



# Transparency Report 2016

EY Greece



Building a better  
working world





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More information about EY can be found at [ey.com](http://ey.com).



## Message from the Country Managing Partner and Assurance Leader



Welcome to the 2016 Transparency Report of Ernst & Young (Hellas) Certified Auditors Accountants S.A. (“EY Hellas”). We appreciate that our stakeholders want to understand how we advance audit quality, manage risk and maintain our independence as auditors. This report is one of the ways in which we share with our stakeholders what we are doing in each of these areas. Regular dialogue is important to us and we welcome the opportunity to engage with our stakeholders on a range of matters.

Executing high-quality audits continues to be our number one priority. It is at the heart of our ability to serve the public interest and grow the global EY network successfully and responsibly, while achieving our purpose of building a better working world. Auditors play a vital role in the functioning of capital markets by promoting transparency and supporting investor confidence. Companies, regulators and other stakeholders count on us to deliver excellence in every engagement.

EY is focused on investing in tools to improve what we do, creating the highest-performing teams and building trust and confidence in the audits we perform.

EY Hellas’ reputation is based on and grounded in providing high-quality, professional audit services objectively and ethically to every company we audit.

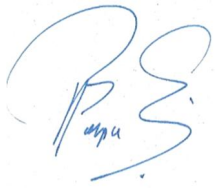
We continue to embrace the transparency objectives of the European Union’s 8th Company Law Directive and Law 3693/2008, which require Greek statutory auditors of public interest entities to publish annual transparency reports.

The 2016 EY Hellas Transparency Report complies with the directive and Law 3693/2008, and covers the fiscal year ended June 30, 2016. In this report, you can learn more about our internal quality control system: how we instill professional values, how we perform an audit, our review and consultation processes, our approach to audit quality reviews and our independence practices.

EY Hellas is focused on enhancing audit quality and maintaining our independence, informed by several matters including external and internal inspection findings. Continuously improving audit quality requires us to challenge approaches to audit execution, and we focus on this by evaluating all inspection findings and taking responsive actions.

As a result of our internal procedures on internal control system of EY Hellas, we consider this as effective. Furthermore, all policies relating to independence described in this Transparency Report have been followed and internal review procedures have been performed with respect to the independence compliance for all statutory audit engagements.

We encourage all our stakeholders – including investors, audit committee members, companies and regulators – to continue to engage with us on our strategy as well as any of the matters covered in this report.



Panagiotis I. K. Papazoglou  
Country Managing Partner

Ernst & Young (Hellas)  
Certified Auditors Accountants S.A.



Vassilios Kaminaris  
Greece Assurance Leader

Ernst & Young (Hellas)  
Certified Auditors Accountants S.A.

### Our purpose: building a better working world

EY is committed to doing its part in building a better working world.

The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to stakeholders. In so doing, we play a critical role in building a better working world for our people, our clients and our communities.



## About us

### Legal structure, ownership and governance

In Greece, Ernst & Young (Hellas) Certified Auditors Accountants S.A. (hereinafter “EY Hellas”) is a societe anonyme organized in Athens, Greece and is a member firm of Ernst & Young Global Limited, a UK company limited by guarantee (EYG). EY refers collectively to the global organization of the member firms of EYG.

EY Hellas was incorporated as a Greek Societe Anonyme on 7 December 1990. Its registered seat is located in Marousi Attica (address: Chimarras Street n. 8B).

EY Hellas is registered in the registries of the Prefecture of Attica, General Directorate of Development, Region of North Athens, Directorate of Development, Department for Societes Anonymes, with the registration number: 23013/01/B/90/394/(2002).

Furthermore, EY Hellas is registered in the General Registry of Companies (GEMI) with the registration number 000710901000.

The company is registered with the Body of Certified Auditors Accountants of Greece with registration number 107.

#### Ownership Structure

The shares of EY Hellas are registered, undivided and restricted according to art. 6 of its Articles of Association. The restriction consists of the provision by the shareholders' meeting of the company of its approval prior to any transfer.

The shareholders of EY Hellas are the following:

1. The legal entity under the trade name “ERNST & YOUNG SOUTHEAST EUROPE PUBLIC LIMITED”, a company established under the laws of Cyprus, with its registered seat at 6 Stasinou Avenue, Jean Nouvel Tower, 1060 Nicosia.

Shareholders of “ERNST & YOUNG SOUTHEAST EUROPE PUBLIC LIMITED”, are the following individuals and legal entity:

- a) the legal entity under the trade name “ERNST & YOUNG EUROPE LLP”, a limited liability partnership established under the laws of England and Wales and its registered seat is at Becket House, 1 Lambeth palace Road, London SE1 7EU,
- b) individuals who hold preference non - voting shares.

More specifically, beneficial owners of the legal entity “ERNST & YOUNG EUROPE LLP” are individuals and legal entities who are specified in Appendix B attached hereto. The individuals and beneficial owners of the legal entities, which participate in the share capital of “ERNST & YOUNG EUROPE LLP” are specified in Appendix C attached hereto.

The Individuals who currently hold preference non - voting shares in “ERNST & YOUNG SOUTHEAST EUROPE PUBLIC LIMITED” are included in Appendix D attached hereto.

2. The legal entity under the trade name “ERNST & YOUNG CYPRUS LIMITED”, a company established under the laws of Cyprus with its registered seat at 6 Stasinou Avenue, Jean Nouvel Tower, 1060 Nicosia. Its sole shareholder is “ERNST & YOUNG” a partnership established under the laws of Cyprus, having its registered offices at 6 Stasinou Avenue, Jean Nouvel Tower, 1060 Nicosia, the Partners of which are the following:
  - a) Stavros Pantzaris, son of Christos.
  - b) Philippos Raptopoulos, son of Zacharias.
  - c) Yiannakis Theoklitou, son of Socratis.
  - d) Savvas Pentaris, son of Fotios.
  - e) Stelios Demetriou, son of Andreas.
  - f) Andreas Avraamides, son of Stavros.
  - g) Petros Liassides, son of Liasis.
  - h) Nikolaos Nicolaou, son of Charalampos.
  - i) the legal entity under the trade name “ERNST & YOUNG SOUTHEAST EUROPE BUSINESS ADVISORY SERVICES LIMITED”, a company established under the laws of Cyprus having its registered seat at 6 Stasinou Avenue, Jean Nouvel Tower, 1060 Nicosia, the sole shareholder of which is the legal entity “ERNST & YOUNG SOUTHEAST EUROPE PUBLIC LIMITED”.

Reference to ERNST & YOUNG SOUTHEAST EUROPE PUBLIC LIMITED” and its shareholders is made above.

EY Greece also includes other EYG member firms, which have been incorporated according to the provisions of Greek law and operate in Greece:

- ERNST & YOUNG Societe Anonyme for the Provision of Advisory Services with the distinctive title “Ernst & Young Business Advisory Solutions”,





- ERNST & YOUNG COMMERCIAL SOCIETE ANONYME FOR THE PROVISION OF ACCOUNTING SERVICES AND ADVICE with the distinctive title “ERNST & YOUNG SERVICES”,
- ERNST & YOUNG REGIONAL ACCOUNTING SERVICES SOLE MEMBER LIMITED LIABILITY COMPANY with the distinctive title “Ernst & Young Accounting Sole Member Ltd”. Such company is currently under liquidation.

Whenever reference is made to the present Transparency Report to “EY Greece”, “we,” “us” or “our”, it shall be deemed to refer collectively to the aforementioned member-firms of EYG in Greece.

EY Hellas has established a branch in Thessaloniki, Greece. The branch’s address is Polytechniou 4 & N. Limnou-Chapsa Street.

#### GOVERNANCE – BOARD OF DIRECTORS

Various partners at EY Hellas are charged with management functions for EY Hellas. These partners are responsible for all day to day management activity and for the application of global and area level policy at the country level. Details of the formal/legal governing bodies of EY Hellas are given below.

The Members of the Board of Directors of EY Hellas as of March 22, 2016 and until March 3 2017 were the following:

1. Panagiotis Papazoglou, son of Ioannis-Konstantinos, Chairman and Managing Director.
2. Vasileios Kaminaris, son of George, Vice-Chairman.
3. Dimitrios Konstantinou, son of Christoforos, Member.
4. Christos Pelendridis, son of Anastassios, Member.
5. Ioannis Pierros, son of Antonios, Member.
6. Stefanos Mitsios, son of Ilias, Member.
7. Sofia Kalomenidou, daughter of George, Member.
8. Christianna Panagidou, daughter of Kostakis, Member.
9. Andreas Chatzidamianou, son of George, Member.

The general management and representation of EY Hellas before public and private authorities in Greece and abroad is exercised either by the Chairman of the Board and Managing Director, Mr. Panagiotis Papazoglou, who binds the company by his sole signature, or by the company’s Vice – Chairman Mr. Vasileios Kaminaris who also binds the company by his sole signature or by the Member of the company’s Board of Directors, Mr. Dimitrios Konstantinou, who also binds the company by his sole signature.

As regards the realization of bank transactions, i.e. indicatively the issuance, endorsement of Checks, of bills of

exchange or of other promissory notes, the withdrawal of money etc (hereafter the “Banking Transactions”), the following apply:

1. For Banking Transactions of an amount up to 5,000 Euro, the joint signature of two of the following persons is required: a) either the joint signature of Mr. Nikolaos Nikolakis, son of Ioannis, and Ms Zacharoula Argyropoulou, daughter of Nikolaos, or b) the joint signature of any two members of the Board of Directors, or c) the joint signature of Mr. Nikolakis and any member of the Board of Directors, or d) the joint signature of Ms Argyropoulou and any member of the Board of Directors.
2. For Banking Transactions of an amount between 5,001 Euro and 50,000 Euro, the joint signature of the following persons is required: a) either the joint signature of any two of the members of the Board of Directors, or b) the joint signature of Mr. Nikolakis and any member of the Board of Directors, or c) the joint signature of Ms. Argyropoulou and any member of the Board of Directors.
3. For Banking Transactions exceeding the amount of 50,001 Euro, the joint signature of any two of the members of the Board of Directors is required.
4. For the signature of accounting- administrative and financial reports, experts’ reports, reports of the Special Tax Audit (Tax Certificate), of agreements of the Company with its clients and other companies-members of the network of Ernst & Young of any amount, of confidentiality agreements with clients and/ or prospective clients, of consortium/ teaming agreements and/ or sub-contract agreements with third parties, as well as solemn declarations and documents addressed to Tax Authorities in Greece relating to the payment of invoices of suppliers of the Company, suffices the sole signature of either the Chairman of the Board of Directors and Managing Director, Mr Panagiotis Papazoglou or the sole signature of Vice chairman Mr. Vasileios Kaminaris or the sole signature of any of the members of the Board of the Directors or the sole signature of one of the below mentioned individuals:
  1. Georgios Anastopoulos, son of Anastasios.
  2. Konstantinos Tsekas, son of Socrates.
  3. Konstantinos Katsagannis, son of Vasileios.
  4. Aristotelis Androutsopoulos, son of George.
  5. Charalampos Piliitsidis, son of George.
  6. Maria Chatziantoniou, daughter of Theodoros.
  7. Vassilios Kaplanis, son of Panagiotis.



Furthermore, Mr Konstantinos Katsagannis is authorised to realize transactions with his sole signature of the bank account with the number 0026-0016-16-0200-167-183, which the Company keeps in EFG Eurobank Bank, which is used by the branch of the Company in Thessaloniki, to withdraw money, to issue and endorse checks and to issue, accept and endorse exchanges and bills of exchange, to realise payments on behalf of the Company, provided that the above transactions do not overcome the amount of 5,000 Euro, and to sign in the name and on behalf of the Company agreements regarding the operational needs of the branch of the Company at Thessaloniki, provided that the scope of such agreements does not exceed in value the amount of 5,000 Euro.

For the execution of labor and freelance agreements of the Company, the sole signature of any member of the Board of Directors or the sole signature of Mrs Vasileia Perivolari, daughter of Dimitrios is required.

Additionally, Ms Vasileia Perivolari is authorised to execute in the name and on behalf of the Company documents addressed to the Commission of Work (indicatively personnel lists, any kind of notifications, applications for the approval of overtime work and other applications etc), to the Social Security Fund (IKA) (indicatively any kind of notifications, sickness papers of employees, employer's certificates relating to stamps etc) to OAED (indicatively any kind of documents and notifications etc) as well as employment certificates for the employees of the Company, offer letters addressed to future employees of the Company and any letter addressed to insurance companies, hospitals and medical centers in Greece and abroad.

Finally, copies of minutes of Board of Directors meetings and Shareholders' Meetings may be issued by either the Chairman of the Board of Directors and Managing Director, Mr. Panagiotis Papazoglou or the Vice-Chairman of the Board of Directors, Mr. Vasileios Kaminaris or the Member of the Board of Directors, Mr. Dimitrios Konstantinou.

EYG member firms are grouped into four geographic Areas: Americas; Asia-Pacific; Europe, Middle East, India and Africa (EMEIA); and Japan. The Areas comprise a number of Regions, which consist of member firms or sections of those firms.

EY Hellas is part of the EMEIA Area, which comprises EYG member firms in 99 countries in Europe, the Middle East, India and Africa. Within the EMEIA Area, there are 12 Regions. EY Hellas is part of the CSE Region.

Ernst & Young (EMEIA) Limited (EMEIA Limited), an English company limited by guarantee, is the principal coordinating entity for the EYG member firms in the EMEIA Area. EMEIA

Limited facilitates the coordination of these firms and cooperation between them, but it does not control them. EMEIA Limited is a member firm of EYG, has no financial operations and does not provide any professional services.

Each Region elects a Regional Partner Forum (RPF), whose representatives advise and act as a sounding board to Regional leadership. The partner elected as Presiding Partner of the RPF also serves as the Region's representative on the Global Governance Council (see page 9).

In Europe, a holding entity, Ernst & Young Europe LLP (EY Europe), was formed in conjunction with EMEIA Limited. EY Europe is an English limited liability partnership, owned by partners of the EYG member firms operating in Europe. It is an audit firm registered with the Institute of Chartered Accountants in England and Wales (ICAEW), but it does not carry out audits or provide any professional services. To the extent permitted by local legal and regulatory requirements, EY Europe has acquired or will acquire voting control of the EYG member firms operating in Europe. EY Europe is a member firm of both EYG and EMEIA Limited.

EY Europe acquired control of EY Hellas as of 2 February 2011.

EY Europe's principal governing bodies are:

#### Europe Operating Executive

The Europe Operating Executive (EOE) operates as the board of EY Europe. It has authority and accountability for strategy execution and management of EY Europe's operations. The EOE comprises: the Europe Managing Partner; the leaders for Accounts, Talent and Risk Management; the service line leaders for Assurance, Advisory, Transaction Advisory Services and Tax; and all European Regional Managing Partners.

