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Letter From Our Managing Partner

We're proud to release this year's edition of our Sustainability Impact Report, which again follows the IFRS Sustainability and Climate-Related Disclosure Standards (IFRS S1 and S2) developed by the International Sustainability Standards Board (ISSB). As advisors and accountants, we understand the value of sustainability frameworks in driving material improvements for our clients and for our firm.

We've had a significant year at Sensiba, with organic growth that outpaced many of our industry peers as well as notable acquisitions. By welcoming AssuranceLab and Everoot to Sensiba, we became a global firm and expanded our services as well as our geographic reach.

We also launched technology initiatives to modernize our operations, improve efficiency, support our growth goals, and reduce our energy use. Together, these efforts are helping us improve our clients' and team members' experience while unifying our practice management and CRM platforms, enhancing data access and security, and supporting our growth strategies.

We've also embraced the challenge of remaining independent and partner-owned in an accounting profession that's consolidating and attracting outside investors, while broadening the ways we work with the clients we're fortunate enough to serve.

And while our firm grows, our culture remains foundational to our efforts and success. As you'll see in this report, we're doubling down on our commitment to our B Corp values, our communities, and our efforts to build an equitable workplace where our team members thrive. Beyond being the right thing to do, they make good business sense.

When we first talked with AssuranceLab about working together several months ago, our shared values were apparent immediately. They were a fellow B Corp, and it was clear that they were looking for the ability to be part of an organization that was focused on long-term impact over short-term financial gain. As we've gotten to know each other better since closing the transaction, all of our initial impressions have been confirmed. Our alignment on values and purpose is remarkable!



John D. Sensiba Managing Partner

jsensiba@sensiba.com p. 925-271-8700

About Sensiba

Sensiba's comprehensive accounting, tax, and consulting services help businesses and people solve problems, navigate complexity, and build a foundation for sustainable growth.

A top-75 U.S.-based global firm, we're passionate about collaborating with clients to increase efficiency, mitigate risk, and prepare to embrace emerging opportunities. As a certified B Corp, we foster a culture where people, families, and communities thrive. We support our clients' international accounting, auditing, tax, and consulting needs as an independent member of Morison Global. Our team members come from a variety of backgrounds, which empowers us to deliver insightful solutions that meet our clients' issues, perspectives, and goals.

We have over 500 employees, with 13 of our 30 equity partners (43%) identifying as female and 6 out of 30 (20%) identifying as an individual of color. We're proud to have been honored as an outstanding service provider and employer by prestigious organizations including Real Leaders, Best of Accounting, Top Workplaces, and others.





























Mission & Values

Mission

Sensiba believes in providing our clients with more than just a tax strategy, compliance audit, or financial reporting—we believe in helping people achieve their goals and rest easier knowing they have someone on their side. We leverage the power of business to solve social and environmental challenges. Our workplace culture is guided by a fundamental belief in the "Platinum Rule" of business: "We treat people how they want to be treated." This passionate approach translates through our work and our client relationships.

Core Values

We're people first. Our work affects real people, families, and communities. Above all, we're empathetic, open-minded, and kind. We're professional problem-solvers. We're subject-matter experts. But more than that, we're analytical, resourceful, and technically nimble. We're curious collaborators. We build partnerships around honest communication and accountable teamwork. We're steadfast leaders. We're ambitious, proactive, and committed to adding value. We take our responsibilities—to our clients, communities, and team members—seriously.





Executive Summary

At Sensiba, we believe impact should be more than a metric—it should tell a story.

This 2024/2025 Impact Report builds on the foundation we laid last year, when we first aligned our reporting with the IFRS S1 and S2 sustainability disclosure standards. While that inaugural report helped us establish rigor and structure, it also came with a certain... density.

This year we're shifting the balance to a more human and narrative approach. We're showing what we do, as well as who we are and why it matters.

This report is for our clients, employees, and community partners. It is also our tool for transparency, accountability, and continuous improvement, and it backs up our third-party verifications like B Corp and EcoVadis. It's a way of documenting our progress against those standards.

Our firm's presence continues to grow across the United States, Australia, Ireland, and the broader European Union. Our global expansion informs our qualitative story this year and will be reflected more deeply in the quantitative metrics in future reports as our systems evolve.

Report Structure & Framework Alignment

To provide a more holistic and decision-useful picture of our sustainability performance, we've structured this report around the four core disclosure pillars of IFRS S1 & S2 (governance, strategy, risk management, and metrics).

We have also taken into account the sustainability topics most relevant to our industry, as signposted by SASB Standards recommended by IFRS. Finally, we reflected on the principles of integrated reporting, which also places long-term value creation for all stakeholders at its core.

The following frameworks and certifications also informed this report:



IFRS S1 & S2

These global sustainability disclosure standards developed by the International Sustainability Standards Board (ISSB) establish a consistent baseline for reporting on governance, climate strategy, risk management, and performance metrics.



SASB (Sustainability Accounting Standards Board)

SASB, which is now maintained by ISSB, provides guidance on material sustainability issues by industry, helping us ensure we're reporting on what matters most.



B Corp Certification

This certification verifies that we meet high standards of social and environmental performance, transparency, and accountability.



EcoVadis

A global sustainability ratings platform focused on environmental, labor, ethics, and supply chain performance.

Throughout the report, we pair qualitative narratives with quantitative metrics to meet the IFRS emphasis on material, investor-relevant information while keeping the content accessible and meaningful to all our readers.

This is more than a compliance exercise. It's a reflection of our purpose, our people, and our path forward. Thank you for joining us on the journey.

Year in Review: Impact by the Numbers

Advancing our mission through measurable action and meaningful progress.



↓10%

CARBON EMISSIONS REDUCTION

Reflects reduction in our carbon emissions following real estate consolidation and efficiency improvements.



89%

EMPLOYEE ENGAGEMENT

Above industry average of 81%, and reflects our deep connection between purpose and culture.



1 to 35%

POC REPRESENTATION IN **LEADERSHIP**

A 3-point increase from prior year—progress toward more inclusive leadership.



46%

EMPLOYEES IDENTIFYING AS POC

Well above the industry average of 21%, reflecting our continued focus on equitable hiring and belonging.



New Countries

GLOBAL PRESENCE

Expanded operations and services into Australia, Ireland, New Zealand, Panama, Philippines, and Germany.



3,700+ **Volunteer Hours**

COMMUNITY INVESTMENT

Reflecting our giving back through pro bono, mentoring, and skills-based volunteering.



Overall Score

↑3 points ↑10 points **Ethics Score**

ECOVADIS SCORE

Demonstrates performance gains and resilience amid evolving global benchmarks.

Notable Achievements

Our impact this year extends beyond the numbers. These milestones reflect the heart of our mission and the momentum we're building for the future.





Maintained B Corp Certification Amid Significant Growth

We successfully recertified as a B Corporation during a period of rapid expansion. This achievement underscores our ability to scale responsibly without compromising our purpose or values. As our team, services, and global footprint grew, so did our commitment to stakeholder governance and continuous improvement.



Welcomed Two New Firms to the Sensiba Family

Through the successful integration of AssuranceLab and Everoot Consulting, we expanded our team by approximately 12%, deepening our technical expertise and global reach while maintaining the inclusive, purpose-driven culture that defines Sensiba.



Expanded Our ESG and Risk Services Portfolio

We introduced new client service offerings within our Governance, Risk, and Compliance and Sustainability practices, empowering businesses to address sustainability-related financial risks proactively and align with evolving regulatory and stakeholder expectations.



Enhanced Our Carbon Accounting Framework

In pursuit of greater precision and transparency, we recalibrated our carbon emissions tracking methodology. As a result, 2023 now serves as our baseline year, providing a more robust foundation for measuring progress and setting science-aligned climate targets.







Our Mission & Values: Grounding Governance in Purpose

Our mission statement is more than a catchy phrase—it's the core of our business model, culture, and sustainability strategy. We exist to harness the power of business to solve social and environmental problems. We have found that when you help people get what they want, they sleep better at night knowing you have their back. That idea guides how we are governed, how we operate, and how we serve all stakeholders—not just shareholders.

