ur Impact lan 2025

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People

GRI 3-3

Keeping continuous development in an inclusive, purpose-led and values-driven culture

Employee profile

GRI 2-7 • GRI 2-8 • GRI 405-1

Office	Employees	Interns	Temporary	Partners	Total
São Paulo	3,185	55	0	310	3,550
Rio de Janeiro	501	15	0	54	570
Other units	944	12	0	85	1,041
Total FY2025	**4,630**	**82**	**0**	**449**	**5,161**

Gender	Employees	Interns	Temporary	Partners	Total
Men	2,124	44	0	329	2,497
Women	2,506	38	0	120	2,664
Total FY2025	**4,630**	**82**	**0**	**449**	**5,161**

Region	Employees	Interns	Temporary	Partners	Total
Northeast	102	0	0	7	109
North	21	0	0	1	22
Midwest	128	0	0	7	135
Southeast	4,115	82	0	410	4,607
South	264	0	0	24	288
Total FY2025	**4,630**	**82**	**0**	**449**	**5,161**

Age Group	Employees	Interns	Temporary	Partners	Total
Up to 30 years	2,770	80	0	1	2,851
31-50 years	1,798	2	0	356	2,156
51 years and over	62	0	0	92	154
Total FY2025	**4,630**	**82**	**0**	**449**	**5,161**

Employment type	Men	Women	Total
Full-time	2,424	2,585	5,009
Part-time	73	79	152
Total FY2025	**2,497**	**2,664**	**5,161**

Breakdown by gender

	Women	Men	Total	% Women of category total	% Men of category total	% Women of the grand total	% Men of the grand total
Interns	38	44	82	46%	54%	1%	1%
Trainees	204	224	428	48%	52%	4%	4%
Staff	1,897	1,459	3,356	57%	43%	37%	28%
Managers	405	441	846	48%	52%	8%	9%
Directors	65	122	187	35%	65%	1%	2%
Partners	55	207	262	21%	79%	1%	4%
Total	**2,664**	**2,497**	**5,161**	**52%**	**48%**	**52%**	**48%**

Diversity in senior leadership

Partner representation										
		Gender		Age group			Other indicators			Total
		Women	Men	up to 30 years	31-50 years	Over 51 years	People with disabilities	Black employees*	Foreign employees	
Partners	Absolute number	120	329	1	356	92	0	36	13	449
	Percentage	27%	73%	0%	79%	20%	0%	8%	3%	

Overall diversity

GRI 405-1

		Gender		Age group			Other indicators			Total
		Women	Men	up to 30 years	31-50 years	Over 51 years	People with disabilities	Black employees*	Foreign employees	
Interns	Absolute number	38	44	80	2	0	0	16	1	82
	Percentage	0.74%	0.85%	1.55%	0.04%	0.00%	0.00%	0.31%	0.02%	1.59%
Trainees	Absolute number	170	153	303	20	0	1	95	3	323
	Percentage	3.95%	4.34%	7.63%	0.66%	0.00%	0.02%	2.60%	0.08%	8.29%
Staff	Absolute number	1280	1141	1737	660	24	27	831	20	2421
	Percentage	36.76%	28.27%	43.93%	20.25%	0.85%	1.01%	23.33%	0.56%	65.03%
Managers	Absolute number	320	396	106	599	11	4	158	18	716
	Percentage	7.85%	8.54%	2.11%	13.93%	0.35%	0.10%	3.47%	0.50%	16.39%

*Includes black and brown people, according to the Brazilian Institute of Geography and Statistics (IBGE),

Leadership composition

		Absolute numbers			Percentage Data	
		Gender		Category total	Gender	
		Women	Men	Absolute number	Women	Men
Technician	Managers	320	396	716	45%	55%
	Directors	44	101	145	30%	70%
	Partners	46	179	225	20%	80%
	Subtotal	**410**	**676**	**1,086**	**38%**	**62%**
Administrative	Managers	85	45	130	65%	35%
	Directors	21	21	42	50%	50%
	Partners	9	28	37	24%	76%
	Subtotal	**115**	**94**	**209**	**55%**	**45%**
Total Managers + Directors + Partners		**525**	**770**	**1,295**	**41%**	**59%**
Change FY2024 vs. FY2025		**4%**	**2%**	**3%**		

Other indicators

By level of education*

Higher Education and University Extension**

99% **5,121**

Primary and Secondary Education

0.1% **2**

* The difference in relation to the total number of professionals on page xx is due to the fact that the level of education is filled in by employees on a platform – 1% of them did not provide this information,
** Technologists have a higher education degree, Therefore, in FY2025, professionals with this level of education were added to the "Higher Education and University Extension" group, **GRI 2-4**

