

FY2026 Greenhouse Gas Inventory

The following is a summary of Okta's greenhouse gas inventory disclosure. For more information, please visit our Responsibility webpage at okta.com/responsibility.

This report covers the period of FY2026 (February 1, 2025 - January 31, 2026).



Okta's GHG emissions inventory results

Okta's greenhouse gas ("GHG") inventory is foundational to our environmental strategy. The data enables us to increase our understanding of Okta's current emissions, track our progress year over year, and identify opportunities to reduce our carbon footprint.

Overview

Okta's FY2026 (February 1, 2025–January 31, 2026) GHG emissions decreased by 13% compared to FY2025 (February 1, 2024–January 31, 2025), due to a combination of methodological changes (see Scope & Methodology section below), updated emissions factors (EFs) from the Department of Environment, Food and Rural Affairs ("DEFRA"), increased application of Sustainable Aviation Fuel certificates ("SAFcs"), the decarbonization of Okta's real-estate portfolio (positively impacting scope 1 & 2 emissions), and comprehensive allocation of Energy Attribute Certificates ("EACs") for cloud electricity use with 100% of cloud hyperscalers and subprocessors (positively impacting scope 3, category 1 emissions).¹

In keeping with Okta's Environmental Policy, launched in FY2025, Okta continued to achieve 100% renewable electricity for our global real estate footprint, remote workforce, and third-party cloud services by purchasing EACs to match all non-renewable electricity consumption in FY2026. Okta continued to make progress towards our science based targets ("SBTs"). We achieved this by increasing the number of electrified buildings in our real estate portfolio, engaging employees on sustainable business travel, applying over double the amount of SAFcs compared to FY2025, and expanding engagement with top vendors, including a new sustainability contractual language program.

Total
emissions

	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026		
Emissions Category	tCO2e	tCO2e	tCO2e	tCO2e	tCO2e	tCO2e	tCO2e	% of total emissions	YoY % change
Scope 1	0	0	0	0	0	0	0	0%	0%
Scope 2 ² (Location Based)	1,309	1,461	1,513	1,776	1,909	1,894	1,306		-31.08%
Scope 2 ² (Market Based)	1,352	732	298	324	350	284	267	.33%	-6.01%
Scope 3 ³	48,537	36,484	60,789	74,727	94,718	91,807	79,551	>99%	-13.35%
Total ⁴ (Market Based)	49,889	37,216	61,087	75,051	95,068	92,091	79,818		-13.33%

Scope 1 & 2

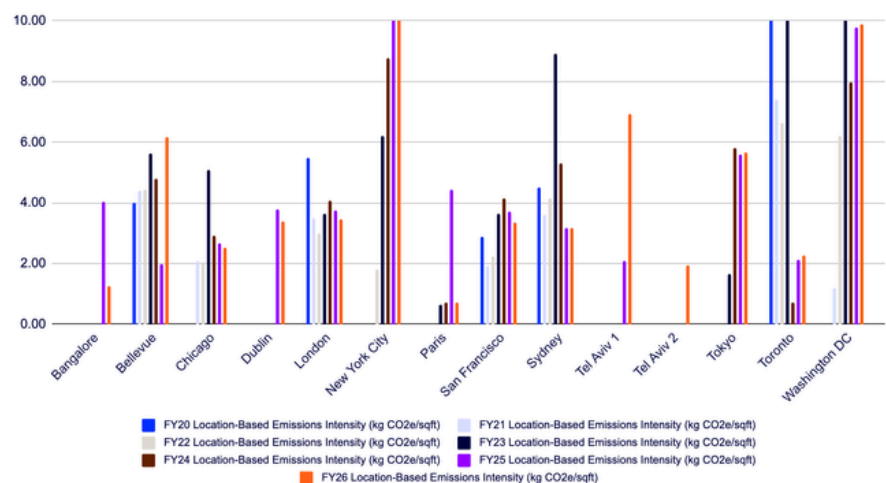
Okta leases our office spaces; therefore, onsite heating and cooling are included in scope 2 per the Greenhouse Gas Protocol (“GHGP”) guidance, resulting in zero scope 1 emissions. Okta has achieved a significant 80.25% reduction in total scope 1 and 2 emissions compared to our FY2020 baseline. This progress is driven by our sustained 100% renewable electricity achievement, as well as our prioritization of sustainability certified (i.e., LEED) buildings, featuring electrified systems.

