

U.S. Appendix

2025 ESG Report



About this appendix

Our firm

Grant Thornton delivers professional services in the U.S. through two specialized entities: Grant Thornton LLP, a licensed, certified public accounting (CPA) firm that provides audit and assurance services — and Grant Thornton Advisors LLC (not a licensed CPA firm), which exclusively provides non-attest offerings, including tax and advisory services.

Grant Thornton is part of the Grant Thornton International Limited (GTIL) network, which provides access to its member firms in more than 150 global markets.

Grant Thornton LLP, Grant Thornton Advisors LLC and their respective subsidiaries operate as an alternative practice structure (APS). The APS conforms with applicable laws, regulations and professional standards, including those from the American Institute of Certified Public Accountants (AICPA).

In September 2025, Grant Thornton Advisors LLC acquired two consulting firms, Auxis and Stax, which are now wholly-owned subsidiaries of the firm. In December 2025, Grant Thornton Advisors LLC also acquired Grant Thornton Puerto Rico which operates as an APS and includes a tax and advisory firm and an independently owned audit and assurance firm.

Grant Thornton's headquarters is located in Chicago, Illinois.

“Grant Thornton” refers to the brand under which the member firms in the GTIL network provide services to their clients and/or refers to one or more member firms. Grant Thornton LLP and Grant Thornton Advisors LLC serve as the U.S. member firms of the GTIL network. 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.

Reporting boundary and timeframe

This appendix includes additional information and data specific to the U.S. firm's progress in key Environmental, Social and Governance (ESG) areas — including Grant Thornton Advisors LLC, Grant Thornton LLP and the shared services center in India (known as “INDUS”). Information and data related to entities acquired in 2025 are not included in this appendix as the integration process is still ongoing.

Information included in this appendix does not apply to, nor represent the Grant Thornton Advisors multinational platform or any other entity.

The data tables throughout the appendix feature one to four years of data, depending on the information available. This appendix supplements information shared in the 2025 Grant Thornton Advisors ESG Report and includes updates since the U.S. firm's 2024 ESG Report and Appendix. New data presented represents calendar year 2025 (Jan. 1-Dec. 31, 2025), unless otherwise noted. In 2024, the firm adjusted its fiscal year (FY) to align with the calendar year (CY). Fiscal years were previously from Aug. 1-July 31. Some metrics are reported for the CY, FY and adjustment timeframe of Aug.-Dec. 2024.

Framework disclosures

This appendix includes indexes that reference the Global Reporting Initiative (GRI) Standard (including the GRI Universal Standards 2021) and Sustainability Accounting Standards Board (SASB) Standard for the professional and commercial services industry.

Grant Thornton's [2025 Climate-Related Disclosures for California SB 261](#) report, published in January 2026, was developed using the Task Force on Climate-related Financial Disclosure's (TCFD, 2021) framework.

Our goal is to improve our reporting of key metrics year over year. Please reach out to sustainability@us.gt.com with any questions on the content of our 2025 ESG Report Appendix.

Throughout this appendix, references to “Grant Thornton,” “the firm,” “our firm,” “we” or “our” refer collectively to Grant Thornton Advisors LLC and Grant Thornton LLP (the U.S. firm), unless otherwise noted.

Environmental data

Energy and emissions

Grant Thornton calculates its greenhouse gas (GHG) emissions and corresponding energy use on an annual basis. Data reported below are from calendar years 2019 (baseline), 2023, 2024 and 2025 (the most recent inventory). 2019 was selected as the baseline year as this is the last year for which the firm has data that represents a normal operating year prior to the start of the COVID-19 pandemic and related disruptions. Data from entities acquired in 2025 are not included in figures below.

The firm obtained limited assurance from a third party for its GHG emissions from calendar years 2019 and 2022-2025. See the Independent Accountant's Review Report for the corresponding year for more details on the firm's GHG inventory approach, reporting boundaries and timeframes, standards and methodologies and emissions factors used in the calculations.

