



OUR IMPACT PLAN 2025

DATABOOK

1 July 2024 – 30 June 2025

KPMG Australia

Contents

This Databook contains the data points for the commitments and material topics as reported in Our Impact Plan 2025. It covers the relevant activities of KPMG Australia, KPMG Fiji and KPMG Papua New Guinea (PNG) – unless otherwise stated for the financial year to 30 June 2025.



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ECONOMIC CONTRIBUTION

Metric	Unit	2025	2024
Our commitment: Strong economic contribution			
Financial results			
Audit & Assurance revenue	\$m	365	340
Consulting revenue	\$m	749	915
Deals Advisory & Infrastructure revenue	\$m	332	327 ¹
Enterprise revenue	\$m	397	350
Tax & Legal revenue (excluding commercial law)	\$m	240	223 ¹
Other	\$m	11	29
Australia revenue	\$m	2,094	2,184
Fiji and PNG revenue	\$m	37	35
Revenue (Australia, Fiji and PNG)	\$m	2,131	2,219
Recoverable expenses	\$m	184	167
Total revenue (Australia, Fiji and PNG)	\$m	2,315²	2,386
Taxes paid			
Total taxes paid by the Australian Firm and its Partners	\$m	396³	425
Partner effective tax rate (Australia only)	%	35.8 ⁴	36.7
Financial assistance and contributions			
Total monetary value of financial assistance received from any government – excluding grants	\$m	0	0
Total monetary value of financial assistance received from any government – grants ⁵	\$m	0.102	0.0115
Total monetary value of financial and in-kind political contributions ⁶	\$m	0.152	0.026
Our commitment: Exceptional client outcomes, through work that matters			
Client satisfaction score	/10	8.7	8.7

¹ FY24 comparative has been presented on a consistent basis to FY25, reflecting refinements to our internal structure.

² Revenue has been stated in accordance with the recognition and measurement requirements of AASB15 Revenue from Contracts with Customers. The FY24 comparative has been presented on a consistent basis. Total revenue includes the results of KPMG Fiji and KPMG PNG which are consolidated in accordance with the accounting principles. This metric is subject to limited assurance by Grant Thornton Australia. Please see Independent Auditor's Assurance Report page 26 of this Databook.

³ The total taxes paid by KPMG Australia to Australian Government authorities includes corporate income taxes, net goods and services tax payable, fringe benefits tax, payroll tax, stamp duty and estimated tax payable by Partners on income generated from KPMG Australia. The taxes paid amount for KPMG Australia's own tax liabilities is calculated on a cash basis (i.e. tax payments made net of any tax refunds received during the financial year) and can be reconciled to data recorded in its financial systems for the same period. An estimate for income taxes paid by Partners on the income they receive from KPMG Australia is also included in the taxes paid amount. Any taxes on income Partners may receive due to activities outside of KPMG are excluded. To calculate this amount, an estimated average effective tax rate for the income received from KPMG Australia by Partners has been applied to distributions received from the previous financial year (i.e. taxes paid is assumed to be paid on a cash basis). For FY25, Partners paid on average an effective tax rate of 35.8% on income received from KPMG Australia. Total taxes paid excludes any taxes paid by KPMG Australia's New Zealand subsidiaries, KPMG PNG and KPMG Fiji and any taxes paid by Partners on other income generated by their activities outside of KPMG Australia. This metric is subject to limited assurance by Grant Thornton Australia. Please see Independent Auditor's Assurance Report page 26 of this Databook.

⁴ Movements on taxes paid by Partners primarily represents a reduction in the book to tax ratio from prior year due to various timing differences such as movements in employee entitlement balances.

⁵ The KPMG Registered Liquidators receive grant funding from the Assetless Administration Fund on occasion. Grants from the fund allow for preliminary investigations and reports by liquidators into the failure of companies with few or no assets, where it appears that enforcement action may result from the investigation and report. All grants received through the AAF can be viewed at GrantConnect homepage: GrantConnect (grants.gov.au).

⁶ The value represents in-kind contributions, event sponsorship and membership fees for political parties business forums in Australia only. There were no political donations for KPMG Fiji and KPMG PNG.

ECONOMIC CONTRIBUTION

Metric	Unit	2025	2024	
Our commitment: Strong economic contribution				
People by level				
People	Total	9,637	10,293	
	Australia, Fiji and PNG Partners ¹	#	684	698
	Australia full-time	#	7,691	8,341
	Australia part-time	#	548	596
	Casuals	#	199	202
	Fiji & PNG	#	529	463
	Employees ²	#	8,967	9,602
Board	Total ³	#	12	12
	Full-time	#	8	10
	Part-time	#	1	–
	Contractor	#	3	2
National Executive Committee	Full-time ⁴	#	13	13
All Partners	Total ⁵	#	670	691
	Full-time	#	626	646
	Part-time	#	31	30
	Fiji and PNG	#	13	15
Contingent	#	1,455	1,354	

¹ Includes 14 Executive directors for FY25 and 7 Executive directors for FY24.

² Includes full-time, part-time and casual employees in Australia, Fiji and PNG. Excludes Partners and contingent workers.

³ Includes all active Board members at 1 July 2025.

⁴ Includes all active NEC members at 1 July 2025.

⁵ Includes active Partners at 1 July 2025. Excludes Executive directors.

ECONOMIC CONTRIBUTION

Metric	Unit	2025	2024	
People by gender				
People	Men	#	4,749	5,074
	Women	#	4,860	5,189
	Gender diverse people	#	28	30
Board	Men	#	6	6
	Women	#	6	6
	Gender diverse people	#	–	–
	Other indicators of diversity where relevant	#	1	1
National Executive Committee	Men	#	8	8
	Women	#	5	5
	Gender diverse people	#	–	–
	Other indicators of diversity where relevant	#	–	–
Partners	Men	#	423	440
	Women	#	247	251
	Gender diverse people	#	–	–
	Other indicators of diversity where relevant	#	123	103

ECONOMIC CONTRIBUTION

Metric		Unit	2025	2024
People by gender				
Full-time	Men	#	3,942	4,283
	Women	#	3,724	4,033
	Gender diverse people	#	25	25
Part-time	Men	#	55	59
	Women	#	493	537
	Gender diverse people	#	-	-
Casual	Men	#	104	96
	Women	#	92	101
	Gender diverse people	#	3	5
Contingent	Men	#	862	816
	Women	#	564	516
	Gender diverse people	#	29	22
Fiji and PNG	Men	#	225	196
	Women	#	304	267
	Gender diverse people	#	-	-

ECONOMIC CONTRIBUTION

Metric		Unit	2025	2024
Level by age¹				
KPMG Australia	Under 30	%	40.6	37.8
	30–50	%	50.6	51.2
	50+	%	8.8	11
Board	Under 30	%	-	-
	30–50	%	40.0	40.0
	50+	%	60.0	60.0
National Executive Committee	Under 30	%	-	-
	30–50	%	30.8	28.6
	50+	%	69.2	71.4
Partners	Under 30	%	-	-
	30–50	%	60.6	62.2
	50+	%	39.4	37.8
Contingent	Under 30	%	29.3	19
	30–50	%	40.5	47
	50+	%	30.2	34
Employee age, detail²				
Full-time	Under 30	%	42.4	42.9
	30–50	%	49.5	49.6
	50+	%	8	7.5
Part-time	Under 30	%	6.6	11.4
	30–50	%	79.7	77.4
	50+	%	13.7	11.2
Casuals	Under 30	#	65.3	65.3
	30–50	#	13.6	11.4
	50+	#	21.1	23.3

¹ Excludes KPMG Fiji and KPMG PNG.