Okta’s scope 2 emissions reduction year-over-year reflects a deep commitment to renewable energy and green building certifications. Some highlights from our portfolio in FY2026 include our Bengaluru, India office, which is powered almost entirely by onsite solar, with the ninth floor achieving both LEED and WELL Silver certifications. Our Dublin, Ireland office, which serves as Okta’s European and Middle East regional hub, combines onsite solar with 100% renewable wind energy from local utilities, earning LEED Gold and WELL Silver status. In addition, our London office sources 100% renewable utility energy and holds LEED and WELL Silver certifications, while our corporate headquarters in San Francisco is LEED Gold certified and fully powered by renewable energy from the utility provider.

Looking across Okta’s entire portfolio of direct leased sites since FY2020, there are a total of 10 WELL certified spaces and 6 LEED Certified offices, amongst all constructed build outs.

In FY2026, natural gas emissions decreased due to the continued shift to more energy-efficient, electric office buildings. From FY2020 (February 1, 2019-January 31, 2020) to FY2026, emissions from natural gas usage have decreased by 57%.

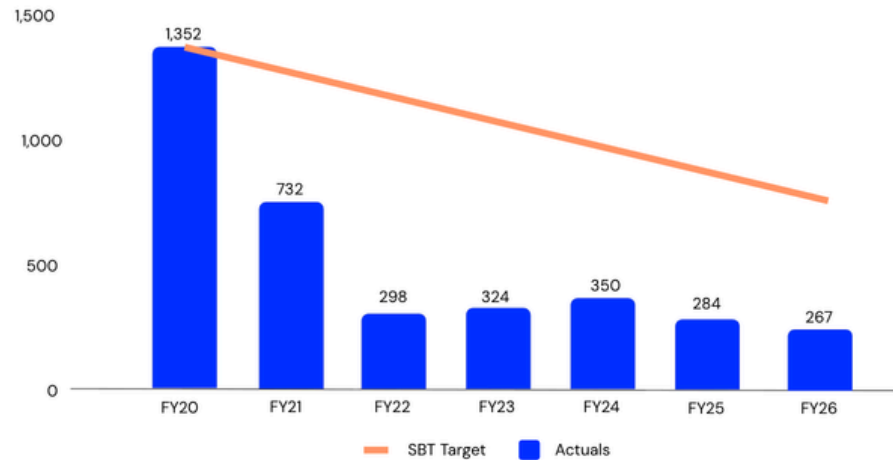
Graphic 1: FY2026 Emissions Intensity by Office Location⁵



Emissions reductions efforts: science-based targets update

Okta is committed to our SBTs, which were validated by the Science Based Target initiative (SBTi) in September 2022. Okta's validated SBTs for absolute emissions reductions are aligned with a 1.5°C global warming trajectory. In FY2026, Okta focused on deepening programs, including those described below, to help make progress towards these SBTs.