Minority groups

1% People with disabilities

30% Black employees*

* Includes black and brown people, according to the Brazilian Institute of Geography and Statistics (IBGE),

1% Foreigners

55 women

80 third parties*

25 men

* Outsourced workers assigned to infrastructure support services, KPMG contracts labor supply companies, with employees under the CLT regime, **GRI 2-8**

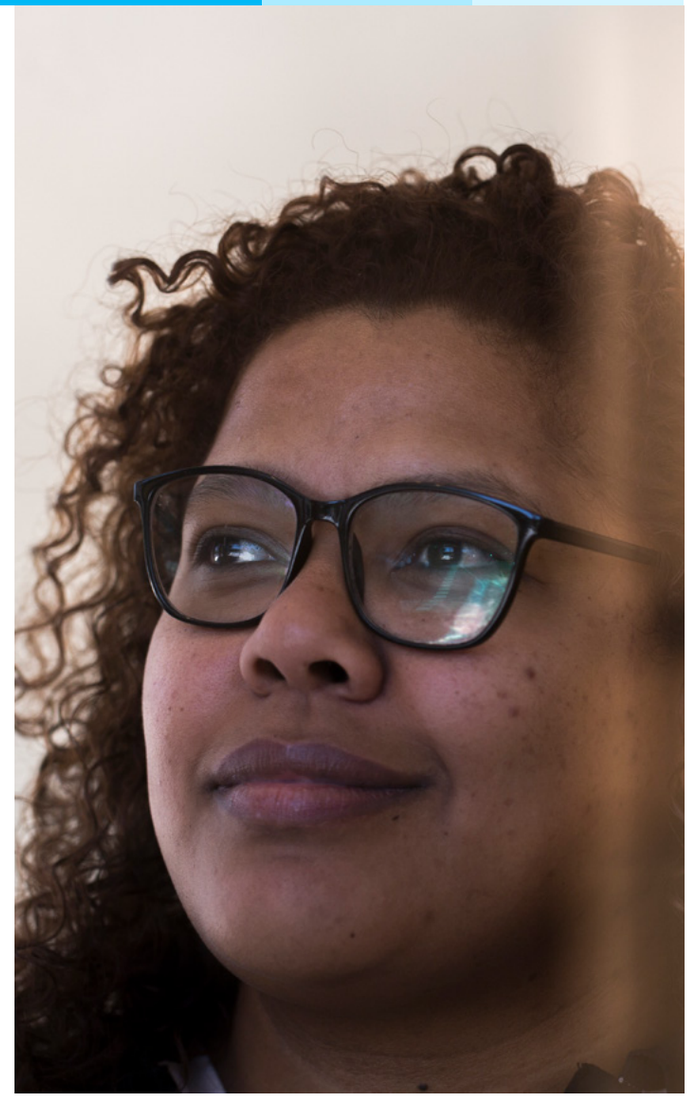
Ratio of basic salary of women to men

GRI 405-2

	Category	Fiscal Year 2025	Fiscal Year 2024	Fiscal Year 2023
Technician	Interns	1.00	1.00	1.00
	Trainees	1.00	1.00	1.00
	Staff	0.91	0.92	0.95
	Managers	0.91	0.93	0.92
	Partners	0.98	0.97	0.95
Subtotal		**0.93**	**0.94**	**0.94**
Administrative	Interns	1.00	1.00	1.00
	Trainees	1.00	1.00	1.00
	Staff	0.97	1.02	0.94
	Managers	0.93	0.92	0.92
	Partners	0.92	0.81	0.83
Subtotal		**0.95**	**0.95**	**0.94**
Total KPMG		**0.94**		

Note: the calculation uses the average base salary for each category, by gender, and considers the ratio of women's salaries to men's salaries, Any salary differences may be caused by the following factors, among others: length of service; individual performance; additional specific knowledge; academic background; international experience. We understand that our policies, grounded in corporate governance, demonstrate a commitment to complying with applicable laws and regulations.
We will continue to uphold this commitment, supported by actions aimed at addressing pay differences, where and when applicable. We believe in continuous investment in the career development of our professionals.

Examples for interpreting FY2025 data:
Technical Team:
Interns: 1.00 – indicates that women's base salary is 100% of men's base salary, i.e., equal.
Staff: 0.91 – indicates that women's base salary is 91% of men's base salary, i.e., 9 percentage points lower.



