

Introduction

This Public Country-by-Country Report (PCbC Report) relates to KPMG Holding LLP and all its subsidiaries. It is prepared in accordance with Section II (Parts B and C) of Annex III to the EU's Council Directive 2011/16/EU. The Public CBCR Directive requires large multinationals (turnover >EUR750m) to prepare a CBCR using aggregated data by territory disclosing the following information: (i) brief description of the nature of their activities; (ii) number of employees on a full-time basis; (iii) revenues; (iv) profit or loss before income tax; (v) income tax accrued; (vi) income tax paid; and (vii) accumulated earnings. Our CBCR has been prepared using information prepared in accordance with UK-adopted International Accounting Standards (adopted IFRSs). The figures are presented as a sum of the aggregated data of the relevant constituent entities in each jurisdiction and are reported in GBP, the functional currency of the Group. The aggregated financial data includes intra-group transactions which get eliminated in the Group's consolidated financial statements, hence the CBCR data could appear different from what is reported in our Annual Report.

Section 1. General information

Name of ultimate parent of group / of standalone company	KPMG Holding LLP
Country of registered office of ultimate parent undertaking	The United Kingdom of Great Britain and Northern Ireland
Date of start of financial year	2024-10-01
Date of end of financial year	2025-09-30
Reporting currency	GBP
Application of option to report in accordance with taxation reporting instructions	Yes
Name and registered office of a single subsidiary undertaking which has published the report on income tax information of an undertaking that is not governed by the law of a Member State	KPMG Crimsonwing (Malta) Limited Lignum House Aldo Moro Road Marsa MRS 9065 Malta
Name and address of a single branch which has published the report on income tax information of an undertaking that is not governed by the law of a Member State	N/A

Section 2. Overview of information on a country-by-country basis

Jurisdiction	Country code	Revenues	Profit Before Tax	Tax Accrued	Tax Paid	Accum. Earnings	Employees
Liechtenstein	LI	13,013,889	-728,031	1,622	0	-658,873	27
Malta	MT	39,579,803	5,157,306	418,818	468	4,280,925	412
Netherlands	NL	80,862	19,776	2,251	-82,428	0	0
All other tax jurisdictions (aggregated basis)							
		4,278,603,072	505,864,088	12,800,585	14,485,598	345,729,615	23,616

Section 3. List of subsidiaries and activities

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Name of subsidiary undertakings consolidated in financial statements of ultimate parent undertaking	Brief description per country of nature of activities in Member State or tax jurisdiction
Liechtenstein	LI	KPMG (Liechtenstein) AG	Provision of services to unrelated parties. Regulated Financial Services
Malta	MT	Crimsonwing Limited	Administrative, Management or Support Services, Holding shares or other equity instruments
Malta	MT	KPMG Crimsonwing (Malta) Limited	Administrative, Management or Support Services, Provision of services to unrelated parties
Malta	MT	KPMG Investments Malta Limited	Holding shares or other equity instruments
Malta	MT	White Rock Insurance (Europe) PCC Limited Cell A12 (QSM)	Regulated Financial Services, Insurance
Netherlands	NL	KPMG United Kingdom Limited - Netherlands PE	Provision of services to unrelated parties
Gibraltar	GI	KPMG Advisory Limited	Administrative, Management or Support Services, Provision of services to unrelated parties. Regulated Financial Services
Gibraltar	GI	KPMG Limited	Administrative, Management or Support Services, Provision of services to unrelated parties, Regulated Financial Services, Holding shares or other equity instruments.
Guernsey	GG	Queen Street Mutual Company PCC Limited	Regulated Financial Services, Insurance
India	IN	KPMG Global Services Management Private Limited	Administrative, Management or Support Services, Provision of services to unrelated parties
India	IN	KPMG Global Services Private Limited	Holding/managing intellectual property, Administrative, Management or Support Services, Provision of services to unrelated parties, Holding shares or other equity instruments
India	IN	KPMG Overseas Services Limited - Indian PE	Administrative, Management or Support Services, Regulated Financial Services,
India	IN	KPMG Resource Centre Private Limited	Administrative, Management or Support Services, Provision of services to unrelated parties

