

# Our history

ZEPOS & YANNOPOULOS

**Our history**



## Our history

Zepos & Yannopoulos

Athens

2023

*Our history*

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## CONTENTS

Foreword	ix
Preface	xv
Introduction	1
1893-1913 Foundations for the Future	5
1914-1938 Continuity Through Change	15
1939-1949 Present at Greece’s Darkest Hour	25
1950-1963 Reconstruction	33
1964-1973 Looking to the Skies	47
1974-1981 “We Belong with the West”	55
1982-1991 Greece and the EEC	63

## CONTENTS

1992-1999	
A Shared Vision	71
2000-2007	
A New Era	79
2008-2022	
Resilience Through Crisis	87
Addendum	
A Vision for the Future	93
Acknowledgements	97
Annex	
Zepos & Yannopoulos office locations	99
Complete works	
Ioannis D. Zepos (1871-1946)	101
Dimitrios I. Zepos (1904-1970)	102
Panagiotis I. Zepos (1908-1985)	103
Constantinos Y. Yannopoulos (1933-2019)	130

## FOREWORD

It is with great pleasure and much emotion that I introduce this anniversary edition of the history of Zepos & Yannopoulos, as part of their celebration of 130 years of operations. It is unarguably a great law firm, one of the largest in Greece, with a reputation built on offering high quality services and a long-established international presence. Operating since the end of the 19<sup>th</sup> century, the firm has been led by four generations of both the Zepos and the Yannopoulos families, each of which has brought a new impetus to the already successful organisation, spurring it on to ever greater heights. Founded back in 1893 by Ioannis Zepos, the firm was then led by Dimitrios Zepos, followed by John Zepos and Dimitris Zepos (4<sup>th</sup> generation) the current managing partner. In parallel to this timeline, Constantinos Yannopoulos became a Doctor of Law in 1897, and was succeeded at his firm

by Yerassimos Yannopoulos, Constantinos Yannopoulos (3<sup>rd</sup> generation), and with, today, Yerassimos Yannopoulos (4<sup>th</sup> generation) as the current co-managing partner. These two well established law firms, separate for a century, came together in 2000, joining forces to become the ground-breaking single organisation of today, “Zepos & Yannopoulos”, with a fresh new vision that justifies the expectation of a bright future.

I have my own personal emotional attachment to this journey. Somewhere in the region of half a century ago, as a young lawyer I practised at the Zepos law firm, which was then in the centre of Athens, at 7 Ippokratous street. I had just completed my PhD in Munich and, returning to Athens, the Zepos’ office was the obvious choice, among several, for me to continue my professional endeavours in the law. Having worked, in addition to my main area of specialisation, which is civil law, on the history of law, I was familiar with the much-heralded edition of I. Zepos’ *Basilika*. The greatest Greek legislation of the Byzantine period (a work of the Macedonian kings of the 9<sup>th</sup> and 10<sup>th</sup> centuries AD, based on the Justinian legislation-Corpus Iuris Civilis), *Basilika* was then hard to find, although Byzantine Roman law was principally still in force in Greece, making said edition invaluable. These were the reasons for which I was attracted to the Zepos firm. It was led by Dimitrios Zepos (2<sup>nd</sup> generation), with whom I was fortunate enough to have direct cooperation. His was a gentle, practical mind, but with extensive experience researching legal problems, and he conscientiously acted as a guide to young lawyers. Being then an inexperienced lawyer myself, I learned a great deal working closely with him, not just in terms of factual detail, but also around professional comportment.

Despite his seniority, Dimitrios generously allowed each lawyer to take the initiative and accept full responsibility for handling the cases assigned to them. In balance with this, and in order to both nurture our abilities and best serve our clients, he also carefully reviewed the output of our work. Each of us had our own responsibilities, but there was also a vibrant team spirit. I greatly appreciated his writing output, particularly his book *Popular Justice*. I was impressed, not only by its unique and original content (until then this subject had not been studied at all), but also by the fact that its author had the courage and social awareness, in times of difficult political divisions, to examine how the leftist “government of the mountains” administered justice in the areas it controlled during the German occupation, and on what principles and rules this was based.

I then met John Zepos (3<sup>rd</sup> generation, son of D. Zepos), who had returned from postgraduate studies in the US, and brought with him a new spirit of adventure to the firm. We worked together closely in a productive, collaborative and friendly atmosphere. In Dimitris Zepos I could benefit from the wisdom of the experienced lawyer, while in John I saw the visionary who wanted to forge new paths of opportunity for the firm. There, I also personally met Professor P. Zepos (Dimitris’ brother), who later agreed to be a rapporteur of my habilitation that I was writing at that time at the Law School of the University of Athens.

In the end, academia and the University won me over and I no longer had time to practise the law. Having had the formative opportunity to gain valuable experience in a highly scientific environment and in a friendly, courteous and productive

atmosphere, I left the firm to pursue my own path. But of course, I continued to follow their progress, delighting in the firm's ongoing growth, always feeling as if I also were part of it.

I also had the good fortune to have personal relations with a Yannopoulos partner, specifically, Constantinos Yannopoulos (3<sup>rd</sup> generation), a renowned expert in tax law. Further to our cordial friendship, we worked together in the 1980's on a critical issue for the field of legal science: The transliteration into *Demotic* Greek of legal texts, until then only formulated in the Greek *Katharevousa*. Constantinos worked with public law texts while I worked with the Civil Code. But when difficulties, questions, and the need to harmonise the output of the various working groups, etc., arose, the matter would be brought to the major committee, chaired by the acclaimed linguist and demoticist Professor Emmanuel Kriaras. Constantinos Yannopoulos was broad-minded, with social sensibilities and many philosophical pursuits, and our thoughts converged enjoyably in many areas.

The "Zepos & Yannopoulos" law firm has made history. It is one of the longest established law firms in Greece, with continuous and consistent growth. As it steadily moves towards further growth, I convey my personal wishes for the fulfilment of its noble and justified aspirations.

**Michael Stathopoulos**

Professor Emeritus University of Athens

President Academy of Athens



## PREFACE

The roots of our firm go back 130 years, a legacy that is rare by Greek standards, and of which we are particularly proud. This sense of tradition and belonging has proved to be a valuable asset, especially in the many turbulent times this country has gone through during that period. In this long history, as individuals, we have always perceived ourselves as participants in a relay. Our objective has always been to pass the baton on to the next generation of colleagues, and to create an institution that would ensure the transformation of the firm from a family operation to a modern business performing at the highest international standards.

We are indebted to our clients, local and international, that have entrusted us with their legal matters in Greece. They have generously shared their knowledge and fueled our endeavors to seek novel paths in the legal ecosystem.

Our firm would not stand where it is today had it not be for the dedication and hard work of generations of lawyers and professionals, to whom we express our deepest gratitude.

This has always been, and will always be, a collective effort.

Dimitris Zepos  
Managing Partner

Yerassimos Yannopoulos  
Co-managing Partner

## INTRODUCTION

Zepos & Yannopoulos has been at the forefront of the Greek legal industry for the past 130 years. This anniversary edition celebrates that important milestone, offering a glimpse into the long history of the firm and looking at how its legacy has been shaped through some of Greece's, and the world's, most challenging periods.

When Ioannis Zepos founded his law practice in 1893, Queen Victoria still reigned over the British Empire, France was in the middle of the Belle Époque, and Wilhelm II ruled over Imperial Germany. In the US, President Cleveland opened the Chicago World Fair, and in Japan, Emperor Meiji was still overseeing the reforms that transformed his country from a feudal state to a modern powerhouse.

The history of modern Greece, through all the difficulties

and upheavals, but also through the opportunities that characterised the intervening years, is closely linked with the people who act as protagonists in this tale of achievement. These 13 decades have seen Greece go through seven wars, including two world wars, a civil war, several coups d'état, successive economic upheavals, and two pandemics. Over four generations of lawyers, the story of two families, Zepos and Yannopoulos, is also the story of the firm itself.

This edition traces these successive generations as they navigate their historical environs and face the unique challenges of each era. From the foundations of academic excellence and the outward-looking legacy of the mid-20<sup>th</sup> century, through to the modern emphasis on social responsibility, corporate governance, and infrastructure investment, Zepos & Yannopoulos emerges as an entity that strives to be one of the best, not only in the confines of Greece, but as a firm that stands shoulder to shoulder with its peers internationally.

However, there is much more to this story than the past. The vision that brought the two leading firms of Zepos & Zepos and Yannopoulos together in 2000, that of an outward-looking, sustainable and innovative Greek firm, continues to be of relevance today. The story of Zepos & Yannopoulos is still being written. With a deep commitment to its guiding principles and the strength of its team, the firm is poised to continue moving forward into the future with optimism, certainty and confidence.

Join us, as we explore 130 years of legal excellence.



1893-1913

## FOUNDATIONS FOR THE FUTURE

Our story begins in 1893, a time of great economic turmoil for the Kingdom of Greece. “Unfortunately, we are bankrupt”, declared Prime Minister Harilaos Trikoupi during a famous address to the assembled Greek parliament, an important moment that came to define the turn of the century for the young Greek state.

In the shadow of this fateful event, Ioannis Zepos, a recent graduate of the prestigious Athens Law School, began his own legal practice in the Greek capital. Zepos, born in the Peloponnese in 1871, had commenced his studies in 1887, graduating in 1891. During that time he began building his reputation as a leading jurist. Over his career, he would also become one of the country’s eminent legal scholars.

Constitution square in the early 1900's  
Unknown photographer  
© Benaki Museum Photographic Archives

A few years later, 1897 saw Constantinos Yannopoulos awarded a PhD, while well into the new century, his son Yerasimos Yannopoulos attended Law School in 1916.

### Tracing the firm's origins in late 19<sup>th</sup> century Athens

Ioannis Zepos' office was located on 7 Ippokratous street in a bustling neighbourhood of central Athens. In a city that was rapidly expanding, the area around Ippokratous street soon became one of the neighbourhoods most associated with a new generation of urban Greeks, a vibrant area that gathered artists, tradesmen and craftsmen. Today, the building that served as the office and residence of Ioannis Zepos on Ippokratous street is known as the "Ioannis Zepos Megaron".

The change of the social composition of Athens was rooted in the rapid developments of the late 19<sup>th</sup> century in Greece. The massive infrastructure projects undertaken in the period may have led to huge debt for the Greek government, but they also reshaped Greek society. The construction of the railroad, new ports and a road network offered new opportunities for Greeks and made the country a much smaller place.

In turn, a new generation of cosmopolitan, modernising Greeks arose, employed in the secondary and tertiary economic sectors, with careers in banking, finance, law and trade. They primarily looked to the European West for guidance and inspiration, rather than the country's more traditional and conservative Ottoman past.

### Landmark contributions to the Greek legal system

Ioannis Zepos, in many ways, was the perfect archetype of this new dynamic and urban Athenian. Well-educated and out-



Ioannis Zepos (Athens, c. 1910).

ward looking, he also had a firm grasp of Greece's position in the European network of states. In particular, he had a deep understanding of their close relationship to continental European law, specifically, the common roots of German and Greek Law in Roman and Byzantine Law.



Constantinos Yannopoulos is awarded a PhD (Athens, 1897).

Expanding on the works of the Germans G.E. Heimbach and Z. Lingenthal, Ioannis Zepos made a landmark contribution to the early Greek legal system. In 1896, he published his collection of the *Basilika*, the laws of the Byzantine Empire that were the basis of the codification of the Greek Civil Law until the introduction of the Greek Civil Code in 1946.

The 1896 edition of the *Basilika* by Zepos collected and compiled several important legal texts, including his pre-existing work on presenting the *Jus Graecoromanum*, as well as various other tracts of Byzantine legislation, but also provided an interpretation of what had already been written by leading legal academic scholars. Additionally, in his work, I. Zepos included the existing case law of the Greek kingdom.