Benefits[1]

GRI 401-2 • GRI 2-6

The main benefits offered to our employees in FY2025 were:

- Gym
- Medical Assistance
- Dental Care
- Daycare Assistance (for female CLT professionals and male employees who have sole custody of the child)
- Wedding Gift
- Birth Gift
- Check-Up (for Partners and managing partners)
- Pharmacy Benefit
- Payroll Loan
- Parking
- Undergraduate education support
- Postgraduate education support (for managers and senior managers)
- Language training support
- Profit Sharing Program (for managers and senior managers)
- Kfleet/Mobility Card (for managers and senior managers)[2]
- Private Pension Plans
- Life Insurance
- Professional Association Membership Subsidy
- Food Voucher
- Meal Voucher
- Transport Voucher
- Gift Card
- Children's Day Gift[3]
- Emotional Health Benefit - Wellz
- Car Wash Service[4]

Notes
1 Benefits may vary according to category/position and the collective bargaining agreement for each location,
2 Kfleet: granted only to managers and senior managers who were already fleet users as of September 1, 2024, Mobility Card: intended for new managers as of September 1, 2024,
3 For all children under 10 years of age of CLT employees and interns.
4 Granted to eligible professionals for parking at the headquarters in São Paulo,

Parental Leave

GRI 401-3

	Fiscal Year 2025		Fiscal Year 2024	
Rate of Return	**Women**	**Men**	**Women**	**Men**
Total number of employees who took maternity/paternity leave	124	60	141	77
Total number of employees who returned from leave	81	57	98	71
Total number of employees who should return	85	57	104	72
Return-to-work rate for employees who took maternity/paternity leave	95%	100%	94%	98%

Retention Rate	**Women**	**Men**	**Women**	**Men**
Total employees who returned from leave in FY2025	98	71	80	69
Total employees retained 12 months after returning from leave	68	48	53	55
Retention rate	69%	68%	66%	80%

Performance review

GRI 404-3

			Total number of employees with formal performance reviews and follow-ups			Percentage of employees who regularly received performance and career development reviews		
			Men	**Women**	**Total**	**Men**	**Women**	**Total**
OpenPD	Technician	Trainees	130	140	270	100%	100%	100%
		Staff	946	1,072	2,018	100%	100%	100%
		Managers	343	283	626	96%	97%	97%
		Partners	211	71	282	79%	81%	79%
	Administrative	Trainees	28	7	35	100%	100%	100%
		Staff	230	448	678	100%	100%	100%
		Managers	42	78	120	100%	100%	100%
		Partners	15	14	29	33%	54%	41%
Total					**4,058**	**Total**		**97%**

Notes:
• Performance reviews were not mandatory for professionals hired by KPMG on or after May 1, 2025, or for those returning from leave lasting longer than six months (180 days),
• The review did not apply to professionals with fixed-term employment contracts, interns, and young apprentices,

Promotions

FY2025 Promotions					
Position	Men	Women	Total FY2025	Total FY2024	Total FY2023
Staff	522	567	1,089	1,185	1,844
Staff to manager	36	54	90	92	70
Manager to senior manager	41	42	83	70	59
Senior manager to partner	11	4	15	0	19
Total	**610**	**667**	**1,277**	**1,347**	**1,992**

Young Talents Program

Young Talents Program	2025	2024	2023
Number of Candidates	18,945	56,940	15,504
Number of Employees	332	491	193
Applicants per vacancy	57	116	190

Note: The variation between FY2024 and FY2025 is mainly due to three factors: changes in the scope of the samples considered, which led to a review of the reporting structure, in addition to alignment with the cycle of processes, which occur between October 2024 and September 2025; changes in the hiring strategy, with priority given to temporary positions and other non-trainee positions (such as internships and junior consultants), reducing the number of vacancies and impacting the entire funnel; and changes in suppliers and tools,
As a result, the structure of the report was adjusted to consolidate and segregate information from all entry-level programs (Audit and Tax – trainee; Advisory – intern and junior consultant), in addition to evaluating the employer branding strategy, with a focus on strengthening the attractiveness of the employer brand, **GRI 2-4**

Training in FY2025

Average hours of training per year, per employee/partner

GRI 404-1

Men				
Operation	Category	Total number of employees/partners	Total hours completed	Average
Technician	Interns	41	2,452	60
	Trainees	149	22,242	149
	Staff	1,148	86,843	76
	Managers	396	33,080	84
	Partners	280	22,829	82
	Subtotal	2,014	167,447	83
Administrative	Interns	0	0	0
	Trainees	71	6,886	97
	Staff	318	17,753	56
	Managers	45	2,707	60
	Partners	49	2,708	55
	Subtotal	483	30,054	62
Total		**2,497**	**197,501**	**79**

