

# Building with intention

2025 ESG Report



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# A message from the CEO

## Building with intention and learning as we grow

2025 was a defining year. We expanded fast — bringing together capabilities and cultures with the addition of 15 firms to the platform. That growth is opening new opportunities for our people and strengthening the foundation we'll build on.

We're aligning how our firms work together through common standards and coordinated ways of working. It's complex, and we're doing it with intention, based on how we serve clients today and how we'll need to serve them in the future. As we evolve, we're taking a look at environmental, social and governance (ESG) focus areas to learn from each other and leverage best practices.

I'm pleased to introduce the first ESG report for Grant Thornton Advisors that goes beyond the U.S. and represents our growing platform. This report emphasizes our direction rather than a complete set of platform-wide ambitions. Our goal is to be clear about where we are today and where we're headed next.

ESG matters because it matters to our clients and our people. We take our responsibilities to stakeholders seriously. We often say, "How we serve matters as much as what we deliver." That's not a tagline — it's the standard we hold ourselves to.

Our three strategic priorities are clear: simplify our business, be in the market to drive growth and relentlessly focus on performance — and reward it — all underpinned by our foundational commitment to quality. It shows up in how we deliver for clients, how we manage risk and how we hold ourselves accountable — every day, in every market. That same discipline guides our ESG work: focus, accountability and follow-through.

We've made real progress, and we have work ahead. I'm grateful to our people and external stakeholders for their partnership, and I'm excited for what's next as we turn alignment into action — with quality at the center.



A stylized, handwritten signature in black ink, appearing to be 'JP'.

**Jim Peko**

CEO of Grant Thornton Advisors LLC &  
CEO of the Americas

ABOUT

# Grant Thornton

Evolving how we deliver across markets

Grant Thornton works with organizations to bring clarity to complex situations and carry work forward as plans move into action and conditions evolve. Our teams stay with the work from planning through execution, maintaining context and clear accountability as work progresses so issues are surfaced earlier and plans don't have to be reworked as conditions change. We deliver this across audit and assurance, tax and advisory services.

In 2025, we strengthened our ability to deliver for clients through the formation of a multinational, multidisciplinary platform within the Grant Thornton network. This platform brings together nearly 25,000 professionals across key markets in the Americas, Europe, the Middle East and Asia Pacific, with more aligned standards, technology and ways of working.

This platform operates within the Grant Thornton International Limited (GTIL)\* network, which spans more than 150 markets. It brings select markets closer together, enabling work to move forward with

cohesion across regions and giving clients access to the capabilities needed as requirements evolve, while the broader network extends that reach globally.

## Who we serve

We serve public and privately held companies, financial institutions and not-for-profit organizations across the markets where we operate.

Our work spans 16 primary industries, delivered through cross-market teams that bring relevant sector experience and local insight. These industries include asset management, banking, construction and real estate, energy, healthcare, hospitality and restaurants, insurance, life sciences, manufacturing, media and entertainment, not-for-profit and higher education, private equity, retail and consumer brands, services, technology and transportation and distribution.

## OUR SCALE

As of April 1, 2026, our multinational platform includes:

18  
firms

175  
offices

Nearly  
25K  
professionals

20  
time zones

\*GTIL and its member firms are not a worldwide partnership, and all member firms are separate legal entities. Member firms deliver all services; GTIL does not provide services to clients.



# Purpose, culture, values and behaviors

We are a purpose-led organization and we believe that how we serve matters as much as what we deliver.

## Our purpose

Our purpose is to make business more personal and build trust into every result. We're collaborators who understand the value of strong relationships. Delivering high-quality work and going beyond expectations in how we serve our clients, support our colleagues and contribute to our communities has supported our steady growth in recent years.

Meeting our regulatory and reporting requirements is a key part of how we operate responsibly and transparently. Our ESG focus areas help protect the environment, support our people and communities, and strengthen the governance and accountability that underpin how we operate. As we grow, we are strengthening how our firms align priorities and turn them into action.

## Our culture

We are committed to maintaining the strengths of our local firms and the shared values we have as members of the GTIL network. We continue to view culture as the consistent patterns and behaviors that shape how we make decisions, show up for one another and operate our business day-to-day. As we look ahead, we are clarifying how our culture supports stronger collaboration and connectivity across our firms and for our clients.

## Recognition for our culture

Our culture has been recognized by the Great Place to Work certification. In 2025, the following firms achieved the certification:

- **Grant Thornton INDUS**, for the third consecutive year
- **Grant Thornton Belgium**, for the second consecutive year
- **Grant Thornton France**, for the first time

In 2025, Forbes named **Grant Thornton U.S.** one of America's Best Employers for Company Culture. **Grant Thornton | Stax** was recognized as one of America's Best Management Consulting Firms and also received recognition from Vault Consulting and The Consulting Report.

“Our culture is the way Grant Thornton shows up — every day — for our people, our clients and the communities we serve. For years, our values, along with the behaviors and outcomes tied to them, have grounded us. They’ve given us a strong foundation. Now, we’re building on that foundation with intention — aligning our culture across all our firms so that no matter where you are in our organization, you experience the same sense of purpose, connection and shared commitment.”

Jeanna Shapiro  
Chief People and Culture Officer  
Grant Thornton Advisors LLC

## Our shared values, behaviors and outcomes

Our platform is a community defined by the values that unite us and reflect our commitment to doing business the right way. We are intentional about how we collaborate, lead, demonstrate excellence, practice agility, show respect and take responsibility.

### OUR VALUES

#### Collaboration

Ask for help, give help — we work well together.

#### Excellence

Find a better way every time — we never get complacent.

#### Respect

Listen and understand, be forthright — we create honest relationships.

#### Leadership

Have courage and inspire others — we challenge each other to be the best we can be.

#### Agility

Think broadly, act quickly — we thrive in change.

#### Responsibility

Use influence wisely — we own our actions.



## Introducing The GT Way

The GT Way is more than words on a page. It captures the enduring values we hold, the behaviors we want to model and the outcomes we expect, all in one place. The GT Way serves as our social contract, aligning our people through shared expectations and a cohesive way of working. We will bring this to life through consistent operational implementation and dynamic, immersive experiences for our teammates.



## The GT Way

Guided by our values, ambitions and unwavering commitment to quality and integrity, The GT Way is our new framework for working together and sets the foundation for how we behave and operate at our best.



### Everybody in for everybody

We are in it together, united by our commitment to serve and succeed.



### Be unstoppable

Grit matters. We go beyond and turn challenges into opportunities.



### Have the honest talk

We give and receive feedback, caring enough to invest in our shared outcomes.



### Choose abundance

We value relationships and diverse points of view, celebrating our victories and lessons learned.



### Leave things better

We raise the bar in everything we do, making quality and performance our non-negotiables.



### Earn trust

We make good on our promises.

## Multinational alignment, local activation

We are aligning how our firms work while preserving what makes each one distinctive in its local market. We are managing this balance in three ways:

### • Culture integration

Working together with local leaders to understand key aspects of culture and how it shapes our ways of working

### • Local activation

Bringing culture to life locally — preserving what makes us unique while understanding and operating with clarity and confidence as part of a bigger team

### • Multinational alignment

Aligning around the critical behaviors that drive outcomes and success across our platform

We recognize that cultural norms vary across our geographies and we strive to honor that. The GT Way captures how we work at our best in a way that is teachable, repeatable and open to continued improvement.

# ESG governance

Effective ESG governance supports how we set priorities, manage risk and deliver on our sustainability commitments.

We recognize the importance of aligning our sustainability work across all the firms that have joined our multinational platform. To advance our goals, we share knowledge and work together to increase the impact of our efforts. Grant Thornton Advisors' chief risk and compliance officer and chief communications, culture and inclusion officer work to set the business strategy, plans and performance objectives related to sustainability and inclusion, respectively.

Grant Thornton Advisors' Executive Committee is responsible for the development of enterprise-wide strategic initiatives related to ESG, which are reviewed and implemented locally by the leaders of the platform firms. The committee is led by the CEO of Grant Thornton Advisors and the Americas region, and also includes the CEO of the EMEA region, service line leaders and chief officers of select functions.

At least annually, the general partner of Turbo Parent Partnership LP (the ultimate parent of Grant Thornton Advisors) receives updates on our ESG program, goals and related strategic initiatives.

## Recognition across our firms

**Grant Thornton Ireland** won “ESG Best Performer” at the Green Awards 2025, a leading award recognizing excellence in sustainability.

**Grant Thornton France and Grant Thornton U.S.** both participate annually in the EcoVadis business sustainability assessment, achieving scores that placed them within the top 5% (France) and top 10% (U.S.) of all firms rated by EcoVadis in the preceding 12 months.

# Material topics

We identify and manage the impacts our operations have on people and the environment to ensure we can grow sustainably.

We use materiality assessments to focus our ESG efforts on risks, opportunities and emerging trends that matter most to our business. In 2024 and 2025, **Grant Thornton U.S., Netherlands, Luxembourg and Belgium** completed firm-specific materiality assessments. These assessments identified and prioritized the ESG issues most relevant to strategic and financial performance, and those most important to key stakeholders. The results were consistent across firms and have been brought together to inform a coordinated set of priority topics across our platform.

In the future, we plan to conduct a platform-wide double materiality assessment to support ESG priorities through research and stakeholder engagement.

Environment
<ul style="list-style-type: none"><li>• Climate and environment</li></ul>
Social
<ul style="list-style-type: none"><li>• Health and well-being</li><li>• Inclusion and belonging</li><li>• Talent attraction and retention</li><li>• Training and education</li></ul>
Governance
<ul style="list-style-type: none"><li>• Business conduct and quality</li><li>• Data privacy and cybersecurity</li><li>• Technology and innovation</li></ul>

# Sustainable development goals

Our ESG focus areas and activities align with global sustainability frameworks, including the United Nations Sustainable Development Goals.

The United Nations Sustainable Development Goals (U.N. SDGs) provide a guiding set of principles for ethical progress on a global scale. Spanning environmental, social and governance priorities, the SDGs outline global goals such as reducing poverty, protecting the environment and improving quality of life for communities. We believe we have a responsibility to help accelerate progress towards these goals and we are committed to doing so.

Our work aligns with the following U.N. SDGs:



## Grant Thornton Ireland named SDG Champion

In December 2025, **Grant Thornton Ireland** was recognized as one of Ireland’s SDG Champions for 2025-2027, reflecting its commitment to embedding sustainability principles into its business operations. The SDG Champion Program is the Government of Ireland’s initiative to showcase organizations that are driving progress across society, demonstrating how the goals can be embraced and actively promoted on a wider scale.