² Ibid.

ECONOMIC CONTRIBUTION

Metric	Unit	2025	2024	
New employees and Partner retirements				
New employees – graduates (Australia)	#	637	700	
Men	#	347	325	
Women	#	279	305	
Gender diverse people	#	1	1	
New employees – experienced hires (all)	#	1,197	1,144	
Men	#	615	570	
Women	#	575	561	
Gender diverse people	#	9	13	
Total number and rate of new employee hires by age group, gender and region				
Australia	Women	#	830	866
	Under 30	#	471	536
	30–50	#	320	293
	50+	#	39	37
	Men	#	931	895
	Under 30	#	524	560
	30–50	#	343	295
	50+	#	64	40
Partners	Total Partners as at 1 July 2025 – All	#	670	691
	Total Partners as at 1 July 2025 – Men	#	423	440
	Total Partners as at 1 July 2025 – Women	#	247	251
	Partner retirements year to 1 July 2025 – All	#	89	84
	Partner retirements year to 1 July 2025 – Men	#	56	54
	Partner retirements year to 1 July 2025 – Women	#	33	30
New Partners as at 1 July	#	71	54	

ECONOMIC CONTRIBUTION

Metric	Unit	2025	2024	
Total number and rate of employee turnover by age group, gender and region				
Australia	Women	%	25.70	23.80
	Under 30	%	32.90	29.30
	30–50	%	23.00	20.60
	50+	%	16.30	21.90
	Men	%	29.20	25.60
	Under 30	%	32.80	29.50
	30–50	%	28.90	23.80
	50+	%	19.80	21.40

AI AND EMERGING TECHNOLOGY

Metric	Unit	2025	2024
Our commitment: Build a thriving technology business and innovate with our clients, alliance partners and the startup ecosystem			
Innovation Index ¹	%	66	62
Innovation ideas from our people (target 150 in FY25)	#	195	–
Number of people using AI powered Digital Assistant KymChat	#	10,500	9,000
Active monthly users of KymChat within the firm (target 3,000 per month in FY25)	#	5,000	–
AI digital training badges awarded to our people	#	7,300	–

¹ Based on the percentage of people rating the question favourably in our annual Global People Survey (GPS), carried out in October 2024.

COMMUNITY IMPACT

Metric	Unit	2025	2024
Our commitment: Help shape better economic futures for 100,000 young people in need, by 2030			
Community impact contribution			
Community impact contribution – dollars ²	\$m	9.83	9.78
Community impact – number of people involved	#	2,236	2,641
Community impact – number of hours	#	34,364	37,294
Number of people who are not-for-profit directors	#	298	355
Number of not-for-profit directorship positions held	#	385	456
Number of pro bono clients	#	78	98
Number of pro bono engagements	#	97	116
Hours provided through our pro bono program	#	14,729	15,233
Reconciliation and First Nations Impact			
Number of Jawun secondees (to date)	#	367	345
Hours provided through Jawun secondments	#	4,860	3,186
Addressable procurement spend directed to Indigenous goods and services	%	2.46	3.25
Percentage of pro bono spend on Indigenous engagements	%	27	31
Shaping better economic futures for young people			
Number of young people reached to date through our partnerships, mentoring and scholarships (in line with KPMG’s global 10by30 Program)	#	17,715	5,517
Number of young people reached this FY through our partnerships, mentoring and scholarships (in line with KPMG’s global 10by30 Program)	#	12,198	3,157
AI Amplified – young people completing AI skilling modules this FY	#	5,786	1,490
Digital inclusion – young people reached through KPMG’s Laptop for Lifelong Learning Program to date	#	1,000	551
Digital inclusion – young people reached through KPMG’s Laptop for Lifelong Learning Program this FY	#	449	282

² Includes value of time spent on volunteering, mentoring and pro bono as well as cash contributions, management costs and other non-cash contributions. Excludes KPMG Fiji and KPMG PNG.

PURPOSE, VALUES AND CULTURE

Metric	Unit	2025	2024
Our commitment: Always act with a clear Purpose			
As a firm, KPMG demonstrates commitment to being purpose-led ¹	%	73	70
KPMG makes a positive impact on society ²	%	67	66
Our commitment: Drive a responsible tax practice			
Annual confirmation statement published in line with the Australian Tax Advisory Firm Governance best practice principles	Yes/No	Yes³	Yes

¹ Based on the percentage of people rating the question favourably in our annual Global People Survey (GPS), carried out in October 2024.

² Ibid.

³ During the year KPMG became aware that an employee had concealed his provision of unauthorised tax services, in a personal capacity, to individuals and entities that we understand were not KPMG clients. KPMG promptly terminated the individual's employment and is assisting authorities with their enquiries.

Executive remuneration

Metric	Unit	2025	2024
CEO remuneration			
CEO remuneration - Salary	\$	2,790,000	2,170,000
- Long-term incentive (LTI) ⁴	\$	440,000	270,000
CEO remuneration - Total	\$	3,230,000	2,440,000

⁴ Component of 3 year LTI arrangement earned

Metric	Unit	2025	2024
NEC members remuneration (excluding CEO)			
900,000 - 1,200,000	\$	–	6
1,200,000 - 1,500,000	\$	3	4
1,500,000 - 1,800,000	\$	7	2
1,800,000 - 2,100,000	\$	2	–

TRUSTED AND TRUSTWORTHY

Metric		2025	2024
Our commitment: Act lawfully, ethically and in the public interest			
We Do What is Right: Integrity at KPMG – training completion	%	100	100
At KPMG, we have a culture of doing the right thing ⁵	%	80	73
I believe I can report unethical practices without fear of any negative impact on me ⁶	%	72	68
The people I work with effectively communicate the standards of ethical conduct that are expected at KPMG ⁷	%	80	76

⁵ Based on the percentage of people rating the question favourably in our annual Global People Survey (GPS), carried out in October 2024.

⁶ Ibid.