Independent Accountant's Review Reports: [2019 and 2022](#), [2023](#), [2024](#), [2025](#)

Energy use from Grant Thornton's U.S. and INDUS operations

Energy consumption	CY2025	CY2024	CY2023	CY2019 (baseline)
Units	Gigajoules (GJ)	Gigajoules (GJ)	Gigajoules (GJ)	Gigajoules (GJ)
Electricity	36,786	38,871	36,045	66,234
Natural gas	3,194	3,336	4,775	9,880
Steam	2,323	3,290	6,550	8,399
Totals	42,303	45,497	47,370	84,513

GHG emissions from Grant Thornton's U.S. and INDUS operations

GHG emissions: Scopes 1 and 2	CY2025	CY2024	CY2023	CY2019 (baseline)
Units	MTCO _{2e}	MTCO _{2e}	MTCO _{2e}	MTCO _{2e}
Scope 1	407	424	505	919
Scope 2: Location-based	4,313	4,785	4,527	7,792
Scope 2: Market-based	117	166	4,527	7,792
Scope 1 and 2: Market-based totals	524	590	5,032	8,711

Emissions are reported in metric tons of carbon dioxide equivalent (MTCO_{2e}). Totals may not sum exactly due to rounding.

GHG emissions: Scope 3	CY2025	CY2024	CY2023	CY2019 (baseline)
Units	MTCO _{2e}	MTCO _{2e}	MTCO _{2e}	MTCO _{2e}
Purchased goods and services	12,017	11,584	12,736	16,991
Capital goods	6,464	8,053	6,689	4,833
Fuel and energy related activities	1,371	1,405	1,256	1,436
Upstream transportation and distribution	405	539	444	749
Waste	3,245	2,443	2,605	4,005
Business travel	9,472	12,599	10,802	27,322
Employee commuting (including telework)	8,068	6,702	6,029	9,718
Total Scope 3 emissions	41,042	43,325	40,561	65,054

Emissions are reported in metric tons of carbon dioxide equivalent (MTCO_{2e}). Totals may not sum exactly due to rounding.

In 2025, Grant Thornton had a 42,210 GJ decrease in total energy consumption, 8,187 MTCO_{2e} decrease in Scope 1 and Scope 2 market-based GHG emissions, and 24,012 MTCO_{2e} decrease in Scope 3 emissions from our 2019 baseline. Our combined Scope 1, Scope 2 market-based and Scope 3 emissions in 2025 were 43.7% less than our GHG emissions in 2019.

Our energy use, Scope 1 and Scope 2 location-based and market-based emissions reductions are primarily due to our efforts to optimize our office space and reduce square footage. Additionally, our Scope 2 market-based emissions reductions are due to our use of unbundled renewable energy certificates. Our Scope 3 emissions reductions are primarily due to our ability to maintain reductions stemming from the pandemic in our business travel, purchased goods and services and colleague commuting categories, among other emissions categories.

Social data

Training and development

Grant Thornton’s course curriculum offers more than 4,700 technical and professional skills training courses and on average in CY2025, our colleagues completed more than 40 hours of training per learner.

Annually, we require all colleagues to complete mandatory training and certification related to our Code of Conduct, Respect in the Workplace and Information Security and Data Privacy. Additional training courses, such as Independence and Ethics, are required to be completed by certain colleagues based on service line, level and/or job requirements.

Our goal is always for 100% of colleagues to complete these important training courses and certifications and to ensure they do so, we incorporate compliance accountability into all colleagues’ performance reviews. If a colleague is non-compliant with mandatory training requirements or has been found to be in violation of certain policies, their year-end performance review can be affected.

In CY2025, 100% of eligible colleagues received documented feedback on their performance at the midpoint of the calendar year and at the end of the calendar year.