## Market context

**The markets we operate in are evolving quickly and becoming more complex.**

ESG-related developments are shaping our clients' needs and influencing the services they require. We monitor these developments so we can support our clients with relevant, tailored solutions. These issues also affect our business and our people, requiring us to account for them in our strategy.

### **Demand for talent**

The business world needs more options for high-quality audit and assurance, tax and advisory services. At the same time, challenges in recruiting and retaining the best people in our industry persist across geographies.

### **Regulatory volatility**

Businesses around the world face a rapidly changing sustainability-related regulatory environment. Major legislation — including the European Union's (EU) Corporate Sustainability Reporting Directive (CSRD) and California Senate Bills 253 and 261 — has been introduced, delayed or revised, leaving companies unsure of how or whether to prepare.

### **AI transformation**

Artificial intelligence (AI) is advancing quickly, creating both opportunity and risk. It can drive efficiency and insight, but also raises questions around governance, data use and accountability. Organizations need clear frameworks to use AI responsibly and new regulations — such as the EU AI Act and AI statutes in several U.S. states — are beginning to take shape. The environmental impacts of AI are also evolving and are not yet fully understood.

### **Rise of assurance services related to ESG**

Demand for ESG data assurance is increasing. New regional, national and local regulations require companies to report data such as greenhouse gas (GHG) emissions and workforce metrics, often with third-party assurance to support accuracy and compliance.

### **Supply chain transparency**

Climate goals, regulations and ESG frameworks are increasing expectations for supply chain transparency, and many organizations are working to understand their full value chain impact. Scope 3 emissions — those associated with an organization's value chain — are often the largest share but also the hardest to measure, making decarbonization more complex.



## Enabling client sustainability goals

**Sustainability is increasingly shaping how clients grow, report and lead.**

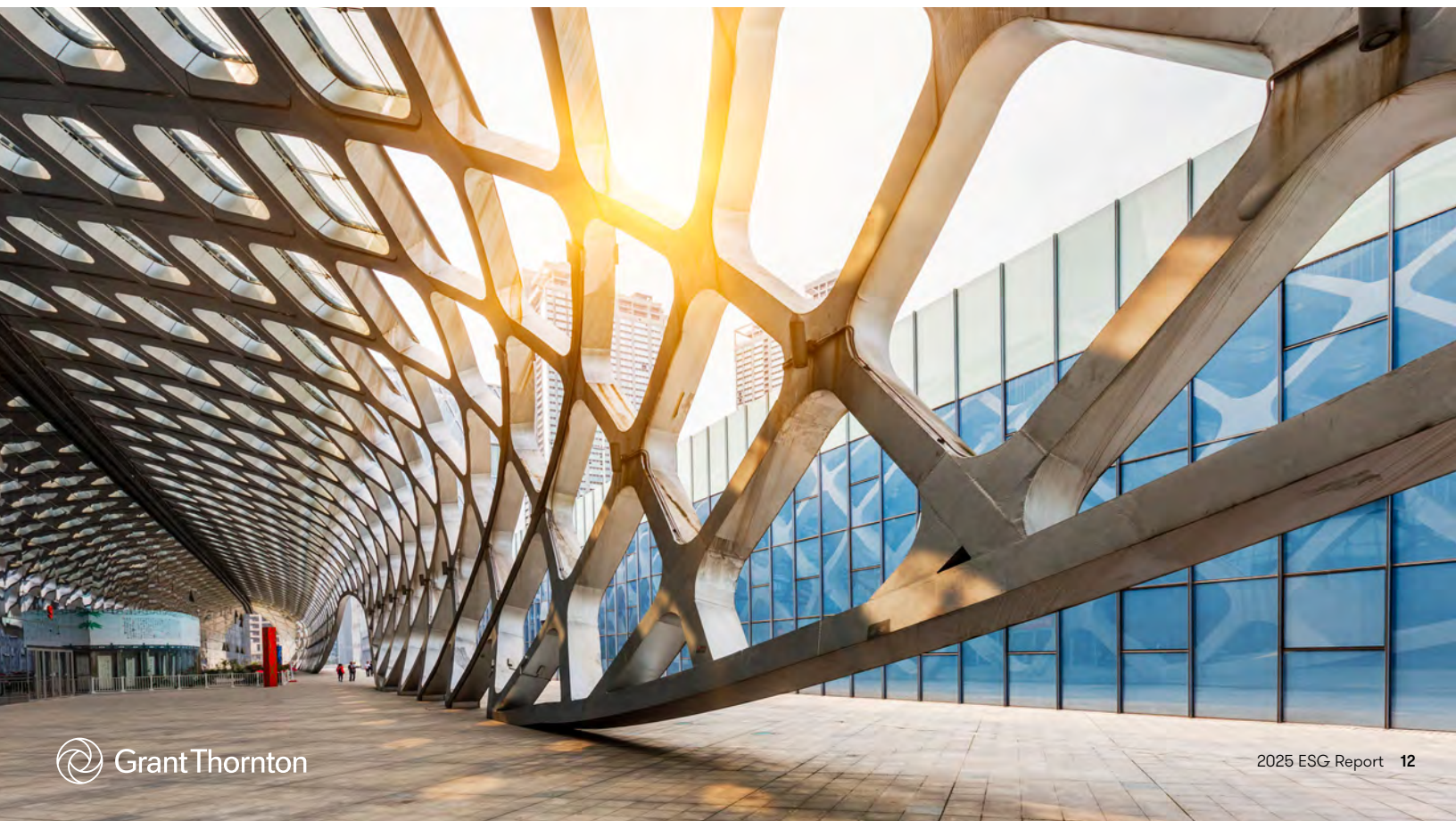
We work with clients to support their success today and in the future. Helping our clients achieve their sustainability goals is a key part of enabling their long-term success.

Businesses face increasing expectations to address ESG issues, manage risks and improve their environmental and social impact. In many jurisdictions, reporting data to demonstrate sustainability performance is now mandated.

Regulatory volatility across jurisdictions and growing ESG assurance requirements are creating new challenges for businesses. These developments are creating new needs for clients with both mature and developing sustainability programs. Beyond regulatory requirements, we also support clients in advancing sustainability initiatives to strengthen their operations and resilience.

“Clients increasingly see sustainability as a driver of growth — not just compliance. Strong ESG strategies can open access to capital, strengthen customer trust and position organizations to compete in changing markets. We help clients turn sustainability priorities into practical actions that support strong performance and long-term success.”

Elliot Findlay  
Chief Operating Officer  
Grant Thornton Advisors LLC



## Sustainability services with impact

While services vary across our firms, we support clients through a range of sustainability advice and solutions — from strategy development to reporting and compliance support and carbon measurement and management.

### Sustainability strategy development

We help businesses develop strategies that withstand stakeholder scrutiny, meet regulatory demand and increase resilience for the long term.

### Sustainability measurement, analytics and performance

Our methodologies help businesses embed sustainability data, decision-making and performance into their operations.

### Climate change and sustainability-related risk solutions

We support the end-to-end integration of climate and sustainability-related risk within financial and non-financial organizations.

### Sustainability disclosure and reporting advisory

We help clients determine and comply with their obligations under new and developing sustainability reporting regulations.

### Sustainable finance and investment

We help businesses raise debt, diversify their investor base and direct capital toward sustainable objectives.

### Sustainability education and workshops

We design and develop sustainability-related training for businesses working to embed key skills in their teams.

### Pre-assurance and assurance

We help identify disclosure gaps and improve the quality of processes, controls and data, enabling independent third-party assurance.

## Impact House providing greater insights

In 2025, Impact House — **Grant Thornton Netherlands'** specialist sustainability advisory practice — helped several local authorities introduce “impact-oriented subsidizing,” giving them greater insight into the results of their initiatives and enabling more effective management. This led to more effective subsidies and strengthened the move towards impact-oriented work.

The Impact House also supported a construction company in establishing Organization for Economic Co-operation and Development (OECD) due diligence processes, identifying impactful products and services in the value chain and launching a successful supplier engagement program.

## Helping Middle East clients with IFRS preparations

In 2025, **Grant Thornton UAE** continued to strengthen its role in advancing sustainability practices by supporting clients with ESG and climate-related advisory services. It delivered IFRS S1 and S2 client training sessions in Abu Dhabi and Dubai in collaboration with **Grant Thornton Ireland**. This marked the start of IFRS S1 and S2 readiness and knowledge transfer support for a key client that will continue in 2026.

The firm also conducted ESG awareness sessions for one of the UAE's largest real estate companies, helping leadership teams better understand sustainability principles, governance considerations and emerging regulatory expectations.

## Increasing stakeholder confidence in reported ESG and climate data

Within the U.S. market, demand for credible GHG and climate risk reporting increased in 2025.

**Grant Thornton U.S.**, together with our Ireland and Netherlands firms, delivered multiple climate risk assessments across industries including manufacturing, agriculture and services.

In addition, our U.S. assurance practice expanded its work with global clients with CSRD and GHG pre-assurance and GHG limited assurance services.

# Minimizing our environmental footprint

Across our firms, we work to reduce the environmental impact of our operations through responsible practices.

Relevant material topics:  
climate and environment

## Supporting U.N. SDGs:



Responsible environmental practices are important to the long-term health of both our business and our planet. We recognize that everything we do — as a business and as individuals — affects the environment. Our offices rely on resources such as water and energy, and we are accountable for the GHG emissions associated with purchased goods and services, the waste generated from daily operations, employee commuting and business travel.

We are committed to reducing the environmental impact of our operations, using resources responsibly and supporting the transition to a net-zero future. In addition, we are committed to transparency by reporting on our progress annually.

We integrate responsible practices and clear sustainability objectives into the way we operate. We also empower our firms and our people — many of whom are deeply committed to this work — with the knowledge and engagement needed to advance our strategies, policies, procedures and action plans.

By working across our firms, we intend to accelerate the environmental action most important to our stakeholders and understand that we have much more to do. Each firm is committed to reducing its impact, but our firms are at different points in their journeys. We are aligning our goals and will continue to work together to advance our progress.

# Our environmental focus areas

**Our environmental performance matters to our clients, regulators, our people and the communities where we operate. Addressing our sustainability risks and opportunities is essential to our long-term success.**

Across our firms, several have already made progress toward setting goals, reducing emissions and raising awareness of environmental efforts among colleagues. We are now aligning environmental goals and priorities across regions, with flexibility for regions to go further where local expectations call for it.