Scope 1 & 2 progress



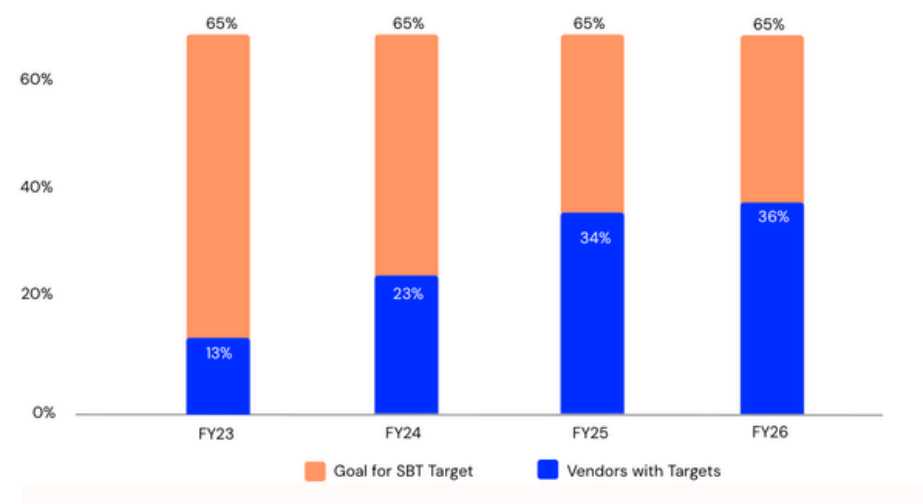
Target: Reduce absolute scope 1 and 2 GHG emissions 67% by FY2030 against a FY2020 base year.⁹

Commentary: Since FY2020, Okta has made strides toward reducing its scope 1 & 2 emissions. During FY2026, we continued to right size our portfolio, select new buildings that are highly efficient and electric, and procure energy attribute certifications (EACs) and onsite solar. Our largest growing office in Bengaluru, India (85,000 sq. ft.) averages 95% renewable energy from onsite solar production.

Okta's real estate team continued to prioritize sustainability during site selection, developed green lease language to formalize sustainability criteria into contracts, and built out energy efficient spaces.

Emissions
reductions
efforts:
science-based
targets update

Scope 3 vendor engagement progress

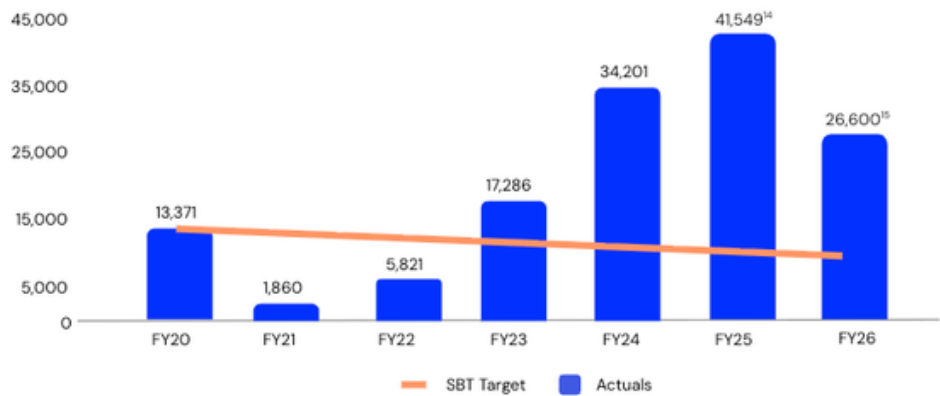


Target: Okta’s goal is for 65% of our vendors (by spend) for purchased goods and services and capital goods to have set SBTs by the end of FY2027 (January 31, 2027).⁹ As of FY2026 end, 36% of our vendors have set validated SBTs.

Commentary: In FY2026, we continued to offer our vendors resources including educational webinars and consulting services, and we further embedded sustainability into the vendor lifecycle. We launched our first sustainability contractual addendum pilot program, involving a small percentage of vendors by spend, adding language to require SBTs and GHG inventories within Okta’s supplier contracts. This contractual language aims to drive further accountability across our supply chain. In addition, we expanded our green lease language with landlords for all future lease extension negotiations for our existing directly leased offices as well as for new office relocations.

Emissions
reductions
efforts:
science-based
targets update

Scope 3 business travel & employee commute progress



Target: Reduce absolute scope 3 GHG emissions from business travel and employee commuting transportation 42% by FY2030 against an FY2020 base year.⁹

Commentary: In FY2026, we tracked and shared carbon emissions with Okta’s leadership on a bi-annual basis. We continued to explore alternative travel options, like virtual meetings and train travel. We also worked to integrate sustainable travel considerations into our meeting and events planning. We continue to support the Sustainable Aviation Buyers Alliance (SABA), as a key mechanism to accelerate decarbonization of the aviation sector as a whole. We applied purchases of Sustainable Aviation Fuel certificates (SAFc) into our FY26 greenhouse gas inventory from our multi-year investment in SAFc through United’s Eco-Skies Alliance program, supporting the aviation industry’s shift toward lower-carbon fuel alternatives.