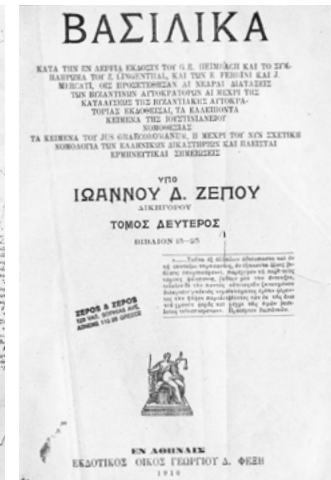
Given that there was no codified Civil Law in Greece, the *Basilika* became one of the primary legal guides for practition-

ers and members of the judiciary. The publication's success was marked by the printing of a second edition in 1910. With the publication of the *Basilika*, I. Zepos rose to become one of the pre-eminent members of the Greek legal community. As such, he would be one of the leading jurists entrusted with drafting a new Civil Law later in his life.

Another early scholarly success of Zepos was the publication of the "Legal Review", one of the first periodicals, with issues from 1901 to 1905; a circular focused on the Athenian court circuit, published every Sunday. The "Legal Review" included the latest legal news and developments and tackled the most important legal issues of the day. It quickly became established as mandatory for all lawyers and jurists who wanted to be up to date with legal developments.



Ioannis D. Zepos, "Nomiki Epitheorisis"/"Legal Review" (Athens, 1902).



Ioannis D. Zepos, *Basilika* (Athens, 1910).

### Establishing a better framework for the practice of law

For all his contributions to legal academia, Zepos also seems to have been keenly aware that there was more to being a successful lawyer than a strong grasp of legal tracts. After all,



Yerassimos Yannopoulos, Faculty of Law student (Athens, 1916).

there were many issues facing lawyers at the time, despite their prominent role in society. These ranged from a lack of adequate chambers to try cases, a dismissive attitude by judges, significant delays in the release of Court decisions, Members of Parliament continuing to practice despite their election to public office, and many other. It was clear that something had to be done to create a better framework for the practice of law in Greece.

Zepos understood that lawyers required an umbrella organisation to properly defend and represent their interests and shield the profession from outside interference. As early as 1900, he was an active member of the “Legal Chamber” association, which offered a space for lawyers to work, socialise and prepare for cases. In 1902, Zepos was involved in the founding of a new association of lawyers, becoming its bursar. He was also a founding member of the “Themis” association, taking its name from the ancient Greek goddess of justice.

### Firm foundations

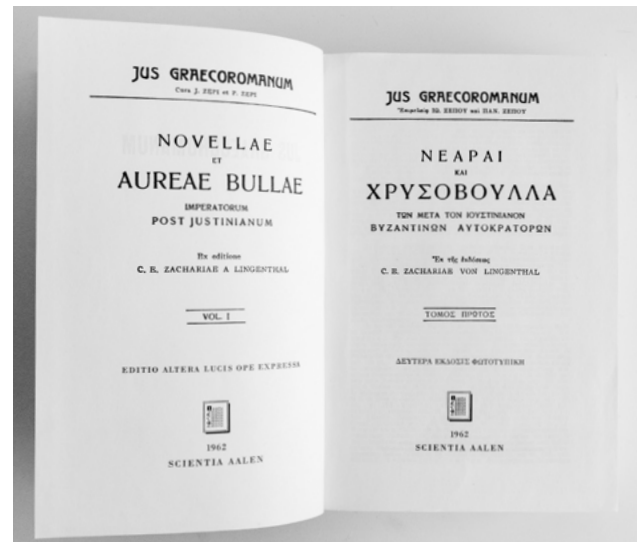
Ioannis Zepos not only laid the foundations for Zepos & Yannopoulos; he bestowed upon the firm a legacy of expansive legal knowledge, as well as a desire to contribute to society at large. While it would take the contributions of many associates over decades to form the firm as it is today, it can trace its lineage and inception to that moment in time. Those were the first steps of what would become one of Greece’s leading legal practices.

**The *Jus Graecoromanum* as compiled by Ioannis Zepos**

- v1. *Novellae et aureae bullae imperatorum post Justinianum.*
- v2. *Leges imperatorum Isaurorum et Macedonum.*
- v3. *Theophili Antecessoris Institutiones. Libellus de temporibus ac dilationibus. Tractatus de peculiis. De Actionibus.*
- v4. *Practica ex actis Eustathii Romani. Epitome legum.*
- v5. *Synopsis Basilicorum.*
- v6. *Ecloga privata aucta. Epanagoge aucta. Ecloga ad pochiron mutata. Synopsis minor.*
- v7. *Prochiron auctum. Meditatio de nudis pactis. Michaelis Pselli synopsis legum. Michaelis Attalioetae opus de jure. XXVI Decisiones Demetrii Chomatiani.*
- v8. *Codex civilis moldaviae. Code civilis Valachiae. Collectio morum Graecorum localium.*

**Other notable academic works by Ioannis Zepos**

- Romulus' legislation and the Law of the Twelve Tables*,  
 "Archeion Idiotikou Dikaiou", 1942
- The law during Homeric times*, "AID", 1943
- Draco's surviving laws*, "AID", 1944
- Surviving extracts of written laws of Zaleucus and Charondas, lawgivers of Magna Graecia*, "AID", 1945



John Zepos and Panagiotis Zepos, *Jus Graecoromanum* (Athens, 1962, Repr. of the 1931 ed.).





Underway, Aegean, 1932/36  
Ellie Papadimitriou  
© Benaki Museum Photographic Archives

1914-1938

## CONTINUITY THROUGH CHANGE

The early 20<sup>th</sup> century was one of the most turbulent periods for the Kingdom of Greece. In the short span of a quarter of a century, the country swung from one crisis to another.

Emerging with optimism from the Balkan Wars, Greece found itself at war once again as a belligerent in the First World War. This was followed by years of intense and bitter political divisions as the country was torn between royalists and republicans.

The end of the Great War did not mark a return to peace. In the aftermath of the Asia Minor Campaign, Greece suffered a disastrous defeat, which led to the population exchange of 1923. This shift from triumph to catastrophe saw more than one million refugee Greeks from the Ottoman Empire being resettled in Greece.



Zepos family summer house in Glyfada as depicted by Georgios Roilos, an important Greek painter of the late 19<sup>th</sup> century.

Things did not improve. Extreme polarisation led to several regime changes as the country shifted between being a monarchy and a republic and back again. This was all compounded by several military coups, and the second bankruptcy of the Greek state in 1932, in the shadow of the Great Depression.

Despite the tectonic shifts that transformed Greek society in the 20<sup>th</sup> century, the firm's forefathers stayed the course, with each generation endowing the next with the resources and mettle to continue practicing the law; an exemplar of stability even in times of intense change.

### Practicing law through turbulent times

Through these challenging times, Ioannis Zepos remained at the forefront of Greece's legal community. In the 20s and 30s he worked closely with several associations of lawyers. These

included a construction cooperative which built a settlement of summer houses for lawyers in what is today the southern suburb of Glyfada. Zepos was instrumental in the realisation of this oasis by the sea, which to this day is known as “Dikigorika”, loosely translated as the “Lawyers’ premises”. In fact, one of the main streets of this neighbourhood still bears his name.

A frequent contributor to many non-legal works, including the “Great Greek Encyclopaedia” and the “Eleftheroudakis’ Encyclopedic Dictionary”, the academic work of Ioannis Zepos also remained at the cutting edge of his industry. In 1930, he was called upon to be part of the committee that would draft a new Civil Code for Greece, but he was not the only Zepos involved in this effort. He was joined by his son Dimitrios, who served as a non-voting member of this constitutional committee and its secretary until January 1932. Its purpose was to propose and establish a unified civil code for the country that would properly address its requirements, and not one that would be merely a “localisation” of foreign legislation

“Mindless is the son who cuts from these roots and hopes to succeed and prosper by transplanting them elsewhere”.

«Το πατρικόν επάγγελμα προ χρόνων φυτευμένο παράγει ήδη τους καρπούς βαθέως ριζωμένων. Αφρων υιός όστις αυτό από τας ριζας κόψει και άλλο αντ’ αυτού ελπίζει να προκόψει».

Λέων Μελάς, «Το πατρικόν επάγγελμα», *Ο Γεροστόθης ή Αναμνήσεις της παιδικής μου ηλικίας*, I. 1894 [1858], 8.

to Greek reality, as had happened with previous legal texts. While this goal would only be achieved in 1946, Ioannis Zepos was one of the leading figures to embark on this endeavour.

### **A new generation**

Ioannis Zepos had four sons: Dimitrios, born in 1904, Dionysios, born in 1905, Georgios, born in 1907, and Panagiotis, born in 1908. Two of his sons (the eldest Dimitrios and the youngest Panagiotis) followed his legacy in the legal field, while the two middle children (Dionysios and Georgios) served distinguished careers as officers of the Royal Hellenic Navy, with both men retiring as Vice Admirals.

Interestingly, Dimitrios, the firstborn son, did not originally want to become a lawyer and instead was admitted to the National Technical University of Athens to become an electrical engineer in 1919. However, Ioannis appealed to his son and asked him to reconsider and join the profession. “The seeds of your father’s career, planted years ago, are already deeply rooted, and are bearing fruits”, he wrote to Dimitrios.

### **Passing the torch**

Dimitrios would come to see his father’s point of view. He followed in his footsteps and applied to the Athens Law School, from which he would graduate in 1923 with honours. He applied to the Bar in 1924 and, after serving in the military, pursued a successful career in law from 1927 onwards, joining his father’s practice. He was admitted to practice before the Supreme Court, “Areios Pagos”, in 1935. The two men worked together, side by side, for two decades.

Ioannis Zepos had been a founding member of “Legal



Dimitrios Zepos (Athens, c. 1929).

Publications Ltd”, which published the legal review “Dikaiosyni”. He frequently contributed to “Dikaiosyni”, writing several scholarly articles for the review, and even served as its Editor-in-Chief from 1925 to 1927. Dimitrios would follow in the footsteps of his father, also serving on the editorial board of “Dikaiosyni” from 1927 to 1930.



Acceptance letter by National Technical University of Athens for Dimitrios Zepos (Athens, 1919).



Athens Law School diploma of Dimitrios Zepos (Athens, 1923).

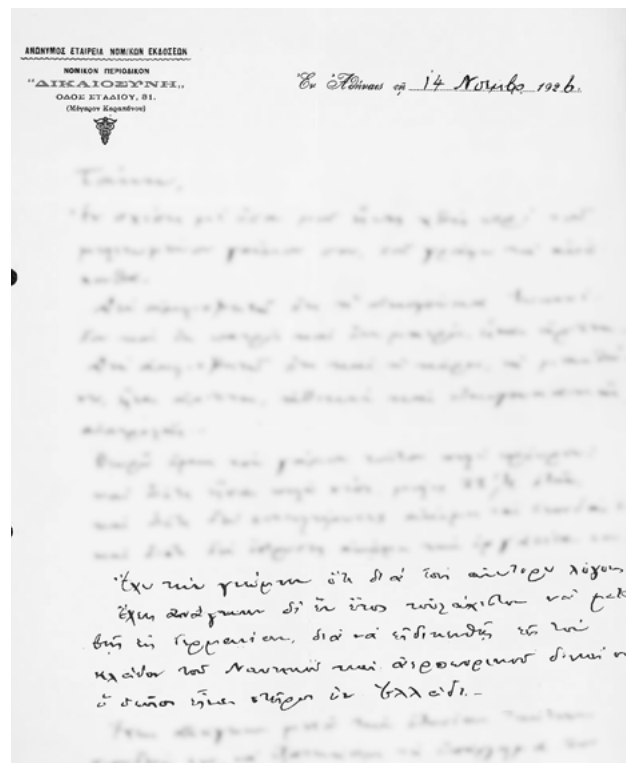
The two men also collaborated in editing and publishing the latest edition of the seminal work *Family Law* by leading 19<sup>th</sup> century jurist and intellectual Petros Paparrigopoulos, in 1931.