Together, these focus areas guide our environmental priorities, allowing us to coordinate efforts and work toward an aligned purpose. We established a Multinational Environmental Sustainability Committee to bring together colleagues across our firms to provide strategic direction, monitor progress and integrate environmental considerations into decision-making.

“Across our firms, we share a clear commitment to making progress on environmental priorities. The ability to share lessons and collaborate on new solutions is an exciting aspect of coming together as one platform.”

Beatrix Bernauer  
Chief Risk & Compliance Officer  
Grant Thornton Advisors LLC

## Our focus spans four key areas:



### Climate action

We aim to significantly reduce our GHG emissions over time, with the long-term ambition of reaching net-zero by 2050.



### Renewable energy

We will continue expanding our use of renewable electricity across our operations, investing in cleaner energy solutions wherever possible.



### Circular economy

We are committed to reducing waste by phasing out single-use materials, strengthening recycling and diversion efforts and embedding more sustainable choices into daily operations.



### Nature and biodiversity

We will support initiatives that protect and restore nature across our regions and develop an approach to understanding and reducing our impact on ecosystems.

# Our collective efforts and progress to date



## Climate action

We are responsible for reducing our GHG emissions and contributing to global climate action — not just for our clients as part of their value chain, but also for the planet.

Our GHG emissions primarily stem from energy use in offices and fleets (Scope 1 and 2) and from business travel, commuting and purchased goods and services (Scope 3). While several firms already measure, manage and reduce their GHG emissions, we are strengthening our understanding of our total emissions and developing a combined emissions inventory to support coordinated climate action.

### Key highlights across our firms:

- Throughout 2025, **Grant Thornton U.S.** continued optimizing its real estate footprint, maintaining reduced business travel and investing in unbundled renewable energy certificates (RECs) to reduce emissions by 43.7% from the 2019 baseline. The firm has also begun establishing a process to engage its supply chain in support of its emissions reduction goals.
- **Grant Thornton INDUS** promoted lower-carbon transport by deploying four electric vehicles (EVs) for late-evening employee drop services. It also introduced pooled shuttle routes for long-distance commuters, helping to reduce employee commuting emissions.
- **Grant Thornton Belgium** is working to transition 100% of its vehicle fleet to EVs. In 2025, the firm purchased only EVs for its fleet, increasing the share of EVs by 20%.
- **Grant Thornton Netherlands** completed a detailed baseline assessment and is developing a climate transition plan to support its long-term climate reduction goals.
- **Grant Thornton Ireland** was recertified for ISO 14001 and ISO 50001, the international standards for environmental and energy management systems. The firm also undertook an assurance-readiness assessment to strengthen its emissions inventory. This process informed improvements to underlying data-collection and calculation methodologies.
- **Grant Thornton France** refined its GHG inventory by incorporating more activity data to replace spend-based estimates. The firm also submitted its ACT Step by Step detailed report to the French Environment and Energy Management Agency (ADEME), outlining its action plan to reduce Scope 1 and 2 emissions through the use of renewable energy and the phaseout of natural gas.
- Other firms, including **Grant Thornton Luxembourg and Spain**, have begun developing their Scope 3 GHG inventories.

## Science Based Targets initiative

Several firms are advancing their climate commitments by aligning with the Science Based Targets initiative (SBTi):

- **Grant Thornton U.S. and Grant Thornton Netherlands** have had their targets formally validated by the SBTi.
- **Grant Thornton Ireland** has submitted its targets for validation.
- **Grant Thornton France** has committed to submitting targets for validation in 2026.

These efforts help ensure our climate ambitions align with the latest climate science. Over the coming years, we intend to align our targets across our firms as much as possible.

## Grant Thornton U.S. emissions reduction progress

The U.S. firm\* measures its GHG emissions on an annual basis and has set reduction goals, which were approved by the SBTi in 2023:

- By 2030, the firm aims to reduce Scope 1 and 2 market-based GHG emissions by 90% and reduce Scope 3 GHG emissions by more than 50% from a 2019 baseline (for an overall reduction of 55%)
- By 2050, the firm aims to achieve net-zero GHG emissions across Scope 1, 2 market-based and Scope 3 GHG emissions from a 2019 baseline

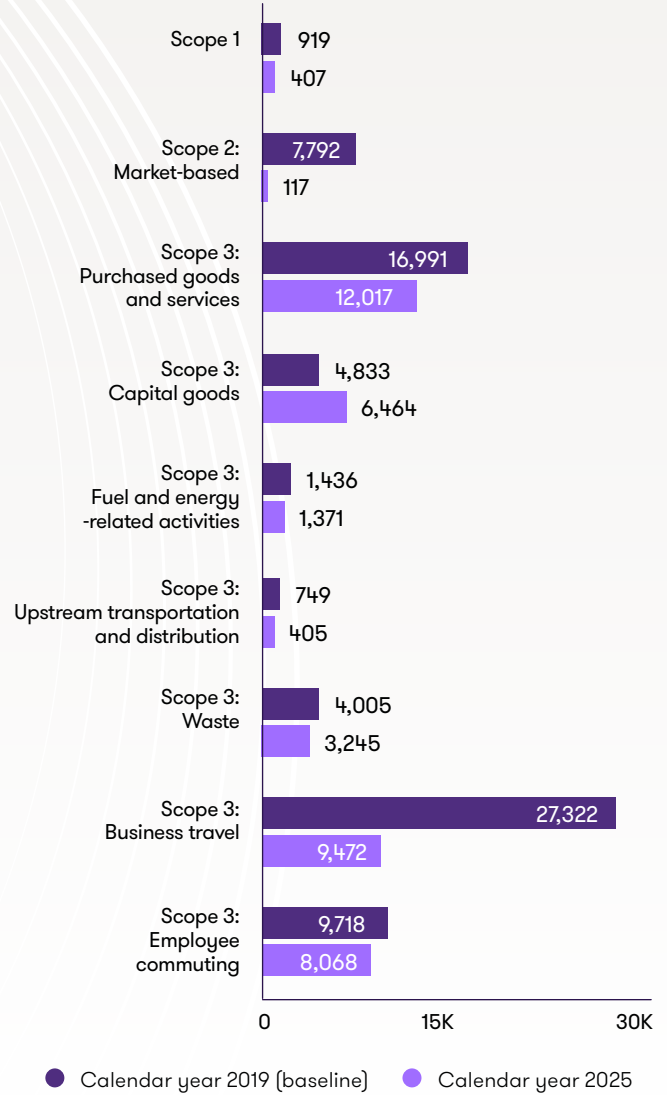
The firm has made progress in reducing its Scope 1 and 2 market-based emissions, achieving a 94% reduction in 2025 compared to 2019. The reduction is largely due to the purchase of RECs to cover 100% of its electricity use in the U.S. and India. Since the beginning of 2019, the firm has also reduced its real estate footprint by more than 600,000 square feet, and by moving toward electrified buildings, reduced its Scope 1 emissions by 56% and Scope 2 emissions associated with district heating by more than 70%.

While the firm saw a rise in some categories of Scope 3 emissions in 2025 — including waste and employee commuting, due to colleagues spending more time back in the office — the firm saw an overall reduction in emissions compared to 2024, primarily due to reductions from business travel and procurement of goods and services.

In calendar year 2025, the firm’s combined Scope 1, Scope 2 market-based and Scope 3 emissions were 43.7% lower than in 2019.

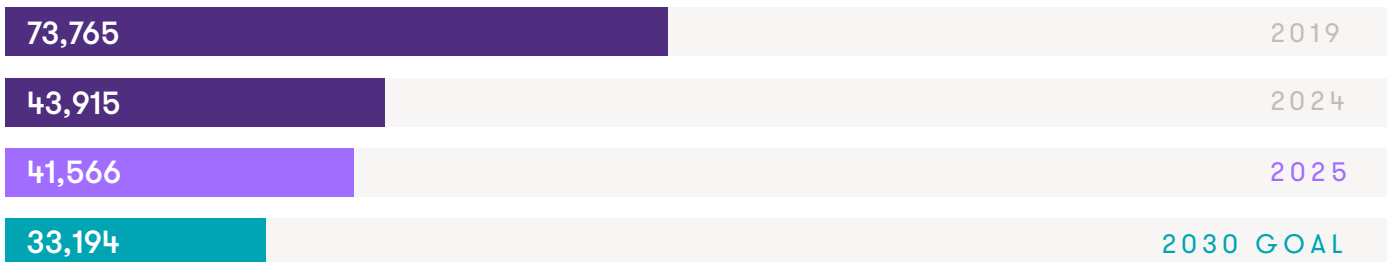
\*Emissions from entities acquired by the U.S. firm in 2025 are not included in figures reported.

## GHG emissions by year in MTCO<sub>2e</sub>\*\*



\*\*Metric tons of carbon dioxide equivalent (MTCO<sub>2e</sub>). Charts reflect Scope 2 market-based emissions and include reductions associated with the purchase of RECs.

## Total GHG emissions by year in MTCO<sub>2e</sub>\*\*





## Renewable energy

Transitioning to renewable energy helps reduce emissions from energy use and reliance on fossil fuels and is a key part of our approach to reducing Scope 2 market-based emissions. Where available, our firms are transitioning to cleaner energy sources and exploring renewable electricity options suited to their local markets.

### Key highlights across our firms:

- **Grant Thornton U.S.** purchases RECs to match 100% of its annual electricity use for its offices in the U.S. and India. In 2025, the use of RECs reduced the firm's Scope 2 market-based emissions by over 4,000 MTCO<sub>2e</sub> and helped to reduce total Scope 1 and 2 market-based emissions by 94% from the 2019 baseline.
- **Grant Thornton Ireland** matched 87% of its 2025 electricity use with renewable energy and guarantees of origin certificates.
- Other firms are engaging with landlords and power providers to expand access to renewable energy and identify market-appropriate solutions.



## Circular economy

While our business is not resource-intensive, small, daily decisions — like opting for a reusable dish or cup over a disposable item or choosing to recycle an item — can have a meaningful impact when adopted across our firms. We are working to make our offices more sustainable by phasing out disposable kitchen items and single-use plastics, improving recycling and raising awareness. Many offices already support these efforts, and our goal is to make these practices standard. We also incorporate environmental considerations into other practices, including our office design and construction.

These actions make our workplaces more resource-efficient, environmentally responsible and help to reduce GHG emissions associated with Scope 3, category 5: waste.

