



# World Economic Forum

Stakeholder Capitalism  
Metrics 2025



We have committed to voluntarily report our ESG performance against the World Economic Forum International Business Council Stakeholder Capitalism Metrics (WEF IBC Metrics), which aim to bring consistency and comparability to ESG reporting across sectors, industries and geographies.

We have either responded directly to each metric in the table below or shared a link to where the corresponding disclosure can be found.

All reported data is based on the year ending 30 September 2025, unless otherwise noted.

Pillar	Theme	Metric descriptor as per World Economic Forum	Our impact
Principles of Governance	Governing purpose	<p><b>Setting purpose</b></p> <p>The company's stated purpose, as the expression of the means by which a business proposes solutions to economic, environmental and social issues. Corporate purpose should create value for all stakeholders, including shareholders.</p>	<p>Our global purpose is to inspire confidence and empower change. In September 2021 we launched Our Impact – KPMG UK's Environmental, Social and Governance (ESG) plan, which demonstrates our purpose in action.</p> <p>Visit <a href="#">Our Impact</a> site to explore how we deliver on our purpose for our clients, our people, our communities and our planet.</p>
		<p><b>Purpose led management</b></p> <p>How the company's stated purpose is embedded in company strategies, policies, and goals.</p>	<p>To us, good governance of ESG is much broader than the oversight of data or reporting, it requires a fundamental transformation of all processes involved in running a business, and a significant mindset shift towards sustainability-focused thinking.</p> <p>Our commitment to good governance of ESG spans all the way to Board level.</p> <p>The activities of our UK Board and Board Committees this year have demonstrated purpose-led management in action.</p> <p><a href="#">Read more: Governance</a></p>
Quality of governing body		<p><b>Governance body composition</b></p> <p>Composition of the highest governance body and its committees by: competencies relating to economic, environmental and social topics; executive or non-executive; independence; tenure on the governance body; number of each individual's other significant positions and commitments, and the nature of the commitments; gender; membership of under-represented social groups; stakeholder representation.</p>	<p>An overview of KPMG LLP's leadership structure can be found <a href="#">here</a>.</p> <p>Reports of the activities of our UK Board and Board Committees this year can be found <a href="#">here</a>.</p>
		<p><b>Progress against strategic milestones</b></p> <p>Disclosure of the material strategic economic, environmental, and social milestones expected to be achieved in the following year, such milestones achieved from the previous year, and how those milestones are expected to or have contributed to long-term value.</p>	

Pillar	Theme	Metric descriptor as per World Economic Forum	Our impact
<b>Principles of Governance</b> (continued)	<b>Quality of governing body</b> (continued)	<b>Remuneration</b> <ol style="list-style-type: none"> <li>How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental and social topics, as connected to the company's stated purpose, strategy, and long-term value.</li> <li>Remuneration policies for the highest governance body and senior executives for the following types of remuneration:               <ul style="list-style-type: none"> <li>Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses and deferred or vested shares.</li> <li>Sign-on bonuses or recruitment incentive payments.</li> <li>Termination payments.</li> <li>Clawbacks.</li> <li>Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives and all other employees.</li> </ul> </li> </ol>	<p>The Group Nominations Committee provides oversight of the processes for the appointment of senior leadership positions and leadership succession planning.</p> <p>The Group Remuneration Committee supports the Board in fulfilling its responsibilities with respect to the appropriate compensation for the performance of the executive leadership of the Firm, in particular, members of the Executive Committee, together with the Board, including the Board Chair and CEO. The Group Remuneration Committee also supports the Board in fulfilling its responsibilities with respect to the approval, ratification and oversight of policies and processes, regarding Partner remuneration, together with oversight of proper implementation.</p> <p>The Audit Board Remuneration Committee comprises the three Audit Non-Executives only. Their role is to oversee the policy and processes for Audit Partner remuneration and their implementation, in particular to ensure their consistency with regulatory objectives and requirements, as well as their effectiveness in supporting audit quality. The Committee also oversees the criteria and selection processes for both Audit Partner promotion and designation of Responsible Individual status.</p> <p><a href="#">Read more: Our leadership</a></p> <p><b>Basis of equity partner remuneration</b></p> <p>Our remuneration model drives and rewards behaviour consistent with our strategy and values, reflecting an individual's performance over time as well as current in-year performance against their goals.</p> <p><b>Our pay ratio</b></p> <p>We're committed to transparency and on a voluntary basis publish the ratio of our UK Chief Executive's total remuneration to that of our employees at the 25th, 50th and 75th percentile (calculated on a full-time equivalent basis of the active population of salaried colleagues as at our financial year end).</p> <p><a href="#">Read more: Pay Gap Report</a></p> <p><b>Pay gap reporting</b></p> <p>We want to be as transparent as possible on the gaps that exist and how we are closing them. That's why, as well as publishing our gender pay gap, we also publish our ethnicity, sexual orientation, black heritage, disability, and socio-economic background pay gaps too.</p> <p><a href="#">Read more: Pay Gap Report</a></p> <p><b>We're an accredited Living Wage employer</b></p> <p>In 2006, we became one of the very first employers to pay the Living Wage to its employees and contracted staff. We went on to become a founding member of the Living Wage Foundation and have continued to provide financial and strategic support ever since. Our Head of Inclusion, Diversity and Equity and our Director of Corporate Responsibility &amp; Sustainability both sit on the Living Wage Foundation's Advisory Council.</p>

