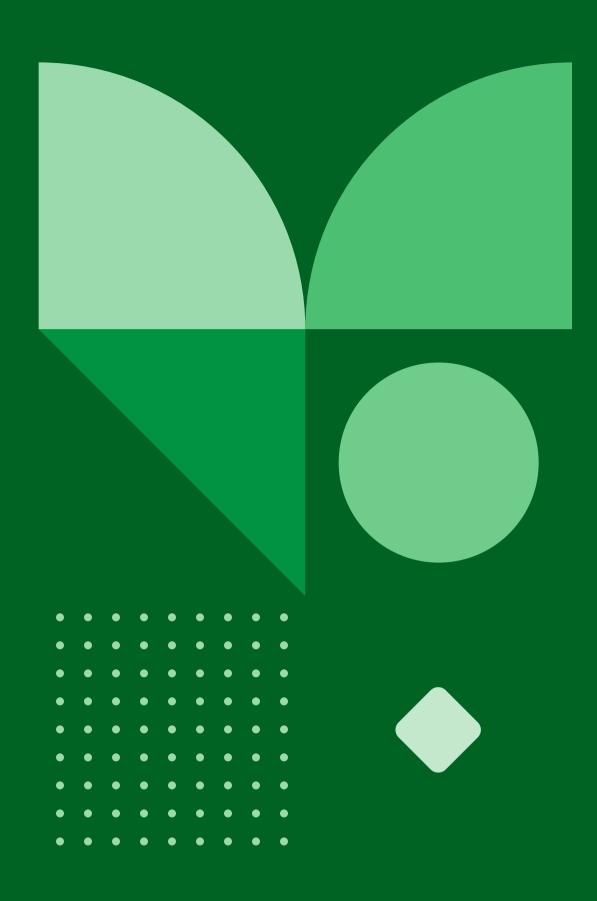
2024

Environmental & Social Impact Report





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## Letter from the CEO



Wendy Gonzalez,
Chief Executive Officer

At Sama, we are committed to creating a positive impact for our stakeholders. Whether delivering high quality data annotation and model evaluation services to our customers, supporting our team members in pursuing their career goals, or taking steps to reduce our carbon footprint, we prioritize doing all we can to meet stakeholders' needs.

In 2024, we made significant progress on key impact priorities for our people. To support our team members' advancement, we created a new professional development program to ensure that our workforce is equipped to lead in the quickly evolving world of Al and we established a new mentorship program to connect Sama's seasoned leaders with developing colleagues in East Africa. We also continued the Sama Scholarship Program, which provides team members with funding to pursue college degrees. Finally, through our nonprofit affiliate, the Leila Janah Foundation, we supported another successful Give Work Challenge, which provided grants and supports to promising social enterprises in Kenya and Uganda.

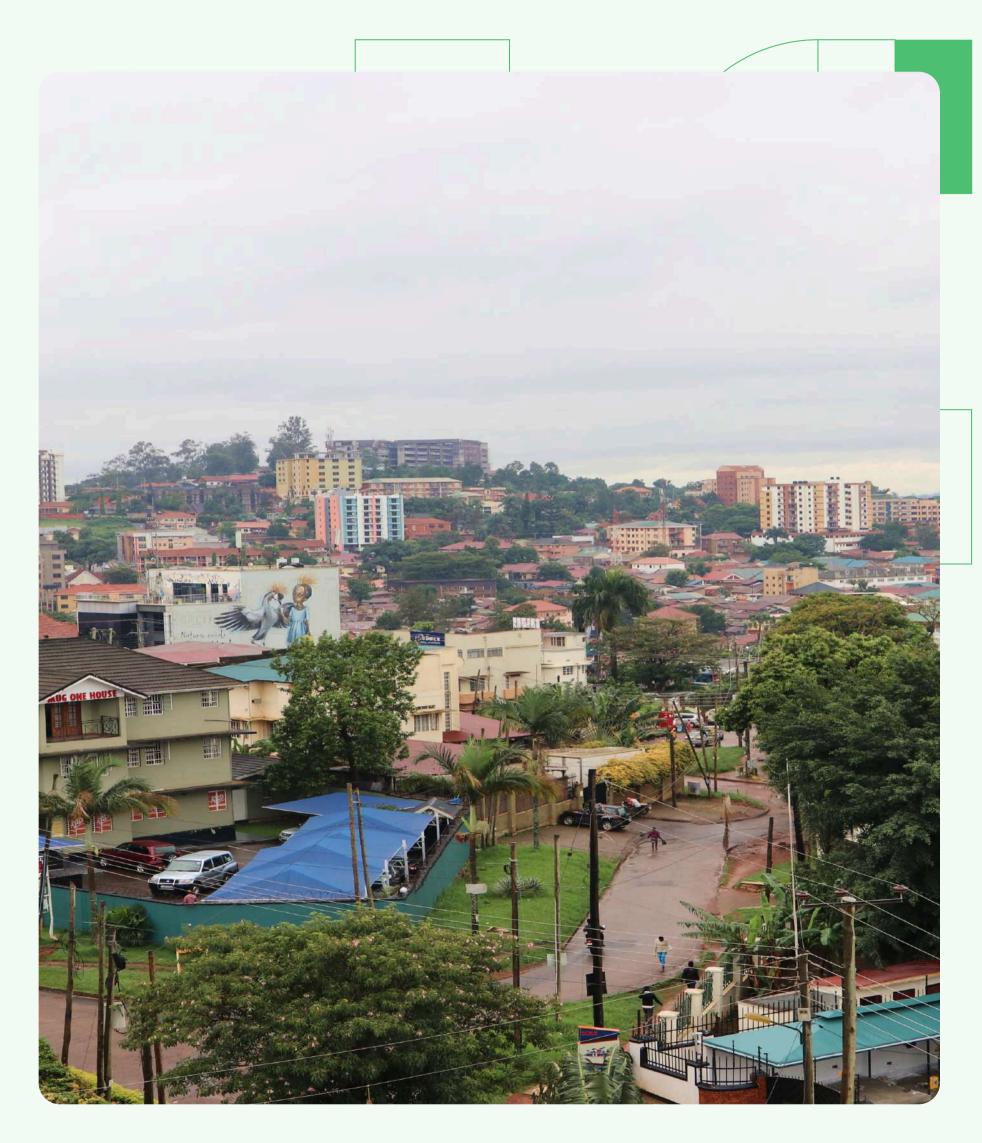
We also advanced our goals to minimize our impact on the planet. In 2024, we reduced our carbon footprint by 17.1% from our 2023 baseline. We did this by obtaining 23% of our electricity from renewable resources through partnerships with San Francisco's CleanSF program and Malindi Solar Farm in Kenya, and by decreasing our business travel emissions. In 2024, our carbon reduction targets were also validated by the Science Based Target Initiative (SBTi) to be aligned with the 1.5 trajectory outlined in the Paris Agreement- the most ambitious designation available through the SBTi process. Sustainability remains a core principle of our operations, and we are committed to ongoing progress.

Perhaps our most far-reaching achievement last year was increasing our B Corp score by 19.9 points. Since Sama first became a certified B Corp in 2020, we've worked to enhance our business operations and practices to create even greater positive impact for our workforce, customers, communities, and the planet. Our new score, which is based on rigorous standards of social and environmental performance, accountability, and transparency, is a clear and independent validation that our operations and culture are increasingly human-centered and impact-focused.

3

As we look ahead, our vision is to be a force for good at the intersection of technology, work, and global development. Our 2024 accomplishments remind us of what's possible when innovation is paired with intention. Thank you for being part of our journey. We're excited for what lies ahead—and we remain committed to ensuring that every step forward is one that benefits people, communities, and the planet we all share.





## About this report

This year's report includes details about Sama's social impact and key social impact priorities, our environmental performance, and our corporate governance practices. Throughout the report we provide a high-level overview of our work related to ethical Al awareness and advocacy. For more details about those efforts, as well as past impact reports, please review these additional resources:

#### 2023 Impact Report

Results from our randomized controlled trial

Our contributions to guidance on responsible sourcing of data enrichment services

Our position on regulation of the entire Al supply chain

Sama's readiness for EU compliance

#### **Reporting Period**

Most figures included in this report cover metrics for the 2024 calendar year. Narrative disclosures on progress, programs, and aspirations may reference material events and efforts that occurred before or after the standard reporting period. All references to dollars are to US dollars unless otherwise noted. Information in this report represents the best information available as of the publication date.

## 2024 Highlights

## Our People

**Impacted** 

69,575

through training, employment, and a ripple effect since 2008



30,500

courses completed through Sama U



\$88,000

in Sama Scholarships since



career advancement certification courses completed

## Our Planet

17%

Reduction of absolute emissions from our 2023 baseline



Transitioned to 23%

renewable energy across the company



Decreased emissions from travel by

38%

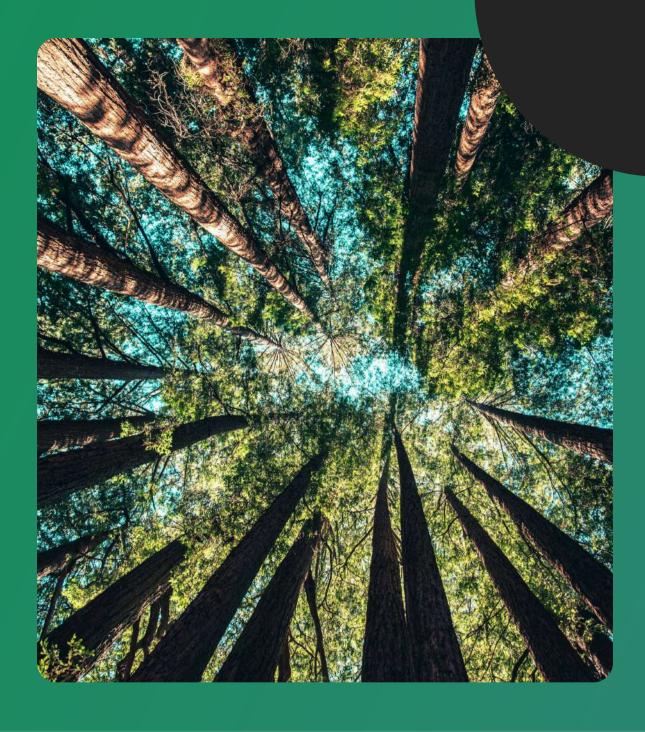
from 2023 baseline



7,505

kgs of electronics from





## Governance & Responsible Al

New B Corp score of 118.9 received

Completed first Communication on Progress as a UN Global Compact participant

Contributed to UN Sustainable Development's Gender Equity goal by maintaining gender parity across our workforce (51% women)

## **About Sama**

Sama provides high-quality training data that powers computer vision and generative AI technology. We were founded in 2008 to provide individuals from marginalized communities with training and connections to dignified digital work. To this day we believe that talent is equally distributed, but opportunity is not, and that connecting individuals to gainful employment is the most effective way to build pathways out of poverty.