### A legacy in academia

Ioannis' youngest son, Panagiotis Zepos, while also graduating from the Athens Law School in 1928, pursued a different path. He received his doctorate degree in 1931, having also studied in Germany, and began a career as an academic.

The family bonds within the Zepos family were strong; thus, despite his dedication to academia, Panagiotis would continue to work with his father and brother as of counsel. Panagiotis was already a promising academic when he co-founded the quarterly legal review "Archive of Private Law" with Ioannis and Dimitrios in 1934.

Panagiotis Zepos would go on to become one of Greece's



Letter from Ioannis Zepos to his son Dimitrios, urging him to follow a Masters in Aviation Law (Athens, 14 November 1926).

leading legal academics. A professor at both the Athens and Thessaloniki Law Schools, he held the position of Dean of Athens Law School and the President of the Academy of Athens. He also served as Minister of the Interior and Minister of Education in the governments of national unity led by Konstantinos Karamanlis.

### **From father to son**

At around the same time, a young man named Yerassimos Yannopoulos was also making his first steps in interwar Athens. The son of a lawyer, Constantinos Yannopoulos, Yerassimos was admitted to the Athens Law School in 1916 and would later attend the School of Public Administration founded by the great Greek statesman Eleftherios Venizelos. He would forge an important career working for the Ministry of Finance and would bestow his own son, Constantinos, with the drive to eventually pursue a career in the law.



Celebrations for the Liberation of Athens, 12 October 1944  
Voula Papaioannou  
© Benaki Museum Photographic Archives

1939-1949

## PRESENT AT GREECE'S DARKEST HOUR

The ten years between the beginning of the Second World War in 1939 and the end of the Greek Civil War in 1949 are among the most painful in modern Greek history.

Greece entered the Second World War on the side of the Allies in 1940, when the dictator Ioannis Metaxas, reflecting the spirit of the Greek people, refused an Italian ultimatum of surrender. Greece, against all odds, held off the aggressors, even managing to push them back across large swathes of Italian-occupied Albania. However, the arrival of the German army in the spring of 1941 signalled the end of this valiant effort, with the country capitulating in April of that year.

The occupation by the Axis was devastating. The country was wrecked by famine and a brutal occupation, spurring



Dimitrios Zepos with Pavlos, Crown Prince of Greece (March 1941).



Honorary medal awarded to Dimitrios Zepos (Athens, 1942).

on the establishment of the Greek resistance. What began as small acts of everyday disobedience culminated in full-on guerilla warfare, with thousands of Greeks taking up arms against the invaders. However, this was not a harmonious affair, as the guerrillas were deeply divided across political lines.

Liberation in October 1944 brought little reprieve to the enmity between the skirmishing political factions. By 1946 the country was in the throes of an all-out civil war. Not yet fully recovered from the occupation, Greece was once again the site of brutal battles. More than a hundred thousand people died, while the civil war dragged on for three long, bloody years, before the monarchist government achieved victory.

Throughout the devastation, despair and division, Dimitrios Zepos forged a legacy of being present, active and impartial in Greece's, often tumultuous, public life of these difficult years.

### **Dimitrios Zepos, the military officer and politician**

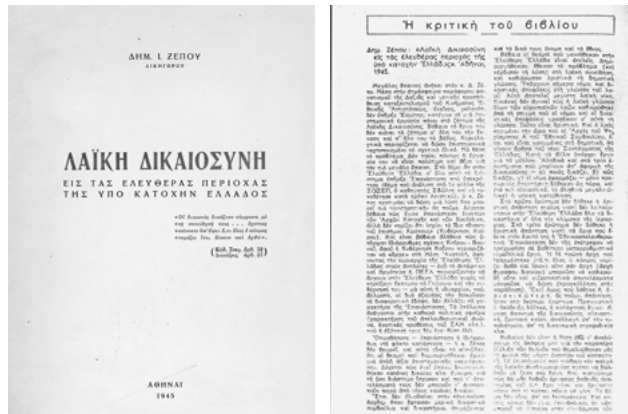
Dimitrios Zepos was called to arms in September 1940, a mere month before the outbreak of war. A reservist cavalry officer, he distinguished himself on the Albanian front and was



Dimitrios Zepos (middle) with his brothers Georgios and Dionysios Zepos, during the outbreak of the Second World War (1941).

awarded several medals. After Greece capitulated, like many of his fellow officers, he began cooperating with the British intelligence forces, operating a wireless set from his flat in central Athens. In October 1944, as the German forces were preparing to withdraw, Dimitrios, instructed by the allied forces, negotiated and achieved an agreement with the German occupation forces to ensure no scorched earth tactics would be used during the retreat from the capital.

Dimitrios was also a man who had a keen interest in politics and was motivated by a drive to be an active member of Greece's public life. His desire to serve was recognised after liberation, when in December 1944, amidst the spiralling political crisis, he was appointed Secretary General of the Ministry of Justice. He would later also serve as Minister of Labour in the caretaker government of 1950 and would act as the legal counsel of Greece's delegation to the United Nations from 1959 to 1961.



Dimitrios Zepos, *Popular Justice in the free areas of occupied Greece* (1st edn.), [s.n.] (Athens, 1945).

Book review, "Socialistiki Epitheorisis"/"Socialist Review" (Athens, 1945).

**A thorough examiner of popular justice**

The turmoil of this decade did not offer many opportunities for routine legal work or the luxury for academic writings as in decades past. Nevertheless, that did not dent the intellectual curiosity of Dimitrios and it did not deter him from undertaking an important legal work, *Popular Justice in the free areas of occupied Greece*, commonly known as the “Law of the Mountain”.

This work, authored in 1945, was the first to examine the legal system of popular justice prevalent in “Free Greece”, the areas controlled and administered by the so-called Mountain Government set up by the guerrillas of the left-wing National Liberation Front.

Dimitrios studied the official transcripts as far back as 1943, giving an overview of the system’s function, a legal interpretation and his analysis of the legal principles that regulated

life in these areas. He also highlighted the need to compile all available case law to expand our understanding of how the legal framework was implemented. Ultimately, the book provides readers with tremendous insight into the ways the guerrillas approached the issue of meeting out justice, through an objective and rigorous academic volume of substantive and procedural law.

Naturally, a work of this scope was not free of political cost. Anything relating to the leftist guerrillas was considered political anathema after the conclusion of the civil war in 1949. Nonetheless, Dimitrios pursued the completion of the work, even if it risked proving a hindrance to his future career endeavours. He rose to the occasion, risking alienating a significant portion of his clientele to produce a substantial piece of impartial academic work that has proved valuable to future historians.



John Zepos with Ambassador Christos Xanthopoulos-Palamas and Crown Prince Constantine in New York during official visit (1959).



To this day, the book remains the most important source of information on the topic and has received widespread scholarly praise; distinguished constitutionalist Nikos Alivizatos\* called it the best research work on the legal system of the National Liberation Front. The book was republished in 1986 by the National Bank of Greece Cultural Foundation, with an introduction by former Prime Minister Panagiotis Kanellopoulos, under the care of Dimitrios' sons John and Costas.

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\* Alivizatos, Nikos (1995), *The political institutions in crisis, 1922-1974: Aspects of the Greek experience* (in Greek), Athens: Themelio, p. 140.



Hellenic Shipyards, Skaramangas, 1960  
Dimitris Harissiadis  
© Benaki Museum Photographic Archives

1950-1963  
**RECONSTRUCTION**

The end of the Greek Civil War in 1949 signalled the beginning of the global post-war boom in Greece. Greek political life in this period was defined by one man, considered by many to be the founding father of modern Greece, Konstantinos Karamanlis.

Serving as Minister of Public Works from 1952-1955 and then as Prime Minister for eight consecutive years from 1955 to 1963, he laid the foundations for the reconstruction of Greece through a program of rapid industrialisation and high spending on infrastructure development.

This new, modernised Greece envisioned by Karamanlis, which was outward looking and aspired to be a part of the global economic and trade system, needed individuals to both

facilitate and champion the paradigm shift of an economy that for decades had relied on agriculture.

Among those answering the call to contribute was John Zepos, the son of Dimitrios and the third generation of his family to pursue a career in the legal profession, who helped pioneer a new approach to his industry.

### **The rise of the United States**

John Zepos, born in 1929, graduated from the Athens Law School and was admitted to the Athens Bar Association in 1956, like his father and grandfather before him. However, John would follow a markedly different path.

Dimitrios, insightful as he was, had long realised that the world was becoming a much smaller place. Unlike his brother Panagiotis, Dimitrios had not studied abroad, but throughout his career he developed strong ties with lawyers and jurists from the US and Central Europe. He was also a member of several international associations of lawyers – a legacy of international cooperation that remains a feature of Zepos & Yannopoulos today, as it collaborates with firms in over 75 jurisdictions.

It is therefore natural that Dimitrios, inspired by his own global experiences and connections, and echoing his own father, advised his son to further his studies abroad. However, this is where the mirrored journey of the different generations of the Zepos family would diverge.

Up until the Second World War, Greek jurists and the country's wider intelligentsia looked more towards continental Europe, particularly Germany and France, than the Anglo-American world. The primacy of the continent was not



John Zepos (Athens, c. 1982).

only due to the strong cultural diplomacy of these two countries, particularly before the two World Wars, but also a result of practical factors. After all, Greek law had been heavily influenced by the systems found in France and Germany, with the

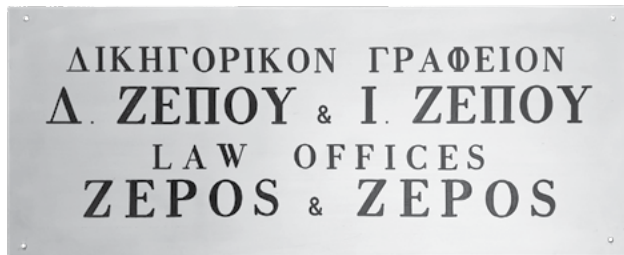
country’s constitution drawing upon its French counterpart, and both Greek civil and penal law being based on the German framework.

Naturally, the Second World War marked a radical departure from this paradigm. With both Germany and France worn down by the Wars, there was a new global power rising. The United States had ceased their traditional policy of isolationism and had fully ascended as the world’s new superpower.

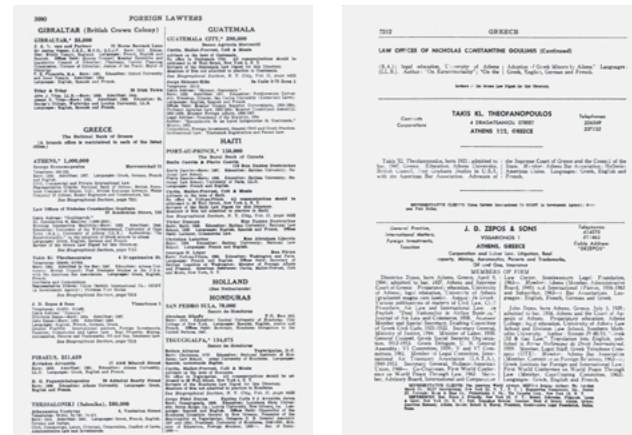
Greece was no exception to this new and expanding sphere of influence. By the mid-1950s, the US had firmly established themselves in the country, due to a variety of factors, including their military intervention in the Greek Civil War, the rollout of the Marshall Plan that provided billions of dollars to rebuild and transform Europe’s economies, the establishment of the North Atlantic Treaty Organization, and the establishment of permanent American military bases in Greece in 1953.

**Zepos & Zepos**

This is the context in which John Zepos eschewed tradition and chose to further his own studies in the US, pursuing a



Sign of the office when it was renamed to Zepos & Zepos.



In 1964, Zepos & Zepos was only one among four Greek law firms, mentioned in the Martindale-Hubbell directory.

Master of Law degree in Oil and Gas Law & Taxation at Southern Methodist University in the state of Texas. His degree, recommended by his father, apart from being a visionary choice, provided John the ability to immerse himself in a completely different legal system.