Training	CY2025	CY2024	CY2023
Code of Conduct training and certification	More than 99% completed	More than 99% completed	More than 99% completed
Respect in the Workplace training	More than 99% completed	More than 99% completed	More than 97% completed
Information Security and Privacy training and certification	More than 99% completed	More than 99% completed	More than 99% completed
Independence and Ethics training and certification	More than 98% of assigned personnel completed	More than 99% of assigned personnel completed	More than 98% of assigned personnel completed

Health and well-being: Grant Thornton’s comprehensive benefits offering

All our full-time and part-time colleagues at our U.S. locations have access to an array of benefits, including:

- Health, dental, vision, prescription and well-being benefits, including coverage for eligible domestic partners and dependents*
- Employee Assistance Programs (EAP)* with options for mental health and other types of counseling support
- Disability benefits
- Retirement plans, including a 401(k) savings plan with match and employee pension plan
- Insurance options, including life insurance and critical illness
- Access to savings accounts and reimbursement plans including Flexible Spending Accounts (FSAs), Health Savings Accounts (HSAs), Lifestyle Spending Accounts (LSAs), dependent care and commuter spending
- Gender transition benefits*
- Parental benefits
- Family building benefits, including fertility and family planning
- Adoption and surrogacy reimbursement benefits
- Educational assistance
- Identity theft protection
- Legal assistance program
- Innovative flexible time-off policy
- Family support benefits: back-up care for children and elders, breast milk shipping, bereavement support and pet adoption and insurance

In addition to these benefits, our offering also includes access to virtual care through wellness apps, including Dario/Twill, Hinge Health, Hello Heart and 2nd.MD; discounts on fitness, wellness, technology, travel and other essentials through LifeMart and other vendors; assistance with loans (student, personal and mortgage); access to additional insurance options (auto, home, pets); and travel reimbursements for medically necessary care that is more than 75 miles away from a colleague’s home.

**Same- and opposite-sex domestic partners and their dependents are also eligible for these benefits.*

Our full-time colleagues in India have access to a full array of benefits that meet their needs, including health insurance coverage for colleagues and their dependents, tele-health benefits, an EAP, health and wellness initiatives, parental leave and adoption reimbursement, flexible time-off and more. In 2025, we strengthened our commitment by introducing progressive, choice-based insured benefits and care plans, including enhanced health coverage up to a higher dollar amount, fertility and maternity support, neurodiversity coverage, elder and pregnancy care and holistic wellness programs.

Parental leave

Grant Thornton offers comprehensive parental leave benefits. All active U.S.-based colleagues are eligible for up to 12 weeks of paid parental leave at 100% of their base salary upon the birth, legal adoption or permanent placement of a child under their legal guardianship. Parents can take time off for parental leave in four-week intervals, if they choose, in the first year following the birth, adoption or placement of the child.

	CY2025	Aug-Dec 2024	FY2024	FY2023
U.S.-based colleagues who took parental leave	398	101	361	381
Women	166	58	147	146
Men	232	43	214	235
U.S.-based colleagues who returned to work in the reporting period after parental leave ended	396	101	356	377
Women	165	58	144	145
Men	231	43	212	232
U.S.-based colleagues who were still employed 12 months after their return to work	353	99	292	344
Women	144	58	127	136
Men	209	41	165	208
Return to work rates for U.S.-based colleagues who took parental leave	99.5%	100%	98.6%	98.9%
Women	99.4%	100%	98.0%	99.3%
Men	99.6%	100%	99.1%	98.7%
Retention rate for U.S.-based colleagues who took parental leave	88.4%	Not reported	84.9%	83.9%
Women	86.7%	Not reported	93.4%	91.9%
Men	90.0%	Not reported	79.3%	79.4%

Our INDUS colleagues are also offered parental leave benefits. Women are eligible for up to 26 weeks of maternity leave as long as they have worked at the firm for at least 80 days in the year leading up to the expected delivery date. Women who adopt a child below the age of three months are eligible for up to 12 weeks of leave. Men are eligible for up to 30 calendar days of paid paternity leave upon the birth or adoption of a child.