As our company has evolved, we've taken steps to broaden and deepen our impact including conducting a randomized control trial and becoming a Public Benefit Corporation Since becoming a certified B Corporation in 2020, Sama has taken steps to continuously generate more positive impact for its stakeholders through a multi-pronged approach that includes expanded support for our team members and their communities, minimizing our impact on the planet, and advancing responsible Al. This is reflected in our latest B Corp score, which increased more than 19 points since our initial certification.

Since we started, Sama has impacted more than 69,000 individuals through digital skills training, direct employment, and through the ripple effect of gainful employment on team members' families and communities. Through our current efforts we hope to generate an even greater positive impact for our people and the planet.



## **Mission**

To enable enterprise clients to build and maintain state-of-the-art Al models through trusted data annotation & validation solutions that scale across complex workflows.

## **Vision**

A world where accurate and beneficial Al applications, powered by ethical and responsible processes, improve the lives of people everywhere.



## The Sama Way

### One team one goal

We are driven to surpass company objectives. We win together, we fail together and we learn together. We each make decisions on what's best for Sama and our mission.

### Deliver. Period

We focus on what moves the needle and double down quickly on what's impactful. We are solutions-oriented and driven by the end result. We demand excellence from each other.

## Trust and Transparency

We trust our teammates to make the right decisions, empowering them with both information and ownership. We believe in the power of authentic feedback. Transparency and trust accelerate us towards our shared goals.

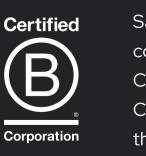
#### **Customer First**

We see our own success through our customers' outcomes. We approach every situation with a customer-first mindset.

## Humanity

We embody Ethical AI. We believe that purpose and profit go hand in hand and we operate our business this way. We are proud to be a triple-bottom-line business.





Sama is one of the first Al companies to receive B
Corp Certification. 2021 B
Corp Award for "Best for the World" in Workforce.



2025 Winners - RetailTech Breakthrough Awards



America's Greatest
Workplaces for Women 2025



The Top 50 Women Leaders in Software of 2024



2025 Inspiring Workplaces Awards for the Middle East & Africa

## Where we work

HEADQUARTERS

#### San Francisco

2017 Mission St, Suite 301 San Francisco, CA 94110 United States

#### Montréal

7236 Waverly St. #306 Montréal, Québec H2R 0C2 Canada

#### San José

Edificio Galerias del Este, Local 35 Curridabat, San José Costa Rica

EUROPE

#### The Hague

Kalvermarkt 53, 2511 CB The Hague, The Netherlands AFRICA

#### Nairobi

2nd Floor, Block D3, Unit D1b and D2, LR NO 12081/10 Sameer Business Park Mombasa Road Nairobi, Kenya

#### Gulu

Airfield Road

Plot 3 B Bar Dege

Division Gulu Municipality

Gulu District, Uganda

### Kampala

The Wildlife Tower, Ground Floor 31 Kanjokya Street Kampala, Uganda



## Impact at Sama

### 2008

Sama is established as a nonprofit with a mission to connect youth and women from marginalized communities to training and dignified digital work. Sama works with partner organizations to connect individuals with the greatest barriers to employment to work.

#### 2016

Impact Matters conducts an assessment of Sama's impact measurement system and recommends that the system be strengthened by conducting an impact evaluation

### 2018

Sama incorporates as a private company. Its new nonprofit affiliate, known today as the Leila Janah Foundation, remains a major shareholder

Sama hosts the first Give Work Challenge, expanding its impact by providing grants to microentrepreneurs in East Africa



### 2020

Sama becomes a Certified B Corporation, formally committing to create positive impact for our workforce, communities, customers, and the planet



### 2023

Sama joins the UN Global Compact



### 2015

Sama opens its first fully owned and operated delivery center in Nairobi, Kenya

### 2017

Sama partners with MIT and Innovations for Poverty Action to launch a multi-year randomized controlled trial to assess the impact of Sama's hiring model



### 2019

Sama impacts 50,000 individuals through training, employment, and through the ripple effect of employment on dependents

Sama begins tracking its Scope 1 and Scope 2 carbon emissions

## 2021

MIT releases findings from the randomized controlled trial, concluding that after three years those who were trained and included in Sama's hiring pool earned, on average, 30% more than the control group.

### 2024

Sama's near-term carbon reduction targets are validated by the Science Based Target initiative





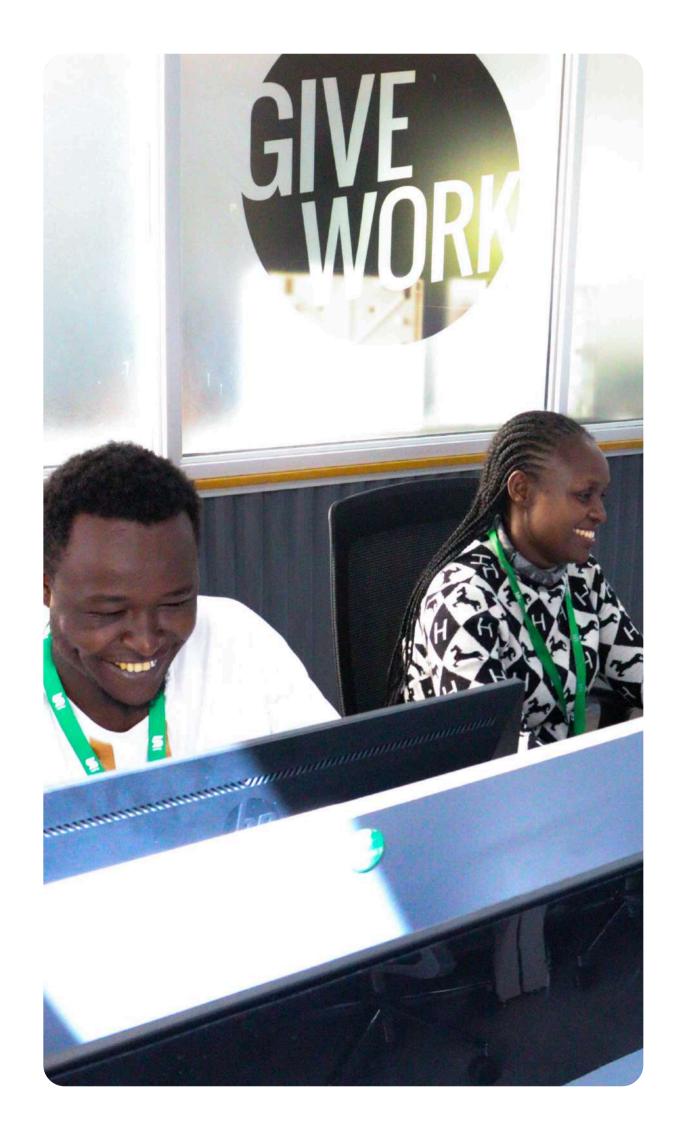
## Impact from Day One

At Sama, we've pushed ourselves to generate positive impact for our stakeholders since day one. We believe it's our duty to put people and the planet at the core of our business decisions everyday.

During our early years we generated positive impact by providing individuals from marginalized communities with training and dignified work in the digital economy. We did this as a nonprofit organization, carrying out our impact mission in collaboration with community based organizations and foundations that shared our belief that giving work instead of aid was the most effective way to build pathways out of poverty.

In 2018 when we transitioned from a nonprofit entity to a private enterprise we remained committed to our founding social mission. But that wasn't enough - we wanted to leverage our resources to do even more. We expanded the scope of our mission to better set our team members up for long-term success and to support their wellbeing. We also made additional commitments: to support job creation and entrepreneurship in our team members' communities, to develop a climate action strategy, and to build out governance structures to uphold our commitment to responsible Al. In 2020 we became a Certified B Corporation to help hold us accountable and to push us to do even more for people and the planet.

As the scope of our impact has expanded, our commitment to measuring key outcomes has remained strong. Since 2008 we've used a monitoring and evaluation system to assess the impact training and employment has on team members and their dependents. We've also worked with independent organizations, including Impact Matters and Innovations for Poverty Action, to validate the impact of our model. We've committed to sharing our results publicly, regularly posting key impact metrics on our website and publishing results from the randomized controlled trial conducted by MIT between 2017 and 2020. In recent years we've added carbon footprint tracking to our monitoring and evaluation system to understand progress toward our emission reduction targets and are committed to sharing key emissions metrics at least annually. In 2023, we continued our tradition of transparent reporting and assessment by joining the UN Global Compact and undergoing an assessment of the company's practices against the Oxford Internet Institute's AI Fair Work principles. Through these efforts we aim to continue to push ourselves to generate more measurable impact and report transparently on our progress.



## Our People

At Sama, we are committed to creating a supportive and inclusive environment where team members and the communities in which we work thrive. Since day one, it's been our mission to connect individuals from underserved communities to training and dignified digital work. What's more, as an employer we are committed to creating conditions that enable team members and their communities to learn, grow, and succeed personally and professionally.



## Our team

Sama was founded on the premise that talent is equally distributed, but opportunity is not. We are committed to creating more equitable access to formal work through supported career pathways, human-centered engagement, and wellness for our team members. As Al evolves, the way models are trained and validated is changing. To ensure that our team members are ready to address these changes, in 2024 we focused on equipping them with new skills and opportunities for continued learning.