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Principles of Governance (continued)	Stakeholder engagement	<p><b>Material issues impacting stakeholders</b></p> <p>A list of the topics that are material to key stakeholders and the company, how the topics were identified and how the stakeholders were engaged.</p>	<p>We have a diverse range of stakeholders and it's important to us that our reporting reflects their needs and expectations. Our Impact brings together disclosures we've made in <a href="#">historically separate annual reports</a> and builds on these. We've listened and responded to feedback to our people surveys, and we've considered changing stakeholder expectations arising from current global and societal issues. As a result, we've identified and reported on some additional themes, over and above the metric requirements, to reflect areas of high importance to our sector's stakeholders. As part of the KPMG global organisation, our approach and commitments align with the <a href="#">KPMG Global Impact Plan</a>.</p>
	Ethical behaviour	<p><b>Anti-corruption</b></p> <ol style="list-style-type: none"> <li>Total percentage of governance body members, employees and business partners who have received training on the organisation's anti-corruption policies and procedures, broken down by region. <ol style="list-style-type: none"> <li>Total number and nature of incidents of corruption confirmed during the current year, but related to previous years; and</li> <li>Total number and nature of incidents of corruption confirmed during the current year, related to this year.</li> </ol> </li> <li>Discussion of initiatives and stakeholder engagement to improve the broader operating environment and culture, in order to combat corruption.</li> </ol>	<p>We do not tolerate bribery and corruption in any form by any party.</p> <p>Ethical behaviour is of the utmost importance to KPMG and our commitment to instilling this within our operations begins with <a href="#">Our Code of Conduct</a>. All partners, employees and contractors are required to complete training on Our Code of Conduct. This declaration includes a personal commitment to behave ethically and to report incompatible behaviour through the firm's Speak Up hotline. These declarations are made when an individual joins KPMG, with an annual refresh through the firm's Ethics and Independence Confirmation.</p> <p><a href="#">Read more: Culture</a></p>
		<p><b>Alignment of strategy and policies to lobbying</b></p> <p>The significant issues that are the focus of the company's participation in public policy development and lobbying; the company's strategy relevant to these areas of focus; and any differences between its lobbying positions, purpose, and any stated policies, goals, or other public positions.</p>	<p>As a leading professional services firm, policy makers and politicians are important stakeholders for us, and we believe the knowledge and insights we obtain through our work with thousands of clients can provide valuable insight for policymaking. Whilst we are willing and active participants in public policy debates through a number of engagement activities and relationships in the UK and beyond, we seek to maintain a position of political neutrality.</p>
		<p><b>Protected ethics advice and reporting mechanisms</b></p> <p>A description of internal and external mechanisms for:</p> <ol style="list-style-type: none"> <li>Seeking advice about ethical and lawful behaviour and organisational integrity; and reporting concerns about unethical or unlawful behaviour and lack of organisational integrity.</li> <li>Reporting concerns about unethical or unlawful behaviour and lack of organisational integrity.</li> </ol>	<p>We encourage our people to speak up whenever they have concerns about unethical practices or individuals not living Our Values. There are multiple ways our people can speak up, including through our network of Ethics Champions and via our Speak Up Hotline.</p> <p><a href="#">Read more: Culture</a></p>
Risk and opportunity oversight	<p><b>Integrating risk and opportunity into business process</b></p> <p>Company risk factor and opportunity disclosures that clearly identify the principal material risks and opportunities facing the company specifically (as opposed to generic sector risks), the company appetite in respect of these risks, how these risks and opportunities have moved over time and the response to those changes. These opportunities and risks should integrate material economic, environmental and social issues, including climate change and data stewardship.</p>	<p>We manage risk responsibly and in the interest of our stakeholders and the public.</p> <p><a href="#">Find out more about quality control and risk management at KPMG UK</a></p>	