In short, purpose is not a siloed program or a public relations exercise. It is ingrained in our organizational structure and our strategy.

In turn, our values are built around this integrated approach:

- People First: We make decisions with empathy, compassion, and impact in mind.
- **Problem Solvers:** We approach every challenge with technical excellence.
- Curious Collaborators: We build trust through open communication and teamwork.
- Steadfast Leaders: We are accountable to one another and to a higher standard of service and ethics.

As with our mission statement, these values are more than aspirational. They inform our day-to-day operations, from client work and employee development to all aspects of our business strategy, including a purpose-driven approach to profit and long-term value creation for all stakeholders.



B Corp Recertification: Governance in Action

Sensiba became a Certified B Corporation in 2018, formalizing our legal commitment to stakeholder governance and transparent accountability. In 2025, we proudly earned our second recertification, meeting B Lab's rigorous and evolving standards again.

The recertification process was more than a compliance task; it was a cultural touchstone. We engaged employees from every corner of the firm to improve our B Impact Assessment scores, forming cross-functional teams to identify opportunities, close gaps, and elevate our practices.

This process sharpened our sustainability performance and energized our internal culture. It created space for innovation, dialogue, and a shared sense of ownership. It strengthened our governance by reinforcing the systems, policies, and responsibilities by which we uphold our commitments.

B Corp Certification affirms that we meet high standards of social and environmental performance, have a legally binding commitment to consider all stakeholders, and disclose our impact publicly. We've embraced this governance model because it aligns with who we are, and who we want to be.

Being a B Corp isn't just a title. It's our operating system.

Culture in Action: Strategy Embodied

We don't think of culture as an afterthought it's our strategic infrastructure. We nurture our culture deliberately because we know purpose and performance go hand in hand. Some ways we embed our values and strategy include:

Annual All Hands Day (SensibaFest) and Monthly Town Halls

We invest time to reflect on and celebrate the successes and challenges of the past year or month, revisit our mission and values, recognize value-driven leadership at all levels in the firm, and recommit to what matters most.

B Corp and DEI Committees

Employee-led teams monitor progress toward our B Impact and DEI goals, support continuous improvement, and foster transparency.

Employee Resource Groups (ERGs)

Our ERGs create space for dialogue, support, and advocacy. Groups like LGBTQIA+ Pride and Fuerza Sensiba provide community and visibility, while helping to shape inclusive workplace policies and programs.

Affinity Groups

We celebrate connection in all its forms.

Whether it's through Neurodivergent Minds &

Allies, the Parents Group, Gardening Club, I Love Pets, Gamerz, Foodies, or the Book Club, our affinity groups enable employees to bring their whole selves to work and connect with colleagues who share their passions.

Recognition Programs

We provide regular spotlights and awards for team members who exemplify our purpose and values through our Nectar reward system. Our annual Steve San Filippo Leadership Award, named after a cofounder, is awarded to any team member (excluding Operations leaders and Partners) who provides outstanding service to the firm or community while serving as a role model for others.

This section reflects what IFRS S1 encourages: disclosure of how sustainability is embedded in culture, strategy, and governance. Our commitment to B Corp principles and integrated purpose-driven decision-making is not a parallel path; it's our business model. The values and systems described here form the foundation for the more technical metrics and disclosures that follow.





Sustainability Governance & Accountability

Sustainability is not a tack-on initiative at Sensiba—it's key to how we govern our business. We recognize that long-term value and resilience depend on our ability to address environmental, social, and governance (ESG) risks and opportunities with the same rigor we apply to financial performance.

This section outlines how we embed sustainability into our governance structure, policies, and risk management systems across our global operations.

This section also fulfills IFRS S1 and S2 governance disclosure requirements by explaining the controls, oversight, and accountability mechanisms we use to manage sustainability and climate-related issues. It provides a governance bridge to the risk management details later in this report.



We consider sustainability matters in every business decision. It's an important metric we evaluate along with our financial performance.

Leadership & Oversight

Sustainability oversight starts at the top. Our managing partner and operations leaders regularly review key ESG issues and engage in aligning sustainability strategy with our business strategy.

Day-to-day oversight is led by our sustainability director, who collaborates regularly with senior leaders across our ESG, operations, and legal functions. The sustainability director reports directly to the operations team and partner group, helping ensure ESG risks and opportunities are evaluated, managed, and integrated across service lines and regions.

We also maintain an Enterprise Risk Management (ERM) Committee. This crossfunctional group includes a Risk Working Group and a Risk Advisory Board. This structure enables an in-depth evaluation of material risks, ensuring sustainability and climate-related topics are woven into broader, firmwide risk discussions and decision-making.

ENTERPRISE RISK MANAGEMENT COMMITTEE MEMBERS



John Sensiba, *Managing Partner*



Monic Ramirez, Managing Partner-Elect



Crystal Riggins, COO & General Counsel



Igor Zaika,Chief Technology Officer



Jennifer Harrity, ESG & Sustainability Director



P. Evan Stephens, *Tax Partner*



Emma Castanedo,
Audit & Assurance Director



Kathryn Edgecombe, Client Accounting Services Practice Leader



Bill Confer, Senior Audit & Assurance Manager

Policies & Ethical Standards

Good governance starts with strong policies. We operate globally under dynamic guidelines on ethics, compliance, and sustainability:

Code of Conduct: Applies to all employees and suppliers globally, reinforcing our standards for integrity, respect, and ethical decision-making.

Anti-Corruption & Anti-Bribery Policy:

Sets clear boundaries and expectations for lawful conduct and business relationships.

Data Privacy & Security Policy: Ensures sensitive client and firm data is handled with the highest levels of care and compliance.

Sustainability Policy: Outlines our commitment to continuous environmental and social improvement, including the integration of climate considerations.

Following our recent global expansion, these policies are being updated to extend to new regions and teams, ensuring consistent standards across the firm.

Risk Management Integration

Sustainability risks are assessed and managed alongside financial risks through a double material assessment, completed once every three years, that integrates ESG considerations into broader risk identification, prioritization, and mitigation activities.

Our ERM Committee, in collaboration with the sustainability director, evaluates material ESG risk findings from the double material assessment. These are reported to executive leadership and the partner group.

Climate-related risks, such as regulatory changes, physical and transition-related impacts, and reputational concerns, are assessed as part of this review and managed in accordance with our broader resilience planning (with more details provided in the Climate section of this report).

TOP ESG RISKS & OPPORTUNITIES

Risk/Opportunity	How We're Addressing It
Talent retention (Risk and Opportunity)	Investing in DEI, ERGs, flexible work, and leadership development
Climate impacts on operations (Risk)	Conducting carbon inventories and resilience assessments
Rising demand for ESG advisory (Opportunity)	Expanding ESG service lines and cross-training staff



Transparency & Accountability Mechanisms

We believe in accountability through internal ownership and external validation. Our most important sustainability and climate goals, including ESG metrics and people development, are also linked to senior leadership goals and monitored frequently.

Our performance is also evaluated by outside parties:

- We recently went through B Corp recertification, which included a third-party audit of our key performance indicators and governance practices by B Lab.
- We are evaluated annually by **EcoVadis** for our sustainability performance, which includes evaluation of our environmental impact, labor and ethics, and responsible procurement practices.

We measure and share our progress toward our goals in this Impact Report. This report is intended to serve as a communication and accountability mechanism for our stakeholders.