#### Europe Governance Sub-Committee

EY Europe has the Europe Governance Sub-Committee, which includes one representative from each Region in Europe. It serves in an advisory role to the EOE on policies, strategies and other matters, and its approval is required for a number of significant matters, e.g., the appointment of the Europe Managing Partner, approval of the financial reports of EY Europe and material transactions.



## Subsequent Events

By virtue of the Shareholders' Meeting Minutes of EY HELLAS dated March 3rd, 2017, Mr. Kostas Stathopoulos was elected as member of the Board of Directors. The new Board of Directors, consisting of the previous members of the Board of Directors ( as specified above) and Mr. Kostas Stathopoulos, constituted into a body by virtue of the minutes of the Board of Directors dated March 3rd, 2017 with the same authorities as described above.

No representation authorities were granted to Mr. Charalampos Pilitsidis and Mr. Aristotelis Androutsopoulos by virtue of the minutes of the Board of Directors dated March 3, 2017.

## Network arrangements

EY is a global leader in assurance, tax, transaction and advisory services. Worldwide, 231.000 people in member firms in more than 150 countries share a commitment to building a better working world, united by shared values and an unwavering commitment to quality, integrity and professional skepticism. In today's global market, EY's integrated approach is particularly important in the delivery of high-quality multinational audits, which can span multiple jurisdictions.

EY's central entity, EYG, coordinates the member firms and promotes cooperation among them. EYG does not provide services, but its objectives include the promotion of exceptional, high-quality client service by member firms worldwide.

Each member firm is a legally distinct entity. Their obligations and responsibilities are governed by the regulations of EYG and various other agreements.

The structure and principal bodies of the global organization during the year ended 30 June 2016 are described below. They reflect the principle that EY, as a global organization, has one shared strategy.

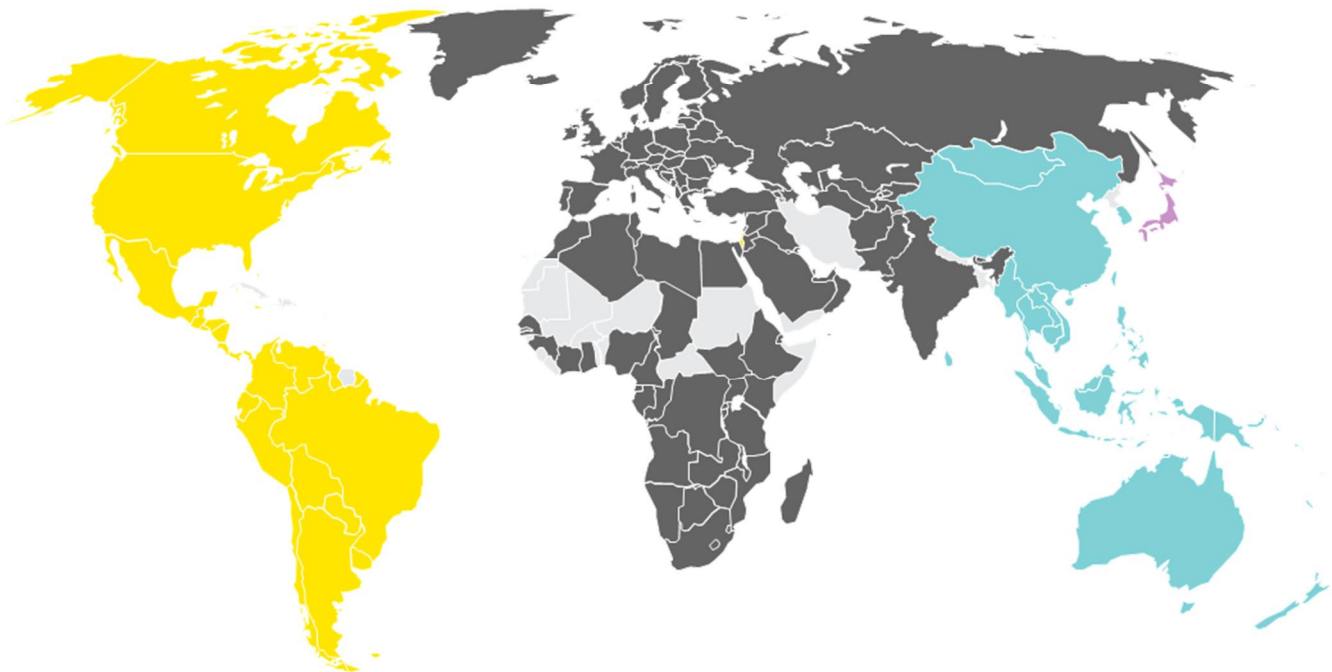
EY streamlined its operating model by creating the Executive and the Regions. The Executive includes the Global Executive (GE), its committees and teams, and the leadership of the four Areas. This streamlined structure allows EY to further enhance its global scale and the delivery of consistent exceptional client service worldwide, with the Executive responsible for one global approach to strategy, quality, risk management, business planning, investments and priorities.

At the same time, this operating model allows for greater stakeholder focus in the 28 Regions, permitting member firms to build stronger relationships with clients and others in each country and be more responsive to local needs.





Americas		EMEIA		Asia-Pacific		Japan	
Regions	10	Regions	12	Regions	5	Region	1
Countries	30	Countries	99	Countries	22	Country	1



### Global Governance Council

The Global Governance Council (GGC) is the main oversight body of EYG. It comprises one or more representatives from each Region, other member firm partners as at-large representatives and six independent non-executives (INEs). The Regional representatives, who otherwise do not hold senior management roles, are elected by their RPFs for a three-year term, with provisions for one successive reappointment. The GGC advises EYG on policies, strategies and the public interest aspects of their decision-making. The approval of the GGC is required for a number of significant matters that could affect EY.

### Independent non-executives

Independent non-executives (INEs) are appointed from outside EY and bring the global organization, and the GGC, the significant benefit of their varied perspectives and views. The INEs also form a majority of the Public Interest Subcommittee of the GGC, which addresses public interest matters including stakeholder dialogue. The INEs are nominated by a dedicated committee.

### Global Executive

The GE brings together EY's leadership functions, services and geographies. It is chaired by the Chairman and CEO of EYG and includes its Global Managing Partners of Client Service and Business Enablement; the Area Managing Partners; the global functional leadership for Talent and Finance; the leaders of the global service lines – Assurance, Advisory, Tax and Transaction Advisory Services; the Global Leader for Public Policy; and one EYG member firm partner on rotation.

The GE also includes the Chair of the Global Accounts Committee and the Chair of the Emerging Markets Committee, as well as a representative from the emerging markets practices.

The GE and the GGC approve nominations for the Chairman and CEO of EYG, and ratify appointments of the Global Managing Partners. The GE also approves appointments of Global Vice Chairs. The GGC ratifies the appointments of any Global Vice Chair who serves as a member of the GE. Furthermore, the GE appoints Area Managing Partners and approves appointments of Regional Managing Partners. The appointments of the Area Managing Partners are subject to ratification by the GGC.



The GE's responsibilities include the promotion of global objectives and the development, approval and, where relevant, implementation of:

- ▶ Global strategies and plans
- ▶ Common standards, methodologies and policies to be promoted within member firms
- ▶ People initiatives, including criteria and processes for admission, evaluation, development, reward and retirement of partners
- ▶ Quality improvement and protection programs
- ▶ Proposals regarding regulatory matters and public policy
- ▶ Policies and guidance relating to member firms' service of international clients, business development, markets and branding
- ▶ EY's development funds and investment priorities
- ▶ EYG's annual financial reports and budgets
- ▶ GGC recommendations
- ▶ Any other proposal that supports the global objectives

It also has the power to mediate and adjudicate disputes between member firms.

#### GE committees

Established by the GE and bringing together representatives from the four Areas, the GE committees are responsible for making recommendations to the GE. There are committees for Global Markets and Investments, Global Accounts, Emerging Markets, Talent, Risk Management, Assurance, Advisory, Tax, and Transaction Advisory Services, and there is the Global Audit Committee.

#### Global Practice Group

This group brings together the members of the GE, GE committees and Regional leaders. The Global Practice Group seeks to promote a common understanding of EY's strategic objectives and consistency of execution across the organization.

#### EYG member firms

Under the regulations of EYG, member firms commit themselves to pursue EY's objectives, such as the provision of high-quality service worldwide. To that end, the member firms undertake to implement the global strategies and plans, and to maintain the prescribed scope of service capability. They are required to comply with common standards, methodologies and policies, including those regarding audit methodology, quality and risk management, independence, knowledge sharing, human resources, and technology.

Above all, EYG member firms commit to conducting their professional practices in accordance with applicable professional and ethical standards and all applicable requirements of law. This commitment to integrity and doing the right thing is underpinned by EY's Global Code of Conduct and EY's values (see page 13).

Besides adopting the regulations of EYG, member firms enter into several other agreements covering aspects of their membership in the EY organization such as the right and obligation to use the EY name and the sharing of knowledge.

Member firms are subject to reviews that evaluate their adherence to EYG requirements and policies governing issues such as independence, quality and risk management, audit methodology and human resources. As necessary, special focus reviews are performed to address situations or concerns as they arise. Member firms unable to meet the quality commitments and other EYG membership requirements may be subject to separation from the EY organization.



# Commitment to quality

## Infrastructure supporting quality

### Quality in our service lines

Vision 2020, which sets out EY's purpose, ambition and strategy, calls for EY member firms to provide exceptional client service worldwide. This is supported by an unwavering commitment to quality and service that is professionally and globally consistent, and means service that is based on objectivity, professional skepticism and adherence to EY and professional standards.

EY service lines are accountable for delivering quality engagements, including managing quality reviews and real-time quality assurance of engagements, which measures compliance with professional standards and all EY policies.

Vision 2020 has reinforced the ownership of quality within the service lines, including audit. It has also resulted in increased clarity around the role of risk management in policies and practices that support and improve quality audit.

The Global Vice Chair of Assurance coordinates member firms' compliance with and implementation of EY policies and procedures for assurance services.

### Professional Practice

The Global Vice Chair of Professional Practice, referred to as the Professional Practice Director (PPD), is overseen by the Global Vice Chair of Assurance and works directly with the Area PPDs to establish global audit quality control policies and procedures. Each of the Area PPDs is overseen by the Global PPD and the related Area Assurance Leader. This helps provide greater assurance as to the objectivity of audit quality and consultation processes.

The Global PPD and Area PPDs also lead and oversee the Professional Practice group. This is a Global and Area network of technical subject matter specialists in accounting and auditing standards who consult on accounting, auditing, and financial reporting matters and perform various practice monitoring and risk management activities.

The Global PPD oversees development of the EY Global Audit Methodology (EY GAM) and related technologies to be consistent with relevant professional standards and regulatory requirements. The Professional Practice group also oversees the development of the guidance, training and monitoring programs and processes used by member firm professionals to execute audits consistently and effectively. The PPDs, together with other professionals who work with them in each member firm, are knowledgeable about EY people, clients and processes, and are readily accessible for consultation with audit engagement teams.

Additional resources often augment the Professional Practice group, including networks of professionals focused on:

- ▶ Internal-control reporting and related aspects of our audit methodology
- ▶ Accounting, auditing and risk issues for specific industries and sectors
- ▶ Event-specific issues involving areas of civil and political unrest; or sovereign debt and related accounting, auditing, reporting and disclosure implications
- ▶ General engagement issues and how to work effectively with audit committees

### Risk management

Responsibility for the delivery of high quality service and ownership of the risks associated with quality is placed in the service lines. The Global Risk Management Leader oversees the management of these risks by the service lines, as he does in respect of other risks across the organization as part of the broader Enterprise Risk Management framework, and continues to work with the service lines on significant risks.

Member firm partners are appointed to lead risk management initiatives in the service lines and member firms, supported by other staff and professionals. The Global Risk Management Leader is responsible for establishing globally consistent risk management execution priorities and enterprise-wide risk management. These priorities cascade to member firms, and their execution is monitored through an Enterprise Risk Management program.





## Global confidentiality policy

Protecting confidential information is engrained in the everyday activities of EYG member firms. Respect for intellectual capital, and all other sensitive and restricted information, is established within the Global Code of Conduct, which provides a clear set of behaviors expected of all EY people. In order to further enhance this approach to protecting information, and to reflect the ever-increasing use and distribution of restricted data, EYG launched a new Global Confidentiality Policy in 2015. This policy provides added clarity to EY people and forms the fundamental element of a wider approach that includes other key policies on conflicts of interest, personal data privacy and records retention. Other elements of the approach include:

- ▶ Social media guidance
- ▶ Information handling requirements
- ▶ Knowledge sharing protocols

## Components of audit quality control program

In the following sections, we describe the principal components of the EY Hellas audit quality control program:

- ▶ Instilling professional values
- ▶ Internal quality control system
- ▶ Client acceptance and continuance
- ▶ Performing audits
- ▶ Review and consultation
- ▶ Audit partner rotation
- ▶ Audit quality reviews
- ▶ External quality-assurance reviews
- ▶ Compliance with legal requirements

## Instilling professional values

### Sustainable Audit Quality

We understand that audit quality is our primary goal, and this is reflected in the launch of our Sustainable Audit Quality (SAQ) program. SAQ is our globally consistent approach to implementing the highest level of audit quality across the organization. Launched in 2015, it is the highest priority for our Assurance practice.

We use the word “sustainable” in SAQ to demonstrate that this is not a one-off, short-term initiative, but an ongoing process of improvement. EY has had a common audit methodology for some time, and now we have a common language and processes regarding audit quality.

There are six components to SAQ: tone at the top; people; simplification; transformation and innovation; enablement, quality support and monitoring; and accountability. SAQ is

implemented by each member firm and is coordinated and overseen globally.

We are constantly reinforcing the importance of the six components. It is something we talk about to every regional Assurance leader and every partner. Audit quality and the key elements of SAQ are something every senior manager, manager and team member must understand and be committed to implementing locally. SAQ is essential to all our goals and ambitions.

### Tone at the top

Senior EY leadership is responsible for setting the right tone at the top and demonstrating EY’s commitment to building a better working world through behavior and actions. While the tone at the top is vital, our people also understand that quality and professional responsibility start with them. Our shared values, which inspire our people and guide them to do the right thing, and our commitment to quality are embedded in who we are and in everything we do.

Our approach to business ethics and integrity is contained in the EY Global Code of Conduct and other policies and is embedded in our culture of consultation, training programs and internal communications. Senior management regularly reinforces the importance of performing quality work, complying with professional standards and adhering to our policies, leading by example and through various communications. Also, our quality review programs assess professional service as a key metric in evaluating and rewarding all professionals.

Our culture strongly supports collaboration and places special emphasis on the importance of consultation in dealing with complex or subjective accounting, auditing, reporting, regulatory and independence matters. We believe it is important to determine that engagement teams and clients correctly follow consultation advice, and we emphasize this when necessary.