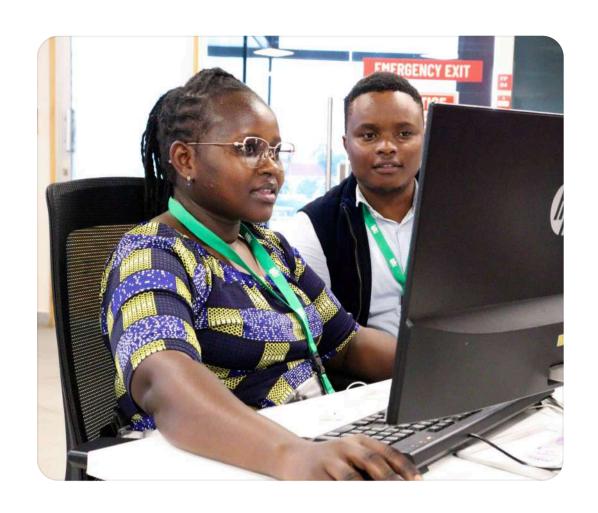
## Creating Connections to Formal Employment

According to the OECD, more than 80% of workers across the continent of Africa are engaged in informal work. Most informal workers are young and live below the international poverty line. While informal jobs make up a vital part of the economy, they are unregulated and offer few protections for employees. Informal work also lacks the stability and opportunities to upgrade skills that formal sector jobs can provide.

Since 2008, Sama has served as a bridge for those most likely to participate in the informal economy. Our intentional recruitment and impact hiring model connects individuals from underserved backgrounds who face the greatest barriers to formal work to fair-paying, entry-level work, laying the foundation for future-ready careers.

Since 2008, more than 15,300 individuals have been employed through Sama's impact hiring model. Among our team members, 62% were un- or underemployed in the six months before joining Sama.





2024 KEY RESULTS

15,300+

individuals employed through Sama's impact hiring model since 2008

148%

average lift in income three years after joining Sama

69,575

people impacted through training, employment, and a ripple effect since 2008 Sama Our People | Our Team 14

## Learning & Skill Development

We believe that continued learning is essential to our team members' long-term success. As Al reshapes industries, model training and validation requirements are shifting. To ensure our workforce is ready to meet the needs of our customers and support Al's development, we offer our team members learning opportunities aligned with industry needs. Beyond technical skills, at Sama, we encourage team members to develop interpersonal skills to adapt, collaborate, and lead in the rapidly evolving field of Al.

Through our online learning platform, SamaU, team members have access to more than 285 courses covering five core areas: foundational skills, functional skills, technical skills, wellness, and tools and compliance. By investing in our team members' growth and development, we are building a stronger workforce and empowering individuals to unlock their full potential and get equipped for the future of work. In 2024, team members completed more than 14,128 training modules through the SamaU platform.

About a quarter of our entry-level workforce miss out on higher education because of financial constraints. To help address this Sama has supported 22 team members through the Sama Scholarship program since 2018. As of 2024, five winners had successfully completed their studies. The scholarships, amounting to \$4,000 each, cover tuition and other education-related expenses for one to four years. In 2024, four exceptional team members, two from Kenya and two from Uganda, received the scholarship.

2024 KEY RESULTS

\$16,000 awarded in Sama Scholarships in 2024

\$88,000
awarded in Sama Scholarships since 2018

**22**Sama Scholarships awarded since 2018

past winners have successfully completed their studies



## Sama Scholarship Winner 2024

I was inspired to apply for the scholarship because I believe it will help me achieve my academic and career goals. It represents an opportunity to further my education and make a positive impact in my community.

I plan to pursue a degree in Computer Science because I am incredibly passionate about technology and innovation. I'm excited to dive into programming, artificial intelligence, and software development. I believe this field offers endless possibilities for creativity and problem-solving, and I can't wait to be part of developing solutions that can positively impact people's lives.

#### - Catherine Mutave

Associate and Sama Scholarship 2024 Winner, Kenya

# Access and upskilling for success

Sama is committed to providing individuals from marginalized communities with training and dignified digital work in the formal economy. We work to ensure that our team members build the skills they need for career advancement and long-term success.



## **Long-term Career**

Sama provides supports to help team members map out long-term success. Whether it's being promoted within the company or transitioning to another opportunity, Sama aims to help team members achieve their goals.



## **Employment & Work Experience**

In addition to seeing an immediate lift in income, sustained employment allows team members to develop skills in the formal workplace and build their CVs.



## **Training & Support**

Team members receive ongoing training and support to develop technical and soft skills, including digital literacy and time management.



## Hiring for Impact

Sama prioritizes training and hiring individuals who have never held a formal sector job, and wo were unemployed, and/or living below the poverty line before joining the company.

## Career Advancement

At Sama, we are committed to helping our team members map out and achieve long-term success.

Whether that means advancing within the company or transitioning to new opportunities, Sama works with team members to help them achieve their goals.

Sama offers internal career pathways and promotion training programs for Quality Analysts and Team Leaders, the two roles entry-level associates typically grow into. These programs equip team members with advanced technical and critical thinking skills, as well as managerial skills to meet the immediate needs of customers and lead others as AI training data needs evolve.



2024 KEY RESULTS

229

career advancement certification courses completed

69%

of Quality Analysts joined Sama as entry-level associates through the impact hiring model

64%

of Team Leaders joined Sama as entry-level associates through the impact hiring model



"It was enlightening to know that a self-aware team leader is more keen on their team members and is able to make sure every team member is well assigned. We are set to deliver!"

– Lucy Anam



"My favourite topic was building effective teams. It is very clear that alone I can walk fast, but as a team we will walk FAR! I do know now how to build a high-performing team and optimise productivity!"

Sylvester Kinyugo





The leadership mentorship program helped me become more self-aware, especially through feedback from my mentor. Discussing real-life scenarios on topics like change management, business relationship building, proactivity, stakeholder mapping, communication challenges and how to overcome them, gave me practical tools to grow both personally and professionally.

Cleophas MoriasiTeam Lead

## The Sama Leadership Mentorship Program

At Sama, investing in our team is essential. We take a structured and intentional approach to talent development, emphasizing continuous learning, hands-on experience, and meaningful relationships.

An important element of our professional development approach is learning from others. To facilitate this, the Sama Mentorship Program was launched in 2024. Through the program 23 East African senior leaders were paired with junior staff to provide guidance, share knowledge, and support personal development. Mentees identified a skill gap to work on during a development sprint. Mentors and mentees met regularly to discuss, plan, and practice activities to build the identified skill and reflect on progress. Success was measured by the commitment of both mentors and mentees to walk the journey to completion, preparing them to lead with agility, empathy, and purpose.

## Gender Equality



We are committed to creating conditions that foster gender parity. We promote equal opportunity and representation by integrating gender balance into core business practices, including our purposeful hiring model. We encourage gender equality through mentorship programs, leadership development opportunities, and skill-building workshops for women.

Sama's dedication to gender equality is not a one-time event, but an ongoing journey. We continuously assess our practices, policies, and culture to identify areas for improvement and implement necessary changes. We believe that fostering an environment where every individual can thrive is the right thing to do and essential for success in the future of work.

In 2024, Sama's East Africa offices organized two events to promote gender equality in the workplace: International Women's Month and International Men's Month.

International Women's Month was celebrated in March under the theme "Breaking Barriers: Inspiring Inclusion." This month-long initiative highlighted the achievements of women across the company. Throughout the month team members discussed their experiences, values, and insights on how they have broken barriers to excel in their careers. To demonstrate support for diversity and gender inclusion, team members signed virtual pledge cards and were encouraged to keep the conversation going across all platforms using the #InspireInclusion hashtag. The month-long celebration concluded with an event at all East Africa offices that included keynotes from company leaders and interactive breakout sessions.



In November, Sama celebrated International Men's Month with the Men's Wellness campaign. Programming aimed to raise awareness of men's health issues, including prostate cancer, testicular cancer, mental health, and suicide prevention. Activities included No Shave November; Men's Barazas, during which men discussed challenges affecting their well-being; and the Sama Wellness Challenge, which encouraged participants to walk or run daily. The month culminated in a conference, featuring renowned medical surgeon, relationship coach, and author, Keith Dindi, and explored key aspects of men's roles in society.



Sama offers an equal opportunity for all of us. Unlike traditionally, when tech jobs were for men, now women like me have an opportunity here [at Sama]. I lead a team of 80 people, both men and women, and I can see the impact of my work.

#### Mildred Oranga

Team Lead, Nairobi

#### 2024 KEY RESULTS

**50%** of the executive team identify as female.

**50%** of senior managers identify as female.

**51%** of the workforce identifies as female.



## Recognizing great work

We believe in celebrating our team members' accomplishments through big and small actions. In 2024 we implemented two new programs to formally recognize our team members' outstanding work.



#### Leila Janah Awards

In 2024 Sama launched the The Leila Janah Awards. Named in honor of Sama's late founder, the awards celebrate Sama employees who exemplify excellence across three key areas. Teamwork; Leadership; and Living Sama Values. The Teamwork Award honors groups of individuals who have demonstrated exceptional cross-functional collaboration, communication, and mutual support. The Leadership Award recognizes an individual who inspires and influences others while embodying Sama's six leadership competencies. The Values Award is given to a team member who consistently lives out Sama's core values: One Team, One Goal; Deliver. Period, Trust & Transparency, Customer First, and Humanity. Winners have the opportunity to immerse themselves in a different Sama location for two weeks, gaining international exposure while further fostering crosscultural collaboration, or utilize the prize for their professional development. In 2024, 16 team members received awards in the various categories.



### **Rewards and Recognition**

In April 2024 Sama launched the Reward and Recognition (R&R), a performance-based program designed to identify, acknowledge, and reward top-performing production team members across Sama's East Africa offices. The Awards are designed to acknowledge outstanding performance and work commitment clearly and transparently.

2024 KEY RESULTS

team members recognized through the Leila Janah Awards

production team members received the rewards and recognition award



## Health & Wellness

At Sama, we put people at the center of our work. We are committed to fostering an environment where employees can thrive. Throughout 2024, Sama hosted campaigns to promote physical health and financial wellbeing.