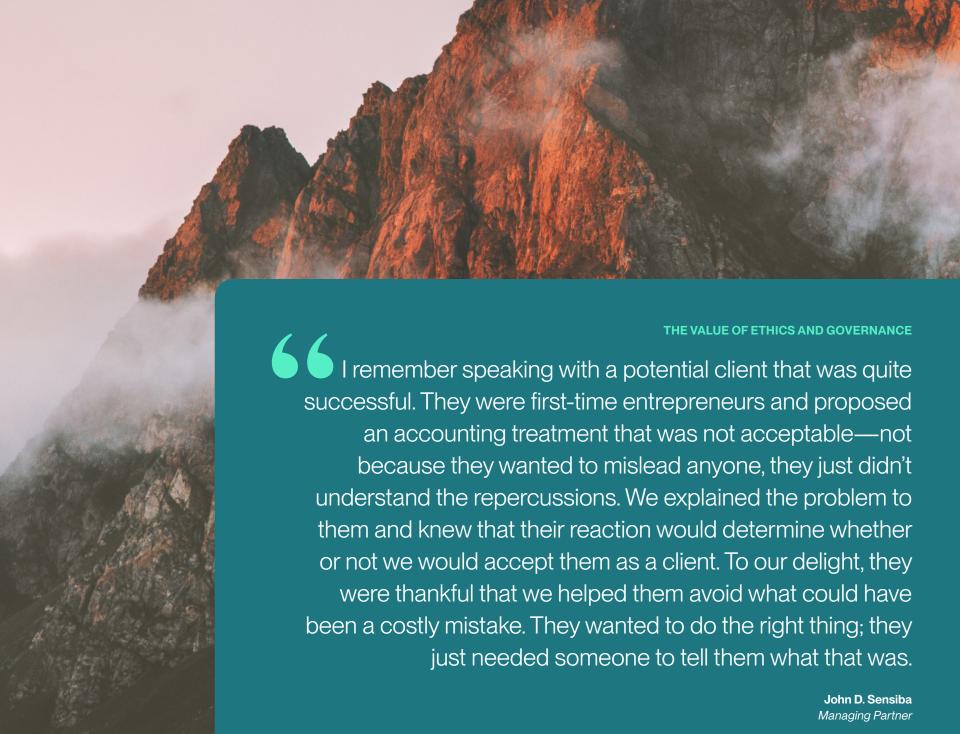


Stakeholder Engagement in Governance

Good governance also requires listening. Sensiba provides opportunities for stakeholders to engage with us and for their feedback to be considered as part of our sustainability governance and decision-making:

- Employee Engagement: Employees have many opportunities to share their thoughts and influence decisions and key priorities, including serving on committees and ERGs, and through town halls and employee engagement surveys
- Client Engagement: We conduct annual client satisfaction surveys using a third-party service. The survey incorporates our ESG engagement and our stakeholders' satisfaction with our culture.
- Community Engagement: We partner with other local organizations and non-profits to help us consider the needs and impacts of our wider communities.
- Open Grievance Policy: Our Grievance Policy & Procedure is available publicly on our website to provide all stakeholders the ability to raise issues or concerns confidentially.

Our governance practices are critical to our ability to live our values and deliver on our commitment to be a better, more responsible firm. We are establishing processes to monitor and manage our sustainability and climate risks, and to work together to hold ourselves accountable for our commitments and actions.



Sustainability Strategy & Business Integration

2017

Published our first Community Impact Report

2018

- Became a Certified B Corporation
- Created an Internal B Corp Committee
- Named a regional Top Workplace

2019

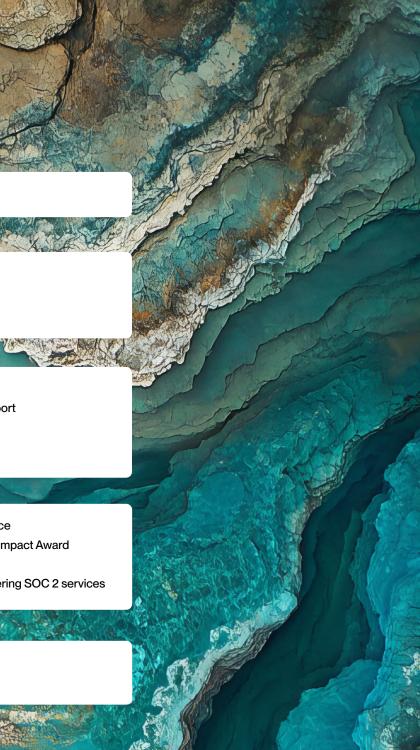
- Created a B Corp Consulting practice
- Created our first baseline GHG measurement and Community Impact Report
- Signed onto the CEO Action Pledge for Inclusion & Diversity
- Publicly posted our DEI Statement & Commitment

2020

- Evolved the B Corp Consulting practice into a holistic Sustainability practice
- Recognized for the first time as a 100 Top Impact Company Real Leaders Impact Award
- Created an Internal DEI Committee
- Expanded our GRC services, becoming a nationally recognized firm delivering SOC 2 services

2021

- Expanded from California to Oregon with SGA merger
- Ranked as a Top Workplace USA for the first time



Hired three full-time staff in the sustainability practice Completed first firm-centric Double Materiality Assessment Matured our GHG measurement and reset our baseline year Rebranded firm to reflect our growing culture and better reflect commitments to our values and purpose Set science-aligned reductions targets and climate transition action plan Completed our first EcoVadis rating successfully Launched internal coaching program to support clients and professionals Achieved ISO certification to deliver data security and privacy certification services. Evolved the Community Impact Report into a fully aligned IFRS S1 and S2 Impact Report Created Internal Risk Advisory Board Merged with AssuranceLab and Everoot to grow Governance, Risk, and Compliance practice as well as the Sustainability practice Completed cybersecurity penetration testing Became accredited by the ANSI National Accreditation Board (ANAB) to certify organizations for the ISO/IEC 42001 standard Gained designation as a HITRUST Authorized External Assessor Received DEI award from USA Today Top Workplaces

Strategic Objectives

Sensiba's approach to sustainability is centered on firmwide objectives that position us to better identify, mitigate, and manage sustainability risks and to capitalize on long-term opportunities. Our primary sustainability objectives are organized around five main pillars: Governance Risk, Climate Action, Diversity, Equity & Inclusion (DEI), Community Partnerships, and ESG Certifications. These areas are fully embedded into our business strategy and inform how we grow, serve clients, and build organizational resilience.

Our overarching sustainability goal is to demonstrate Sensiba is deeply committed to a sustainable future—not just through our words, but in our operational structure, decision-making processes, and internal culture. This includes a company-wide and cross-functional approach to sustainability that empowers and mobilizes each group of professionals so they can all have a hand in creating the future we envision: "Inspiring a Sustainable Future Through Accountable Actions."

Each of these objectives supports our business strategy by:

- Advisory Growth Through Sustainability Services: As our firm expands its service lines, sustainability has become a critical area of expertise. Our growing ESG & Sustainability practice enables us to support clients with greenhouse gas (GHG) emissions and assurance, impact reporting, climate strategy, and B Corp certification. This creates a competitive edge in the advisory market while allowing us to scale our impact by helping others improve theirs.
- Risk Management & Strategic Resilience: By aligning our sustainability goals with scenario planning and transition risk management, particularly in relation to climate, our strategy meets IFRS S2 expectations. We are building internal capacity to respond

- to regulatory changes, anticipate client needs, and comply with evolving disclosure requirements (including human capital and biodiversity).
- Culture & Operational Maturity: As we expand organically and through acquisitions, our sustainability strategy provides an anchoring framework. It facilitates cultural integration, helps us maintain our values across new teams and regions, and ensures growth is not pursued at the expense of our mission. We are also maturing our internal processes, data systems, and governance structures to scale responsibly.
- People & Purpose: Our DEI strategic priorities reinforce our goal to be an employer of choice, supporting our people strategy by fostering a culture of inclusion, belonging, and professional development. This alignment helps us attract and retain top talent while creating services that resonate across a broader, more diverse client base.
- Accountability Through Reporting & Certifications: Annual impact reporting and third-party certifications, like B Corp and EcoVadis, create accountability and year-over-year improvement. These reporting frameworks influence internal metrics, hold us to global standards, and show the market we're serious about walking our talk.

Together, these strategic objectives ensure Sensiba not only keeps pace with the evolving ESG landscape but leads it. We align long-term sustainability performance with financial and operational outcomes, in line with IFRS S1's guidance to assess risks and opportunities across the short, medium, and long term.