Our consistent stance has been that no client is more important than our professional reputation – the reputation of EY Hellas and the reputation of each of our professionals.



## Code of conduct

We promote a culture of integrity among our professionals. The EY Global Code of Conduct provides a clear set of standards that guide our actions and our business conduct. It is organized into five categories containing principles that are to be followed by everyone at EY Greece to guide behavior across all areas of activity:

- ▶ Working with one another
- ▶ Working with clients and others
- ▶ Acting with professional integrity
- ▶ Maintaining our objectivity and independence
- ▶ Respecting intellectual capital

Through our procedures to monitor compliance with the EY Global Code of Conduct, and through frequent communications, we strive to create an environment that encourages all personnel to act responsibly, including reporting misconduct without fear of retaliation.

The EY Ethics Hotline provides our people, clients and others outside of the organization with a means to report activity confidentially that may involve unethical or improper behavior and that may be in violation of professional standards or otherwise inconsistent with the EY Global Code of Conduct. The hotline is operated by an external organization that provides confidential and, if desired, anonymous hotline reporting services for companies worldwide.

When a report comes into the EY Ethics Hotline, either by phone or internet, it receives immediate attention. Depending on the content of the report, appropriate individuals from Risk Management, Talent, Legal or other functions are involved to address the report. All matters are handled by experienced individuals, with oversight from the global Risk Management function. For those matters that are reported outside of the EY Ethics Hotline, the same procedures are followed.

### Our values Who we are

- People who demonstrate integrity, respect and teaming
- 
- People with energy, enthusiasm and the courage to lead
- 
- People who build relationships based on doing the right thing

## Internal quality control system

EY Hellas' reputation for providing high-quality professional audit services independently, objectively and ethically is fundamental to our success as independent auditors. We continue to invest in initiatives to promote enhanced objectivity, independence and professional skepticism. These are fundamental attributes of a high-quality audit.

At EY Hellas, our role as auditors is to provide assurance on the fair presentation of the financial statements of the companies we audit. We bring together qualified teams to provide our services, drawing on our proven experience across industry sectors and services. We continually strive to improve our quality and risk management processes so that the quality of our service is at a consistently high level.

We recognize that in today's environment – characterized by continuing globalization and the rapid movement of capital – the quality of our audit services has never been more important. As part of Vision 2020, EY continues to invest heavily in developing and maintaining our audit methodology, tools and other resources needed to support quality service delivery.

While the market and stakeholders continue to demand high-quality audits, they also demand increasingly efficient and effective delivery of audit services. In addition to the investment mentioned, EY continues to seek ways to improve the effectiveness and the efficiency of its audit methodology and processes, while maintaining audit quality.

We work to understand where our audit quality may not be up to our own expectations and those of stakeholders, including external audit firm regulators. We seek to learn from external and internal inspection activities and to identify root causes of adverse quality occurrences to enable us to continually improve audit quality, and we believe that an important part of the audit inspections process is to take effective and appropriate actions to improve quality.

### Effectiveness of the quality control system

EY has designed and implemented a comprehensive set of global audit quality control policies and practices. These policies and practices meet the requirements of the International Standards on Quality Control issued by the International Auditing and Assurance Standards Board (IAASB). EY Hellas has adopted these global policies and procedures and has supplemented them as necessary to comply with local laws and professional guidelines, and to address specific business needs.



We also execute the EY Audit Quality Review (AQR) program in order to evaluate whether our system of audit quality control has operated effectively so as to provide reasonable assurance that EY Hellas and our people comply with applicable professional and internal standards, and regulatory requirements.

The results of the AQR program and external inspections are evaluated and communicated within EY Hellas to provide the basis for continual improvement in audit quality, consistent with the highest standards in the profession.

The GE is responsible for implementing quality improvement and protection programs. As such, it reviews the results of our internal AQR program and external regulatory reviews, as well as any key actions designed to address areas for improvement.

The recent results of such monitoring, together with the recent feedback from independent regulatory inspection visits, provide EY Hellas with a basis to conclude that our internal control systems are designed appropriately and are operating effectively. In addition, EY Hellas management system is ISO 9001:2008 certified by Bureau Veritas.

## Client acceptance and continuance

### EY policy

The Client Acceptance and Continuance Policy sets out principles for member firms to determine whether to accept a new client or a new engagement, or to continue with an existing client or engagement. These principles are fundamental to maintaining quality, managing risk, protecting our people and meeting regulatory requirements. The objectives of the policy are to:

- ▶ Establish a rigorous process for evaluating risk and making decisions to accept or continue clients or engagements
- ▶ Meet applicable independence requirements
- ▶ Identify and deal appropriately with any conflicts of interest
- ▶ Identify and decline clients that pose excessive risk
- ▶ Require consultation with designated professionals to identify additional risk management procedures for specific high-risk factors
- ▶ Comply with legal, regulatory and professional requirements

In addition, the EY Conflicts of Interest Global Policy defines global standards for addressing categories of potential conflicts of interest and a process for identifying them. It also

includes provisions for managing potential conflicts of interest as quickly and efficiently as possible through the use of appropriate safeguards. Such safeguards range from obtaining a client's consent for EY member firms to act for two or more clients to declining an engagement in order to avoid an identified conflict.

The EY Conflicts of Interest Global Policy, and associated guidance, was updated in early 2015. The updates take into account the increasing complexity of our engagements and client relationships, and the need for speed and accuracy in responding to our clients. They also align with the latest International Ethics Standards Board for Accountants (IESBA) standards.

### Putting policy into practice

We use the EY Global Tool for Acceptance and Continuance (GTAC), an intranet-based system, for efficiently coordinating client and engagement acceptance and continuance activities in line with global, service line and member firm policies. GTAC takes users through the acceptance and continuance requirements, and identifies the policies and references to professional standards needed to assess both business opportunities and associated risks. Within November 2016, GTAC was replaced by a new tool, namely "Process for Acceptance of Clients and Engagements" or PACE.

As part of this process, we carefully consider the risk characteristics of a prospective client and several due diligence procedures. Before we take on a new engagement or client, we determine if we can commit sufficient resources to deliver quality service, especially in highly technical areas, and if the services the client wants are appropriate for us to provide. The approval process is rigorous, and no new audit engagement may be accepted without the approval of our Regional PPD.

In our annual client continuance process, we review our service delivery and ability to continue to provide quality service and confirm that clients share EY Hellas' commitment to quality and transparency in financial reporting. The partner in charge of each audit, together with our Assurance leadership, annually reviews our relationship with the audit client to determine whether continuance is appropriate.

As a result of this review, certain audit engagements are identified as requiring, and are then subjected to, additional oversight procedures during the audit (close monitoring), and some audit clients are discontinued. As with the client acceptance process, our Regional PPD is involved in the client continuance process and must agree with the continuance decisions.

Both client acceptance and client continuance decisions consider the engagement team's assessment of whether the





company's management could pressure us to accept inappropriate accounting, auditing and reporting conclusions to undermine quality. Considerations and conclusions on the integrity of management are essential to acceptance and continuance decisions.

## Performing audits

As part of Vision 2020, EY has invested significantly in improving our audit methodologies and tools, with the goal of performing the highest-quality audits in the profession. This investment is consistent with EY's goal to have the leading audit practice in the profession by 2020 and reflects our commitment to building trust and confidence in the capital markets and in economies the world over.

### Audit methodology

The EY Global Audit Methodology (EY GAM) provides a global framework for delivering high-quality audit services through the consistent application of thought processes, judgments and procedures in all audit engagements. Making risk assessments, reconsidering and modifying them as appropriate, and using these assessments to determine the nature, timing and extent of audit procedures are fundamental to EY GAM. The methodology also emphasizes applying appropriate professional skepticism in the execution of audit procedures. EY GAM is based on International Standards on Auditing (ISAs) and is supplemented in Greece to comply with the local Greek auditing standards and regulatory or statutory requirements.

The EY auditor is presented with a version of EY GAM organized by topic and designed to focus our audit strategy on the financial statement risks and the design and execution of the appropriate audit response to those risks. EY GAM consists of two key components: requirements and guidance, and supporting forms and examples. The requirements and guidance reflect both the audit standards and EY policies. The forms and examples include leading practice illustrations and assist in performing and documenting audit procedures.

Using technology, EY GAM can be "profiled" or tailored to present the relevant requirements and guidance, depending on the nature of the entity being audited. For example, there are profiles for listed entities and for those considered noncomplex entities.

Enhancements to the audit methodology are made regularly as a result of new standards, emerging auditing issues and matters, implementation experiences, and external and internal inspection results. In 2016, EY GAM was updated to include the new and revised ISAs dealing with auditor reporting, other information included in an annual report and financial statement disclosures. We also enhanced EY GAM by

adding guidance to address common questions from audit teams and issues arising from inspections.

In addition, we monitor current and emerging developments continually and issue timely audit planning and other reminders. These reminders emphasize areas noted during inspections as well as other key topics of interest to our regulators, including the International Forum of Independent Audit Regulators (IFIAR). These topics include professional skepticism, group audits, revenue recognition and engagement quality reviews.

EY GAM requires compliance with relevant ethical requirements, including independence from the company we audit.

### Technology

Our audit engagement teams use technology to assist in executing and documenting the work performed in accordance with EY GAM. Beginning in late fiscal year 2015, EY launched the next generation global audit platform EY Canvas, on a phased basis across EYG member firms globally. In Greece, such deployment was completed in fiscal year 2016. EY Canvas is web-based, built using state-of-the-art technology to provide heightened data security and allows us to evolve our software to respond to changes in the accounting profession and regulatory environment.

Through the use of profile questions, audit engagements in EY Canvas are automatically configured with information relevant to the company's listing requirements and industry, helping keep our audit plans customized and up-to-date by providing direct linkage to our audit guidance, professional standards and documentation templates. It is built with a fresh, clear design and user interface that allows users to visualize risks and their relationship to our planned response and work performed in key areas. EY Canvas also enables a linkage for our group audit teams to communicate interoffice risks and instructions so that the primary audit team can direct execution and monitor performance of the group audit. Over the coming year, we will phase out our predecessor audit support tool, GAMx.

Audit engagement teams use other software applications, forms and templates during various phases of an audit to assist in executing procedures, making and documenting audit conclusions, and performing analysis.

EY Helix is our suite of data analytic tools for use in audits. These help our engagement teams analyze a company's data, enhancing our risk assessment processes and enabling the audit of higher-risk transactions.

EY Helix is already assisting our people to ask better questions about audit findings and evaluating the outcomes.



Analytics are transforming the audit by analyzing larger populations of audit-relevant data, identifying unseen patterns and trends in that data, and helping to direct our audit efforts. The use of analytics also allows us to obtain better perspectives, richer insights and a deeper understanding of transactions and areas of risk.

### Formation of audit engagement teams

EY Hellas policies require an annual review of partner assignments by our Assurance leadership and PPD to make sure that the professionals leading listed-company audits possess the appropriate competencies (i.e., the knowledge, skills and abilities) to fulfill their engagement responsibilities and are in compliance with applicable auditor rotation regulations.

The assignment of professionals to an audit engagement is also made under the direction of our Assurance leadership. Factors considered when assigning people to audit teams include competence, engagement size and complexity, specialized industry knowledge and experience, timing of work, continuity and opportunities for on-the-job training. For more complex engagements, consideration is given to whether specialized or additional expertise is needed to supplement or enhance the audit engagement team.

In many situations, internal specialists are assigned as part of the audit engagement team to assist in performing audit procedures and obtaining appropriate audit evidence. These professionals are used in situations requiring special skills or knowledge, such as information systems, asset valuation and actuarial analysis.

## Review and consultation

### Reviews of audit work

Our policies describe the requirements for timely and direct senior professional participation as well as the level of review required for the work performed. Supervisory members of the audit engagement team perform a detailed review of the audit documentation for accuracy and completeness. Senior audit executives and/or engagement partners perform a second-level review to determine adequacy of the audit work as a whole and the related accounting and financial statement presentation. A tax representative reviews the significant tax and other relevant working papers. For listed and certain other companies, an engagement quality reviewer (described below) reviews important areas of accounting, financial reporting and audit execution, as well as the financial statements of the company we audit and our audit report.

The nature, timing and extent of the reviews of audit work depend on many factors, including:

- The risk, materiality, subjectivity and complexity of the subject matter
- The ability and experience of the audit team members preparing the audit documentation
- The level of the reviewer's direct participation in the audit work
- The extent of consultation employed

Our policies also describe the roles and responsibilities of each audit engagement team member for managing, directing and supervising the audit, as well as the requirements for documenting their work and conclusions.

### Consultation requirements

Our consultation policies are built upon a culture of collaboration, whereby audit professionals are encouraged to share perspectives on complex accounting, auditing and reporting issues. Consultation requirements and related policies are designed to involve the right resources so that audit teams reach appropriate conclusions.

Consultation is built into the decision-making process; it is not just a process to provide advice.

For complex and sensitive matters, we have a formal process requiring consultation outside of the audit engagement team with other personnel who have more experience or specialized knowledge, primarily Professional Practice and Independence personnel. In the interests of objectivity and professional skepticism, our policies require members of Professional Practice, Independence and certain others to withdraw from a consultation if they currently serve, or have recently served, the client to which the consultation relates.

Our policies also require that we document all consultations, including written concurrence from the person or persons consulted, in order to demonstrate their understanding of the matter and its resolution.

### Engagement quality reviews

Engagement quality reviews are performed by audit partners in compliance with professional standards for audits of all listed companies and those considered higher risk. Engagement quality reviewers are experienced professionals with significant subject matter knowledge. They are independent of the engagement team and able to provide objective evaluation of significant accounting, auditing and reporting matters. In no circumstances may the responsibility of the engagement quality reviewer be delegated to another individual.

The engagement quality review spans the entire engagement cycle, including planning, risk assessment, audit strategy and execution. Policies and procedures for the performance and





documentation of engagement quality reviews provide specific guidelines on the nature, timing and extent of the procedures to be performed and the required documentation evidencing their completion. Our PPD approves all engagement quality review assignments for listed companies and those considered higher risk.

### Audit engagement team resolution process for differences of professional opinion

EY has a collaborative culture that encourages and expects people to speak up, without fear of reprisal, if a difference of professional opinion arises or if they are uncomfortable about a matter relating to a client engagement. Policies and procedures are designed to empower members of an audit engagement team by requiring them to raise any disagreements relating to significant accounting, auditing or reporting matters.

These policies are made clear to people as they join EY, and we continue to promote a culture that reinforces a person's responsibility and authority to make their own views heard and canvas the views of others.