Methodology & scope

For FY2026, Okta engaged Watershed to conduct the inventory calculations in accordance with applicable standards from the [GHG Protocol](#). Additionally, an independent third party assured our FY2026 inventory in accordance with the [WRI/WBCSD](#) Standards. Find the FY2026 GHG inventory assurance letter below.

Our FY2020-FY2026 inventories were calculated using the Watershed methodology and updated emissions factors used by Watershed.¹⁰ Our GHG inventory includes our scope 1, scope 2, and scope 3 emissions, including employee remote work emissions and hotel-based emissions. Although remote work GHG emissions is an optional category for inclusion under the GHG Protocol, we believe it is an essential part of Okta's footprint. To calculate most other scope 3 emissions, we use spend as a proxy, and supplement with more granular data in certain categories. In FY2026, we collected and incorporated into calculations Okta-allocated emissions data directly from several key vendors (category 3.1)¹¹, as well as employee commuting activity data through employee surveys (category 3.7). Our business travel emissions are calculated based on travel distances and country hotel emissions factors. While hotel-based emissions are also optional under the GHG protocol, we have chosen to include it in our overall footprint calculations to stay true to Okta's core value of transparency.

In FY2026, we allocated EACs for 100% of non-renewable electricity use from offices, remote workforce, and Okta's use of third-party cloud services. We do this by calculating the electricity consumption of these categories¹², and applying EACs for non-renewable electricity.¹³ To ensure complete coverage of cloud electricity use, we collect granular emissions data from cloud hyperscalers, and apply a methodology developed by our climate consultant, Anthesis, to estimate cloud-specific energy use from Okta's work with additional cloud subprocessors.

In our FY2026 inventory, we applied SAFcs. A SAFc is a tradable certificate representing proof that sustainable aviation fuel has been produced and utilized, allowing airlines and organizations to claim environmental benefits without physically using the fuel themselves.¹⁵

Footnotes

1 In previous years, Okta used the term “Renewable Energy Certificates,” or RECs, to describe the contractual instruments applied against non-renewable energy use, however, we now use the term “Energy Attribute Certificates,” or EACs, because we believe this more accurately reflects the international scope of the process. Okta’s renewable energy commitment remains the same.

2 The GHG Protocol requires that companies use two methods for scope 2 reporting. The location-based method reflects the average emissions intensity of grids on which energy consumption occurs (mostly grid-average emission factor data). The market-based method reflects emissions from the electricity that companies have purposefully chosen (or their lack of choice). Location-based emissions are not shown as a percentage of Okta’s total emissions, as we have chosen to use the market-based method for calculating the total value.

3 Market-based emissions

4 Total emissions include scope 1, scope 2, and scope 3 - market based.

5 Graphic 1: FY2026 Emissions Intensity by Office Location visualizes emissions over the period within that fiscal year the relevant office location is open/active. Okta continues to prioritize electrified buildings and expand our portfolio of green building leases. In FY2026, we improved the accuracy of our square footage calculations for our corporate headquarters in San Francisco by excluding space that Okta has subleased and does not occupy or use. In FY2025, the subleased area was inadvertently double-counted, resulting in an overstatement of occupied space and associated scope 2 emissions intensity metrics.

6 Flight emissions were expected to decrease as a result of significantly lower 2025 DEFRA emission factors applied to the FY2026 inventory. Prior to the CY2025 DEFRA update, DEFRA’s CY2023 update (applied to the FY2025 inventory) was based on CY2021 data, when load factors were still significantly depressed by the COVID-19 pandemic. While travel patterns had largely normalized well before 2024, DEFRA does not update its air transport emission factors every year. The 2025 DEFRA update is the first revision to reflect the full return to pre-pandemic passenger load factors ([page 91](#)), and was used for the first time in Okta’s FY2026 inventory.

