



# Governance



Lead a  
purposeful  
business



Act transparently  
with accountability  
and integrity



Respect for  
human rights

Our Purpose and Values  
guide everything we do



# Governance

The challenges of the current environment make good governance crucial. Not only does it ensure **compliance, transparency and accountability**, which are fundamental to building and maintaining the trust of stakeholders; it **builds resilience and supports long-term success**.

Globally, governance requirements are tightening. In Singapore, for instance, listed companies must from 2025 report their Scope 1 and Scope 2 greenhouse gas (GHG) emissions, while the Singapore Exchange encourages external assurance for sustainability reports to strengthen data accuracy and integrity. These steps help businesses tackle climate risks and prepare for a low-carbon future, and ensure investors and other stakeholders can better understand the risks and opportunities.

## 1

### ► Our AI governance approach aligns with leading global standards

KPMG in Singapore recognises that governance must keep pace with other challenges – not least the **rise of AI and associated technologies**, which carry risks including potential biases and how data is used. Our AI governance approach aligns with the global standard for AI management systems, and we deploy our [Trusted AI Framework](#), which fosters trust in AI's use. By building our governance approach on transparency and accountability, our stakeholders get clear, reliable insights.

## 2

### ► We help clients to meet their governance and taxation obligations

Good governance extends to taxation: We focus on helping clients navigate the fast-evolving global tax landscape, which is changing due to digitalisation, economic competition and regulatory changes. Our services, which **also incorporate advice on sustainability-linked areas** like carbon taxation and pricing, ensure clients can take a responsible approach to tax and meet their obligations to the jurisdictions in which they operate – and align with growing stakeholder calls for businesses to pay their fair share.

## 3

### ► We are part of KPMG Global's group focused on reporting standards and best practices

As part of **KPMG's Global OIP Working Group**, KPMG in Singapore helps to shape our global reporting and share best practices. By setting high standards in governance, we strengthen trust, manage risks and equip businesses to navigate complexity confidently, creating safeguards and confidence in an ever-changing world.