



Our Impact Plan

2026 update data book



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The KPMG Our Impact Plan Data Book serves as a comprehensive reference for our sustainability and impact reporting, providing transparency and accountability to stakeholders. Unless otherwise stated, it covers the financial year from 1 October 2024 to 30 September 2025. It consolidates key elements that underpin our environmental, social, and governance (ESG) strategy and performance, including:

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1. Materiality assessment

Materiality process description

Through our annual materiality assessment process, we consider our actual and potential positive and negative impacts across the topics that inform Our Impact Plan.

With reference to the Global Reporting Initiative (GRI) Standards, we have applied the GRI 3: Material Topics methodology to identify material risks, opportunities, and impacts. This process involves a rigorous approach that combines market research, benchmarking studies, survey findings, stakeholder interviews, and input from subject matter experts.

The outputs of this assessment inform and shape both our business and sustainability strategies, enabling us to create long-term value for our stakeholders and focus our attention and resources where we can make the largest impact. We have adopted a structured four-step approach aligned with GRI principles.

Step	What we did
1. Understanding KPMG’s context	Information was gathered to understand our organizational context by assessing KPMG International’s and our global organization’s internal priorities and updates to policies, guidelines, processes, and initiatives.
2. Impact identification	A comprehensive list of potential sustainability topics and impacts relevant to our global organization’s operations and value chain were identified. We determined how KPMG as a global organization impacted the economy, environment, and society — whether those impacts were positive or negative, and actual or potential. <ul style="list-style-type: none"> • Global frameworks such as GRI 3: Material Topics, the European Sustainability Reporting Standards (ESRS) list of topics and sub-topics and our KPMG library of ESRS impacts, risks and opportunities (IROs), alongside emerging regulations, were considered. • Independent trust research conducted across eight key markets (Australia, Canada, China, France, Germany, Japan, the UK, and the US), targeting three stakeholder groups: C-suite (both clients and potential clients), informed public, and key opinion leaders were analyzed.

Step	What we did
	<ul style="list-style-type: none"> • KPMG’s internal Global People Survey was reviewed to capture employee perspectives. • Market research on key trends was conducted and benchmarking undertaken against industry peers. <p>Insights from subject matter experts informed the process, resulting in the identification of a set of impact topics that formed the basis of our materiality survey.</p>
<p>3. Assessment of impact significance</p>	<p>Stakeholder engagement was important to help ensure our assessment reflected diverse perspectives. We gathered input through:</p> <ul style="list-style-type: none"> • An internal materiality survey targeting KPMG firms’ Heads of Our Impact Plan and members of the Next Generation Council, representing future leaders across the global organization. • Interviews with internal and external stakeholders, including relevant subject matter experts. <p>Using GRI’s impact materiality lens, we evaluated each sustainability topic based on the scale, scope, irremediability, and likelihood of its impact.</p>
<p>4. Prioritization, validation and reporting</p>	<p>Topics were prioritized using the ratings and inputs gathered from multiple sources — such as surveys and interview findings described above — allowing us to assess their significance to our stakeholders, the environment, and society. The prioritized topics were reviewed and validated by Our Impact Plan (OIP) Technical Working Group and incorporated into our sustainability strategy and reporting. This process followed the GRI 3: Material Topics methodology and supports transparent communication of progress through our sustainability report.</p>

Engaging with our stakeholders is an important component of Our Impact Plan approach. The diverse opinions and insights of different stakeholder groups are valuable, covering various aspects of our business and our geographical footprint, including but not limited to:

Type	Stakeholder group	How we obtained stakeholder inputs for the materiality assessment
Internal	KPMG People	<ul style="list-style-type: none"> • Global People Survey (GPS) data collected from our people to gather feedback on engagement, work experience, and well-being.
	Management	<ul style="list-style-type: none"> • Materiality survey distributed to key internal stakeholders, such as KPMG firms’ Heads of Our Impact Plan. • Interviews with internal stakeholders, including senior leaders and subject matter experts. • Technical Working Group review to validate and refine materiality results.
External	Client (C-suite)	<ul style="list-style-type: none"> • Independent trust research conducted annually across eight markets (Australia, Canada, China, France, Germany, Japan, the UK, and the US).
	Regulators and standard setters	<ul style="list-style-type: none"> • A review of guidance from leading sustainability and reporting frameworks was undertaken, including WEF IBC Stakeholder Capitalism Metrics, GRI, ISSB, and ESRS standards.
	Suppliers	<ul style="list-style-type: none"> • CDP responses from our suppliers to incorporate supply chain perspectives.
	Other external stakeholders	<ul style="list-style-type: none"> • Independent trust research insights from key opinion leaders (KOLs) (including industry associations, academics, NGOs, advocacy groups, multilateral organizations, business analysts, and investors) as well as the informed public. • Interviews with external stakeholders to gather insights into emerging priorities and stakeholder expectations.

Summary of materiality assessment results

For **FY25**, we identified and validated **14 material topics** that are important to both our stakeholders and our business. These topics are grouped into **three priority categories** based on their level of criticality. We also made minor refinements to several topic names to enhance clarity and help ensure stronger alignment with our strategic focus.

Key changes compared to FY24:

- **“Public policy engagement”** has been updated to **“Public policy engagement and regulatory environment”** to better reflect the rapidly evolving external landscape. This update highlights the growing need for KPMG to stay informed, monitor, and proactively respond to changing regulatory requirements, compliance obligations, and market dynamics.
- **“Responsible supply chain”** has been updated to **“Responsible and sustainable supply chain”** to emphasize our focus and efforts in engaging suppliers on supply chain decarbonization.
- Based on our findings, we observed an increase in the significance of two topics: **“Technology and innovation, including AI”** (slightly renamed to specifically mention AI) and **“Climate change and sustainable operations”**. This reflects changing internal priorities and external developments. We will continue to monitor the significance of these topics and engage with relevant stakeholders to help ensure they remain appropriately reflected in our materiality assessment and reporting over time.

Notes:

1. Topics within the Key Influences category represent priority material impacts for our business. These topics fundamentally shape strategic priorities, including the development of the OIP and ESG client strategies, and guide how we can optimize our positive impact across the global organization.
2. Topics within the Resilience Builder category are key material topics that play an important role in strengthening our short, medium and long-term sustainability. They equip the global organization with the resources and capabilities needed to navigate emerging challenges and build resilience.
3. Topics within the Sustainability Anchor category represent business-as-usual topics that are core to operations and remain material to the business. They also serve as foundational elements for maintaining our social license to operate and reinforcing environmental stewardship across the global organization.

Key Influences
Ethics, integrity and independence
High-quality client services
Purpose, culture and Values
Talent attraction, development and retention
Resilience Builder
Financial, operational and brand resilience
Health and well-being
Information protection
Public policy engagement and regulatory environment
Technology and innovation, including AI 
Transparency and accountability
Sustainability Anchor
Climate change and sustainable operations 
Impactful community initiatives
Inclusion and access to equal opportunity
Responsible and sustainable supply chain

 Material topics where an increase in significance to stakeholders was observed in FY25

KPMG material topics

Material topic	Topic definition	Relevant pillar & sections
Priority category: Key influence		
Ethics, integrity and independence	We're committed to the highest standards of personal and professional behavior in everything we do. Ethics and integrity are core to who we are and why everyone at KPMG is responsible and accountable for their conduct.	Governance <ul style="list-style-type: none"> Acting transparently with accountability and integrity Respecting human rights
High-quality client services	We have a fundamental commitment to build trust and deliver high-quality services in the public interest. We do this by leading in audit quality, driving responsible tax practices and advising clients on ways in which they can transform their business to help create sustainable value — embedding ESG into client services.	Governance <ul style="list-style-type: none"> A human-centric, trust-based approach to AI that empowers KPMG and our clients Maintaining the highest quality of audit and assurance Driving a responsible tax practice Making the difference through Advisory Prosperity <ul style="list-style-type: none"> Economic contribution
Purpose, culture and Values	We're guided by Our Purpose — to inspire confidence and empower change — and driven by Our Values in creating a caring and inclusive culture that provides our people with opportunities to make an impact, tackle challenges and pursue their passion for doing work that matters.	Governance <ul style="list-style-type: none"> Our commitment as a purposeful business
Talent attraction, development and retention	By fostering an environment that values continuous learning and development, we empower our people with the tools they need to help them succeed and make their mark. We're focused on growth and upskilling our talent with leading technologies and future-proof skills — in particular, AI-related skills and training with an emphasis on the responsible and ethical use of AI as embedded in our Trusted AI framework.	People <ul style="list-style-type: none"> Inclusion and access to equal opportunity Health and well-being A culture of learning and development Prosperity <ul style="list-style-type: none"> Employment

Material topic	Topic definition	Relevant pillar & sections
Priority category: Resilience Builder		
Financial, operational and brand resilience	Through a diverse and multidisciplinary business model that emphasizes strong and agile processes and practices, we're well-positioned to remain resilient in increasingly complex and volatile environments — promoting wider economic growth and prosperity.	Prosperity <ul style="list-style-type: none"> Economic contribution
Health and well-being	To create opportunities for themselves and others, our people should be at their best, both physically and mentally. We are working to provide our people with the support, resources and flexibility they need to thrive and manage what can at times be a demanding workload. This includes well-being programs and a range of new and emerging initiatives to help our people manage their work-life balance.	People <ul style="list-style-type: none"> Health and well-being
Information protection	We have policies, processes and controls in place that address confidentiality, information security and data privacy. We provide and mandate annual training on confidentiality, information protection and data privacy requirements. Our clients and stakeholders entrust us with sensitive information, and we're committed to observing applicable laws and regulations and investing in systems to help keep information safe and secure.	Governance <ul style="list-style-type: none"> Client confidentiality, information security and data privacy
Public policy engagement and regulatory environment	KPMG engages with a wide range of stakeholders, participating in policy discussions to promote meaningful change that enables business, government, and society to prosper together. With the external landscape rapidly evolving, KPMG must stay informed, monitor developments, and proactively respond to shifting regulatory requirements, compliance obligations, and market dynamics. This focus also reinforces our role in contributing to public policy development to drive societal impact while managing emerging risks.	Governance <ul style="list-style-type: none"> Responsibly engaging with our stakeholder ecosystem Planet <ul style="list-style-type: none"> Supporting our clients on the climate and nature transition Prosperity <ul style="list-style-type: none"> Stakeholder engagement

Material topic	Topic definition	Relevant pillar & sections
Technology and innovation, including AI	Our continuous investment in technology and innovation, including AI, in collaboration with our alliance partners and other stakeholders, helps ensure that we're keeping up with the accelerating pace of technological change. This positions us for future success, enabling us to meet stakeholder expectations and achieve our collective growth objectives. We work side-by-side with clients to help them embrace technological change, improve organizational efficiency, drive increased return on investment and enrich the skills required for a digital and increasingly AI-enabled world.	Prosperity <ul style="list-style-type: none"> • A human-centric, trust-based approach to AI that empowers KPMG and our clients
Transparency and accountability	All KPMG firms are committed to our shared Purpose and Values, professional standards and service quality expectations. Our clear governance and practice management standards help ensure we're driving consistency and accountability across our entire global organization.	Governance <ul style="list-style-type: none"> • Acting transparently with accountability and integrity
Priority category: Sustainability Anchor		
Climate change and sustainable operations	We're committed to driving a culture of sustainable practices and operations within our global organization, across our entire business ecosystem including our suppliers, alliance partners, and through the work that KPMG firms do for clients across the globe. By taking a wider outlook, we aim to drive impact beyond just the boundaries of our business and help to ensure a healthy planet for generations to come.	Planet <ul style="list-style-type: none"> • Decarbonizing our operations and supply chain • Climate risk • Nature and biodiversity
Impactful community initiatives	We're committed to having a positive impact on the communities we serve, and we're increasing our investment in a wide range of social initiatives, with an emphasis on education, employment and entrepreneurship for youth and under-represented communities.	Prosperity <ul style="list-style-type: none"> • Empowering communities, inspiring futures

Material topic	Topic definition	Relevant pillar & sections
<p>Inclusion and access to equal opportunity</p>	<p>Unique experiences and perspectives enhance our global organization and help create the drive for a fairer society for all. We're committed to embedding and improving our inclusivity approaches — encouraging people to come as they are. Drawing on the experience and capabilities of our People and Change professionals, we also support our clients in meeting their own commitments and targets and, by doing this, help to drive wider impact across the business environment.</p>	<p>People</p> <ul style="list-style-type: none"> • Inclusion and access to equal opportunity
<p>Responsible and sustainable supply chain</p>	<p>KPMG's supply chain across the globe plays a significant role in our sustainability agenda. We manage it through our dedicated procurement specialists and an ongoing program to promote responsible and sustainable practices. This includes engaging suppliers, providing resources for ethical sourcing, strengthening assessments on modern slavery, and developing a new KPMG International Sustainable Procurement Policy to set clear sustainability expectations. We collaborate across geographies to share best practices and leverage expertise in decarbonization and human rights. Through our global advisory network, we also help clients enhance supply chain sustainability using innovative strategies and digital tools to reduce environmental and social impacts worldwide.</p>	<p>Governance</p> <ul style="list-style-type: none"> • Acting transparently with accountability and integrity • Respecting human rights <p>Planet</p> <ul style="list-style-type: none"> • Decarbonizing our operations and supply chain

2. Stakeholder engagement

Stakeholder engagement — building trust, promoting sustainable approaches

KPMG is actively involved in convening and engaging business leaders, government and other stakeholders to contribute our skills and experience to help to drive positive outcomes for people and the planet in a way that is appropriate and consistent with our [Global Code of Conduct](#).

By engaging with stakeholders (such as investors, directors, analysts, business associations, academics and other thought leaders), we aim to build a dialogue to listen to and understand the perspective of key influencers. This helps to inform decision-making that aligns with Our Values and supports positive outcomes for our people, our clients and society.

Global or cross-border bodies and initiatives with which we engage include:

Standard setting bodies

Organization	Description
European Financial Reporting Advisory Group (EFRAG)	EFRAG's mission is to serve the European public interest by developing and promoting European views in the field of financial reporting and ensuring these views are properly considered in the IASB standard-setting process and in related international debates.
Global Reporting Initiative (GRI)	GRI is an independent not-for-profit organization that leads a global multi-stakeholder process to develop and refine rigorous yet practical sustainability reporting.
Greenhouse Gas (GHG) Protocol	GHG Protocol provides standards, guidance, tools and training for business and government to measure and manage climate-warming emissions.
International Accounting Standards Board (IASB)	IASB is the independent accounting standard-setting body of the IFRS Foundation, a not-for-profit, public interest organization established to develop high-quality, understandable, enforceable and globally accepted accounting and sustainability disclosure standards.
International Sustainability Standards Board (ISSB)	ISSB is an independent standard-setting body within the IFRS Foundation. They have developed the IFRS Sustainability Disclosure Standards to enhance investor-company dialogue so that investors receive decision-useful, globally comparable sustainability-related disclosures that meet their information needs.

