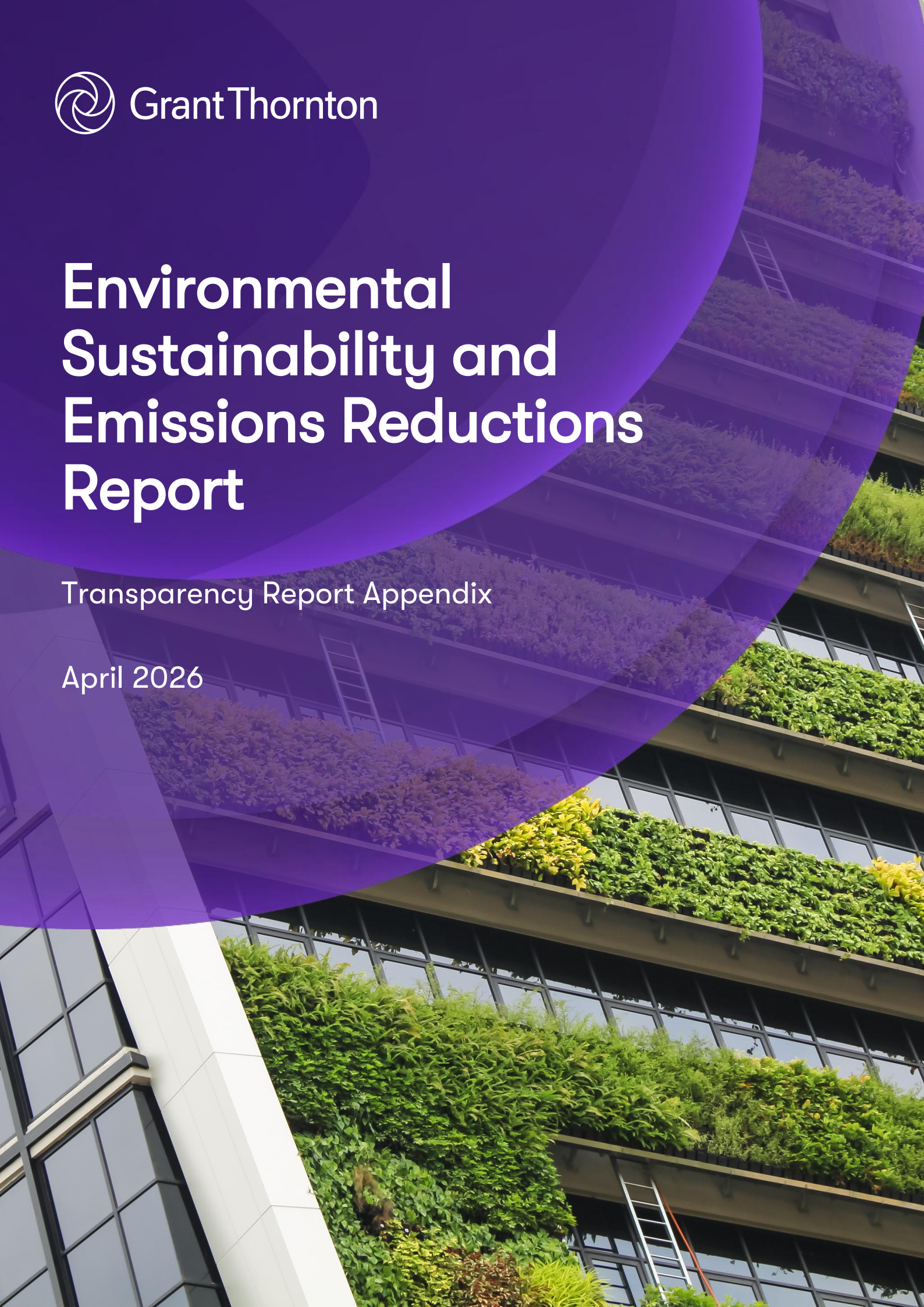




Environmental Sustainability and Emissions Reductions Report

Transparency Report Appendix

April 2026





Emissions reductions in 2025

We have been measuring our emissions for several years and continue to improve our methodologies and take action to reduce our impacts. In calendar year 2025, our combined annual Scope 1, Scope 2 location-based and Scope 3 GHG emissions were 8% lower than in 2023. This reduction reflects continued optimisation of our real estate footprint, reduced business travel, increased virtual collaboration and hybrid working, and ongoing improvements to our data collection and emissions quantification methodologies. In 2025, we also revised our base year from 2019 to 2023 and updated our organisational boundary following the restructuring of Grant Thornton Ireland into an alternative practice structure effective from January 2025.