7 FY2026 is the first fiscal year that Okta included data collected directly from employees for the “employee commute category,” and was collected using a voluntary survey. We included the employee responses in the inventory only for those offices for which at least 30% of employees responded to the survey, based on the number of employees assigned to that office location. Based on this percentage threshold, the data for the “employee commute category” includes data from employee respondents in Okta’s Europe and Middle East and Asia-Pacific Japan office locations. Calculations for offices that failed to meet the survey response threshold were determined using Watershed-estimated data, which conservatively assumed all employees commute by gasoline-powered vehicles. Work-from-home electricity usage is calculated by applying incremental energy usage assumptions to home office spaces. More information about the Watershed methodology is available via the [online calculator](#) on their website.

8 Compared to FY2025, emissions from scope 3.1 purchased goods and services increased by 6.95% in FY2026. We attribute much of this increase to growth within marketing and cloud services vendors. Compared to FY2025, marketing emissions increased by 14% and cloud purchases increased by more than 10% in FY2026.

9 Orange lines in SBT Update graphs represent a hypothetical linear progress scenario for achieving FY2030 targets.

10 [The GHG Protocol](#) defines scope 1 emissions as those that occur from sources owned or controlled by the relevant company, for example, emissions from combustion in owned or controlled boilers, furnaces, etc. As Okta does not own any boilers, furnaces, etc, we do not currently have scope 1 emissions (see page 34 [here](#)). Scope 2 accounts for GHG emissions from the generation of purchased electricity, heating, and cooling consumed by the company. For Okta, this includes natural gas used in boilers and furnaces owned by the landlords of Okta’s office locations, which are all leased.

11 Okta used a combination of vendor-specific emissions data and spend data to calculate category 3.1 emissions. Vendor-specific emissions data requests were customized to consider the product/services that the relevant vendor provided to Okta, and [Salesforce’s whitepaper](#) on integrating vendor carbon data was referenced as best practice. The criteria for including data to calculate category 3.1 emissions included: comprehensiveness (must be inclusive of all material scopes); third-party assured; recent (within the past 18-24 months); and allocated to Okta’s purchase and use of the vendor’s services. Okta-allocated emissions data from five vendors satisfied these criteria and were included in the FY2026 GHG inventory.

12 For hyperscaler cloud usage, Anthesis estimates total MWh using Okta specific location-based emissions reports provided by cloud vendors and regional grid emissions factors. For hyperscaler vendors that do not make GHG Protocol-compliant 100% renewable electricity claims, Anthesis estimates non-renewable MWh using the Okta-specific scope 2 market-based emissions reports from vendors. Anthesis uses the hyperscaler total MWh and spend data to calculate a MWh/\$USD intensity factor, and then applies that factor to sub-processor spend to calculate MWh. Anthesis assumed sub-processors to be 100% non-renewable.

13 EACs are applied to 100% of the non-renewable electricity for third-party cloud service providers, zeroing out their remaining Scope 2 market-based electricity emissions. Duplicative data was removed for vendors where both electricity-specific emissions and total Okta-allocated emissions were used in Watershed. EACs are not applied for electricity use with vendors that are reporting 100% renewable energy.

14 In FY2025, Okta’s SAFc reduced scope 3 travel emissions (category 6) by 1,072 mtCo2e through purchasing SAFcs.

15 In FY2026, Okta’s SAFc has reduced scope 3 travel emissions (category 6) by 5,978 mtCo2e, through the application of 5,978 SAFcs that were purchased in partnership with EcoSkies Alliance and airline partner, United.



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VERIFICATION OPINION DECLARATION GREENHOUSE GAS EMISSIONS AND ELECTRICITY DATA

To: The Stakeholders of Okta, Inc.

Apex Companies LLC, (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions and electricity data reported by Okta, Inc. (Okta) for the period stated below. This verification opinion applies to the related information included within the scope of work described below.