Differences of professional opinion that arise during an audit are generally resolved at the audit engagement team level. However, if any person involved in the discussion of an issue is not satisfied with the decision, he or she has both the right and the obligation to see that the issue is referred to the next level of authority until agreement is reached or a final decision is made. Until such time, the parties to the discussion do not withdraw, step aside or otherwise extract themselves from the process.

Furthermore, if the engagement quality reviewer makes recommendations that the engagement partner does not accept or the matter is not resolved to the reviewer's satisfaction, the audit report is not issued until the matter is resolved by following consultation processes for resolving differences of professional opinion. Our documentation requirements for disagreements and their resolution are the same as for other consultations. Anyone involved in the process may separately document his or her personal position in an attachment to the documentation of the final decision.

## Audit partner rotation

EY supports mandatory audit partner rotation to help strengthen auditor independence. EY Hellas complies with the audit partner rotation requirements of the code of the International Ethics Standards Board for Accountants (IESBA), the Hellenic Accounting and Auditing Standards Board (ELTE), as well as the U.S. Securities and Exchange Commission (SEC), where required. EY Hellas supports audit partner rotation because it provides a fresh perspective and

promotes independence from company management while retaining expertise and knowledge of the business. Audit partner rotation, combined with independence requirements, enhanced systems of internal quality controls and independent audit oversight, helps strengthen independence and objectivity and are important safeguards of audit quality.

For public interest entities where rotation of the audit partner is not mandated by local independence regulation or is less restrictive than the IESBA requirements, the EY Global Independence Policy requires the lead engagement partner and the engagement quality reviewer to be rotated after seven years. For a new public interest entity (including a newly listed company) client, the lead engagement partner and the engagement quality reviewer may remain in place for an additional two years before rotating off the team, regardless of the time they served prior to the listing. Following rotation, the partner may not resume the lead or engagement quality review role until at least two years have elapsed.

We employ tools to track partner rotation that enable effective monitoring of compliance with requirements. We have also implemented a process for partner rotation planning and decision-making that involves consultation with, and approvals by, our Professional Practice and Independence professionals.

## Audit quality reviews

The Global Audit Quality Review (AQR) program is the cornerstone of our process to monitor audit quality. EY Hellas executes the Global AQR program, reports results and develops responsive actions plans. The primary goal of the program is to determine whether systems of quality controls, including those of EY Hellas, are appropriately designed and followed in the execution of audit engagements to provide reasonable assurance of compliance with policies and procedures, professional standards, and regulatory requirements. The Global AQR program complies with guidelines in the International Standard on Quality Control No. 1, as amended (ISQC No. 1), and is supplemented where necessary to comply with Greek professional standards and regulatory requirements. It also aids EY Hellas' continual efforts to identify areas where we can improve our performance or enhance our policies and procedures.

Implemented annually, the program is coordinated and monitored by representatives of the PPD network, with oversight by the Assurance leadership.





The engagements reviewed each year are selected on a risk-based approach emphasizing audit engagements that are large, complex or of significant public interest. The Global AQR program includes detailed, risk-focused file reviews covering a large sample of listed and non-listed audit engagements to measure compliance with internal policies and procedures, EY GAM requirements, and relevant local professional standards and regulatory requirements. It also includes reviews of a sample of non-audit engagements. These measure compliance with the relevant professional standards and internal policies and procedures that should be applied in executing non-audit services. In addition, practice-level reviews are performed to assess compliance with quality control policies and procedures in the functional areas set out in ISQC No. 1. The Global AQR program complements external practice monitoring and inspection activities, such as regulatory inspection programs and external peer reviews.

AQR reviewers and team leaders are selected for their skills and professional competence in accounting and auditing, as well as their industry specialization; they often work in the Global AQR program for a number of years and are highly skilled in the execution of the program. Team leaders and reviewers are assigned to inspections outside of their home location and are independent of the audit teams reviewed.

The results of the Global AQR program and external practice-monitoring and inspection activities are evaluated and communicated to improve quality. Any quality improvement plans describe the follow-up actions to be taken, the people responsible, the timetable and deadlines, and sign-off on completed actions. Measures to resolve audit quality matters noted from the Global AQR program, regulatory inspections and peer reviews are addressed by our Assurance leadership and our PPD with input from Risk Management groups. The actions are monitored by our PPD and Assurance leadership. These programs provide important practice monitoring feedback for our continuing quality improvement efforts.

## External quality assurance review

EY Hellas' audit practice and our registered statutory auditors are subject to inspections by the Hellenic Accounting and Auditing Standards Board (ELTE), to be performed at least every 3 years. As part of its inspections, ELTE evaluates quality control systems and reviews selected engagements. The last quality assurance inspection by ELTE was initiated in December 2013 and took place within 2014. We provided our comments to ELTE's draft inspection report in October 2014 and made a presentation to ELTE's Quality Inspection Board (SPE) in June 2015. ELTE's final report was received on March 27, 2017.

We respect and benefit from ELTE's inspection process. We thoroughly evaluate points raised during the inspection in order to identify areas where we can improve audit quality. Together with our AQR process, external inspections aid us in making our audits and related control processes of the highest quality in the interests of investors and other stakeholders.

Information on the above-mentioned regulator can be found on its website <http://www.elte.org.gr>.

## Compliance with legal requirements

The EY Global Code of Conduct provides a clear set of standards that guide our actions and business conduct. EY Greece complies with applicable laws and regulations, and EY's values underpin our commitment to doing the right thing. This important commitment is supported by a number of policies and procedures, including:

### Anti-bribery

The Anti-bribery Global Policy provides our people with direction around certain unethical and illegal activities. It emphasizes the obligation of our people to comply with anti-bribery laws and provides greater definition of what constitutes bribery. It also identifies reporting responsibilities when bribery is discovered. In recognition of the growing global impact of bribery and corruption, efforts have been increased to embed anti-bribery measures across EY, and training is mandated for all our people.

### Insider trading

The Insider Trading Global Policy reaffirms the obligation of our people not to trade in securities with insider information, provides detail on what constitutes insider information and identifies with whom our people should consult if they have questions regarding their responsibilities.

### Trade sanctions

Given the level of EY's global integration, it is important that we are aware of the ever-changing situation in respect of international trade sanctions. EY monitors sanctions issued in multiple geographies and provides guidance to our people on impacted activities.



### Data privacy

The Global Personal Data Privacy Policy sets out the principles to be applied to the use and protection of personal data, including that relating to current, past and prospective personnel, clients, suppliers and business associates. This policy is consistent with applicable laws and regulations concerning data protection and privacy for maintaining and processing personal data. Furthermore, we have a policy to address our specific Greek data privacy requirements and business needs.

### Document retention

EY Hellas' record retention policy applies to all engagements and personnel. This policy emphasizes that all documents must be preserved whenever any person becomes aware of any actual or reasonably anticipated claim, litigation, investigation, subpoena or other government proceeding involving us or one of our clients that may relate to our work. It also addresses Greek legal requirements applicable to the creation and maintenance of working papers relevant to the work performed.



## Independence practices

EY Independence policies require EY Greece and our people to comply with the independence standards applicable to specific engagements, including, for example, the independence standards of the International Ethics Standards Board for Accountants (IESBA) of the International Federation of Accountants (IFAC) and Greek Independence Standards.

We consider and evaluate independence from several perspectives, including: our financial relationships and those of our people; employment relationships; business relationships; the permissibility of non-audit services we provide to audit clients; partner rotation; fee arrangements; audit committee preapproval, where applicable; and partner remuneration and compensation.

Failure to comply with applicable professional independence requirements will factor into a person's promotion and compensation decisions and may lead to other disciplinary measures, including separation from EY Greece.

EY Greece has implemented EY's global applications, tools and processes to support us, our professionals and other employees in complying with independence policies.

### EY Global Independence Policy

The EY Global Independence Policy contains the independence requirements for member firms, professionals and other personnel. It is a robust policy predicated on the IESBA Code of Ethics, supplemented with more stringent requirements where prescribed by a given regulator. The policy also contains guidance to help people apply the independence rules. The EY Global Independence Policy is readily accessible and easily searchable through EY's intranet.

### Global Independence System

The Global Independence System (GIS) is an intranet-based tool that helps our professionals identify the listed entities from which independence is required and the independence restrictions that apply. Most often, these are listed audit clients and their affiliates, but they can be other types of attest or assurance clients too. The tool includes family-tree data relating to affiliates of listed audit clients and is updated by client-serving engagement teams. The entity data includes notations that indicate the independence rules that apply to each entity, helping our people determine the type of services that can be provided or other interests or relationships that can be entered into.

### Global Monitoring System

The Global Monitoring System (GMS) is another important global tool that assists in identifying proscribed securities and other impermissible financial interests. Professionals ranked as manager and above are required to enter any securities they hold, or those held by their immediate family, into the GMS. When a person enters a proscribed security or if a security they hold becomes proscribed, they receive a notice and are required to dispose of the security. Identified exceptions are reported through the Global Independence Incident Reporting System (GIIRS) for regulatory matters.

GMS also facilitates annual and quarterly confirmation of compliance with independence policies, as described below.

### Independence compliance

EY has established a number of processes and programs aimed at monitoring the compliance with independence requirements of EY member firms and their people. These include the following activities, programs and processes:

#### Independence confirmations

Timely and accurate completion of annual and quarterly independence confirmations is a high priority for the responsible leadership teams.

Annually, EY Greece is included in an Area-wide process to confirm compliance with the Global Independence Policy and requirements and to report identified exceptions, if any.

All EY professionals, and certain others based on their role or function, are required to confirm compliance with independence policies and procedures at least once a year. All partners are required to confirm compliance quarterly.

#### Global independence compliance reviews

EY conducts member firm visits to assess compliance with independence matters. These reviews include aspects of compliance related to non-audit services, business relationships with the companies we audit and financial relationships of member firms.

#### Personal independence compliance testing

Each year, EY's global Independence team establishes a program for testing compliance with personal independence confirmation requirements and with reporting of information into GMS. For the 2016 testing cycle, EY Greece tested more than 11 partners and other personnel.





#### Non-audit services

We monitor compliance with professional standards governing the provision of non-audit services to audit clients through a variety of mechanisms. These include the use of tools (e.g., GTAC/ PACE since November 2016 – see page 14 and Service Offering Reference Tool (SORT) – see below), training and required procedures completed during the performance of audits and internal inspection processes.

#### Global independence learning

EY develops and deploys a variety of independence learning programs. All professionals and certain other personnel are required to participate in annual independence learning to help maintain our independence from the companies we audit.

The goal is to help our people understand their responsibility and to enable each of them, and EY, to be free from interests that might be regarded as being incompatible with objectivity, integrity and impartiality in serving an audit client.

The annual independence learning program covers independence requirements focusing on recent changes to policy, as well as recurring themes and topics of importance. Timely completion of annual independence learning is required and is monitored closely.

In addition to the annual learning program, independence awareness is promoted through a number of events and materials, including the new-hire program, milestone programs and core service line curricula.

#### Service Offering Reference Tool

We assess and monitor our portfolio of services on an ongoing basis, confirming that they are permitted by law and professional standards, and to make sure that we have the right methodologies, procedures and processes in place as new service offerings are developed. We restrict services from being provided that could present undue independence or other risks. Service Offering Reference Tool (SORT) provides our people with information about our service offerings. SORT includes guidance around which services can be delivered to audit and non-audit clients, as well as independence and other risk management issues.

#### Business Relationship Evaluation Tool

The Business Relationship Evaluation Tool (BRET) process helps to support our business relationships' compliance with independence requirements. Our people are required to use BRET in many circumstances to evaluate and obtain advance approval of potential business relationship with an audit client.

#### Audit committees and oversight of independence

We recognize the important role audit committees and similar corporate governance bodies undertake in the oversight of auditor independence. Empowered and independent audit committees perform a vital role on behalf of shareholders in protecting independence and preventing conflicts of interest. We are committed to robust and regular communication with audit committees or those charged with governance. Through our quality review programs, we monitor and test compliance with our standards for audit committee communications, as well as the pre-approval of non-audit services, where applicable.



## Continuing education of audit professionals

### Professional development

The EY career development framework, EYU, provides our people with opportunities for the right experiences, learning and coaching to help them grow and achieve their potential.

The learning component of EYU is based on an extensive and globally consistent learning curriculum that helps all our people develop the right technical and personal leadership skills, wherever they are located around the world. Core audit training courses are supplemented by learning programs that are developed in response to changes in accounting and reporting standards, independence and professional standards, and emerging practice issues.

We are redesigning our core audit training into “The Audit Academy” – a curriculum for learning. This high-impact learning combines interactive classroom-based simulations, “on-demand” e-learning modules and relevant reinforcement and application support.

Where EY audits and reviews International Financial Reporting Standards (IFRS) financial statements, relevant team members undertake learning to become IFRS accredited.

EY Hellas requires our audit professionals to obtain at least 20 hours of continuing professional education each year and at least 120 hours over a three-year period. Of these hours, 40% (8 hours each year and 48 hours over a three-year period) must cover technical subjects related to accounting and auditing.

In addition to formal learning, professional development occurs through coaching and experiences our professionals receive on the job. Coaching helps to transform knowledge and experience into practice.

Experienced professionals are expected to coach and develop less experienced personnel to create a continual learning environment. We also manage the assignment of our people to particular engagements in a systematic way that helps to ensure they have exposure to a range of experiences as part of their own development.

### Knowledge and internal communications

In addition to professional development and performance management, we understand the importance of providing client engagement teams with up-to-date information to help them perform their professional responsibilities. EY makes significant investments in knowledge and communication networks to enable the rapid dissemination of information to help people collaborate and share best practices. Examples include:

- ▶ Global Accounting and Auditing Information Tool (GAAIT), which includes local and international accounting and auditing standards as well as interpretive guidance
- ▶ Publications such as International GAAP, IFRS developments and illustrative financial statements
- ▶ *Global Accounting and Auditing News*, a weekly update covering assurance and independence policies, developments from standard setters and regulators as well as internal commentary thereon
- ▶ *Point of view and Overviews*, which provide important perspectives on current public policy and regulatory developments
- ▶ Practice alerts and webcasts covering a range of global and country-specific matters designed for continuous improvement in the member firms’ Assurance practices

### Performance management

A comprehensive performance management process requires our people to set goals, have clear work expectations, receive feedback and talk about their performance. The Performance Management and Development Process (PMDP) is designed to help our people grow and succeed in their careers.

Under the PMDP, periodic job performance reviews are combined with annual self-appraisal and reviews. As part of the annual review process, each professional, in conjunction with his or her counselor (an assigned, more experienced professional), identifies opportunities for further development. Professionals and their counselors are guided by a set of expectations that articulate the knowledge, skills and behaviors that should be maintained and developed for their respective ranks. These expectations are derived from, and align with, EY’s global strategy and values.