Upon graduating in 1958, Zepos completed internship programs with two widely respected American law firms, Kilgore & Kilgore in Texas and Debevoise, Plimpton, Lyons & Gates in New York. During this time, Zepos became the author of Statute 3948/59, “Greek Law of Oil and Gas”, which was published in the “Revue Hellénique de Droit International” in 1959.

After approximately two years abroad, Zepos returned to Greece to pass on the know-how he had acquired to the family office, while amplifying the horizons of the Greek legal landscape towards new areas of expertise. Nonetheless, his connection to the US would not be tethered; he had been deeply

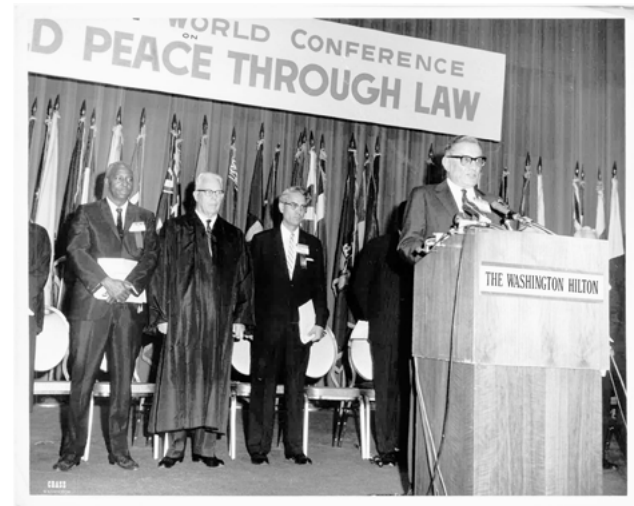
influenced by his experiences in the United States. Zepos imported the lessons he had absorbed to change the culture of his father's practice from a traditional Greek office to one resembling the ones he had worked for in the States.

As such, this period marked the beginning of a radical shift in the culture of the Zepos office in Athens. Even the name of the family practice would change to mirror this, adopting the distinctive title "Zepos & Zepos". This transformation was a departure from tradition and the local competition, setting the foundations for the pioneering structure of Zepos & Yannopoulos today.

#### Greece opens up to foreign investment

The Karamanlis programme, along with the financial reforms of Spyros Markezinis, rejuvenated the Greek economy and made it attractive to foreign investment. This new environment was nurtured by measures implemented by the state, including a 1953 law which differentiated the regime governing foreign investment and domestic capital. It provided protection to foreign investment from damages liquidation, but also regulated interest rates and repatriation of profits. Significant tax incentives and guarantees were also provided in favour of foreign capital.

The Zepos firm was cognisant that the reconstruction of Greece would be fuelled by foreign capital. John Zepos himself delivered a lecture entitled "Investing in Greece" at the Center for International and Comparative Law in Texas in 1971, which was well received. With their international connections and John's experience in America and mastery of English, the Zepos offices were in a prime position to seize



Dimitrios Zepos serves as the president of the "World Peace Through Law" international conference (Athens, 1963).

the initiative. Throughout this period, the firm represented many of the largest American, Japanese and European companies that invested in Greece; an international orientation that remains one of its central pillars to this day.

The culmination of the international orientation of Zepos & Zepos in this period is the "World Peace Through Law" conference held in Athens in the summer of 1963. The event was organised by the Athens Bar Association and the American Bar Association and Dimitrios Zepos served as the president of the conference.

Over 250 representatives arrived in Athens from 105 countries to discuss how to create a framework in which international law could be used to ensure global peace, in the chilling aftermath of the Cuban Missile Crisis.



Constantinos Yannopoulos university card (Athens Law School, 1950).

### Constantinos Yannopoulos: The pre-eminent tax law practitioner of his time

During the same period, another scion of a family of legal practitioners, Constantinos Yannopoulos, was establishing his reputation as the leading expert on taxation law. Born in 1933, Constantinos was a third-generation lawyer but, despite this background, his path to the industry had not been straightforward.

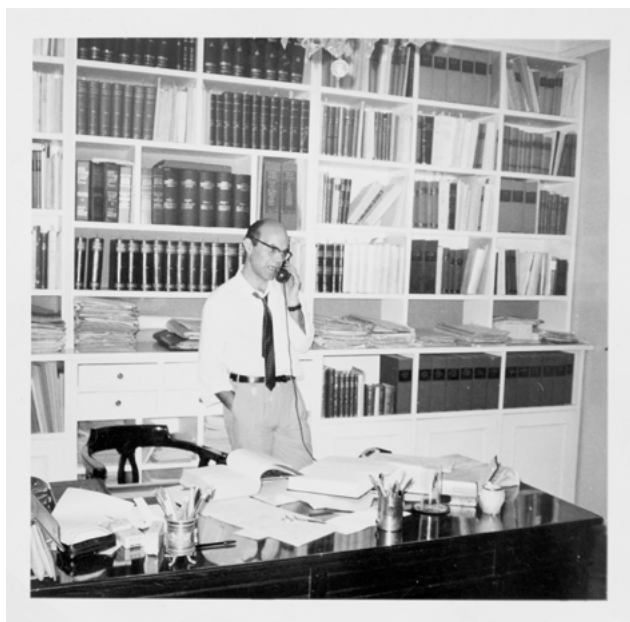
Constantinos had chosen to focus on the natural sciences when still at school. However, the early death of his father and the admiration he held for him inspired him to change his focus and study Ancient Greek and Latin during his summer break, earning a spot at the Athens Law School. Upon graduating, he began practicing at the law offices of Leon Melas, before joining those of Petros Nomikos as an associate. By 1960, Yannopoulos, along with his colleagues Panagiotis Skoufis and Pavlos Avrameas, would set up their own practice on 16 Kanari street.



Constantinos Yannopoulos starts practicing law (Athens, 1955).

Yannopoulos was a pioneer of Greek tax law, focusing his efforts, both in practice and academic theory, on issues of taxation. His unprecedented specialisation and deep knowledge of the subject, having authored numerous books and research papers on the subject while also contributing over 250 publications in legal and tax periodicals, made him a prominent member of Greece's legal elite, attracting clients like Colgate-Palmolive, Philip Morris, American Life Insurance and Goodyear.

Despite his many decades working in private practice, Yannopoulos remained an academic at heart. In fact, he retained a strongly scientific approach in his work, carefully grounding his legal argumentation in the relevant tracts of the constitution. This allowed him to engage with several unique cases in which he achieved significant results for his clients.

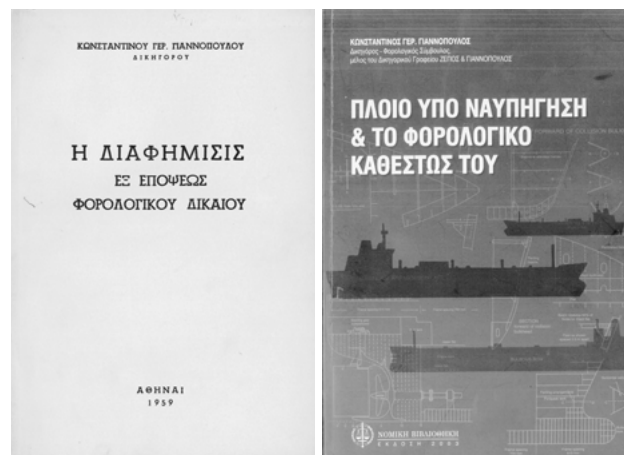


Constantinos Yannopoulos sets up an office with Pavlos Avrameas and Panagiotis Skoufis, covering the full spectrum of business law matters (Athens, 1960s).

### Seminal contributions

Among his many works in this period, the publication of *Advertisement from the perspective of Tax Law*, in which he scrutinised the growing advertising industry and how it fitted in with Greece's legal framework, stands out. Yannopoulos also wrote extensively on the tax regimes governing the shipping industry. On the latter topic, he even authored the book *A Ship under construction and its tax regime*.

However, it is his involvement in the drafting of the Greek Tax Law Procedural Code that would be considered his crowning achievement; a landmark occasion for the devel-



Constantinos Yannopoulos, *Advertisement from the perspective of Tax Law*, "Epitheorisis Dimosiou Dikaiou kai Dioikitikou Dikaiou"/"Public and Administrative Law Review" (Athens, 1959).

Constantinos Yannopoulos, *A Ship under construction and its tax regime*, Nomiki Vivliothiki (Athens, 2003).

opment of taxation law in Greece, as up until that time and the founding of specialised courts for tax disputes in 1962, tax cases were adjudicated in civil courts.

The Tax Law Procedural Code that Yannopoulos helped draft was the fundamental basis of the rules that would govern these new tax courts. Over the years, the tax courts gave way to the establishment of the administrative courts with the Council of State as the Supreme Administrative Court, thus consolidating a comprehensive system of justice within Greek society. Naturally, the Code of Tax Procedure would subsequently evolve and become an integral part of the Greek Administrative Legal Procedure Code in 1999, regulating in its entirety the procedures and functioning of the administrative courts to date.

Constantinos Yannopoulos was not only one of the pre-eminent tax lawyers of his time but was also characterised by a spirit of promotion of the Rule of Law, shaping the legal framework around him; a legacy in the field that resonates to this day. There may have been other offices and lawyers who specialised in tax law, but the office of Yannopoulos stood out as it was dedicated to the sector, offering significant tax litigation specialism and experience.

#### **Notable Works on Tax Law by Constantinos**

##### **Yannopoulos**

*Advertisement from the perspective of Tax Law*, “Epiteorisis Dimosiou Dikaiou kai Dioikitikou Dikaiou”, 1959

*The tax draft law and construction companies*, “Naftemporiki”, 1964

*Merger of sociétés anonymes and turnover tax*, “Deltion Forologikis Nomothesias”, 1968

*Issues arising from the severance pay of employees terminating their employment*, “Logistis”, 1970

*Tax and “Arbitral” Courts de lege lata et de lege ferenda*, “Deltion Forologikis Nomothesias”, 1977

*Mergers of enterprises*, “Naftemporiki”, 1977

*Disincentives for industrial development*, “Deltion Forologikis Nomothesias”, 1978

*The “arbitration” clause in international double taxation treaties*, “Deltion Forologikis Nomothesias”, 1981

*The introduction of value added tax into Greece*, “Deltion Forologikis Nomothesias”, 1986

*Tax secrecy and parliamentary scrutiny*, “Deltion Forologikis Nomothesias”, 1990





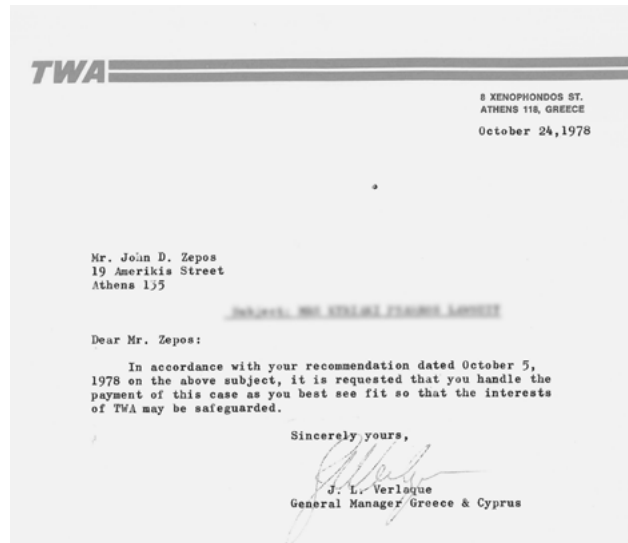
1964-1973

## LOOKING TO THE SKIES

With the appearance of a new, urban Greek middle-class, the rise of the Greek economy and the development of the local tourism industry, there was a noticeable growth in the demand for air travel; an effort in which Zepos & Zepos would play a pivotal role. After the Second World War, there were significant efforts to stimulate the growth of commercial aviation in Greece, particularly with the key role it played in maintaining open lines of communication and transport across the country during the Civil War.

