



# KPMG International: Environment Statement



**September 2025**

KPMG International

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# 1. Background and purpose

Climate change, AI advancement, geopolitical uncertainty and economic volatility are complex and interconnected forces. It is within this external context that tackling the world's climate problems remains critical to building a resilient global economy and, for us at KPMG, a resilient global business.

We believe that climate change is both a business risk and an opportunity for organizations — including KPMG and our firms' clients — to innovate. No single organization or country can solve the climate challenges making: collaboration and engagement critical.

Our first priority is to focus on understanding and reducing the emissions profile of our global organisation: assessing where we have the greatest impact and where we need to engage with others.

KPMG<sup>1</sup> is a global network of independent firms<sup>2</sup> providing audit, tax and advisory services to clients. Our global ambition is to become the most trusted and trustworthy professional services organization. As part of this ambition in 2021, KPMG International launched *Our Impact Plan* bringing together our network-wide sustainability commitments and reporting annually on our progress. There are four pillars to *Our Impact Plan*: Planet, which focuses on our environmental

commitments and strategy, together with Governance, People and Prosperity.

To align with our structure, responsibility for environmental issues sits at both the global and local level: KPMG International's Global Board has ultimate responsibility and oversight of environmental issues for KPMG International. Responsibility and oversight of environmental issues for KPMG firms rests with the governance bodies of each KPMG firm.

As detailed in *Our Impact Plan* KPMG International has committed to several targets that shape our planet strategy. These include:

Near-term targets — validated by the Science Based Targets initiative (SBTi):

- Decarbonize by 50 percent, across scopes 1, 2 and 3 compared to the FY19 baseline by 2030
- Source 100 percent renewable electricity by 2030

Net zero target — aligned to a 1.5 degree Celsius pathway:

- Decarbonize by 90 percent, across scopes 1, 2 and 3 compared to the FY19 baseline by 2050

## 2. Guidance

As independent firms operating in different locations around the world, KPMG firms must comply with the sustainability and environmental obligations to which they are subject and retain full and sole responsibility for compliance with such obligations.<sup>3</sup> In addition to decarbonizing our business, KPMG member firms are encouraged to:

- Develop, measure, track and review a decarbonization forecast, roadmap and action plan to drive decarbonization progress.
- Have appropriate internal controls and governance in place regarding decarbonization data.
- Set and review annually an Internal Carbon Price and ensure adequate budget and resources are available.
- Appoint a suitable external ESG assurance provider to review, at a minimum, the firm's decarbonization data reported to KPMG International.
- Establish executive governance forums and senior leadership with responsibility for overseeing the firm's environmental policy, strategy, reporting and risk management.
- Provide its people with multi-disciplinary training on sustainability topics.
- Drive decarbonization in operational areas such as sustainable business travel, responsible supply chain for the purchasing of goods and services, sustainable energy strategy, and sustainable property and office approaches.
- Assess and integrate into risk management processes any climate risks (physical and transitional) and opportunities relevant to their business.
- Building upon KPMG International's annual materiality assessment, consider relevant local environmental impacts and requirements building ongoing improvement into strategies and action plans.
- As appropriate within the KPMG firm's local context, engage and collaborate with their people, clients, and broader society stakeholders to promote sustainability awareness, action and decarbonization products and services to address the future needs of the global economy.

# 3. Notes

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