Professional representation bodies

Organization	Description
Accounting for Sustainability (A4S)	A4S inspires action from finance leaders to drive a shift towards resilient business models and a sustainable economy.
European Contact Group (ECG)	ECG represents the six largest international professional services networks in Europe: BDO, Deloitte, EY, Grant Thornton, KPMG and PwC. Its public interest mission is to contribute constructively to European legislation and policy debates to maintain confidence in the profession and large networks in Europe.
Global Public Policy Committee (GPPC)	GPPC brings together leaders from the six largest international accounting networks (BDO, Deloitte, EY, Grant Thornton, KPMG and PwC) to focus on public policy issues facing the global multidisciplinary accounting profession.
International Federation of Accountants (IFAC)	IFAC and its members work together with key stakeholders to shape the future of the accounting profession through learning, innovation, a collective voice, and commitment to the public interest.

Other key sustainability bodies

Organization	Description
Business for Social Impact (B4SI)	B4SI is the global standard in measuring and managing corporate social impact. Using the B4SI Framework, organizations can measure outcomes, demonstrate ROI, and manage impact to strengthen resilience and long-term growth.
CDP	CDP is a global non-profit that runs the world's only independent environmental disclosure system for companies, capital markets, cities, states and regions to manage their environmental impacts.
International Organization for Standardization (ISO)	ISO is an independent, non-governmental international body that develops and publishes voluntary, consensus-based international standards to ensure the quality, safety, efficiency, and interoperability of products, services, and systems across various industries.
RE100	RE100 is the global corporate renewable energy initiative bringing together hundreds of large and ambitious businesses committed to 100 percent renewable electricity.
Science Based Targets initiative (SBTi)	SBTi is a corporate climate action organization that enables companies and financial institutions worldwide to play their part in combating the climate crisis.
Sustainable Markets Initiative (SMI)	The SMI is a global coalition focused on accelerating the transition to a sustainable economy.
Taskforce on Nature-related Financial Disclosures (TNFD)	TNFD is a market-led, science-based and government-supported global initiative. The recommendations and guidance provide organizations with a risk management and disclosure framework to act on evolving nature-related dependencies, impacts, risks and opportunities.

Intergovernmental Bodies

Organization	Description
Business 20 (B20)	B20 is the official G20 dialogue forum with the global business community, established in 2010 to serve as the premier platform for the private sector to provide policy recommendations to the G20.
The Organization for Economic Co-operation and Development (OECD)	The OECD is an intergovernmental organization founded in 1961 to advise governments on how to deliver better policies for better lives.
The United Nations (UN)	The UN is a global intergovernmental organization established by the signing of the UN Charter on 26 June 1945 with the articulated mission of maintaining international peace and security, to develop friendly relations among states, to promote international cooperation, and to serve as a centre for harmonizing the actions of states in achieving those goals. KPMG is a signatory to the UN Global Compact, a member of UNESCO's Global Education Coalition and a backer of the Race to Zero campaign.
The World Business Council for Sustainable Development (WBCSD)	The WBCSD is a global network of 250+ leading companies driving sustainability as a key driver of competitiveness.
The World Economic Forum (WEF)	The WEF is an independent international organization headquartered in Geneva, Switzerland, working to improve the state of the world through public-private cooperation.

Investor Dialogue

Organization	Description
International Corporate Governance Network (ICGN)	ICGN advances high standards of corporate governance and investor stewardship globally.
The Asian Corporate Governance Association (ACGA)	The ACGA is an independent, non-profit membership organization dedicated to working with investors, companies and regulators in the implementation of effective corporate governance practices throughout Asia.

Education

Organization	Description
L'Institut Européen d'Administration des Affaires (INSEAD)	One of the world's leading and largest graduate business schools, INSEAD offers participants a truly global educational experience. With locations in Europe, Asia, the Middle East and North America and alliances with top institutions, INSEAD's business education and research spans the globe.

3. Data tables & KPIs

Governance

Integrity training completion rate by region

	FY25	FY24	FY23
Americas	100%	100%	100%
Asia Pacific	100%	100%	100%
EMA	100%	100%	100%
Total	100%	100%	100%

Notes:

1. Data represents partners and employees who completed the *We Do What is Right: Integrity at KPMG* training across Reporting KPMG Firms.
2. Data is based on the training issued and due for completion in the reporting year.
3. The data excludes those who are exempt. Only those on extended leave from their roles are given exemptions from taking the training.
4. KPMG people are required to complete anti-corruption training upon being hired and subsequently on an annual basis.
5. The *We Do What is Right: Integrity at KPMG* training includes but is not limited to training on our [Global Code of Conduct](#), ethical principles, policies and scenarios.

People

KPMG firms' headcount

By level	FY25	FY24 ²	FY23
	Total	Total	Total
Partners	13,360	13,165	13,221
Directors	12,653	12,201	11,711
Leadership	26,013	25,366	24,932
Senior managers	29,284	27,959	27,301
Managers	39,216	38,076	37,610
Management	68,500	66,035	64,911
Senior associates	68,665	66,099	66,783
Associates	112,852	113,730	116,798
Team members	181,517	179,829	183,581
Total partners and employees	276,030	271,230	273,424

Notes:

- Headcount reported is based on partners and staff employed as of 30 September excluding contingent labor.
- FY24 headcount figures have been restated on a continued operations basis, to exclude headcount from businesses sold or from which KPMG exited during FY25, including the divestment of RYDGE Conseil from KPMG France in June 2025. On a full basis, FY25 year-end headcount is not restated and FY24 headcount was 275,288. All other people metrics within this report have not been restated unless detailed otherwise, including for FY23 above.
- KPMG firms' local grade and level structures are mapped to the corresponding KPMG International grade or level.
- In FY25, the average full-time equivalent (FTE) total partners and employees was 279,727.
- In addition to partners and employees, KPMG firms also have a contingent labor force. In FY25, the contingent labor force was 26,849 bringing the total workforce to 302,879.

KPMG firms' headcount (cont'd)

By level	FY25		FY24		FY23	
	Women	Men	Women	Men	Women	Men
Partners	24.3%	75.7%	24.4%	75.6%	23.2%	76.8%
Directors	36.4%	63.6%	35.9%	64.1%	35.1%	64.9%
Leadership	30.2%	69.8%	29.9%	70.1%	28.8%	71.2%
Senior managers	42.2%	57.8%	41.8%	58.2%	41.7%	58.3%
Manager	45.8%	54.2%	45.7%	54.3%	45.9%	54.1%
Management	44.3%	55.7%	44.1%	55.9%	44.2%	55.8%
Senior associates	51.3%	48.7%	51.2%	48.8%	50.8%	49.2%
Associates	54.8%	45.2%	55.4%	44.6%	55.0%	45.0%
Team members	53.5%	46.5%	53.9%	46.1%	53.5%	46.5%
Total partners and employees	49.3%	50.7%	49.6%	50.4%	49.0%	51.0%

Notes:

1. KPMG International's women in leadership goal was set across participating KPMG firms based on the cumulative local goals and aspirations of those KPMG firms. As a network of independent firms, the measurement and tracking of gender leadership progress is performed at a local level. Periodically, where possible, KPMG firms share data with KPMG International which is aggregated to track and report progress across the global organization.
2. Total KPMG firms' partner and employee headcount based on KPMG people employed by KPMG firms as of 30 September who reported data, excluding contingent labor.
3. Data represents the KPMG firms who reported gender data to KPMG International. KPMG US is excluded from the FY24 and FY25 data sets.
4. KPMG firms' local grade and level structures are mapped to the corresponding KPMG International grade or level.
5. KPMG International recognizes that gender is a spectrum and, subject to what is permissible under local laws and regulations, we are committed to inclusivity and better monitoring of gender identity beyond binary definitions going forward. The data presented is based on what is currently reported to KPMG International and, where possible, includes both sex and gender identity.

KPMG firms' headcount (cont'd)

By region	FY25	FY24 ²	FY23
	Total	Total	Total
Americas	61,942	62,121	62,781
Asia Pacific	55,616	55,873	57,465
EMA	158,472	153,236	153,178
Total partners and employees	276,030	271,230	273,424

Notes:

1. Headcount reported is based on partners and staff employed as of 30 September excluding contingent labor.
2. FY24 headcount figures have been restated on a continued operations basis, to exclude headcount from businesses sold or from which KPMG exited during FY25, including the divestment of RYDGE Conseil from KPMG France in June 2025. On a full basis, FY25 year-end headcount is not restated and FY24 headcount was 275,288. All other people metrics within this report have not been restated unless detailed otherwise, including for FY23 above.
3. In FY25, the average full-time equivalent (FTE) total partners and employees was 279,727.
4. In addition to partners and employees, KPMG firms also have a contingent labor force. In FY25, the contingent labor force was 26,849 bringing the total workforce to 302,879.

By region	FY25		FY24		FY23	
	Women	Men	Women	Men	Women	Men
Americas	54.2%	45.8%	54.0%	46.0%	49.5%	50.5%
Asia Pacific	54.9%	45.1%	55.0%	45.0%	54.8%	45.2%
EMA	46.6%	53.4%	47.0%	53.0%	46.6%	53.4%
Total partners and employees	49.3%	50.7%	49.6%	50.4%	49.0%	51.0%

Notes:

1. Total KPMG firms' partner and employee headcount based on KPMG people employed by KPMG firms as of 30 September who reported data, excluding contingent labor.
2. Data represents the KPMG firms who reported gender data to KPMG International. KPMG US is excluded from the FY24 and FY25 data sets.
3. KPMG firms' local grade and level structures are mapped to the corresponding KPMG International grade or level.
4. KPMG International recognizes that gender is a spectrum and, subject to what is permissible under local laws and regulations, we are committed to inclusivity and better monitoring of gender identity beyond binary definitions going forward. The data presented is based on what is currently reported to KPMG International and, where possible, includes both sex and gender identity.

Generational split of headcount by level

Age range	FY25					FY24					FY23				
	<25	25–34	35–44	45–54	55+	<25	25–34	35–44	45–54	55+	<25	25–34	35–44	45–54	55+
Leadership	0%	2%	39%	43%	16%	–	3%	39%	42%	16%	–	3%	40%	42%	15%
Management	0%	41%	42%	13%	4%	–	40%	40%	14%	6%	–	41%	39%	14%	6%
Team members	23%	63%	9%	3%	2%	23%	62%	9%	4%	2%	24%	61%	9%	4%	2%
Total partners and employees	15%	53%	19%	9%	4%	15%	51%	20%	10%	4%	16%	51%	19%	10%	4%

Notes:

1. Data represents the total KPMG firms' partner and employee headcount by level and age as of 30 September, excluding contingent labor.

Women in leadership

	Target — by 2025	FY25 (1 Oct 2025)	FY24 (1 Oct 2024)	FY23 (1 Oct 2023)	FY22 (1 Oct 2022)	FY21 (1 Oct 2021)	FY20 (1 Oct 2020)
Percentage of women in leadership roles (i.e., as partners and directors)	33.0%	30.6% ^(2, 3)	30.4% ^(2, 3)	29.4%	28.2%	27.0%	26.1%

Notes:

1. Our progress in women in leadership is reported as of October 1st of the following financial year. This approach aims to enhance the accuracy of our data collection, capturing promotions agreed upon during the financial year but not effective until October 1st, thus providing a more comprehensive reflection of our women in leadership position and progress.
2. KPMG International's women in leadership goal was set across participating firms based on the cumulative local goals and aspirations of the KPMG firms. As a network of independent firms, the measurement and tracking of gender leadership progress is performed at a local level. Periodically, where permissible, KPMG firms share data with KPMG International which is aggregated to track and report progress across the global organization.
3. Data represents the KPMG firms who reported gender data to KPMG International. KPMG US is excluded from the FY24 and FY25 data.

KPMG firms' promotion

Partner promotions	FY25	FY24	FY23
	Total	Total	Total
Americas	210	206	200
Asia Pacific	235	195	191
EMA	379	368	428
Total	824	769	819

	FY25	FY24	FY23
	Total	Total	Total
Director promotions	1,455	1,442	1,754
Senior manager promotions	4,049	3,990	3,885
Manager promotions	7,496	7,413	7,129

Notes:

1. Data represents promotions across Reporting KPMG Firms.
2. Data is based on promotion announcements made during the financial year but which were not effective until 1 October of the following financial year.

KPMG firms' promotion (cont'd)

Partner promotions	FY25		FY24		FY23	
	Women	Men	Women	Men	Women	Men
Americas	35.9%	64.1%	41.9%	58.1%	29.5%	70.5%
Asia Pacific	29.4%	70.6%	27.2%	72.8%	30.4%	69.6%
EMA	29.3%	70.7%	23.4%	76.6%	28%	72%
Total	30.2%	69.8%	27.1%	72.9%	28.9%	71.1%

	FY25		FY24		FY23	
	Women	Men	Women	Men	Women	Men
Director promotions	35.6%	64.4%	37.5%	62.5%	38.5%	61.5%
Senior manager promotions	41.6%	58.4%	41.0%	59.0%	41.5%	58.5%
Manager promotions	44.4%	55.6%	44.5%	55.5%	44.3%	55.7%

Notes:

1. Data represents promotions across the following KPMG firms: Australia, Brazil, Canada, China, France, Germany, India, Ireland, Italy, Japan, Mexico, the Netherlands, Poland, Singapore, South Africa, South Korea, Spain, Switzerland and the UK.
2. Data is based on promotion announcements made during the financial year but which were not effective until 1 October of the following financial year.
3. KPMG International recognizes that gender is a spectrum and, subject to what is permissible under local laws and regulations, we are committed to inclusivity and better monitoring of gender identity beyond binary definitions going forward. The data presented is based on what is currently reported to KPMG International and, where possible, includes both sex and gender identity.
4. Data represents the KPMG firms who reported gender data to KPMG International. KPMG US is excluded from the FY24 and FY25 data.

Training cost and hours per individual

	FY25		FY24		FY23	
	US\$	Hours	US\$	Hours	US\$	Hours
Continuous professional education	1,466	67	1,436	68	1,385	67
Professional designation training	460	12	460	15		
Total training costs/hours per individual	1,926	79	1,896	83		

Notes:

1. Based on data collected from the Reporting KPMG Firms.
2. As part of our continuous efforts to strengthen our ESG data reporting, we have updated its scope since FY24 to include both continuous professional education and professional designation training, such as training to become a certified public or chartered accountant. Our FY23 training numbers only include continuous professional education training data.
3. Includes instructor classroom-led training as well as digital and virtual training.
4. Includes training development, licenses, administration, and delivery. The opportunity cost of completing training is not included.
5. Includes travel and venue costs, including KPMG dedicated training facility location costs.
6. "Per individual" is based on average total partner and employee headcount.

Disability Inclusion KPI

KPMG International is a signatory of The Valuable 500, and in FY25, has advanced its commitment to reporting against The Valuable 500 Disability Inclusion KPIs.

Disability Inclusion KPI	The Valuable 500 'supporting questions'	KPMG International narrative points
Workforce representation	What percentage of the company's workforce identifies as disabled/living with a disability?	Within a number of larger KPMG firms, disability has been defined and they are measuring and reporting their representation of persons with disabilities. Within these 11 KPMG firms, representation ranges from 0.7–7.6 percent. KPMG firms that provided this data: Australia, Brazil, Canada, China, France, Germany, Italy, the Netherlands, Korea, Spain, and United Kingdom
Goals	Which goals have the company defined specific to disability inclusion and how are business leaders measured against these goals?	To foster disability inclusion, KPMG firms are encouraged to incorporate global goals into their goalsetting processes for colleagues at every level. This enables individuals to select actions aligned to their role that help remove barriers and create a more accessible and inclusive workplace for all colleagues, including people living with disabilities. In support of this, a number of KPMG firms have also committed to specific goals, actions or long-term strategies aligned with their local disability inclusion plans, some of these include KPMG France Digital accessibility multi-year plan, Singapore's Enabling Masterplan to KPMG Australia and KPMG Ireland's disability inclusion action plans, providing support for people living with disabilities.
Training	Does your company provide disability inclusion training for its managers and employees?	We continue to strengthen our global approach to learning by enhancing our curriculum with key themes including digital accessibility, inclusive language, and empathy to support disability inclusion. Each year, we mark the International Day of Persons with Disabilities to raise awareness, highlight our progress, and promote allyship.