Women		
Total number of employees/partners	Total hours completed	Average
36	2,525	70
170	23,883	140
1,282	93,382	73
320	26,804	84
90	7,987	89
1,898	154,579	81
0	0	0
34	3,347	98
617	33,127	54
85	5,389	63
30	1,751	58
766	43,614	57
2,664	**198,193**	**74**

Overall		
Total number of employees/partners	Total hours completed	Overall Average
77	4,977	65
319	46,125	145
2,430	180,225	74
716	59,884	84
370	30,815	83
3,912	322,026	82
0	0	0
105	10,233	97
935	50,881	54
130	8,096	62
79	4,459	56
1,249	73,668	59
5,161	**395,694**	**77**

Note: The variations compared to the previous cycle are due to the reduced availability of technical training in Advisory, the exclusion of the customized program for second-year associates in Audit, the promotion of professionals released from Core, and the higher number of leaves of absence,

Total hours per training methodology

Total hours per training methodology			
Methodology	**Fiscal Year 2025**	**Fiscal Year 2024**	**Fiscal Year 2023**
E-learning	150,765	207,443	244,990
External	78,960	48,736	68,043
In-person/live stream	156,836	187,797	195,800
Total (hours completed)	**386,561**	**443,975**	**508,832**

Online training focused on Sustainability, Social and Environmental Responsibility, Diversity, and Inclusion

Participants	Total hours	Participants	Total hours
Fiscal Year 2025		Fiscal Year 2024	
2,088	**18,539**	**2,945**	**14,755**

Development programs for partners and managers

Programs for Partners	Participants
Sales Academy	372
Innovation Academy	274
Trusted AI	259
Advisory University	163
Communication & Trust	146
KPMG Clara AI	133
Advisory University	93
AI Training Advisory	90
TAX Talks	83
Gen AI Lovers	83
AI Generation	39
AI Training TAX	37
ESG Reporting Training	34
You Decide (AI Agents/Workbench/Copilot/aIQ Chat/Feedback)	27
Women in Leadership	25
Commercial Skills	16

Programs for managers	Participants
Sales Academy	614
Trusted AI	555
Innovation Academy	450
KPMG Clara AI	297
Communication & Trust	286
AI Training Advisory	199
TAX Talks	186
You Decide (AI Agents/Workbench/Copilot/aIQ Chat/Feedback)	125
AI Training TAX	115
Speed Up - New managers	105
AI Generation	78
ESG Reporting Training	16
Women in Leadership	16

Planet

GRI 3-3

Reducing our environmental impact to protect ecosystems

Greenhouse gas inventory - KPMG in Brazil

GRI 102-5 • GRI 102-6 • GRI 102-7

GREENHOUSE GAS INVENTORY - KPMG IN BRAZIL

Category	Details	Fiscal Year 2025	Fiscal Year 2024	Representativeness	Variation	Remarks
Mobile combustion	Leased fleet (operational control): business travel (Kfleet benefit) paid for by KPMG.	129.61	136.09	0.44%	-5%	Insignificant variation - no structural changes
Stationary combustion	Diesel consumption in generators at the São Paulo offices (Morumbi and Verbo Divino)	8.23	31.10	0.03%	-74%	There were fewer power outages and less need for generators.
Fugitive emissions	Fire extinguisher refills and refrigerant gas consumption	1.35	21.91	0.00%	-94%	In FY2024, relevant air conditioning equipment was refilled with refrigerant, which did not occur in FY2025.
Total Scope 1 (tCO_2e)		**139.19**	**189.09**	**0.48%**	**-26%**	
Non-renewable electricity	Energy consumption of all offices in Brazil (Grid + Verbo Divino generator)		80.75	0.00%	-100%	There were RECs and/or proof of renewable energy in 100% of the electricity consumed.
Renewable electricity	Consumption of renewable solar energy in the Belo Horizonte office and acquisition of I-RECS in other offices		-	0.00%	0%	
Total Scope 2 (tCO_2e)			**80.75**	**0.00%**	**-100%**	
Business travel (land)	Travel by personal car, Uber/taxi, and rental cars	445.49	456.69	1.53%	-2%	Insignificant variation - no structural changes
Business travel (air)	National and international	2,690.05	1,938.14	9.22%	39%	Travel increased in line with revenue and business volume growth
Hotel accommodations	National and international	396.04	618.75	1.36%	-36%	Fewer international stays
Upstream transportation and distribution	Transportation of materials (by road and air) over longer distances (usually between branches)	2.32	6.18	0.01%	-62%	Less air transport
Goods and services purchased	14 categories of goods and services purchased by KPMG	25,487.62	5,984.87	87.40%	326%	In FY2024, KPMG International changed its emission factors used to calculate this category, switching from ExioBase to CDP factors. However, as KPMG International's base year is 2019 and the ExioBase was being used, this created an inconsistency with the SBTi. Thus, in FY2025, KPMG reversed the measure, which causes this large discrepancy. Nevertheless, when examining the history of other years, the emissions for this category are consistent with normal growth in the volume of financial services, driven by an increase in business activity. GRI 2-4
Total Scope 3 (tCO_2e)		**29,021.52**	**9,004.63**	**99.52%**	**222%**	
Montreal Protocol: HCFC 22 (tCO_2e)	Air conditioning		-		-	