### Key highlights across our firms:

- **Grant Thornton Ireland** has taken a comprehensive approach to circularity — conducting single-use plastic audits, eliminating disposable items in office kitchens, expanding recycling streams, partnering with food waste redistribution programs and introducing volunteer “Waste Free Warriors.” At its Dublin office, these efforts have helped to divert more than 11 tons of waste from landfills.
- **Grant Thornton U.S.** launched a Sustainable Offices initiative across its U.S. and INDUS offices to eliminate single-use plastics and disposable items and engage colleagues in responsible waste practices.
- Several firms also divert their e-waste from the landfill. **Grant Thornton Netherlands** donates its used laptops to IT4Kids. **Grant Thornton U.S.** recycles its e-waste — including end-of-life servers, printers, copiers, personal computers and more. In 2025, the U.S. firm recycled more than 5,000 pieces of e-waste, amounting to more than 27 tons.
- **Grant Thornton Spain** removed single-use plastic bottles from its Barcelona office.
- At **Grant Thornton Luxembourg**, a colleague initiated a volunteer-led DIY zero-waste workshop, sharing homemade products and demonstrating how to create simple, eco-friendly household alternatives. This employee-driven initiative fostered knowledge-sharing, hands-on learning and greater awareness of waste reduction practices across our teams.
- **Grant Thornton Channel Islands'** new Guernsey office earned Building Research Establishment Environmental Assessment Method (BREEAM) accreditation and all furniture in the previous space was either reused or donated to other organizations.



## Nature and biodiversity

Nature and climate are inseparable. Climate change accelerates biodiversity loss and nature loss weakens climate resilience. As a result, global attention to nature and biodiversity has grown in recent years.

We are taking initial steps to understand how our activities affect nature and biodiversity, and how nature-related issues may affect our business. As we move forward, we plan to develop a coordinated approach to assessing and addressing nature-related impacts across our value chain, drawing on global frameworks such as the Taskforce on Nature-related Financial Disclosures.

In the meantime, we encourage our people to take action in their local communities. Throughout 2025, Grant Thornton teams across multiple countries supported efforts to protect nature and biodiversity in their communities.

### Key highlights across our firms:

- **Grant Thornton Cayman Islands'** summer interns led a mangrove planting project as part of GT in the Community Day to help protect coastal ecosystems, support biodiversity and raise awareness about environmental stewardship.
- To celebrate World Environment Day 2025, nearly 300 employees from **Grant Thornton INDUS** took part in activities to support nature, from nest-building and compost-making to sowing 18,000 seed balls for urban green spaces.
- **Grant Thornton U.S.** colleagues volunteered in community environmental initiatives through local Greener Together business resource group (BRG) chapters. For example, the New York Metro chapter participated in local park and beach cleanups and connected colleagues to the environment through nature walks and hikes and terrarium workshops.

- **Grant Thornton | Stax** employees participated in hands-on environmental cleanups, supporting local areas including the Charles River in Boston, Massachusetts and Grant Park in Chicago, Illinois.
- **Grant Thornton Ireland** continued to advance initiatives to support nature and biodiversity, including pollinator-friendly landscaping, community cleanups and providing colleagues with tools to support biodiversity at home.
- **Grant Thornton UAE** colleagues participated in a staff-led beach cleanup, supported by an external community partner. Participants collected over 60kg of debris, including 40kg of plastic waste.

## Greener Together and employee-led action

The Greener Together BRG — launched jointly by the U.S. and Ireland firms — supports our net-zero goal by educating colleagues, promoting sustainable behaviors and celebrating the role each person plays in shaping a more sustainable future.

Local Greener Together chapters help raise awareness of regional initiatives and take action to support their communities and environmental efforts through volunteering. Team members have also championed sustainable office initiatives and led campaigns to get more colleagues involved.

## Compliance and reporting

Meeting regulatory and reporting requirements is a core part of how we operate responsibly and transparently. We comply with all applicable local and global regulations and monitor emerging regulations to understand their applicability and impact on our firms.

As stakeholder expectations evolve, our firms are strengthening data collection processes, improving data quality, enhancing governance and building the structures needed for credible reporting.

The U.S. firm has obtained limited assurance from a third-party certified public accounting (CPA) firm for its annual GHG emissions inventories (including for calendar years 2019 and 2022–2025). Annually, the U.S. firm shares its emissions data with clients and reports it through the CDP Supply Chain program. The U.S. firm earned a score of B: Management for its most recent CDP climate change questionnaire for calendar year 2024.

## Environmental training

All new **Grant Thornton France** hires in 2025 underwent sustainability training to build their understanding of corporate social responsibility, related legal requirements and policies, and environmental challenges. More than 1,500 colleagues and partners completed the training.

Audit staff at **Grant Thornton Channel Islands** were sponsored to complete the Institute of Chartered Accountants in England and Wales Sustainability Certificate, an introductory course aimed at upskilling accountants on sustainability topics.

## Assessing climate-related risks for the U.S. firm

To better understand its climate risks and comply with California Senate Bill No. 261 — the Climate-Related Financial Risk Act — the U.S. firm completed a climate scenario assessment to evaluate risks that climate change poses to the business over the short, medium and long-term. The assessment covered both physical risks to offices in the U.S. and India (such as extreme weather and heat) and transition risks (renewable energy adoption and other technologies supporting climate goals).

Using data from the Intergovernmental Panel on Climate Change (IPCC) and the Network for Greening the Financial System (NGFS), two future scenarios were applied and assessed:

- Business in a world where global average temperatures rise to 2.1-3.5 degrees Celsius by 2100
- Business in a world where emissions continue to rise from fossil fuel use and the average temperature rises above three degrees Celsius by 2100

Together, these scenarios provided a structured framework for assessing the firm's exposure to climate-related risks across different policy and economic contexts. This helped the firm understand how different climate scenarios could impact operations, assets and strategy, and to identify potential vulnerabilities.

Visit [gt.com](https://www.gt.com) to view the U.S. firm's climate-related disclosures.

# Empowering our people and our communities

We are a people-powered business. We work to have a positive impact on our colleagues, clients and communities.

Relevant material topics: inclusion and belonging; talent attraction and retention; training and education; health and well-being

## Supporting U.N. SDGs:



Our business depends on the skills and dedication of our teammates, who deliver our services. As we align our people-focused programs, we are building on the great work of teams across our firms by mapping existing approaches, processes and resources, and learning from insights gathered from employee and client surveys.

At the same time, we are simplifying processes and encouraging innovation to ensure a strong sense of belonging remains central to the employee experience. We are committed to creating an inclusive workplace where every colleague feels valued and empowered. By listening to our people, we continue to evolve our approach to learning and development, well-being and rewards to not only meet the changing needs of our workforce, but to foster an environment where we raise the bar on behalf of our profession.

Beyond our firms, we recognize our responsibility to contribute positively to the communities in which we operate. Through partnerships with local organizations and charities, volunteering and donations, we help build stronger, more resilient communities.

“As we bring greater alignment to how we manage, support and engage our 25,000-strong multinational community, we do so from a position of real strength. The outstanding work of our people teams is reflected in our deeply embedded culture and values, our strong inclusion, learning and well-being initiatives, and the depth of insight we have into what genuinely matters to our people.”

Stephen Tennant  
CEO for Europe, the Middle East and Africa  
Grant Thornton Advisors LLC

# Our commitment to inclusion

**Creating a culture where everyone feels valued is foundational to our success as a business.**

Inclusion is central to who we are and how we operate. We are everybody in for everybody. It is not just part of our culture, but also a key driver of our growth strategy. When all voices are heard and diverse perspectives are valued, we are better equipped to innovate, strengthen collaboration and deliver better outcomes for our clients. By fostering a culture focused on engagement and continuous growth, we continue to invest in a workplace that respects and supports our colleagues' backgrounds and experiences, celebrates victories and lessons learned and enhances individual well-being.

Our focus on inclusion is aligned across our firms, where colleagues are empowered to contribute to and shape strategies that guide investments in initiatives, programs and resources.

In 2025, we created a coordinated inclusion strategy to formalize our focus areas while enabling progress across geographies. Our approach is underpinned by three core principles:

- **Multinational strategy**

Our multinational inclusion strategy establishes shared priorities that are localized and brought to life for each firm. This approach recognizes and respects regional customs, cultural contexts and regulatory requirements, ensuring inclusion efforts are both aligned and locally relevant.

- **Data-driven approach**

We use data-informed decision-making to assess employee engagement, inclusion outcomes and sentiment across our firms. Key metrics are measured, reported and shared appropriately to promote transparency, accountability and continuous improvement.

- **Integrated inclusive behaviors**

We are embedding inclusive behaviors into our everyday ways of working to create a consistent culture and experience for our people and clients. By aligning inclusion with The GT Way, leadership expectations, team interactions and client engagement, we aim to further Grant Thornton's reputation as a recognized leader among inclusive workplaces.

## Our inclusion strategy is anchored by our five areas of focus:



### **Inclusive experiences**

Applying an inclusive lens to our employee experiences



### **Community building**

Strengthening internal and external communities of belonging



### **Policies and procedures**

Focusing on ensuring all existing and new procedures follow inclusion best practices



### **Recruiting and branding**

Expanding our recruiting presence and brand recognition



### **Retention and recognition**

Prioritizing data and analyzing key trends to drive decisions and celebrate successes

**“We want people across our firms to see a future for themselves here. We remove barriers so our teammates can focus on doing great work and growing their careers. When people feel that support, they choose to be here, and they make that choice again and again.”**

Rashada Whitehead  
Chief Communications, Culture & Inclusion Officer  
Grant Thornton Advisors LLC

## Inclusion awards across our firms

In 2025, our **Ireland, U.S., France and Netherlands** firms were among our firms recognized for their commitments to inclusion.

**Grant Thornton Ireland** achieved the Investors in Diversity Gold accreditation for creating an inclusive, equitable and diverse workplace for all. It also won the “Advancing Race and Ethnicity Equality Award” at the National Diversity & Inclusion Awards 2025, and the “Sustainable People Practices” category at the Chartered Institute of Personnel and Development HR Awards 2025.

**Grant Thornton U.S.** was named one of America’s Best Employers for Women in 2025 by Forbes; a Best Place to Work for Disability Inclusion by Disability:IN; and named one of Seramount’s 2025 “100 Best Companies” for working parents for the 20th consecutive year. For the ninth consecutive year, it also received a 100% score on the Human Rights Campaign Foundation’s 2026 Corporate Equality Index, which measures corporate policies and practices related to LGBTQ+ workplace equality.