# Revenue and remuneration

## Financial information

The financial information presented below for EY Greece refers to the financial year ended June 30, 2016. This financial information represents combined, not consolidated, revenues and includes expenses billed to clients and revenues related to billings to other EYG member firms. Also, revenue amounts disclosed in this report include revenues from both audit and non-audit clients.

Revenue is presented in accordance with International Financial Reporting Standards as adopted by the European Union. "Other assurance services" revenue includes accounting and financing services; certain due diligence services; and risk-related services including internal controls, internal audits, technology and security; Sarbanes-Oxley (SOX) compliance; actuarial; fraud and forensics; and other attestation services. "Other non-audit services" revenue includes transaction, valuation, performance improvement, restructuring and other advisory-related services.

Financial information for the period ended 30 June 2016 expressed in millions of €.

### (i) EY Hellas

Service	Revenue (m)
Audit services	16.7
Other assurance services	9.2
	25.9

### (ii) Other EY Greece entities

Service	Revenue (m)
Tax services	16.4
Other non-audit services	29.2
	45.6

## Prior-year performance

Financial information for the period ended 30 June 2015 expressed in millions of €.

### (i) EY Hellas

Service	Revenue (m)
Audit services	17.7
Other assurance services	8.5
	26.2

### (ii) Other EY Greece entities

Service	Revenue (m)
Tax advisory	13.0
Other non-audit services	25.5
	38.5





## Partner remuneration

Quality is at the center of EY's business strategy and a key component of our performance management systems. EY Greece partners and other professionals are evaluated and compensated based on criteria that include specific quality and risk management indicators, covering both actions and results.

Global performance management processes cover partners in EYG member firms around the world. They reinforce the global business agenda by linking performance to wider goals and values. These ongoing, cyclical processes include goal setting, personal development planning and performance review, and are tied to partners' recognition and reward. It is the cornerstone of the evaluation process to document partners' goals and performance. A partner's goals are required to reflect various global priorities, one of which is quality.

EY prohibits evaluating and compensating lead audit engagement partners and other key audit partners on an engagement based on the sale of non-Assurance services to their audit clients. This reinforces to our partners their professional obligation to maintain our independence and objectivity.

Specific quality and risk performance measures have been developed to account for:

- ▶ Technical excellence
- ▶ Living the EY values as demonstrated by behaviors and attitude
- ▶ Demonstrating knowledge of, and leadership in, quality and risk management
- ▶ Compliance with policies and procedures
- ▶ Compliance with laws, regulations and professional duties
- ▶ Contributing to protecting and enhancing the EY brand

The EY partner compensation philosophy calls for meaningfully differentiated rewards based on a partner's level of performance, as measured by the Global Partner Performance Management (GPPM) process, which is a globally consistent evaluation process for all partners in EYG member firms around the world. Partners are assessed annually on their performance in delivering quality, exceptional client service and people engagement alongside our financial and market metrics.

We operate under a system that requires quality to be a significant consideration in a partner's overall year-end rating.

To recognize different market values for different skills and roles, and to attract and retain high-performing individuals, the following factors are also considered when calculating total reward:

- ▶ Experience
- ▶ Role and responsibility
- ▶ Long-term potential
- ▶ Mobility

Instances of noncompliance with quality standards result in remedial actions, which may include compensation adjustment, additional training, additional supervision or reassignment. A pattern of noncompliance or particularly serious noncompliance may result in actions that include separation from EY Greece.



## Appendix A : EY Hellas public interest entity audit clients

### Definition of public interest entities:

The definition of Public Interest Entities under Greek law is entities under a EU member-state's law whose transferable titles are listed in stock market of any EU member-state under article 4 paragraph 1 note 14 of EU directive 2004/39, the entities described in article 1 note 1 of EU Directive 2000/12 and Committee of March 20, 2000, and the entities that are covered by article 2 paragraph 1 of Directive 91/674.

In the calendar year ended on 31 December 2016, EY Hellas performed statutory audits of the following public interest entities:

PUBLIC INTEREST ENTITY	STATUTORY AUDIT	
	2016	2015
AEGEAN AIRLINES S.A.	4	4
ALUMIL ALUMINIUM INDUSTRY S.A.	4	4
FCA BANK GmbH.	4	4
FCA INSURANCE HELLAS S.A.	4	4
Hellenic Company for Telecommunications and Telematic Applications S.A. - Forthnet S.A.	4	4
FOURLIS HOLDING S.A.	4	4
GENERALI HELLAS S.A. INSURANCE COMPANY	4	4
HELLENIC EXCHANGES S.A. ATHENS STOCK EXCHANGE GROUP	4	4
HELLENIC FABRICS S.A.	4	4
HOUSEMARKET S.A.	4	4
NN HELLENIC LIFE INSURANCE CO. S.A.		4
KYPROU ASFALISTIKI (GENIKES ASFALIEIES KYPROU LIMITED)	4	4
KYPROU LIFE (EUROLIFE LIMITED)	4	4
NAFTEMPORIKI P. ATHANASSIADES & CO. S.A.	4	4
NIREUS AQUACULTURE S.A.	4	4
PIRAEUS PORT AUTHORITY S.A.		4
THESSALONIKI PORT AUTHORITY S.A.	4	4



## Appendix B: Beneficial owners – individuals and legal entities of Ernst & Young Europe LLP

A. Snaak B.V.
A.A. Heij BV
A.E. Wijnsma B.V.
A.M. van Hall B.V.
A.Z. Deldag B.V.
Aakvik, Gunvor Stenberg
Aandstad, Asbjorn
Abans Iglesias, Eva Maria
Abate, Ettore
Abbey, Richard John
Abbott, John Philip
Abel, Lynda Julia
Abery, James Alexander
Abily, Pierre
Abou Said, Wassim
Abrahamsson, Göran
Abramov, Vladimir Georgievich
Acanski, Gordana
Acard, Claire
ACConsulting SpA
Ackermann, Christoph
AD Advisory Services BVBA
Ad extremum AS
Adamescu, Carmen
Addison, Richard John Julian

Adolf, Michael
Afanasyev, Alexey Sergeevich
Agniel, Isabelle
Agnolon, Mauro
Agostini, Daniela
Ahern, Paul Eamonn
Ahlers, Henrik
Ahmed, Imran
Äijälä, Mikko Aarne
Aimino, Paolo
Aitchison, Robin William
Akar, Ihsan
Akelis, Jonas
Akkus Tecer, Seda
Alami, Hassan
Albano, Giacomo
Albarran Jimenez, Rafael
Albert, Michael-John
Albrecht, Tobias
Albrigtsen, Eirik
Aleandri, Filippo Maria
Alemli Aksoy, Zeynep Hande
Alemova, Naidira
Alexander, Charles Philip
Alfredsson, Mona Susan



Ali, Omar
Ali, Syed Muhammed Faizul
Allen, Sophie Elizabeth
Allport, Simon
Almström, Jesper
Altay, Emin Serdar
Alton, John Phillip Parkin
Alvarenga Rua de Brito Subtil, Pedro
Amaturo, Beatrice
Ambuhm, Pehr Orjan
Ames, Peter
Amorese, Aldo Alberto
Ananyev, Ilya Yurievich
Anastasiadis, Anastassios
Ancona, Paolo Maria
Andersen, Claus
Andersen, Kjetil
Andersen, Lars Tylvad
Anderson, Gareth
Anderson, Jonathan Edward Leslie
Andersson Lohi, Mats Ove
Andersson, Asa Kristina
Andersson, Kjell Johan Rickard
Andersson, Linda Maria Christina
Andre, Charles
Andreasen, Mogens
Andrén, Fredrik
Andrews Consult BVBA
Andrijasevic, Olivera Vojislav
Anger, Cornelius Friedrich
Annoff, Dietmar

Anstes II AS
Anthony, Anna
Antola, Any
Antonelli, Massimo
Antonini, Pascal
Aouad, Abder
APA Holding AS
APTE, VASUDEV RAJU RAVINDRA
Aram, Ali
Ares Martin, Maria del Mar
Arhnung, Henrik
Ari Oz, Sinem
Arkhangelskaya, Olga Yurievna
Arne Smeets BVBA
Arnstrom, Annika Elisabeth
Arrival Tax Consultants BVBA
Arroyo Fernandez-Ranada, Ambrosio
Artis, Caroline Elizabeth
Artunveien Holding AS
Arutyunyan, Grigory
Ashe, Lisa
Astoux, Frank
Åström, John Erik
Atakan, Kenan Burcin
Atakan, Timucin Levent
Atayan, Tigran
Atherton, Simon
Atkinson, Robert Charles Bradley
Attard, Robert
Attard, Ronald Anthony
Attia, Pascale

Aubert, Damien
Aubree, Alban
Audisio, Marc-Andre
Augustin, Georg
Auranen, Kirsti Kyllikki
Austin, Jolyon
Autret, Matthieu
Avraamides, Andreas
Avram-Diday, Laurence
Aymard-Fairclough, Christine
Ayrapetyan, Erik
Azizian, Sophia Rubenovna
B. Ghigny SPRL
B.K. Jelgerhuis Swildens BV
Baaj, Hassan
Babayev, Azer Tofik oglu
Babilashvili, Georgy Anzorovich
Babiner, Dmitri Borisovitch
Babushkina, Ksenia Vladimirovna
Bacher, Mario Arnold
Bachiller Baeza, Manuel
Bächler, Rolf Anton
Bacon, Nicholas
Baetscher, Andrea
Baggs, Ian Jonathan Jordan
Baginian, Ksenia Vadimovna
Bailey, Andrew Vivian
Bailey, Isabelle Anne Jamesina
Bailey, Roy
Bairstow, Malcolm
Baker, David Francis

Baker, Richard John
Bakstad, Paul
Baldwin, Andrew James
Baldwin, Andrew James
Ball, Hywel William
Ballas, Klaus
Baller, Stephane
Baltruschat, Boris Gunter
Bamford, Kathryn Anne
Bandemer, Matthias
Bane, Michael Roland
Bangemann, Ev
Banks, Stephen James
Bannier, Nicolas Jean-Paul
Baptista Lobo, Carlos Manuel
Barbato, Massimiliano
Barbe, Jean-Philippe
Bardella, Mirco Manlio Giacomo Adelchi
Barker, David Michael
Barnett, Fiona Claire
Barney, Michelle
Barroso Cardenal, Remigio
Barrow, Kathryn Lucy
Barstow, Andrew Charles
Bart Dumon BVBA
Bartell, Matthew James
Barth, Hubert
Bartha, Zsuzsanna Éva
Bartheidel, Sven
Barthet, Christophe
Bassanino, Andrea

Basto, Carlos Alexandre
Bates, James Andrew
Battersby, Richard Michael
Battista, Stefano
Bauderer, Juergen Johann
Bauer, Achim Rolf
Bauer, Ernst Ulrich Wolfhard
Bauer, Sonja
Baumann, Elfriede
Baumgart, Holger
Baur, Christian
Bax, Hanne Jesca
Baykus, Erkan
Beal, Graham Ashley
Bean, Mary Ann
Bearman, David John
Beaumont, Kerstin
Bechmann, Ralf Ingo Markus
Beck, Matthias
Becker, Ansgar Stephan Josef
Becker, Britta
Becker, Oliver
Bedford, David Ralph
Beer, Ian Scott
Bekkeseth, Kristin
Bell, Steven David
Belle, Beatrice Pascale Girodon Sp.
Bellini, Massimo
Belorgey, Jean-Francois
Belton, Alexandra Justine
Ben Djemiaa, Karim

Benaudis, Haïm Simon
Bender, Torben
Bendixen, Ole
Benecke, Felix
Bennett, Mark Leslie
Benquis, Daniel
Benzel, Ute
Berberich, Michael
Berchtold, Eva Maria
Bergami, Davide
Bergamo, Dario
Berger, Frank
Bergin, Vincent
Berglund-Andersson, Stefan
Bergman Marcus, Carina
Bergman, Nina Elisabeth
Bergmann, Arthur Christoph
Bergsten, Mikael
Berkeley, Charles Comyns William
Berndt, Michael Martin
Bernier, Colin
Bernier, Gwenaëlle Marie
Berteaux, Philippe Pierre Edmond
Bertin, Jean-Philippe
Bertolini, Sara
Bertrand, Arnaud
Bertrand, Olivier Christian
Bertrand, Thierry
Berty, Jean-Benoit
Berzal Alonso, Miguel Angel
Besli, Yusuf Emre



Besnier, Jean-Marc
Beszant, James Anthony
Betz-Schwegler, Sabine
Beucherie, Genevieve
Beyer, Reinhard
Bhandari, Sanjay
Biallas, Stephan Peter
Bick, Michael Wolfgang
Bidart, Pierre
Biel, Christian
Bieri, Andre Martin
Binder, Marcus
Bingham, Elizabeth Anne
Binig, Alexandru Valeriu
Binns, William Thomas
Birch, Robin David Mortland
Birdal, Kaan
Birkeland, Magnus Hegertun
Birkin, Alexander Mark
Biro, Ferenc Pal
Bischof, Stefan Josef
Biscozzi, Maria Antonietta
Bitar, Mona
Biteau, Olivier Alain Philippe
Bivas, Yasar
Biz, Marian
Bizenberger, Harald
Bizet, Bruno
Bjorn, Anders
Blackhall O'Sullivan, Amanda Jane
Blackie, Jon George

Blacklaw, Niall Munro
Blackmore, Andrew Robert
Blaker, Matthew Edward
Blanc, Philippe
Blaschke, Silke Ingeborg
Blaschke, Torsten
Blätterlein, Ellen Katharina
Blaum, Ulf Stefan
Blazejewska-Gaczynska, Aneta Wioletta
Blesch, Michael
Bley, Stefan
Blond, Mona
Bloom, Alan
Bludzien, Laurent André
Blum, Oliver Stefan
Blumer, Andreas Konrad
Bluzat, Bertrand
Bø, Nils Kristian
Bochiccio, Giusy
Bock, Volker
Bodenloher, Christian Markus
Bodenmann, Mark Andreas
Bodenmüller, Ralph
Boehi, Roland
Boelcke, Ulrich
Boelsems, Olaf
Boesser, Joerg
Bogaert Consult BVBA
Böge, Joachim
Böhl, Markus
Böhlmann, Steffen

Böhm, Robert
Boillet Mongodin, Jeanne
Boldyrev, Igor Anatolievich
Bollard, Joe
Boller, Tino
Bonfiglio, Massimiliano
Bonjean, Severine Esser
Bonnard, Rodney Hunten
Bordeville, Dmitri
Borg, Pierre Gilles
Borgcrantz, Ulf
Borge-Hansen, Per Øyvind
Borodin, Victor
Borstell, Friedrich Thomas
Borzumato, Domenico
Bosc, Aurelien Francois Aloysius
Bosca, Marco
Bosch Tugores, Antonio
Boschetti, Stefania
Bosnak, Matej
Bosse, Christian Friedrich
Bostedt, Ralf Georg
Botas Farinha, Luis Miguel
Bouhours, Jean-Michel
Boujanoui, Youssef
Bouquot, Jean
Bourde, Marc Paul
Bourgeois, Pierre
Bourne, Jonathan
Bouskila, Fabien David Marcel
Bouzas, Kimonas Andrianos