The determination of the GHG emissions and electricity data is the sole responsibility of Okta. Okta is responsible for the preparation and fair presentation of the GHG emissions and electricity data statement in accordance with the criteria. Apex's sole responsibility was to provide independent verification on the accuracy of the GHG emissions and electricity data reported, and on the underlying systems and processes used to collect, analyze, and review the information. Apex is responsible for expressing an opinion on the GHG emissions and electricity data statement based on the verification. Verification activities applied in a limited level of assurance verification are less extensive in nature, timing, and extent than in a reasonable level of assurance verification.

Boundaries of the reporting company GHG emissions and electricity data covered by the verification:

- Operational Control
- Worldwide

Types of GHGs: CO₂, N₂O, CH₄, HFCs

GHG Emissions and Electricity Data Statement:

- Percentage Renewable Electricity: 100%
- Scope 1: 0 metric tons of CO₂ equivalent
- Scope 2 (Location-Based): 1,306 metric tons of CO₂ equivalent
- Scope 2 (Market-Based): 267 metric tons of CO₂ equivalent
- Scope 3

Category 1 – Purchased Goods & Services (Location-based): 59,530 metric tons of CO₂ equivalent

Category 1 – Purchased Goods & Services (Market-based): 47,839 metric tons of CO₂ equivalent

Category 2 – Capital Goods: 1,310 metric tons of CO₂ equivalent

Category 3 – Fuel and Energy-Related Activities (Location-based): 369 metric tons of CO₂ equivalent

Category 3 – Fuel and Energy-Related Activities (Market-based)¹: 241 metric tons of CO₂ equivalent

Category 5 – Waste Generated in Operations: 346 metric tons of CO₂ equivalent

Category 6 – Business Travel (Location-based): 30,801 metric tons of CO₂ equivalent

Category 6 – Business Travel (Market-based): 24,823 metric tons of CO₂ equivalent

Category 7 – Employee Commuting (Location-based): 6,202 metric tons of CO₂ equivalent

Category 7 – Employee Commuting (Market-based): 4,745 metric tons of CO₂ equivalent

Category 8 – Upstream Leased Assets (Location-based): 75 metric tons of CO₂ equivalent

Category 8 – Upstream Leased Assets (Market-based): 26 metric tons of CO₂ equivalent

¹ Category 3 – Fuel and Energy-Related Activities include upstream emissions from renewable energy sources.

Category 13 – Downstream Leased Assets (Location-based): 396 metric tons of CO₂ equivalent

Category 13 – Downstream Leased Assets (Market-based): 112 metric tons of CO₂ equivalent

Data and information supporting the Scope 1, Scope 2, and Scope 3 GHG emissions and electricity data assertion were in most cases estimated rather than historical in nature.

Global Warming Potential (GWP) and emission factor data sets:

- GWP: Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR-6)
- United States Environmental Protection Agency (USEPA) Emission Factor Hub, January 2025
- Cornerstone Sustainability Data Initiative Emissions & Generation Resource Integrated Database (eGRID, 2024 data), 2026
- Environment Canada, National Inventory Report 1990–2022: Greenhouse Gas Sources and Sinks in Canada, Annex 13 - Electricity in Canada: Summary and Intensity Tables, 2025
- EU28 District Heat (except DK) factor - Johansen & Werner EFs for Denmark and the rest of the EU-28, with CH₄ and N₂O added using DEFRA UK EFs
- Cornerstone Sustainability Data Initiative USEEIO Supply Chain GHG Factors v1.4.0, 2025
- United Kingdom (UK) Department for Environment Food & Rural Affairs (DEFRA), *UK Government GHG Conversion Factors for Company Reporting*, 2025
- International Energy Agency (IEA) Emission Factor Database (2023 data), 2025
- Green-e Residual Mix Emission Rates (2022 Data), 2024
- Association of Issuing Bodies (AIB) European Residual Mixes (2024 data), 2025
- Australian National Greenhouse Accounts Factors, 2025
- Ecoinvent Version 3.11, 2024
- Supplier-specific emission factors, including those sourced from the Carbon Disclosure Project (CDP)