⁷ Based on the percentage of people rating the question favourably in our Pulse survey, carried out in February/March 2025.

TRUSTED AND TRUSTWORTHY

Metric	Unit	2025	2024
Our commitment: Act lawfully, ethically and in the public interest			
Substantiated matters – Employee Relations Conduct Panel¹			
Breaches of the Code of Conduct or Policies	#	19	15
Sexual harassment	#	12	7
Data breaches	#	1	5
Discrimination	#	0	1
Action taken – Employee Relations Conduct Panel			
Written warnings (including financial penalties and remediation actions taken) ²	#	16	15
Exit from the firm (including termination and resignation)	#	16	13
Other conduct reports³			
Other reports raised	#	179	140
Other reports closed out ⁴	#	163	124
Other reports – per 100 people ⁵	#	1.7	1.21
Other reports – substantiated and closed out	#	97	106

¹ The Employee Relations Conduct Panel reviews all serious matters involving employees, contractors and Partners. In FY25, 37 matters were reviewed by the Employee Relations Conduct Panel. Of these, 32 were substantiated.

² Includes one verbal warning.

³ Minor workplace conduct matters not referred to our Employee Relations Conduct Panel.

⁴ A report is 'closed out' following an investigation and outcome.

⁵ Raised and closed out for employees and Partners.

TRUSTED AND TRUSTWORTHY

Metric	Unit	2025	2024
Our commitment: Uphold the highest level of information protection, data privacy and security			
Privacy and Security Awareness for Everyone (S.A.F.E) – training completion	%	100	100
Significant data breaches ⁶	#	0	0
Our commitment: Respect human rights, work against corruption and modern slavery			
Instances where the firm caused, contributed to, or was directly linked to bribery, corruption, or modern slavery incidents	#	0	0
Governance body members that the firm's anti-corruption policies and procedures have been communicated to	%	100	100
Employees that the firm's anti-corruption policies and procedures have been communicated to	%	100	100
Employees that have received training on anti-corruption	%	100	100

⁶ Significant data breaches referred to a regulator.

ENGAGED AND FUTURE-READY TALENT

Metric	Unit	2025	2024	
Our commitment: Invest in our people experience and learning to build future-ready careers				
Engagement Index ¹	%	71	72	
Trust Index ¹	%	73	72	
Growth Index ¹	%	67	65	
Values Index ¹	%	74	74	
People completing micro learning in our Eclipse Academy – with a focus on AI, ESG and Leadership	%	85	60	
Average learning hours per person during the reporting period, by gender and employee category ²	Total	Hrs	30.11	25.58
	Men	Hrs	30.90	25.87
	Women	Hrs	29.18	25.15
	Partners	Hrs	26.00	18.81
	Permanent full-time	Hrs	31.36	25.48
	Permanent part-time	Hrs	19.02	18.34
	Fixed term full-time	Hrs	43.51	35.72
	Fixed term part-time	Hrs	12.27	16.86
	Casual	Hrs	17.25	19.17
	Contingent	Hrs	12.30	17.51
Percent of total employees by gender and employee category who received a regular performance and career development review during the reporting period	Total	%	87	84
	Men	%	88	85
	Women	%	86	84
	Permanent full-time	%	87	85
	Permanent part-time	%	83	79
	Fixed term full-time	%	90	83
	Fixed term part-time	%	88	70
	Casual	%	N/A	N/A
Contingent	%	N/A	N/A	

¹ Based on the percentage of people rating the question favourably in our annual Global People Survey (GPS), carried out in October 2024.

² Excludes KPMG Fiji and KPMG PNG.

INCLUSION, DIVERSITY AND EQUITY

Metric	Unit	2025	2024
Our commitment: Champion equality and create an inclusive and equitable culture for all			
Inclusion & Diversity Index ³	%	80	80
Percentage of women in Partnership	%	37 ⁴	36
Percentage of culturally diverse Partners	%	18.4 ⁵	14.9
Indigenous people hired (Australia only)	#	26 ⁶	10
Gender Pay Gap			
Employee Average Base Salary Gender Pay Gap – WGEA	%	8.7 ⁷	10.0
Partner Gender Pay Gap	%	12.12	13.16

³ Based on the percentage of people rating the question favourably in our annual Global People Survey (GPS), carried out in October 2024.

⁴ Percentage of Partners who self-identify as female in KPMG Australia, KPMG Fiji and KPMG PNG as a percentage of total Partners; includes Partners who are active as at 1 July 2025. 100% of Partners have self-reported their status and no Partners are excluded. As information relating to gender identification is based on self-identification, is personally sensitive and confidential, verification of the accuracy of the self-identification has not been performed. This metric is subject to limited assurance by Grant Thornton Australia. Please see Independent Auditor's Assurance Report page 26 of this Databook.

⁵ Percentage of Partners who self-identify as culturally diverse (non Anglo/Celtic/European) in KPMG Australia, KPMG Fiji and KPMG PNG as a percentage of total Partners; includes Partners who are active as at 1 July 2025. 99% of Partners have self-reported their status. As information relating to cultural identification is based on self-identification, is personally sensitive and confidential, verification of the accuracy of the self-identification has not been performed. This metric is subject to limited assurance by Grant Thornton Australia. Please see Independent Auditor's Assurance Report page 26 of this Databook.

⁶ Total count of Indigenous people hired by KPMG Australia and who have commenced during the reporting period to 30 June 2025, as defined by those who have self-identified as Aboriginal or Torres Strait Islander. As information relating to cultural identification is based on self-identification, is personally sensitive and confidential, verification of the accuracy of the self-identification has not been performed. Excludes KPMG Fiji and KPMG PNG personnel. This metric is subject to limited assurance by Grant Thornton Australia. Please see Independent Auditor's Assurance Report page 26 of this Databook.

⁷ Defined and reported in line with the Workplace Gender Equality Agency (WGEA) methodology as per the following definition: Employee Average Base Salary Gender Pay Gap is the percentage difference between the average base salary of FTE male staff to the average base salary of FTE female staff (based on self-identification) expressed as a percentage of the average base salary of FTE male staff, for active employees during the reporting period set out by WGEA: 1 April 2024 to 31 March 2025. The figure includes permanent, fixed term, casuals in Australia and KPMG Australia's CEO. KPMG Fiji and PNG employees are excluded. Partners, Executive Directors, contingent workers and contractors are excluded. This metric is subject to limited assurance by Grant Thornton Australia. Please see Independent Auditor's Assurance Report page 26 of this Databook.