TOTAL EMISSIONS	**29,160.71**	**9,274.47**
Total number of employees		**4719**
TOTAL PER CAPITA (tCO_2e/number of employees)		**1.97**

GRI 102-5

Total emissions – Scope 1 (tCO_2e)

CO_2	132.24
CH_4	0.01
N_2O	0.02
HFC	0
PFC	-
SF_6	-
NF_3	-
CO_2e	139.192
Biogenic CO_2 emissions (tCO_2)	32.864

GRI 102-6

Total emissions – Scope 2 (tCO_2)

Scope 2 emissions: 106,388

CO_2: 106,388

CH_2: 0

N_2O: 0

Location-based biogenic CO_2 emissions: 0

Notes:
- Base year: October 2024 - September 2025, as this is the most recent fiscal year with consolidated and revised data on electricity purchased from the National Interconnected System (SIN). There was no need to recalculate the previously reported figures.
- Scope 2 gross emissions consider 100% of emissions from sources under operational control and 0% from sources not under control, without including removals, offsets, or avoided emissions.
- Consolidation: operational control (100% under control, 0% not under control). No removals, no avoided emissions, no biogenic CO_2.
- Electricity purchased from SIN: calculated using the official GHG Protocol tool, under an operational control approach (100% under control, 0% not under control), with average SIN emission factors, IPCC 100-year GWP, without removals or avoided emissions. Total reported in t CO_2e.

GRI 102-7

Total emissions – Scope 3 (tCO_2e)

Scope 3 emissions: 29,021.52

Goods and services purchased: 25,487.617

Upstream transportation and distribution: 2.32

Business travel: 5,847.35

Waste: 0.83

Biogenic CO_2 emissions from combustion or biodegradation of biomass in the value chain: 110.02

Upstream transportation and distribution: 0.13

Business travel: 108.81

Waste: 1.18

Notes:
- Base year: October 2024 - September 2025, as this is the most recent year with complete and consistent data available in the inventory tool, ensuring representativeness of the consumption pattern and emission factors applied.
- There was no need to recalculate the base year, as no structural or methodological changes requiring adjustment were identified.
- Inventory consolidation limits were defined under the operational control approach, considering 100% of emissions from sources that the Firm directly controls and 0% from those over which it has no control, in accordance with GHG Protocol guidelines. The consolidation of scopes 1, 2, and 3 follows the same control logic to ensure comparability across periods and source categories, without including removals, avoided emissions, or transactions outside the organizational boundary.
- GHG Protocol: operational control approach, considering 100% of emissions from sources under the organization's direct control. The data was quantified in the official GHG Protocol spreadsheet, without changing automated cells. 100-year GWP horizon applied internally by the inventory based on the latest IPCC available. GHG emissions units in tCO_2e; biogenic CO_2 in tCO_2, reported separately. Scope 1 and 2 with emission factors already incorporated in the inventory tool.

	Stationary combustion	Mobile combustion	Fugitive emissions
CO_2 (tons)	8.17	124.07	0.01
CH_4 (t)	0	0	-
N_2O (t)	0	0.02	-
HFC (t)	-	-	0
PFC (t)	-	-	-
SF_6 (t)	-	-	-
NF_3 (t)	-	-	-
CO_2e (t)	8.226	129.612	1.354
Biogenic CO_2 emissions (t)	1.207	31.657	-

Notes:
- Base year: October 2024 - September 2025, as this is the most recent fiscal year with complete and consistent data available in the inventory tool, ensuring representativeness of the consumption pattern and emission factors applied. There was no need to recalculate the base year, as no structural or methodological changes requiring adjustment were identified.
- Inventory consolidation limits were defined under the operational control approach, considering 100% of emissions from sources that the Firm directly controls and 0% from those over which it has no control, in accordance with GHG Protocol guidelines. The consolidation of scopes 1, 2, and 3 follows the same control logic to ensure comparability across periods and source categories, without including removals, avoided emissions, or transactions outside the organizational boundary.
- GHG Protocol: operational control approach, considering 100% of emissions from sources under the Firm's direct control. The data was quantified in the official GHG Protocol spreadsheet, without altering automated cells. 100-year GWP horizon applied internally by the inventory based on the latest IPCC available.
- GHG emissions units in tCO_2e; biogenic CO_2 in tCO_2, reported separately. Scope 2 and 3 with emission factors already incorporated in the inventory tool.