**Grant Thornton France** received the Parenting Award from the Workplace Quality of Life Observatory. The firm was recognized for its commitment to improving the quality of life at work for working parents through meaningful programs, including their “80% paid 100%” program, which allows employees returning from family leave to take one day off each week for up to three months.

**Grant Thornton Netherlands** received the popular vote in The Punchy Pack’s Partnership Election for their new service, Paycheck’ed. The Punchy Pack operates a program designed to transform young professionals into social entrepreneurs who create sustainable business cases. A team from Grant Thornton developed a new service around the EU Pay Transparency Directive, aimed at providing equal pay for all genders.

### Across our firms\*

**26%** of all leaders are women  
(partner or partner-equivalent)

**48%** of all teammates are women

## Linking learning and inclusion

In 2025, **Grant Thornton U.S.** created and implemented the Global Ways of Working training program across its U.S. and INDUS workforce. Ninety-three percent of those teammates completed the training, which was designed to help teams build stronger relationships by making business interactions more personal and human. By deepening their understanding of one another and how to effectively navigate cultural differences, teams are better equipped to deliver high-quality service and improve how teams work together.

At **Grant Thornton Ireland**, initiatives such as the Aspire and Accelerate programs strengthen the pipeline of women leaders. These programs strengthen high-potential talent development and retention and help improve gender balance across job levels.

\*Based on full-time employee data as of 12/31/2025 for all 18 firms

## Our collective efforts and progress to date

Our inclusion strategy has been implemented in the U.S. and Ireland and will continue to be rolled out to additional firms throughout 2026 and beyond. Through our strong alignment across GTIL, our teams are not new to one another. Many firms have already been acting in sync with our focus areas, helping colleagues navigate with confidence and providing them with the information, tools and resources they need to feel empowered and to thrive. As we roll out our strategy, we look forward to coordinating efforts and advancing our inclusion priorities.

### Inclusive experiences

We are intentional about the employee experience, the full employee lifecycle and the strategic decisions we make about our people. Everything we do is designed with our people at the center.

#### Key highlights across our firms:

- In 2025, **Grant Thornton INDUS** introduced a learning program to equip participants with the skills and tools needed to foster a more inclusive and psychologically safe workplace. Sessions covered unconscious biases, psychological safety and allyship and foundational inclusion topics.

- At **Grant Thornton | Stax**, teammates were offered unconscious bias training in 2025. The training provided practical tools and relevant examples to help employees identify and mitigate bias in their daily work.
- To strengthen their commitment to disability inclusion, **Grant Thornton Luxembourg** partnered with Info Handicap, a non-profit that advocates for the rights of people with disabilities, to deliver awareness sessions focused on disability and accessibility. The engagement highlighted practical approaches for supporting people with disabilities in the workplace and shared insights on fostering environments where individuals feel supported, valued and able to thrive.

### Community building

We strengthen internal and external connections by creating spaces where people can build relationships, share perspectives and engage beyond day-to-day work. These connections support collaboration across teams, improve engagement and retention and help our people bring diverse experiences into how we serve our clients and communities. Employee-led networks, including our BRGs, play a key role in fostering open dialogue and reinforcing a culture where individuals feel supported and teams perform at their best.

## Supporting employee-led initiatives

Our BRGs help build community within our firms. These groups allow colleagues to use their unique strengths to support our work and enhance cultural awareness.

- Throughout the year at **Grant Thornton U.S.**, the BRGs host national webcasts, supported through local in-office experiences, to recognize a significant moment in time. For example, during the U.S. firm's Hispanic Heritage Month celebration, the Mi Gente BRG hosted a celebration that transformed breakout rooms for colleagues to connect through the stories, food, music and traditions of different Latin American countries — just one of the many connection points over the course of the year.
- **Grant Thornton Ireland's** Disability Alliance BRG hosted several initiatives for Disability Pride Month in July, which featured a lived-experience webinar with external speakers, a Braille Basics class with ChildVision and prominent office-based visibility activities. A Disability Pride Fair was held in the Dublin and Cork offices, bringing together a range of disability-led and disability-focused organizations to deepen awareness and engagement across the firm. During Neurodiversity Awareness Week, the BRG also shared information to build understanding and support for neurodiverse colleagues.
- In 2025, **Grant Thornton INDUS** celebrated the LGBTQ+ community during Pride Month celebrations. In June, they launched Brew-tiful, a series of coffee-break sessions aimed at creating a safe space for the LGBTQ+ community. The series helped spark conversations and advocacy for an inclusive workplace. They also brought together 150 colleagues for a Pride Walk.

In 2025, the U.S. and Ireland firms began aligning their BRGs and where possible, hosted joint events to bring together cross-cultural perspectives.

## Policies and procedures

We continuously review and evolve our policies and procedures to align with best practices. While recognizing that local regulations and cultural norms vary by country, we look for opportunities to improve alignment where possible. We regularly update our guidelines to reflect equitable, practical and inclusive standards that support our people across firms.

## Recruiting and branding

Recruiting remains locally led and market-specific, while benefiting from alignment across our firms. We maintain a consistent employer brand that reflects our shared values. We also show how our work and values shape the experience of building a career at Grant Thornton.

### Key highlights from our U.S. firm:

- **Grant Thornton U.S.** is expanding awareness of accounting careers and increasing access to professional opportunities for students. In collaboration with the Center for Audit Quality (CAQ)'s Accounting+ program, the firm engaged high school students on pathways within the accounting profession. Students participated in small-group sessions developing elevator pitches, building confidence and practical communication skills.
- In addition to early-career outreach, **Grant Thornton U.S.** partners with organizations that host annual conferences where colleagues connect with emerging talent, industry leaders and the broader professional community. In 2025, two key partnerships, NABA Inc. and the Association of Latino Professionals for America (ALPFA), significantly contributed to our talent pool, with intern offer acceptance rates of 94% through NABA and 86% through ALPFA.

## Retention and recognition

We use data and insights to understand employee engagement, retention drivers and professional development outcomes. This helps us turn challenges into opportunities, make more informed decisions and recognize achievements in meaningful ways. We celebrate our people for their contributions, including their service to communities and how they represent Grant Thornton.

# Supporting and developing our talented colleagues

**Our approach to learning and development supports the professional growth of our people and the quality of services we deliver to clients.**

Delivering consistent, high-quality client services depends on the knowledge, judgment and integrity of our people. Our approach to learning and development fosters professional excellence while supporting individual development at every stage of our colleagues' careers — helping ensure they can shape careers aligned with their ambitions, skills and sense of purpose.

In addition to meeting compliance and continuing professional education requirements, we also focus on building necessary capabilities through:

- Learning aligned with professional and regulatory standards
- Development that evolves with role, experience and responsibilities
- Structured training, digital learning and on-the-job experience

We support our employees' career progression by providing clear pathways for advancement across our firms. Our performance management system supports this through continuous feedback, real-time coaching and structured conversations to help our professionals identify development opportunities. Demonstrating competence and readiness, along with completing required training, also contributes to promotion and progression decisions.

## A more connected learning experience

We are building a more connected and consistent learning experience across our firms, while allowing each firm to tailor learning to local regulatory, cultural and market-specific requirements.

In 2025, we reviewed mandatory training requirements across jurisdictions and introduced shared courses across our firms to strengthen compliance, quality and alignment. We expanded learning initiatives with proven success, and more courses continue to be introduced as part of our ongoing alignment efforts. We also continued to evolve Grant Thornton University, our learning ecosystem that offers technical, leadership and future skills development.

In 2026, we will share digital learning badges developed by Grant Thornton U.S. across our firms, alongside additional self-study content. These offerings will be supported by a modernized learning management system through which colleagues can access all learning resources relevant to their role, alongside structured learning pathways aligned to specific skills and digital badges. Over time, the system will enable firms to access a coordinated set of core training while allowing for localization.



## Strengthening capability and future skills

Learning becomes increasingly specialized as our professionals progress. Early career colleagues focus on foundational skills, methodologies and structured onboarding, while more senior roles emphasize leadership, people development, professional judgment and complex client-engagement responsibilities.

Managers and senior leaders play a key role in supporting development through coaching, feedback and preparing colleagues for broader accountability. In 2025, we conducted a skills assessment across our firms to identify priority capabilities. In 2026, we will launch milestone-based learning experiences for specific job levels.

Elective programs play an important role in building expertise and developing future leaders. These include career milestone leadership programs, such as our Executive Leadership Development, Business Learning and Group Coaching, which are delivered through Grant Thornton University and local firm learning ecosystems.

## Supporting a high-performance culture

Beginning in 2026, we will roll out our performance management system, Rise, across our firms. Aligned with The GT Way, the system reinforces our culture and is anchored in a core competency model that defines clear expectations by role and level. It provides a foundation for performance assessment, feedback and development, while allowing for local context.

Rise incorporates ongoing feedback and performance conversations to inform individual learning and development goals, while learning resources and coaching help colleagues build the capabilities being assessed. This approach promotes transparency, timely feedback and continuous learning, helping to strengthen workforce readiness, support equitable development and sustain high performance over time.

## Awards recognize Grant Thornton U.S.'s continued investment in learning

**Grant Thornton U.S.** won several awards in 2025, recognizing the firm's commitment to creating innovative and employee-focused learning programs.

At the Brandon Hall Awards 2025, in the Best Custom Content category, its Introduction to Private Equity self-study course earned a Silver award. In the Best Use of Blended Learning category, the firm's Advisory Jumpstart Program received a Bronze award. In the Excellence in Action: Learning and Development category, its overarching learning program received the Gold award.

Grant Thornton U.S. was also recognized for learning and development at the ON CON Icon Awards with a Top 100 Learning & Development Team Award. Finally, it received a "Best in Class" award from Ripple Match Campus Forward, highlighting the firm's achievements across key areas such as recruitment strategies, technology innovation, candidate experience, inclusion and internship programming.

# Prioritizing our colleagues' health and well-being

**We support our people with resources and benefits that address a range of health and well-being needs.**

Promoting colleague health and well-being is a priority across our firms. Our people work in a professional services environment that can be demanding, shaped by client expectations, regulatory timelines and

periods of peak activity. Sustaining high-quality work over time requires attention not only to performance, but also to the physical, mental and emotional well-being of our people.

We work to create environments that encourage well-being. While specific programs and benefits vary across our firms, there is a shared focus on providing practical and accessible support. We use insights from engagement surveys, employee resource groups, town halls and structured forums to inform adjustments to policies, benefits and ways of working, ensuring support remains responsive to employee needs.