## **Financial Wellness Campaign**

The 2024 Financial Wellness campaigns aimed to equip East Africa team members with practical knowledge and tools for healthier financial habits.

The campaigns were facilitated by different financial institutions and covered topics such as budgeting, saving, debt management, investment, retirement planning, and insurance. The campaign featured a blend of educational videos, virtual training sessions, and personalized financial clinics, allowing staff to engage meaningfully with financial experts.

## **Breast Cancer Awareness Campaign**

In October 2024, Sama offered on-site general health check ups and breast cancer awareness sessions and screening services to all staff as part of its Breast Cancer Awareness campaign. This initiative emphasized the importance of early detection and empowered employees to take proactive steps in managing their health.







## Inclusion and Belonging

At Sama we are committed to fostering belonging and inclusion through programs that promote engagement and create a positive, supportive work environment. 2024 events to foster inclusion and belonging included Culture Week, Sama Cup, and a company football league.



### **Culture Week**

A week-long celebration of diversity, Culture Week, was held across offices in Kenya and Uganda in July. During this event, employees participated in themed fashion days, including office wear, school uniforms, traditional attire, workwear, and sporty styles, which encouraged team members to express themselves and share parts of their backgrounds. The week-long event culminated in a vibrant Cultural Day celebration that featured music, food, storytelling, dance performances, and discussions where employees shared traditions, and perspectives to deepen understanding for one another and foster inclusivity.



## Sama Cup

Sama Cup is an annual sporting event that connects
Sama's East Africa teams through sports and competitive
games, ranging from volleyball to soccer to chess. In April
2024, the event brought together teams from Gulu,
Kampala, and Nairobi for a day of spirited competition and
connection. The event offered our teams a chance to
bond across delivery centers, showcase their talents, and
strengthen the sense of community that defines Sama.
During the event, team members' families enjoyed face
painting, bounce houses, and trampolines. The day ended
with an awards ceremony where winning teams received
trophies and other gifts.



## Sama Mbuzi League

In 2024, Sama launched the Sama Mbuzi League, a soccer competition designed to promote teamwork and healthy competition among staff in Kenya and Uganda offices. The soccer competition served as a platform for physical activity, entertainment, and an opportunity to strengthen inter-departmental relationships and employee engagement. The winning team was honored with an award, which included a trophy, medals for each team member, and a whole goat which the team got to enjoy together. It is from this unique incentive that the league derived its name, Mbuzi, a Swahili word for goat.



## Commitments to our Team



### **Health and Wellness**

- Comprehensive company-supported health insurance for team members and their families
- In-house and external wellness services
- On-site health clinic in the Kenya office
- Access to doctors online through telemedicine
- Chronic Disease Management (CDM) Program
- Company-funded sports leagues and activities
- Comprehensive company-funded annual health check-ups



## **Compensation & Financial Planning**

- Above-market wages aligned with local living wages
- Opt-in pension plans and optional participation in the Sama Welfare Society, an employee-led emergency savings fund for East Africa team members
- Access to on-demand courses, training, and clinics on financial management



## **Engagement & Community Building**

- Company-sponsored team-building events, including Culture Week and Learning Week
- Project-specific off-sites and team-building sessions
- Paid time off for employee-led volunteer activities
- Community learning events and guest speakers
- Speaking engagements for staff at external business forums
- Employee Resource Groups (ERGs) such as Sama Women in Tech, Sama Men of Substance, Working Mothers, and Fathers' resource groups
- DEIB Campaigns such as Disabilities Awareness,
   Multicultural Divergence, Women's History Month, and
   Men's Wellness Month, among others
- Psychological Safety training for leaders and managers
- Sama Alumni community



## **Continued Learning and Career Advancement**

- Digital basics and introduction to artificial intelligence training through Sama's Al 101 certification course
- Mentorship Programs
- Career fairs and webinars

## Our Communities

At Sama, we strive to build strong relationships with our team members' communities, especially in East Africa. Through our nonprofit affiliate, the Leila Janah Foundation, we support social enterprises and empower individuals in East Africa to create a sustainable future for themselves and their communities. Moreover, we are proud to see our team members invest and engage in local initiatives and causes, demonstrating their dedication to making a difference beyond the workplace.







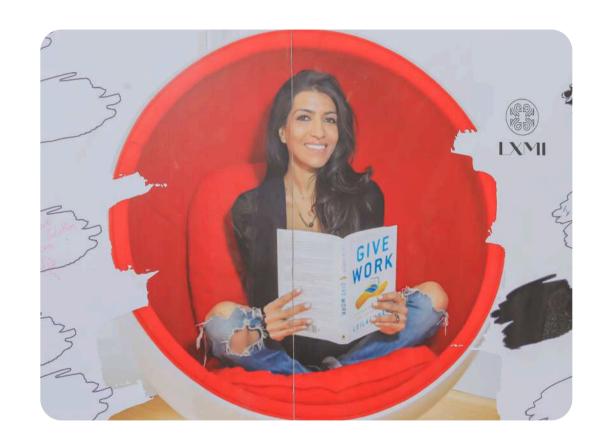




## Supporting Entrepreneurs through the Leila Janah Foundation

In 2018, Sama's founder, Leila Janah, launched the inaugural Give Work Challenge with her husband, Tassilo Festetics. When Sama transitioned its business unit to a private enterprise, the nonprofit focused on growing the Give Work Challenge program. In 2020, the nonprofit was renamed to the Leila Janah Foundation (LJF) to honor Leila's passing from a rare form of cancer, and opened up to ventures started by community members in the cities where Sama has offices.

The Give Work Challenge is a business competition for entrepreneurs in Kenya and Uganda, which provides new and existing businesses with \$4,000 grants, mentorship, and other support to help their businesses grow. It includes preliminary rounds of competition, where participants present their business plans, take part in interviews, and make their case for funding in a short video. Finalists pitch their businesses to a panel of regional judges. LJF, through its Give Work Challenge program, has provided funding and mentorship to 48 businesses and impacted more than 10,000 lives since its inception.



In 2024, two winners walked away with \$4,000 each and \$1,000 each in incubator membership: Mobylocs Venture from Kenyaan innovative social enterprise that upcycles synthetic hair waste into sustainable Afro-centric dreadlocks to promote sustainability in the beauty industry- and Mkulima Exports from Uganda- an agricultural e-commerce platform that empowers farmers and revolutionizes exports.

KEY RESULTS SINCE 2018

48 businesses funded

\$224,000 grants distributed

\$26,000

co-working space grants



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## Mobylocks: Transforming Beauty Waste into Sustainable Opportunity

Mobylocks is a Kenyan social enterprise that is redefining sustainability in the beauty industry. Founded by Beatrice Njeri to address the growing challenge of synthetic hair waste, Mobylocks transforms discarded synthetic extensions into high-quality Afro-centric artificial dreadlocks.

In addition to promoting circularity, Mobylocks empowers 30 women and youth from the informal settlement of Kibera, Nairobi, by providing training and dignified work opportunities in hair processing and styling. In doing this, Mobylocks fosters skill development, and promotes inclusive economic growth. The enterprise is a powerful example of what it means to "give work"—offering people not just aid, but the opportunity to build a better future for themselves and their communities.



## Creating a ripple effect in communities

At Sama, we are committed to making an impact that extends beyond our immediate reach, creating a ripple effect of positive change for our team members' families and communities. At the time they join the company, 93% of entry-level team members report financially supporting at least one other individual. More than three-quarters of team members report supporting two or more people in their households.

Our research has found that after joining, Sama team members typically contribute more to their household expenses. In 2024, we asked team members about changes to their household contributions since joining the company. From the time they joined Sama, Nairobi team members' median contributions to housing costs increased 20%. The proportion of team members who reported spending money on education increased from 66% to 87%. Among those who were contributing to education expenses, median contributions increased 44%.

In addition to seeing increased household contributions, through our research, we continuously ask our team members about the greatest needs they see in their communities. Consistently, our research has found that access to education, skill building, and jobs are the most pressing needs to address in their communities. With this information, we uphold our commitment to job creation and skill building.

Sama serves as both a learning center and an income source. It offers training not only in work-related fields but also in general life skills. The training covers a variety of areas, including finance and entrepreneurship, among others. Thanks to the income from my employment, I am now able to support my family and friends, pay my college fees, and afford a decent living.

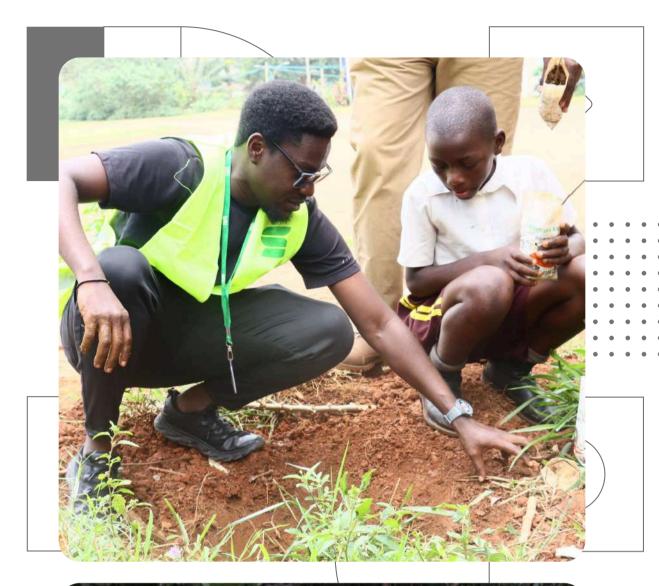
Kevin Owiso, AssociateNairobi

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# Local Teams Supporting Causes We Care About



Across the globe, Sama's local teams identify community service projects that align with both community needs and the company's core values. In September 2024, Treescape Planet Organisation, in partnership with Samasource Uganda, launched the Sama Green Initiative at East Kololo Primary School in Kampala. This collaborative effort focused on advancing environmental sustainability by engaging communities in tree planting and environmental education. The launch event brought together students, teachers, local residents, and representatives from both organizations to plant native and fruitbearing trees within the school compound. Beyond greening the environment, the initiative serves as a foundation for continuous environmental awareness and learning, empowering young people and the broader community to take an active role in protecting their natural surroundings. In Nairobi, Sama team members joined with the Nairobi County Kenya Forest Service (KFS) and other stakeholders to donate and plant five thousand seedlings at Ngong Road Forest, Bomas Block.