Period covered by GHG emissions and electricity data:

- Fiscal Year 2026 - February 1, 2025 to January 31, 2026

Criteria against which verification was conducted:

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2)
- WRI/WBCSD GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard

Reference Standard:

- ISO 14064-3 (2019-04) Second Edition: Greenhouse gases -- Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

Level of Assurance and Qualifications:

- Limited
- This verification used a materiality threshold of 5% for aggregate errors in sampled data for each of the above indicators

GHG and Energy Verification Methodology:

Evidence gathering procedures included but were not limited to:

- Interviews with relevant personnel of Okta and their consultant;
- Review of documentary evidence produced by Okta and their consultant;
- Review of Okta data and information systems and methodology for collection, aggregation, analysis, and review of information used to determine GHG emissions and electricity data; and
- Audit of sample of data used by Okta to determine GHG emissions and electricity data.

Verification Opinion:

Based on the process and procedures conducted, there is no evidence that the GHG emissions and electricity data statement shown above:

- is not materially correct and is not a fair representation of the GHG emissions and electricity data and information; and
- has not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2), and WRI/WBCSD GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

It is our opinion that Okta has established appropriate systems for the collection, aggregation, and analysis of quantitative data for determination of electricity consumption and GHG emissions for the stated period and boundaries.

Statement of independence, impartiality, and competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the verification team has a business relationship with Okta, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of greenhouse gas emissions data.

Attestation:

Sophie Friets, Lead Verifier
ESG Project Manager II
Apex Companies, LLC
Rockville, Maryland



Trevor Donaghu, Technical Reviewer
ESG Director
Apex Companies, LLC
Pleasant Hill, California

June 19, 2026

This verification opinion declaration, including the opinion expressed herein, is provided to Okta, Inc. and is solely for the benefit of Okta, Inc. in accordance with the terms of our agreement. We consent to the release of this declaration by you to the public or other organizations but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this declaration.



INDEPENDENT LIMITED ASSURANCE STATEMENT

To: The Stakeholders of Okta, Inc.

Introduction and objectives of work

Apex Companies, LLC (Apex) was engaged by Okta, Inc. (Okta) to provide independent limited assurance of sustainability metrics reported by Okta. This independent assurance statement applies to the Subject Matter included within the scope of work described below. The overall aim of this process is to provide assurance to Okta's stakeholders on the accuracy, reliability and objectivity of the reported information.

This information is the sole responsibility of the management of Okta. Apex was not involved in the drafting of the information. Our sole responsibility was to provide independent assurance on the accuracy of the Subject Matter.

Scope of work

The scope of our work was limited to assurance over the following select sustainability metrics for FY2026¹ (the 'Subject Matter'). Our assurance does not extend to any other information.

Electricity and Non-Greenhouse Gas (GHG) Metrics:

- Percentage Renewable Electricity: 100%
- Percent Change in Scope 1 & 2 Emissions vs FY20 Baseline: -80%
- Percent Change in Natural Gas Emissions vs FY20 Baseline: -57%
- Percent Year Over Year Change in Scope 3.1 Purchase Goods & Services (Market-Based): 7%
- Percent Year Over Year Change in Scope 3.6 Business Travel (Market-Based): -32%
- FY2026 Real Estate Science Based Target Progress: 267 metric tons of CO₂ equivalent
- FY2026 Business Travel & Employee Commuting Science Based Target Progress (Excludes emissions from hotel stays): 26,600 metric tons of CO₂ equivalent
- FY2026 Vendor Engagement² Science Based Target Progress: 36%
- Purchased Renewable Electricity Certificates: 9,338 MWh
- Total Renewable Electricity (Includes Clean Power from Suppliers): 3,595 MWh
- Net Total Electricity (Grid) (Total Purchased Electricity - Total Renewable Electricity): 0 MWh
- Revenue Intensity: 27.4 metric tons of CO₂ equivalent/million USD
- Scope 2 (Office) GHG Emissions Intensity: Direct Lease Offices, Location-Based: 2.86 kg of CO₂e/sq ft
- Scope 2 (Office) GHG Emissions Intensity: Direct Lease Offices, Market-Based: 0.59 kg of CO₂e/sq ft
- Energy Consumption for Okta Global Offices: (Total Electricity + Natural Gas): 4,978 MWh

¹ FY2026 is February 1, 2025 to January 31, 2026

² Total percentage based on Okta's top 300 vendors by spend for FY2026.