GRI 102-8

Intensity of GHG emissions

Scope 1 and 2 (location-based) = 245.58/4,719 (number of employees) = 0.052 tCO_2e per employee

Scope 1, 2, and 3 (location-based) = 31,584.10/4,719 = 6.693 tCO_2e per employee

Resource and material consumption

Item	Quantity	Change FY2025 vs. FY2024
Disposable plastic cups (units)[1]	100	100%
Paper cups[2]	126,200	-69%
Paper (sheets)	275,000	-12%
Paper (kg)	18,827	1.7%
Printouts (sheets)	420,281	-15%
Water (m^3)	5,993	10%
Electricity (kWh)[3]	1,953,424	1%

Notes:
1 The Fortaleza office purchased 100 plastic cups for an event and was advised to opt for paper cups in future purchases.
2 The decrease in paper cup consumption is due to the hybrid work model (in-person and remote) and greater awareness among professionals regarding the use of personal cups or bottles for drinking beverages (water, tea, or coffee) in offices.
3 This includes the consumption of generators at the São Paulo headquarters and the electricity use of offices, which falls under Scope 2 of our inventory.

Prosperity

GRI 3-3

Conducting business practices based on purpose and good corporate citizenship

Value-Added Statement

GRI 201-1 • GRI 203-1 • GRI 201-4

	2025	2024	2023
Direct economic value generated	R$ 2,085.2	R$ 1,887.2	R$ 2,057.5
a) Revenue	R$ 2,085.2	R$ 1,887.2	R$ 2,057.5
Distributed economic value	R$ 1,595.9	R$ 1,495.2	R$ 1,655.6
b) Operating costs	R$ 449.7	R$ 398.3	R$ 399.0
c) Employee salaries and benefits	R$ 824.6	R$ 768.5	R$ 817.9
d) Payment to Capital Providers	R$ 26.6	R$ 28.3	R$ 28.2
e) Payments to the government	R$ 295.0	R$ 297.2	R$ 407.2
f) Investments in the community	R$ 2.8	R$ 2.8	R$ 3.3
Accumulated economic value	R$ 489.3	R$ 392.0	R$ 401.9

GRI 201-4

Total monetary value of financial support received by the organization from governments during the reporting period	R$ 6.7	R$ 8.9	R$ 5.6
Tax benefits and credits	R$ 6.7	R$ 8.9	R$ 5.6

Employment

GRI 2-7

5,161 *professionals
+9% FY2024

* Employees under the CLT regime partners, and interns

By employment relationship
4,630 employees hired under the CLT regime

By office
3,550 in São Paulo
570 in Rio de Janeiro
1,041 in other cities

By employment type
5,009 full-time
152 part-time

Turnover

GRI 401-1

		Hires	Layoffs	Turnover Rate
Office	São Paulo	52.67%	58.36%	19.14%
	Rio de Janeiro	5.86%	9.33%	2.44%
	Other units	41.48%	32.31%	13.57%
Gender	Men	51.54%	50.44%	18.00%
	Women	48.46%	49.56%	17.16%
Age	Up to 30 years	67.95%	62.32%	23.27%
	31-50 years	30.69%	36.71%	11.45%
	51 years and over	1.36%	0.97%	0.44%
Region	North	0.20%	0.35%	0.09%
	Northeast	0.96%	2.02%	0.46%
	Midwest	30.49%	16.02%	9.13%
	South	3.97%	5.28%	1.54%
	Southeast	64.38%	76.32%	23.95%
	Total FY2025	**48.30%**	**22.01%**	**35.16%**

Note: The dismissal and turnover rates only consider voluntary separations.