INCLUSION, DIVERSITY AND EQUITY

Metric	Unit	2025	2024
Use of parental leave			
Number of people entitled to parental leave ¹			
Men	#	4,321	4,630
Women	#	4,336	4,645
Gender diverse people	#	17	16
Number of people that took parental leave ²			
Men	#	150	181
Women	#	211	229
Gender diverse people	#	1	0
Total number of people that returned to work in the reporting period after parental leave ended ³			
Men	#	95	205
Women	#	213	242
Gender diverse people	#	0	0
Total number of people that returned to work after parental leave ended that were still employed 12 months after their return to work ⁴			
Men	#	140	65
Women	#	183	158
Gender diverse people	#	0	0
Retention rate of people that took parental leave and were still employed 12 months after parental leave ended ⁵			
All	%	72	76
Men	%	68	66
Women	%	76	81
Gender diverse people	%	0	0

¹ Number of people who are entitled to parental leave (including initial and flexible leave) within the financial year. Excludes KPMG Fiji and KPMG PNG.

² Ibid.

³ Excludes KPMG Fiji and KPMG PNG.

⁴ Ibid.

⁵ Ibid.

WELLBEING AND SUSTAINABLE WORKING

Metric	Unit	2025	2024
Our commitment: Enhance the wellbeing and health of our people			
'I am able to sustain the level of energy I need to do my work' ⁶	%	53	52
Year-on-year incident changes ⁷	#	-15	28
Incidents reported ⁸	#	84	99
Workplace inspections completed ⁹	%	100	100
Scheduled training completed ¹⁰	%	100	100
Fatalities as a result of work-related injury – all employees and Partners ¹¹	#	0	0
Number of recordable work-related injuries – all employees and Partners ¹²	#	1	0
Work related injuries – employees and Partners ¹³	#	17	19
Fatalities as a result of work-related injury – people who are not employees or Partners ¹⁴	#	0	0
Number of recordable work-related injuries – people who are not employees or Partners ¹⁵	#	0	0
Work-related injuries – people who are not employees or Partners ¹⁶	#	0	0
Workers covered by an occupational health and safety management system ¹⁷	%	100	100

⁶ Based on the percentage of people rating the question favourably in our annual Global People Survey (GPS), carried out in October 2024.

⁷⁻¹⁶ Excludes KPMG Fiji and KPMG PNG.

¹⁷ Includes employees and all workers who are not employees.

CLIMATE CHANGE AND ENVIRONMENTAL SUSTAINABILITY

Metric	Unit	CY25 ¹	CY24
Our commitment: Decarbonise our operations and supply chain towards net zero			
Emissions by scope²			
Scope 1 emissions ³	tCO2-e	–	185
Scope 2 emissions (market-based) ⁴	tCO2-e	–	230
Total Scope 1 & 2 emissions (market-based)	tCO2-e	–	415
Scope 3 – business travel (air travel)	tCO2-e	–	20,995
Scope 3 – other ⁵	tCO2-e	–	7,945
Total Scope 3 ⁶	tCO2-e	–	28,940
Total Scope 1, 2 & 3 emissions ⁷	tCO2-e	–	29,355
Emissions performance metrics			
Change in gross Scope 1, 2 & 3 emissions against 2019 baseline	%	–	-27
Renewable electricity (tenancy use)	%	–	100
Total emissions per individual (FTE)	tCO2-e	–	2.7
Energy intensity ratio: energy emissions per FTE	tCO2-e	–	0.04
Supply chain			
Percentage of spend towards suppliers with science-based net zero targets	%	–	68
Percentage of new suppliers that were screened using environmental criteria ⁸	%	–	100
Circularity			
Waste diversion rate ⁹	%	–	66

CLIMATE CHANGE AND ENVIRONMENTAL SUSTAINABILITY

Metric	Unit	FY25	FY24
Climate resilience with our people and community partners			
People involved in climate-related engagements, volunteering, training or other initiatives ¹⁰	%	46	42
KPMG people who somewhat agree, agree or strongly agree the firm fosters environmentally responsible practices ¹¹	%	93	84
Our commitment: Support our clients' and Australia's transition to net zero			
Carbon intensity of our client portfolio (kg CO2-e/\$ revenue) ¹²	kg CO2-e/\$ revenue	–	0.18
Our commitment: Understand and improve our impact on nature and biodiversity			
Startups supported through the Nature Positive Challenge (to date)	#	14	9
Sites operating within or adjacent to protected areas or areas of high biodiversity value ¹³	#	4	4
Trees planted to date through our not-for-profit partners (new)	#	27,630	19,630

¹ Data for Calendar Year (CY25) not yet available.

² Emissions include KPMG Australia, KPMG Fiji and KPMG PNG. Some emissions figures have been restated to reflect data refinements in alignment with our Climate Active reporting.

³ Includes gas for offices and fuel for PNG vehicles.

⁴ Includes electricity consumption from Fiji and PNG offices. CY24 emissions figures have been restated to reflect data refinements in alignment with our Climate Active reporting.

⁵ Aligned to Climate Active inventory, e.g. transport and distribution (courier services) purchased food and onsite catering, office supplies and approximate energy consumption from staff working from home.

⁶ CY24 emissions figures have been restated to reflect data refinements in alignment with our Climate Active reporting.

⁷ Ibid.

⁸ All new suppliers complete KPMG's supplier due diligence questionnaire, which includes climate and ESG questions.

⁹ Source: Bintracker data.

¹⁰ Based on the responses in our annual Climate Action Survey, carried out in May 2024.

¹¹ Based on the percentage of people rating the question favourably in our annual Climate Action Survey, carried out in May 2024. FY24 data has been restated to included percentage of responded who 'strongly agree', 'agree' and 'somewhat agree'.

¹² In FY22, we developed an approach to quantify the carbon intensity of our client services based on the global standard for apportionment of investment portfolio emissions to financial institutions, Partnership for Carbon Accounting Financials (PCAF) methodology, and we have continued to refine the methodology for this year's report. The metric is a weighted average ratio of apportioned client scope 1 & 2 GHG emissions relative to our FY24 revenue (excluding recoverable expenses) per sector; the emissions apportionment factor for each client being KPMG revenue divided by client operating expenditure. We have sourced publicly disclosed data from our clients' most recently published annual reporting suites.

¹³ Canberra, Hobart, Perth and Geelong. We define 'adjacent' as being located within 2 km of a Key Biodiversity Area (KBA). A KBA meets one or more of the five scientific criteria outlined in 'A global standard for the identification of Key Biodiversity Areas' by the IUCN.