- Total Social/Equity Benefit Renewable Electricity Certificates: 8,413 MWh
- Percent of Renewable Electricity Certificates Sourced with Social/Equity Benefit: 90%

Data supporting the non-GHG metrics were in most cases estimated rather than historical in nature.

Reporting Boundaries

The following are the boundaries used by Okta for reporting sustainability data:

- Operational Control
- Worldwide

Reporting Criteria

The Subject Matter needs to be read and understood together with the following as described in the Report:

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2)
- WRI/WBCSD GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard
- Science-based Targets Initiative's (SBTi) Corporate Net-Zero Standard
- Okta's Protocol for Electricity and Non-GHG Metrics

Limitations and Exclusions

Excluded from the scope of our work is any verification of information relating to:

- Activities outside the defined verification period;
- Activities outside of Okta;
- Positional statements (expressions of opinion, belief, aim or future intention by Okta and statements of future commitment).

This limited assurance engagement relies on a risk-based selected sample of sustainability data and the associated limitations that this entails. This independent statement should not be relied upon to detect all errors, omissions, or misstatements that may exist.

Responsibilities

This preparation and presentation of the Subject Matter are the sole responsibility of the management of Okta.

Apex was not involved in the drafting of the Report or of the Reporting Criteria. Our responsibilities were to:

- obtain limited assurance about whether the Subject Matter has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the Directors of Okta.

Assessment Standards

We performed our work in accordance with Apex's standard procedures and guidelines for external Assurance of Sustainability Reports and International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after Dec. 15, 2015), issued by the International Auditing and Assurance Standards Board. A materiality threshold of ± 5 -percent was set for the assurance process.

Summary of Work Performed

As part of our independent verification, our work included:

- Assessing the appropriateness of the Reporting Criteria for the Subject Matter;
- Conducting interviews with relevant personnel of Okta;
- Reviewing the data collection and consolidation processes used to compile Subject Matter, including assessing assumptions made, and the data scope and reporting boundaries;
- Reviewing documentary evidence provided by Okta;
- Agreeing a selection of the Subject Matter to the corresponding source documentation;
- Reviewing Okta's systems for quantitative data aggregation and analysis;
- Assessing the disclosure and presentation of the Subject Matter to ensure consistency with assured information; and
- Reperforming a selection of aggregation calculations of the Subject Matter.

Conclusion

On the basis of our methodology and the activities described above:

- Nothing has come to our attention to indicate that the Subject Matter has not been properly prepared, in all material respects, in accordance with the Reporting Criteria; and
- It is our opinion that Okta has established appropriate systems for the collection, aggregation and analysis of quantitative data in the scope of work.

Statement of Independence, Integrity and Competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

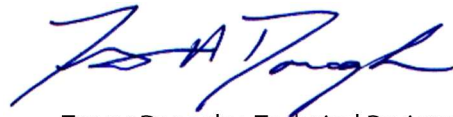
No member of the assurance team has a business relationship with Okta, its Directors or Managers beyond that required of this assignment. We have conducted this verification independently, and there has been no conflict of interest.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of greenhouse gas emissions data.

Attestation:



Sophie Friets, Lead Verifier
ESG Project Manager II
Apex Companies, LLC
Rockville, Maryland



Trevor Donaghu, Technical Reviewer
ESG Director
Apex Companies, LLC
Pleasant Hill, California

July 22, 2026

This independent limited assurance statement, including the opinion expressed herein, is provided to Okta and is solely for the benefit of Okta in accordance with the terms of our agreement. We consent to the release of this statement to the public or other organizations, but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.