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Name of subsidiary undertakings consolidated in financial statements of ultimate parent undertaking	Brief description per country of nature of activities in Member State or tax jurisdiction
Kuwait	KW	KPMG United Kingdom Limited - Kuwait PE	Provision of services to unrelated parties
Mauritius	MU	GKAS (Mauritius) Limited	Administrative, Management or Support Services, Holding shares or other equity instruments.
Saudi Arabia	SA	KPMG United Kingdom Limited - Saudi Arabian PE	Provision of services to unrelated parties
Stateless		KPMG Global Advisory Holdings (Bermuda) LP	Administrative, Management or Support Services, Holding shares or other equity instruments
Stateless		KPMG LLP	Holding/managing intellectual property, Administrative, Management or Support Services, Provision of services to unrelated parties, Internal Group Finance, Regulated Financial Services, Holding shares or other equity instruments
Stateless		KPMG Pension Funding Limited Partnership	Other
Stateless		KPMG Holding LLP	Administrative, Management or Support Services, Holding shares or other equity instruments.
Switzerland	CH	KPMG LLP - Swiss PE	Provision of services to unrelated parties
Switzerland	CH	KPMG Holding AG	Administrative, Management or Support Services, Provision of services to unrelated parties, Internal Group Finance, Holding shares or other equity instruments
Switzerland	CH	KPMG AG	Holding/managing intellectual property, Administrative, Management or Support Services, Provision of services to unrelated parties, Internal Group Finance, Holding shares or other equity instruments
Switzerland	CH	KPMG Tax and Legal Services AG	Provision of services to unrelated parties
United Kingdom	GB	Daymer International Limited	Administrative, Management or Support Services
United Kingdom	GB	K Nominees Limited	Dormant

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Name of subsidiary undertakings consolidated in financial statements of ultimate parent undertaking	Brief description per country of nature of activities in Member State or tax jurisdiction
United Kingdom	GB	KPMG Audit Limited	Internal Group Finance
United Kingdom	GB	KPMG Boxwood Limited	Administrative, Management or Support Services, Provision of services to unrelated parties
United Kingdom	GB	KPMG Crimsonwing Limited	Administrative, Management or Support Services, Provision of services to unrelated parties
United Kingdom	GB	KPMG Global Services Private Limited - UK PE	Administrative, Management or Support Services
United Kingdom	GB	KPMG Resource Centre Private Limited - UK PE	Administrative, Management or Support Services
United Kingdom	GB	KPMG UK Holdings Limited	Administrative, Management or Support Services, Internal Group Finance, Holding shares or other equity instruments
United Kingdom	GB	KPMG Nunwood Consulting Limited	Administrative, Management or Support Services, Provision of services to unrelated parties
United Kingdom	GB	KPMG Nunwood Holdings Limited	Holding shares or other equity instruments, Dormant
United Kingdom	GB	KPMG Overseas Services Limited	Administrative, Management or Support Services, Regulated Financial Services
United Kingdom	GB	KPMG Pension Funding (GP) Limited	Other
United Kingdom	GB	KPMG Pension Trust Company Limited	Dormant, Other
United Kingdom	GB	KPMG UK Limited	Administrative, Management or Support Services
United Kingdom	GB	KPMG United Kingdom Limited	Holding/managing intellectual property, Provision of services to unrelated parties
United Kingdom	GB	KPMG Archer (US) Ltd	Administrative, Management or Support Services
United Kingdom	GB	4D Insight Limited	Administrative, Management or Support Services

Name of Member State or tax jurisdiction	Country code of Member State or tax jurisdiction	Name of subsidiary undertakings consolidated in financial statements of ultimate parent undertaking	Brief description per country of nature of activities in Member State or tax jurisdiction
United Kingdom	GB	KPMG Acceleris Limited	Administrative, Management or Support Services, Provision of services to unrelated parties, Regulated Financial Services
United States	US	KPMG UK (Transatlantic) LLC	Administrative, Management or Support Services

Section 4. Omitted information

Information omitted (if any) for this financial year		
Information omitted	Information omitted, other tax jurisdictions	Explanation of reason for omission of information
N/A	N/A	N/A
Disclosure of information omitted for previous financial years		
N/A		

Section 5. Explanation of any material discrepancies between income tax paid and accrued

Explanation of any material discrepancies between income tax paid and accrued
N/A