Bovetti, Riccardo
Bowen-Lowe, Tracey Ann
Bowles, Christopher Stephen
Bowood BVBA
Boyle, Mark Edward
Bozzola, Marco
Bracht, Klaus
Bradley, Martin Kim
Braes, Rudi Frans
Bramwell, Anthony John
Brandl, Florian
Brandscheid, Martin Alexander
Braun, Dirk
Braun, Kai Ulrich
Braun, Karin
Brayne, Charles Linton
Breau, Justin
Breitsameter, Katharina Hedwig
Brendstrup, Carsten
Brewin, David
Broda, Andrzej Piotr
Brodersen, Joerg Stefan
Broetzmann, Frank
Brogan, Andrew Robert
Brorhilker, Jan
Broschk, Jürgen
Broschulat, Ralf
Brotzer, Thomas
Brousse, Patrick
Brown, Chris
Brown, Colin Macpherson

Brown, Iain
Brown, Lloyd David
Brown, Richard
Brown, Richard Simon
Browne, Paul Adrian
Brucker, Eric Pierre
Bruene, Christian Kurt Reinhold
Bruhn, Thorbjorn
Brunello, Stefano
Bruni, Vincenzo
Brüninghaus, Dirk
Brusatori, Matteo
Bryant, Gillian
Buccella, Alessandro
Buchanan, Laurence George
Buckley, David Andrew
Budde, Andreas
Buente, Matthias
Buerkle, Manfred
Buffone, Francesco
Bühler, Uwe
Buhovd AS
Bühring, Frank Juergen Herman
Buisson, Jean-Pierre
Bulatova, Olga
Bullock, Anthony Charles
Burger, Karl-Fredrik
Burges, Thomas
Burgess, Iain Jonathan
Bürgy, Dominik
Burke, Malcolm Peter

Burkert, Frank
Burnham, Douglas
Burse, Michael Frank
Burton, Margaret
Burton, Matthew Simon
Burtwell, Simon Giles
Bush, Josephine Rachel
Busson, Hans-Peter
Bustorff, Ingo
Bustos Buiza, Jose Antonio
Butane, Ilona
Butler, Marcus William
Butterworth, Graeme
Butyagin, Ivan Sergeevich
Buxton, Michael John
Buyan, Igor Anatolievich
Buzek, Jerzy
Bykhovskaya, Irina Vladimirovna
Byrne, Anthony
Byrne, Neil
C. E. Bosterud AS
C.N.J. Verhart BV
Cabral da Silva Amado, Miguel
Caccia, Stefano Sergio
Cairns, Benjamin Thom
Calikoglu, Erdal
Callaghan, Sean Laurence
Cambien, Jean-Marc
Cambridge Continental BVBA
Camco Consulting BVBA
Cameron, Lisa Gwen



Camisasca, Andrea
Campbell, Morven
Canning-Jones, David Gareth
Canogullari, Metin
Cantekinler, Musfik
Canzler, Philipp August Heinrich
Capek, Jan
Capon, Giles Robert
Cappelli, Fabio
Carazzo, Shaun Robert
Cardell, Martin Wilhelm
Carena, Pietro
Carlyle, Julie May
Carpenter, Fiona Frances
Carruthers, Elizabeth Helen
Carter, Matthew John
Cartmell, Cameron Grant
Carty, Timothy Mark
Cassidy, Breen
Cassoux, Patrick
Castell, Benjamin Arthur
Castello Molpeceres, David
Castro Lopez, Jose Luis
Catalao Trinca, Mario Rui
Catonnet, Olivier
Cattaneo, Stefano
Caveney, Andrew Duncan
Cavosi, Paolo
Cawdron, Steven Gareth
Celona, Guido
Cenderello, Alessandro

Chabanier, Loic
Chabrol, Pierre Arthur
Chadwick, Radhika Uppal
Chalcraft, Stuart Martin
Chan-Mueller, Dirk
Chapelle, Herve de la
Chapman, Neil
Chapoulaud, Laurent
Charles Carlier SPRL
Charles, Marc
Charleton, Joseph Luke
Chesebrough, Jonathan
Chevalier, Franck
Chikisheva, Elena Borisovna
Chiomento, Bruno
Chiulli, Francesco
Chizhikov, Alexey Aleksandrovich
Chosson, Charles-Emmanuel
Chourdakis, Michael
Chris Platteeuw SPRL
Christ, Josef
Christel Weymeersch BVBA
Christen, Edgar
Christen, Heinrich Alois
Christensen, Helen Totland
Christensen, Robert
Christian, Alison Claire
Christiansen, Henrik Barner
Christiansen, Soren
Christidis, Alexandros
Chrobok, Stephan Sebastian

Chrysalis AS
Chufarov, Igor Oleksandrovych
Church, Stephen MacDonald
Cianchelli, Marco
Cilingir, Hatice Dilek
Cimino, Fabrizio
Clack, Amanda Georgina
Clark, Jonathan Mark
Clark, Stephen Richard
Clarke, John Francis
Clarke, Richard Charles
Clayton, Jennifer Ann
Clayton, Jessica Sarah
Cleaton-Roberts, Hannah Lucia
Clewer, Andrew Stephen
Clifford, Anthony Robin Edward
Clifford, Les
Clough, Charles Richard
Coatmellec, Tanguy
Coats, Dominic Peter
Cobo de Guzman Pison, Juan Angel
Cocco, Antonio
Cochrane, Tanya
Coen, David Paul
Coglia, Alberto
Cohen, Arnaud Gregory
Cohen, Gilles
Cohen-Scali, Rudy
Cohn, Paul
Coletta, Jennifer Helen
Collins, Ian Peter

Colmet-Daage, Anne
Colombo, Fabio
Colombo, Michael
Colpani, Stefano
Combes, Anne-Elisabeth
Connellan, Sarah
Constance, Simon
Constant, Pierre
Conti, Luigi
Conway, Bjorn Alex Paul
Cooper, Daniel Paul
Cooper, Ian Richard
Cora, Anamaria
Corbineau, Laurent
Cordebar, Nathalie
Corkery, Matthew Peter
Corneli, Antonfortunato
Cornelius, Kevin Robert
Cornick, Roy John
Cornille, Thierry
Cornu, Guillaume
Corson, Myles
Cosgrove, Ian Francis
Costa Climent, Juan
Coste, Vincent
Costes, Etienne
Coups, Ashley David
Cowling, Christabel Helen
Craig, Patrick James
Crawford, Alan Shaun William
Crawford, Graeme Donald

Cristoforoni, Marco
Crooks, Robert William
Crotaz, Stuart James
Curtin, John Edward
Cutillo, Guido
CVM Consult BVBA
D. Vermaelen BVBA
D.E. Engwerda B.V.
d'Acunto, Andrea
d'Errico, Stephen
Da Cunha Vieira, Rui Manuel
Dac, Jaroslaw
Dacomb, Rodney Graeme
Dahlke, Juergen Arthur
Dahmen, Martin
Dalhall, Andreas Lars
Dalla Torre, Michael
Dalsgaard, Morten Brink
Daly, Dermot Gerard
Damin, Barbara
Dange, Xavier
Dann, Andrew Jonathan
Danny Wuyts BVBA
D'Arcy, Paul James
Date, Sachin Madhav
Daus, Harald Heiko
Dautriat, Matthieu
Davi, Alessandro
Daviddi, Marco
Davies, Andrew David
Davies, Geraint Charles Boyens

Davis, Anthony Albert
Dawe, Susan Joan
Dawes, Nicholas James
Dawson, Janet Rachel
De Aguiar E Castro Espanha Da Cunha, Pedro
de Beco, Cyril Francois Andre Thierry
De Claverie, Alban
De Freine, Feargal
De Freitas Nunes, Jorge Manuel
De Frias Pinheiro, Ricardo Filipe
de Gastines, Stanislas
de Guillebon, Camille
de la Bachelerie, Vincent
de la Morandiere, Aymeric
De Paiva Pacheco Fernandes Fugas, Pedro Miguel
de Pontville, Gratien
De Romanis, Maria Ginevra
de Roucy, Arnaud
De Simone, Milena Dominique
Decker, Katja
Dedio, Claudia Heidi
Deegan, George
Degen, Beate Emilie
Dehnhard, Nicole Elke Gerda
Delabre, Beatrice
Delaloye, Pierre
Delarue, Marie-Laure
Delaunay, Beatrice
Delaunay, Xavier
Delli Paoli, Massimo



Delon, Fabien
Demetriou, Stelios
Dempster, Colin Peter
Denayer, Laurent Jean-Marie Dominique Adrien
Denis, Gael Georges Florent
Denjean, Lionel
Denton, Alistair James
Derrien, Luc
Derteano Marana, Arturo
Descleve-Willm, Valerie
Desombere Philippe BVBA
Deveglia, Flavio Renato
Devine, Colm Martin
Devitt, Paul
Devouges, Cedric
Dewar, Taylor
Dezse, Margaret
Dhir, Caroline Ruth
Di Bartolomeo, Bruno
Di Giorgio, Marco
Di Vito, Nino
Dias Da Fonseca Bras, Antonio Filipe
Dickler, Alessia-Maureen
Dicko, Gueladjo
Dicpetris, Linas
Didier De Smet BVBA
Diebel, Harald
Diederichs, Detlef Henning
Diehlmann, Jens
Dieterlen, Anja Helene
Dietl, Nicole

Diez Cerrato, Roberto
Diez de Artazcoz Herreros, Olatz
Dimitrova Ramirez, Ija
Disch, Roger
Diu, Philippe
Dixon, James
Dobritskaya, Zhanna Vladimirovna
Dobson, Steven Mark
Doepel, Robert Michael Gill
Doleczik, Günter
Dolente, Jolanda
Doll, Ralph Eugen
Domadia, Purvi Kirti
Dombek, Martina
Donald, Gary Kerr
Donaldson, Ruth Virginia
Donatelli, Giuseppe
Donoghue, Erin Mary Suzanne
Doretti, Stefania
D'Ornano, Philippe
Dörr, Martin
Dörrfuss, Peter Christian
dos Santos Barra Mendonca, Paulo Manuel
dos Santos Bastos, Nuno Alexandre
Dosanjh, Manprit Singh
Dosymbekov, Erlan Berkinovich
Doublet, Anthony Peter
Douin, Vincent
Downey, Seamus Michael
Downham, Lee Michael
Downing Consulting Services SPRL

Dr. M.E.M. van Dijen BV
Dr. R.W.G. Rouwers Belastingadviseur BV
Draganovsky, Dalimil
Dries, Rosheen
Driessen, Michel
Drion, Olivier
Drouet, Anne-Laure Julia
Drs. A.A. Beijer B.V.
Drs. A.A. van Eimeren B.V.
Drs. A.B. Roeders BV
Drs. A.B.E. Laan B.V.
Drs. A.G.L. Paulissen B.V.
Drs. A.H.A. van Oostrom Belastingadviseur B.V.
Drs. A.J. Buisman BV
Drs. A.J.M. van der Sanden BV
Drs. A.M.H. Heemels B.V.
Drs. A.N. Vogel BV
Drs. B.W. Littel B.V.
Drs. C.A.P.M. Prevaes Belastingadviseur B.V.
Drs. C.B. Boogaart BV
Drs. C.D. Snoeks BV
Drs. C.J.M. Kruijt BV
Drs. D.J.J. Sloof Belastingadviseur B.V.
Drs. D.K. Noort B.V.
Drs. D.L. Groot Zwaaftink BV
Drs. D.L. Stroes B.V.
Drs. E.B. de Jong Belastingadviseur BV
Drs. E.F. Capel Belastingadviseur BV
Drs. E.H.J. Heijnen Belastingadviseur B.V.
Drs. E.P. Groenteman B.V.

Drs. E.R. Bruins Slot B.V.
Drs. F.J.H. Leenders B.V.
Drs. F.M. Schoon Belastingadviseur BV
Drs. F.M. van der Lof BV
Drs. F.M.P. Boertien B.V.
Drs. G.M. van Santen BV
Drs. H. Hokse B.V.
Drs. H.M. Wijnmaalen B.V.
Drs. H.T.J.P. Velema B.V.
Drs. I.H.G. Hengefeld B.V.
Drs. I.J.M. Allemekinders Belastingadviseur B.V.
Drs. ing. A.E. Ratelband B.V.
Drs. J. Hetebrij BV
Drs. J. Niewold BV
Drs. J. Spijkerboer B.V.
Drs. J. Verhagen BV
Drs. J. Waals B.V.
Drs. J.C.M. Smits Belastingadviseur B.V.
Drs. J.F.M. Kamphuis BV
Drs. J.H.A. de Jong B.V.
Drs. J.J. van Bennekom BV
Drs. J.J. Vernooij B.V.
Drs. J.J.J. Sluijter BV
Drs. J.L van der Geest BV
Drs. J.M.A. Drost B.V.
Drs. J.N.P. Grimbergen Belastingadviseur BV
Drs. J.P. Scholten Belastingadviseur B.V.
Drs. J.R. Frentz B.V.
Drs. L.H.M. Verstegen B.V.
Drs. L.M. Hendriks BV

Drs. M. Bangma B.V.
Drs. M. Coenradie BV
Drs. M. de Kimpe BV
Drs. M. Hagers BV
Drs. M. Huizer BV
Drs. M. Koning BV
Drs. M. Moolenaar B.V.
Drs. M. Rooks B.V.
Drs. M. Stiebing Belastingadviseur BV
Drs. M. van den Hoek B.V.
Drs. M. Verschoor B.V.
Drs. M.A. van Loo BV
Drs. M.A. Vedder B.V.
Drs. M.E. van Kimmenade B.V.
Drs. M.F. van den Berg B.V.
Drs. M.H. de Hair BV
Drs. M.J. Noordhoff B.V.
Drs. M.J. Poelen B.V.
Drs. M.J. Swets Belastingadviseur B.V.
Drs. M.M.J.M. Welters BV
Drs. N. van Es B.V.
Drs. N.Z.A. Karim B.V.
Drs. O.E.D. Jonker BV
Drs. P.A.E. Dirks B.V.
Drs. P.C. van Dijk B.V.
Drs. P.J.A. Gabriels BV
Drs. P.J.A.J. Nijssen BV
Drs. P.J.J. Vlak BV
Drs. P.L.A.M. van Kessel Registeraccountant BV
Drs. P.W.J. Laan BV