	2025	Aug-Dec 2024	FY2024	FY2023
INDUS colleagues who took parental leave	135	64	109	125
Women	84	40	58	76
Men	51	24	51	49

Retirement benefits and plans

Grant Thornton offers qualified retirement plans to personnel:

- The Grant Thornton 401(k) Savings Plan (401(k) plan) is a defined contribution plan funded by both participant (partner and employee) and employer contributions.
- The Grant Thornton Employees Retirement Plan (ERP) is a defined benefit plan for employees that is funded by employer contributions.

Grant Thornton's employees choose their own deferral rate for the 401(k). New hires are auto-enrolled at 4% of pay and all employees can change their deferral rate at any time to defer between 0% and 100% of their pay after required deductions (i.e., taxes and benefits). The firm matches 25% of the first 6% of eligible compensation that an employee contributes. Additional contributions may be made by the firm, subject to eligibility.

Grant Thornton contributes up to 4% of an employee's eligible compensation to the ERP for all employees below the senior director level; for senior directors and above, the firm contributes 6%. As of Dec. 31, 2025, the participation rate for active eligible personnel in the 401(k) plan was 95.8%. The ERP is mandatory for all employees.

Governance data

U.S. firm management and governance

In 2024, Grant Thornton reorganized into two separately managed and separately governed entities — Grant Thornton LLP and Grant Thornton Advisors LLC — which operate in an alternative practice structure in accordance with the AICPA Code of Professional Conduct.

Grant Thornton LLP — a licensed certified public accounting firm — is managed by its CEO, who is appointed by Grant Thornton LLP's Partnership Board and ratified by the partnership. Grant Thornton LLP is governed by a Partnership Board comprised of Grant Thornton LLP's CEO, six elected audit and attest partners, and an independent board member appointed by the Partnership Board and ratified by the partnership. The Partnership Board has formed the following committees to assist with its responsibilities:

- **Finance and Tax:** Assist the board in its oversight of financial matters (including the annual budget) and tax matters relevant to audit and attest partners.
- **Governance:** Assist the board in its oversight of governance matters.
- **Partner Matters:** Assist the board in its oversight of matters directly impacting firm partners.
- **Quality and Risk:** Assist the board in its oversight of quality and risk matters relevant to the audit and attest firm.
- **Succession:** Assist the board in its oversight of short- and long-term leadership planning and opportunities.

Grant Thornton Advisors LLC — a tax and advisory firm — is managed by its CEO, who is appointed by the General Partner of Grant Thornton Advisors LLC's ultimate parent. The General Partner acts as the governance body and is comprised of the CEO of Grant Thornton Advisors LLC, our outside private equity investors, and representatives of the legacy Grant Thornton partners. The General Partner has formed the following committees to assist with its responsibilities:

- **Audit:** Oversight of the company's financial reporting process and internal controls, appointment of the company's independent auditor and certain risk management and compliance matters.
- **CapEx:** Oversight of certain capital expenditures.
- **Compensation:** Oversight of compensation-related matters for firm partners and other professionals.
- **People, Culture & Compensation (formerly, Senior Compensation):** Oversight of compensation-related matters for senior management and other executives.

Firm policies

In addition to our Code of Conduct, we have a wide range of established policies, procedures and related training in place to help our colleagues understand what is expected of them. Our policies apply to all personnel firmwide.

Additionally, Grant Thornton complies with all applicable laws related to employment practices, equal employment, non-discrimination, wages, working hours and safe working conditions and we have adopted personnel policies to ensure colleagues are treated with dignity and respect. While we are not a unionized workplace, we comply with applicable labor and employment regulations and seek our colleagues' feedback about their concerns and needs in a retaliation-free culture of reporting. The firm is committed to providing a work environment free of unlawful discrimination, harassment and retaliation, and all personnel are responsible for ensuring their individual conduct conforms to our commitment to equal opportunity. The firm also maintains affirmative action plans in accordance with applicable federal, state and local laws, including those covering individuals with disabilities and protected veterans.