## Listening, learning and improving

Annually, **Grant Thornton U.S.** conducts its GTShape Engagement and Pulse Surveys, including a Psychological Safety Survey, to capture valuable insights from employees about their experiences. Survey feedback is used alongside ongoing dialogue to shape decisions that affect how teams collaborate, how leaders show up for their people and how the firm supports employee well-being. We remain committed to using employee feedback to drive meaningful improvements to the employee experience. This is particularly important during a time of major transformation.

In the coming years, we plan to expand the use of more standardized listening tools across our firms, while continuing to support other channels of communication. By combining quantitative survey data with feedback gathered through town halls, local advisory councils and employee-led forums, we continue to evolve our approach to supporting employee well-being and building healthy, high-performing teams.

## Highlights from 2025 U.S.-based GTShape Engagement Survey (69% employee participation)

- **82%** feel they have open and honest lines of communication with their mentors, coaches and peers
- **81%** believe their personal values align with Grant Thornton's CLEARR values
- **74%** feel they have opportunities to engage in challenging work, helping them grow
- **66%** understand the difference they make through their work
- **65%** feel they belong at Grant Thornton
- **65%** understand and believe in the firm's purpose

## Support for mental health

Supporting mental health and creating psychologically safe teams — where employees feel able to speak up, ask for support and raise concerns without fear of negative consequences — are key parts of our approach to supporting our people.

Many firms provide access to confidential counseling or employee assistance services through benefits offerings, and mental health awareness activities and training to help employees recognize and respond to signs of stress. In addition, several firms have employee-led groups and networks that contribute to mental health efforts through awareness campaigns, sharing resources and elevating employee perspectives.

### Key highlights across our firms:

- **Grant Thornton Ireland** incorporates mental health into its broader well-being program, combining awareness initiatives with dedicated time for employees to focus on personal well-being.

- **Grant Thornton Belgium** engages employees through periodic surveys, where they can raise concerns related to workload and stress and propose improvements. In 2025, the firm also organized a well-being training series for employees featuring sessions on sleep, nutrition, stress management and more.
- **Grant Thornton U.S.** integrates mental health resources into its broader benefits offering and reinforces psychological safety through engagement surveys and local advisory councils. It also supplements traditional counseling with digital mental health tools focused on prevention, resilience and day-to-day stress management.
- **Grant Thornton INDUS** celebrated its third annual Employee Well-being Month in September 2025. During the month, INDUS offices hosted a series of wellness initiatives designed to help colleagues take a more active role in their physical and mental well-being. In addition, to encourage healthy lifestyles and physical wellness, INDUS hosted 5K Purple Runs in Bangalore and Kolkata where nearly 600 employees participated.

## Psychological safety surveys

As part of the GTIL network, firms are required to conduct annual psychological safety surveys and request feedback from colleagues on whether they feel valued, respected and connected within their teams, as well as understand how safe colleagues feel speaking up, taking risks and discussing challenges.

In 2025, 39% of U.S.-based teammates participated in the U.S. firm's annual survey. More than 80% of respondents reported feeling a sense of belonging on their teams, valued for their talents and confident speaking up, but only 64% reported feeling comfortable taking a personal risk on their team. These results highlight an important area for continued focus as we work to strengthen trust, support teams and foster better outcomes.

## BeWell boosting well-being in Ireland

BeWell, **Grant Thornton Ireland's** health and well-being program, supports employees through a holistic focus on emotional, physical and financial well-being, delivered in partnership with the firm's healthcare provider and external nonprofit organizations.

During the year, initiatives included confidential mental health supports such as the Employee Assistance Program, preventive physical health measures including onsite screenings and health checks and practical financial education through webinars and one-to-one clinics, helping employees feel supported, informed and resilient at work.

## Physical health and other benefits

Supporting physical health is an important aspect of well-being across our firms. Depending on the region, firms provide health coverage that includes preventive care, alongside benefits and workplace practices designed to support balance, recovery and long-term well-being at work. These offerings reflect the connection between physical health, workload management and personal circumstances.

Flexible and hybrid work arrangements help employees manage professional and personal responsibilities, reduce commuting strain and support well-being. Many firms also address ergonomics, access to appropriate equipment and accommodations as part of their approach to physical health, recognizing the importance of safe and supportive working environments.

### Key highlights across our firms:

- **Grant Thornton Belgium** promotes physical well-being through firm-sponsored sports initiatives and encourages healthy commuting options, including offering a bike leasing plan for employees.
- In 2025, **Grant Thornton INDUS** organized health check-ups for employees, focusing on preventive diagnostics, along with specialist consultations with doctors to support early detection and provide personalized health insights. More than 1,000 employees took part across Bangalore and Kolkata.
- **Grant Thornton Spain** expanded its Feel Good program, delivering seminars focused on nutrition, physical activity, financial health, preventive health and emotional well-being. The program received an external award in 2025.

## Support for parents and caregivers

Many firms provide family-related benefits and flexibility measures to help employees balance caregiving responsibilities with their professional roles. These may include parental leave (meeting or sometimes exceeding local law), caregiving or backup care benefits for children and adults, flexible working hours, remote or hybrid work options and support for employees returning to work following extended time away.

### Raising awareness of cancer in the workplace

**Grant Thornton France** organized its first workplace cancer awareness month. The month highlighted the importance of screening, information and prevention. The program included sessions on returning to work after cancer and men's health (Movember), a virtual reality workshop on different types of cancer and their impact on professional life, and individual consultations with a midwife to learn how to perform breast self-exams. As a next step, the firm is developing a roadmap to better support employees returning to work after cancer.

## Pay equity

Pay equity is closely linked to employee well-being, trust and perceptions of fairness. Our firms address pay equity through ongoing reviews of compensation structures, monitoring gender pay gaps where required by regulation and assessing progression and promotion outcomes.

Several firms publish gender pay gap information and use the findings to inform targeted actions. For example, **Grant Thornton Ireland** reports annually on its gender pay gap and has narrowed its gap

over time, supported by transparent reporting and follow-up actions. **Grant Thornton France** monitors pay equity through formal agreements and publishes indicators related to professional equality.

**Grant Thornton Netherlands** reviews job frameworks and salary structures to support transparency and fairness.

These efforts are typically overseen by senior leadership and human resources governance structures, with results informing adjustments to policies and practices.



# Positively impacting our communities

**Our commitment to people extends beyond our employees and clients to the communities where we operate.**

We make what is important to our people and communities important to us. While approaches vary across regions, our firms contribute to the communities in which we live and work and support initiatives that deliver social value at a local level.

Firms typically engage with local charities, not-for-profit organizations and community groups, and support communities through volunteering, fundraising and skills-based support. Many firms also partner with and provide support to external organizations focused on social and environmental challenges and community development and resilience. Education-focused initiatives and mentoring are also prioritized to help empower future generations of professionals.

## Community impact in action across our firms

Our community impact work takes many forms, from participation in GT in the Community Day to ongoing partnerships and one-off volunteer initiatives.

- At **Grant Thornton INDUS**, more than 1,000 colleagues across Bangalore and Kolkata came together during GT in the Community Day, contributing approximately 5,000 volunteer hours in support of education, hunger, public health and animal welfare initiatives, in partnership with eight not-for-profit organizations.
- At **Grant Thornton France**, colleagues participated in a day of engagement focused on skills-based volunteering, working with the Chorba and La Croix Rouge Française associations. Teams prepared meals for people in need and packed parcels for inmates at Béziers' prison, providing practical support alongside their professional experience.
- At **Grant Thornton Spain**, more than 50 colleagues volunteered as part of GT in the Community Day events in Madrid and Barcelona, working in partnership with the ICARIA and A La Par foundations, which support people with disabilities.
- **Grant Thornton Netherlands** encouraged colleagues to step outside and move during GT in the Community Day. Colleagues took over 170,000 steps and raised money for Het Vergeten Kind to support children in vulnerable situations.
- As part of their three-year partnership with Children in Hospital Ireland, **Grant Thornton Ireland** organized packing days in 2025. More than 1,500 volunteers came together to assemble over 38,000 care packs for children in hospital and their parents. This effort also raised money for the organization and for care pack supplies.
- Throughout 2025, **Grant Thornton Cayman Islands** contributed monetary donations and more than 260 volunteering hours to support charities focused on sports, mental health, cancer support, youth development and environmental impact.
- At **Auxis**, colleagues supported food assistance efforts through hands-on involvement with the Costa Rica Food Bank. Volunteers helped sort, pack and prepare food supplies, and supported logistical activities to ensure food reached families and organizations in vulnerable situations.
- **Grant Thornton | Stax Colombo** continued its partnership with the Sarvodaya Community Kitchen in 2025, supporting community-led responses to food insecurity. Over the year, the partnership helped deliver more than 17,500 meals to underprivileged children across Sri Lanka.

## Empowering future generations through education and mentoring

Supporting future generations is a key part of how our firms engage with their communities, with many firms investing in educational initiatives that build skills, confidence and long-term opportunities.

- Through partnerships with Trinity College Dublin's Trinity Access Program and the University of Galway Access Program, **Grant Thornton Ireland** colleagues provided mentoring, professional exposure and practical support to students facing barriers to higher education. The firm also supported the Technological University of the Shannon (TUS) Scholarship Program, which awarded scholarships to students in business and tax disciplines, and connected students to internships, mentoring opportunities and potential training.
- At **Grant Thornton Luxembourg**, participation in dayCARE offers young people a one-day introduction to the professional services sector, giving participants insight into career paths across areas such as compliance, payroll and financial services.
- At **Grant Thornton Cayman Islands**, the firm continued its long-standing scholarship program for Caymanian students pursuing careers in audit, tax or advisory. The program provided financial support of up to \$25,000 per year for up to four years of study, helping expand access to professional careers and develop local talent within the community.
- Through its Empower program, **Grant Thornton U.S.** provides early stage college students with mentorship, professional exposure and opportunities to build skills that support career exploration, networking and workforce readiness.
- In partnership with the Each One Educate One Foundation, **Grant Thornton INDUS** supported the higher education journeys of 100 students in grades six through twelve, creating meaningful opportunities for learners from underserved communities.
- **Grant Thornton UAE** has an ongoing partnership with the Al Noor Rehabilitation & Welfare Association for People of Determination. Through this partnership, the firm supports internship and work experience opportunities, providing exposure to a professional workplace and helping build practical, job readiness skills. The firm also works with the Maria Christina Foundation, an organization that supports underprivileged young people through education and access to employment. Several individuals have been hired into trainee roles at the firm. Both programs support the firm's inclusive employment approach.