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Planet	Climate Change	<p><b>Greenhouse gas (GHG) emissions</b></p> <p>For all relevant greenhouse gases (e.g. carbon dioxide, methane, nitrous oxide, F-gases etc.), report in metric tonnes of carbon dioxide equivalent (tCO<sub>2</sub>e) GHG Protocol Scope 1 and Scope 2 emissions. Estimate and report material upstream and downstream (GHG Protocol Scope 3) emissions where appropriate.</p>	<p>We publish our annual environmental performance metrics within our UK Planet Impact Report. This includes our latest scope 1, scope 2 and scope 3 emissions metrics.</p> <p><a href="#">Read more: UK Planet Impact Report</a></p>
		<p><b>TCFD implementation</b></p> <p>Fully implement the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). If necessary, disclose a timeline of at most three years for full implementation. Disclose whether you have set, or have committed to set, GHG emissions targets that are in line with the goals of the Paris Agreement – to limit global warming to well below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C – and to achieve net-zero emissions before 2050.</p>	<p>As part of our 10-year environment strategy, back in 2020 we set ambitious environmental targets aligned with the 1.5-degree pathway and approved by the Science Based Targets initiative (SBTi). In 2025, we set a long-term target to achieve net zero emissions by 2050 and updated and re-validated our near-term science-based targets (SBTs) in line with SBTi requirements.</p> <p><a href="#">Read more: Becoming a Net Zero business</a></p>
		<p><b>Paris-aligned GHG emissions targets</b></p> <p>Define and report progress against time-bound science-based GHG emissions targets that are in line with the goals of the Paris Agreement – to limit global warming to well-below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C. This should include defining a date before 2050 by which you will achieve net-zero greenhouse gas emissions and interim reduction targets based on the methodologies provided by the Science Based Targets initiative if applicable.</p> <p>If an alternative approach is taken, disclose the methodology used to calculate the targets and the basis on which they deliver on the goals of the Paris Agreement.</p>	<p>We are committed to further reviewing the impact of climate risk on our business and working towards implementing the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). Our progress has been reported within our UK Members' Report and Financial Statement since 2023.</p> <p><a href="#">Read more: UK Members' Report and Financial Statements – Appendix: Climate, Energy and Carbon Disclosure Report</a></p>
Nature loss	Report the number and area (in hectares) of sites owned, leased or managed in or adjacent to protected areas and/or key biodiversity areas (KBA).	<p>Globally, KPMG has made commitment to understanding and improving our impact on nature. Although we are not currently reporting on this specific measure, we have shared examples of how we're engaging our suppliers, people and clients on nature issues.</p> <p><a href="#">Read more: KPMG: Our Impact Plan</a></p>	
Freshwater availability	<p><b>Water consumption and withdrawal in water-stressed areas</b></p> <p>Report for operations where material: megalitres of water withdrawn, megalitres of water consumed and the percentage of each in regions with high or extremely high baseline water stress, according to WRI Aqueduct water risk atlas tool.</p> <p>Estimate and report the same information for the full value chain (upstream and downstream) where appropriate.</p>	<p>We publish our annual environmental performance metrics within our UK Planet Impact Report. This includes our latest water consumption metrics.</p> <p><a href="#">Read more: UK Planet Impact Report</a></p>	

