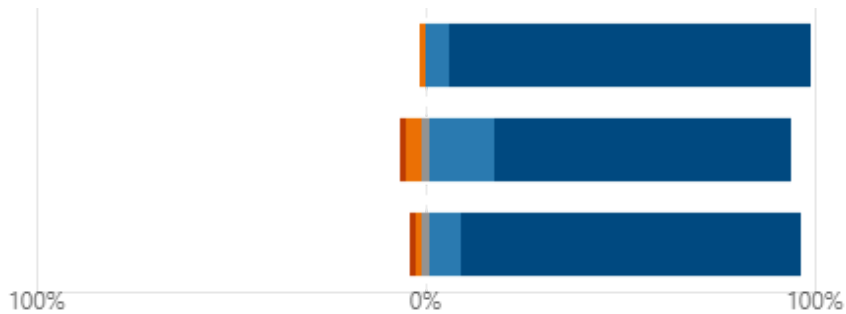
**24. Πολιτικές κατά της διαφθοράς, δωροδοκίας & δωροληψίας και εχεμύθιας
Σε ποιο βαθμό πιστεύετε ότι το παραπάνω θέμα βιώσιμης ανάπτυξης:**

■ Δεν γνωρίζω / Δεν απαντώ
 ■ 0 Καθόλου
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 ■ 2 Σε μέτριο βαθμό
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α. Επηρεάζει σημαντικά τις αξιολογήσεις και τις αποφάσεις της Διοίκησης σε σχέση με την λειτουργία της εταιρίας

β. Επηρεάζει άμεσα ή έμμεσα εσάς?

γ. Αντικατοπτρίζει τις ευρύτερες επιδράσεις (θετικές ή αρνητικές) που δημιουργεί η εταιρία στην οικονομία, την...



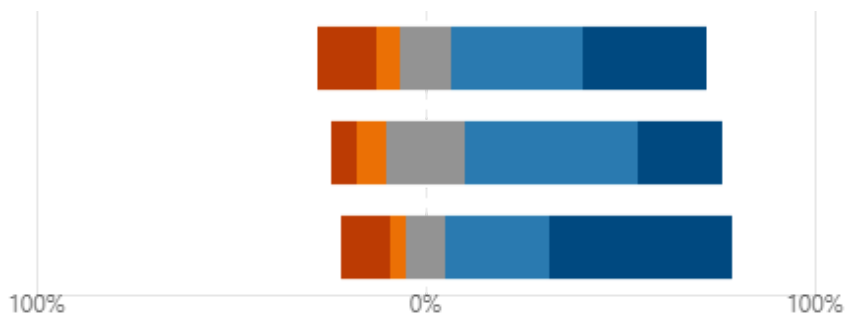
**25. Αξιολόγηση προμηθευτών με βάση την επίδοση τους σε θέματα ESG
Σε ποιο βαθμό πιστεύετε ότι το παραπάνω θέμα βιώσιμης ανάπτυξης:**

■ Δεν γνωρίζω / Δεν απαντώ
 ■ 0 Καθόλου
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 ■ 2 Σε μέτριο βαθμό
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β. Επηρεάζει άμεσα ή έμμεσα εσάς?

γ. Αντικατοπτρίζει τις ευρύτερες επιδράσεις (θετικές ή αρνητικές) που δημιουργεί η εταιρία στην οικονομία, την...



26. Ασφάλεια της πληροφορίας (ασφάλεια συστημάτων)

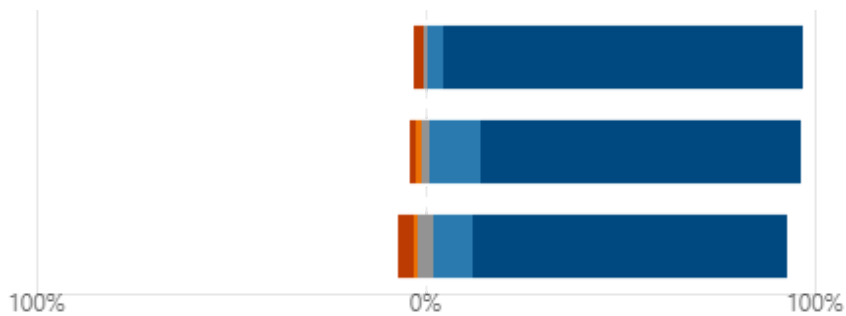
Σε ποιο βαθμό πιστεύετε ότι το παραπάνω θέμα βιώσιμης ανάπτυξης:

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α. Επηρεάζει σημαντικά τις αξιολογήσεις και τις αποφάσεις της Διοίκησης σε σχέση με την λειτουργία της εταιρίας

β. Επηρεάζει άμεσα ή έμμεσα εσάς?

γ. Αντικατοπτρίζει τις ευρύτερες επιδράσεις (θετικές ή αρνητικές) που δημιουργεί η εταιρία στην οικονομία, την...



27. Ασφάλεια της πληροφορίας (διαδικασίες για την προστασία εμπιστευτικών πληροφοριών πελατών εν γένει)

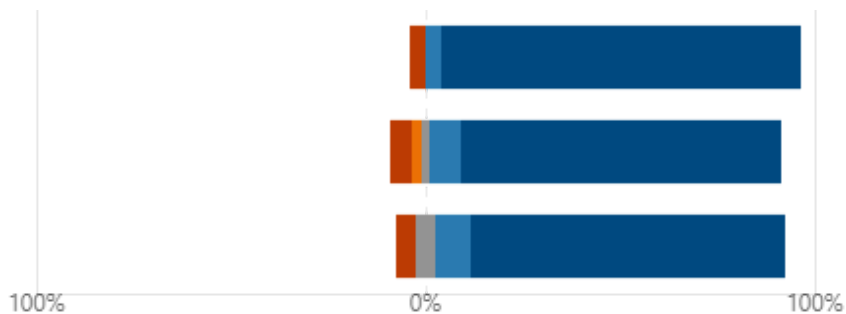
Σε ποιο βαθμό πιστεύετε ότι το παραπάνω θέμα βιώσιμης ανάπτυξης:

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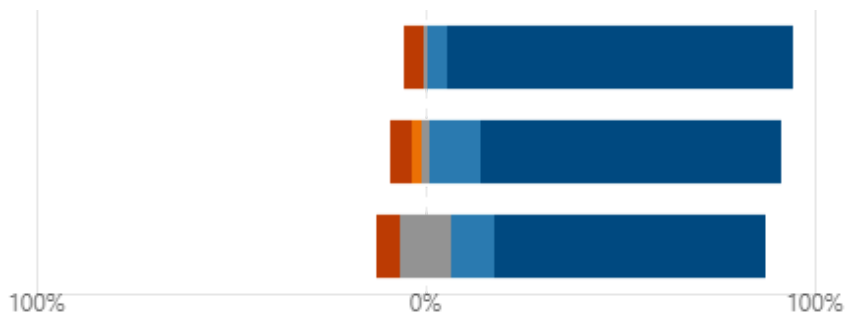
28. Πρόσβαση στα συστήματα και τις εφαρμογές της εταιρίας Σε ποιο βαθμό πιστεύετε ότι το παραπάνω θέμα βιώσιμης ανάπτυξης:

■ Δεν γνωρίζω / Δεν απαντώ ■ 0 Καθόλου ■ 1 Σε μικρό βαθμό ■ 2 Σε μέτριο βαθμό
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