There were four major airlines operating in Greece immediately after the war: Technical and Aeronautical Holdings (TAE), owned by Stefanos Zotos and one of the first major instances of FDI in Greece following the acquisition of a stake

Xenia hotel, Nafplio, 1961  
Dimitris Harissiadis  
© Benaki Museum Photographic Archives



Letter from TWA to John Zepos (Athens, 1978).

by Trans World Airlines (TWA), Hellenic Airways (ELLAS), a joint venture between Scottish Aviation and the pension funds of the Hellenic Armed Forces that was acquired by TAE in 1951, Air Transport of Greece (AME), and Daedalus Airlines.

Zepos & Zepos had been heavily involved in the development of commercial aviation in Greece. Already back in the 1900s, Ioannis Zepos had advised his son to focus on aviation law, encouraging him to complete his postgraduate studies on the subject, stressing that it was a sector that was promising and not covered in the legal market in Greece.

While his son, Dimitrios, did not end up pursuing this degree, he heeded the advice of his father and began a life-long involvement in the industry when he participated in the initial negotiations for the founding of Hellenic Airways in

1947, being an interlocutor for all involved parties, including the Bank of Greece, British European Airways (today known as British Airways), the pension funds of the Hellenic Armed Forces, and TWA. In the end, even though TWA invested in TAE and BEA was replaced by Scottish Aviation, through the perseverance of Dimitrios Zepos, Hellenic Airways began operating flights in 1948. TWA remained a client of the firm until it was liquidated.

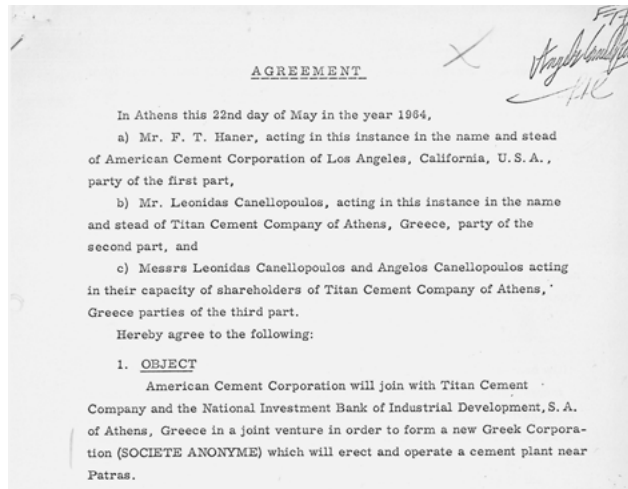
Following his instrumental role in its foundation, Dimitrios Zepos assumed the role of legal counsel for Hellenic Airways. Additionally, in 1949 he was voted in as a regular member of the Permanent Legal Committee of the International Air Transport Association (1949-1953). Dimitrios would maintain a keen interest in aviation developments even after Hellenic Airways was bought out by TAE in 1951.

### The apple of discord

While these early airlines did not prosper, by the late 50s and early 60s the outlook for the industry had changed completely. Increased demand for flights to Greece by foreign tourists and the beginning of widespread international travel by middle-class Greeks meant that a flagging industry had been transformed into a golden opportunity.

Many of Greece's shipping tycoons were quick in their attempts to claim a stake. Aristotle Onassis, one of the richest men of his time, bought a struggling TAE from the Greek government and changed its fortunes. He was not alone in this quest, as his rival, fellow shipping magnate Stavros Niarchos, also made a bid for the government's stake in TAE.

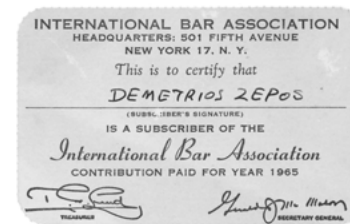
Amid this fierce contest, Dimitrios Zepos, in a rare pub-



In 1964 the firm advised American Cement Corporation on the formation of a joint venture with Titan Cement Company for the construction of cement plant near Patras.

lic intervention, wrote an article published in the “Aviation News” publication, stressing that the Argentinian citizenship of Onassis was a legal risk to a Greek airline and urging decision makers to consider the idea that a majority of the company should remain Greek owned. The article was a cause of major consternation to the Karamanlis government and ultimately had to be deliberated upon by the Legal Counsel of the Greek State.

From 1955 onwards, Dimitrios Zepos would join the legal team of Niarchos in his effort to outbid Onassis and create a new private Greek airline. Despite the government choosing the bid of Onassis during the competition, Zepos worked tirelessly to submit a new bid for TAE, even as its sale to Onassis awaited ratification by the Hellenic Parliament. Zepos even lodged an



Dimitrios Zepos, member of International Bar Association (1965).

appeal with the Council of State against the sale of TAE to Onassis, while also representing Zotos, the original owner of TAE, in his case against the Greek government, in which he claimed that the state had misappropriated his company.

### Infrastructure innovation

During the 1960s, the firm was also heavily involved in the completion of several critical infrastructure projects.

Perhaps the largest of these, the Kastraki hydroelectric dam, began construction in 1962. Works were completed in 1966 and to this day it remains one of the largest embankment dams in Europe, with Zepos & Zepos having provided representation and legal advice to the US construction firm that worked on the project.

In 1964, Zepos & Zepos represented the American state during the founding and construction of the NATO Missile Firing Installation on the island of Crete, near the massive US Navy base at Souda Bay. The firing range is still regularly used by the Hellenic Armed Forces, as well as several of its NATO allies. Zepos & Zepos also represented several prestigious US firms in this period, including airline carriers Pan Am and TWA, defence contractor Litton Industries and chemical



ESSO Pappas oil refinery in the industrial zone of Thessaloniki.

manufacturer FMC. In the same year, the firm advised American Cement Corporation on the formation of a joint venture with Titan Cement Company for the construction of a cement plant near Patras.

Finally, the firm was involved in the construction of a 110 million dollar industrial plant in the city of Thessaloniki that included an oil refinery operated by ESSO Pappas, capable of producing 2,500,000 tons of crude oil a year, and a facility run by the Ethyl Corporation to produce ethylene and chlorine.

This period also saw Constantinos Yannopoulos working with noted Greek-American businessman Tom Pappas as a tax director of the ESSO Pappas Industrial Complex, the franchise of ESSO (today known as Exxon Mobil) in Greece.

During his time with ESSO Pappas, Yannopoulos was engaged in the company's customs affairs. In fact, Yannopoulos was deeply involved in a significant arbitration between

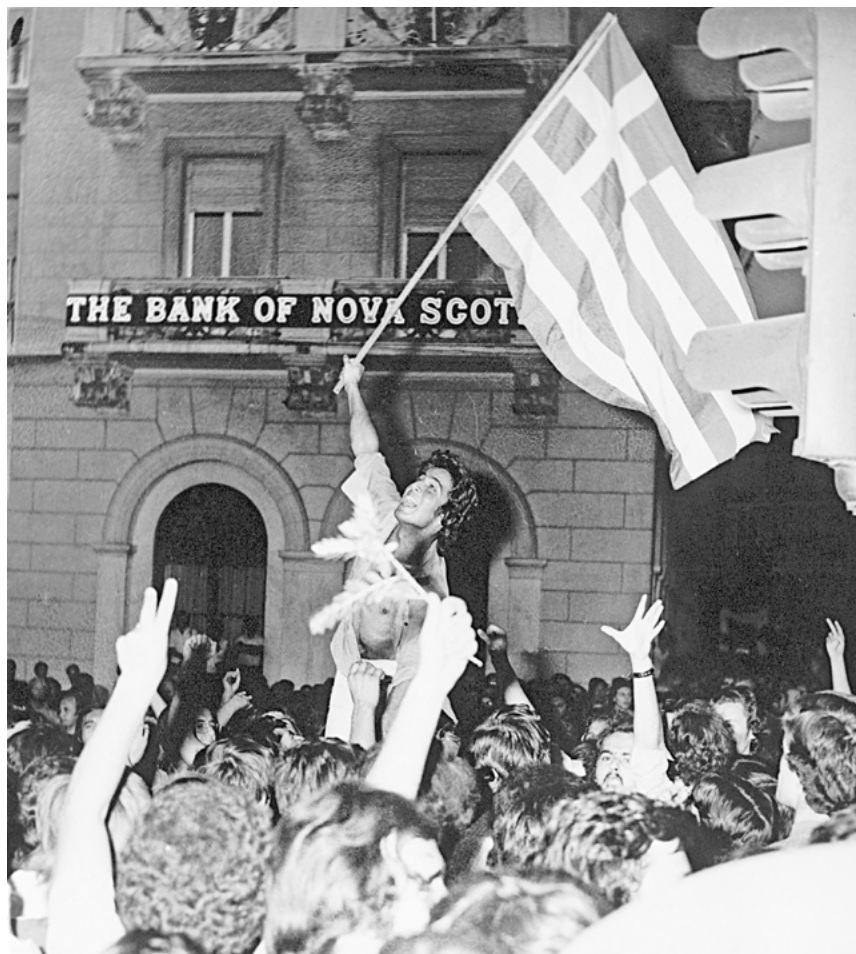
ESSO and the Greek state that provided the former with relief from several custom duties. The legal advice of Yannopoulos helped the company successfully win its arguments both in the courtroom and outside, strongly benefitting his client.

### **A turbulent period**

Despite the economic and tourism boom, the 60s and early 70s were a turbulent political period for the Greek state. A succession of political and constitutional crises in the early 60s culminated in the military coup of April 21, 1967. What followed was a seven-year military dictatorship that collapsed in 1974, in the wake of its involvement in the coup against Cypriot President Archbishop Makarios that precipitated the Turkish invasion of the island-state.

At home, the Greek military junta had faced significant opposition by the Greek populace, with the uprising at the Athens Polytechnic University standing out as a landmark moment in the history of the modern Greek state. What began as a demonstration by university students on November 14, 1973, turned into an all-out revolt against the regime that was put down violently on November 17, when a tank crashed through the university gates, leaving many dead.

Constantinos Yannopoulos participated in the trials held following the collapse of the military dictatorship, acting on behalf of a civil lawsuit against the regime for the events of 17 November. The trial of the 33 indicted people began on 16 October 1975, and lasted for 57 days. Hundreds of witnesses testified as the large legal teams, almost 50 lawyers, clashed over the findings of the investigation into the bloody events. On December 31, the court convicted 20 of the accused.



Fall of the Dictatorship, Panepistimiou street, 23 July 1974  
© Panagiotis Delikaris Archive

1974-1981

"WE BELONG WITH THE WEST"

The return of democracy to Greece in 1974 signalled a new beginning for the country. The end of military rule was seen by many to mark an era in which the divisions left behind by the Greek Civil War would finally be healed. This new start was also reflected in an important cultural shift.

In the 1970s, no longer did Greek society almost exclusively look inwards to distil the essence of "Greekness"; it now looked to integrate itself politically, culturally and economically in the wider framework of the European West. "We belong with the West", affirmed Konstantinos Karamanlis in 1976, who had returned to the helm as Prime Minister of Greece two years earlier, in 1974, in a defining moment that captured the sentiment of the time. These efforts would cul-

minate with the country's official accession to the European Economic Community in 1981, as only its tenth member-state at the time.

The offices of Zepos & Zepos were no strangers to the idea of looking beyond Greece's borders; the firm had long been a pioneer in linking Greece to the framework of international commerce and trade. This would continue in this period, with the firm representing several pharmaceuticals, including Glaxo, Ciba Geigy, Sterling Health, Johnson & Johnson, and Parke-Davis.

At the same time, Constantinos Yannopoulos played a key role in the modernisation of the Greek legal landscape, particularly focusing on the future of the Greek Constitution following the transition to democracy.

### The path to the new Constitution

The involvement of Yannopoulos in the drafting of a new Constitution was no coincidence. He was a deeply democratic man who believed in the importance of social justice and the rule of law. He often wrote articles in many of Greece's leading news-



Constantinos Yannopoulos ID card from Athens Bar Association (1976).

papers, including "Kathimerini" and "To Vima", on the functioning of the state, the independence of the judiciary from the executive, and the Constitution.