Firm memberships and associations

Grant Thornton is an active member of many organizations and associations aligned with our industry and service offerings. Some of our strategic memberships include:

- AICPA
- Center for Audit Quality (CAQ)
- Council on State Taxation
- Institute for Internal Auditors
- National Association of Corporate Directors
- Private Directors Association

In addition to our corporate memberships, our colleagues are members of numerous local organizations and associations.

Grant Thornton also participates in many external initiatives that align with our material ESG focus areas, including, but not limited to:

- CAQ's Accounting+ Challenge
- CDP Supply Chain program
- ISO 27001, 27701, 27017
- Science Based Targets initiative (SBTi)

Global Reporting Initiative (GRI) content index

Statement of use	The Grant Thornton U.S. firm has reported the information cited in this GRI content index for the period Jan. 1, 2025, through Dec. 31, 2025 (unless otherwise stated) with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI disclosure number		Disclosure topic	Response
General Disclosures			
General Disclosures	2-1	Organizational details	About this appendix, page 2 Grant Thornton 2025 ESG Report: About Grant Thornton, pages 4-5
General Disclosures	2-2	Entities included in the organization's sustainability reporting	About this appendix, page 2 Grant Thornton 2025 ESG Report: About Grant Thornton, pages 4-5
General Disclosures	2-3	Reporting period, frequency and contact point	About this appendix, page 2 Grant Thornton 2025 ESG Report: About Grant Thornton, pages 4-5
General Disclosures	2-4	Restatements of information	Grant Thornton has no restatements of information to report.
General Disclosures	2-5	External assurance	Independent Accountant's Review Reports for GHG emissions data: 2019 and 2022 , 2023 , 2024 , 2025
Activities and workers			
General Disclosures	2-6	Activities, value chain and other business relationships	Grant Thornton 2025 ESG Report: About Grant Thornton, pages 4-5 About this report, page 45 Responsible procurement, page 36 Our strategic alliances empower our clients with the world's leading solutions, paired with our proven audit and assurance, tax, strategy, implementation, optimization and support services. Our alliances are available here: gt.com/services/alliances
General Disclosures	2-7	Employees	Grant Thornton 2025 ESG Report: About Grant Thornton, pages 4-5 Our commitment to inclusion, pages 22-25
Governance			
General Disclosures	2-9	Governance structure and composition	U.S. firm management and governance, page 8 Grant Thornton 2025 ESG Report: ESG governance, page 9

GRI disclosure number		Disclosure topic	Response
Governance			
General Disclosures	2-10	Nomination and selection of the highest governance body	U.S. firm management and governance, page 8
General Disclosures	2-11	Chair of the highest governance body	U.S. firm management and governance, page 8
General Disclosures	2-12	Role of the highest governance body in overseeing the management of impacts	Grant Thornton 2025 ESG Report: ESG governance, page 9 Grant Thornton 2025 ESG Report: ESG governance, page 9 Our chief risk and compliance officer (CRCO) has oversight for setting the firm’s overall strategy on ESG matters, developing and implementing related initiatives and policies, monitoring and assessing developments of ESG risks and issues that are material to the business, and reporting on our ESG performance.
General Disclosures	2-13	Delegation of responsibility for managing impacts	Our chief officer of culture, immersion and inclusion has oversight for setting the strategy on firm culture, inclusion and related colleague efforts, including developing and implementing initiatives and policies, and monitoring engagement and progress. All risks to the firm, including ESG risks, are identified and evaluated as part of our enterprise risk management practices. ESG risks are reported to the General Partner’s Audit Subcommittee, which has a governance oversight role over risk management. ESG issues and progress on climate-related goals are also communicated to the Executive Committee.
General Disclosures	2-16	Communication of critical concerns	At least annually, the CRCO communicates issues reported through our Ethics Hotline, as well as issues and complaints reported through other channels, to the General Partner’s Audit Subcommittee. Of the issues and complaints reported in 2025, none were critical in terms of their actual or potential negative impact to the firm or its stakeholders. All were investigated and resolved in the ordinary course of business, including imposing remedial measures or disciplinary action as necessary or appropriate.
Strategy, policies and practices			
General Disclosures	2-22	Statement on sustainable development strategy	Grant Thornton 2025 ESG Report: A message from the CEO, page 3
General Disclosures	2-23	Policy commitments	Training and development, page 5 Firm policies, page 8 Grant Thornton 2025 ESG Report: Purpose, culture, values and behaviors, pages 6-8 Upholding high ethical standards, pages 35-36