GRI INDEX

Statement of use	KPMG Australia has reported in accordance with the GRI Standards for the period 1 July 2024 to 30 June 2025
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	N/A

GRI Standard/ other source	Disclosures	Location	Omission	WEF IBC Core Metric	UNGC Principle and UN SDG	
			Requirement(s) omitted			
General disclosures						
GRI 2: General Disclosures 2021	2-1	Organisational details	National Chairman and CEO welcome: Our Impact Plan 2025 , page 3. KPMG Australia website: Governance .			
	2-2	Entities included in the organisation's sustainability reporting	About Our Impact Plan 2025: Our Impact Plan 2025 , page 2. Economic contribution: Our Impact Plan 2025 , page 8.			
	2-3	Reporting period, frequency and contact point	About Our Impact Plan 2025: Our Impact Plan 2025 , page 2. Contacts: Our Impact Plan 2025 , page 36.			
	2-4	Restatements of information	Where restatements have been made for some of our metrics, they are footnoted in this Databook.			
	2-5	External assurance	Grant Thornton Australia's limited assurance statement is included in this Databook , page 26. Several of our Planet metrics and our carbon neutral claim are externally assured annually as part of our Climate Active submission .			
	2-6	Activities, value chain and other business relationships	Economic contribution: Our Impact Plan 2025 , pages 9-11. KPMG Australia Modern Slavery Statement 2025 .			UN SDG: 8
	2-7	Employees	Economic contribution: Our Impact Plan 2025 , page 8. Economic contribution: Databook , page 4-5.		Employment and wealth generation	UN SDG: 8
	2-8	Workers who are not employees	Economic contribution: Databook , page 4-5.			UN SDG: 8
	2-9	Governance structure and composition	Governance and accountability: Our Impact Plan 2025 , page 16. KPMG Australia website: Governance .			UN SDG: 5, 16

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GRI Standard/ other source	Disclosures		Location	Omission	WEF IBC Core Metric	UNGC Principle and UN SDG
				Requirement(s) omitted		
GRI 2: General Disclosures 2021	2-10	Nomination and selection of the highest governance body	National Board Composition: KPMG Australia website: Governance .		Quality of governing body	UN SDG: 16
	2-11	Chair of the highest governance body	National Board and National Board members: KPMG Australia website: Governance .		Quality of governing body	UN SDG: 16
	2-12	Role of the highest governance body in overseeing the management of impacts	National Board: KPMG Australia website: Governance . KPMG Australia Modern Slavery Statement 2025 . KPMG Australia Climate Risk Report 2025 .		Quality of governing body	UN SDG: 8, 13, 16
	2-13	Delegation of responsibility for managing impacts	Management reporting to National Board on impacts: KPMG Australia website: Governance . KPMG Australia Modern Slavery Statement 2025 . KPMG Australia Climate Risk Report 2025 .		Quality of governing body	
	2-14	Role of the highest governance body in sustainability reporting	KPMG Australia website: Governance . Material topics for 2025: Our Impact Plan 2025 , page 35. KPMG Australia Climate Risk Report 2025 . KPMG Australia Modern Slavery Statement 2025 .		Quality of governing body	
	2-15	Conflicts of interest	Acting lawfully, ethically and in the public interest: KPMG Australia website: Governance . National Board Charter KPMG's Global Code of Conduct		Ethical behaviour	UN SDG: 16
	2-16	Communication of critical concerns	KPMG Australia website: Governance . Ethical culture: Our Impact Plan 2025 , page 18. Workplace reports: Our Impact Plan 2025 , page 18. Acting lawfully, ethically and in the public interest: Databook , page 9. KPMG Australia Modern Slavery Statement 2025 .			UN SDG: 8,16

GRI INDEX

GRI Standard/ other source	Disclosures	Location	Omission	WEF IBC Core Metric	UNGC Principle and UN SDG
			Requirement(s) omitted		
GRI 2: General Disclosures 2021	2-17	Collective knowledge of the highest governance body National Board: KPMG Australia website: Governance . Governance and accountability: Our Impact Plan 2025 , page 16. National Board Charter			
	2-18	Evaluation of the performance of the highest governance body National Board Charter National Board performance: KPMG Australia website: Governance .		Quality of governing body	
	2-19	Remuneration policies National Board Charter Partnership agreement Partnership remuneration: Our Impact Plan 2025 , page 16.		Governing purpose	UNGC Principle: 8, 9
	2-20	Process to determine remuneration National Board Charter Partnership Agreement Partnership remuneration: Our Impact Plan 2025 , page 16. Purpose, culture and values: Databook , page 10.		Quality of governing body	
	2-21	Annual total compensation ratio	2-21: Information unavailable/ incomplete		
	2-22	Statement on sustainable development strategy National Chairman and CEO welcome: Our Impact Plan 2025 , page 3. KPMG Australia Modern Slavery Statement 2025 . KPMG Australia Climate Risk Report 2025 .		Governing purpose	UN SDG: 8, 13,16
	2-23	Policy commitments KPMG Global Code of Conduct Purpose, Values and culture: Our Impact Plan 2025 , page 15. Trusted and trustworthy: Our Impact Plan 2025 , page 18. Inclusion, diversity and equity: Our Impact Plan 2025 , page 25. Respect human rights and work against corruption and modern slavery: Our Impact Plan 2025 , page 20. KPMG Australia Modern Slavery Statement 2025 . KPMG Australia Human Rights Policy . KPMG Australia Environmental Policy . KPMG Indigenous People's Policy .		Governing purpose	UNGC Principle: 1, 2, 4, 5, 6, 7, 9, 10 UN SDG: 5, 8, 10, 13,16

GRI INDEX

GRI Standard/ other source	Disclosures	Location	Omission	WEF IBC Core Metric	UNGC Principle and UN SDG	
			Requirement(s) omitted			
GRI 2: General Disclosures 2021	2-24	Embedding policy commitments	As above. Our People progress: Our Impact Plan 2025 , page 23-27 Our Planet progress: Our Impact Plan 2025 , page 29-33 KPMG Australia Climate Action Plan KPMG Australia Reconciliation Action Plan KPMG Australia Modern Slavery Statement 2025 . KPMG Australia Climate Risk Report 2025 .		Governing purpose	UNGC Principle: 1, 2, 10 UN SDG: 5, 8, 10, 13,16
	2-25	Processes to remediate negative impacts	KPMG Global Code of Conduct KPMG International whistleblower hotline . Ethical culture: Our Impact Plan 2025 , page 18. Listening channels: Our Impact Plan 2025 , page 24. Acting lawfully, ethically and in the public interest: Databook , page 9. KPMG Australia Modern Slavery Statement 2025 . KPMG Australia Human Rights Remediation Policy .		Ethical behaviour	UNGC Principle: 1, 2, 10
	2-26	Mechanisms for seeking advice and raising concerns	As above.		Ethical behaviour	
	2-27	Compliance with laws and regulations	KPMG Global Code of Conduct KPMG Australia website: Governance . Acting lawfully, ethically and in the public interest: Our Impact Plan 2025 , page 18. Trusted and Trustworthy: Databook , page 9. Trusted and Trustworthy: Our Impact Plan 2024 , pages 16-19.		Ethical behaviour	
	2-28	Membership associations	About Our Impact Plan 2025: Our Impact Plan 2025 , page 2. Wellbeing and sustainable working: Our Impact Plan 2025 , page 27. KPMG Australia Human Rights Policy . Values and culture - KPMG Australia			
	2-29	Approach to stakeholder engagement	KPMG Australia website: Governance . Material topics for 2025: Our Impact Plan 2025 , page 35. Purposeful client work: Our Impact Plan 2025 , page 9. Community Impact: Our Impact Plan 2025 , page 11. Engaged and future-ready talent: Our Impact Plan 2025 , page 24. KPMG Australia Modern Slavery Statement 2025 .		Governing purpose Stakeholder engagement	
	2-30	Collective bargaining agreements		2-30 a & b: not applicable		