Disability Inclusion KPI	The Valuable 500 'supporting questions'	KPMG International narrative points
<p>Employee Resource Groups (ERGs)</p>	<p>Does your company have a disability-specific Employee Resource Group (ERG) in place with an executive sponsor?</p>	<p>Across our global organization, KPMG firms support employee resource groups (ERGs) for individuals living with disabilities, as well as carers and allies. This encompasses not only Disability Inclusion ERGs, but also networks focused on neurodiversity, accessibility, and other aspects of disability inclusion. Together, these groups provide safe spaces for meaningful dialogue, peer support, and community building within KPMG firms. In addition, KPMG International hosts a global Disability Inclusion Microsoft Teams channel established in response to feedback from our people following the International Persons with Disabilities Global Summit in 2022. This channel enables continued engagement across the global organization by providing a platform to share content, learning events, best practices, initiatives and resources.</p>
<p>Digital accessibility (for all)</p>	<p>Has your company undertaken a review of the accessibility of its digital platforms and content? If not, does the company have a plan to undertake a review over the next calendar year?</p>	<p>Digital accessibility is a key strategic priority. Following a review of our digital landscape, we are exploring how we can improve the accessibility of our platforms and programs. We are also focused on education to raise awareness and we strive to model best practice through major global events. Our Global Technology and Knowledge team works closely with Microsoft to increase awareness of accessible features and technologies to enhance the overall employee experience for all.</p>

Planet

KPMG International has established both near-term and long-term decarbonization targets, demonstrating its commitment to addressing climate change. Our near-term Science-Based Target (SBT), validated by the Science Based Targets initiative (SBTi), commits to reducing greenhouse gas (GHG) emissions by 50 percent by 2030 from a 2019 baseline, in line with the 1.5°C decarbonization pathway.

We are currently in the process of obtaining SBTi validation for our long-term target, which aims to reduce absolute Scope 1, 2, and 3 GHG emissions by 90 percent by 2050 from our FY19 baseline, with the remaining 10 percent neutralized through responsible mitigation measures, consistent with the 1.5°C decarbonization pathway. Recognizing this is an ongoing journey, we will continue to iterate our Climate Transition Plan and associated targets in line with emerging regulations and market expectations, and expect to be refreshing our analysis on a regular basis.

We continue to report annually to CDP on our collective performance and management of climate related issues. In 2025, KPMG International received a B score in CDP's Climate Change assessment and achieved an A score in CDP's Supplier Engagement Assessment (SEA), demonstrating our commitment to transparency and progress in climate reporting.

In FY25, KPMG International undertook a global re-baselining exercise to review and update historical greenhouse gas (GHG) emissions data for the period FY19–FY24, ensuring improved accuracy, consistency, and alignment with evolving methodologies. This exercise was undertaken in line with the Science Based Targets initiative (SBTi)'s requirements for organizations to review and validate their science-based targets every five years. This work supports more reliable year-on-year comparisons, strengthens the integrity of KPMG's science-based targets, and prepares the global organization for the upcoming science-based target validation process. As a result, the climate data disclosed in the following section will differ from the data disclosed in previous reports.

Climate change performance

Environmental metrics	Unit	FY25	FY24	FY19 (base year)	% change (FY25 vs FY24)	% change (FY25 vs FY19)
Scope 1	ktCO ₂ e	26	27	46	-5%	-45%
Scope 2 (location-based)	ktCO ₂ e	93	95	110	-2%	-15%
Scope 2 (market-based)	ktCO ₂ e	26	27	73	-3%	-65%
Scope 1 & 2 (location-based)	ktCO ₂ e	119	122	156	-3%	-24%
Scope 1 & 2 (market-based)	ktCO ₂ e	52	54	119	-4%	-57%

Climate change performance (cont'd)

Environmental metrics	Unit	FY25	FY24	FY19 (base year)	% change (FY25 vs FY24)	% change (FY25 vs FY19)
Scope 3						
Category 1 Purchased goods and services (PGS)	ktCO ₂ e	728	679	868	7%	-16%
Category 3 Fuel and energy-related activities	ktCO ₂ e	32	31	37	1%	-15%
Category 4 Upstream transportation and distribution	ktCO ₂ e	1	2	2	-60%	-58%
Category 5 Waste generated in operations	ktCO ₂ e	2	2	2	30%	13%
Category 6 Business travel	ktCO ₂ e	362	451	659	-20%	-45%
• Air travel	ktCO ₂ e	287	374	518	-23%	-45%
• Other travel	ktCO ₂ e	75	77	141	-3%	-45%
Category 7 Employee commuting	ktCO ₂ e	120	122	156	-2%	-23%
Category 8 Upstream leased assets	ktCO ₂ e	9	9	11	1%	-14%
Scope 3 Total	ktCO ₂ e	1,254	1,296	1,735	-3%	-28%
Scope 3 Total excluding PGS	ktCO ₂ e	526	617	867	-15%	-39%

Climate change performance (cont'd)

Environmental metrics	Unit	FY25	FY24	FY19 (base year)	% change (FY25 vs FY24)	% change (FY25 vs FY19)
Total emissions (location-based)	ktCO ₂ e	1,373	1,418	1,891	-3%	-27%
Total emissions (market-based)	ktCO ₂ e	1,306	1,350	1,854	-3%	-30%
Total emissions (location-based) excluding PGS	ktCO ₂ e	645	739	1,023	-13%	-37%
Total emissions (market-based) excluding PGS	ktCO ₂ e	578	671	986	-14%	-41%

Notes:

1. Business travel emissions include radiative forcing (RF).
2. The FY25 emissions data reflects reported data submitted by KPMG firms, including the Reporting KPMG Firms, which together represent over 90 percent of the global headcount. The remaining data from unreported KPMG firms has been extrapolated to help ensure full global footprint coverage. For details on our extrapolation approach, please refer to the carbon accounting basis of preparation on page 39.
3. In 2025 DESNZ updated air travel carbon emission factors reflecting the most recent available data. The reduction in air travel tCO₂e reported in FY25 is mainly driven by this change.
4. Grant Thornton UK LLP was engaged to provide independent external limited assurance over the aggregation of selected network-wide environmental metrics. For details of the selected metrics, please refer to the assurance statement.
5. Totals may not sum due to rounding of underlying figures.
6. Refer to “carbon accounting basis of preparation” for our details of KPMG International’s carbon accounting methodology.

Emission intensity

Environmental metrics	Unit	FY25	FY24	FY19 (base year)	% change (FY25 vs FY24)	% change (FY25 vs FY19)
Emissions (market-based) per individual	tCO ₂ e	4.7	4.9	8.7	-4%	-46%
Emissions (market-based) per US\$1 million revenue	tCO ₂ e	32.8	35.2	62.3	-7%	-47%
Business travel intensity per individual	tCO ₂ e	1.3	1.6	3.1	-21%	-58%
Business travel intensity per US\$1 million revenue	tCO ₂ e	9.1	11.8	22.1	-23%	-59%

Notes:

1. The tCO₂e per individual is calculated using average total partner and employee headcount.
2. The tCO₂e per US\$1 million revenue is based on the aggregated gross revenues globally.
3. Grant Thornton UK LLP was engaged to provide independent external limited assurance over the aggregation of selected network-wide environmental metrics. For details of the selected metrics, please refer to the assurance statement.

Detailed breakdown for business travel emissions

Scope 3 Category 6 Business travel	With radioactive forcing or not	Unit	FY25	FY24	FY19 (base year)
Air travel (including indirect effects of non-CO ₂ emissions)	With RF	ktCO ₂ e	287	374	518
Air travel (including direct effects of CO ₂ , CH ₄ and N ₂ O only)	Without RF	ktCO ₂ e	186	298	415
Total business travel emissions	With RF	ktCO₂e	362	451	659
Total business travel emissions	Without RF	ktCO₂e	262	375	555

Notes:

1. Air travel emissions with radiative forcing (RF) include both direct (CO₂, CH₄ and N₂O) and indirect (non-CO₂ emissions e.g. water vapor, contrails, NOx) climate change effects. Air travel emissions reported without RF include only the direct effects from CO₂, CH₄, and N₂O.
2. Business travel emissions include both well-to-tank (fuel production and distribution) and tank-to-wheel (fuel combustion during travel) emissions.
3. Grant Thornton UK LLP was engaged to provide independent external limited assurance over the aggregation of selected network-wide environmental metrics. For details of the selected metrics, please refer to the assurance statement.

Energy

Environmental metrics	Unit	FY25	FY24	FY19 (base year)	% change (FY25 vs FY24)	% change (FY25 vs FY19)
Total electricity consumption	GWh	257	243	270	6%	-5%
Total purchased electricity	GWh	256	242	270	6%	-5%
Total purchased non-renewable electricity	GWh	158	164	234	-4%	-32%
Total purchased renewable electricity	GWh	98	78	36	25%	171%
Purchased Energy Attribute Certificates (EACs)	GWh	115	126	92	-9%	25%
On-site renewable electricity generation	GWh	1	1	0	50%	789%
Total renewable electricity consumption	GWh	214	205	128	4%	67%
Electricity consumption per individual	MWh	0.9	0.9	1.3	5%	-27%
% of renewable electricity	%	83%	84%	48%		

Notes:

1. The electricity consumption (MWh) per individual is calculated using average total partner and employee headcount.
2. Total electricity consumption includes total purchased electricity (non-renewable & renewable) and on-site renewable electricity generation.
3. Grant Thornton UK LLP was engaged to provide independent external limited assurance over the aggregation of selected network-wide environmental metrics. For details of the selected metrics, please refer to the assurance statement.

Prosperity

New hires

	FY25	FY24	FY23
	Total	Total	Total
Total new hires	62,806	59,713	66,591
By level			
Leadership	1,204	1,084	1,239
Management	6,503	6,175	7,680
Team members	55,099	52,454	57,672
By region			
Americas	11,423	11,657	10,591
Asia Pacific	12,253	11,641	13,619
EMA	39,130	36,415	42,381

Notes:

1. New hires data based on KPMG partners and employees for the relevant financial years ended 30 September, excluding contingent labor.
2. Include direct external hires and hires by acquisition.

	FY25		FY24		FY23	
	Women	Men	Women	Men	Women	Men
Total new hires	49.3%	50.7%	49.9%	50.1%	49.3%	50.7%
By level						
Leadership	29.5%	70.5%	25.9%	74.1%	30.8%	69.2%
Management	38.3%	61.7%	37.7%	62.3%	37.6%	62.4%
Team members	50.9%	49.1%	51.7%	48.3%	51.2%	48.8%
By region						
Americas	54.9%	45.1%	53.3%	46.7%	50.4%	49.6%
Asia Pacific	56.7%	43.3%	57.5%	42.5%	56.6%	43.4%
EMA	46.0%	54.0%	46.8%	53.2%	46.6%	53.4%

Notes:

1. New hires by gender based on KPMG partners and employees for the relevant financial years ended 30 September, excluding contingent labor. KPMG US data is not included.
2. Include direct external hires and hires by acquisition.
3. KPMG International recognizes that gender is a spectrum and, subject to what is permissible under local laws and regulations, we are committed to inclusivity and better monitoring of gender identity beyond binary definitions going forward. The data presented is based on what is currently reported to KPMG International and, where possible, includes both sex and gender identity.
4. Data represents the KPMG firms who reported gender data to KPMG International. KPMG US is excluded from the FY24 and FY25 data.

New hire rate

	FY25	FY24	FY23
	Total	Total	Total
Total new hires rate	22.7%	21.8%	24.7%
By level			
Leadership	4.6%	4.2%	5.0%
Management	9.4%	9.2%	11.8%
Team members	30.4%	28.9%	32.0%
By region			
Americas	18.2%	18.7%	16.3%
Asia Pacific	22.0%	20.5%	23.9%
EMA	24.7%	23.4%	28.6%

Notes:

1. New hire rate based on KPMG partners and employees for the relevant financial years ended 30 September, excluding contingent labor.
2. Include direct external hires and hires by acquisition.
3. New hire rate is calculated by dividing the number of new hires in the year by the average headcount in the relevant group of partners and employees.

	FY25		FY24		FY23	
	Women	Men	Women	Men	Women	Men
Total new hires rate	23.9%	24.1%	23.2%	22.9%	24.9%	24.4%
By level						
Leadership	4.9%	5.1%	4.1%	4.9%	5.4%	4.9%
Management	8.9%	11.4%	8.8%	11.4%	10.1%	13.2%
Team members	29.4%	33.0%	28.3%	30.9%	30.8%	33.5%
By region						
Americas	24.0%	23.2%	25.7%	26.1%	16.8%	15.8%
Asia Pacific	22.7%	21.1%	21.4%	19.2%	24.8%	22.9%
EMA	24.3%	25.1%	23.4%	23.5%	28.7%	28.5%

Notes:

1. New hires by gender based on KPMG partners and employees for the relevant financial years ended 30 September, excluding contingent labor. KPMG US data is not included.
2. Include direct external hires and hires by acquisition.
3. KPMG International recognizes that gender is a spectrum and, subject to what is permissible under local laws and regulations, we are committed to inclusivity and better monitoring of gender identity beyond binary definitions going forward. The data presented is based on what is currently reported to KPMG International and, where possible, includes both sex and gender identity.
4. Data represents the KPMG firms who reported gender data to KPMG International. KPMG US is excluded from the FY24 and FY25 data.

Leavers

	FY25	FY24	FY23
	Total	Total	Total
Total leavers	62,740	57,647	58,623
By level			
Leadership	2,587	2,392	2,037
Management	11,963	11,433	11,555
Team members	48,190	43,822	45,031
By region			
Americas	11,865	12,193	14,456
Asia Pacific	12,927	13,205	12,610
EMA	37,948	32,249	31,557

Notes:

1. Leavers data based on KPMG partners and employees for the relevant financial years ended 30 September, excluding contingent labor.
2. Leaver data includes partners and employees from businesses that were sold or from which KPMG exited during the period, including the divestment of RYDGE Conseil from KPMG France in June 2025.

	FY25		FY24		FY23	
	Women	Men	Women	Men	Women	Men
Total leavers	50.1%	49.9%	48.9%	51.1%	46.7%	53.3%
By level						
Leadership	31.0%	69.0%	27.3%	72.7%	26.9%	73.1%
Management	41.3%	58.7%	41.7%	58.3%	39.2%	60.8%
Team members	53.1%	46.9%	51.7%	48.3%	49.5%	50.5%
By region						
Americas	53.7%	46.3%	51.6%	48.4%	45.4%	54.6%
Asia Pacific	57.4%	42.6%	56.6%	43.4%	54.5%	45.5%
EMA	47.1%	52.9%	45.2%	54.8%	44.2%	55.8%

Notes:

1. Data represents the KPMG firms who reported gender data to KPMG International. KPMG US is excluded from the FY24 and FY25 data.
2. KPMG International recognizes that gender is a spectrum and, subject to what is permissible under local laws and regulations, we are committed to inclusivity and better monitoring of gender identity beyond binary definitions going forward. The data presented is based on what is currently reported to KPMG International and, where possible, includes both sex and gender identity.
3. Leaver data includes partners and employees from businesses that were sold or from which KPMG exited during the period, including the divestment of RYDGE Conseil from KPMG France in June 2025.