GRI disclosure number		Disclosure topic	Response
Strategy, policies and practices			
General Disclosures	2-24	Embedding policy commitments	Training and development, page 5 Firm policies, page 8 Grant Thornton 2025 ESG Report: Purpose, culture, values and behaviors, pages 6-8 Upholding high ethical standards, pages 35-36
General Disclosures	2-25	Processes to remediate negative impacts	Grant Thornton 2025 ESG Report: Upholding high ethical standards, pages 35-36
General Disclosures	2-26	Mechanisms for seeking advice and raising concerns	Grant Thornton 2025 ESG Report: Upholding high ethical standards, pages 35-36
General Disclosures	2-27	Compliance with laws and regulations	Grant Thornton 2025 ESG Report: Ensuring governance and accountability, page 34 Upholding high ethical standards, pages 35-36
General Disclosures	2-28	Membership associations	Firm memberships and associations, page 8
Stakeholder engagement			
General Disclosures	2-29	Approach to stakeholder engagement	Grant Thornton 2025 ESG Report: Stakeholder engagement, page 44
General Disclosures	2-30	Collective bargaining agreements	Firm policies, page 8
Material topics			
Material topics	3-1	Process to determine material topics	Grant Thornton 2025 ESG Report: Material topics, page 10
Material topics	3-2	List of material topics	Grant Thornton 2025 ESG Report: Material topics, page 10 Definitions of material topics, page 43
Topic specific standards: Economic			
Economic performance Material topics: Business conduct and quality; Climate and environment; Health and well-being			
Economic performance	3-3	Management of material topics	Grant Thornton 2025 ESG Report: Material topics, page 10 2025 Climate-Related Disclosures for California SB 261, pages 3-7
Economic performance	201-2	Financial implications and other risks and opportunities due to climate change	2025 Climate-Related Disclosures for California SB 261, pages 3-7
Economic performance	201-3	Defined benefit plan obligations and other retirement plans	Retirement benefits and plans, page 7
Economic performance	201-4	Financial assistance received from government	In 2025, Grant Thornton did not receive any financial assistance from the government.

GRI disclosure number		Disclosure topic	Response
Anti-corruption Material topic: Business conduct and quality			
Anti-corruption	3-3	Management of material topics	<p>Training and development, page 5 Firm policies, page 8</p> <p>Grant Thornton 2025 ESG Report: Material topics, page 10 Upholding high ethical standards, pages 35-36</p>
Anti-corruption	205-2	Communication and training about anti-corruption policies and procedures	<p>Training and development, page 5 Firm policies, page 8</p> <p>Grant Thornton 2025 ESG Report: Upholding high ethical standards, pages 35-36</p>
Topic specific standards: Environmental			
Energy Material topic: Climate and environment			
Energy	3-3	Management of material topics	<p>Grant Thornton 2025 ESG Report: Material topics, page 10 Minimizing our environmental footprint, pages 14-20</p>
Energy	302-1	Energy consumption within the organization	Energy and emissions, pages 3-4
Energy	302-4	Reduction of energy consumption	<p>Energy and emissions, pages 3-4</p> <p>Grant Thornton 2025 ESG Report: Minimizing our environmental footprint, pages 14-20</p>
Emissions Material topic: Climate and environment			
Emissions	3-3	Management of material topics	<p>Grant Thornton 2025 ESG Report: Material topics, page 10 Minimizing our environmental footprint, pages 14-20</p>
Emissions	305-1	Direct (Scope 1) GHG emissions	Energy and emissions, pages 3-4
Emissions	305-2	Energy indirect (Scope 2) GHG emissions	Energy and emissions, pages 3-4
Emissions	305-3	Other indirect (Scope 3) GHG emissions	Energy and emissions, pages 3-4
Emissions	305-5	Reduction of GHG emissions	<p>Energy and emissions, pages 3-4</p> <p>Grant Thornton 2025 ESG Report: Minimizing our environmental footprint, pages 14-20</p>
Waste Material topic: Waste management and recycling			
Waste	3-3	Management of material topics	<p>Grant Thornton 2025 ESG Report: Material topics, page 10 Minimizing our environmental footprint, pages 14-20</p>