Global Expansion & Cultural Integration

This year, we grew the firm internationally by welcoming Australia-based AssuranceLab. We are now active in the United States, Australia, and Ireland, with an exciting mix of new opportunities, partners, and team members. As we grow and continue to scale, one thing has always remained the same, and that's our responsibility to maintain what makes our firm, well...ours. The shared values of sustainability, purpose, and a thriving, inclusive culture form the core of our company culture.

From the outset, leadership recognized that cultural alignment would be essential to success. That's why we approached this integration as more than an operational shift; it was a deliberate investment in shared purpose.

Rather than dilute our culture, this expansion has enriched it. The blend of global perspectives has sparked new energy and ideas, while reaffirming that no matter the time zone, our north star remains the same: using business as a force for good.

When Patrick Hegarty, AssuranceLab's VP of EMEA, joined Sensiba, he was immediately inspired by the firm's leadership and their passion for building a Sustainability practice that delivers meaningful impact for clients, communities, and the planet.

Drawing on his experience with one of the world's largest sustainability consulting firms, Hegarty was energized by Sensiba's focused and practical approach: a clear suite of offerings that complement the broader services of the firm, delivered by an experienced and talented team united by the Sensiba vision.

From my first conversation with John Sensiba, it was clear that sustainability was not treated as a short-term financial strategy, but as a genuine commitment to purpose, an opportunity, and a responsibility to create lasting positive change.

Patrick Hegarty Senior Director of International Services & Growth at Sensiba

Maintaining Sustainability Through Growth

Growth often tests a company's values, but this year, ours held strong. From onboarding 270 new employees across the globe in 2024 and 2025, to expanding into new markets, to increasing our turnover and achieving our financial goals, we remained true to our commitments to sustainability, our stakeholders, and our inclusive culture.

We preserved our B Corp certification and improved our EcoVadis score as we scaled our business rapidly because our systems and culture have intention built into every step. For example, from day one, we set new employees up for success with a clear understanding of our values and sustainability priorities, which include DEI and our own sustainability training.

As part of our expansion, we integrated AssuranceLab and Everoot, embedding several of their best practices, such as B Corp Consulting and Governance, Risk, and Compliance processes, into our services and operations. In return, we extended our existing sustainability and DEI frameworks to the new teams, ensuring alignment and continuity.



We also launched new initiatives to meet the moment:

Project Nova: A new digital workspace designed to enhance the employee experience with increased security and seamless functionality—anytime, anywhere.

Project Boomerang: A firmwide innovation effort inspired by the fresh perspective of our new Australian team, aimed at catalyzing creative thinking and sustainable growth across departments and service teams.

Employee Experience Assistant: A new full-time role within our HR department focused on elevating employee engagement and leading our firm's diversity, equity, and inclusion (DEI) initiatives.

This past year affirmed that growth and impact are not mutually exclusive. With the right systems, culture, and accountability, scaling can be a multiplier for positive change.



Climate & ESG in Strategy

Our climate change and broader ESG initiatives are not bolted on; they are integral to our business strategy. We recognize long-term value creation depends on understanding and adapting to sustainability-related risks and opportunities.

We shape our strategy around the impacts of environmental, social, and governance issues on our clients, our people, our operations, and our growth. In our strategic planning, we consider climate-related risks like energy price volatility, regional climate disruptions, and changing regulatory requirements, along with financial and operational factors. In doing so, we have:

Invested in digital tools and cloud-based collaboration platforms to reduce business travel and increase flexibility across regions

Decentralized parts of our workforce and office strategy to build resilience against local climate disruptions like wildfires or power outages

When we integrate climate and ESG-related factors into our strategic decisionmaking, we are able to not only manage risk but also to identify opportunities for growth and further develop a future-proof, purpose-led organization.



Innovation & Services

Sustainability is a key component of the way we work and the services we provide. Since starting our B Corp advisory service in 2019, we have expanded our offerings to provide a full suite of ESG and sustainability support. These services aim to help organizations better meet the expectations of their stakeholders now and in the future, as well as build resilient and responsible businesses.

Our services have evolved as standards and stakeholder expectations have changed over time.

These innovations also demonstrate our strategy in motion. We are scaling services aligned to sustainability-related opportunities to create new revenue streams and increase our external impact. Every client we help reduce emissions. improve DEI, or move to stakeholder governance multiplies our impact.

We now provide:

Double materiality assessments

that identify the issues most relevant to financial performance and stakeholder impact

Greenhouse gas emissions (GHG)

inventories and climate transition action planning strategies

Impact reporting aligned to frameworks like the SASB and IFRS S1/S2

Fractional Chief Sustainability Officer (fCSO) services to embed sustainability leadership within growing organizations

EcoVadis preparation and strategy to help suppliers and partners meet global buyer expectations

Limited Assurance over GHG emissions

to ensure accuracy, completeness, and alignment with leading voluntary and regulatory frameworks

CDP and **TCFD**-aligned climate disclosures that meet rising regulatory and investor scrutiny



Looking ahead, we'll continue evolving our service offerings to meet the moment, because in today's economy, doing good and doing well are no longer separate pursuits.

Julien Gervreau

Sustainability Practice Leader



Climate Action & Environmental Responsibility

Our climate strategy is driven by a science-aligned target.

We are committed to reducing our emissions by 50% from our previous 2019 base year emissions of 1,259 tCO₂e by 2030. This target is in line with global efforts to keep warming to 1.5°C and demonstrates our responsibility as a purpose-driven professional services firm to set a meaningful climate target. We set short-term targets and report annual GHG inventories to measure our progress, guide decisions, and hold ourselves accountable.

To reach our goals, we've initiated targeted reduction efforts across our largest sources of emissions:

- Office Electricity (2.5% of annual 7.15% reduction target):
 Transitioning 50% of the current average grid mix to renewable energy through electric utility providers in three office locations.
- Work-From-Home Electricity (2% of annual target): Aiming to transition 35% of remote employee electricity use to renewable sources by offering subsidies for switching to 100% renewable energy in eligible communities.
- Employee Commuting (3% of annual target, representing 40% of our overall footprint): Targeting a 15% reduction in commuting emissions by incentivizing the use of public transit, biking, and rideshare programs.

We remain committed to reporting our climate performance transparently because we understand that what gets measured gets managed. Our progress is not just a reflection of operational efficiency, but of our dedication to being part of the solution.



Greenhouse Gas Emissions Data

Sensiba has tracked its carbon footprint since 2019. As tools and standards have developed, our process has evolved. We now have more visibility and access to spend data that can help us expand and improve the accuracy of our Scope 3 emissions reporting.

In 2024, we applied a more robust methodology in recalculating 2023 emissions, which resulted in a more comprehensive and representative inventory. With this process in place, we are setting 2023 as our new baseline year for measuring emissions in the future.

Several factors have contributed to material changes to our emissions profile. In 2023, we moved our largest office in San Jose into a significantly smaller and more energy-efficient space. Although this one-time move generated construction-related emissions included in our 2023 Scope 3 calculation, the long-term impact is a lower amount of Scopes 1 and 2 emissions in future years as a result of lower natural gas usage and more efficient building infrastructure. These are examples of how our operations are trending toward lower direct emissions in future years.

We have also experienced growth in some of our Scope 3 emissions related to our technology services. In the past few years, our firm has grown significantly, and our digital infrastructure has expanded to support a global, high-performing, and increasingly distributed team. As a result, we expect emissions related to purchased goods and services to be higher in future years.





Physical & Transition Risk Management

We take into account physical risks (for example, wildfires in Australia and the United States, heat waves worldwide, flooding in hurricane-prone areas) as well as transition risks associated with changing climate regulations and client expectations. To do so:

- We've invested in cloud infrastructure and flexible remote work policies to ensure continuity during extreme weather events.
- We track climate legislation in all regions where we operate to maintain compliance and stay ahead of emerging expectations.
- Our services are evolving to match client needs, which increasingly prioritize sustainability, helping us turn risk into opportunity.