Turnover rate

	FY25	FY24	FY23
	Total	Total	Total
Total turnover rate	22.7%	21.0%	21.7%
By level			
Leadership	9.8%	9.2%	8.3%
Management	17.3%	17.0%	17.7%
Team members	26.6%	24.2%	25.0%
By region			
Americas	18.9%	19.6%	22.3%
Asia Pacific	23.2%	23.2%	22.2%
EMA	24.0%	20.8%	21.3%

Notes:

1. Turnover rate based on KPMG partners and employees for the relevant financial years ended 30 September, excluding contingent labor.
2. Turnover rate is calculated by dividing the number of leavers in the year by the average headcount in the relevant group of partners and employees.
3. In response to market conditions, KPMG firms reduced headcount in certain areas of the business in selected geographies. Where this occurred, KPMG firms acted in accordance with applicable local laws and regulations and followed best practice guidance to support those impacted.
4. Turnover data includes partners and employees from businesses that were sold or from which KPMG exited during the period, including the divestment of RYDGE Conseil from KPMG France in June 2025.

	FY25		FY24		FY23	
	Women	Men	Women	Men	Women	Men
Total turnover rate	24.1%	23.5%	21.5%	22.0%	20.8%	22.4%
By level						
Leadership	10.5%	10.1%	8.7%	9.8%	7.8%	8.4%
Management	17.4%	19.7%	17.3%	19.1%	15.8%	19.3%
Team members	27.0%	27.7%	23.5%	25.6%	23.3%	26.7%
By region						
Americas	23.7%	24.1%	23.5%	25.6%	20.6%	23.6%
Asia Pacific	24.3%	21.9%	23.9%	22.3%	22.1%	22.2%
EMA	24.1%	23.9%	20.0%	21.4%	20.3%	22.0%

Notes:

1. Turnover rate by gender based on KPMG partners and employees for the relevant financial years ended 30 September, excluding contingent labor. KPMG US data is not included.
2. KPMG International recognizes that gender is a spectrum and, subject to what is permissible under local laws and regulations, we are committed to inclusivity and better monitoring of gender identity beyond binary definitions going forward. The data presented is based on what is currently reported to KPMG International and, where possible, includes both sex and gender identity.
3. Data represents the KPMG firms who reported gender data to KPMG International. KPMG US is excluded from the FY24 and FY25 data.
4. Turnover data includes partners and employees from businesses that were sold or from which KPMG exited during the period, including the divestment of RYDGE Conseil from KPMG France in June 2025.

New hires and leavers by age

	FY25					FY24					FY23				
Age range	<25	25–34	35–44	45–54	55+	<25	25–34	35–44	45–54	55+	<25	25–34	35–44	45–54	55+
New hires by age	39%	48%	9%	3%	1%	41%	46%	9%	3%	1%	38%	48%	10%	3%	1%
New hire rate by age	61%	22%	11%	8%	5%	58%	20%	10%	7%	5%	56%	23%	13%	8%	6%
Leavers by age	17%	60%	15%	5%	3%	17%	61%	14%	5%	3%	18%	60%	14%	5%	3%
Turnover rate by age	26%	27%	18%	14%	22%	23%	25%	15%	11%	15%	23%	26%	17%	12%	16%

Notes:

1. New hires and leavers by age based on all KPMG partners and employees for the relevant financial years ended 30 September, excluding contingent labor.
2. New hire rate is calculated by dividing the number of new hires in the year by the average headcount in the relevant group of partners and employees.
3. Turnover rate is calculated by dividing the number of leavers in the year by the average headcount in the relevant group of partners and employees.
4. Both leaver and turnover figures include partners and employees from businesses that were sold or from which KPMG exited during the period, including the divestment of RYDGE Conseil from KPMG France in June 2025.

Gross revenue by function

All revenues and growth rates have been restated on a continued operations basis, to exclude FY24 and FY25 revenues from businesses sold or from which KPMG exited during this period, including the divestment of RYDGE Conseil from KPMG France in June 2025. On a full basis, FY25 revenues are US\$40.2 billion vs. FY24 revenues of US\$38.4 billion.

	FY25 US\$ billions	FY24 US\$ billions	Local growth	US\$ growth
Audit	14.1	13.3	6.0%	6.4%
Tax & Legal Services	9.3	8.6	7.5%	7.8%
Advisory	16.4	15.9	2.9%	3.4%
Total	39.8	37.8	5.1%	5.4%

Gross revenue by region

	FY25 US\$ billions	FY24 US\$ billions	Local growth	US\$ growth
Americas	15.9	15.2	5.6%	4.8%
Asia Pacific	6.2	6.0	4.7%	4.1%
EMA	17.7	16.6	4.7%	6.5%
Total	39.8	37.8	5.1%	5.4%

Notes:

1. Gross revenue data presented for the relevant financial years ended 30 September for all KPMG firms.
2. Reflects KPMG's financial performance expressed in US dollars. Based on gross revenues, including travel and other client reimbursable expenses.
3. The financial information set out represents combined information of the independent KPMG firms, affiliated with KPMG International Limited, that provide professional services for clients. The information is combined here solely for presentation purposes. KPMG International Limited provides no services for clients nor, concomitantly, generates any client revenue.

Operational taxes paid

	FY25 US\$ billions	FY24 US\$ billions	FY23 US\$ billions
Employer payroll taxes	1.8	1.8	1.7
Non-creditable sales tax	0.2	0.2	0.2
Other taxes	0.1	0.1	0.1
Total	2.1	2.1	2.0

Notes:

1. Includes entertainment, property, fringe benefit and other taxes.
2. Operational taxes data are collected from Reporting KPMG Firms.

Community investment value

Financial value	US\$ millions		
	FY25	FY24	FY23
Cash contributions from KPMG firms, partners, and people	107	103	110
Pro bono and volunteering	47	44	48
Pro bono engagements	13	12	14
Volunteering	34	32	34
Other (including management costs)	22	16	23
Total community investment value	176	163	181

Community investment hours

Hours invested by KPMG people	Number of hours '000		
	FY25	FY24	FY23
Pro bono engagements	98	82	90
Volunteering	658	625	716
Total community investment hours	756	707	806

Direct beneficiaries reached

	Number of individuals directly reached '000			
	FY25	FY24	FY23	FY22
Direct beneficiaries reached through 10by30 programs	1,358	1,288	1,090	509
Cumulative number of individuals reached since the launch of the 10by30 target	4,245			

Volunteers

	Number of KPMG people '000
	FY25
KPMG volunteers	69

Categories of skills programs provided to beneficiaries

Skill category	FY25
Foundational (e.g. literacy and numeracy skills)	44%
Future ready (e.g. digital, cyber, green and AI skills)	19%
Employability and essential (e.g. soft skills, CV and interview skills)	21%
Removing barriers (e.g. book/laptop donation programs and others)	16%

Notes:

1. Community investment data based on information received from KPMG International, all the Reporting KPMG Firms and a number of other KPMG firms.
2. Financial values reflect the activity supported including pro bono engagements, which are valued at marketplace value and other volunteering activities which are based on cost to KPMG or minimum wage.
3. Direct beneficiaries refer to young people and educators directly reached and supported by KPMG International and KPMG firms' 10by30 programs only.

4. Carbon accounting basis of preparation

Background

KPMG International has set both near-term and long-term decarbonization targets to demonstrate its commitment to addressing climate change in line with the Science-Based Targets Initiative (SBTi), the UN Sustainable Development Goals (SDGs), and the Paris Climate Agreement.

Our targets:

- **Near-term targets — validated by the Science Based Targets initiative (SBTi):**
 - Decarbonize our business 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.

Supporting ambitions:

- Fifty-five percent reduction in business travel intensity based on average headcount by 2030 compared to our FY19 baseline.
- Sixty percent of suppliers, by carbon emissions, with a science-based target (SBT) or equivalent by 2030.

Global Climate Response

KPMG International leads an annual Global Climate Response (GCR) initiative to collect carbon data from KPMG firms, monitor progress, and measure performance against our network-wide climate commitments and science-based targets.

To support consistency and reliability, KPMG International has issued an internal GCR guidance document on carbon data collection and a Carbon Accounting Manual, enabling KPMG firms to apply a standardized methodology that provides reliable data for annual global aggregation and reporting.

Re-baselining for SBTi validation

KPMG International conducts a network wide re-baselining exercise at least every 5 years or when methodology updates, improved emission factor datasets, or significant changes in organizational boundaries occur. The most recent recalculation covered FY19–FY24, incorporating updated guidance, enhanced data quality, and refined Scope 3 methodology to help ensure the base year reflects the best available data. Recalculations are performed to maintain consistency, accuracy, and comparability of target related emissions over time.

This report includes re-baselined emission and energy data for FY19 and FY24, as well as the data for FY25.

Assurance

KPMG International appointed Grant Thornton UK LLP to provide independent external limited assurance over the aggregation of selected network-wide environmental metrics, including selected GHG emissions and energy data for FY19 and FY25. Grant Thornton UK LLP issued an unqualified assurance opinion over the selected data. Please see the assurance statement on page 55 for full details.

Overall approach to carbon accounting

KPMG International has prepared this carbon accounting basis of preparation to outline and document our aggregation process description and carbon accounting approach and methodology, which serve as the foundation for the GHG and energy data disclosures presented on page 24.

Reporting period

KPMG's network-wide GHG emissions are reported in line with KPMG International's financial year, which runs from 1 October to 30 September. The base year for our climate targets is FY19 (the "base year"), covering the period from 1 October 2018 to 30 September 2019.

Reporting standards and guidance

KPMG International's carbon accounting methodology aligns with the following standards and guidance:

- **GHG Protocol Corporate Standard (Revised)**
- **GHG Protocol Scope 2 Guidance**
- **GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard**, developed by WBCSD and the World Resources Institute (WRI).

Collectively, these are referred to as the **GHG Protocol**.

In addition, we have incorporated the requirements of the **SBTi Corporate Net-Zero Standard (v1.3)**, issued in September 2025, to guide our carbon accounting methodology and reporting disclosures.

Reporting principles

KPMG International's carbon accounting approach follows the principles of accuracy, completeness, consistency, transparency, and relevance. Where estimation is required, conservative assumptions are applied and documented.

Organizational boundaries

KPMG International applies an operational control approach to define its organizational boundary. All KPMG firms are included in the carbon accounting data across the global organization, with no geographic exclusion. For KPMG firms that did not submit carbon data, extrapolation is applied to help ensure 100 percent coverage of the network's carbon footprint.

Following the re-baselining conducted in 2025, certain KPMG firms have been excluded from our organizational boundary as they exited the network between FY19-FY24 — this includes Russia, Belarus, and Ecuador. Their data is not included in the re-baselined FY19-FY24 data as well as the FY25 data disclosed in this report.

Type of carbon data collected

KPMG International's Carbon Accounting Manual provides guidance for KPMG firms to apply methodologies aligned with its global carbon accounting requirements whether they are submitting activity or carbon emissions data. The Carbon Accounting Manual includes an emission factor library sourced from authoritative databases.

KPMG firms can submit either activity or carbon emission data to KPMG International through the annual GCR data collection process. For KPMG firms that submit activity data, KPMG International calculates carbon emissions using its global emission factor library to estimate each KPMG firm's carbon footprint. KPMG firms that obtain assurance over their emissions data may choose to submit emissions data to align with local reporting requirements and can choose to supplement the global emission factor library with relevant local or regional emission factors to enhance data accuracy.

Carbon accounting process

Steps	Process involved
Step 1 – Data preparation and submission	KPMG International provides GCR guidance, data templates and other supporting resources to assist KPMG firms in reporting their carbon data, whether activity data or emissions data. For all GCR submissions, KPMG firms are expected to obtain approval from their COO or an equivalent senior leader.
Step 2 – Data collection and review	Each year, KPMG International collects carbon data from KPMG firms and conducts a review and challenge process, including completeness checks and variance analysis. Any anomalies identified are analyzed and corrected to help ensure data integrity.
Step 3 – Data aggregation and extrapolation	Emissions reported by KPMG firms and those calculated by KPMG International are then aggregated to form the network-wide inventory. For KPMG firms that do not report, KPMG International applies extrapolation based on defined requirements to help ensure 100 percent coverage of the global organization's carbon footprint.
Step 4 – Carbon reporting	KPMG International publishes its climate performance annually to report, track progress and monitor achievements against our decarbonization targets.

Extrapolation approach:

KPMG International's approach to emission extrapolation

The extrapolation approach is based on headcount, revenue classes, and regional segmentation of KPMG firms. KPMG International classifies KPMG firms into four revenue classes and three regions: Americas, ASPAC, and EMA. It is important to note that these regional categories are not determined solely by geographic location; they also reflect operational considerations. Emission intensities are calculated using reported data from KPMG firms within these segments and then applied to estimate emissions for KPMG firms that have not reported.

These calculated intensities are used to extrapolate emissions across the following categories for non-reporting KPMG firms:

- Scope 1
- Scope 2 (Location-based)
- Scope 2 (Market-based)
- Scope 3 Category 1 (Purchased goods and services)
- Scope 3 Category 6 (Business travel)
- Scope 3 Category 7 (Employee commuting)
- Scope 3 (Other) — including Categories 3, 4, 5, and 8

Extrapolation is only used where other options to source actual data have been exhausted and we will continue to review and seek to replace the use of extrapolation with actual activity data where possible. Currently extrapolation is used to calculate less than 10 percent of the total footprint across the global organization. We recognize the limitations of the use of extrapolation related to its reliance on the underlying judgements and assumptions.

- If KPMG firms do not report any Scope 1 or Scope 2 emissions, no extrapolation is applied, as it is assumed those KPMG firms do not have such emissions.

- If any business travel emissions are reported, other types of business travel are not extrapolated, as it is assumed that no additional business travel activities exist.
- With the exception of PGS and employee commuting, if emissions are reported for any other Scope 3 categories — including Categories 3, 4, 5, and 8 — the remaining Scope 3 categories are not extrapolated.

KPMG International's approach to electricity extrapolation

KPMG International has applied extrapolation for electricity consumption to help ensure 100 percent coverage of purchased electricity for the year. To determine the total purchased electricity the combined total of non-renewable and renewable electricity usage in kilo-watt hours is extrapolated using a factor that is calculated by dividing the reporting headcount of the KPMG firms which reported data as a percentage of the total global organization headcount for the reporting year.

The extrapolated energy balance is treated as non-renewable, renewable electricity is not extrapolated. Renewable energy balances reported are based solely on actual submissions from KPMG firms that confirm renewable purchases. This approach helps ensure we do not overestimate renewable electricity consumption.

KPMG firms' estimation and extrapolation approach for emissions

KPMG firms are required to report all emission sources — whether actual or estimated — within the KPMG inventory boundary, in accordance with KPMG International's GCR guidance. Whenever possible, KPMG firms should collect actual consumption data for their emissions, such as through invoices or expense systems. If actual data is not available, KPMG firms are expected to provide estimates based on reasonable assumptions and criteria.