Drs. P.W.P. de Beus BV
Drs. R.E.J. Pluymakers BV
Drs. R.H. de Boer B.V.
Drs. R.H.W.H. Leensen B.V.
Drs. R.L.A. Eveleens B.V.
Drs. R.P.J. van den Brekel Belastingadviseur B.V.
Drs. S. Lauers BV
Drs. S. Spiekhout B.V.
Drs. S.J. Hartjes Registeraccountant BV
Drs. S.J.A. van Ulden B.V.
Drs. S.M.M. van der Zande Belastingadviseur BV
Drs. T. de Kuijper B.V.
Drs. W. Brink Belastingadviseur BV
Drs. W. Pot Belastingadviseur BV
Drs. W. van Olst BV
Drs. W.E. Paardekooper BV
Drs. W.H. Kerst BV
Drs. W.J. Bos BV
Drs. W.J. Smit BV
Drs. W.J. Spijker BV
Drs. W.J. Vermeer Belastingadviseur BV
Drs. W.J.C.A. Weijers B.V.
Drs. W.L. van Gelderen B.V.
Drs. W.P.G. Kurvers Belastingadviseur BV
Ducker, James Alexander
Duedahl-Olesen, Anders
Duffaud, Pierre-Antoine
Duffy, Paul
Duncan, Alison Michelle Maria
Duncan, Scott James



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Schwager, Christoph
Schwaller, Patrick
Schwalm, Florian Emanuel Georg Pierre
Schwartz, Gerhard
Schwarz, Klaus
Schweizer, Markus Thomas
Schwickerath, Elmar
Scialpi, Andrea
Scott, Ian Anthony
Scoular, Michael Stewart

Scourfield, David Haydn
Sebag, Franck
Sebastian de Erice Malo de Molina, Ignacio Nicolas
Secchi, Lorenzo
Sedig, Riitta Ilona
Sedley, Richard Alan
Seehuus, Ronny
Seemann, Michael Christian
Seevers, Martin Heinrich
Sefer, Ivan David
Seibel, Alexander
Seidel, Torsten Peter
Seitner, Theresa
Seitz, Armin
Sellæg, Finn Espen
Sellick, David Edward
SELMO Consult BVBA
Selter, Martin
Semadeni, Thomas
Semionova, Elena
Semple, Mark Andrew
Senent, Xavier
Senghaas, Marcus
Seregin, Pavel Fedorovich
Serge Colle SPRL
Serra Martins, Rui Abel
Serra Neves, Antonio Alberto
Serratos Gonzalez-Gros, Narciso
Severa, Josef
Severa, Vladislav
Sexton, Rachel

Shah, Riaz Ali
Shaheen, Michael Albert
Shankar, Praveen
Sheridan, Fiona Joan
Sherlock, Trevor
Shinin, Gennady Alexandrovich
Shlenkin, Artem
Shmykov, Ivan Nikolaevich
Siberg, Helene
Siddique, Khalid
Sidhu, Hermann
Sidorenko, Kirill Vitalievich
Siebel, Andreas
Sieg, Volker
Sieger, Oliver
Siegrist, Louis
Signorini, Lorenzo
Sikow, Peter Julius
Sileghem BVBA
Sills, Michael Thatcher
Silva, Enrico
Silva, Rita Marques Costa Santos
Simonin, Karen
Simpson, Jarrod Harvey
Sinai-Sinelnikoff, Laurent Henry
Sinclair, Robert
Singer, Günter
Singh, Amarjit
Singh, Baldeep
Singh, Darra
Sinz, Andreas

Sirocka, Anna
Sjölander, Kenneth Mikael
Skacelik, Martin
Skage, Merete
Skalberg, Nils Krister
Skingley, Julian James
Skirk, Ulrich
Skjellevik, Tor Inge
Skoglund, Erik Ragnar
Skorstengaard, Steen
Slinn, Jane
Smallwood, Heather
Smart, John Keith Geoffrey
Smit, Johannes Jacobus
Smith, Benjamin Keenan
Smith, David Ivor
Smith, Derek Gordon
Smolarek, Bartlomiej Pawel
Smyth, Andrew David
Sneddon, Lynne Margaret
Soar, Jeffrey
Sobotta, Carsten
Sodero, Guido
Sodhi, Anup Singh
Sofianu, Claudia
Sofie Van Doninck BVBA
SOFINDYS SPRL
Soguel, Christian
Söhnle, Nils
Soleniec, Wojciech
Soler Villa, Rosalia

Solovova, Irina Sergeevna
Somes, Karen Leah
Sondergaard, Lars Rhod
Sonntag, Nils
Soreng, Erik
Sorli, Hans-Erich
Sørli, Tore
Sorokin, Andrew Vladimirovich
Soto Gomis, Juan Antonio
Soucek, Magdalena
Souici, Hamed
Soulier, Sylvie
Spannagl, Thomas
Sparkes, Paul John
Spence, Andrew
Spence, Pamela Helen
Spiekermann, Christoph
Spielmann, Andreas
Spill, Joachim
Sredna Holding AS
Stahlbrost, Kristoffer Erik Johan
Stalder, Marcel
Stange, Felix Frieder Eberhard
Starygina, Natalia
Staub, Christine
Steel, Timothy James
Steele, Stuart
Steenberg, Fredrik Karl
Stefan Olivier BVBA
Stefaner, Andreas
Stefaner, Markus

Steger, Christian Philipp
Steinlen, Christoph
Steinmueller, Marc Harald
Stenersen Kjell AS
Stephens, Rebecca Anne
Steppler, Carolyn Sarah
Steven Claes BVBA
Steven Van Laer BVBA
Stevning Holding AS
Stigard, Einar Ingvar
Stigerud, Sven Fredrik
Stilwell, Margaret Ann
Stippl, Andrea
Stobbe, Ulrich
Stockell, Roy Howard
Stockhoff, Philipp Nicolas
Stockrahm, Volker Klaus
Stocks, Penelope Ann
Stoen, Aslak
Stofer, Michel-Roger
Stokes, Aidan Thomas
Storey, David Scott
Strandberg, Agneta
Strathdee, Neil John
Stratonov, Oleg
Strauss, Ulf
Streiff, Kaspar
Streimikiene, Asta
Strelnichenko, Anna Vadimovna
Stringer, Richard Joseph
Ström, Rikard

Struck, Matthias
Stubtoft, Brian
Studynska, Iuliia
Stuemke, Cord
Stürz, Gerd-Willi
Subsideaal BVBA
Suffredini, Francesco
Sumay, Selim Serdar
Sun, Yi
Suominen, Antti
SUTCLIFFE, PAUL
Suter, Christoph Marcel
Svanberg, Anna Kristina
Svendsen, Peter Kiilsgaard
Svennas, Anders Johan
Svensson, Jonas
Svietlieiushchyi, Oleg Stanislavovych
Svistich, Oleksandr Mykhaylovych
Swan, Graeme A.
Swarbrick, Angela
Sych, Albert Olegovych
Sychev, Ivan Mikhailovich
Sylvén, Johan
Sylvie Goethals SPRL
Szabo, Denes
Szabo, Gergely
Szczech, Radoslaw
Szolgyemy, Balazs
T. van Limpt B.V.
T. Wiffrie B.V.
T.A.C. Broeders B.V.

T.B. Vreeburg Registeraccountant BV
Taapken, Nelson Ernesto
Tabakov, Mikhail Glebovich
Tabarrini, Roberto
Tack'X Consulting BVBA
Talasiewicz, Agnieszka
Talvinko, Erkkä Tapani
Tambe, Gulenn
Tan, Munire Muge
Tärnvik, Sven
Tasdemir, Sedat
Taskaev, Sergei Mikhailovich
Tato, Savino
Taudte, Wolfgang
Taylor, Benjamin Stirling
Taylor, James Andrew
Taylor, Richard Edward
Taylor, Rupert Charles Uttermare
Taylor, Steven Christopher
Tecer, Hasan Erdem
Teigland, Julie Linn
Teigland, Julie Linn
Temporale, Ralf Gerd
Terraza Torra, Juan Jose
Testa, Massimo
Testa, Paola
Testa, Sylvie
Tetyushev, Dmitry Petrovich
Teymurov, Turgay Teymur oglu
THABAULT, Nicolas Claude Albert Roger
Thelemann, Karin Gisela

Theoklitou, Yiannakis
Thewihsen, Frank Heinrich
Thews, Joerg
Thibon, Denis
Thoma, Alexander
Thomas, Frederic
Thomas, Hamish Andrew Douglas
Thomas, Keith Gordon
Thomas, Richard
Thomas, Susan Mary
Thompson, Sandra Willis
Thomson, Edward William Stuart
Thorgersen, Stig
Thurbin, Jeremy
Tiernan, Aidan
Tillmann, Gunther
Tillqvist, Susanne Elisabeth
Timonina, Yulia Pavlovna
Tingas, Ranno
Tischer, Matthias
Tivey, Andrew David
Tixier, Didier
Todesco, Ingo
Toepfer, Olaf
Toggwyler, Andreas
Toguri, Robert Makoto
Tollis, Richard Hamilton
Tomlinson, Paul
Tonci, Andrea
Tornqvist, Eva Helena
Torvhagen Invest AS

Tosi, Daniele
Tour, Laurent-Paul
Townshend, David John
Tracq-Sengeissen, Isabelle
Tramoyeres Galvañ, Pablo
Transfer Pricing Consulting BVBA
Treacy, Marie
Trejo, Klaus Daniel
Tresoldi, Angelo Valter
Trinkaus, Ulrich Michael
Tristan Dhondt BVBA
Troberg, Andreas Bo Henrik
Tropschug, Isabel Gisela
Trotman, Daniel Paul
Tsebernyak, Petr Petrovich
Tubau Roca, Juan
Tubino, Vanessa Josette Jeanine
Tufts, James Edward Sebastian
Tull, Monica
Tuomi, Vesa Sakari
Tuomolin, Jarkko Markus
Turmagambetova, Gulmira Kuanishevna
Turna Omer BVBA
Turowski, Philipp
Tuske, Balazs
Tybaart Consulting BVBA
Tynel, Pawel Konrad
Ucarlar, Cem
Ueberschär, Marc
Uher, Stefan
Ukhova, Ekaterina Sergeyevna



Ulgen, Ferzan
Umnuss, Karsten Thomas
Unalir, Baris
Unger, Martin
Uphaus, Christian
Upton, Rosalind Eileen
Uranic, Janez
Ustimenko, Anton Sergeevich
Vacha, Petr
Vago, Carlo Maria
Vailhen, Philippe
Valentini, Massimiliano
VALETTE SPRL
Valobra, Dante
Valverde, Luc
Van Droogenbroek, Bart
Van Hassel, Franck
Van Rossen, John Gerard Willem
Van Vliet, Nathalie
Van Vliet, Richard
van Vuuren, Michael
Vandame, Jean-Marie
Vanoli, Gabriele Giovanni
Varga, Janos
Varley, Stephen
Varley, Stephen
Varon, Jean-Roch
Vasilica, Florin
Vasseur, Jean-David
Vaszari, Peter
Vatne, Martin Fledsberg

V-ATVISE BVBA
Vaudour, Pierrick Georges Paul
Vaynshteyn, Dmitry Evgenievich
Vazquez Perez, Antonio
Veger, Victor Constant
Vekasi, Tamas
Velilla Velasco, Francisco de Asis
Veliyev, Ilgar
Venancio Guerreiro, Daniel Jose
Venner, Ian Philip
Venning, Victoria Carol
Vercellotti, Massimiliano
Vercesi, Lorenzo
Verdun Fraile, Eduardo
Verevichev, Kirill
Verges Asua, Ignacio
Verhoeven Ph. BVBA
Vermeulen, Philip David
Verron, Eric
Vesnaver, Luka
Vesper, Torsten
Vestengen, Arild
Vester, Peter-Paul
Veum, Harry Andre
Viazzo, Erberto
Vicenzi, Elisa
Vidvangen Holding AS
Viering, Stefan
Vigdel, Lars Ragnar
Vignals, Stephane Francois
Vihovde, Bjørn

Vilos, Mette
Vimba, Iveta
Vincent Etienne SPRL
Vincent-Genod, Patrick Alain Marie
Vinogradova, Anastasia Mikhailovna
Viragh, Gabriella
Virgilio, Ambrogio
Viswanathan, Sundaresan
Vitrac, Christine
Vitse, Laurent
Vogel, Christine Frauke Barbara
Vogel, Michael
Vogt, Alexander
VOLMAD BVBA
Volpini de Maestri, Johannes
von Brocke, Klaus Manfred
von dem Bongart, Titus Rembert Johannes Maria Freiherr
Von der Geest, Michael
von Petrikowsky, Susanne
von Seidel, Christoph Carl Niels
von Uckermann, Ruprecht Maximilian Freiherr
von Wachter, Peter Georg
Voogd, Christopher Jules
Vreeswijk, Johann Cornelis Pieter
Vyzas, Ilias
W. Flikweert BV
W. Geurts B.V.
W. van Haelst B.V.
W.H. Borsje BV
W.P. de Pater BV
W.T. Prins Registeraccountant BV

Waehrisch, Jana Isabelle
Wagner, Claus-Peter
Wahl, Michael
Wajer, Jaroslaw
Waldens, Stefan
Waldner, Christian Andre
Walker, Paul Richard
Walker, Robert Charles
Walker, Rolf
Wallace, Peter Ian
Wallace, Roger Darragh
Wallek, Paul David
Walleyo, Samy
Walsh, Aidan Patrick
Walsh, Bridget Agnes
Walton, Andrew
Wang, Chung-Wei Paul
Ward, Anthony
Ward, Debra Veronica
Ward, Robert Johnathan
Warn, Paul Edgar
Warren, Benjamin James
Wasley, Steven James
Watson, Lee William
Watson, Stephen Thomas
Watson, Stuart William
Watt, Joseph John
Watt, Joseph John
Watt, Matthew James
Weber, Arne
Weber, Ingo Mathias

Weber, Jennifer
Weber, Max
Wehner, Christoph Aloysius
Wehnert, Oliver
Weigl, Lars
Weiler, Axel
Weimer, Lars Alexander
Wellinger, Christoph
Wells, Peter John
Wemaere, Quentin
Wennmann, Marc
Werling, Peter
Werner, Tristan
Werthmann, Martin Wilfried
Wesenberg, Jane Elizabeth
Wesley, Mark Alan
Wesp, Peter
Wessinger, Frank Andreas
West, Timothy John Anthony
Weston & Dyrham Consult BVBA
Weston, Kevin John
Weststrate, Jan Karel
Wetzel, Eckart
Weyer, Jeannot Henri
Weynand, Werner Bernhard
Whelan, Victoria Jane
Whitecross, Duncan
Whitfield, Elizabeth Aline
Whitlock, Ian John Philip
Widmann, Ralf Joachim
Widmer, Adrian Bruno