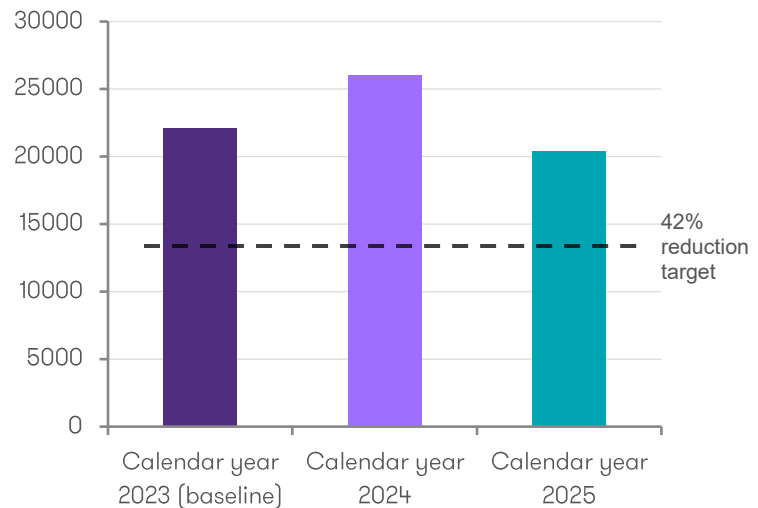
Approximately 3% of our annual GHG emissions footprint is generated from Scope 1 and 2 emissions, which stem from our office operations. Natural gas and refrigerants contribute to Scope 1 emissions, while purchased electricity contributes to Scope 2 emissions. From 2023 to 2025, our combined Scope 1 and Scope 2 location-based emissions increased by approximately 6%, primarily due to higher Scope 1 emissions from refrigerant losses, while Scope 2 location-based emissions remained broadly stable. As part of our Inventory Management Plan, we have identified an ambition to establish a process for Renewable Energy Certificate instruments and incorporate these into our emissions calculations.

As with many other businesses, indirect Scope 3 emissions represent our largest source of emissions and our largest opportunity for reductions. Scope 3 emissions account for around 97% of our annual footprint, with purchased goods and services and business travel contributing over 88% of this total. The remaining emissions relate to colleague commuting, waste, fuel and energy-related activities, and

upstream transportation and distribution. Between 2023 and 2025, Scope 3 emissions decreased by 8%, largely due to reductions in business travel and employee commuting, supported by increased virtual collaboration and hybrid working. In 2025, we also refined our methodology for purchased goods and services by adopting a unified emission factor dataset, replacing the previous approach that relied on multiple databases. We will continue to enhance our Scope 3 emissions data collection and methodological approach over time, to improve the accuracy and completeness of our reporting.