This approach helps ensure that KPMG International maintains a complete and accurate emissions inventory. While we recognize that data limitations and associated costs may present challenges, all KPMG firms are expected to make every effort to cover the entire inventory boundary where feasible.

If KPMG firms are unable to report certain data, they are expected to provide a clear explanation for the gap and develop a plan to address the missing information. All data submitted to KPMG International is expected to be approved by the relevant KPMG firm's COO or an equivalent senior leader.

Approach to restatement

Significant discrepancies refer to significant errors in reported data — such as mistakes or omissions — that misrepresent the true value. Under the GHG Protocol's Corporate Accounting and Reporting Standard, an error might be considered materially misleading if it exceeds 5 percent of the total emissions inventory being verified.

List of environmental KPIs disclosed

We report network-wide GHG emissions and energy data for the following indicators:

- **Scope 1 emissions (ktCO₂e):** Includes emissions from mobile combustion, stationary combustion, and fugitive emissions.
- **Scope 2 emissions (location-based, ktCO₂e):** Includes emissions from purchased electricity (location-based), steam, heating, and cooling.

- **Scope 2 emissions (market-based, ktCO₂e):** Includes emissions from purchased electricity, adjusted for energy attribute certificate (EAC) purchases by member firms (market-based) as well as emissions from steam, heating, and cooling.
- **Scope 3 emissions — Category 1 (ktCO₂e):** Purchased goods and services, combined with capital goods emissions.
- **Scope 3 emissions — Category 3 (ktCO₂e):** Fuel- and energy-related activities not included in Scope 1 or 2.
- **Scope 3 emissions — Category 4 (ktCO₂e):** Upstream transportation and distribution.
- **Scope 3 emissions — Category 5 (ktCO₂e):** Waste generated in operations.
- **Scope 3 emissions — Category 6 (ktCO₂e):** Business travel, including air, car, rail and hotel accommodation.
- **Scope 3 emissions — Category 7 (ktCO₂e):** Employee commuting.
- **Scope 3 emissions — Category 8 (ktCO₂e):** Upstream leased assets.
- **Purchased electricity and renewable electricity (GWh)**
- **Percentage of renewable electricity (%)**
- **Emission intensity (market-based) per headcount and per revenue (tCO₂e)**
- **Business travel intensity per headcount and per revenue (tCO₂e)**

Well-to-Tank (WTT) emissions are included for Categories 3, 4, 6, and 7 in accordance with SBTi requirements.

Additionally, air travel emissions calculated using emission factors both with and without radiative forcing are presented separately in respective data tables. This approach provides greater transparency and clearly communicates our impact, reflecting both the direct (CO₂, CH₄ and N₂O) and indirect (non-CO₂ emissions e.g. water vapor, contrails, NOx) climate change effects of emissions from aviation.

Application of emission factors

Emission factors from various authoritative sources are used to calculate emissions across different categories. The table below provides details of the emission factors applied for each category.

Scope	Category	Method	Source of emission factors	FY19	FY24	FY25	Reference
Scope 1	Mobile combustion	Distance-based Fuel-based Average-data	DESNZ Greenhouse gas reporting: conversion factors	2019 edition	2024 edition	2025 edition	https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2019 https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025
Scope 1	Stationary combustion	Fuel-based	DESNZ Greenhouse gas reporting: conversion factors	2019 edition	2024 edition	2025 edition	https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2019 https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025

Scope	Category	Method	Source of emission factors	FY19	FY24	FY25	Reference
Scope 1	Fugitive emissions	Mass-based	DESNZ Greenhouse gas reporting: conversion factors	2019 edition	2024 edition	2025 edition	https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2019 https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025
Scope 2	Purchased electricity and cooling	Location-based Grid-average-based	Internal Energy Agency (IEA) Emission Factors Package	2024 edition (2019 values)	2024 edition (2022 values)	2025 October update edition (2023 values)	https://www.iea.org/data-and-statistics/data-product/emissions-factors-2024 https://www.iea.org/data-and-statistics/data-product/emissions-factors-package-subscription
Scope 2	Purchased steam, heating	Location-based Grid-average-based	Internal Energy Agency (IEA) Emission Factors Package	2024 edition (2019 values)	2024 edition (2022 values)	2025 October update edition (2023 values)	https://www.iea.org/data-and-statistics/data-product/emissions-factors-2024 https://www.iea.org/data-and-statistics/data-product/emissions-factors-package-subscription
Scope 2	Purchased electricity	Market-based	Association of Issuing Bodies (AIB) — Residual mix factors	2019 edition	2024 edition	2025 edition	https://www.aib-net.org/facts/european-residual-mix
Scope 2	Purchased electricity	Market-based	Australian National Greenhouse Account Factors	N/A	2024	2024	https://www.dcceew.gov.au/sites/default/files/documents/national-greenhouse-account-factors-2024.pdf

Scope	Category	Method	Source of emission factors	FY19	FY24	FY25	Reference
Scope 3	Category 1: Purchased goods and services	Spend-based	EXIOBASE factors	2019 version (with exchange rate adjustment)	2019 version (with exchange rate adjustment)	2019 version (with exchange rate adjustment)	https://exiobase.eu/ Apart from spend-based calculation, KPMG International and member firms may apply a hybrid method (e.g. a combination of average data or supplier specific data methods) to calculate the PGS emissions.
Scope 3	Category 3: Fuel- and energy-related activities not included in Scope 1 or 2	Average-data	DESNZ Greenhouse gas reporting: conversion factors	2019 edition	2024 edition	2025 edition	https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2019 https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025
Scope 3	Category 3: Fuel- and energy-related activities not included in Scope 1 or 2	Average-data	Internal Energy Agency (IEA) Emission Factors Package	2023 edition (2021 values) 2024 edition (2019 values — for emissions from transmission and distribution losses)	2023 edition (2021 values) 2024 edition (2022 values — for emissions from transmission and distribution losses)	2025 October update edition (2023 values)	https://www.iea.org/data-and-statistics/data-product/emissions-factors-2023 https://www.iea.org/data-and-statistics/data-product/emissions-factors-2024 https://www.iea.org/data-and-statistics/data-product/emissions-factors-package-subscription

Scope	Category	Method	Source of emission factors	FY19	FY24	FY25	Reference
Scope 3	Category 4: Upstream transportation and distribution.	Spend-based; Average-data	CDP	Average emission factor for CDP activity "Logistics-third party"	Average emission factor for CDP activity "Logistics-third party"	Average emission factor for CDP activity "Logistics-third party"	–
Scope 3	Category 5: Waste generated in operations.	Waste-type-specific	DESNZ	2019 edition	2024 edition	2025 edition	https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2019 https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025
Scope 3	Category 6: Business Travel	Fuel-based Distance-based	DESNZ	2019 edition	2024 edition	2025 edition	https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2019 https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025
Scope 3	Category 6: Business Travel (for electric cars in kWh)	Location-based	IEA	2024 edition (2019 values)	2024 edition (2022 values)	2025 October update edition (2023 values)	https://www.iea.org/data-and-statistics/data-product/emissions-factors-2024 https://www.iea.org/data-and-statistics/data-product/emissions-factors-package-subscription

Scope	Category	Method	Source of emission factors	FY19	FY24	FY25	Reference
Scope 3	Category 7: Employee Commuting	Distance-based	DESNZ	2019 edition	2024 edition	2025 edition	https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2019 https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025
Scope 3	Category 8: Upstream leased asset (refrigerant)	Mass-based	DESNZ	2019 edition	2024 edition	2025 edition	https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2019 https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025
Scope 3	Category 8: Upstream leased asset (electricity, heating, cooling)	Location-based	IEA	2024 edition (2019 values)	2024 edition (2022 values)	2025 October update edition (2023 values)	https://www.iea.org/data-and-statistics/data-product/emissions-factors-2024 https://www.iea.org/data-and-statistics/data-product/emissions-factors-package-subscription

Notes:

1. DESNZ factors refers to the emission factors published by the UK Department for Energy Security and Net Zero (DESNZ). Previously, these factors were published by the Department for Environment, Food & Rural Affairs (DEFRA).
2. IEA factors refer to emission factors published by the International Energy Agency.
3. Purchased goods and services (PGS) emissions in tCO₂ are calculated and reported by KPMG firms to KPMG International, which does not perform these calculations based on activity data. However, KPMG International provides spend-based emission factors derived from EXIOBASE (2019 version) for KPMG firms that choose to use a spend-based approach for PGS calculations. In addition, we offer a PGS toolkit for KPMG firms that wish to adopt a product- and supplier-based approach for more accurate PGS calculations.

Change in methodology and data

In response to SBTi requirements for revalidating emissions every five years, the data for FY19 to FY24 has been recalculated using the latest carbon accounting methodology. The table below shows the differences between the re-baselined figures and the previously disclosed data.

Emission categories (ktCO ₂ e)	Previously disclosed FY19	Re-baselined FY19	Previously disclosed FY24	Re-baselined FY24
Scope 1	42	46	24	27
Scope 2 (Location-based)	115	110	92	95
Scope 2 (Market-based)	59	73	23	27
Scope 3 Category 1: Purchased goods and services	986	868	471	679
Scope 3 Category 6: Business Travel	554	659	412	451
Scope 3 Category 3: Fuel- and energy-related activities not included in Scope 1 or 2	137	37	117	31
Scope 3 Category 4: Upstream transportation and distribution.		2		2
Scope 3 Category 5: Waste generated in operations.		2		2
Scope 3 Category 7: Employee Commuting		156		122
Scope 3 Category 8: Upstream leased asset		11		9
Total emissions (location-based)	1,834	1,891	1,117	1,418
Total emissions (market-based)	1,778	1,854	1,047	1,350

Calculation Methodology

Scope 1 — Direct emissions

Mobile combustion

KPMG International requires KPMG firms to track different vehicle types fueled by diesel, petrol, or other fuels under their control for Scope 1 emissions. All vehicle usage must be included, including non-business use by partners or employees.

KPMG firms may report either distance traveled (km) or fuel consumption volume (liter), with data categorized by ownership status (owned or leased) and fuel type. If the fuel type is unknown, the data should still be reported. Mileage expense records or service logs are commonly used to track distance.

Scope 1 emissions from mobile combustion are calculated by multiplying the reported activity data — either distance traveled (km) or fuel consumed (liter) — by the appropriate emission factors sourced from UK Department for Energy Security and Net Zero (DESNZ).

Stationary combustion

If KPMG firms generate energy on-site using diesel, natural gas or other fuels, they are required to report the fuel usage and account for these emissions as part of

their Scope 1 inventory. In FY25, we introduced additional options for renewable fuels such as biogas and biofuels for firms that have consumed these sources.

Scope 1 emissions from stationary combustion are calculated by multiplying the reported activity data — either energy consumed (kWh) or fuel volume consumed (liter) — by the appropriate emission factors from DESNZ.

Fugitive emissions

Where applicable, KPMG firms monitor and report refrigerant leakage, which typically occurs in air conditioning and Heating, Ventilation, and Air Conditioning (HVAC) systems using gases such as HFCs, R22, and R401a — substances with a high global warming potential.

Scope 1 emissions from refrigerant leakage are calculated by multiplying the reported activity data (kg weight of refrigerant leakage) by the appropriate emission factors from DESNZ.

Scope 1 emissions are a category that KPMG firms have reported for many years and are generally familiar with. When zero Scope 1 emissions are reported, we assume that the relevant KPMG firm does not have direct emissions sources — for example, no owned or leased vehicle fleet.

Scope 2 — indirect energy emissions

KPMG International aligns with the GHG Protocol Scope 2 Guidance by reporting electricity emissions using both location-based and market-based approaches. This dual approach — applying market-based metrics for target setting and strategic planning, alongside location-based metrics for standardized disclosures — helps ensure comprehensive, transparent, and consistent carbon accounting across the global organization.

Location-based electricity

Location-based emissions for purchased electricity are calculated using aggregate national factors provided by the International Energy Agency (IEA). While this approach might lack the granularity provided by individual supplier data, it helps ensure consistency and manageability across the network.

In some countries or territories, sub-national or sub-territorial grids offer more granular emissions intensity data. Where such regional data is available and KPMG firms have the capability to calculate and report emissions using this information, KPMG International accepts these figures for global aggregation and reporting.

Market-based electricity

To calculate market-based electricity, KPMG International follows the market-based hierarchy outlined in the GHG Protocol Scope 2 Guidance. Emission factors are applied based on the level of precision in the hierarchy, prioritizing energy attribute certificates (EACs) first, followed by power purchase agreements (PPAs), contractual arrangements, residual mix factors, and finally grid-average emission factors if all other market-based instruments are unavailable.

The energy calculation considers unbundled EACs, PPAs, 100 percent renewable electricity contractual arrangements, and, where applicable, residual mix factors to determine market-based electricity emissions.

For most European KPMG firms, we have applied the European residual mix factors from the Association of Issuing Bodies (AIB) to calculate market-based electricity emissions. The electricity purchased (kWh), adjusted for EACs, is then multiplied by the applicable AIB residual mix factors.

For other KPMG firms, where consolidated residual mix factors are not available, we have mainly used IEA location-based factors adjusted for EACs to calculate market-based emissions. In countries or territories, sub-national or sub-territorial grids where national residual mix emission factors are available, we have incorporated those factors into the electricity emissions calculation.

Purchased steam, heating and cooling

KPMG firms are required to submit the consumption of purchased steam, heating, and cooling, where applicable, for location-based reporting. For purchased cooling, IEA electricity emission factors are applied, which are the same factors used for location-based purchased electricity. For purchased steam and heating, IEA emission factors for electricity and heat are used to calculate the associated location-based emissions.

Scope 3 – Other indirect emissions

Scope 3 emissions refer to upstream greenhouse gas emissions associated with business activities that contribute to a KPMG firm's climate impact but are not directly controlled by that KPMG firm. These include Scope 3 Categories 1 to 8, covering emissions from the supply chain; air travel; business travel in personal vehicles; rail travel; energy use in common areas of multi tenant buildings; and employee commuting.

With respect to Category 2 Capital Goods, due to the nature of KPMG's business, most KPMG firms do not own significant capital goods; for example, certain equipment, such as printers, is typically rented rather than owned. In addition, KPMG firms apply different accounting approaches when classifying capital goods. As a result, any identified capital goods expenditure is reported under the PGS category, with capital goods-related emissions consolidated within PGS.

For KPMG, downstream Scope 3 emissions (Categories 9 to 15) relate to the carbon impact of the professional services KPMG firms provide. At present, these emissions are not estimated because there is no established or widely accepted methodology for calculating downstream emissions for professional services firms.

- KPMG does not manufacture or sell physical products, and therefore no goods move through a downstream value chain. Due to the nature of our business model, there are no activities that meet the GHG Protocol definitions for Categories 9 to 12.
- Category 13 (Downstream Leased Assets) is also not relevant, as it captures emissions from assets owned by a company and leased to external parties. KPMG firms do not lease assets to clients; rather, KPMG firms lease office space from building owners, which is accounted for under Category 8 (upstream leased assets) when applicable.
- Category 14 (Franchises) does not apply because KPMG does not operate a franchise business model. KPMG firms are individually constituted legal entities and are not franchises.
- Category 15 (Investments) is also not applicable. This category applies primarily to financial institutions that hold portfolios with the intention of generating returns and therefore have emissions associated with their investment. KPMG firms do not operate as financial institutions and do not manage investment portfolios.