Environmental Initiatives & Resource Management

Climate is just one part of the sustainability equation. We've taken a holistic approach to minimizing our broader environmental impact by:

- Continuing to operate a paperless office.
- Sharpening our vendor screening process to promote socially and environmentally responsible purchasing decisions, including for travel, marketing, and events.

These simple actions become second nature over time, and they help us turn environmental care into part of our DNA.

Result & Impact

We have seen quantifiable success in our efforts to reduce emissions and improve efficiency, resulting in environmentally and financially positive outcomes.

Here are our year-over-year reductions from 2023 to 2024:

SCOPE 1 EMISSIONS:

↓30%Reduction

from 50.38 tCO2e to 35.07 tCO2e

SCOPE 2 EMISSIONS:

430%

Reduction

from 34.59 tCO2e to 24.11 tCO2e

SCOPE 3 EMISSIONS:

↓ 09%Reduction

from 2,181.27 tCO2e to 1,983.67 tCO2e

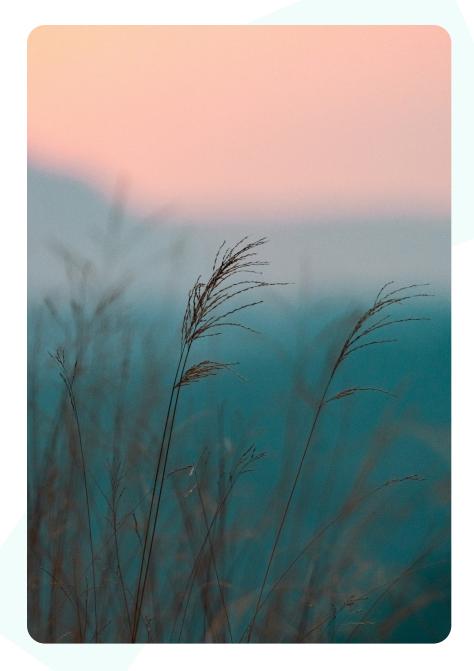
TOTAL EMISSIONS:

10%

Reduction

from 2,266.25 tCO2e to 2,042.85 tCO2e

These outcomes reflect the compound effect of consistent strategy, engaged employees, and intentional investments.





Future Focus

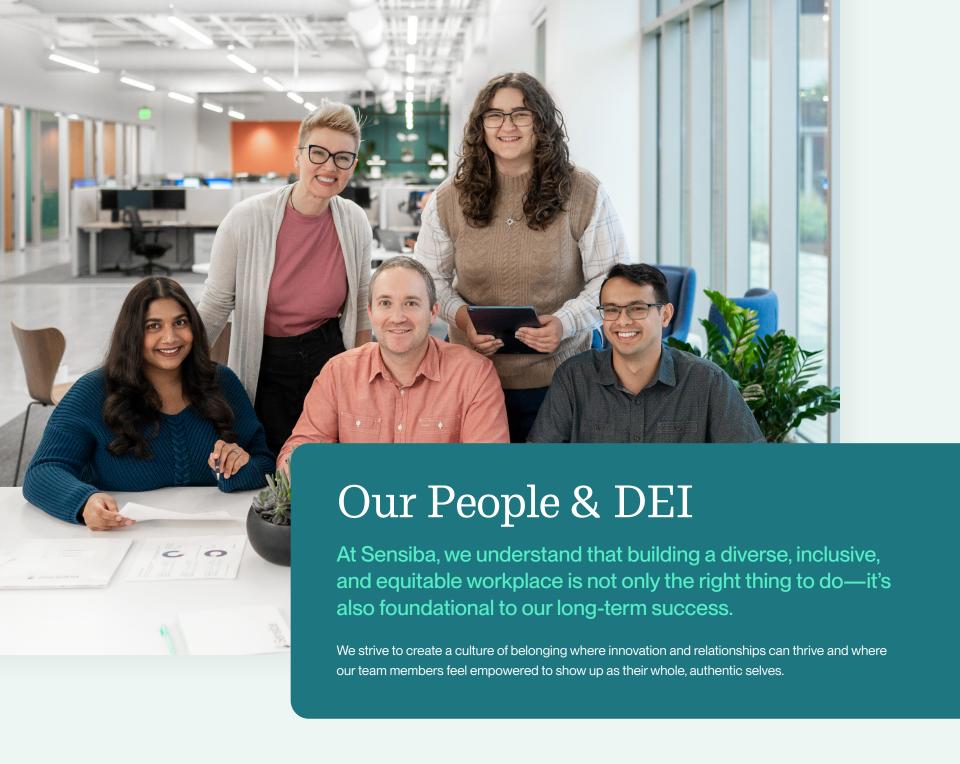
Over the next two years, we'll focus on expanding our reporting to encompass a comprehensive analysis of climate-related risks and opportunities. This will include a detailed investigation into transition risks, assessing the amount and percentage of assets or business activities vulnerable to these risks. Similarly, we'll evaluate climate-related physical risks by identifying the assets or business activities at risk from physical climate impacts.

In addition to risk assessment, we'll explore climate-related opportunities by quantifying the amount and percentage of assets or business activities aligned with these opportunities. Our assessment will research capital deployment, capital expenditures, financing, or investments directed toward climate-related risks and opportunities.

To further solidify our commitments, we plan to submit our emissions reduction targets to the Science Based Targets initiative (SBTi) in 2026. This step will help ensure our goals are aligned with the latest climate science and global efforts to limit warming to 1.5°C.

In addition, we will be transparent about our internal carbon prices to show how they affect our decision-making. This will allow us to present a better and more forward-looking picture of our climate-related financial exposures and responses.

I feel fortunate to work for a company with strong values that I deeply respect. I'm continually given the opportunity to learn and grow, while also enjoying a flexible work schedule and being part of an incredibly supportive team.





Workforce Overview

During fiscal year 2025, our firm expanded to over 500 employees in five offices, now spanning 11 time zones across ten countries, including many different backgrounds and experiences. This year, we also experienced accelerated growth with the successful integration of our latest acquisitions, which has further expanded our reach and enriched our culture.

Even with this growth, our core values remain at the forefront, and we continue to prioritize employee well-being, cross-functional collaboration, and strong engagement across our teams.

We're proud to maintain a people-first culture where psychological safety, professional development, and purposeful work come together. Our hybrid work model, robust onboarding, and regular pulse checks ensure team members are supported and heard. From entry-level hires to firm leadership, we are committed to cultivating an environment where everyone can thrive.

DEI Vision & Commitments

Our DEI vision is to foster a deep sense of inclusion and belonging for our people, clients, and communities. But vision alone is not enough. We take our commitment to DEI forward with action and intention every day. It is a strategic priority that is integrated into our business operations and core to our growth strategy.

While many companies, particularly in the U.S., have dramatically reduced or even eliminated their DEI initiatives in response to political and cultural pressure this year, Sensiba has chosen a different path. We are committed to our values and to building a more diverse, equitable, and inclusive culture. We have doubled down on our efforts: deepening our commitments, strengthening our programs, and embedding DEI even more fully into our operations and growth strategy.

This is not about optics. This is about integrity, impact, and creating a firm where everyone can thrive.

Our Current DEI Strategic Priorities:



Priority 1: Inclusion & Belonging

- We will improve employee satisfaction and engagement by creating a culture of trust, support, and respect.
- We track and connect
 DEI analytics to business
 performance goals to create
 accountability at all levels.



Priority 2: Representation & Growth

- We are redefining what growth looks like by integrating DEI into how we attract, retain, and promote talent.
- We are working toward goals that include increasing the inclusion of underrepresented groups in leadership and client-facing roles.
- We've designed recruiting partnerships and inclusive hiring practices to build a more multicultural workforce that reflects the communities we serve.



Actions & Oversight:

- We've embedded DEI governance into our broader sustainability and HR strategies, with leadership oversight and cross-departmental support.
- We provide training on unconscious bias, inclusive leadership, and equitable performance management.
- We track key metrics across gender, race/ethnicity, department, level, hiring, and exit data to ensure transparency and continuous improvement.
- We review DEI data as part of our internal sustainability scorecard and report our progress in our annual Impact Report.