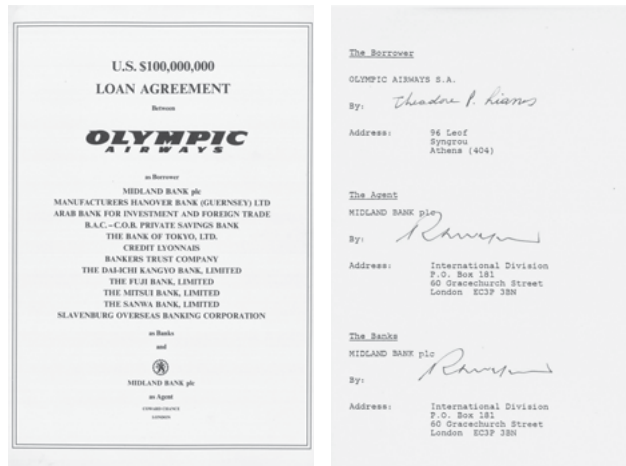
He was particularly interested in the establishment of a new democratic Constitution that would follow the military dictatorship, healing a country that had been severely wounded by years of brutal repression. He often stressed that the Constitution that would succeed those dark years should be efficient and operational, setting out the rules to spread democracy across the country through the active participation of its populace. "To create a new constitution that will establish a new government type, and to do so after an earthquake, is no easy feat", he used to say.

### The principle of independence

During these years, Zepos & Zepos would also see a former colleague rise to prominence, politician Georgios Rallis. The scion of two old Greek political dynasties, Georgios Rallis had worked for Ioannis Zepos in the 40s, when the Zepos family



Constantinos Yannopoulos, *The core issue of our future polity*, "Kathimerini" (1975).

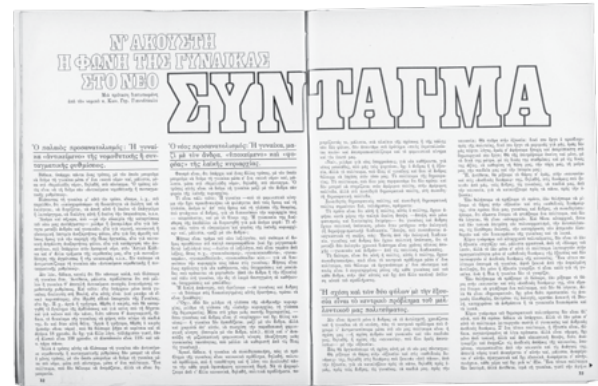


Olympic Airways loan agreement, 11 February 1982.

offices were still at 7 Ippokratous street. Rallis was a leading member of the Karamanlis cabinet, before succeeding him as Prime Minister in 1980.

After his return upon the fall of the junta, Karamanlis pursued a moderate economic policy aimed at fostering economic growth and improving living conditions for many Greeks. However, there were also factors beyond his control hampering these efforts, including the aftershock of the oil crisis of 1973 and the appearance of stagflation, as well as high levels of military spending in the aftermath of the Turkish invasion of Cyprus in 1974 and the increased bellicosity of Turkey's leadership. Despite these difficulties, it is worth noting that the level of absolute poverty in the country saw a significant reduction in the period, from 23.5% in 1974 to just 8.8% in 1981.

The 1973 oil crisis had a significant impact on Greek



Constantinos Yannopoulos, *Let the women's voice be heard in the new Constitution*, "Gynaika"/"Woman" (1975), 32-35.

businesses who had traditionally been the beneficiaries of strong protectionist measures by the state; they found themselves unable to cope with increasing energy and labour costs. The Karamanlis government decided to step in and address the issue by nationalising several ailing companies in critical sectors, including the Commercial Bank of Greece, Olympic Airways and the Aspropyrgos Refinery. One of the results of this expansive nationalisation policy was that the government was in direct control of 60% of Greece's banking system, including the control of various large businesses directly owned by the commercial and national banks of Greece.

Zepos & Zepos were at a crossroads. Many of their contemporaries began closely aligning themselves with the political personalities and parties that were active during the country's transition to democracy, setting themselves up to reap the benefits when they came into power. Zepos & Zepos



John Zepos (2<sup>nd</sup> from the right) and Thrasylvoulos Mitsidis (5<sup>th</sup> from the right), both representing the Japanese companies Tekkosha and Mitsubishi at the signing of the approval of one of the largest investments in Greece at the time for the setting-up of an industrial facility in Thessaloniki for the production and export of batteries. Lambros Eftaxias (5<sup>th</sup> from the left), Minister of Coordination representing the Greek Government (Athens, 1973).

decided to blaze a different trail. They made the conscious choice not to become involved in Greece's political arena, avoiding participating in the government's nationalisation program.

This independence from the political sphere, and the freedom it provides, is one of the organisation's most enduring legacies. The firm was, and remains to this day, free to carve out its own path, focusing on the dynamic market of private enterprise rather than being dependent on Greek government projects. This was also mirrored in the firm's clear and distinct internationally oriented approach in forging relationships with its clients, which included Tekkosha/Mitsubishi in Thessaloniki (the largest investment in Greece at the time),

Westinghouse Electronic Corporation, Chevron, Halliburton and Grindlays Banks, as well as many international law firms.

This is also the period that saw the foundations for the transformation of Zepos & Zepos from an office of only three lawyers to a composite part of an organisation that today employs more than 230 lawyers, economists, accountants and other business professionals. By working on a wide range of cases, including international loans granted by foreign banks to the Greek state, Olympic Airways and several Greek companies, the firm established an enduring international and outward-looking reputation.

#### **Notable Works on the Greek Constitution by Constantinos Yannopoulos**

*The core issue of our future polity, "Kathimerini", 1975*

*The elaboration of the Constitution outside the governmental and parliamentary area, "Politika Themata", 1975*

*Let the women's voice be heard in the new Constitution, "Gynaika", 1975*

*Notes on the "Political System Structure", "Vima", 1975*





Signing of the accession treaty of Greece to the European Communities, Athens, 28 May 1979  
© Panagiotis Delikaris Archive

## 1982-1991 GREECE AND THE EEC

Greece's entry into the European Economic Communities marked a new beginning for the Greek economy. The country was now part of the wider European network, offering many opportunities to Greek companies and firms. It also received significant funds provided by the European Union that helped drive economic growth.

However, the imposition of European trading standards and the end of state protectionism meant that many of the traditional industrial powerhouses of Greece faced significant difficulties, with many closing down or being bought out by the state. At the same time, there was a new political force in Greek politics. The socialist PASOK party, led by Andreas Papandreou, won a landslide victory in 1981, subsequently dominating Greece's political landscape for almost three decades.

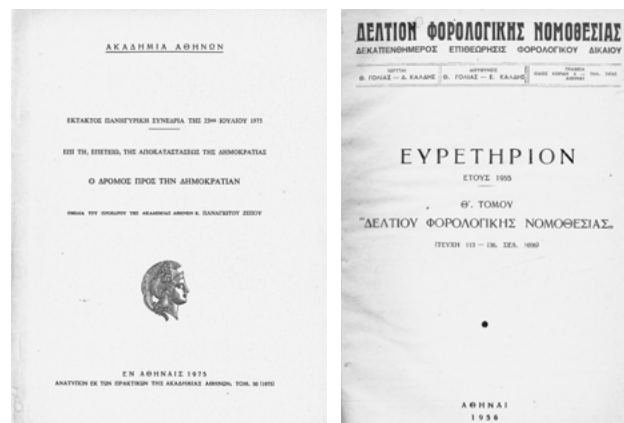
### Yannopoulos Office

Constantinos Yannopoulos would remain with ESSO Pappas for many years, leaving before its nationalisation in 1982, following the decision by Exxon to withdraw from the Greek market. Yannopoulos would consequently join the offices of Lambadarios on Voulis Street in central Athens.

Following his time on Voulis street, he would join forces with Dimitris Kaldis, focus on legal tax advisory services and legal tax disputes. The Kaldis-Yannopoulos office, on the central Athenian street of Akadimias, would soon be joined by other associates, including his son, Yerassimos Yannopoulos.

Kaldis-Yannopoulos also published the “Tax Law Bulletin”, founded by Kaldis, who served as its chief editor and Yannopoulos as one of its primary contributors. The “Tax Law Bulletin” was the only and oldest fortnightly legal-tax journal, awarded by the Academy of Athens, which had been published consecutively for the last 72 years.

At the time, Costas Yannopoulos was active in both defending cases before the Administrative Courts and the Supreme Court and in advising multinational clients on the tax implications arising from doing business in Greece. Within this period he won a major case on behalf of Amstel Heineken in the context of a corporate restructuring connected to the valuation of the shares exchanged. The Greek state argued that the exchange followed a valuation which was lower to the intrinsic value of the assets of the entity’s whose shares were exchanged and, thus, a gift ensued for the absorbing entity. The Supreme Court validated Yannopoulos arguments that there could be *no animus donandi* nor *animus accipiendi donandi* in a proper corporate context (as corporates do not



Speech by Panagiotis Zepos, on the occasion of the restoration of the democracy (Athens, 1975).

"Deltion Forologikis Nomothesias"/"Tax Law Bulletin", the fortnightly legal-tax journal published consecutively for 72 years (Athens, 1956).

and cannot make gifts by definition). Similarly, he won important controversial cases for clients such as Colgate Palmolive, Philips and ExxonMobil on the deductibility of important amounts of both intercompany changes and royalties. Outside contentious matters, Yannopoulos was critical in advising entities such as Arthur Young in their merger with Ernst & Whinney, Citibank on the financing of Greek deep sea shipping, one of the first ever Pension Trusts (FOAPE) set up by Olympic Airways with the company’s pilots as beneficiaries on the respective benefits, and GTM Dumez (now Vinci) on their Rio Antirion Bridge Tender.

### Making law more accessible

Throughout this period, Constantinos Yannopoulos also pursued a cause that was very near and dear to him; the simplifica-

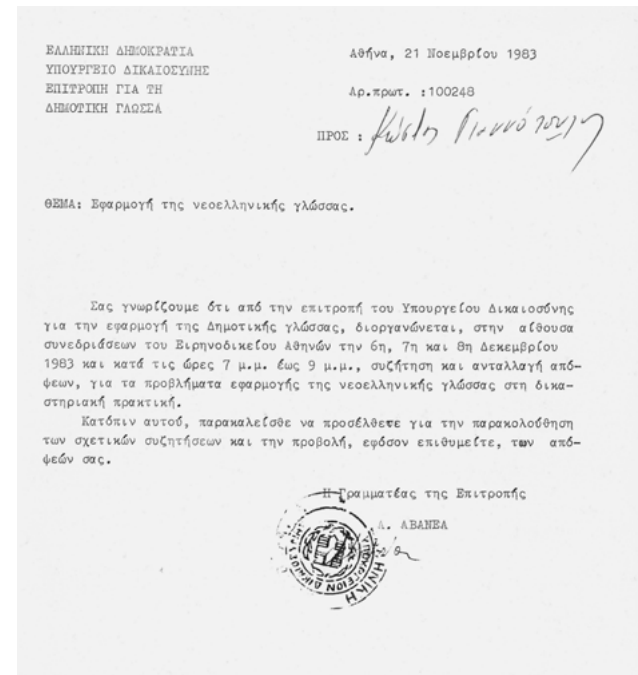
tion of the language used in legal documents. Legal decisions and court verdicts were still being written using a conservative form of modern Greek, called “Katharevousa”; a compromise between the contemporary vernacular of Demotic modern Greek and Ancient Greek. This meant that most Greeks, including many plaintiffs and defendants who had not received a university education, found difficulty in understanding decisions that affected them directly.

The drive of Yannopoulos to change the language being used was not rooted in some ideological obsession to ensure that the written language of the courts was the same as that being spoken, but related to the proper implementation of justice. This was not just a matter of making legal documents and contracts an easier affair for the parties involved; it was a tool that would ensure all Greeks, irrespective of background, could have proper and equal access to the rule of law.