Category 1

Purchased goods & services

Network-wide purchased goods and services (PGS) emissions are aggregated from emission data reported by KPMG firms, which use various calculation approaches — including spend-based, product- and supplier-based, or self-allocated intensity-based methods. KPMG firms are currently at varying levels of maturity with respect to PGS emissions reporting. While progress has been made, additional enhancements are needed to improve data completeness and consistency across all KPMG firms. At present, most KPMG firms currently adopt a spend-based approach, some larger KPMG firms have used a hybrid method that combines spend-based calculations with product- and supplier-based approaches for greater accuracy.

To support KPMG firms, KPMG International provides a spend-based calculator using emission factors derived from EXIOBASE (2019 version), enabling KPMG firms to calculate PGS emissions based on procurement spend data categorized by specific spend type. Procurement spend data is typically sourced from KPMG firms' local procurement, finance, or other relevant departments. Additionally, KPMG International offers a PGS toolkit for KPMG firms seeking higher precision or adopting a hybrid approach to improve calculation accuracy.

Historically, spend-based emission factors for PGS calculations were derived from CDP sectoral median factors. However, due to annual fluctuations and significant year-on-year variations in this data — which could lead to artificial deflation or inflation of PGS emissions — we have adopted EXIOBASE factors in the re-baselining exercise to help ensure greater accuracy in PGS spend-based emission calculations.

Category 3

Fuel and energy-related activities (not included in Scope 1 or 2)

Scope 3 Category 3 emissions encompass all upstream emissions associated with the production of fuels and energy purchased and consumed by KPMG firms, excluding emissions already reported in Scope 1 (direct emissions) and Scope 2 (purchased electricity, steam, heating, and cooling).

Specifically, Category 3 includes:

- a. Well-to-Tank (WTT) emissions from mobile and stationary fuels used in Scope 1 activities including the extraction, production and transportation of fuels.

WTT emissions are calculated by multiplying the distance traveled (km), fuel (liter) or energy (kWh) consumed by the corresponding WTT emission factors from either IEA or DESNZ.

- b. Upstream emissions from purchased electricity, steam, heating and cooling, including the extraction, production and transportation of fuels.

Emissions are calculated by multiplying the energy (kWh) consumed by the corresponding upstream emission factors from either IEA or DESNZ.

- c. Transmission and Distribution (T&D) losses refer to the energy lost during the transmission of electricity from the power generation source to KPMG firms' offices.

T&D loss-related emissions are calculated by multiplying the purchased electricity or other energy (kWh) by the emission factors sourced from either IEA or DESNZ.

Category 4

Upstream transportation and distribution

This category includes emissions from the transportation and distribution of goods and services purchased by KPMG. It covers the entire journey from suppliers to KPMG offices or other facilities not owned or controlled by KPMG.

KPMG firms have reported the total spend on transportation and distribution services provided by suppliers that are not already captured under the PGS category.

These upstream emissions are then calculated by multiplying the total spend on transportation and distribution of goods and services by the average CDP sectoral 75th percentile emission factors for the “logistics — third party” within the transportation services sector for the preceding year(s).

Due to the absence of upstream or Well-to-Tank (WTT) emission factors for this category, an additional 5 percent has been included to account for upstream emissions associated with transportation and distribution.

Category 5

Waste generated in operations

This category includes emissions from third-party disposal and treatment of waste generated in KPMG's owned or controlled operations during the reporting year. KPMG firms are requested to work with their waste disposal vendors to evaluate waste management systems, help ensure accurate waste recording, and report the weight (kg) of disposed waste by type. The types of waste data include paper, glass, plastic, metal & aluminum, food waste, e-waste and mixed waste.

Waste should be reported in two categories:

- Waste disposed of and not reused (e.g. sent to landfill)
- Waste sent for recycling for further processing and reuse

Emissions from waste generated in operations are calculated using a waste-type-specific approach, which involves multiplying the weight of each waste type (kg) by its corresponding emission factor provided by DESNZ.

Category 6

Business Travel

All business travel for KPMG business purposes is reported under this Scope 3 category. This includes travel booked through the KPMG firm's travel agencies and/or paid by the relevant KPMG firm for client services and internal meetings, regardless of whether the cost is billed back to a client. Travel arranged and paid for directly by the client is excluded.

Air Travel

KPMG firms report air travel data by class of travel. Flights are categorized by both distance and service class to help ensure accurate emissions calculations. If the class of travel is unknown or not captured by the firm's systems, an "unknown class" option is available.

Rail Travel

KPMG firms report the total distance traveled (km) for all rail journeys, if applicable, without differentiating by class, as class differences have minimal impact on emissions.

Car Travel

KPMG firms report business travel in personal vehicles, taxis, or car-sharing services when applicable. This information is typically collected from reimbursed travel claims recorded in the expense system. Daily commuting should be excluded. For specific vehicle types, KPMG firms are requested to report either distance traveled (km), fuel consumed (liter), or electricity used (kWh for electric vehicles only).

Business travel emissions are calculated by multiplying fuel consumption (liter), distance traveled (km), or electricity usage (kWh) by the corresponding emission factors from either the DESNZ or IEA databases. In line with SBTi requirements, Well-to-Tank (WTT) emissions are also included by applying the relevant WTT emission factors for business travel, primarily sourced from DESNZ.

Category 7

Employee Commuting

Employee commuting emissions represent the GHG emissions generated by staff traveling between home and KPMG office locations as part of their regular work arrangements.

KPMG firms report the following information to KPMG International:

- One-way average commuting distance per person per day
- Percentage of employees using each mode of transportation (e.g., car, subway, train, etc.)
- Presentism Index (average number of commuting days per week per employee)
- Actual working days per year

This data is typically collected through various channels such as employee apps or internal staff surveys. Where actual data is unavailable, KPMG firms provide reasonable estimates.

Emissions are calculated by multiplying the total commuting distance, the presentism index, and the emission factor for each mode of transport, then applying the total headcount obtained from KPMG International's Finance department. In addition, WTT emissions are also included by applying the relevant WTT emission factors for various transportation modes related to employee commuting, primarily sourced from DESNZ.

Based on the reported activity data, KPMG International aggregates these calculations to estimate emissions across the global organization. This methodology helps ensure higher accuracy by reflecting staff commuting patterns and transportation choices.

Category 8

Upstream leased assets

The upstream leased assets (ULA) category includes emissions from the operation of assets leased by KPMG firms during the reporting year that are not accounted for in their Scope 1 or Scope 2 inventories. In KPMG's case, these emissions primarily relate to electricity or energy usage in common areas in the leased buildings or office floors, where KPMG firms do not have operational control.

KPMG firms work with their local facilities or building management teams to estimate the allocated emissions and engage landlords or facility management companies to explore options to improve data accuracy. As part of the annual GCR data collection, KPMG firms provided data on ULA-related purchased electricity, cooling, and heating, where applicable.

If a KPMG firm has operational control over such electricity or energy usage in common areas, the relevant emissions should already be captured under Scope 1 or Scope 2.

5. Independent limited assurance statement



Independent limited assurance report to KPMG International Services Limited

Grant Thornton UK LLP (“Grant Thornton”, “we”, “us” or “our”) was engaged by KPMG International Services Limited (“KISL” or “you”) to provide limited assurance over the Subject Matter Information described below.

“KPMG” refers to the KPMG global organization, to KPMG International (“KPMG International”) and/or to one or more of the member firms of KPMG International, each of which is a separate legal entity. KPMG International Limited is a private English company limited by guarantee and does not provide services to clients.

Limited assurance conclusion

Based on the work we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that:

- the Selected Our Impact Plan Data has not been aggregated, and
- the Aggregation Process Description and the Materiality Process Description have not been prepared;

in all material respects, in accordance with the Reporting Criteria.

This conclusion is to be read in the context of what we say in the remainder of this report.

Subject Matter Information

The scope of our work was limited to assurance over selected aspects of the Planet section (“the Planet Report”) of the 2026 update of the “KPMG: Our Impact Plan” and/or selected aspects of the 2026 update of the “KPMG: Our Impact Plan Data Book” (“the Data Book Report”), both published by KPMG International. Together the Planet Report and the Data Book Report are referred to as “the Report”. The selected aspects (“the Subject Matter Information”) of the Report are as follows:

- the Selected Our Impact Plan Data within the Report as listed in Appendix 1 to our report; and
- the Aggregation Process Description included in the “Carbon accounting basis of preparation” section of the Report and the Materiality Process Description included in the “Materiality assessment” section of the Report.

Our assurance does not extend to any other information that may be included in the Report for the current year or for previous periods unless otherwise indicated.

Reporting Criteria

The applicable criteria used for the measurement or evaluation of the Subject Matter Information and to form our judgements over:

- the Selected Our Impact Plan Data are KISL’s Carbon accounting basis of preparation set out in the Report;
- the Aggregation Process Description and the Materiality Process Description are the GRI Reporting Principles set out in GRI 1: Foundation 2021 (Accuracy, Balance, Clarity, Comparability, Completeness, Sustainability Context, Timeliness, Verifiability), and in addition for the Materiality Process Description, the GRI Reporting Principles set out in GRI 3: Materiality Topics (2021).

Inherent limitations

Our procedures were designed to consider the aggregation of the Selected Our Impact Plan Data and were not designed to test the underlying KPMG firm level data. Our procedures were primarily conducted remotely from Grant Thornton offices.

The absence of a significant body of established practice on which to draw to measure or evaluate the Subject Matter Information allows for different, but acceptable, measurement or evaluation techniques and can affect comparability between entities and over time. In particular we draw attention to the methodological and assumption-based limitations KISL has disclosed in the Reporting Criteria.

Greenhouse gas (“GHG”) emissions quantification processes are subject to scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of GHGs; and estimation (or measurement) uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge. Due to the timing of availability of published emissions conversion factors, it is also not possible to always use the very latest conversion factors in calculating emissions. For Scope 3 GHG emissions, there are also significant limitations in the availability and quality of GHG emissions data from third parties, resulting in reliance on proxy data in determining estimated Scope 3 GHG emissions. Over time better information may become available from third parties, and the principles and methodologies used to measure and report Scope 3 GHG emissions may change based on market practice and regulation.

Directors’ responsibilities

The Directors of KISL are ultimately responsible for:

- the design, implementation and maintenance of internal control relevant to the preparation and presentation of Subject Matter Information that is free from material misstatement, whether due to fraud or error;
- selecting and/or establishing suitable Reporting Criteria;
- measuring or evaluating and presenting the Subject Matter Information in accordance with the Reporting Criteria; and
- the preparation of the Report and the Reporting Criteria and their contents.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Subject Matter Information has been aggregated or prepared in accordance with the Reporting Criteria;
- forming an independent limited assurance conclusion, based on the work we have performed and the evidence we have obtained; and
- reporting our limited assurance conclusion to KISL.

Our independence, professional standards and quality management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional

Accountants issued by the International Ethics Standards Board for Accountants which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

We apply International Standard on Quality Management (ISQM) (UK) 1, “Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements” and accordingly we maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Assurance standards and level of assurance

We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) “Assurance Engagements other than Audits and Reviews of Historical Financial Information” (“ISAE 3000 (Revised)”), and, in respect of the greenhouse gas emissions information included within the Subject Matter Information in accordance with International Standard on Assurance Engagements 3410 — “Assurance Engagements on Greenhouse Gas Statements” (“ISAE 3410”), issued by the International Auditing and Assurance Standards Board (IAASB). These standards require that we plan and perform this engagement to obtain limited assurance about whether the Subject Matter Information is free from material misstatement.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks which vary in nature from, and are less in extent than for, a reasonable assurance engagement.

Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we do not report a reasonable assurance conclusion.

Work performed

Considering the circumstances of the engagement our work included, but was not restricted to:

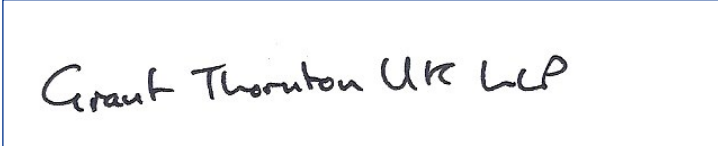
- assessing the suitability of the Reporting Criteria as the basis of preparation for the Subject Matter Information;
- assessing the risk of material misstatement of the Subject Matter Information, whether due to fraud or error, and responding to the assessed risk as necessary in the circumstances;
- conducting interviews with relevant KISL management and examining selected documents to obtain an understanding of the processes, systems and controls in use for aggregating the Selected Our Impact Plan Data, preparing the Aggregation Process Description and preparing the Materiality Process Description;

- performing analytical review procedures over the aggregated Subject Matter Information, including a comparison across member firms to having due regard for differences in headcount;
- performing selected limited substantive testing including agreeing a selection of the aggregated Selected Our Impact Plan Data to a selection of the KPMG member firm data submissions;
- considering the appropriateness of a selection of: carbon conversion factor calculations; other unit conversion factor calculations; and other calculations used by KISL to prepare the Subject Matter Information, including by reference to widely recognised and established conversion factors;
- re-performing a selection of calculations used by KISL to aggregate the Subject Matter Information;
- identifying significant assertions made within the Aggregation Process Description and the Materiality Process Description and assessing their relevance and appropriateness and corroborating a selection of those assertions either through enquiry or to supporting information or through our existing knowledge gained as part of performing this engagement;
- evaluating the overall presentation of the Subject Matter Information; and
- reading the Report and narrative accompanying the Subject Matter Information in the Report with regard to the Reporting Criteria, and for consistency with our findings.

Intended use of this report

This limited assurance report, including our conclusion, is made solely to KISL in accordance with the terms of the agreement between us. Our work has been undertaken so that we might state to KISL those matters we are required to state to KISL in an independent limited assurance report and for no other purpose. We have not considered the interest of any other party in the Subject Matter Information.

To the fullest extent permitted by law, we do not accept or assume responsibility and deny any liability to any party other than KISL for our work or this report, including our conclusion.



Grant Thornton UK LLP
Chartered Accountants
London
27 March 2026

The maintenance and integrity of any information you publish online remains your own responsibility; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Subject Matter Information, the Report or the Reporting Criteria presented online by you since the date of our limited assurance report.

Appendix 1: Selected Our Impact Plan Data

Environmental metrics	Unit	FY25	FY19 (base year)
Scope 1	ktCO ₂ e	26	46
Scope 2 (location-based)	ktCO ₂ e	93	110
Scope 2 (market-based)	ktCO ₂ e	26	73
Scope 3 Total including <ul style="list-style-type: none"> • Category 1 Purchased goods and services • Category 3 Fuel- and energy-related activities not included in Scope 1 or Scope 2 • Category 4 Upstream transportation and distribution • Category 5 Waste generated in operations • Category 6 Business travel • Category 7 Employee commuting • Category 8 Upstream leased assets 	ktCO ₂ e	1,254	1,735
Total emissions (location-based)	ktCO ₂ e	1,373	1,891
Total emissions (market-based)	ktCO ₂ e	1,306	1,854
Emissions (market-based) per individual	tCO ₂ e	4.7	8.7
Emissions (market-based) per US\$1 million revenue	tCO ₂ e	32.8	62.3
Business travel intensity per individual	tCO ₂ e	1.3	3.1
Business travel intensity per US\$1 million revenue	tCO ₂ e	9.1	22.1
Total electricity consumption	GWh	257	270
Total renewable electricity consumption	GWh	214	128
% of renewable electricity	%	83%	48%

6. Reporting standard indexes

In FY25, we continued to report our progress and performance in respect of the most material topics to KPMG, as identified by our stakeholders, with reference to Global Reporting Initiative Standards (GRI) and World Economic Forum (WEF) International Business Council (IBC) Stakeholder Capitalism Metrics (Core Metrics) as well as the Principles of the UN Global Compact.