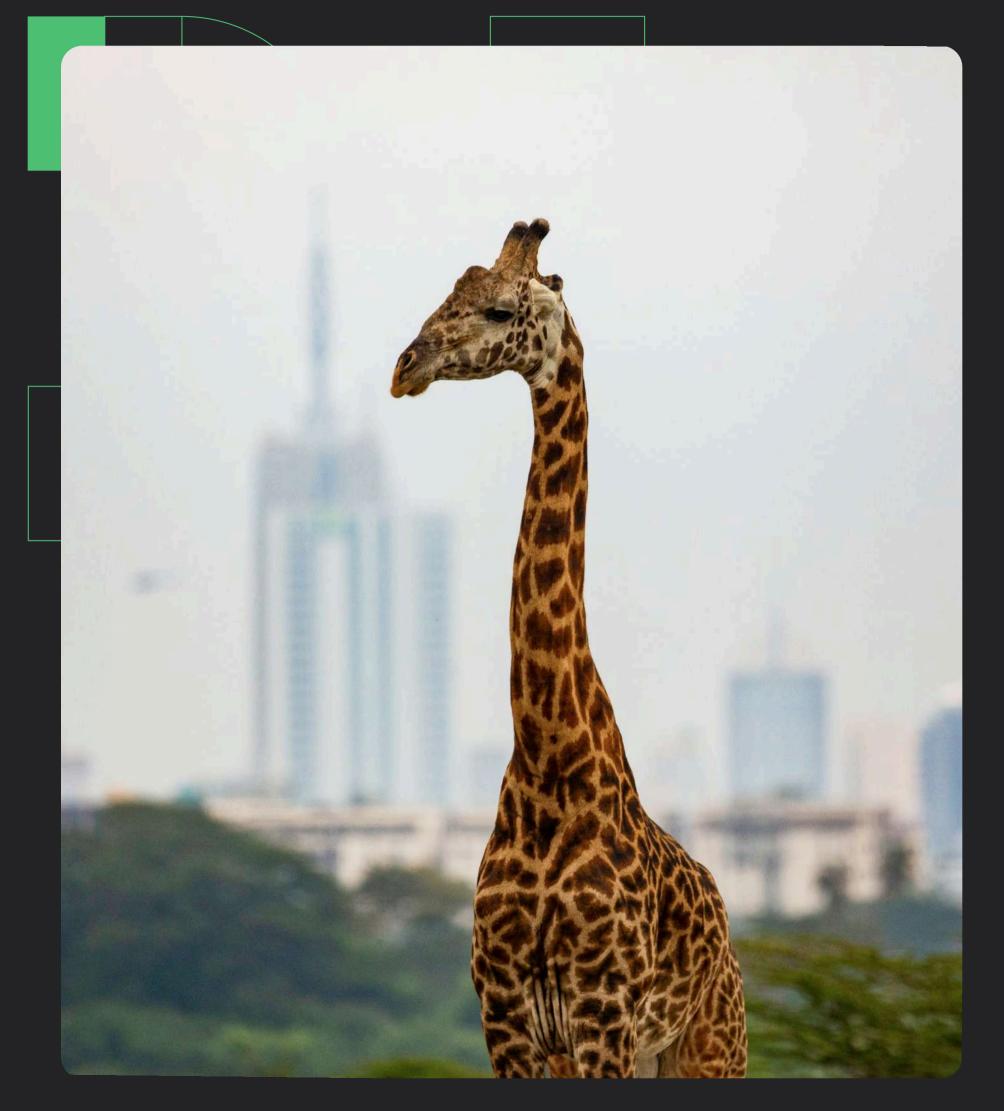




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## Our Planet

Sama is committed to minimizing our negative impacts on the planet. We've set bold commitments to reduce our carbon emissions by 2030. In addition to climate action, we prioritize using recycled and reusable materials in our offices, have established policies and practices to promote responsible purchasing, and have programs in place to recycle and reuse electronic waste.



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## Climate Action

Climate change is one of the most pressing challenges our teams, communities, and customers face. As a Certified B Corp and impact-driven company, it's our responsibility to support the well-being of our stakeholders by taking action to reduce our carbon footprint and invest in renewable energy.

As a signal of our commitment to this responsibility, Sama has set Science Based Target initiative (SBTi)-validated targets to achieve by 2030.

## Our 2030 Carbon Reduction Targets



1. Reduce Sama's absolute scope 1 and scope 2 emissions by 42%. We commit to reducing our carbon emissions from our direct fossil fuel and cooling, heating, and energy consumption by at least 42%, based on a 2023 baseline year.



2. Reduce Sama's scope 3 emissions by 52% per employee. We commit to reducing emissions generated through our supply chain by 52% per employee, based on a 2023 baseline year.

Sama's targets are aligned with the 1.5 degree trajectory outlined in the Paris Agreement, which requires companies to reduce their emissions enough to limit global warming to no more than 1.5 degrees celsius to mitigate the most catastrophic impacts of climate change.



### Why we prioritize Climate Action

For us, climate action and social impact are inextricably linked. Research shows that vulnerable populations in the Global South are disproportionately affected by the negative impacts of climate change. However, climate action can increase incomes, create jobs, and foster gender equality in affected communities. Our core social impact mission is to connect individuals from underserved backgrounds to jobs that provide fair wages and opportunities for career growth. Reducing our emissions supports the advancement of sustainable development pathways that benefit both the environment and socio-economic progress.



DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Independent evaluation of measurement methods and company practices has always been a core tenant of Sama's impact work. In 2024, we had an opportunity to put our sustainability work to the test by undergoing validation of our near-term targets by the Science Based Target initiative (SBTi).

To achieve the target validation Sama engaged with SBTi, a corporate climate organization that develops standards and tools for corporations and financial institutions to play their part in combating climate change, in a mutli-year five-step process. Following rigorous eligibility verification, technical screening, and target validation, Sama's near-term emissions reduction targets were confirmed to be achievable, ambitious, and aligned with the 1.5 degree trajectory outlined in the Paris Agreement. To achieve this designation, Sama followed SBTi's recommendation to update our baseline year for both of our targets from 2022 to 2023. With guidance from SBTi, we modified our targets to align with the change in baseline year.

	Before validation	After validation
Baseline year	2022	2023
Baseline year emissions*	4, 758	4, 173
Absolute scope 1 and scope 2 reduction commitment	Reduce emissions by 50%	Reduce emissions by 42%
Scope 3 per employee reduction commitment	Reduce emissions by 52% per employee	No change to this target
Boundaries	Includes hotel emissions in 3.6	Does not include hotel emissions in 3.6

<sup>\*</sup>The 2022 base year emissions included emissions from hotel stays (scope 3.6). To align with SBTi measurement best practices, hotel emissions were emitted from the 2023 baseline emissions total.



## Commitment to action

We are taking a multi-pronged, data-informed approach to reduce our carbon emissions. In 2022 we developed a nine point strategy that included five immediate actions and four longer-term initiatives to reduce our carbon emissions. In 2024, we made substantial progress on our immediate actions, including sourcing more renewable energy and refining our measurement practices to better pinpoints and create plans for addressing hotspots.

In addition to our existing plan, in 2024, we leveraged opportunities to align our business and climate action objectives. By promoting remote-first engagement, Sama reduced its business travel emissions by 38% from its 2023 baseline.



## Carbon Emission Reduction Strategies

Immediate Actions	Long-Term Planning
Refine measurement practices to capture specific data on the current energy mix of purchased electricity for each of our offices	Develop renewable energy strategy and guidelines
Source more renewable electricity	Determine ways to cut down on employee commuting emissions
Reduce energy waste at our facilities	Identify lower emissions capital goods and service providers
Implement efficient cloud data storage practices	Work with our suppliers to reduce supply chain emissions
Minimize the purchase of emissions- heavy capital goods	

Over time and as we learn more we expect to refine and evolve our emissions reduction strategies. We'll continue to share progress and share lessons learned as the work moves forward.



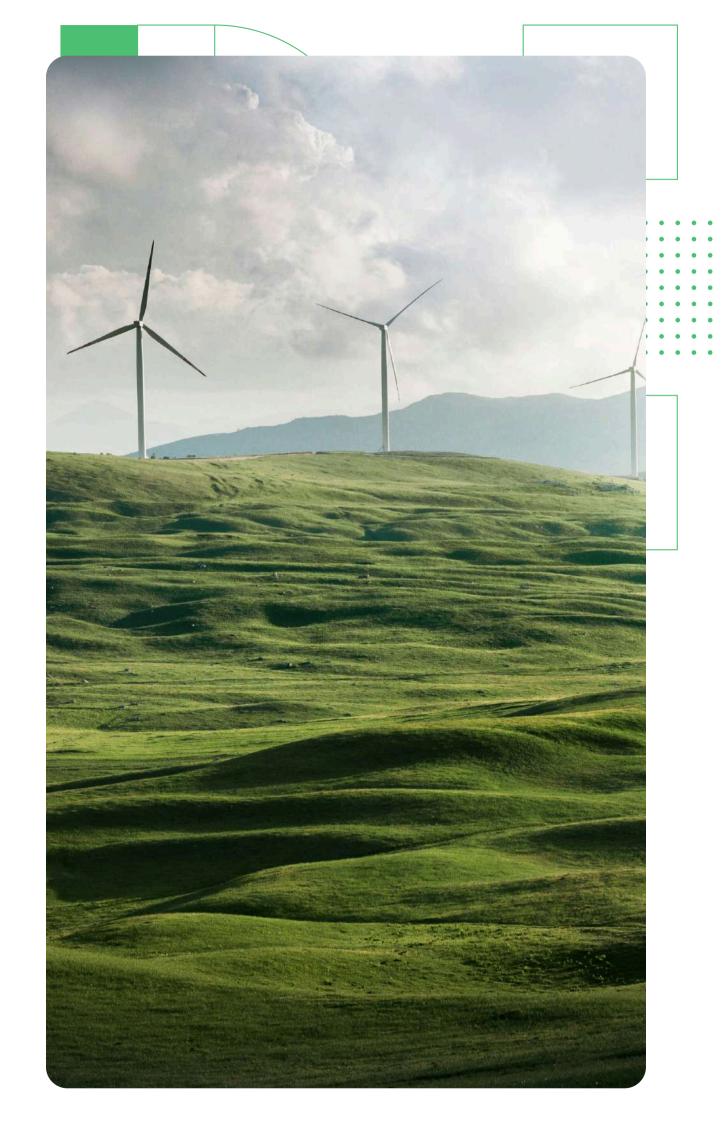
## Action and Key Results

In 2024, we made solid progress on our carbon reduction actions. Our key results include:

**Transitioned 23% of our electricity emissions to renewable sources.** In 2024, Sama continued its participation in San Francisco's CleanPowerSF program, which ensures electricity at Sama's headquarters comes for 100% renewable solar energy. Sama also worked with Monsoon Carbon to purchase renewable energy certificates to ensure that at least 25% of the electricity used in Sama's Nairobi offices was sourced from Malindi Solar Farm in eastern Kenya.