His commitment to this cause stemmed from the belief that it was a necessary and principled democratic reform. Since the authority of the state stems from the people, there could be no state function that did not fully reflect the language of the people. The free and unadulterated expression of popular choice on the issue of language could only be fully realised if all manifestations of the state reflected it in full.

To this end, Yannopoulos also proposed the creation of a Demotic section in the Athens Bar Association legal library. He was aided in his endeavour by Georgios Rigos and Stefanos Matthias. These three men would form the driving force behind the movement to introduce the Demotic vernacular to the legal profession.

The many efforts of Yannopoulos were vindicated in



Invitation to C. Yannopoulos to join the Department of Justice committee on the "simplification" of legal language.

1985, when a new law called for a modernisation and democratisation of Greece's legal process. Combined with the educational reforms of Rallis at the time, which promoted Demotic modern Greek as the formal language both in schools and public services, and the modernisation of Greek laws, including changes to the Greek Civil Code, their conviction led to material change in the recording of laws and decisions.

Overall, Constantinos Yannopoulos was a man who was passionate about his work and was extremely well-read on a variety of subjects. His deep interest in the workings of law

and the economy, but also culture, the environment, and the institutions of state, made him an active citizen who worked hard in improving both himself and the world around him.

### **The merger generation**

The time of the next generation of lawyers, who would play an instrumental part in establishing Zepos & Yannopoulos as it is known today, was rapidly approaching. Both John Zepos and Constantinos Yannopoulos had children that were forging their own path in the legal industry and would shape the future of their family offices.

Dimitris Zepos, the son of John, completed a degree in Political Sciences and Economics in Connecticut College in the United States between 1983 and 1986, before pursuing a degree in Law from the University of Lausanne, Switzerland, from 1986 to 1989. By the late 1990s, he began taking an active role in the organisation and administration of his father's firm.

Yerassimos Yannopoulos, the son of Constantinos, earned his law degree from the Aristotle University of Thessaloniki in 1988, after which he earned a "Diplôme d'études approfondies" from the Paris 2 Panthéon-Assas University. Alongside his legal practice, Yerassimos pursued a career in academia, teaching at the Public Law postgraduate degree course of the Athens Law School and at the post-graduate program on International Taxation Law at the Athens School of Economics for many years.

Dimitris Zepos and Yerassimos Yannopoulos first met in 1985, during their studies. Forging a strong friendship, the two men also began developing a strong professional relationship.

### **Notable Works on the Introduction of Demotic by Constantinos Yannopoulos**

*The expansion of the demotic language in the legal and tax areas*, "Deltion Forologikis Nomothesias", 1976

*The demotic language, Greek constitutions and the law*, "To Syntagma", 1980

*Legal books in the demotic language*, "Diavazo", 1980

*The language of law "as things stand now"*, "Kathimerini", 1983

*The monotonic orthography*, "Deltion Forologikis Nomothesias", 1984

*Demotic language and monotonic orthography in the judicial and notarial practice (Contribution to the interpretation of the provision of article 38 of L. 1406/1983*, "Nomiko Vima", 1984



20 years after: Yerassimos Yannopoulos, Co-managing Partner and Dimitris Zepos, Managing Partner, Athens, 2022

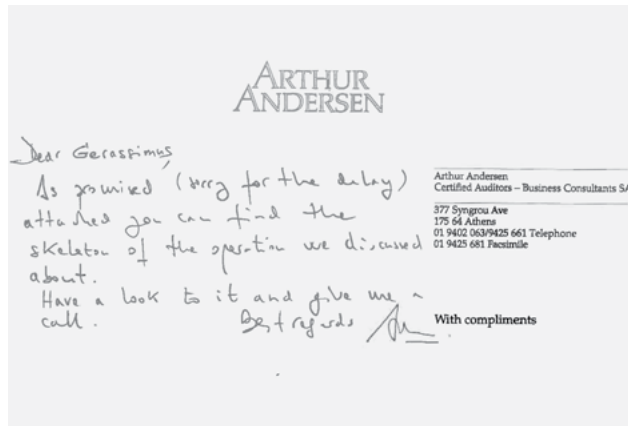
1992-1999

## A SHARED VISION

The beginning of the 1990s signalled an era of new beginnings for both the offices of Zepos & Zepos and that of C. Yannopoulos & Associates, as well as Greece as a whole. With Greece now confident in its European identity and membership, Zepos and Yannopoulos, together, marked a radical shift in modernising the legal profession and introducing new standards and practices in an industry often hesitant to change.

### **Strategic alliance**

By this point in time, Constantinos Yannopoulos had founded his own firm, C. Yannopoulos & Associates, in 1994 with his son and many other associates on Akadimias street. The office had already rejected an attempted buyout by interna-



Note by Alejandro Miquel, head of tax with Arthur Andersen (Athens, 1994).

tional giant Arthur Andersen (one of the “Big Five” accounting firms), as it was felt that such a development would have been restrictive to their own vision of what the firm could be. In fact, this belief in a different vision is one of many factors that helped bring Zepos and Yannopoulos together.

In the beginning of the 90s, few could match the C. Yannopoulos & Associates when it came to its specialisation and deep knowledge of Tax Law, while Zepos & Zepos offered premier legal services in all civil and commercial legal fields. A collaboration between the two was a unique opportunity to provide truly comprehensive legal services to their extensive combined client base, something the latest generation of these legal families did not fail to notice.

The first step in uniting these two legacies was not in fact taken by the renowned John Zepos and Constantinos Yannopoulos, but rather their sons, Dimitris and Yerassimos. However, the important role that John and Constantinos would



Constantinos Yannopoulos & Associates, 62 Akadimias street.

play in the merger should not be overlooked. The two were established lawyers, with a combined track record of more than five decades. They were men who had worked hard over many years to cement their professional reputation and earn the trust of a long list of important clients. And yet, they also knew when the time was right to step aside, providing an opportunity for a new generation to make its mark.

To their credit, having previously only had a professional

### THE FIRM

C. Yannopoulos & Associates is a young but soundly based firm, in central Athens practising Greek and international tax law.

The firm was founded in 1994 by Constantine Yannopoulos, one of the country's most reputed tax lawyers, who has specialised for over 35 years in advising Greek and international clients on tax matters arising from trading and investments in Greece. Today, C. Yannopoulos & Associates with a staff of eight qualified lawyers, has grown into Greece's largest independent tax consultancy. The firm's attorneys are qualified to appear before all Greek courts.

There is a rich mix of sectors and industries in the client portfolio. From agriculture to electronic equipment, and banking & insurance to oil and gas exploration. Many Greek and international corporate law firms also benefit from our expert fiscal advice and support.

Constantinos Yannopoulos & Associates Firm introduction (1998).

relationship, not only did they not object to the choice of their sons to unite their historic offices into one, but strongly supported their efforts. This was not a union of old friends or distant relatives, but a merger based on mutual principles, goals and interests; a common vision of what the legal business in Greece should be.

### Seeking the gold standard

By the end of the 1990s, Dimitris and Yerassimos began contemplating a merger between practices, forming a strategic alliance between the two offices. Once everything had been agreed, the wheels were set in motion. The proposed union was a watershed moment for Greece's legal industry as it was the first merger between law firms of any size in the country.

Naturally, a merger of this size proved to be a complicated affair, particularly for two law firms which, up until that point, had remained centred around the families of Zepos and Yannopoulos. This meant that whereas there was absolute

freedom for either side to manage their own office beforehand, each of the two partners now had to work closely together as part of a new entity. The various pieces of the puzzle eventually came together creating a complementary, balanced and efficient new whole. After all, the ultimate goal was to transition beyond the successes the two firms had enjoyed separately into a modern business that would be able to adapt to the changes around it, and that would continue to develop and innovate.

Both Zepos, due to the outward-looking orientation of the firm, and Yannopoulos, who had also worked with several important multinational companies and law firms, used this common first-hand experience of the structures employed by large law firms in the US, the UK and Europe to lay out their own vision. This was the gold standard they sought to introduce and establish in Greece.

### Infrastructure for the future

Greece in the 1990s, despite some hiccups, was booming. It was a signatory of the Maastricht Treaty of 1992, public deficits were shrinking, and the government debt seemed to have stabilised. Regulation of the financial and telecommunication services was eased, while the government began selling off its stakes in various businesses. Successful Greek efforts to meet the euro convergence criteria and be part of the Eurozone would be a catalyst for high economic growth throughout the decade. Additionally, in 1997, Athens was chosen to host the 2004 Olympic Games, a project in which the firm was involved by advising, among others, the Hellenic Olympic Committee with respect to broadcasting rights.

This new chapter also brought about new projects, and the strategic alliance of Zepos and Yannopoulos played a part in helping them materialise. Landmark transactions in which they were engaged include the financing of the new Athens International Airport by the EBRD, the Attiki Odos Motorway and the Thessaloniki Metro. To this day, these infrastructure projects remain crucial to the transport network of the Greek capital and Thessaloniki.

The two firms also worked together on the Public Gas Corporation of Greece's (DEPA) Liquefied Natural Gas (LNG) Terminal on the small Saronic island of Revythousa. Today, Revythousa stands as one of Greece's most important energy assets, as it plays a critical role in ensuring the country's energy security. The importance of Revythousa does not end at Greece's borders; the terminal has become a critical energy juncture for the Balkans, playing a vital role in providing gas for Bulgaria in the fall of 2022.



DEPA's Cryogenic (LNG) Terminal at Revythousa (1990s).

Zepos & Yannopoulos was also involved in the partial privatisation of the Greek state telecommunications operator OTE and its listing on the Athens Exchange. The firm also acted for the foreign financial advisers (Salomon Brothers, HSBC James Capel, BZW) with respect to OTE's initial public offering. Other clients in this period included Greek coffee maker Bravo during its acquisition by American consumer-good company Sara Lee, as well as the hotel complex Asteras in the popular Athens riviera, the National Bank of Greece, and Hellenic Petroleum.

Zepos and Yannopoulos acted as counsel to the European Investment Bank with respect to a facility to the Greek State for the co-financing of the new Athens international airport. The firm acted as legal counsel to the financial advisers (Warburg Dillon Reed, Salomon Brothers, Ernst & Young, and Ionian Finance) to DEP (Public Petroleum Corporation) with respect to the latter's restructuring and privatisation. The firm also drafted the law regarding the privatisation of Hellenic Duty Free Shops and participated in the drafting of the law for the restructuring and privatisation of Hellenic Petroleum.

### **Proof of concept**

The 1990s laid the foundation for the merger and a roadmap for its success, with the major projects undertaken in this period acting as proof that, through cooperation, both offices would thrive. Furthermore, the two men were given the opportunity to imprint their own legacy on a story that began in 1893; a chance to guide a unified firm into a brand-new future, based on modern principles and values.





Zepos & Yannopoulos offices, 75 Katechaki avenue (Athens, 2004)

2000-2007  
**A NEW ERA**

On 2001 the merger between the offices of Zepos & Zepos and C. Yannopoulos & Associates was officially complete; however, the two law firms would continue working from separate buildings for the next three years. In 2004, the two halves of the new firm finally moved into a new building on Katechaki avenue that would house their combined workforce and potential. A new firm, Zepos & Yannopoulos, was born, steeped in tradition yet with its sights set confidently on the future.

**A new firm is born**

Dimitris Zepos and Yerassimos Yannopoulos had continued laying the groundwork for the merger of their two firms throughout the intervening years. The two men had structured

a step-by-step plan that would bring the two offices together. It was agreed, however, that the announcement would follow the actual merger and not vice versa, as was customary.

The merger checklist, which included streamlining the interoperability between the two offices, ensuring the two workforces could work well together by developing relationships based on trust, was gradually ticked off. For over two years, Dimitris and Yerassimos worked to ensure the transition would be as smooth as possible, and one day the two simply announced that the firm was now called Zepos & Yannopoulos.

The merger had an instant impact, and the firm was set on a new trajectory of growth into the new millennium. The size of its workforce began to expand to meet the demands of this new era, also signalling a new wave of internal development for the new combined practices.