Wiedemann, Martin
Wielinski, Piotr
Wienken, Robert
Wilhelm, Thomas
Wilkie, Iain Rob
Wilkinson, Stephen Michael
Wilkinson, Stuart
Willhei AS
Williams, Andrew
Williams, David John
Williams, Sarah Jane
Williamson, Kenneth Grant
Wills, Steven Peter
Wilson, Allister Ian
Wilson, Cary Daniel
Wilson, David Craig Edman
Wilson, James Charles Hardy
Wilson, Richard William
Wilson, Stuart
Wim Van Gasse BVBA
Winchester, Robert Frederic
Windsheimer, Daniel
Winkler, Hartmut
Winkler, Nicolas
Winterling, Gerd
Wintgens, Christophe Jean-Nicolas Cécile Ghislain
Wirth, Karl Rolf
Witalis, Mariusz
Witsch, Thomas
Witt, Ute
Wittendorff, Jens

Wlasto, Alexander
Woeste, Klaus Bernhard
Wolf, Olivier Antoine
Wolff, Cornelia Evelyn
Wollaston, Andrew
Wollmert, Peter
Wood, Paul
Wood, Tracy Michelle
Woodward, Samuel James
Woosey, Andrew David
Worthmann, Thimo Christopher
Wouda Kuipers, Claes Jurjan
Wüst, Daniel-Andreas
Xu-Pionchon, Qinghua
Y.M. Jansen B.V.
Y.W.H. Vlasman B.V.
Yanovskiy, Vitaly Yurievich
Yarmolenko, Bogdan Valerievich
Yassukovich, Nicholas Andrey
Yatsenko, Boris Nikolaevich
Yglesia, Jose
Yilmaz, Alper
Young, Julian Arthur
Young, Philip James
Youshenkov, Oleg Vladimirovich
Yucel, Fatma Ebru
Yurchenko, Konstantin Gennadievich
Yves tiberghien & Co BVBA
Zaborovskaya, Alina Sergeevna
Zaichikova, Eugenia Vladimirovna
Zalamena, Marco

Zalicki, Lukasz
Zamet, Christian Bernard
Zanotti, Emiliano
Zanotti, William
Zanouda, Nour-Eddine
Zapf, Michael Stefan
Zaretskaya, Svetlana
Zatakavai, Ekaterina Vadimovna
Zaugg, Daniel
Zehetmayr, Michael John
Zeippen, Yannick Marie
Zheltonogov, Vladimir Vladimirovich
Zhigulin, Dmitry Mikhailovich
Ziegler, Frank Peter
Zielinski, Marcin Adam
Zimmermann, Philippe
Zirkel, Martin
Zlokazova, Ekaterina
Zobnina, Svetlana
Zocchi, Paolo
Zoellkau, York
Zollkau, York Sven Maria
Zucca, Paolo
Zugerlaar Consulting BVBVBA
Zunzunegui Ruano, Adolfo
Zuppi, Dario
Zürcher, Jürg
Zwak, Artur
Zwirner, Titus



## Appendix C : Ernst & Young Europe LLP - Beneficial owners of legal entities

Appointed person	Beneficial ownwer
A. Snaak B.V.	Snaak, Anke
A.A. Heij BV	Heij, Arnold Alexander
A.E. Wijnsma B.V.	Wijnsma, André Elias
A.M. van Hall B.V.	Hall, Anne Merijn van
A.Z. Deldag B.V.	Deldag, Ayse Zeynep
ACConsulting SpA	Vanderstricht, Christoph
AD Advisory Services BVBA	Deprez, Andy Ferdinand Julien
Ad extremum AS	Hagland, Kristin
Andrews Consult BVBA	Bode, Jan
Anstes II AS	Ommedal, Espen
APA Holding AS	Amundsen, Amund Petter
Arne Smeets BVBA	Smeets, Arne
Arrival Tax Consultants BVBA	Joosten, Herwig Jozef Hélène Nico
Artunveien Holding AS	Rødal, Asbjørn
B. Ghigny SPRL	Ghigny, Bernard
B.K. Jelgerhuis Swildens BV	Jelgerhuis Swildens, Bruno Kees
Bart Dumon BVBA	Dumon, Bart
Bogaert Consult BVBA	Bogaert, Filip Achilles Florentina
Bowood BVBA	Mortier, Thierry
Buhovd AS	Aschehoug, Leiv Thorkil

C. E. Bosterud AS	Bøsterud, Christin Erichsen
C.N.J. Verhart BV	Verhart, Carolus Nicolaas Johannes
Cambridge Continental BVBA	De Busscher, Lucien
Camco Consulting BVBA	Cambie, Frank
Charles Carlier SPRL	Carlier, Charles
Chris Platteeuw SPRL	Platteeuw, Chris
Christel Weymeersch BVBA	Weymeersch, Christel Rachel Gisleen
Chrysalis AS	Avaldsnes, John Olav
CVM Consult BVBA	Vandermeersche, Chris Johnny Elisabeth
D. Vermaelen BVBA	Vermaelen, Danielle Maria
D.E. Engwerda B.V.	Engwerda, Daniel
Danny Wuyts BVBA	Wuyts, Daniel Theophiel Maria
Desombere Philippe BVBA	Desombere, Philippe Remi Marie-Jeanne
Didier De Smet BVBA	De Smet, Didier
Downing Consulting Services SPRL	Downing, Douglas
Dr. M.E.M. van Dijen BV	Dijen, Monica Elisabeth Maria van
Dr. R.W.G. Rouwers Belastingadviseur BV	Rouwers, Robertus Wilhelmus Gerhardus
Drs. A.A. Beijer B.V.	Beijer, Alexander Adriaan
Drs. A.A. van Eimeren B.V.	Eimeren, Augustinus Arnoldus van
Drs. A.B. Roeders BV	Roeders, Albert Berend
Drs. A.B.E. Laan B.V.	Laan, Anna Barbara Elisabeth
Drs. A.G.L. Paulissen B.V.	Paulissen-Palmen, Angelique Gerta Leonarda
Drs. A.H.A. van Oostrom Belastingadviseur B.V.	Oostrom, Adrianus Hendrikus Anthonie Van
Drs. A.J. Buisman BV	Buisman, Andries Jans
Drs. A.J.M. van der Sanden BV	Sanden, Adrianus Johannes Maria van der
Drs. A.M.H. Heemels B.V.	Heemels, Angelique Margaretha Hubertina
Drs. A.N. Vogel BV	Vogel, Andrea Nicola



Drs. B.W. Littel B.V.	Littel, Bastiaan-Wouter
Drs. C.A.P.M. Prevaes Belastingadviseur B.V.	Prevaes, Cyrillus Andreas Paulus Maria
Drs. C.B. Boogaart BV	Boogaart, Coenradus Bernardus
Drs. C.D. Snoeks BV	Snoeks, Casimir Dimitry
Drs. C.J.M. Kruijt BV	Kruijt, Casper Jacob Marinus
Drs. D.J.J. Sloof Belastingadviseur B.V.	Sloof, Dirk Jan Jacob
Drs. D.K. Noort B.V.	Noort, Daniel Klaas
Drs. D.L. Groot Zwaaftink BV	Groot Zwaaftink, Daniël Lodewijk
Drs. D.L. Stroes B.V.	Stroes, Dirk Lambertus
Drs. E.B. de Jong Belastingadviseur BV	Jong, Edwin Bernhard de
Drs. E.F. Capel Belastingadviseur BV	Capel, Eduard Franciscus
Drs. E.H.J. Heijnen Belastingadviseur B.V.	Heijnen, Eugène Henri Jos
Drs. E.P. Groenteman B.V.	Groenteman, Ernst Philip
Drs. E.R. Bruins Slot B.V.	Bruins Slot, Egbert Rudolf
Drs. F.J.H. Leenders B.V.	Leenders, Franciscus Jacobus Hendrikus
Drs. F.M. Schoon Belastingadviseur BV	Schoon, Frank Maarten
Drs. F.M. van der Lof BV	Lof, Floris Michiel van der
Drs. F.M.P. Boertien B.V.	Boertien, Frederik Marinus Patrick
Drs. G.M. van Santen BV	Santen, Gerard Marinus van
Drs. H. Hokse B.V.	Hokse, Hendrik
Drs. H.M. Wijnmaalen B.V.	Wijnmaalen, Hendrik Martin
Drs. H.T.J.P. Velema B.V.	Velema, Hendrik Thomas Johannes Petrus
Drs. I.H.G. Hengefeld B.V.	Hengefeld, Ing Hwa Geertruida
Drs. I.J.M. Allemekinders Belastingadviseur B.V.	Allemekinders-Pols, Ina Juanita Margriet
Drs. ing. A.E. Ratelband B.V.	Ratelband, Arnout E.
Drs. J. Hetebrij BV	Hetebrij, Jacob
Drs. J. Niewold BV	Niewold, Jan

Drs. J. Spijkerboer B.V.	Schuurkamp Spijkerboer, Jennigje
Drs. J. Verhagen BV	Verhagen, Jules
Drs. J. Waals B.V.	Waals, Joost
Drs. J.C.M. Smits Belastingadviseur B.V.	Smits, Johannes Cornelis Maria
Drs. J.F.M. Kamphuis BV	Kamphuis, Jeroen Franciscus Maria
Drs. J.H.A. de Jong B.V.	Jong, Johannes Henricus Antonius de
Drs. J.J. van Bennekom BV	Bennekom, Jan Jacob van
Drs. J.J. Vernooij B.V.	Vernooij, Johannes Jozephus
Drs. J.J.J. Sluijter BV	Sluijter, Jozephus Johannes Jacobus
Drs. J.L van der Geest BV	Geest, Johannes Leonardus van der
Drs. J.M.A. Drost B.V.	Drost, Johannes Marinus Albertus
Drs. J.N.P. Grimbergen Belastingadviseur BV	Grimbergen, Johannes Nicolaas Petrus
Drs. J.P. Scholten Belastingadviseur B.V.	Scholten, Jeroen Pieter
Drs. J.R. Frentz B.V.	Frentz, Johannes Rene
Drs. L.H.M. Verstegen B.V.	Verstegen, Lieke Hanneke Melanie
Drs. L.M. Hendriks BV	Hendriks, Leonardus Maria
Drs. M. Bangma B.V.	Bangma -Tjaden, Madelon
Drs. M. Coenradie BV	Coenradie, Marinus
Drs. M. de Kimpe BV	Kimpe, Marcel de
Drs. M. Hagers BV	Hagers, Michèle
Drs. M. Huizer BV	Huizer, Marcel
Drs. M. Koning BV	Koning, Maarten
Drs. M. Moolenaar B.V.	Moolenaar, Mark-Jan
Drs. M. Rooks B.V.	Rooks, Marco
Drs. M. Stiebing Belastingadviseur BV	Stiebing, Marc
Drs. M. van den Hoek B.V.	Hoek, Maurice van den
Drs. M. Verschoor B.V.	Verschoor, Maarten

Drs. M.A. van Loo BV	Loo, Marcel André van
Drs. M.A. Vedder B.V.	Vedder, Maria Aleida
Drs. M.E. van Kimmenade B.V.	Westerhout van Kimmenade, Maria Elisabeth
Drs. M.F. van den Berg B.V.	Berg, Martin Franc van den
Drs. M.H. de Hair BV	Hair, Maria Helena de
Drs. M.J. Noordhoff B.V.	Noordhoff, Mark Jan
Drs. M.J. Poelen B.V.	Poelen, Marieke Joze
Drs. M.J. Swets Belastingadviseur B.V.	Swets, Michiel Joost
Drs. M.M.J.M. Welters BV	Welters, Marc Mathieu Jozef Maria
Drs. N. van Es B.V.	Es, Nout van
Drs. N.Z.A. Karim B.V.	Ahmed-Karim, Nadira Zaina Aziman
Drs. O.E.D. Jonker BV	Jonker, Oscar Eduard Diederick
Drs. P.A.E. Dirks B.V.	Dirks, Paul Arnold Eleonora
Drs. P.C. van Dijk B.V.	Dijk, Peter Cornelis van
Drs. P.J.A. Gabriels BV	Gabriëls, Patrick Jacobus Anna
Drs. P.J.A.J. Nijssen BV	Nijssen, Paulus Jacobus Antonius Johannes
Drs. P.J.J. Vlak BV	Vlak, Paulus Johannes Justinus
Drs. P.L.A.M. van Kessel Registeraccountant BV	Kessel, Paulus Leonardus Antonius Maria van
Drs. P.W.J. Laan BV	Laan, Petrus Wilhelmus Jacobus
Drs. P.W.P. de Beus BV	Beus, Paulus Wilhelmus Petrus de
Drs. R.E.J. Pluymakers BV	Pluymakers, Richard Elisabeth Jozef
Drs. R.H. de Boer B.V.	Boer, Richard Harmen de
Drs. R.H.W.H. Leensen B.V.	Leensen, Rob Hendrikus Wilhelmus Hermanus
Drs. R.L.A. Eveleens B.V.	Eveleens, Richard Leonardus Andreas
Drs. R.P.J. van den Brekel Belastingadviseur B.V.	Brekel, Ronald Peter Joannes van den
Drs. S. Lauers BV	Lauers, Stephan
Drs. S. Spiekhout B.V.	Spiekhout, Steven

Drs. S.J. Hartjes Registeraccountant BV	Hartjes, Steven Johannes
Drs. S.J.A. van Ulden B.V.	Ulden, Simon Jacob Albert van
Drs. S.M.M. van der Zande Belastingadviseur BV	Zande, Saskia Maria Mathilda van der
Drs. T. de Kuijper B.V.	Kuijper, Tom de
Drs. W. Brink Belastingadviseur BV	Brink, Wiebe
Drs. W. Pot Belastingadviseur BV	Pot, Wolter
Drs. W. van Olst BV	Olst, Wichert van
Drs. W.E. Paardekooper BV	Paardekooper, Wolfgang Eric
Drs. W.H. Kerst BV	Kerst, Willem Hendrikus
Drs. W.J. Bos BV	Bos, Willem Jan
Drs. W.J. Smit BV	Smit, Wouter Jan
Drs. W.J. Spijker BV	Spijker, Willem Jozef
Drs. W.J. Vermeer Belastingadviseur BV	Vermeer, Willem Jan
Drs. W.J.C.A. Weijers B.V.	Weijers, Wilhelmus Joseph Carolus Albert
Drs. W.L. van Gelderen B.V.	Gelderen, Wouter Leendert van
Drs. W.P.G. Kurvers Belastingadviseur BV	Kurvers, Wilhelmus Peter Gerardus
E.H. van der Steen B.V.	Steen, Erik Hans van der
Elistor BVBA	Degroote, Els
Equus Advisory Services BVBA	Van Bauwel, Olivier Stephan
Eric Van Hoof SPRL	Van Hoof, Eric Ann C.
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F.J. Blenderman BV	Blenderman, Frans Johan
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