DEI: Looking Ahead

We know building a more inclusive and equitable workplace is an ongoing journey that needs intentional leadership and action. That's why we took an important step this year to institutionalize DEI by bringing on a full-time lead to drive our strategy, sharpen our impact, and scale efforts to create identity-safe workplaces throughout the firm.

With this added leadership, we are well-positioned to take our efforts further, enhancing data transparency, embedding DEI into talent development and client engagement, and ensuring accountability at every level of the organization. We'll continue refining our analytics, strengthening inclusive hiring practices, and exploring new ways to elevate underrepresented voices.

At Sensiba, DEI isn't a trend—it's part of who we are. And as we look ahead, we are proud to stand firm in our belief that our differences are our greatest strength.



For me, DEI is about being able to show up as our whole selves at work and knowing our voices truly matter. It's woven into everything we do—from the small, everyday interactions to the bigger changes we advocate for. I'm proud to be part of a team that cares deeply about creating a culture of belonging, not just because it's the right thing to do, but because it makes us stronger.

Diana Trinh
Employee Engagement Assistant and
DEI Committee Lead

Representation & Metrics

Entire Firm	FYE 2025
# of Individuals	394
Identify as Female	60%
Identify as POC	46%

Firm Leadership	FYE 2025
# of Individuals	139
Identify as Female	55%
Identify as POC	35%

Partner Group	FYE 2025
# of Individuals	30
Identify as Female	43%
Identify as POC	20%

2025 Non-Executive Racial/Ethnic Composition: (Excludes partners and executives) 4% American Indian or Alaskan Native 14% Native Hawaii or Pacific Islander White Asian Hispanic or Latino Black or African American 51% Two or More Races 30% 2025 Executive/Partner Racial/Ethnic Composition: 7% White 8% Asian Hispanic or Latino Black or African American Two or More Races 81%

DEI Initiatives & Stories

Fiscal year 2025 brought a number of improvements for advancing diversity, equity, and inclusion. From our policies to employee-led groups to organizational structures that prioritize safety, authenticity, and belonging, here's how we showed up.

For instance, the year marked the launch of our LGBTQIA+ Pride ERG. The formation of this group quickly set the stage for efforts to evaluate our internal policies, specifically through the lens of LGBTQIA+ inclusion. This evaluation has already generated improvements in the way we support and show up for one another.

We revised the company dress code policy in response to feedback from our Pride ERG. We strengthened language around self-expression and gender fluidity to affirm that all employees have the right to present and dress in a manner that is consistent with their gender identity.

In addition, we strengthened our travel policy to ensure our employees feel safe and have agency over their work travel decisions. We updated the policy to say any employee who does not feel safe traveling or attending an event for any reason, particularly because of their identity, is supported in either not going or making alternative arrangements without prior approval or reprisal.

Policy updates are one piece of the puzzle as we operationalize an inclusive culture where people can show up authentically and feel safe. These efforts and others will continue to be a focus for us as we listen, learn, and take action in alignment with our values.

6 6 It's great that Sensiba supports an LGBTQ+ Pride ERG. I was welcomed with open arms to the group, and I was excited to be involved with the LGBTQ+ Pride ERG initiatives. I work from home, and joining the ERG has been a good way for me to connect with fellow colleagues at Sensiba and be more connected to the company and community. The work the LGBTQ+ Pride FRG does exemplifies Sensiba's commitment to community and supporting the community that employees are a member of.

Laura Willow
Tax Associate

Employee Wellbeing & Engagement

We are convinced that any company wanting to be built to last needs to start with its people. We embed care for our people throughout our business. From our flexible working policies and career development opportunities, to our mental health support and culture of care, employee wellbeing remains a key pillar of our business model.

This year, we continued to evolve our talent and wellbeing initiatives to take care of our people where they are. For instance, we're a hybrid business, so we've maintained our commitment to agile working and giving colleagues flexibility and agency over how and when they work to help balance their work and personal lives. We have also continued to support colleagues in taking care of themselves and providing access to resources through ondemand mental health support tools and wellbeing allowances.

We continue to invest in the future careers of our employees with an average of 47 hours of training per employee this year. From technical skills development to leadership and sustainability-focused programs, we train and develop people for the long term, as part of our firm-wide learning strategy to strengthen our business for the future.

Our most recent employee engagement survey showed an 83% overall satisfaction rate, with particularly high remarks like, like, "I love my job because I feel fulfilled and that my work is meaningful," and "I love the positive work environment at Sensiba." We're especially proud that our voluntary turnover rate decreased to 7%, signaling that employees are choosing to grow their careers with us.

By fostering a culture where people feel heard, respected, and empowered, we're building a workplace that sustains not just productivity, but human connection and purpose.



I like that Sensiba values me as an employee and a person and values the time that I get with my family. Sensiba shows appreciation for its employees, and it really helps me strive to be the best I can be.

Annual Employee Engagement Survey





There is always room for growth and Sensiba cares about the employee more than just on a superficial level.

Anonymous

Annual Employee Engagement Survey

Challenges & Next Steps

Our work this past year has set the stage for DEI to be a core part of our culture and identity, both as a firm and as individuals. While we have much to celebrate, we know our work here is never "done." One of the most important and challenging issues before us is increasing racial and ethnic representation in our leadership ranks, especially in the U.S. We have made important progress in inclusive hiring and promotions from within, but we recognize we must do more to create a culture of equity at all levels.

In the coming year, we will continue to improve our DEI analytics to give us a window into promotion and retention trends by demographic, and we'll create new paths for leadership development and advancing underrepresented talent. We will also launch additional employee resource groups (ERGs) for employees who identify with particular affinity communities.

Our objectives for next year are establishing measurable diversity targets for management positions and further increasing transparency around pay equity and inclusive career development. This work is a journey, not a destination, and we are committed to continuing to move forward with intention, transparency, and empathy.

Community Engagement & Social Impact

We have long stressed the value of active community involvement, with our people volunteering time to over 80 organizations aligned with the causes they care most deeply about. As a firm, our financial donations follow the organizations our people support with their time and effort.

Collectively, this includes more than 4,300 hours of volunteer time in 2024 and early 2025, as well as over \$77,500 in financial donations to organizations and charities including the American Red Cross, food banks, animal shelters, chambers, and dozens of other community organizations. This past year we saw changes in where we volunteered and gave. With the record-breaking amount of climate disasters in the United States, our giving shifted to help those impacted by fires, flooding, and hurricanes. Our volunteer activities and donations often align with the Sustainable Development Goals (SDGs) developed by the United Nations to support its 2030 Agenda for Sustainable Development.

VOLUNTEER HOURS

4,300

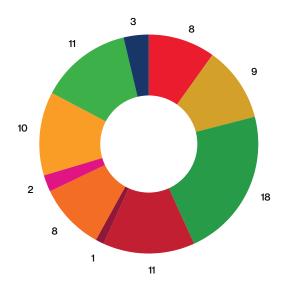
FINANCIAL DONATIONS

\$77.5K





Number of organizations we've donated to or volunteered with over the past year:









Purpose-Driven IT: Turning Everyday Expenses Into Extraordinary Impact

At Sensiba, we believe purpose can—and should—be embedded in every corner of the business, including departments that aren't always seen as direct impact drivers. Our IT team proved just how powerful that mindset can be.

Facing upcoming software license renewals, our IT team saw an opportunity to align spending with our values. Enter Purpose In Expenses (PIE), a company helping organizations transform ordinary operating expenses into meaningful social impact. After a few short conversations and a quick review of our licensing details, PIE showed how we could generate over \$11,000 in annual donations, without increasing our budget or disrupting our systems. But the real win goes beyond the numbers.

This project was more than a systems upgrade—it was a culture boost. Each office played a role in selecting the local charities the donation went to. Our Fresno, California, office selected the Fresno Art Museum. Our Bend, Oregon, office chose Bethlehem Inn. And our San Jose, California office selected Second Harvest of Silicon Valley, Sacred Heart Community Service, and the YMCA of Silicon Valley.