GRI disclosure number		Disclosure topic	Response
Topic specific standards: Social			
Employment Material topics: Inclusion and belonging; Health and well-being; Talent attraction and retention; Training and education			
Employment	3-3	Management of material topics	Grant Thornton 2025 ESG Report: Material topics, page 10 Purpose, culture, values and behaviors, pages 6-8 Our commitment to inclusion, pages 22-25 Supporting and developing our talented colleagues, pages 26-27 Prioritizing our colleagues' health and well-being, pages 28-31
Employment	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Health and well-being: Grant Thornton's comprehensive benefits offering, page 5 Grant Thornton 2025 ESG Report: Prioritizing our colleagues' health and well-being, pages 28-31
Employment	401-3	Parental leave	Health and well-being: Grant Thornton's comprehensive benefits offering, page 5 Parental leave, page 6
Occupational health and safety Material topic: Employee health and well-being			
Occupational health and safety	3-3	Management of material topics	Grant Thornton 2025 ESG Report: Material topics, page 10 Prioritizing our colleagues' health and well-being, pages 28-31
Training and education Material topic: Talent attraction and retention; Training and education			
Training and education	3-3	Management of material topics	Grant Thornton 2025 ESG Report: Material topics, page 10 Supporting and developing our talented colleagues, pages 26-27 Equipping our workforce with technology and AI tools, pages 39-40
Training and education	404-1	Average hours of training per year per employee	Training and development, page 5 Training and development, page 5
Training and education	404-2	Programs for upgrading employee skills and transition assistance programs	Grant Thornton 2025 ESG Report: Supporting and developing our talented colleagues, pages 26-27 Equipping our workforce with technology and AI tools, pages 39-40 Training and development, page 5
Training and education	404-3	Percentage of employees receiving regular performance and career development reviews	Grant Thornton 2025 ESG Report: Supporting and developing our talented colleagues, pages 26-27

GRI disclosure number	Disclosure topic	Response
Diversity and equal opportunity Material topic: Inclusion and belonging		
Diversity and equal opportunity	3-3 Management of material topics	Grant Thornton 2025 ESG Report: Material topics, page 10 Our commitment to inclusion, pages 22-25
Non-discrimination Material topic: Business conduct and quality; Inclusion and belonging		
Non-discrimination	3-3 Management of material topics	Training and development, page 5 Firm policies, page 8 Grant Thornton 2025 ESG Report: Material topics, page 10 Our commitment to inclusion, pages 22-25 Upholding high ethical standards, pages 35-36
Customer privacy Material topic: Data privacy and cybersecurity; Technology and innovation		
Customer privacy	3-3 Management of material topics	Grant Thornton 2025 ESG Report: Material topics, page 10 Cybersecurity and data privacy, pages 41-42
Customer privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Except as a matter of public record, Grant Thornton does not disclose this information. In calendar year 2025, Grant Thornton did not experience any significant data breaches.