The merger also led to the creation of one of the largest legal libraries in Greece, with over 10,000 books including antique and rare editions of landmark legal tracts in 4 different languages. Naturally, the library is one of the richest in Greece when it comes to specialisation in tax law and accounting publications. Finally, the library is also home to over 70 periodicals, including a full series of Government Gazettes that date back to the founding of the modern Greek state in 1833.

Zepos & Yannopoulos advises clients on a variety of corporate transactions, including mergers and acquisitions, divestitures, bankruptcy and reorganisation, as well as setting up subsidiaries and joint ventures, including the registration of local branch offices.

In 2001, the firm was involved in the acquisition of



Detail from the Zepos & Yannopoulos library, one of the largest law & tax libraries in Greece (2019). © Yiorgis Yerolymbos

Group Heracles GCC-Halkis Cement by Blue Circle Industries, one of the largest transactions to have ever taken place in Greece.

#### **Aiming for sustainable growth**

The merger also led to the modernisation of the inner workings of the firm, using the largest international law firms as inspiration. The most significant changes, which at the time were innovative for the Greek legal industry, concerned the investment in organisational and supporting functions to the lawyers. Thus, emphasis was given to enhancing the use of technology, procedures, quality assurance systems, knowledge management systems and human resources. The introduction of this new ecosystem streamlined the firm's operations, contributing to the delivery of high-quality and high-value services to clients.

To achieve sustainability, it was also agreed that the firm would re-invest a significant portion of its profits to the improvement of its infrastructure; a break from the prevailing norm. In Greece at that point in time, most law offices were family businesses. The decision by Zepos and Yannopoulos to pursue a model of sustainable growth, something that they had agreed to from the onset and had pursued as far back as 2001, was a radical idea and one of the many early decisions that allowed the firm to stand out.

To further enhance these efforts, the firm also shaped its management structure around this goal by setting up an executive committee. To this day the committee, chaired by the firm's managing and co-managing partners, sets the agenda for the firm's strategy and oversees its implementation. It also provides for succession planning that will allow for effective management into the future, particularly as all members of the management team have visibility into regulatory requirements and stakeholder expectations. Transparency has also been a priority area for the firm, which has been conducting financial audits since 2010.

Overall, the management structure of Zepos & Yannopoulos was designed so that the firm would stand the test of time. Organisations that have staying power are able to adapt to difficulties, transmitting know-how and expertise to younger generations of associates and partners that are then able to carry the mantle into the future. This allows for continuity; the establishment of the firm as a leading and stable entity rather than a personal vehicle, always offering outstanding services irrespective of who is at the helm. This was one of Dimitris' and Yerassimos' primary goals: to build an organ-

isation that is based on strong and well-maintained foundations, with an efficient structure and transparency, that will outlast any individual.

#### **New services for new times**

Overall, the merger meant that Zepos & Yannopoulos was, and remains, in a position to offer comprehensive legal and tax services to its clients, but the forward momentum of the firm did not stop there. Another product of the merger, and a unique feature of the new firm, was the employment of economists and accountants for the Tax & Accounting group.

This remains to this day, an industry innovation, stemming from the tax law legacy of the Yannopoulos offices.

Today, it provides legal and tax advice to an extensive client base, from private clients to multinationals and high-net worth-individuals, another unique selling point for the firm.

#### **Building a leading support framework**

The firm also understood the value of providing a support framework of professionals from a variety of backgrounds to its core legal and accounting staff, marking yet another departure from the norm, as these services were often considered an unnecessary cost. However, the philosophy of Zepos & Yannopoulos saw these complementary skills as an investment in the future, allowing the firm to remain at the forefront when it came to adopting new technologies. These proved crucial in ensuring that Zepos & Yannopoulos would be a firm that would not only get the job done but was in a position to go the extra mile for its clients.

The human resources space has been one of the most

innovative elements of Zepos & Yannopoulos, which was one of the first law firms in Greece to set up a dedicated HR workforce, enhancing its people-centric culture. The team's work on recruitment, talent retention, development and labour relations doubles down on the firm's goal of attracting the best legal talent from Greece and abroad. This is particularly important as the firm continues to grow, while remaining true to its principles of integrity, respect, transparency and teamwork.

Finally, the firm is committed to promoting an open culture in which the vision of the firm can be transmitted to all its associates, irrespective of hierarchy. Indeed, hierarchy reflects experience and not seniority, with ideas and innovation being the prime goal and driver.

Today, these sections of professionals –from human resources, to performance, information technology, communications, knowledge management, systems & quality– account for more than a third of the firm's total workforce.

### **Future-proof**

Having laid the foundations with care and forethought allowed the firm to seek exponential growth, irrespective of external factors affecting Greece. Dimitris Zepos, Yerassimos Yannopoulos and their partners worked diligently throughout this decade to ensure the firm was able to not only withstand the trials and tribulations that would shock the world, starting with the financial crisis of 2008, but be in a position to thrive thereafter.



2008-2022

## RESILIENCE THROUGH CRISIS

There was little cause for optimism in Greece by the end of the 2000s. A decade that had begun with rapid growth, the adoption of the Euro and the hosting of the Olympic Games, ended in disaster. The global financial crisis of 2007 and 2008 found the Greek economy woefully vulnerable. The troubled years that followed proved to be a test for the resilience of businesses all over the country. Faced with crisis upon crisis, Zepos & Yannopoulos proved its mettle, guided by the principles of innovation, reinvestment and independence.

### **An era of rapid growth**

By 2010, Greece had implemented the first of the three so-called “Memoranda”, a package of austerity measures

imposed by the international bailout of the Greek economy. The story of the Greek financial crisis has been well documented. The country's GDP plummeted, there was widespread social unrest and poverty. Division was rife, and many of the country's young professionals left to carve out a better future abroad.

Despite the difficulties of this era, Zepos & Yannopoulos proved extremely resilient to the turbulent conditions that surrounded them. In fact, with the introduction of cutting-edge corporate practices, including the establishment of a dedicated Chief Performance Officer in 2019, unique among Greek law firms, the firm doubled its turnover between 2016 and 2022. Zepos & Yannopoulos also saw an increase in the size of its workforce by almost 65%, a stark contrast to the "brain drain" that came to define the experience of many young Greek professionals at the time.

### **Taking pride in independence**

Another factor that enabled Zepos & Yannopoulos to thrive lies in the cardinal concept of independence, which the firm has long prided itself on. In Greece, a country steeped in clientelism, many long and prosperous careers have been based on connections forged with the country's public organisations and political forces. However, in 2010, the government coffers ran dry and new measures sought to end this dependency on state money. Zepos & Yannopoulos had for many years looked to the dynamic private sector as its main source of clients. This choice to avoid any dependency on the Greek public sector was vindicated in full.

Additionally, Zepos & Yannopoulos has long implemented a policy of balanced business, in which no client

accounts for a small defined percentage of the firm's revenues. This conscious choice makes the firm truly independent while such dispersion protects the firm from volatile times and ensures resilience.

The firm's international outlook also multiplied this effect, as most of its client base has traditionally been international clients. Foreign Direct Investments and Multi-National Enterprises continue to account for the vast majority of the firm's business. As such, the impact of the Greek crisis and the damage wrought to the Greek economy and Greek firms was significantly tempered for Zepos & Yannopoulos.

That is not to say that the firm was unprepared. Notably, the firm leveraged its already robust international network to be one step ahead in managing the crisis. Indicatively, the firm took advice from colleagues in countries such as Argentina, which itself had been bailed out by the IMF in the early 2000s, and proactively developed a series of action plans to prepare for the fallout of the financial crisis. Plans that ultimately never had to be implemented, as the firm was able to withstand the challenge.

Ultimately, the firm's prescient early planning allowed its partners and associates to spend these trying years busy focusing on the needs of their clients. Zepos & Yannopoulos was particularly active in Non-Performing Loan (NPL) transactions, being involved in almost all transactions launched by Greek banks since 2017. The firm has also been active in infrastructure projects representing, among others, a consortium that was selected to construct the Athens Metro Line expansion and a firm that won the tender for the construction of a dam in northern Greece.

The firm was engaged in innovative projects including advising Lamda Hellix on its acquisition by Interxion, a leading provider of carrier and cloud neutral colocation data centre solutions. It also advised the European Investment Fund and the European Bank for Reconstruction and Development in the securitisation of Avis Greece's green mobility program.

### **The pandemic emergency**

In 2018, Greece was finally able to exit the financial bailouts of the Troika. The Greek economy was growing, and, despite some lingering pains, there was once again an air of optimism for the country's financial outlook. This would come to a screeching halt in March of 2020 when, as in most countries around the globe, the spread of the Covid-19 pandemic brought life, and most economic activity, to a standstill.

Crucially, the infrastructure was already in place to allow the firm to switch to a remote work model in an efficient manner to protect the safety of its workforce; a long-standing priority for Zepos & Yannopoulos. As a result, there was no lapse in the level of service provided to clients. The business contingency plan that existed meant that the communication framework of the firm continued operating during the pandemic, despite the switch to teleconferences and virtual meetings. Additionally, Zepos & Yannopoulos was there to update and inform clients on all legal matters that arose in this period, as a multi-disciplinary Covid-19 Resource Centre was set up to assist them.

Notably, the firm's response to the pandemic did not stop there. True to the principle of creating a supportive workplace, all existing roles were maintained during the lockdowns. In fact, new job openings were created despite the difficulties.

### **Optimism for the future**

Zepos & Yannopoulos was able to not only survive the two separate but significant challenges that came to define the 2010s, but to thrive throughout this difficult era. The guiding principles of the firm –sustainable growth, investment into its infrastructure and the nurturing of a talented workforce– helped guide it through a situation that left many by the wayside.



More than 230 lawyers, economists and business professionals, 2023

## Addendum A VISION FOR THE FUTURE

For 130 years, the story of Zepos & Yannopoulos has been one of integrity, innovation and excellence. Our long history has guided us and served as our compass, one that permeates our structure, our way of doing business and our view of the world. It is this compass that has guided our decisions day-to-day, and which ultimately sets us apart. Our long history has, also, provided us with a roadmap for embracing responsibility, and for placing purpose at the centre of our strategy. We have always aspired to use whatever influence we have to make a positive impact on those around us; not simply our clients and peers across industry, but on society in general.

The speed with which the markets are changing on a global scale, the technological advancements in the legal field



and the business world at large forces us all to rethink our path. Day by day, we are building resilience to constant change amidst a new world where “business as usual” simply will not do.

As Zepos & Yannopoulos continues to grow, we will continue to raise the bar through innovative thinking, creative problem solving and bringing a fresh perspective to the changing world around us. We will continue to invest in our people and to foster a transparent, inclusive and sustainable way of doing business.

To build on our existing legacy it is not enough for us to simply do well – instead we must always strive to do good.

## ACKNOWLEDGEMENTS

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Annex

**ZEPOS & YANNOPOULOS OFFICE LOCATIONS**

**Ioannis Zepos and Sons**  
7, Ippokratous street

**Ioannis and Dimitrios Zepos**  
7, Ippokratous street

**Zepos & Zepos**  
7, Ippokratous street  
15, Amerikis street  
120, Vasilissis Sofias avenue

**Yannopoulos with Petros Nomikos**  
9, Anthimou Gazi street

**Yannopoulos, Skoufis & Avrameas Law office**  
16, Kanari street

**Dryllerakis, Hadjopoulos, Yannopoulos**  
10, Vissarionos street

**Esso Pappas (in house)**  
2, Mesogeion avenue

**Lambadarios**  
7, Voulis street

**Kaldis and Yannopoulos**  
71-73, Akadimias avenue

**C. Yannopoulos & Associates**  
62, Akadimias avenue  
51, Vasilissis Sofias avenue

**Zepos & Yannopoulos**  
120, Vasilissis Sofias avenue  
75, Katechaki avenue  
280, Kifissias avenue

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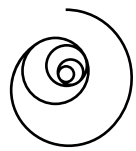
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