GRI INDEX

GRI Standard/ other source	Disclosures		Location	Omission	WEF IBC Core Metric	UNGC Principle and UN SDG
				Requirement(s) omitted		
Material Topics						
GRI 3: Material topics 2021	3-1	Process to determine material topics	Material topics for 2025: Our Impact Plan 2025 , page 35.		Stakeholder engagement	
	3-2	List of material topics	Material topics for 2025: Our Impact Plan 2025 , page 35.		Stakeholder engagement	
Purposeful client work						
	3-3	Management of material topics	Purposeful client work: Our Impact Plan 2025 , page 7-10 KPMG Australia Climate Risk Report 2025 .			
GRI 201: Economic performance 2016	201-1	Direct economic value generated and distributed	Economic contribution: Our Impact Plan 2025 , page 7-9. Economic contribution: Databook , page 3. Community impact: Our Impact Plan 2025 , page 11. Community impact: Databook , page 7.	201-1a.ii: Confidentiality constrains. Payment to government and community are disclosed. 201-1a.iii: Information incomplete: training hours for Australia only.	Employment and wealth generation	UN SDG: 8, 9
	201-2	Financial implications and other risks and opportunities due to climate change	KPMG Australia Climate Risk Report 2025 .		Risk and Opportunity oversight Climate change	UN SDG: 13, 14, 15
	201-3	Defined benefit plan obligations and other retirement plans	Remuneration transparency: Our Impact Plan 2024 , page 22 and 29.			
	201-4	Financial assistance received from government	Economic contribution: Databook , page 3.			
GRI 401: Employment 2016	401-1	New employee hires and turnover	Economic contribution: Our Impact Plan 2025 , page 8-9. Economic contribution: Databook , page 4-6.	401-1b: information incomplete: employee turnover for Australia only	Employment and wealth generation	UN SDG: 5, 8
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Engaged and future ready talent: Databook , page 10. Remuneration transparency: Our Impact Plan 2024 , page 29		Employment and wealth generation	UN SDG: 5, 8
	401-3	Parental leave	Inclusion, diversity and equity: Our Impact Plan 2025 , page 25. Parental leave: Databook , page 11.		Employment and wealth generation	UN SDG: 5, 8

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GRI Standard/ other source	Disclosures	Location	Omission Requirement(s) omitted	WEF IBC Core Metric	UNGC Principle and UN SDG
Material Topics					
Purposeful client work					
GRI 203: Indirect economic impacts 2016	203-1	Infrastructure investments and services supported	Economic contribution: Our Impact Plan 2025 , page 7-9. Economic contribution: Databook , page 3. Community impact: Our Impact Plan 2025 , page 11. Community impact: Databook , page 7.	Employment and wealth generation Community and social vitality	UN SDG: 8, 9, 11
	203-2	Significant indirect economic impacts	Economic contribution: Our Impact Plan 2025 , page 8-9. Economic contribution: Databook , page 3. AI and Emerging technology: Our Impact Plan 2025 , page 10. Community impact: Our Impact Plan 2025 , page 8-9. Community impact: Databook , page 7.	Employment and wealth generation Community and social vitality	UN SDG: 1, 4, 8, 9, 11
GRI 207: Tax 2019	207-1	Approach to tax	Driving a responsible tax practice: Our Impact Plan 2025 , page 17. Our approach to tax governance: Our Impact Plan 2024 , page 13. KPMG Australia website: Australian Tax Advisory Firm Governance Best Practice Principles Statement	Community and social vitality	UN SDG: 1, 10, 17
	207-2	Tax governance, control, and risk management	As above.	Community and social vitality	UN SDG: 1, 10, 17
	207-3	Stakeholder engagement and management of concerns related to tax	As above	Community and social vitality	UN SDG: 1, 10, 17
	207-4	Country-by-country reporting	Economic contribution: Our Impact Plan 2025 , page 8-9. Taxes paid: Databook , page 3.	Community and social vitality	
GRI 415: Public policy 2016	415-1	Political contributions	Political donations: Our Impact Plan 2025 , page 19. Financial assistance and contributions: Databook , page 3		

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GRI Standard/ other source	Disclosures	Location	Omission Requirement(s) omitted	WEF IBC Core Metric	UNGC Principle and UN SDG
Material Topics					
AI and Emerging Technologies					
	3-3	Management of material topics	AI and Emerging Technologies: Our Impact Plan 2025 , page 10, 14,16 . AI and Emerging Technologies: Databook , page 7. ISO 42001 (AI) certification by BSI KPMG Australia Trusted AI Framework KPMG Australia AI register		UN SDG: 9
Community impact					
	3-3	Management of material topics	Community impact: Our Impact Plan 2025 , page 11. Community impact: Databook , page 7.		UN SDG: 2, 4,10

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GRI Standard/ other source	Disclosures	Location	Omission Requirement(s) omitted	WEF IBC Core Metric	UNGC Principle and UN SDG
Material Topics					
Purpose, Values and culture					
	3-3	Management of material topics	Always act with a clear Purpose: Our Impact Plan 2025 , page 15. Purpose, Values and culture: Databook , page 8.		
Trusted and trustworthy					
	3-3	Management of material topics	Trusted and trustworthy: Our Impact Plan 2025 , page 15-16. Act lawfully, ethically and in the public interest: Our Impact Plan 2025 , page 18. Trusted and trustworthy: Databook , page 8-9.		
<i>Anti-corruption</i>					
GRI 205: Anti- corruption 2016	205-1	Operations assessed for risks related to corruption	Act Lawfully, ethically and in the public interest: Our Impact Plan 2025 , page 18. Respect human rights and work against corruption: Our Impact Plan 2025 , page 20. Respect human rights, work against corruption: Databook , page 9. KPMG's Global Code of Conduct	Ethical behaviour	UNGC Principle: 10 UN SDG: 16
	205-2	Communication and training about anti- corruption policies and procedures	As above.		
	205-3	Confirmed incidents of corruption and actions taken	As above.	Ethical behaviour	UNGC Principle: 10 UN SDG: 16
<i>Child labour</i>					
GRI 408: Child labour	408-1	Operations and suppliers at significant risk for incidents of child labour	KPMG Australia Modern Slavery Statement 2025 .	Dignity and equality	UNGC Principle: 1, 5 UN SDG: 5, 8, 16
<i>Forced or compulsory labour</i>					
GRI 409: Forced or compulsory labour	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	KPMG Australia Modern Slavery Statement 2025 .	Dignity and equality	UNGC Principle: 1, 4 UN SDG: 5, 8, 16
<i>Information protection, data privacy and security</i>					
GRI 418: Customer privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Information protection, data use, privacy and security: Our Impact Plan 2025 , page 20. Information protection, data use, privacy and security: Databook , page 9.		