# Ensuring governance and accountability

Strong governance supports the trust our clients place in us and the quality of the services we deliver. To maintain that trust, we operate with clear standards for ethics, transparency and accountability.

Relevant material topics: business conduct and quality; data privacy and cybersecurity; technology and innovation

## Supporting U.N. SDGs:



At Grant Thornton, governance is grounded in strong ethics, a commitment to quality and disciplined risk management, including the protection of client and firm data. Responsible decision making, satisfying regulatory expectations and maintaining our clients' confidence in us are essential to our success.

This is especially important as we bring together firms from around the world and introduce new complexities into our governance and operating models.

Wherever we operate, we comply with applicable laws, regulations and professional standards, including those related to competition and antitrust, economic and trade sanctions and the prevention of fraud, bribery and corruption. All colleagues are expected to follow platform policies and their local firm policies in their work and decision making.

As we continue to grow, we are reinforcing accountability at every level and delivering quality in all that we do. This is critical as we respond to a rapidly changing business landscape.

# Upholding high ethical standards

**Strong corporate governance supports an ethical, responsible work environment and helps maintain the trust of our stakeholders.**

## A strong ethical framework for all

Our Code of Conduct sets clear and consistent standards for ethical behavior and reflects our values and commitment to integrity. In 2025, we refreshed our U.S. Code of Conduct for applicability across the platform and introduced a set of aligned, long-standing compliance policies under a new multinational framework. This refresh built on the strong ethical cultures and integrity foundations already in place, while establishing an aligned baseline and consistent expectations across our firms.

In parallel, we introduced a comprehensive suite of compliance policies that establish legal and ethical standards applicable to all firms and colleagues. These are supported by policies covering key risk areas, including anti-bribery and anti-corruption, anti-discrimination and anti-harassment, anti-money laundering, antitrust, human rights and modern slavery, insider trading, data privacy, speak-up and non-retaliation, trade sanctions and export controls, and a supplier code of conduct.

We also expanded the U.S. firm's annual Code of Conduct training for the broader platform to reinforce expectations for integrity across all locations, every year. Several of the firms have completed the training and others will do so as we continue to align.

Together, these elements provide a shared foundation for ethical business practices and help colleagues navigate challenging business issues. While the global policies establish a consistent framework, local policies and procedures continue to apply where needed to ensure full regulatory compliance and cultural alignment.

## Our policy framework

### Independence and conflicts of interest

Maintaining auditor independence and appropriately identifying and managing conflicts of interest is fundamental to trust in our work. Across our firms, policies and procedures are designed to align with recognized professional and regulatory frameworks, including the principles of the IESBA International Code of Ethics, the AICPA Code of Professional Conduct and applicable SEC and PCAOB independence requirements, where relevant.

These policies support the identification, assessment and mitigation of threats to independence and objectivity and are closely integrated with client acceptance, continuance and engagement management processes. Compliance with these requirements is reinforced through mandatory employee training, ongoing monitoring, and oversight by leadership and dedicated compliance functions.

### Anti-corruption, anti-money laundering and sanctions

We are committed to preventing bribery, corruption, money laundering, and violations of applicable sanctions and export control laws.

Our policies align with recognized legal and regulatory standards in the U.S. and across our jurisdictions and are applied through compliance processes and ongoing monitoring activities at our firms. This is supported by training and oversight by compliance and leadership functions.



## Promoting a speak-up culture

We are committed to fostering a culture where individuals feel comfortable and confident speaking up about concerning behavior, including through our ethics hotline. In 2025, we implemented an expanded hotline to support the reporting of concerns by individuals in any of our countries either online or by phone using a toll-free number. Reports can be made anonymously and we make every effort to protect the confidentiality of the reporter. No retaliation is permitted against someone who reports a concern in good faith or assists in an investigation. All matters reported are promptly and appropriately investigated.

## Human rights

Across our firms, we are committed to treating people with dignity and respect and to upholding internationally recognized human rights in our operations, business relationships and supply chain. We stand firmly against child and forced labor, exploitative labor practices of any kind and human trafficking. Our approach is informed by leading international frameworks, including the United Nations Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights and the International Labor Organization Declaration on Fundamental Principles and Rights at Work.

## Responsible procurement

Doing business responsibly extends beyond our organization. We seek to work with suppliers and third parties that share our commitment to ethical conduct, respect for people and responsible business practices.

Our Supplier Code of Conduct sets out the standards and expectations for suppliers we engage. The code is aligned with our values and is a key component of our approach to third-party risk management. We expect suppliers to take reasonable steps to understand and adhere to these expectations and to communicate them to their employees and relevant third parties involved in providing goods or services on our behalf.

# Quality at the heart of everything we do

**Rigorous quality control processes support consistent delivery of services our clients expect.**

Our commitment to quality and integrity is foundational to everything we do across our firms. Our professionals understand this commitment and the responsibility they carry in delivering work that serves the public interest.

To support this commitment, our firms invest in people, systems and technology to strengthen consistency, improve engagement execution and deepen understanding of client risks. While specific tools and practices vary by firm, our approach is aligned through professional standards, coordinated methodologies and clear accountability for quality.

## Our approach

Audit and assurance quality is critical to fostering trust and transparency in capital markets. Across our firms, quality is supported through clear governance, structured systems and ongoing investment in people, capability and enabling technology.

Our integrated approach to quality is designed to ensure that our firms:

- Work with clients who align with our values and commitment to quality
- Have the independence, skills and capabilities required to perform the work
- Plan and execute engagements in accordance with applicable professional standards

These principles guide how quality is built into decisions and activities across the engagement lifecycle.

Our firms operate Systems of Quality Management aligned with international standards, including the International Standard on Quality Management (ISQM 1). These systems use a risk-based approach to define quality objectives, assess risks, and implement responses across governance, ethics and independence, engagement performance and monitoring. Each firm is responsible for implementing and maintaining its system, which is evaluated continuously and formally reviewed at least annually to support ongoing improvement.

Quality is reinforced through client acceptance and continuance processes, consultation and supervision requirements and the involvement of specialists where appropriate. Where applicable, these processes are informed by guidance from GTIL alongside local regulatory and professional requirements. Together, these elements provide a structured foundation to meet the expectations of the profession, regulators and stakeholders.

Our people are central to delivering quality. Our firms invest in ongoing training, supervision and professional development to ensure professionals have the technical knowledge, judgment and experience required for their roles. Coordinated methodologies, guidance and tools support disciplined execution across engagements, while preserving professional judgment and encouraging consultation, professional skepticism and speaking up.

Technology also plays an important role in supporting quality. Teams increasingly use standardized tools, data analytics, automation and AI to enhance risk assessment, improve documentation and promote consistency. While the pace and scope of technology adoption vary by firm, the objective is the same: to support higher quality execution and more effective oversight.

## Our progress

Our firms continue to strengthen quality frameworks in response to evolving standards, regulatory expectations and stakeholder needs. While progress is reflected differently by firm, common themes include increased standardization, enhanced training and expanded use of technology to support engagement quality.

Some firms have established formal advisory or oversight mechanisms, such as quality councils or independent advisors, to provide objective input on quality related matters. These structures are firm specific and reflect local regulatory and governance contexts, while reinforcing accountability and continuous improvement.

Our firms also use insights from internal monitoring, coordinated GTIL reviews and external inspections to identify root causes of quality issues and implement targeted remediation. Actions may include updates to policies and procedures, enhancements to

training and supervision models and refinements to engagement review processes. While specific actions vary by firm, the consistent focus is on learning, strengthening systems and building sustainable quality over time.

In many jurisdictions, our firms are also required by national regulators or professional standards to publish an audit quality and/or transparency report which describes actions and initiatives undertaken during the prior year, addresses inspection or audit findings and remediation plans where applicable and outlines actions for continued improvement.

Together, these efforts support a culture across our firms where quality is treated as a continuous journey, requiring ongoing attention, investment and accountability to maintain trust and confidence in our work.



# Equipping our workforce with technology and AI tools

**We are investing in improved technology infrastructure to support evolving market demands and the continued growth of our business.**

Our technology strategy is a key part of the journey to align how our firms work together and support long-term growth. As we expand, we are bringing our firms onto aligned technology platforms and simplifying core operations to deliver an aligned and seamless experience for our clients and workforce. We also want to expand access to innovation by empowering colleagues with new and emerging technologies to solve real business challenges.

In 2025, we committed to investing \$1 billion over the next three years to provide AI tools and technology to our entire multinational workforce. These tools will help our professionals save time, balance their workloads and make more informed decisions. Ultimately, employees equipped to use AI and advanced tools enable us to deliver high-quality, tailored services for our clients.

Our investments are focused on:

- Modernizing and consolidating applications
- Implementing a firm-wide approach to data
- Developing AI solutions for internal functions and client services

“Technology is only as effective as the people using it. Our Copilot rollout was a great example of considering our employees’ needs and taking the time to develop a strategy that would best encourage adoption. The instant impact of these tools — which are helping our people save time, balance their workloads and make more insightful decisions — is a testament to our client and people-first approach.”

Michael Kempe  
Chief Information Officer  
Grant Thornton Advisors LLC

## AI highlights

- Rolled out M365 Copilot to 14,000 employees, with more than 60 training sessions delivered
- More than 15 AI products supporting our service lines were developed in 2025
- Automated over 130 manual processes, which we estimate has saved more than 44,000 hours of time for our employees

In addition to partnering with global providers and exploring collaborations with innovative startups to rapidly access new solutions, we are also developing in-house tools tailored to our specific needs.

## Our progress

An early milestone was the start of the rollout across our firms of M365 Copilot in November 2025. More than 14,000 employees gained access, supported by training sessions, a champions network and Viva Engage communities and more to drive adoption.

Across the U.S., INDUS and Ireland, pilot training sessions on AI usage were introduced following the rollout of Copilot. These sessions focused on applying AI effectively in day-to-day roles rather than tool functionality alone, supporting better outcomes for clients and teams. Six new digital badges were introduced to support complementary skills, with content continuing to evolve based on colleague feedback and changing professional requirements.

Several firms are developing AI solutions to support day-to-day work, including at **Grant Thornton U.S., Luxembourg, France, Netherlands, UAE and Stax.**

## CompliAI

In 2025, **Grant Thornton U.S.** launched CompliAI, a proprietary AI solution that supports compliance, risk management and client service delivery. Developed using Microsoft Azure OpenAI Service, the solution features a set of tools to enable engagement teams to collaborate more effectively and manage projects more efficiently — helping reduce time spent on tasks that previously required significantly more manual effort.