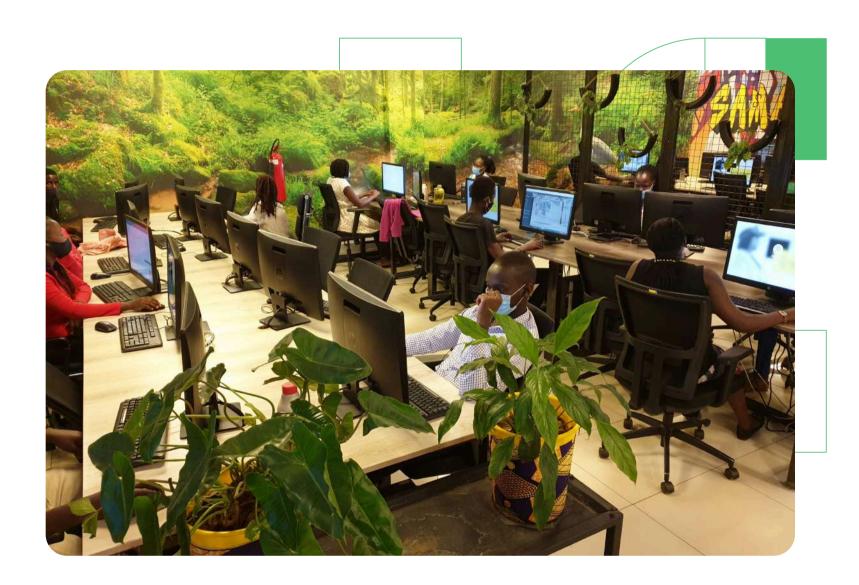
**Focused on remote-first engagement**. In 2024, Sama prioritized the use of digital tools for business communications across offices and with our customers. We implemented practices that focused on essential business travel and that promoted more effective remote collaboration. These practices helped Sama reduce its travel emissions (scope 3.6) by 38%.

Refined measurement practices. In 2024, we took steps to more accurately measure our emissions. In doing this, we can better understand the areas of our business that generate the most emissions and develop targeted plans to reduce them.



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## Measuring emissions and tracking progress

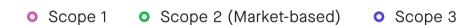


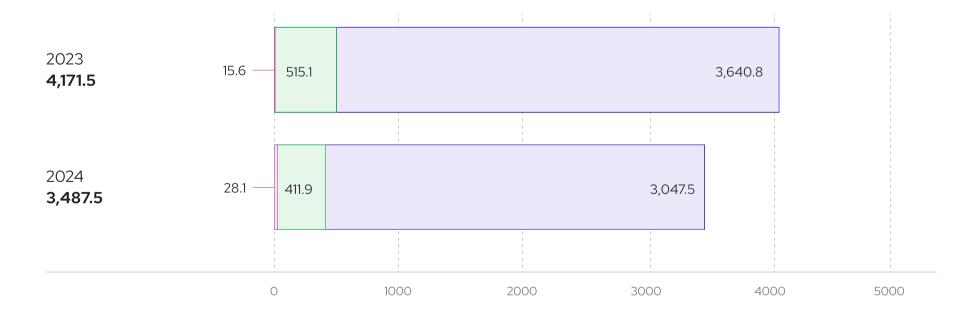
Accurately and completely measuring our carbon footprint over time is essential to our drawdown strategy. We use data from a variety of sources to get a complete picture of emissions from our direct operations, as well as indirect emissions generated through our upstream and downstream activities.

Sama began measuring its scope 1 and 2 emissions in 2019. In 2022, we expanded our carbon accounting to include our Scope 3 emissions, using the Change Climate Project's Business Emissions Evaluator. We follow the GHG Protocol's guidelines to calculate emissions for Scopes 1-3 and calculate both our location-based and market-based emissions for Scope 2.

Sama's Scope 1 emissions decreased by 88% in 2020, when our Gulu, Uganda, office moved from a site with gas-powered generators to a new space that used cleaner electric energy. Since Sama established its 2023 baseline, scope 1 and scope 2 location-based emissions have increased. The increase is due primarily to changes in emissions factors and the use of more physical, instead of monetary, data. Sama's scope 2 market-based emissions decreased from the 2023 baseline, as a result of Sama's investments in renewable electricity. In 2024, Sama's scope 3 emissions decreased by 17% from the 2023 baseline. This is primarily due to decreases in Sama's business travel and employee commute emissions.

## Sama's 2023 and 2024 emissions (tCO2e)

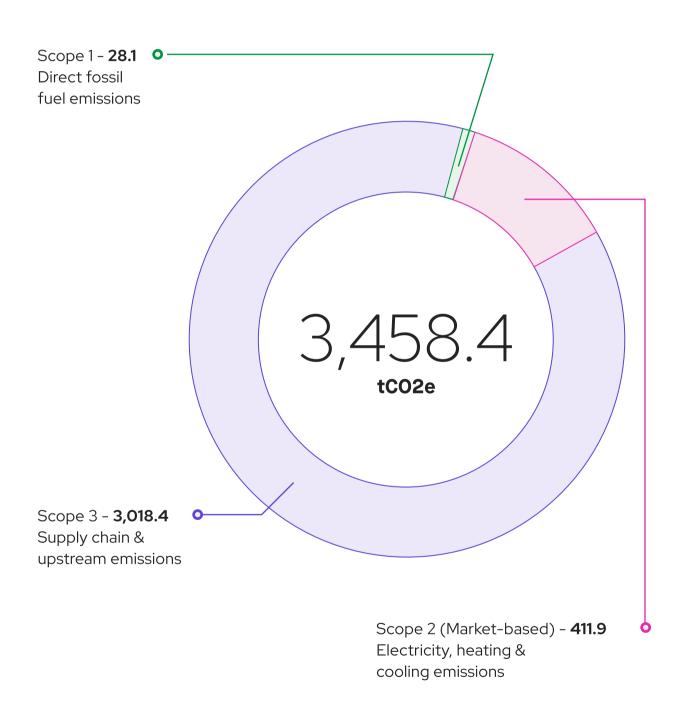




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## Our Emissions

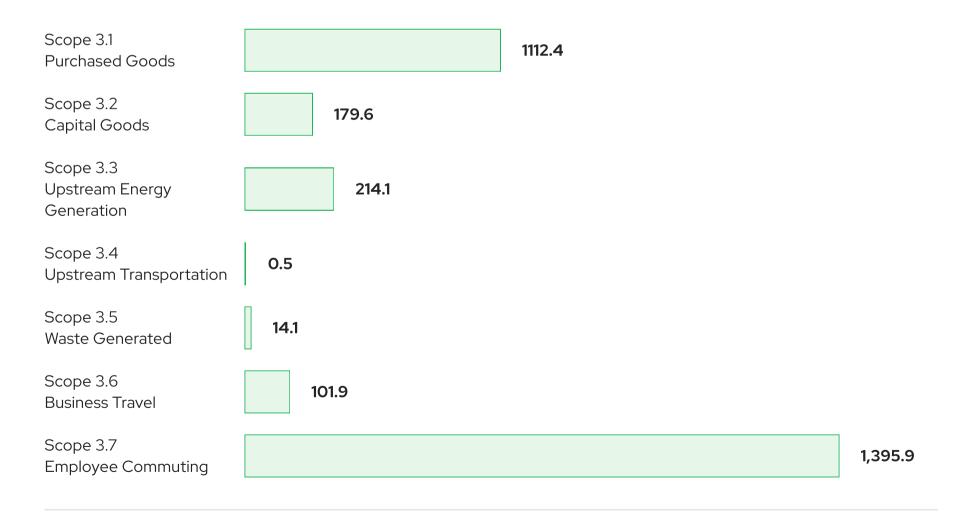
## 2024 Emissions by Scope (tCO2e)



## 2024 Scope 1 & 2 Emissions (tCO2e)



## 2024 Scope 3 Emissions by Category (tCO2e)\*



<sup>\*</sup> Sama accounts for emissions in all scope 3 categories material and relevant to its operations. Categories not included above do not apply to Sama.



## Progress toward our 2030 targets

Reaching our carbon footprint reduction targets by 2030 requires incremental and consistent shifts in business practices toward less carbon-intensive activities. In 2024, we reduced our absolute market-based emissions by 17.1% from our newly established 2023 baseline. Despite these reductions, we have more work to do to ensure we reach our targets.

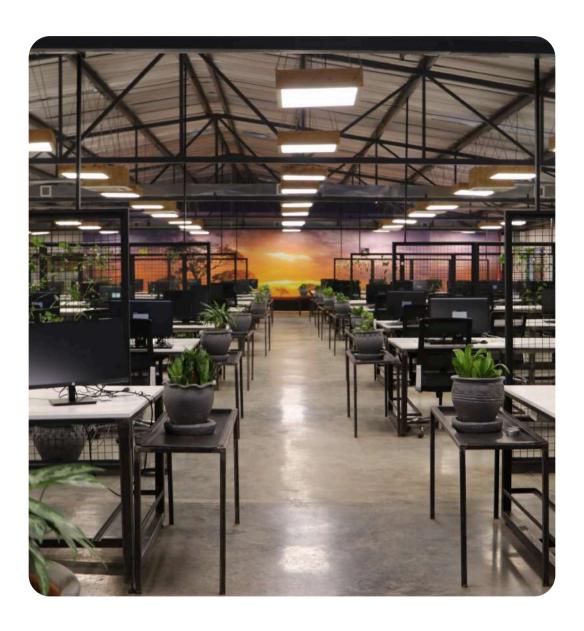
## Progress toward target 1: Reduce Sama's scope 1 & scope 2 emissions by 42% by 2030 from the 2023 baseline year.