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People	Dignity and equality	<p><b>Diversity and inclusion (%)</b></p> <p>Percentage of employees per employee category, by age group, gender and other indicators of diversity (e.g. ethnicity).</p>	<p>We're committed to creating an inclusive environment where all colleagues thrive and reach their full potential, whatever their identity or background. This is fundamental to our success as a business.</p> <p>To help us achieve this, we've outlined bold ambitions and set long-term targets to 2030 as part of our inclusion, diversity and equity plan – Our KPMG: A fairer future for all. Our plan is designed to create an inclusive environment, equitable experiences and accountable leaders, which will in turn help improve the representation of historically under-represented groups at our most senior levels of the business.</p> <p><a href="#">Read more: Inclusion, Diversity and Equity</a></p>
		<p><b>Pay equality (%)</b></p> <p>Ratio of the basic salary and remuneration for each employee category by significant locations of operation for priority areas of equality: women to men, minor to major ethnic groups, and other relevant equality areas.</p>	<p>Equal pay is a legal requirement in the UK.</p> <p>We want to be as transparent as possible on the gaps that exist and how we are closing them. That's why, as well as publishing our gender pay gap, we also publish data on our ethnicity, sexual orientation, black heritage, disability, and socio-economic background pay gaps too.</p> <p><a href="#">Read more: Pay Gap Report</a></p>
		<p><b>Pay Gap (%)</b></p> <ol style="list-style-type: none"> <li>Mean pay gap of basic salary and remuneration of full-time relevant employees based on gender (women to men) and indicators of diversity (e.g. BAME to non-BAME) at a company level or by significant location of operation.</li> <li>Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.</li> </ol>	
		<p><b>Wage level (%)</b></p> <ol style="list-style-type: none"> <li>Ratios of standard entry level wage by gender compared to local minimum wage.</li> <li>Ratio of the annual total compensation of the CEO to the median of the annual total compensation of all its employees, except the CEO.</li> </ol>	<p><b>Our pay ratio</b></p> <p>We're committed to transparency and on a voluntary basis publish the ratio of our UK Chief Executive's total remuneration to that of our employees at the 25th, 50th and 75th percentile (calculated on a full-time equivalent basis of the active population of salaried colleagues as at our financial year end).</p> <p><a href="#">Read more: Pay Gap Report</a></p>
		<p><b>Living Wage (%)</b></p> <p>Current wages against the living wage for employees and contractors in states and localities where the company is operating.</p>	<p><b>We're an accredited Living Wage employer</b></p> <p>In 2006, we became one of the very first employers to pay the Living Wage to its employees and contracted staff. We went on to become a founding member of the Living Wage Foundation and have continued to provide financial and strategic support ever since. Our Head of Inclusion, Diversity and Equity and our Director of Corporate Responsibility &amp; Sustainability both sit on the Living Wage Foundation's Advisory Council.</p>

Pillar	Theme	Metric descriptor as per World Economic Forum	Our impact
People (continued)	Dignity and equality (continued)	<p><b>Risk for incidents of child, forced or compulsory labour</b></p> <p>An explanation of the operations and suppliers considered to have significant risk for incidents of child labour, forced or compulsory labour. Such risks could emerge in relation to:</p> <ol style="list-style-type: none"> <li>type of operation (such as manufacturing plant) and type of supplier; and</li> <li>countries or geographic areas with operations and suppliers considered at risk.</li> </ol> <p><b>Human rights review, grievance impact and modern slavery (#, %)</b></p> <ol style="list-style-type: none"> <li>Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.</li> <li>Number and type of grievances reported with associated impacts related to a salient human right issues in the reporting period and an explanation of impacts.</li> <li>Number and percentage of operations and suppliers considered to have significant risk for incidents of child labour, forced or compulsory labour. Such risks could emerge in relation to a) type of operation (such as manufacturing plant) and type of supplier or b) countries or geographic areas with operations and suppliers considered at risk.</li> </ol>	<p>While the professional services industry is not typically considered a high-risk sector for labour-related breaches, we are acutely aware that risks can arise across our operations and supply chain. We have a critical role to play in managing potential harm to people through a risk-based approach to human rights due diligence.</p> <p>Our annual Modern Slavery Statement provides an update on the progress made by KPMG over the course of year to strengthen our approach to the detection and prevention of modern slavery within our business and supply chains.</p> <p><a href="#">Read more: Modern Slavery Statement</a></p> <p>Our Global Business and Human Rights Statement establishes KPMG's commitment to respecting human rights at all levels of our operations. In following the United Nations Guiding Principles on Business and Human Rights, we seek to prevent adverse human rights impacts caused by any of our business relationships and to address any impacts that occur.</p> <p><a href="#">Read more: KPMG International Business and Human Rights Statement</a></p>
		<p><b>Health and safety (%)</b></p> <ol style="list-style-type: none"> <li>The number and rate of fatalities as a result of work-related injury; high-consequence work-related injuries (excluding fatalities); recordable work-related injuries; main types of work-related injury; and the number of hours worked.</li> <li>An explanation of how the organisation facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided for employees and workers.</li> </ol>	<p>Our people are what make our firm a success. We recognise the importance of health and wellbeing in enabling our people to be at their best - so we make it a priority. We provide our colleagues with extensive access to essential services, guidance and support networks, helping them thrive at work and at home.</p> <p><a href="#">Read more: Health and wellbeing</a></p>
		<p><b>Training provided (#, \$)</b></p> <p>Average hours of training per person that the organisation's employees have undertaken during the reporting period, by gender and employee category (total number of hours of training provided to employees divided by the number of employees).</p> <p>Average training and development expenditure per full time employee (total cost of training provided to employees divided by the number of employees).</p>	<p>At our core, we are a learning organisation. We are committed to developing a culture where colleagues are supported to make every moment a learning moment, through learning that happens in the flow of work. To make the difference for our clients and help them solve their toughest challenges, we're committed to continuously evolving our skills.</p> <p><a href="#">Read more: Learning</a></p>