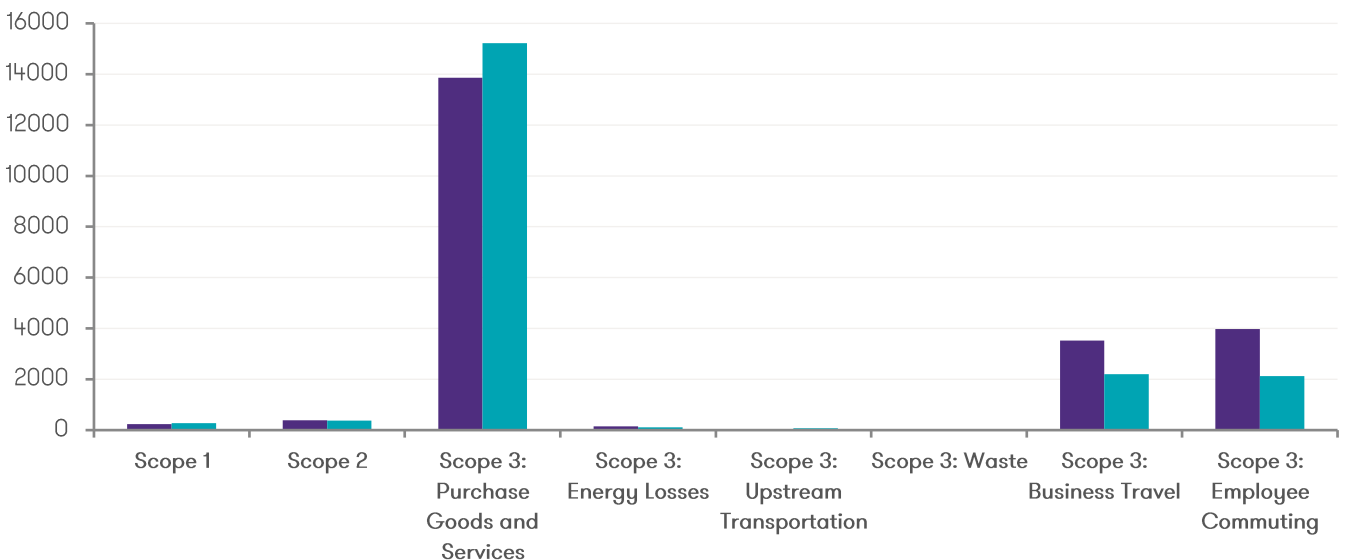
It is worth noting that our 2024 emissions were temporarily elevated compared to our 2023 and 2025 levels, largely due to increased purchased goods and services expenditure associated with major retrofit work in our Dublin City Quay office.

Total GHG emissions by year in tCO₂e*



GHG emissions by year in tCO₂e*

■ Calendar year 2023 (baseline) ■ Calendar year 2025



*Metric tons of carbon dioxide equivalent (tCO₂e). Charts reflect Scope 2 location-based emissions.



Scope 1 and 2 GHG Emissions

Our Scope 1 emissions include natural gas used in Grant Thornton Ireland's offices and fugitive emissions from refrigerant loss, while our Scope 2 location-based emissions include purchased electricity used in our offices. In 2025, calculations were performed for ten offices across the Republic of Ireland, the United Kingdom, and Northern Ireland, with all offices that were active at any point during the year included under our operational control boundary. To calculate emissions, we collect energy consumption data from office building landlords, or where data is unavailable, we estimate energy consumption based on Grant Thornton-specific average energy intensities or information from the Non-Domestic National Energy Data Framework published by the UK Department for Energy Security and Net Zero. We then apply emission factors to our energy consumption per office. All data undergoes a structured multi-stage quality assurance process: the inventory team compiles and screens the data, an independent reviewer challenges allocation methods and emission factor application, and the Head of Sustainability provides final approval.

Our Scope 1 fugitive emissions were calculated using facility-specific service logs and maintenance records, where available. Where facility-specific consumption data was not available, emissions were estimated using industry average assumptions for typical refrigerant loss rate per square foot, assuming the use of HFC-134a as a common default refrigerant. Where facilities reported the refrigerant type but not consumption data, emissions were estimated using model parameters for cooling capacity, charge capacity and operating loss factors.

Our Scope 2 location-based emissions are calculated using grid-average emission factors from SEAI for Republic of Ireland operations and DEFRA for United Kingdom and Northern Ireland operations. These emission factors reflect the average carbon intensity of the electricity grid in each jurisdiction and are updated annually to ensure the most recent datasets are applied. We have an ambition to establish a data collection procedure for Renewable Energy Certificate (REC) instruments and to incorporate these into our emissions reporting. We intend to purchase RECs, including Guarantees of Origin (GoO) certificates and I-RECs, for our location-based electricity consumption in Ireland, which would support renewable energy generation and contribute to reducing the environmental impact of our electricity use.

Scope 3 GHG Emissions

We consider the following indirect Scope 3 emission categories relevant to our firm and calculate emissions for each category to include in our GHG emission inventories:

- Category 1: Purchased goods and services
- Category 3: Energy Losses
- Category 4: Upstream transportation and distribution
- Category 5: Waste
- Category 6: Business travel
- Category 7: Employee commuting, including emissions from telework

Purchased goods and services, upstream transportation and distribution (shipping of items) and business travel are relevant to our daily operations. Fuel and energy-related activities, waste and employee commuting are relevant to our office operations. Other Scope 3 emissions categories (categories 9-15, including: downstream transportation and distribution, processing of sold products, use of sold products, end-of-life treatment of sold products, downstream leased assets, franchises, and investments) are not relevant sources of emissions for Grant Thornton Ireland and are not reported. Emissions that would be associated with Scope 3, category 8: Upstream leased assets are reported in Scope 1 and 2.