KPMG International appointed Grant Thornton UK LLP to provide independent external limited assurance over the aggregation of selected environmental metrics across the global organization, including selected GHG emissions and energy data for FY19 and FY25. Grant Thornton UK LLP were also engaged to provide limited assurance over the Aggregation Process Description and Materiality Process Description. This work was performed in accordance with the assurance standards ISAE 3000 (Revised) and (for Greenhouse Gas related data) ISAE 3410. Please see the assurance statement on page 55 for full details. In addition, we also put in place internal assurance on FY25 gender headcount and community investment data to enhance data credibility and accuracy.

Disclose or explain

We continue to be committed to addressing the gaps in our disclosures. To support our focus on transparency, we apply the “disclose or explain” principle for all the relevant metrics. The table on the following page provides details of where to find our current reporting on a topic, and where necessary, outlines the primary reason for any omission using the following categories:

- **(M) Materiality:** Our assessment did not identify these topics as the most material topics for our stakeholders and organization. Therefore, we’ve not prioritized capturing this data. In recognition that these remain important issues, we will continue to work to develop processes to collect data for future reporting where relevant.
- **(L) Legal considerations:** These relate to topics where there are legal prohibitions or restrictions to data collection or publication, such as asking people their ethnicity in certain jurisdictions.
- **(D) Data definitions and collection:** We continue to develop the scope and relevance of our reporting. For these topics, there are limitations on the availability of the data, or it has not previously been collected from KPMG firms.
- **(MG) Methodology not established:** These are metrics for which there is not a globally accepted methodology. For example, there is not yet a sector-based methodology to estimate the carbon impact of the professional services KPMG firms provide (i.e. our downstream Scope 3 emissions), but we are committed to continuously improving our consideration of the social, economic and environmental impact of KPMG firms’ services.

UN Global Compact

Disclosure recommendation	Disclosure
Human Rights	
1. Businesses should support and respect the protection of internationally proclaimed human rights;	<ul style="list-style-type: none"> Governance: Respecting human rights
2. Make sure that they are not complicit in human rights abuses.	
Labor	
3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;	<ul style="list-style-type: none"> Governance: Respecting human rights People: Inclusion and access to equal opportunity <p>KPMG International and KPMG firms support freedom of association and, where applicable, recognize the right to collective bargaining.</p>
4. The elimination of all forms of forced and compulsory labor;	
5. The effective abolition of child labor;	
6. The elimination of discrimination in respect of employment and occupation.	
Environment	
7. Businesses should support a precautionary approach to environment challenges;	<ul style="list-style-type: none"> Planet
8. Undertake initiatives to promote greater environmental responsibility;	
9. Encourage the development and diffusion of environmentally friendly technologies.	
Anti-corruption	
10. Businesses should work against corruption in all its forms, including extortion and bribery.	<ul style="list-style-type: none"> Governance: Acting transparently with accountability and integrity

World Economic Forum (WEF) IBC Core Metrics Index

Theme	Core metrics and disclosures	GRI mapping	Location and notes
Governance			
Governing purpose	Setting purpose	GRI 2-12	<ul style="list-style-type: none"> • A message from our Chairman and CEO • Our commitment as a purposeful business
Quality of governing body	Governance body composition	GRI 2-9, GRI 405-1a	<ul style="list-style-type: none"> • Governance: Our structure and governance • KPMG International Transparency Report: Governance and leadership
Stakeholder engagement	Material issues impacting stakeholders	GRI 2-12 GRI 2-29, GRI 3-2	<ul style="list-style-type: none"> • Materiality assessment
Ethical behavior	Anti-corruption (D)	GRI 205-2, GRI 205-3	<ul style="list-style-type: none"> • Governance: Acting transparently with accountability and integrity • KPMG International Transparency Report: Be independent and ethical
	Protected ethics advice and reporting mechanisms	GRI 2-26	<ul style="list-style-type: none"> • Governance: Acting transparently with accountability and integrity • KPMG International Transparency Report: Live by our Value-driven culture
Risk and opportunity oversight	Integrating risk and opportunity into business process		<ul style="list-style-type: none"> • Materiality assessment • KPMG International's Global Quality & Risk Management Steering Group (GQ&RMSG) is chaired by the Global Head of Quality, Risk & Regulatory and its other members are the risk management partners from the eight largest KPMG firms and each of the three regions. GQ&RMSG is responsible for setting quality and risk management policies and procedures for the global organization and for providing associated guidance. • Climate Risk Report: Risk Management

Theme	Core metrics and disclosures	Corresponding metrics	Location and notes
Planet			
Climate change	Greenhouse gas (GHG) emissions (MG)	GRI 305:1-3	<ul style="list-style-type: none"> Planet: Decarbonizing our operations and supply chain KPMG International Environment Statement
	TCFD implementation (D)		<ul style="list-style-type: none"> Planet: Climate risk Climate Risk Report Summary Climate Transition Plan
Nature loss	Land use and ecological sensitivity	GRI 304-1	<ul style="list-style-type: none"> Planet: Nature and biodiversity
Freshwater availability	Water consumption and withdrawal in water-stressed areas (M)	GRI 303-5	<ul style="list-style-type: none"> Planet: Nature and biodiversity
People			
Dignity and equality	Diversity and inclusion (L)	GRI 405-1b	<ul style="list-style-type: none"> People: Inclusion and access to equal opportunity People data tables
	Pay equality (D)	GRI 405-2	<ul style="list-style-type: none"> People: Inclusion and access to equal opportunity
	Wage level (D)	GRI 2.21, 202-1	<ul style="list-style-type: none"> People: Inclusion and access to equal opportunity Across the Reporting KPMG Firms where the country or territory has set a minimum wage, the ratio of average graduate entry-level salary compared to the country minimum wage for FY25 ranged from 1.3 to more than 3.0 times the minimum wage (similarly for FY24, it ranged from 1.3 to more than 3.0). The range across KPMG firms is mainly driven by regional variations and the difference in ratio between men and women is minimal.
	Risk for incidents of child, forced or compulsory labor	GRI 408-1b, GRI 409-1	<ul style="list-style-type: none"> Governance: Respecting human rights
Health and well-being	Health and safety (D)	GRI 403-9a&b, GRI 403-6a	<ul style="list-style-type: none"> People: Health and well-being
Skills for the future	Training provided (D)	GRI 404-1	<ul style="list-style-type: none"> People: A culture of learning and development People data tables KPMG International Transparency Report: Nurture inclusive, skilled teams

Theme	Core metrics and disclosures	Corresponding metrics	Location and notes
Prosperity			
Employment and wealth generation	Absolute number and rate of employment (L)	GRI 2.7, 401-1a&b	<ul style="list-style-type: none"> • People & Prosperity data tables
	Economic contribution (D)	GRI 201-1, GRI 201-4	<ul style="list-style-type: none"> • Prosperity: Economic contribution • Prosperity: Empowering communities, inspiring futures • Prosperity data tables • Government assistance — during FY25, several KPMG firms received payments from governments in the normal course of business. These represent locally applicable tax credits and reimbursement of levies, including schemes where firms had previously paid contributions. • There are limitations on providing certain economic contribution indicators as KPMG is a network of member firms and does not produce consolidated financial statements.
	Financial investment contribution (D)		<ul style="list-style-type: none"> • There are limitations on providing certain financial-related indicators as KPMG is a network of member firms and does not produce consolidated financial statements.
Innovation of better products and services	Total R&D expenses (D)		<ul style="list-style-type: none"> • Prosperity: A human-centric, trust-based approach to AI that empowers KPMG and our clients • KPMG International Transparency Report: Embrace digital technology
Community and social vitality	Total tax paid (D)	GRI 201-1	<ul style="list-style-type: none"> • Prosperity: Economic contribution • There are limitations on providing certain financial-related indicators as KPMG is a network of member firms and does not produce consolidated financial statements.

GRI content index

Statement of use	KPMG International has reported the information cited in this GRI content index for the period from 1 October 2024 to 30 September 2025 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI standard	Disclosure	Location
GRI 2: General Disclosures 2021	2-1 Organizational details	<ul style="list-style-type: none"> • About us • KPMG firms in the KPMG global organization are members in, or have other legal connections to, KPMG International. Professional services to clients are exclusively provided by KPMG firms which remain solely responsible and liable in respect of these services. Our structure is designed to support consistency of service quality and adherence to agreed Values wherever in the world KPMG firms operate.
	2-2 Entities included in the organization’s sustainability reporting	<ul style="list-style-type: none"> • About us • Notes on basis of preparation
	2-3 Reporting period, frequency and contact point	<ul style="list-style-type: none"> • Unless otherwise stated, the reporting is for the year ended 30 September 2025. Reporting is on an annual basis. • Contacts
	2-4 Restatements of information	<ul style="list-style-type: none"> • KPMG is committed to the ongoing development of its environmental, social and governance data to support Our Impact Plan commitments. As we work on this data development, we occasionally have methodology or data scope improvement where comparative restatements are required. An explanatory note is provided when this is the case.
	2-5 External assurance	<ul style="list-style-type: none"> • KPMG International appointed Grant Thornton UK LLP to provide independent external limited assurance over the aggregation of selected network-wide environmental metrics, including selected GHG emissions and energy data for FY19 and FY25. Grant Thornton UK LLP were also engaged to provide limited assurance over the Aggregation Process Description and Materiality Process Description. This work was performed in accordance with the assurance standards ISAE 3000 (Revised) and (for Greenhouse Gas related data) ISAE 3410. In addition, we implemented internal assurance on FY25 data for gender headcount and community investment data to help ensure data credibility and accuracy. • Independent limited assurance statement

GRI standard	Disclosure	Location
	2-6 Activities, value chain and other business relationships	<ul style="list-style-type: none"> • About us • Materiality assessment
	2-7 Employees	<ul style="list-style-type: none"> • People: Inclusion and access to equal opportunity
	2-8 Workers who are not employees	<ul style="list-style-type: none"> • People: Inclusion and access to equal opportunity • KPMG firms employed more than 26,000 people on a contingent labor basis as at 30 September 2025. Benefits available to employees are in line or are above the requirements of local employment laws and regulations.
	2-9 Governance structure and composition	<ul style="list-style-type: none"> • Governance: Our structure and governance • KPMG International Transparency Report: Governance and leadership • Climate Risk Report: Governance
	2-10 Nomination and selection of the highest governance body	<ul style="list-style-type: none"> • KPMG International Transparency Report: Governance and leadership
	2-12 Role of the highest governance body in overseeing the management of impacts	<ul style="list-style-type: none"> • Governance: Our structure and governance • Climate Risk Report: Governance
	2-13 Delegation of responsibility for managing impacts	<ul style="list-style-type: none"> • Governance: Our structure and governance
	2-14 Role of the highest governance body in sustainability reporting	<ul style="list-style-type: none"> • Governance: Our structure and governance • Climate Risk Report: Governance
	2-15 Conflicts of interest	<ul style="list-style-type: none"> • Governance: Acting transparently with accountability and integrity • KPMG International Transparency Report: Be independent and ethical • Consistent with KPMG International’s policies, all personnel, including Global Board members, are required to comply with detailed policies on conflicts of interest and auditor independence, as well as our Global Code of Conduct, which includes specific additional responsibilities for leaders. • Global Board members, like all our people, are prohibited from acting as the director or officer (including company secretary) of any non-KPMG entity except for a non-profit that is not an audit or assurance client; an entity established for personal family reasons that is not a client; or an appointment made in the normal course of conducting restructuring engagements.

GRI standard	Disclosure	Location
	2-16 Communication of critical concerns	<ul style="list-style-type: none"> Materiality assessment Governance: Acting transparently with accountability and integrity KPMG International Transparency Report: Live by our Value-driven culture
	2-17 Collective knowledge of the highest governance body	<ul style="list-style-type: none"> Members of the Global Board have a broad range of economic and social capabilities, as well as having either economic/finance-related degrees and/or accounting qualifications. All have experience in running national KPMG practices, which entails consideration of economic, social and environmental issues, and receive regular ESG briefings.
	2-22 Statement on sustainable development strategy	<ul style="list-style-type: none"> A message from our Chairman and CEO KPMG International Environment Statement
	2-23 Policy commitments	<ul style="list-style-type: none"> KPMG’s policy commitments are described throughout this document, in the KPMG International Transparency Report and on kpmg.com. Global Code of Conduct
	2-24 Embedding policy commitments	<ul style="list-style-type: none"> Throughout the KPMG Our Impact Plan 2026 update Global Code of Conduct KPMG International Transparency Report: Live by our Value-driven culture
	2-25 Processes to remediate negative impacts	<ul style="list-style-type: none"> Global Code of Conduct KPMG International Transparency Report: Live by our Value-driven culture
	2-26 Mechanisms for seeking advice and raising concerns	<ul style="list-style-type: none"> Governance: Acting transparently with accountability and integrity Global Code of Conduct KPMG International Transparency Report: Live by our Value-driven culture
	2-27 Compliance with laws and regulations	<ul style="list-style-type: none"> Governance: Acting transparently with accountability and integrity KPMG International Transparency Report: Live by our Value-driven culture KPMG International Transparency Report: Be independent and ethical
	2-28 Membership associations	<ul style="list-style-type: none"> Stakeholder engagement About us

GRI standard	Disclosure	Location
	2-29 Approach to stakeholder engagement	<ul style="list-style-type: none"> • Materiality assessment • Stakeholder engagement
	2-30 Collective bargaining agreements	<ul style="list-style-type: none"> • KPMG International and KPMG firms support freedom of association and, where applicable, recognize the right to collective bargaining.
GRI 3: Material Topics 2021	3-1 Process to determine material topics	<ul style="list-style-type: none"> • Materiality assessment
	3-2 List of material topics	<ul style="list-style-type: none"> • Materiality assessment
	3-3 Management of material topics	<ul style="list-style-type: none"> • Materiality assessment

GRI standard	Disclosure	Location
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	<ul style="list-style-type: none"> • Prosperity: Economic contribution
	201-2 Financial implications and other risks and opportunities due to climate change	<ul style="list-style-type: none"> • Climate Risk Report • Summary Climate Transition Plan
	201-4 Financial assistance received from government	<ul style="list-style-type: none"> • Government assistance — during FY25, several large member firms received payments from governments in the normal course of business. These represent locally applicable tax credits and reimbursement of levies, including schemes where firms had previously paid contributions. There are limitations on providing certain economic contribution indicators as KPMG is a network of member firms and does not produce consolidated financial accounts.
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<ul style="list-style-type: none"> • People: Inclusion and access to equal opportunity • Across the Reporting KPMG Firms where the country or territory has set a minimum wage, the ratio of average graduate entry-level salary compared to the country minimum wage for FY25 ranged from 1.3 to more than 3.0 times the minimum wage (similarly for FY24, it ranged from 1.3 to more than 3.0). The range across KPMG firms is mainly driven by regional variations and the difference in ratio between men and women is minimal.