Until now, my department has never had the opportunity to directly generate impact metrics. PIE was knowledgeable, professional, diligent, and a pleasure to work with. Our IT team is delighted to have found a simple yet powerful way to optimize our budget and actively participate in the company's mission to use our business as a force for good. A very rewarding engagement!

Igor Zaika
Chief Technology Officer





A huge thank you to the volunteers from Sensiba for assisting our Horticulture team with their projects. We know that there are many volunteer opportunities in the Bay Area, and we appreciate that your staff chose to donate their time to Oakland Zoo again and again. Thank you for your support of Oakland Zoo.

Gia Park Oakland Zoo We appreciate the Sensiba team's time and efforts at the Sunflower Hill Garden, where volunteers helped us plant, weed, and maintain the garden beds. Their hard work and enthusiasm contributed to a more vibrant, productive space that supports our programs for adults with intellectual and developmental disabilities.





Our work at Sensiba goes beyond compliance and checklists—we help our clients turn values into action.

Whether guiding a company through the complexity of ESG, streamlining assurance processes, or designing sustainability strategies from the ground up, we take pride in helping purpose-driven organizations thrive.

The following client stories and quotes highlight how our team delivers measurable impact with a human touch—blending technical expertise with a deep commitment to our clients' missions.

CASE STUDY

Digital Dynamics, Inc. Launches GHG Reporting

Digital Dynamics, Inc. (DDI) was asked by a major customer to report greenhouse gas (GHG) emissions and set reduction targets aligned with the Science-Based Targets Initiative (SBTi), supporting the customer's Scope 3 climate goals.

As a long-time Sensiba audit client, DDI leveraged this trusted relationship to navigate its first GHG inventory. Early challenges included unfamiliar terminology, data tracking processes, and limited internal bandwidth. Sensiba, a Greenly Implementation Partner, provided the expertise and support needed to complete the engagement.

Sensiba aligned data collection with relevant business units, using Greenly's activity module templates to engage team members across DDI. Regular meetings kept momentum strong and fostered knowledge-sharing around emissions, sustainability, and operational improvements.

The Greenly platform and Sensiba's guidance helped DDI understand the value of measuring its emissions baseline and setting Net Zero goals. Together, they identified short- and medium-term reduction opportunities, enabling DDI to make informed operational decisions and embed sustainability into strategic planning.

DDI is now enhancing its data tools and processes to report annually to customers and stakeholders.





CASE STUDY

Cresta Achieves ISO/IEC 42001 Certification

Cresta, an Al-powered contact center platform that processes sensitive customer conversations, wanted to lead the way in responsible Al governance. As the first company in its industry to pursue ISO/IEC 42001 certification, Cresta faced a unique challenge. The standard had just been released, and few guidelines or precedents existed for navigating the audit process.

Cresta partnered with Sensiba to complete the certification audit. Our Governance, Risk, and Compliance services team brought a blend of technical audit expertise and deep familiarity with AI systems. We worked closely with Cresta to interpret the new requirements, assess AI governance structures, and document risk management practices that aligned with the standard's expectations.

In January 2025, Cresta became the first contact center AI provider to achieve ISO/IEC 42001 certification. The certification offers independent assurance to Cresta's clients that the company is committed to secure, ethical, and transparent AI practices.

With this achievement, Cresta has strengthened its market position and earned trust as a leader in responsible AI deployment.



Customers can stop relying on us telling them everything is fine. The certification provides independent, third-party assurance that somebody has looked at us and validated that Cresta is developing AI in a responsible way.

Robert Kugler

Head of Security, IT, and Compliance, Cresta



WHY DO YOU WORK WITH SENSIBA?

Everything—quick, very nice staff Robert Mori and Cristie Dirickson are amazing. I am disabled, and they do everything in their power to make things very easy for me, love them!!!

GASHASB STEINBERG
TAX CLIENT

66 High quality work and great customer service.

MICHAEL GUERCHON
TAX CLIENT

The people are genuine and transparent, and the company exhibits flexibility to the customer's circumstances.

ERIC SPRAGUE

The people. Responsive, extremely knowledgeable, thorough and friendly!

GWEN WYSLING

Sensiba combines deep expertise with a warm, approachable style, delivering excellent results while being a true pleasure to work with.

EMILY LUSTER LUSTER NATIONAL INC.

66 Friendly, supportive, proactive, and collaborative.

PETER YOLLES
ECHO RIVER CAPITAL FUND





As we wrap up this year's impact report, we continue to believe in the power of never-ending improvement.

Sustainability is a journey, not a destination. Our future direction is guided by our objectives, heightened expectations, and the conviction that responsible, long-term business success is inherently linked to a healthy environment, social fairness, and good governance.





Future Targets

We're setting ambitious, yet achievable, targets across each pillar of our sustainability strategy:

- → Environmental: Recalculate our emission reduction targets from our new baseline year, 2023 (2,266 tCO2e), in alignment with sciencebased targets; submit our targets to the Science-Based Targets initiative in 2026; and complete a climate scenario analysis by 2027.
- → Social & DEI: Improve data capture and transparency by implementing self-identification surveys (e.g., LGBTQIA+, disability status) for staff and (e.g., LGBTQIA+, women-, veteran-, minorityowned) for suppliers, and integrate demographic tracking fields into our technology systems by 2027.
- → Governance & Transparency: Expand reporting and certifications to include all non-U.S. Sensiba entities by 2027, beginning with a new double materiality assessment in 2026.
- Community Engagement: Increase volunteer hours by 15% year-over-year for the next three years.

These goals are not just metrics—they are a continuation of the commitments laid out throughout this report, reinforcing that progress is part of our core business strategy.

B Corp & EcoVadis Ambitions

In anticipation of our next B Corp recertification, which will take place under B Lab's New Standards, we are shifting our focus from a points-based mentality to one based around performance and meeting rigorous requirements around key impact areas such as Climate Action, Purpose & Governance, JEDI, Worker Wellbeing, and more.

In preparation, we have started the mapping our current operations to the new requirements, accelerating initiatives around reducing emissions, inclusive hiring, and stakeholder engagement, as well as enhancing our documentation to support increased rigor in verification. This next round of B Corp certification won't be a checkbox renewal, but rather a reaffirmation of our purpose-led commitment to leading in this space.

For EcoVadis, we are working toward receiving a Silver rating through expanded supplier engagement, enhanced labor practice disclosures, and driving even deeper ESG practices throughout our value chain. These external accountability frameworks not only challenge us to improve but also provide a roadmap for us to push even harder and do more.

Adapting to Evolving Standards

We recognize the standards of sustainable business are changing. As jurisdictions begin to integrate IFRS S1 and S2 into their global frameworks, we are working hard internally to align our systems, disclosures, and risk frameworks with, or ahead of, these emerging guidelines.

In the coming years, we will:

- Expand our use of quantitative metrics to link sustainability outcomes to financial performance
- Continue to train leadership and staff on emerging ESG standards and disclosure frameworks
- Refine our management practices to remain agile, transparent, and ahead of regulatory shifts

Being future-ready means being standards-ready, and we are committed to leading, not lagging, as these frameworks evolve.

Long-Term Vision

We imagine a future where Sensiba is known worldwide not just for our excellence in accounting and advisory services, but also for our thought leadership on issues of sustainability and social impact. A firm that is empowering our clients to be on their own ESG journey, one that attracts and retains the best talent through an inclusive and purpose-driven culture, and one that builds and uplifts the communities around us through the values we espouse and the work we do.

This is not a future that will come by accident—it will take intentional work, bold decisions, and constant learning. We're ready to begin.





This report is more than a compliance exercise—it's a reflection of who we are and who we strive to be. I'm incredibly proud of what our team has accomplished, from reducing our emissions to expanding globally without compromising our values. The future of business demands courage, creativity, and compassion—and I'm confident that with our people and partners, we'll rise to meet it. Thank you for being part of this journey.