To calculate emissions from these categories, we use a combination of spend-based analyses, data from our Scope 1 and Scope 2 inventories, reliable estimates for waste generation and telework emissions, and business travel and employee commute activity data where it is available and apply relevant emission factors.

For additional details on our Scope 1, 2 and 3 methodologies and emission factors used in our annual inventories, see the corresponding year's report.

Energy use across our regional office operations*

Energy consumption	Calendar year 2025	Calendar year 2024	Calendar year 2023 (baseline)
Units	Kilowatt-Hour (kWh)	Kilowatt-Hour (kWh)	Kilowatt-Hour (kWh)
Electricity	1,975,371	1,753,249	1,671,148
Natural gas	933,148	1,287,757	1,179,190
Diesel			25,000
Totals	2,908,519	3,041,006	2,875,337

*Regional offices include Belfast, Bermuda, Gibraltar, Isle of Man, Cork, Dublin, Galway, Kildare, Limerick, Valid8Me and Longford.

GHG emissions from our regional office operations*

GHG emissions: Scope 1 and 2	Calendar year 2025	Calendar year 2024	Calendar year 2023 (baseline)
Units	tCO ₂ e	tCO ₂ e	tCO ₂ e
Scope 1	273	549	231
Scope 2: Location-based	379	362	382
Scope 2: Market-based	745	654	736
Total Scope 1 and Scope 2: Location-based emissions	651	911	613
Total Scope 1 and Scope 2: Market-based emissions	1,017	1,203	967

GHG emissions: Scope 3	Calendar year 2025	Calendar year 2024	Calendar year 2023 (baseline)
Units	tCO ₂ e	tCO ₂ e	tCO ₂ e
Purchase Goods and Services	15,218	20,489	13,860
Energy Losses	106	151	144
Upstream Transportation	67		
Waste	5	4	3
Business Travel	2,206	2,413	3,525
Employee Commuting	2,122	2,077	3,980
Total Scope 3 emissions	19,723	25,134	21,511

Totals may not sum exactly due to rounding

In 2025, Grant Thornton Ireland had a 33,181 kWh increase in total energy consumption, a 39 tCO₂e increase in Scope 1 and Scope 2 location-based emissions, and a 1,787 tCO₂e decrease in Scope 3 emissions from our 2023 baseline. Our combined Scope 1, Scope 2 location-based and Scope 3 emissions in 2025 were 8% less than our GHG emissions in 2023.

Our Scope 1 emissions increased primarily due to higher estimated refrigerant losses across our office portfolio, while our Scope 2 location-based emissions remained broadly stable. As outlined in our Inventory Management Plan, we have an ambition to establish a data collection procedure for Renewable Energy Certificate (REC) instruments and to purchase RECs for our location-based electricity consumption in Ireland, which would further support our commitment to renewable energy and reduce the environmental impact of our operations. Our Scope 3 emissions reductions are primarily due to our ability to maintain reductions stemming from reduced business travel and colleague commuting categories, supported by continued investment in virtual collaboration and hybrid working arrangements, and informed by our annual GT Ireland employee commuting survey.

During 2025, the firm continued to optimise its real estate footprint, with the offices in Kildare (closed from June 2025) and Valid8me in Dublin (closed from July 2025) ceasing operations, and the organisational boundary was updated to reflect the restructuring of Grant Thornton Ireland into an alternative practice structure (APS) effective from January 2025. We also strengthened our inventory governance by applying a structured multi-stage quality assurance process - with data compiled by the inventory team, independently reviewed, and approved by the Head of Sustainability. Looking ahead, we continue to identify improvement opportunities, including formalising data collection processes, expanding our Scope 3 category reporting, establishing REC data collection procedures, and introducing independent review controls to further strengthen the accuracy and transparency of our GHG reporting.

*Regional offices include Belfast, Bermuda, Gibraltar, Isle of Man, Cork, Dublin, Galway, Kildare, Limerick, Valid8Me and Longford.