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GRI Standard/ other source	Disclosures		Location	Omission	WEF IBC Core Metric	UNGC Principle and UNSDG
				Requirement(s) omitted		
Inclusion, diversity and equity						
GRI 3: Material topics 2021	3-3	Management of material topics	Champion equality and create an inclusive and equitable culture for all: Our Impact Plan 2025 , page 25-26.	405-2a Information incomplete. Employee Gender Pay Gap (WGEA) for Australia only.		UN SDG: 5, 8, 10
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Champion equality and create an inclusive and equitable culture for all: Our Impact Plan 2025 , page 25-26. Inclusion, diversity and equity: Databook , pages 4-6; 10		Dignity and equality	
	405-2	Ratio of basic salary and remuneration of women to men	Champion equality and create an inclusive and equitable culture for all: Our Impact Plan 2025 , page 25. Inclusion, diversity and equity: Databook , page 10.		Dignity and equality	UN SDG: 5, 8,10
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Act lawfully, ethically and in the public interest: Databook , page 9.		Dignity and equality	

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GRI Standard/ other source	Disclosures	Location	Omission	WEF IBC Core Metric	UNGC Principle and UNSDG
			Requirement(s) omitted		
Wellbeing and sustainable working					
GRI 3: Material topics 2021	3-3	Management of material topics	Protect the health and wellbeing of our people: Our Impact Plan 2025 , page 23-27.	Health and well-being	UN SDG: 3, 8
GRI 403: Occupational health and safety 2018	403-1	Occupational health and safety management system	Protect the health and wellbeing of our people: Our Impact Plan 2024 , page 18 & 37-29.	Health and well-being	UN SDG: 3, 8
	403-2	Hazard identification, risk assessment, and incident investigation	Protect the health and wellbeing of our people: Our Impact Plan 2025 , page 27. Protect the health and wellbeing of our people: Our Impact Plan 2024 , page 18 & 37-29.	Health and well-being	UN SDG: 3, 8
	403-3	Occupational health services	As above.	Health and well-being	UN SDG: 3, 8
	403-4	Worker participation, consultation, and communication on occupational health and safety	As above.	Health and well-being	UN SDG: 3, 8
	403-5	Worker training on occupational health and safety	As above.	Health and well-being	UN SDG: 3, 8
	403-6	Promotion of worker health	As above.	Health and well-being	UN SDG: 3, 8
GRI 403: Occupational health and safety 2018	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	As above.	Health and well-being	UN SDG: 3, 8
	403-8	Workers covered by an occupational health and safety management system	Protect the health and wellbeing of our people: Databook , page 11.	Health and well-being	UN SDG: 3, 8
	403-9	Work-related injuries	As above.	Health and well-being	UN SDG: 3, 8

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GRI Standard/ other source	Disclosures	Location	Omission Requirement(s) omitted	WEF IBC Core Metric	UNGC Principle and UN SDG
Material Topics					
Engaged and future-ready talent					
	3-3	Management of material topics	Invest in our people experience and learning to build future-ready careers: Our Impact Plan 2025 , page 24. Engaged and future ready talent: Databook , page 10. Continuous learning and future-ready workforce: Our Impact Plan 2024 , page 39.		
GRI 404: Training and education 2016	404-1	Average hours of training per year per employee	Engaged and future ready talent: Databook , page 10.	401-a.ii: Information incomplete: training hours for Australia only	Skills for the future UN SDG: 4, 5, 8
	404-2	Programs for upgrading employee skills and transition assistance programs	Invest in our people experience and learning to build future-ready careers: Our Impact Plan 2025 , page 24. Continuous learning and future-ready workforce: Our Impact Plan 2024 , page 39.		Skills for the future UN SDG: 4, 8
	404-3	Percentage of employees receiving regular performance and career development reviews	Engaged and future ready talent: Databook , page 10.		UN SDG: 5, 8

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GRI Standard/ other source	Disclosures	Location	Omission Requirement(s) omitted	WEF IBC Core Metric	UNGC Principle and UN SDG
Material Topics					
Climate change and environmental sustainability					
GRI 305: Emissions 2016	3-3	Management of material topics	KPMG Australia Climate Action Plan 2023-2030 , KPMG Australia Climate Risk Report 2025 , Climate Change and Environmental Sustainability; Our Impact Plan 2025 , page 30-34. KPMG Australia Environmental Policy .	Climate change	UNGC Principle: 7,8,9 UN SDG: 3, 7, 8, 12, 13, 14, 15
	305-1	Direct (Scope 1) GHG emissions	Decarbonise our operations and supply chain towards net zero: Our Impact Plan 2025 , page 31. Climate change and environmental sustainability: Databook , page 12.	Climate change	
	305-2	Energy indirect (Scope 2) GHG emissions	As above.	Climate change	
	305-3	Other indirect (Scope 3) GHG emissions	As above.	Climate change	
	305-4	GHG emissions intensity	As above.	Climate change	
	305-5	Reduction of GHG emissions	As above.	Climate change	



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Independent Auditor's Assurance Report

To the National Board of KPMG Australia

Report on the Subject Matter

We have performed a limited assurance engagement on the selected metrics disclosed within KPMG Australia's Impact Plan – Databook for the year ended 30 June 2025 (the Subject Matter). The Subject Matter and the Applicable Criteria against which it has been assessed is summarised below. Our assurance does not extend to information in respect of earlier periods or to any other information in the KPMG Australia Impact Plan – Databook 2025.

Subject Matter

Non-financial metrics

- Percentage of women in Partnership
- Percentage of culturally diverse Partners
- Indigenous people hired
- Employee Average Base Salary Gender Pay Gap – WGEA

Financial metrics

- Total revenue (Australia, Fiji and PNG)
- Taxes paid by the Australian Firm and its Partners

Applicable Criteria

The Subject Matter needs to be read and understood together with the Applicable Criteria, being the boundaries, definitions and methodologies included within Appendix 1 to this report, which KPMG Australia is solely responsible for selecting and applying.

Conclusion

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the Subject Matter of KPMG Australia for the year ended 30 June 2025 is not prepared, in all material respects, in accordance with the Applicable Criteria used.