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Prosperity	Employment and wealth generation	<p><b>Absolute number and rate of employment</b></p> <p>Total number and rate of new employee hires during the reporting period, by age group, gender, other indicators of diversity and region.</p> <p>Total number and rate of employee turnover during the reporting period, by age group, gender, other indicators of diversity and region.</p>	<p>Explore our Inclusion, Diversity and Equity page for metrics by disability, ethnicity, gender, sexual orientation and socio-economic background.</p> <p><a href="#">Read more: Inclusion, Diversity and Equity</a></p>
		<p><b>Economic contribution</b></p> <p>1. Direct economic value generated and distributed (EVG&amp;D), on an accruals basis, covering the basic components for the organisation's global operations, ideally split out by:</p> <ul style="list-style-type: none"> <li>— Revenues</li> <li>— Operating costs</li> <li>— Employee wages and benefits</li> <li>— Payments to providers of capital</li> <li>— Payments to government</li> <li>— Community investment</li> </ul> <p>2. Financial assistance received from the government: total monetary value of financial assistance received by the organisation from any government during the reporting period.</p>	<p>Our latest financial data can be found in our UK Members' Report and Financial Statements, which is hosted within Report hub.</p> <p><a href="#">Read more: Report hub</a></p> <p><b>Infrastructure investments and services supported</b></p> <p>We publish our annual community impact metrics within our UK Community Impact Report. This includes our latest community contribution figures.</p> <p><a href="#">Read more: UK Community Impact Report</a></p> <p><b>Our tax contribution</b></p> <p>KPMG in the UK makes a significant contribution each year to the public finances through the taxes paid by our partners on our profit, the taxes we bear as an organisation and those we collect on behalf of the exchequer.</p> <p><a href="#">Read more: Tax strategy and contribution</a></p>
		<p><b>Financial investment contribution disclosure</b></p> <p>Total capital expenditures (CapEx) minus depreciation, supported by narrative to describe the company's investment strategy.</p> <p>Share buybacks plus dividend payments, supported by narrative to describe the company's strategy for returns of capital to shareholders.</p>	<p>Our latest financial data can be found in our UK Members' Report and Financial Statements, which is hosted within Report hub.</p> <p><a href="#">Read more: Report hub</a></p>
		<p><b>Total R&amp;D expenses (\$)</b></p> <p>Total costs related to research and development.</p>	<p>Innovation is fundamental to KPMG's work, serving our clients and our people.</p> <p><a href="#">Read more: Technology and innovation</a></p>
Community and social vitality		<p><b>Total tax paid</b></p> <p>The total global tax borne by the company, including corporate income taxes, property taxes, non-creditable VAT and other sales taxes, employer-paid payroll taxes, and other taxes that constitute costs to the company, by category of taxes.</p>	<p>KPMG in the UK makes a significant contribution each year to the public finances through the taxes paid by our partners on our profit, the taxes we bear as an organisation and those we collect on behalf of the exchequer.</p> <p><a href="#">Read more: Tax strategy and contribution</a></p>
		<p><b>Total social investment</b></p> <p>Community investment is included within the economic contribution metric (part of EVG&amp;D).</p>	<p>We publish our annual community impact metrics within our UK Community Impact Report. This includes our latest community contribution figures.</p> <p><a href="#">Read more: UK Community Impact Report</a></p>



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