Jennifer HarrityEsg & Sustainability Director

Invitation for Feedback

We believe the best strategies are co-created. If you have questions, ideas, or reflections, we'd love to hear them.

Follow our journey, share your feedback, and stay connected with us at Sensiba.com. Together, we're building a better business—and a better future.



Jennifer Harrity, SEP
ESG & Sustainability Director
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Julien Gervreau, MBA Sustainability Practice Leader jgervreau@sensiba.com p. 925-644-5249

Learn how you can help make an impact.



Appendix

Sustainability Disclosure Topics & Metrics: Workforce Diversity, Inclusion, & Engagement

At Sensiba, our people-first culture continues to drive strong engagement and progress in diversity. In 2025, employee engagement reached 89%, well above industry averages, with satisfaction holding steady at 83%.

We remain committed to equity at all levels. Outpacing industry benchmarks, 60% of our team and 55% of leadership identify as women, while 46% of staff and 35% of leaders identify as people of color.

Turnover trends show improvement, with voluntary departures down to 7% in 2025. Though involuntary turnover rose due to strategic restructuring, overall retention remains strong at over 90% when accounting for internships.

Representation among equity partners remains a focus as we continue advancing toward greater equity in firm leadership.

Measurement	Industry	FYE 2023	FYE 2024	FYE 2025	SASB Code
Employee Satisfaction	82%	86%	84%	83%	SV-PS-330a.3
Employee Engagement	81%	88%	87%	89%	
# of Individuals in Firm ¹	_	412	499	394	SV-PS-330a.1
Identify as Female in Firm	48%²	60%	59%	60%	
Identify as POC in Firm	21%²	44%	46%	46%	
# of Individuals in Leadership	_	117	118	139	
Identify as Female in Leadership		51%	50%	55%	
Identify as POC in Leadership		32%	32%	35%	
# of Individuals in Equity Partner Group	_	24	25	30	
Identify as Female in Equity Partner Group		46%	44%	43%	
Identify as POC in Equity Partner Group		21%	20%	20%	
Voluntary Turnover Rate ³		11%	10%	7%	SV-PS-330a.2
Involuntary Turnover Rate ³		4%	13%	14%	

¹ Total number of employees includes all employees employed during that fiscal year.



² 2021 National Management of an Accounting Practice (MAP) Survey

³ Tracked by HR and when adjusted for internships, the firm's employee retention rate is above 90%. Internships are typically for a fixed duration, with most becoming employees after they earn their degrees. Figures above reflect actual turnover and retention rates, including internship-related turnover.

Sustainability Disclosure Topics & Metrics: Data Security & Data Privacy

Measurement	Industry	FYE 2023	FYE 2024	FYE 2025	SASB Code
Number of data breaches	-	0	0	0	SV-PS-230a.3
Percentage of customers Impacted	-	0%	0%	0%	
Number of customers affected	-	0	0	0	

Sustainability Disclosure Topics & Metrics: Professional & Advertising Integrity

Measurement	Industry	FYE 2023	FYE 2024	FYE 2025	SASB Code
Total amount of monetary losses from legal proceedings associated with professional integrity	<u>-</u>	\$0	\$0	\$0	SV-PS-510a.2
Percentage of online advertising impressions targeted to custom audiences 4	-	100%	100%	100%	SV-AD-220a.2
Total amount of monetary losses because of legal proceedings associated with false, deceptive, or unfair advertising	-	\$0	\$0	\$0	SV-AD-270a.1

⁴ Sensiba tailors 50% of our digital advertisements to focus within the United States and 50% internationally. Additionally, our ads are targeted using specific keywords and phrases to reach those actively seeking our services.

Sustainability Disclosure Topics & Metrics: Greenhouse Gas Emissions

As our greenhouse gas (GHG) measurement process has matured, we've gained access to higher quality emissions data, allowing us to expand and improve the accuracy of estimates used in our Scope 3 emissions reporting. In 2024, we leveraged this more robust methodology to recalculate our 2023 emissions, resulting in a more comprehensive, representative and comparable inventory.

Measurement	CYE 2023	CYE 2024	% Year Over Year Reduction	IFRS Code
Calculation Tool Used	North Star Carbon Management	North Star Carbon Management	-	IFRS S2.29.a.iii
Scope 1	50.38 tCO2e	35.07 tCO2e	30%	IFRS S2.29.a.i.1
Scope 2	34.59 tCO2e	24.11 tCO2e	30%	IFRS S2.29.a.i.2
Scope 3*	2,181.27 tCO2e	1,983.67 tCO2e	9%	IFRS S2.29.a.i.3
Total Carbon Emissions	2,266.25 tCO2e	2,042.85 tCO2e	10%	-

^{*}Categories measured—Category 1: Purchase Goods and Services; Category 2: Capital Expenditures; Category 5: Waste Generated in Operations; Category 6: Business Travel; Category 7: Employee Commuting.

Working at Sensiba, I feel valued and trusted. One of the best things outside the people is the working flexibility we have.

Anonymous

Annual Employee Engagement Survey

B Corporation Certification Impact Assessment Score

While our overall B Corp score has decreased since our last assessment, we remain proud to have maintained our B Corp Certification. This is a meaningful achievement given the tremendous growth and transformation our firm has experienced over the past few years.

Transitioning from a regional presence to a top-75 U.S.-based global firm has introduced new complexities and growing pains, but throughout this expansion, we've remained committed to the values and standards that define the B Corp community. Our continued certification reflects that, even amid significant changes, we prioritize people, planet, and purpose alongside profit.

2025 OVERALL SCORE:

90.1

	2022	2025	
Governance	21.2	20.3	
Mission & Engagement	4.8	4.8	
Ethics & Transparency	6.2	5.4	
Mission Lock	10.0	10	
Workers	37.4	32	
Financial Security	11.5	8.0	
Health, Wellness, & Safety	10.8	8.4	
Career Development	7.2	7.2	
Engagement & Satisfaction	7.8	8.3	
Community	24.5	22.1	
Diversity, Equity, & Inclusion	8.2	8.0	
Economic Impact	9.0	5.8	
Civic Engagement & Giving	5.0	5.5	
Supply Chain Management	0.0	0.7	
Environment	11.6	10.3	
Environmental Management	4.5	3.2	
Air & Climate	3.1	4.0	
Water	0.5	0.3	
Land & Life	2.7	1.7	
Customers	4.7	5.2	
Customer Stewardship	4.3	3.7	
Support for Underserved/Purpose- Driven Enterprises (IBM)	0.4	0.8	
Impact Improvement (IBM)	_	0.6	
Overall	99.4	90.1	

EcoVadis Questionnaire Score

This year, our organization achieved an improved EcoVadis sustainability score, reflecting measurable progress in the documentation of our ethics practices. Despite this increase, our badge level was adjusted downward under EcoVadis's revised scoring framework.

In 2024, EcoVadis updated its system for awarding badges and placed greater emphasis on relative performance across a growing pool of rated companies. While previous medals were based on fixed-score thresholds, the new model recognizes only a smaller percentage of top-performing companies, even if overall scores have improved.

This change is not indicative of a decline in performance. Rather, it reflects a more rigorous standard designed to ensure EcoVadis recognition remains meaningful and credible in a global context where sustainability performance is rising across industries.

Our improved score demonstrates our continued commitment to responsible business practices and positions us well under the new criteria. We view these evolving expectations as a positive development and remain committed to advancing our sustainability performance in alignment with global best practices. Our focus over the next year is to increase our overall score and gain back the silver badge.

By having an employer who gives you the tools to reach your goals, you can soar to new heights in your career. Few things feel as good as reaching a goal you have been working toward accomplishing.

Annual Employee Engagement Survey

Measurement	2023	2024
Badge	Silver	Bronze
Overall	61 / 100	64 / 100
Environment	60 / 100	60 / 100
Labor & Human Rights	70 / 100	70 / 100
Ethics	50/100	60 / 100
Sustainable Procurement	50/100	50/100

Account for good™