## Improving access to reliable tax information

**Grant Thornton Luxembourg** developed IntelliDoc, an internal AI-powered platform that automates the processing and classification of tax documents. IntelliDoc supports professionals by reducing manual and repetitive tasks, allowing teams to focus on more complex work including analysis, interpretation and client advisory. The platform is built on a “human-in-the-loop” approach, ensuring that AI outputs are always reviewed and validated by qualified professionals. The solution was designed with clear governance, including data privacy, cybersecurity and regulatory compliance.

## Awards: Technology

In May 2025, Accounting Today named **Grant Thornton U.S.** as one of its 2025 Best Firms for Technology. In November, the firm received the Innovative Firm of the Year award by the Los Angeles Business Journal — recognizing its use of technology and innovation.

## Responsible technology adoption

To support the responsible and ethical use of AI and establish necessary safeguards, the U.S. firm developed a generative AI policy, covering its use in the workplace. Other firms will adopt similar policies as alignment continues across our firms.

The U.S. firm has also established an AI risk management framework that provides a structured approach to manage risks and opportunities in connection with AI adoption and ensure we are using AI responsibly. The framework establishes governance, risk assessment and decision making processes to ensure AI technologies align with the firm’s values, risk appetite and legal, regulatory and professional obligations. Oversight is provided by a cross-functional AI Risk Management Committee under executive leadership.

We recognize the environmental impacts of AI, including increased electricity demand and water consumption. We are engaging with key providers such as Microsoft, that are also focused on improving the environmental sustainability of AI technologies, while continuing to improve the efficiency of our tools and solutions.

# Cybersecurity in a changing risk environment

**As we bring together firms operating in diverse environments, maintaining strong information security and privacy practices is essential.**

Protecting client and firm data is a core governance responsibility and an essential element of trust as a professional services firm. Cybersecurity and data privacy are key risks to our business and are managed through defined policies, oversight structures and ongoing investment in people, processes and technology. Our firms are subject to applicable local laws, regulatory requirements and contractual obligations and align their programs with recognized international standards where appropriate.

To support a secure and resilient operating environment, cybersecurity and data privacy programs continue to be reviewed and enhanced as alignment continues across our firms. Ongoing monitoring, audits and collaboration help ensure that evolving threats, technologies and regulatory expectations are addressed in a coordinated way. These efforts strengthen information security and privacy practices across our firms, improve how we protect data, manage risk and respond effectively to emerging cyber and privacy risks.

## Cybersecurity

Our firms manage cybersecurity through structured information security and privacy management systems designed to address evolving threats, protect sensitive information and support secure and reliable operations. These programs incorporate risk assessments, defined controls, incident management and ongoing monitoring, supported by regular employee training to reinforce data protection responsibilities.

Across our firms, we are aligning core systems, standards and controls to promote consistency, transparency and effective oversight.

The use of common frameworks and control objectives will enhance risk visibility, support coordinated incident responses and help ensure a consistently high standard of cybersecurity and data protection across the organization.

## Protecting privacy

Data privacy is a critical societal issue and a key ESG concern for our firms. Our firms collect and use personal data only for legitimate business purposes that are consistent with the purpose for which the data was collected and in-line with applicable laws. We maintain appropriate access controls and regularly assess their effectiveness.

We are establishing a multinational privacy program aligned with GDPR principles and designed to operate across jurisdictions. The program is anchored in a common Multinational Privacy Framework that defines minimum requirements, governance structures and accountability, while enabling firms to comply with applicable local privacy laws. The framework is supported by privacy impact assessments, data transfer mechanisms, incident response processes and centralized tools and reporting. As our technology and operations continue to align, this framework supports consistent oversight and responsible data use.

We incorporate “privacy by design” principles as defined by GDPR across our technology transformation initiatives. Privacy principles derived from GDPR are embedded into the design, implementation and modernization of technology systems, products and solutions, ensuring personal data protection is considered throughout the lifecycle of data processing. This approach helps ensure transparency, accountability, data minimization and appropriate safeguards are incorporated from the earliest stages of development.

As privacy laws evolve and new expectations emerge, our privacy program will continue to adapt to meet requirements across all firms.

## Keeping our environments secure

Implementation and certification of information security management systems demonstrate a structured approach to managing information security, cloud security and privacy risks.

For many years, **Grant Thornton U.S.** has maintained independently certified Information Security and Privacy Management Systems in accordance with internationally recognized ISO standards. Programs are certified to ISO/IEC 27001 and incorporate cloud-specific security controls under ISO/IEC 27017 and privacy controls under ISO/IEC 27701, reflecting a structured and continuously audited approach to managing information security, cloud security and data privacy risks.

**Grant Thornton Ireland** achieved ISO 27001 certification in 2023 and **Grant Thornton France** achieved ISO 27001 certification in 2025, which covers select locations. The France firm's goal is to expand the geographical and business scope of the certification in future years.

The U.S., Ireland and France firms continue to maintain these certifications annually, reflecting an ongoing commitment to information security and privacy management. Additional firms are expected to pursue certification in the future as part of our broader commitment to strengthening security and governance practices across our firms.



# ESG Report appendix

## Definitions of material topics

Environmental	
Material topic	Definition
Climate and environment	Taking action to reduce GHG emissions from business operations and reduce climate-related risks. Meeting emissions reduction goals, including near-term and net-zero commitments, through the use of renewable energy and other technologies.
Social	
Inclusion and belonging	Diversity of workforce, gender equality and equal opportunity for personnel of different backgrounds and pay equity (fair and equal pay for the same work). Helping colleagues feel included and a sense of belonging in the workplace.
Health and well-being	Policies and practices that maintain a healthy and safe work environment as well as support the physical and mental well-being of personnel, through considerations including work-life balance and benefits, among others.
Talent attraction and retention	Attracting, retaining and developing the best talent through fair recruitment and compensation practices.
Training and education	The development of a workforce through meaningful and relevant education, learning and training opportunities to help them excel.
Governance	
Business conduct and quality	The driving force and set of shared values, attitudes and practices that personnel can uphold and contribute to. The fair, transparent and ethical policies, norms and codes of conduct that influence the strategic and operational management of a business, including strong policies, system controls and operational oversight to ensure a business does not engage in unlawful activity. Ensuring policies, practices and systems in place promote a commitment to quality in work performed in all areas of the business.
Cybersecurity and data privacy	The protection of systems, networks and devices to prevent malicious attacks and loss or theft of data. Ensuring the proper handling and protection of personal information provided by clients, employees and other stakeholders.
Technology and innovation	Investment in technology and innovation, including AI and innovative digital tools to improve the efficiency of operations.

## Stakeholder engagement

We take pride in building strong and lasting relationships with our stakeholders. Engaging with them informs our ESG strategies, initiatives and reporting measures.

Stakeholder group	How we engage and why
Clients	<p>We interact with our clients frequently, soliciting feedback through follow-up surveys about our services. We regularly conduct surveys and research with business and industry leaders to understand trends and uncover relevant insights, which we share through webcasts and published articles. We also evaluate client requests for proposals and other outreach to identify trends and determine the issues most important to them.</p>
Colleagues	<p>We inform our colleagues about our ESG progress through internal communications, all-hands calls and our reporting channels, including our annual ESG Report. At some firms, colleagues share their thoughts through regular engagement surveys. Additionally, our talent acquisition teams engage with prospective employees, including interns, new college graduates and experienced hires, to understand their feedback and concerns.</p>
Suppliers	<p>Our supply chain is vital to the delivery of our strategy. Through supplier relationship management and engagement initiatives, we gain insights into strengths, issues and opportunities and can update our approach accordingly.</p>
Communities	<p>Colleagues across our offices represent Grant Thornton in our communities. We stay involved in community organizations, volunteer our time and give back in a variety of ways. We engage with our people to gain their insight into the challenges facing our communities and respond by donating funds, engaging in hands-on and skills-based volunteering and using our platform to raise awareness about relevant issues.</p>
Regulators, governments, ESG standard setters, professional bodies and trade associations	<p>We engage with a wide range of external groups to broaden our regulatory and sustainability knowledge. This includes:</p> <ul style="list-style-type: none"> <li>• Regulators and governmental agencies</li> <li>• ESG standard setters like the Global Reporting Initiative (GRI), the International Sustainability Standards Board (ISSB) and other professional bodies</li> <li>• Accounting industry organizations, including the American Institute of Certified Public Accountants (AICPA)</li> <li>• CAQ</li> </ul> <p>We also engage outwardly to help shape the profession, such as by working with AICPA and other groups in the development of emerging standards. Engaging with these groups informs and shapes how we address ESG issues internally and our reporting practices.</p>

# About this report

## Reporting boundary

To continue our commitment to transparency and provide a more complete picture of our ESG progress, we are sharing updates on ESG performance across our firms through this ESG Report. Financial statements are not publicly disclosed; therefore, the scope of this report is limited to ESG performance. The report includes information about the operations of our firms throughout the narrative and does not include any other entities.

Given that many of our platform's transactions are recent and the integration of processes and data is ongoing, comprehensive data for the platform is limited. Where included, data and statistics are relevant only to the specified firm(s). Achievements, actions and initiatives of many firms are noted throughout the narrative.

## Reporting timeframe

Our 2025 ESG Report, published in May 2026, includes examples of progress and performance during the previous calendar year (Jan. 1–Dec. 31, 2025). It also includes updates since the publication of the 2024 ESG reports of the U.S. firm and certain other firms within our platform.

## Framework disclosure

We've prepared this report with reference to the Global Reporting Initiative (GRI) Standards (including the GRI Universal Standards 2021), the Sustainability Accounting Standards Board (SASB) Standards for the professional and commercial services industry, and the U.N. SDGs. A separate [U.S. Appendix](#) containing additional information specific to the U.S. firm and GRI and SASB indexes is available. The U.S. firm also developed its [2025 Climate-Related Disclosures for California SB 261 report](#), published in January 2026, using the Task Force on Climate-related Financial Disclosure's (TCFD, 2021) framework.

## Reviews of metrics

We take responsibility for the completeness, accuracy and validity of the metrics contained in this report and for the conformity of the metrics with our reporting criteria. Grant Thornton Advisors LLC (U.S. firm, including Grant Thornton LLP and its INDUS operations, but excluding entities acquired in 2025) obtained limited assurance from a third party for its GHG emissions data for calendar years 2019, 2022, 2023, 2024 and 2025. No external assurance has been obtained for other metrics presented in this report.

Please reach out to [sustainability@us.gt.com](mailto:sustainability@us.gt.com) with any questions about the content of our 2025 ESG Report.



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