Innovation training conducted in FY2025

AI Training Advisory		KPMG Clara AI		*AI Training* Tax	
Number of participants	942	Number of participants	1,647	Number of participants	495
Total hours	6,392	Total hours	5,098	Total hours	3,465
***Trusted* AI**		***Innovation* Academy**		**AI *Generation***	
Number of participants	2,758	Number of participants	834	Number of participants	274
Total hours	2,771	Total hours	2,438	Total hours	547
AI *Training* for PPC		***24 Hours of AI***		**You Decide: AI Agents/ Workbench/Copilot/aIQ *Chat***	
Number of participants	87	Number of participants	148	Number of participants	304
Total hours	392	Total hours	380	Total hours	353

Participation in associations

GRI 2-28

We actively participate in boards, executive committees, committees, and working groups of the following associations and regulatory bodies:

- ABBI - Brazilian Association of International Banks
- ABCripto - Brazilian Association of Cryptoeconomics
- ABDIB - Brazilian Association of Infrastructure and Basic Industries
- ABEMMI - Brazilian Association of Experts in Migration and International Mobility
- Aberje - Brazilian Association of Business Communication
- Abes - Brazilian Association of Software Companies
- ABRAPPE – Brazilian Loss Prevention Association
- Abrasca - Brazilian Association of Publicly Traded Companies
- ABRH-SP - Brazilian Association of Human Resources
- ABVCAP - Brazilian Private Equity and Venture Capital Association
- Acisa - Commercial, Industrial, Services, and Agribusiness Association of Passo Fundo
- ACISCS - São Caetano do Sul Commercial and Industrial Association
- AHK - German Chamber of Commerce in São Paulo
- AHK - German Chamber of Commerce in Paraná
- AHK - German Chamber of Commerce in Rio de Janeiro
- AHK - German Chamber of Commerce in Rio Grande do Sul
- Amcham - American Chamber of Commerce
- Amecomex - Association of Women Specialists in Foreign Trade
- Anefac - National Association of Finance Executives
- Anpei - National Association for Research and Development of Innovative Companies
- Brasscom - Association of Information and Communication Technology (ICT) and Digital Technology Companies
- Britcham - British Chamber of Commerce and Industry in Brazil
- Japanese Chamber of Commerce and Industry of Brazil
- Portuguese Chamber of Commerce and Industry RJ
- CBAR - Brazilian Arbitration Committee
- CCBC - Chamber of Commerce Brazil-Canada
- DUTCHAM - Dutch Chamber of Commerce in Brazil
- GoNew
- IAB - Interactive Media Association
- Ibef-CE - Brazilian Institute of Finance Executives
- Ibef-MG - Brazilian Institute of Finance Executives
- Ibef-PR - Brazilian Institute of Finance Executives
- Ibef-RS - Brazilian Institute of Finance Executives
- Ibef-SP - Brazilian Institute of Finance Executives
- IBGC - Brazilian Institute of Corporate Governance
- IBP - Brazilian Institute of Oil, Gas, and Biofuels
- Ibrac - Brazilian Institute of Studies on Competition, Consumer Affairs and International Trade
- Ibracon - Institute of Independent Auditors of Brazil
- Ibram - Mining Hub - Brazilian Mining Institute
- ICC - International Chamber of Commerce
- Business Initiative for Racial Equality
- Business Alliance Institute
- Ethos Institute for Business and Social Responsibility
- Italcam - Italian-Brazilian Chamber of Commerce
- LIDE Northwest São Paulo
- LIDE SP - Business Leaders
- M&M - Media and Message
- MEX Brazil - Lapidus - Executive Women Space
- Money Report
- Women 360 Movement
- NBCC - Norwegian-Brazilian Chamber of Commerce
- UN Global Compact
- Brazilian Business Network for Life Cycle Assessment (LCA Network)
- TMA Brazil - Turnaround Management Association of Brazil
- TXAI Citizenship and Social Development
- WTC Business Club

Governance

putting our values at the
heart of everything we do

Ethics and integrity training in FY2025

GRI 205-2

Independence Training

	Total number of KPMG employees	Total number of own employees required to receive training (absolute number)	Total number of own employees who received training (absolute number)	Percentage of employees who received training (percentage)
Interns	**82**	**82**	**81**	**99%**
North	-	-	-	-
Northeast	-	-	-	-
Midwest	-	-	-	-
South	-	-	-	-
Southeast	82	82	81	99%
Trainees	**424**	**423**	**421**	**100%**
North	2	2	2	100%
Northeast	9	9	9	100%
Midwest	12	12	12	100%
South	39	39	38	97%
Southeast	362	361	360	100%
Staff	**3,360**	**3,067**	**3,062**	**100%**
North	15	15	15	100%
Northeast	78	74	74	100%
Midwest	97	92	91	99%
South	169	162	162	100%
Southeast	3,001	2,724	2,720	100%