GRI standard	Disclosure	Location
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	<ul style="list-style-type: none"> Governance: Acting transparently with accountability and integrity KPMG International Transparency Report: Be independent and ethical Global Code of Conduct
	205-2 Communication and training about anti-corruption policies and procedures	<ul style="list-style-type: none"> Governance: Acting transparently with accountability and integrity KPMG International Transparency Report: Be independent and ethical Global Code of Conduct
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<ul style="list-style-type: none"> Governance: Acting transparently with accountability and integrity KPMG International Transparency Report: Be independent and ethical Global Code of Conduct
GRI 207: Tax 2019	207-1 Approach to tax	<ul style="list-style-type: none"> Prosperity: Driving a responsible tax practice Prosperity: Economic contribution
	207-2 Tax governance, control, and risk management	<ul style="list-style-type: none"> Prosperity: Driving a responsible tax practice Prosperity: Economic contribution
	207-3 Stakeholder engagement and management of concerns related to tax	<ul style="list-style-type: none"> Prosperity: Driving a responsible tax practice
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<ul style="list-style-type: none"> Planet: Decarbonizing our operations and supply chain
	302-3 Energy intensity	<ul style="list-style-type: none"> Planet: Decarbonizing our operations and supply chain
	302-4 Reduction of energy consumption	<ul style="list-style-type: none"> Planet: Decarbonizing our operations and supply chain
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<ul style="list-style-type: none"> Planet: Decarbonizing our operations and supply chain
	305-2 Energy indirect (Scope 2) GHG emissions	<ul style="list-style-type: none"> Planet: Decarbonizing our operations and supply chain
	305-3 Other indirect (Scope 3) GHG emissions	<ul style="list-style-type: none"> Planet: Decarbonizing our operations and supply chain
	305-4 GHG emissions intensity	<ul style="list-style-type: none"> Planet: Decarbonizing our operations and supply chain
	305-5 Reduction of GHG emissions	<ul style="list-style-type: none"> Planet: Decarbonizing our operations and supply chain

GRI standard	Disclosure	Location
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	<ul style="list-style-type: none"> Planet: Decarbonizing our operations and supply chain Planet: Climate risk Governance: Our Supplier Code of Conduct
	308-2 Negative environmental impacts in the supply chain and actions taken	<ul style="list-style-type: none"> Planet: Decarbonizing our operations and supply chain Planet: Climate risk Governance: Our Supplier Code of Conduct
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	<ul style="list-style-type: none"> Prosperity data tables
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	<ul style="list-style-type: none"> KPMG employed more than 26,000 people on a contingent labor basis at 30 September 2025. Benefits available to employees are in line or are above the requirements of local employment laws and regulations.
	401-3 Parental leave	<ul style="list-style-type: none"> Benefits available to employees are in line or are above the requirements of local employment laws and regulations.
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	<ul style="list-style-type: none"> KPMG firms comply with local laws and, in many cases, exceed statutory requirements. KPMG firms also adhere to the applicable notice periods based on national laws or local collective agreements.
GRI 403: Occupational Health and Safety 2018	403-3 Occupational health services	<ul style="list-style-type: none"> People: Health and well-being KPMG offers a range of health and well-being support for our People across the network.
	403-4 Worker participation, consultation, and communication on occupational health and safety	<ul style="list-style-type: none"> People: Health and well-being KPMG offers a range of health and well-being support for our People across the network.
	403-5 Worker training on occupational health and safety	<ul style="list-style-type: none"> People: Health and well-being KPMG offers a range of health and well-being support for our People across the network.
	403-6 Promotion of worker health	<ul style="list-style-type: none"> People: Health and well-being KPMG offers a range of health and well-being support for our People across the network.
	403-10 Work-related ill health	<ul style="list-style-type: none"> People: Health and well-being KPMG offers a range of health and well-being support for our People across the network.

GRI standard	Disclosure	Location
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	<ul style="list-style-type: none"> • People: A culture of learning and development
	404-2 Programs for upgrading employee skills and transition assistance programs	<ul style="list-style-type: none"> • People: A culture of learning and development
	404-3 Percentage of employees receiving regular performance and career development reviews	<ul style="list-style-type: none"> • KPMG International Transparency Report: Nurture inclusive, skilled teams
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	<ul style="list-style-type: none"> • People: Inclusion and access to equal opportunity
	405-2 Ratio of basic salary and remuneration of women to men	<ul style="list-style-type: none"> • People: Inclusion and access to equal opportunity
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	<ul style="list-style-type: none"> • Governance: Acting transparently with accountability and integrity • Governance: Respecting human rights • Global Code of Conduct • KPMG International Transparency Report: Live by our Value-driven culture
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<ul style="list-style-type: none"> • KPMG International and KPMG firms support freedom of association and, where applicable, recognize the right to collective bargaining.
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	<ul style="list-style-type: none"> • Governance: Respecting human rights • Global Code of Conduct
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	<ul style="list-style-type: none"> • Governance: Respecting human rights • Global Code of Conduct
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	<ul style="list-style-type: none"> • Prosperity: Empowering communities, inspiring futures
	413-2 Operations with significant actual and potential negative impacts on local communities	<ul style="list-style-type: none"> • Prosperity: Empowering communities, inspiring futures
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	<ul style="list-style-type: none"> • Governance: Respecting human rights
	414-2 Negative social impacts in the supply chain and actions taken	<ul style="list-style-type: none"> • Governance: Respecting human rights • Global Code of Conduct
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<ul style="list-style-type: none"> • Governance: Client confidentiality, information security and data privacy • Global Code of Conduct

7. Acronyms and Glossary

Acronyms

Term	Description
AI	Artificial Intelligence
AIMS	Artificial Intelligence Management System
B4SI	Business for Sustainable Impact (B4SI)
BSI	British Standards Institution
CARE framework	Consider, Assess, Respond, Evolve framework
CBAM	Carbon Border Adjustment Mechanism
CDP	Formerly the Carbon Disclosure Project
CEO	Chief Executive Officer
CSRD	Corporate Sustainability Reporting Directive
DTC	Digital Transformation Collaborative
EMA	Europe, Middle East and Africa, including India
ERM	Enterprise Risk Management
ESG	Environmental, social and governance
ECG	European Contact Group
GDPR	General Data Protection Regulation
GEC	Global Education Coalition
GHG	Greenhouse gas
GMT	The Global Management Team of KPMG International Limited

Term	Description
GPPC	Global Public Policy Committee
IAASB	International Auditing and Assurance Standards Board
IASB	International Accounting Standards Board
ICP	Internal Carbon Price
ICGN	International Corporate Governance Network
IESBA	International Ethics Standards Board for Accountants
IFAC	International Federation of Accountants
ISSA	International Standard on Sustainability Assurance
ISO	International Organization for Standardization
ISSB	International Sustainable Standards Board
KPI	Key Performance Indicator
LGBTQ+	Lesbian, gay, bisexual, transgender, queer (or sometimes questioning) and others
MNEs	Multi-National Enterprises
OECD	Organization for Economic Co-operation and Development
OIP	Our Impact Plan
PACI	Partnering Against Corruption Initiative

Term	Description
PGS	Purchased Goods and Services
SABA	Sustainable Aviation Buyer's Alliance
SAF	Sustainable Aviation Fuel
SBT	Science-Based Target
SBTi	Science-Based Targets initiative
SoQM	System of Quality Management
TNFD	Taskforce on Nature-related Financial Disclosures
UN	United Nations
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNESCO GSA	UNESCO Global Skills Academy
WEF	World Economic Forum
WBCSD	World Business Council for Sustainable Development
WWF	World Wildlife Foundation

Glossary

Term	Description
Community investment	Community investment is identified by two guiding principles: (i) it is voluntary, i.e. there is no legal or contractual obligation to contribute; and (ii) it is charitable, i.e. it supports an organization or activity that is recognized as having a clear charitable purpose and/or community benefit.
Contingent labor	Contingent labor includes agency staff, KPMG-dedicated outsourced staff, temporary contractors and interns.
Disadvantaged young people	In the context of our 10by30 community investment goal, we understand that “disadvantaged” can mean different things in various countries and territories, and may differ depending on the nature of the program or activity. KPMG firms developed their own definition and some of the considerations include: income; gender; ethnicity and cultural diversity; immigration status; being a member of the LGBTQ+ community; and disability. Young people are defined as those under 25 years old.
ESRS	ESRS (European Sustainability Reporting Standards) are the mandatory sustainability reporting standards that companies must follow under the EU Corporate Sustainability Reporting Directive (CSRD). Developed by EFRAG (European Financial Reporting Advisory Group), these standards provide a detailed and standardized framework for disclosing a company’s environmental, social, and governance (ESG) impacts, risks, and opportunities.
FY	The financial year for KPMG International runs from 1 October to 30 September.
GHG Protocol	KPMG follows the globally recognized Greenhouse gas Protocol (GHG Protocol), developed by the World Business Council for Sustainable Development and the World Resources Institute. The GHG Protocol provides standards and guidance for companies and other organizations preparing a GHG emissions inventory, also known as a carbon footprint. The GHG Protocol categorizes a company’s or organization’s emissions into three separate scopes.
Global Board	The Global Board is the principal governance and oversight body of KPMG International. It is led by the Global Chairman, Bill Thomas, who is supported by the Executive Committee, consisting of the Global Chairman, the Chairman of each of the three regions and a number of other KPMG firm Senior Partners. The list of Global Board members are listed on our website .
GRI	The Global Reporting Initiative is an international independent standards organization that helps businesses, governments and other organizations understand and communicate their impacts on issues such as climate change, human rights and corruption.
GRI 3	GRI 3: Material Topics 2021 (GRI 3) is a component of the GRI Universal Standards. It offers guidance to organizations on disclosing the list of material topics; the process for determining these topics; and how the organization manages each topic.
ISSB	The International Sustainability Standards Board is a standard-setting body established in 2021-2022 under the IFRS Foundation, whose mandate is the creation and development of sustainability-related financial reporting standards to meet investors’ needs for sustainability reporting.

Glossary (cont'd)

Term	Description
KPMG firms	Member firms in the KPMG global organization that are members in, or have other legal connections to, KPMG International. Each firm is a separate legal entity and does not, and cannot, operate as a corporate multinational. Professional services to clients are exclusively provided by these firms who remain solely responsible and liable in respect of these services.
KPMG International	KPMG International Limited is an English private company, limited by guarantee, which does not provide services to clients. KPMG International Limited provides services and support to, or for the benefit of, KPMG firms and does not provide professional services to clients. Professional services to clients are exclusively provided by KPMG firms who remain solely responsible and liable in respect of these services.
Pro bono	Formal engagements, with a signed engagement letter and engagement code, that provide a professional service, skill or knowledge which is offered free of charge by a KPMG firm to another organization being: a non-governmental organization (NGO); beneficiary organization; non-profit organization; charity; social enterprise; school and/or other locally relevant civil society organizations (out-of-pocket costs, such as travel, may be charged to the client).
Reporting KPMG Firms	Reporting KPMG Firms means KPMG firms in 20 large countries and territories, including KPMG firms whose senior partner is also a Global Board member. These countries and territories are Australia, Brazil, Canada, China, France, Germany, India, Ireland, Italy, Japan, Mexico, the Netherlands, Poland, Singapore, Spain, South Africa, South Korea, Switzerland, the UK and the US.
Science-based target	A science-based target (SBT) is a greenhouse gas (GHG) emissions-reduction goal set by a company in line with the level of decarbonization required to keep global temperature rise to 1.5°C or well-below 2°C above pre-industrial levels, as defined by climate science and the Paris Agreement. These targets follow criteria established by the Science Based Targets initiative (SBTi), which validates whether a company's targets align with scientifically defined emissions-reduction pathways.
Scope 1: Direct GHG emissions	Direct GHG emissions occur from sources the KPMG member firms own or control, including on-site stationary fuel combustion, fuel combustion in owned/controlled vehicles, and fugitive emissions from leaks in heating, ventilation, and cooling equipment.
Scope 2: Indirect emissions from purchased electricity	Indirect emissions from purchased electricity, steam, heat or cooling which arise from the generation of power by a third party that is consumed by a KPMG firm.

Glossary (cont'd)

Term	Description
Scope 3: Other indirect GHG emissions	Upstream Scope 3 emissions include business activities that are relevant to a KPMG firm's climate impact but are not under the direct control of a KPMG firm, such as: supply chain; air travel; business travel in personal vehicles; rail travel and energy used in common areas of multi-tenant buildings (e.g. elevators, lobbies); and employee commuting. Downstream Scope 3 emissions would be the carbon impact of our client services. We do not currently estimate our downstream emissions, as there is no established methodology for professional services.
UN Global Compact	The UN Global Compact is a non-binding UN pact to encourage businesses and organizations worldwide to adopt sustainable and socially responsible policies and to report on their implementation.
UN Sustainable Development Goals	The UN Sustainable Development Goals (SDGs), also known as the Global Goals, were adopted by the United Nations in 2015 as a universal call to action to end poverty, protect the planet and ensure that by 2030 all people enjoy peace and prosperity. Source: www.UNDP.org
Valuable 500	The Valuable 500 is a global movement aimed at driving recognition of the importance of accessibility and inclusion for individuals with disabilities at the forefront of business leadership agendas.

Notes on basis of preparation

- Throughout this document, "we", "KPMG", "us" and "our" refers to the KPMG global organization, to KPMG International Limited ("KPMG International") and/or to one or more of the member firms of KPMG International, each of which is a separate legal entity.
- No KPMG firm has any authority to obligate or bind KPMG International or any other KPMG firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any KPMG firm.
- The financial information set forth in this document represents combined information of the independent KPMG firms, affiliated with KPMG International Limited, that perform professional services for clients. The information is combined here solely for presentation purposes. KPMG International Limited performs no services for clients nor, concomitantly, generates any client revenue.
- As of 30 September 2025, KPMG firms operate in 138 countries and territories. All metrics are for the network as a whole unless otherwise stated.
- KPMG International has obtained third-party verification of the emissions data included in this report. Please refer to the assurance statement on page 55.
- The FY25 emissions data reflects reported data submitted by KPMG firms, including the Reporting KPMG Firms, which together represent over 90 percent of the global headcount. The remaining data from unreported KPMG firms has been extrapolated to help ensure full global footprint coverage. KPMG International's methodology for relevant emissions and/or carbon claims is in accordance with the globally recognized Greenhouse Gas Protocol (GHG Protocol), developed by the World Business Council for Sustainable Development and the World Resources Institute. The GHG Protocol provides standards and guidance for companies and other organizations preparing a GHG emissions inventory, also known as a carbon footprint. For details, please refer to the carbon accounting basis of preparation for the Planet data on page 39.
- KPMG firms in the KPMG global organization are members in, or have other legal connections to, KPMG International. Professional services to clients are exclusively provided by KPMG firms which remain solely responsible and liable in respect of these services. Our structure is designed to support consistency of service quality and adherence to agreed Values wherever in the world KPMG firms operate.

Contacts

Jane Lawrie

Global Head of Corporate Affairs
KPMG International
E: jane.lawrie@kpmg.co.uk

Roisin Murphy

Head of Global Sustainability (Our Impact Plan)
KPMG International
E: roisin.murphy@kpmg.co.uk

Gauthier Acket

Head of Global ESG
KPMG International
E: gacket@kpmg.fr

kpmg.com



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