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Management's responsibility for the Subject Matter

Management of KPMG Australia is responsible for the preparation of the Subject Matter and has determined that the Applicable Criteria used are appropriate. This responsibility includes establishing and maintaining internal control relevant to the preparation of the Impact Plan – Databook that is free from material misstatement, whether due to fraud or error.

Assurance practitioner's responsibility

Our responsibility is to express a conclusion on the Subject Matter based on our procedures. We have conducted our engagement in accordance with the Australian Standard on Assurance Engagements:

- **For non-financial metrics:** ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information (Revised)*
- **For financial metrics:** ASRE 2405 *Review of Historical Financial Information Other than a Financial Report*

We have conducted our engagement in order to state whether, on the basis of the procedures described, anything has come to our attention that causes us to believe that the Subject Matter is not prepared, in all material respects, in accordance with the Applicable Criteria used. No opinion is expressed as to whether the Applicable Criteria used are appropriate to the needs of the users of the Subject Matter.

These standards require us to comply with the independence and ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our engagement. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We apply Australian Standard on Quality Management ASQM 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, which requires us to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparation of the Subject Matter and applying analytical and other limited assurance procedures. A limited assurance engagement is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Summary of work performed

We are required to plan and perform our work in order to consider the risk of material misstatement of the selected Subject Matter. The main procedures performed were:

- Inquiries with management to obtain a detailed understanding of the Applicable Criteria;
- Inquiries with management to develop our understanding of the key reporting risks associated with the preparation of the Subject Matter data and associated management controls;
- Performing analytical procedures over the Subject Matter data and obtaining explanations from KPMG Australia as required;
- Performing limited inspection techniques, applying sampling methodologies, to assess the completeness and accuracy of the underlying data used to measure the Subject Matter;
- Recalculating the Subject Matter based on the underlying data and methodologies specified in the Applicable Criteria; and
- Reviewing the Subject Matter with respect to applicable Australian Accounting Standards, where appropriate.

We believe the information we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Grant Thornton Audit Pty Ltd

Inherent limitations

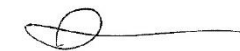
Inherent limitations exist in all assurance engagements due to the selective testing of the information being examined. Therefore, fraud, error or non-compliance may occur and not be detected. Additionally, non-financial data may be subject to more inherent limitations than financial data, given both its nature and the methods used for determining, calculating and estimating such data.

Restriction on use

This report, including our conclusions, has been prepared solely for KPMG Australia in accordance with the agreement between us, to assist the directors in reporting on the Subject Matter. Accordingly, we expressly disclaim and do not accept any responsibility or liability to any party other than KPMG Australia for any consequences of reliance on this report for any purpose.



Grant Thornton Audit Pty Ltd
Chartered Accountants



M A Adam-Smith
Partner – Audit & Assurance
Sydney, 11 August 2025

Grant Thornton Audit Pty Ltd

Appendix 1 – Applicable Criteria

Subject Matter	Definition	Boundary
Percentage of women in Partnership	Percentage of Partners who self-identify as female in KPMG Australia, KPMG Fiji and KPMG PNG as a percentage of total Partners; includes Partners who are active as at 1 July 2025. 100% of Partners have self-reported their status and no Partners are excluded. As information relating to gender identification is based on self-identification, is personally sensitive and confidential, verification of the accuracy of the self-identification has not been performed.	Includes Partners in KPMG Australia, KPMG Fiji and KPMG PNG. Includes Partners who are in Partnership as at 1 July 2025.
Percentage of culturally diverse Partners	Percentage of Partners who self-identify as culturally diverse in KPMG Australia, KPMG Fiji and KPMG PNG as a percentage of total Partners; includes Partners who are active as at 1 July 2025. 99% of Partners have self-reported their status. As information relating to cultural identification is based on self-identification, is personally sensitive and confidential, verification of the accuracy of the self-identification has not been performed.	Includes Partners in KPMG Australia, KPMG Fiji and KPMG PNG. Includes Partners who are in Partnership as at 1 July 2025.
Indigenous people hired (Australia only)	Total count of Indigenous people hired by KPMG Australia and who have commenced during the reporting period to 30 June 2025, as defined by those who have self-identified as Aboriginal or Torres Strait Islander. As information relating to cultural identification is based on self-identification, is personally sensitive and confidential, verification of the accuracy of the self-identification has not been performed.	Includes KPMG Australia personnel. KPMG Fiji and KPMG PNG personnel are excluded. Includes personnel who have commenced with KPMG Australia during the reporting period only.
Employee Average Base Salary Gender Pay Gap – WGEA	Defined and reported in line with the Workplace Gender Equality Agency (WGEA) methodology as per the following definition: Employee Average Base Salary Gender Pay Gap is the percentage difference between the average base salary of FTE male staff to the average base salary of FTE female staff expressed as a percentage of the average base salary of FTE male staff. It covers payments made to employees who were active as at the WGEA reporting date of 31 March 2025 for the preceding year.	Includes KPMG Australia personnel. KPMG Fiji and KPMG PNG personnel are excluded. The figure includes permanent, fixed-term, casuals in Australia and KPMG Australia's CEO. KPMG Fiji and PNG employees are excluded. Partners, Executive Directors, contingent (on-demand) workers and contractors are excluded.

Total revenue (Australia, Fiji and PNG)	Revenue has been stated in accordance with the recognition and measurement requirements of AASB15 Revenue from Contracts with Customers.	Total revenue includes the results of KPMG Fiji and KPMG PNG which are consolidated in accordance with the accounting principles.
Taxes paid by the Firm and its Partners	<p>The total taxes paid by KPMG Australia to Australian Government authorities includes corporate income taxes, net goods and services tax payable, fringe benefits tax, payroll tax, stamp duty and estimated tax payable by Partners on income generated from KPMG Australia.</p> <p>The taxes paid amount for KPMG Australia's own tax liabilities is calculated on a cash basis (i.e. tax payments made net of any tax refunds received during the financial year) and can be reconciled to data recorded in its financial systems for the same period.</p> <p>An estimate for income taxes paid by Partners on the income they receive from KPMG Australia is also included in the taxes paid amount. Any taxes on income Partners may receive due to activities outside of KPMG are excluded.</p> <p>To calculate this amount, an estimated average effective tax rate for the income received from KPMG Australia by Partners has been applied to distributions received from the previous financial year (i.e. taxes paid is assumed to be paid on a cash basis).</p> <p>For FY25, Partners paid on average an effective tax rate of 35.8% on income received from KPMG Australia.</p>	Total taxes paid excludes any taxes paid by KPMG Australia's New Zealand subsidiaries, KPMG PNG and KPMG Fiji and any taxes paid by Partners on other income generated by their activities outside of KPMG Australia.