Sustainability Accounting Standards Board (SASB) index

Disclosure topics	Accounting metrics	Code	Response												
Data Security	Description of approach to identifying and addressing data security risks	SV-PS-230a.1	Grant Thornton 2025 ESG Report: Cybersecurity and data privacy, pages 41-42												
	Description of policies and practices relating to collection, usage, and retention of customer information	SV-PS-230a.2	Grant Thornton 2025 ESG Report: Cybersecurity and data privacy, pages 41-42												
	1. Number of data breaches; 2. Percentage that (a) involve customers' confidential business information and (b) are personal data breaches; 3. Number of (a) customers and (b) individuals affected	SV-PS-230a.3	Except as a matter of public record, Grant Thornton does not disclose this information. In calendar year 2025, Grant Thornton did not experience any significant data breaches.												
Workforce Diversity & Engagement	Percentage of (1) gender and (2) diversity group representation for (a) executive management (b) non-executive management, and (c) all other employees	SV-PS-330a.1	Grant Thornton 2025 ESG Report: Our commitment to inclusion, pages 22-25												
	1. Voluntary and 2. involuntary turnover rate for employees	SV-PS-330a.2	<table border="1"> <thead> <tr> <th>CY2025</th> <th>U.S.</th> <th>INDUS</th> </tr> </thead> <tbody> <tr> <td>Total turnover</td> <td>19.8%</td> <td>21.5%</td> </tr> <tr> <td>Voluntary</td> <td>13.5%</td> <td>20.2%</td> </tr> <tr> <td>Involuntary</td> <td>6.3%</td> <td>1.3%</td> </tr> </tbody> </table>	CY2025	U.S.	INDUS	Total turnover	19.8%	21.5%	Voluntary	13.5%	20.2%	Involuntary	6.3%	1.3%
	CY2025	U.S.	INDUS												
Total turnover	19.8%	21.5%													
Voluntary	13.5%	20.2%													
Involuntary	6.3%	1.3%													
Employee engagement as a percentage	SV-PS-330a.3	<p>Our 2025 GT Shape Engagement survey found that: 83% of our colleagues are engaged: 39% are highly engaged, while 44% are moderately engaged. 16% of our colleagues are not actively engaged: 13% of our colleagues are barely engaged, while 3% of our colleagues are disengaged.</p> <p>The 2025 survey was conducted in early 2025 by a third party to protect colleague data. The survey focused on questions in a variety of areas including career growth, team dynamics, trust in leadership, communication and other important engagement topics.</p> <p>We began conducting annual full engagement surveys in fiscal year 2020 (prior, we conducted our full engagement surveys every three years), with shorter surveys conducted semiannually. Our surveys are administered by a third party to maintain colleague confidentiality.</p>													

Sustainability Accounting Standards Board (SASB) index

Disclosure topics	Accounting metrics	Code	Response
Professional Integrity	Description of approach to ensuring professional integrity	SV-PS-510a.1	Grant Thornton 2025 ESG Report: Purpose, culture, values and behaviors, pages 6-8 Upholding high ethical standards, pages 35-36 Quality at the heart of everything we do, pages 37-38
	Total amount of monetary losses as a result of legal proceedings associated with professional integrity	SV-PS-510a.2	Except as a matter of public record, Grant Thornton does not disclose this information.

Activity metrics	Description	Code	Response
1	Number of employees by: (1) full-time and part-time, (2) temporary, and (3) contract	SV-PS-000.A	As of Dec. 31, 2025, Grant Thornton employed 6,462 employees in the U.S. and 2,833 employees in India. These figures include all employees except interns. 1.7% of these employees were considered part-time. Throughout 2025, the firm employed between 900–1,000 temporary workers. Temporary workers are individuals who are considered Grant Thornton employees and generally work for six months or less, including interns and other seasonal workers. Grant Thornton is an at-will employer and does not typically employ contract employees. For specific projects and needs, Grant Thornton works with third-party agencies, such as managed service providers, contractors and subcontractors.
2	Employee hours worked, percentage billable	SV-PS-000.B	Grant Thornton does not disclose this information.



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