	Total number of KPMG employees	Total number of own employees required to receive training (absolute number)	Total number of own employees who received training (absolute number)	Percentage of employees who received training (percentage)
Managers	**846**	**846**	**845**	**100%**
North	4	4	4	100%
Northeast	16	16	16	100%
Midwest	19	19	19	100%
South	56	56	55	98%
Southeast	751	751	751	100%
Partners	**449**	**449**	**448**	**100%**
North	-	-	-	-
Northeast	7	7	7	100%
Midwest	8	8	8	100%
South	24	24	24	100%
Southeast	410	410	409	100%
Total	**5,161**	**4,867**	**4,857**	**100%**
North	21	21	21	100%
Northeast	110	106	106	100%
Midwest	136	131	130	99%
South	288	281	279	99%
Southeast	4,606	4,328	4,321	100%

Notes:
- In FY2025, virtually 100% of the required professionals completed the annual independence training. This percentage reflects the actions taken in recent years, which includes releasing the version earlier to minimize the impact on technical teams during peak demand periods and the continuous sending of alerts to employees, reinforcing the importance of training.
- The difference of 10 professionals between the number required to complete the training and the number that has already completed it refers to the number of people who did not complete the current version of the training by the end of their employment with KPMG (termination).

Training - Anti-Money Laundering Policy

	Total number of KPMG employees	Total number of own employees required to receive training (absolute number)	Total number of own employees who received training (absolute number)	Percentage of employees who received training (percentage)
Interns	**82**	**82**	**82**	**100%**
North	-	-	-	-
Northeast	-	-	-	-
Midwest	-	-	-	-
South	-	-	-	-
Southeast	82	82	82	100%
Trainees	**424**	**419**	**419**	**100%**
North	2	2	2	100%
Northeast	9	9	9	100%
Midwest	12	12	12	100%
South	39	39	39	100%
Southeast	362	357	357	100%
Staff	**3,360**	**3,329**	**3,329**	**100%**
North	15	15	15	100%
Northeast	78	78	78	100%
Midwest	97	90	90	100%
South	169	168	168	100%
Southeast	3,001	2,978	2,978	100%

	Total number of KPMG employees	Total number of own employees required to receive training (absolute number)	Total number of own employees who received training (absolute number)	Percentage of employees who received training (percentage)
Managers	**846**	**837**	**836**	**99%**
North	4	4	4	100%
Northeast	16	16	16	100%
Midwest	19	19	19	100%
South	56	54	54	100%
Southeast	751	744	743	99%
Partners	**449**	**441**	**438**	**99%**
North	-	-	-	-
Northeast	7	7	7	100%
Midwest	8	8	8	100%
South	24	24	24	100%
Southeast	410	402	399	99%
Total	**5,161**	**5,108**	**5,104**	**99%**

Note: Of the 53 professionals who did not complete the training, 24 were terminated or were on leave/sabbatical.

Anti-corruption training in FY2025

GRI 205-2

We do the right thing: Integrity at KPMG

	Total number of KPMG employees	Total number of own employees required to receive training (absolute number)	Total number of own employees who received training (absolute number)	Percentage of employees who received training (percentage)
Interns	**69**	**69**	**69**	**100%**
North	-	-	-	-
Northeast	-	-	-	-
Midwest	-	-	-	-
South	-	-	-	-
Southeast	82	82	82	100%
Trainees	**424**	**424**	**424**	**100%**
North	2	2	2	100%
Northeast	9	9	9	100%
Midwest	12	12	12	100%
South	39	39	39	100%
Southeast	362	362	362	100%
Staff	**3,360**	**3,346**	**3,339**	**99%**
North	15	15	15	100%
Northeast	78	78	78	100%
Midwest	97	92	92	100%
South	169	168	168	100%
Southeast	3,001	2,993	2,986	99%

	Total number of KPMG employees	Total number of own employees required to receive training (absolute number)	Total number of own employees who received training (absolute number)	Percentage of employees who received training (percentage)
Managers	**846**	**833**	**819**	**98%**
North	4	4	4	100%
Northeast	16	16	16	100%
Midwest	19	19	19	100%
South	56	55	53	96%
Southeast	751	739	727	98%
Partners	**449**	**447**	**438**	**97%**
North	-	-	-	-
Northeast	7	7	7	100%
Midwest	8	8	8	100%
South	24	24	24	100%
Southeast	410	408	399	97%
Total	**5,161**	**5,132**	**5,102**	**99%**
North	21	21	21	100%
Northeast	110	110	110	100%
Midwest	136	131	131	100%
South	288	286	284	99%
Southeast	4,606	4,584	4,556	99%

Notes:
- The information in this table refers to the 2024 version of the training, considering the period from October 2024 to September 2025.
- The difference of 30 professionals between the number required to complete the training and the number that has already completed it refers to: 14 professionals on leave or in a mobility period; 8 professionals to complete; and 4 professionals who have left the company.

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