In 2024, Sama's combined scope 1 and scope 2 market-based emissions decreased 20% (from 530.7 tCO2e in 2023 to 440 tCO2e in 2024). While this reduction exceeds the minimum required to keep us on the path to achieve our target by 2030, there is still work to be done. Between 2023 and 2024, Sama's scope 1 emissions increased substantially- from 15.6 tCO2e to 28 tCO2e. Most of these emissions came from our facility in Gulu, Uganda, where the increase in emissions was, in large part, due to our more accurate physical footprint measurement, compared to 2023. Sama's Gulu office has been a hotspot for scope 1 emissions for several years and the company continues to take steps to make its offices in the city more energy efficient, including moving to a more energy efficient office in early 2025.

## Progress toward target 2: Reduce Sama's scope 3 emissions by 52% per employee by 2030 from the 2023 baseline year.

In 2024, Sama's absolute scope 3 emissions decreased 17% (601.5 tCO2e) from our 2023 baseline. However, emissions per employee increased slightly, from a baseline of 0.8 per employee to 0.87 tCO2e. Despite the increase in per employee emissions, Sama is optimistic that it is on the right track; the decrease in absolute emissions puts us on a solid reduction path.

Monitoring our carbon footprint reductions and measuring our progress toward targets is providing us valuable insights into where we need to focus our carbon reduction efforts. Based on the results from 2024, Sama will continue its focus on immediate actions, including transitioning its offices to renewable electricity, and building out longer-term solutions, like how to address employee commuting emissions.



#### 2024 KEY RESULTS

Reduced absolute carbon emissions by 17% from 2023 baseline

Transitioned 23% of our global emissions for renewable energy sources.

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## Smart use of resources



#### Using upcycled materials to furnish office

In our East Africa offices, we've incorporated planters, furniture, and other goods made from upcycled materials, like discarded tires and glass bottles, to furnish common spaces and production floors. These goods are typically made by small, local businesses including past Give Work Challenge winners.

Natural resources are finite. We must use them efficiently to ensure they are available for future generations. Efficient use of resources helps us reduce waste, preserve biodiversity, and promote a sustainable and resilient planet.

Across our offices, we work to mitigate the negative impacts associated with over-extraction and over-consumption of natural resources through responsible purchasing and the use of upcycled materials.



### Responsible purchasing guidelines

Our responsible purchasing guidelines make it easier to prioritize more sustainable and earth-friendly purchases.

#### The guidelines include prioritizing purchases that are:

- Energy Star Certified
- Created by Certified B Corporations
- Made of at least 50% renewable or post-consumer recycled materials
- Second-hand or refurbished

The guidelines also specify that when price and quality were equal, preference would be given to independent, woman, or minority-owned suppliers physically located within 150 miles/240 kilometers of the purchasing office.



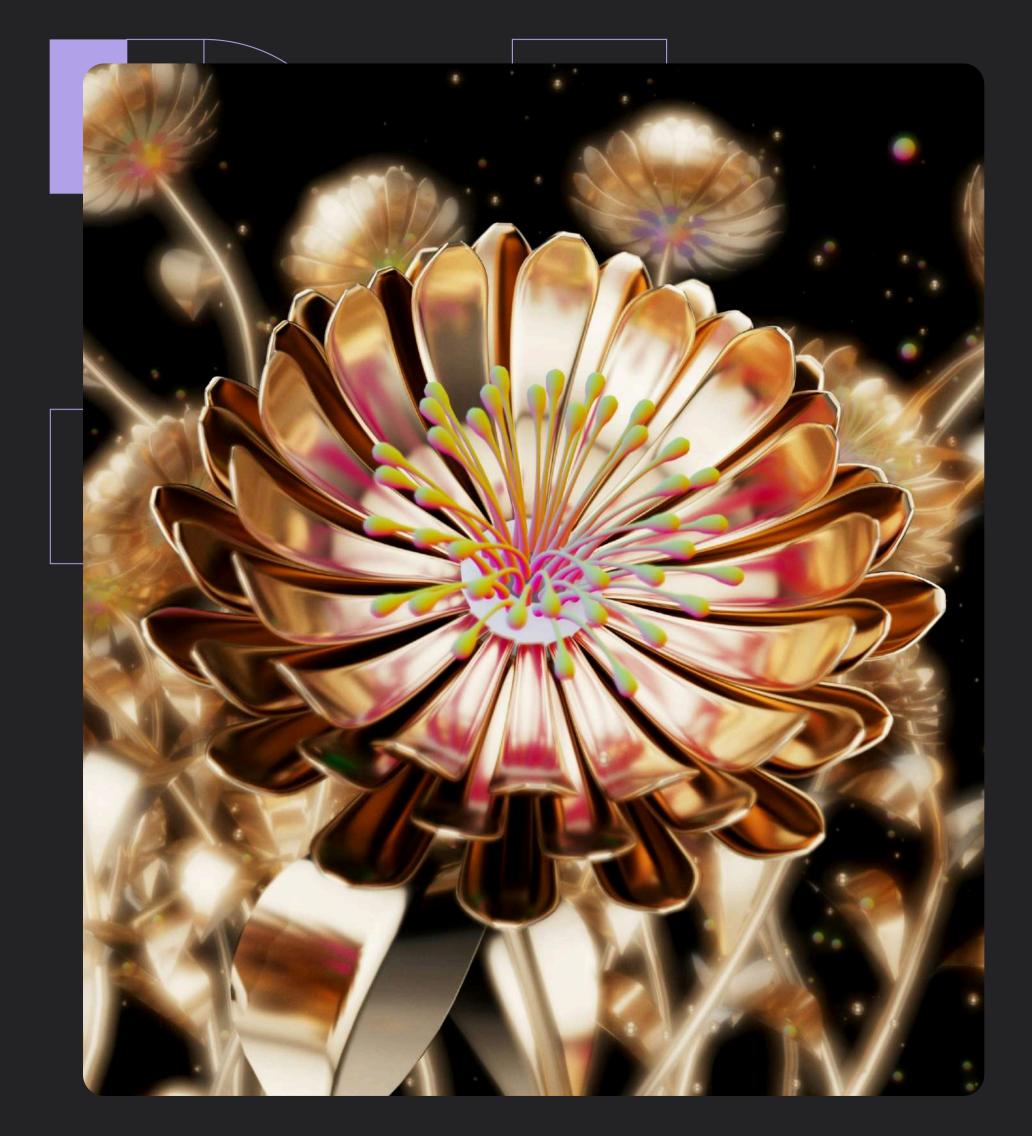
#### Electronic waste recycling

Through its electronic recycling program, Sama's Nairobi office responsibly disposes of decommissioned monitors, keyboards, laptops, and other electronic goods. In 2024, the company's recycling efforts kept more than 7,505 kgs of electronics out of landfills- 71% of waste was refurbished and 29% was recycled.

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# Governance & Responsible Al

Strong corporate governance enables us to fulfill our commitments to team members, our planet and our customers. We've developed systems and oversight structures to ensure that we adhere to and go beyond applicable standards to create tangible and multi-dimensional impact. We work in partnership with independent organizations to continuously audit our practices, support the advancement of global ESG priorities, and push ourselves to do even more for our stakeholders. We are committed to sharing our progress regularly, transparently reporting, and advocating for the advancement of responsible AI.



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## Proud to be a Certified B Corporation

Since 2020, Sama has been a proud certified B Corporation. The certification is important to us both because it verifies our commitment to generating positive impact for people and the planet, and because it provides us with a roadmap for how to enhance our operations to do even more.

B Corp Certification means that a company has been verified as meeting B Lab's high standards for social and environmental impact and that it has made a legal commitment to stakeholder governance. It also means that a company is demonstrating accountability and transparency by disclosing its record of performance in a public B Corp profile. Sama is proud to be part of a global community of businesses that meet high standards of social and environmental impact.

By certifying, B Corps step into a framework for continuous improvement. In order to maintain certification, companies must undertake the assessment and verification process every three years, demonstrating they are still meeting B Lab's standards – which are themselves always improving, with continual input from expert stakeholders. Sama recently earned a score of 118.4 on the B Impact Assessment – a 19.9 point increase from our 2020 score – demonstrating our efforts in recent years to continue evolving our practices and operations to generate even more positive impact.





## Company Governance and Decision Making

Sama's legal and governance structures cement our long-term commitment to our social mission. These systems and structures ensure layers of ESG (Environmental, Social, and Governance) oversight. Since 2022, Sama has been a Public Benefit Corporation, which protects the company's mission and value creation objectives through capital raises, leadership changes, and growth.

#### **ESG Governance**

We hold ourselves accountable to ESG priorities at every level of the organization, starting with our Board of Directors. In addition to the Board, Sama's Chief Executive Officer, General Counsel, and senior leadership are responsible for regularly reviewing the company's impact and ESG performance. Impact- and ESG-related work is led and guided by our dedicated Impact Team.

We set annual ESG KPIs and longer-term objectives to measure our impact and ensure that we are driving work forward. Updates are shared regularly with the Board, senior leadership, and all corporate team members for visibility and to ensure that we are balancing duties to our stakeholders.

## Impact and ESG Governance 2024

## Oversight Structure

#### **Board of Directors**

Our Board of Directors review ESG and social impact metrics alongside business metrics quarterly. The Board is also responsible for reviewing and weighing the impacts of major business decisions on multiple stakeholder groups.

## Executive Team, General Counsel, Director of Impact and other senior leadership

Our senior leaders set the vision for impact and ESG and are accountable for balancing business and impact priorities. They are responsible for ensuring ESG priorities are integrated into business practices.

#### **Impact Team**

Our global Impact Team is responsible for executing or facilitating the integration of ESG initiatives and capturing data to measure Sama's impact.



## ESG Materiality

In a rapidly changing world we focus on areas where we can have the greatest positive impact and influence. By prioritizing and monitoring the most material ESG topics we ensure that our ESG agenda aligns with the matters that are most significant to our business and stakeholders.

We review and, where necessary, update our material topics annually to ensure that we focus our resources and attention on the issues that are most important to our stakeholders and where we can make the most meaningful impact.

## **Our Material Topics**

For Team Members & Communities	For the Planet	For Our Customers
Diversity, equity, inclusion, and belonging (DEIB)	Climate action	Alignment on shared ESG goals
Employee engagement and voice	Responsible purchasing and supply chain standards	Business integrity
Gender balance in our workforce	Upcycling and responsible use of goods	Data privacy and security
Hiring for impact		
Professional skill building and career development		



## Responsible Business Practices

Responsible business practices are foundational to our impact strategy.

Comprehensive, explicit policies covering health and safety, human rights, business ethics, and supply chain management ensure that we have a baseline for how to operate responsibly and with integrity; and for how we expect others we engage with to work.

#### Public Benefit and Our Company Charter

Since 2022, Sama has been a Public Benefit Corporation (PBC), which legally commits the company to weigh the impacts of our business decisions on not only our shareholders, but also on additional stakeholders including our team members, communities, and the planet. Our stated public benefit is: "Empowering and supporting marginalized youth and women in underserved communities in East Africa and other developing economies, with a focus on providing digital skills training and quality fulltime entry-level employment." While this is the specified public benefit in our charter, as a PBC we are committed to balancing our business priorities with the needs of all relevant stakeholder groups.

#### Human Rights, Health, and Safety

Our Global Human Rights and Working
Conditions and Global Health and Safety
policies provide a framework for the company's
position and practices on topics including, but
not limited to, at-will employment, working
hours, benefits, resources to support worker
well-being, emergency preparedness and
harassment, discrimination and retaliation. The
policies were developed in accordance with the
United Nations Guiding Principles on Business
and Human Rights, the United Nations Universal
Declaration of Human Rights, and the
International Labour Organizations Declaration
on the Fundamental Principles and Rights at
Work.

Employees and others engaged with Sama are encouraged to report violations to these policies confidentially without fear of retaliation through various mechanisms, including through the People department and via a dedicated email address.

#### **Business Ethics and Code of Conduct**

Our Corporate Ethics policy and Code of Conduct outline our commitment to protecting employees, customers, partners, vendors, and the company from illegal or damaging actions. These policies cover topics including, but not limited to, fair competition and antitrust, conflicts of interest, and intellectual property.

Employees and others engaged with the business are encouraged to report violations to these policies without fear of retaliation through various mechanisms, including through the People department or via a dedicated email address.

#### **Ethics Guild and Service Line Boundaries**

Sama's Service Line Boundaries policy provides clarity on the type of work that we will not do on ethical grounds, in order to ensure that work is aligned with our company mission and values, and to ensure the safety and mental wellbeing of our team members. The policy is overseen and translated into practice by Sama's Ethics Guild, a global cross functional team with representatives from East Africa production and management teams, R&D and Product, Go-to-Market, and the Senior Leadership teams. The Ethics Guild meets on an as-needed basis to review and provide recommendations on potential work that could violate Sama's core values or service line boundaries. Where applicable, the Ethics Guild also provides guidelines for potential work.

#### Data Privacy and Security

As stewards of our clients' third-party data, privacy and security are key issues that are reported to the Board regularly. We have a cross-functional security council that ensures that we have the right controls and security posture in place. Sama also has multiple certifications related to compliance, including ISO and TISAX. We practice personally identifiable information (PII) minimization by ensuring that, where reasonable and appropriate, we receive PII from our customers only where it will improve the AI models being developed. Our Service Line Boundaries policy also prohibits the company from taking on work related to mass surveillance, identifying individuals in private spaces or social scoring.

#### **Supplier Responsibilities**

It's important to us that our suppliers hold themselves to the same standards that we hold ourselves to as a company. Our Responsible Purchasing and Supplier Responsibility policy outlines our procurement priorities, which include prioritizing purchasing goods and services from businesses that are local, independent, and/or that have third party environmental and social certifications.



## Partnerships and Reporting

We advocate for an ethical AI supply chain that puts the responsible development of AI, including Human and Labor Rights, at its core. We believe in the advancement and broad use of international standards, including the OECD Recommendation of the Council on Artificial Intelligence and the 10 Principles of the United Nations Global Compact. In 2024, we focused on building partnerships with and reporting through three organizations.



## **UN Global Compact**

The world's largest corporate sustainability initiative, the United Nations Global Compact (UNGC) aims to accelerate and scale the collective impact of business by upholding the Compact's Ten Principles and delivering the Sustainable Development Goals through accountable ecosystems that enable change. In 2023, Sama signed on as a UNGC participant as a public signal that we are committed to incorporating human rights, sustainability, and anti-corruption into our

decision-making processes, business strategy, operations, and culture and to reporting on our progress toward key indicators annually. In 2024, Sama completed its first Communication on Progress, which asked questions about Sama's policies and practices related to governance, human rights, labor, the environment and anti-corruption. The Communication on Progress is available on the UNGC website.

#### **Clinton Global Initiative**

The Clinton Global Initiative's (CGI) Commitments to Action are specific, measurable plans that address global challenges. Launched in 2005, the program aims to inspire action and pool resources

and expertise from various sectors to achieve common goals. In 2023, Sama signed on to support CGI's Commitment to Action to enable inclusive talent models in the global service industry by growing the impact sourcing workforce to one million by 2030.

Sama's participation in this Commitment to Action builds on its historical work with the Global Impact Sourcing Coalition (GISC) and the International Association of Outsourcing Professionals (IAOP). Through the Commitment to Action Sama continues to advocate for and contribute to widespread adoption of impact sourcing.





## Anker Research Institute for Living Wages and Income

Founded in 2021 with the support of the Global Living Wage Coalition, the Anker Institute is a global network of researchers and research institutions that work to generate knowledge to improve the living standards of working people and their families throughout the global supply chain. The Anker Institute produces high quality

global living wage income benchmarks and related research on gender, migration, and prevailing wages.

Since late 2021, Sama has served as a corporate sponsor for the Institute to support its research. As a sponsor, Sama also participates in regular sessions with companies representing a broad range of industries to discuss how to effectively benchmark and implement living wages within companies and supply chains.

Sama uses the Anker methodology to conduct annual living wage benchmarking exercises. The purpose of these exercises is to ensure that Sama tracks and updates its wages so they align with the cost of living in the cities where the company has delivery centers.



## Sama and the United Nations Sustainable Development Goals

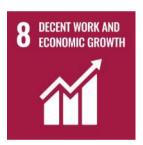
Sama is committed to contributing to global solutions in a tangible way. We align our work five United Nations Sustainable Development Goals (SDGs) that are most relevant to our business and impact priorities (1, 5, 8, 10, 13). This focus enables us to maximize our opportunities to create a positive change for the future.



Sama is committed to providing training, employment, and fair wages to individuals who face substantial barriers to formal employment and who lived below the international poverty line prior to joining the company., In addition to providing an immediate lift in income, employment at Sama connects our team members to training and skill building opportunities to help them chart a path for sustained economic success.



As part of its purposeful hiring model, Sama is committed to gender parity. Our practices and monitoring systems ensure that we are paying equitable wages to men and women and across our workforce we maintain a near 50/50 gender split.



In addition to paying fair wages and providing career development opportunities, we offer our team members full time employment, health benefits, and other supports to create a healthy, inclusive work environment.



Through our purposeful impact hiring model and through our diversity, equity, inclusion, and belonging initiatives, we work to reduce inequalities within our workforce and communities.



We are committed to measuring and reducing our carbon footprint to mitigate climate change. We have developed science-aligned targets to achieve by 2030 that put us on a pathway to Net Zero by 2050.

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# Standards Alignment for Stakeholders

Sama reports annually against global ESG standards. We are committed to sharing the metrics that are most relevant to our impact mission to demonstrate progress and support larger initiatives.





#### IRIS+

IRIS+ is the generally accepted impact accounting system that leading impact investors use to manage and optimize their impact. Created by the Global Impact Investing Network (GIIN), IRIS+ metrics cover multiple dimensions of companies and their impact to measure their range and depth of impact, their ESG performance, and performance against UN SDGs. Sama reported on IRIS+ metrics related to its impact workforce and workforce diversity for 2024.

Number of unique individuals who belong to a minority or previously excluded 2,683 group (PI8330)

Number of members of the Board of Directors who are female (OI8118)

1(20%)

## Sustainable Finance Disclosure Regulation (SFDR), Article 9

The Sustainable Finance Disclosure Regulation (SFDR) establishes sustainability standards within financial markets. Developed by the European Union, SFDR provides standardized disclosures to help compare ESG practices within companies and identify sustainability risks and opportunities. The ultimate goal of the disclosure is to prevent greenwashing and foster transparency and openness within the realm of sustainable finance transactions. In 2024, Sama completed an Article 9 disclosure, which is designed to assess companies that have an ESG integration approach, have binding environmental and social characteristics, and a clear sustainable investment objective. Through the disclosure we reported on key metrics related to diversity, equity, inclusion and belonging; climate action, and company governance and affirmed that Sama is a company eligible for inclusion in Article 9 portfolios.

## German Supply Chain Due Diligence Act (SCDDA/LkSG)

In January 2023, the German Supply Chain Due Diligence Act (SCDDA) went into effect. The law's primary objective is to hold German companies accountable for the ethical and environmental impacts of their global supply chains. The SCDDA mandates that businesses conduct comprehensive due diligence to identify and rectify human rights violations and environmental harm within their operations and among their suppliers. To support our customers, Sama has completed multiple disclosures detailing our policies and practices related to ESG governance, human rights and labor standards, health and safety, and climate action to hold ourselves accountable and comply with SCDDA.

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We greatly appreciate your friendly and professional manner. Photos by Kevin