



# The KPMG Trusted AI approach

Accelerating the value of AI  
with confidence.



April 2026

# Foreword

KPMG, as a global organization, is committed to using AI ethically and responsibly.

AI is transforming nearly every field of human endeavor and is increasingly embedded in everyday life, businesses and society. As KPMG harnesses the power of AI and accelerates adoption, we recognize that while this technology introduces new complexity and risks, addressing them responsibly is fundamental to capturing its future opportunities and value.

Throughout the global organization, we are committed to upholding ethical standards that align with our Values and professional standards, and that foster the trust of clients, our people, our communities and regulators. We are steadfast in our commitment to act in a way that serves the public interest, honors public trust, and demonstrates professional excellence. It is this foundation of trust that enables us and our clients to move forward with confidence.

KPMG Trusted AI is our strategic approach and framework to guide how AI systems are managed across the AI lifecycle in a responsible and ethical manner, so we can accelerate value with confidence.

This document outlines the principles, ethical pillars and governance that form the foundation of our approach.

Throughout the global organization,

**we are committed to upholding ethical standards that align with our Values**

and professional standards, and that foster the trust of clients, our people, our communities, and regulators.

# The KPMG Trusted AI principles

## Values-driven

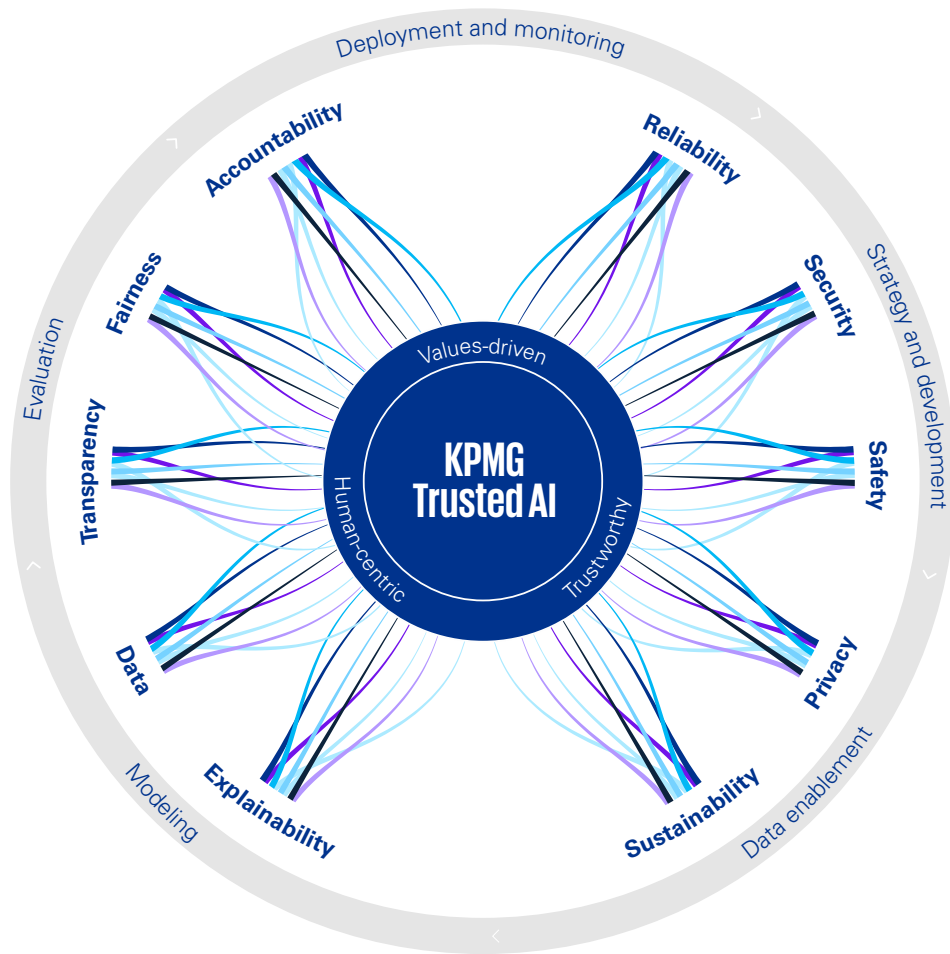
We implement AI as guided by our Values. They are our differentiator and shape a culture that is open, inclusive and seeks to always operate to the highest ethical standards. Our Values inform our day-to-day behaviors and help KPMG people navigate emerging opportunities and challenges.

## Human-centric

We prioritize human impact as we deploy AI and recognize the needs of our clients and our people. We are embracing this technology to empower and augment human capabilities — to unleash creativity and improve productivity in a way that allows people to reimagine how they spend their days.

## Trustworthy

We demonstrate this commitment to being trustworthy by embedding our ethical principles across the entire AI lifecycle. This commitment extends beyond data governance and privacy to also encompass the ethical impact of our systems, their technical robustness, and their operational transparency, with the core aim of ensuring they are fair, secure and understandable.



# The KPMG Trusted AI ethical pillars

## **Sustainability:**

The use of AI systems across the AI lifecycle should be warranted by their purpose, and they should be designed to optimize energy efficiency and minimize carbon emissions.

---

## **Fairness:**

AI systems should be managed across the AI lifecycle to mitigate bias and promote inclusive engagement for all people.

---

## **Safety:**

AI systems should be managed across the AI lifecycle in a manner that safeguards against harm to people, business, property and societal well-being.

---

## **Transparency:**

Across the AI lifecycle, AI systems should include reasonable disclosures so stakeholders are informed when they are interacting with AI, content was AI-generated, or a decision was influenced by AI.

---

## **Accountability:**

AI systems should be governed across the AI lifecycle with appropriate levels of human oversight, upholding standards of professional responsibility and quality.

## **Explainability:**

AI systems should provide an understandable explanation for their output, actions, or decisions across the AI lifecycle, with that explanation being appropriate to the use case, context and audience.

---

## **Reliability:**

AI systems should perform consistently and at the desired state of precision within their intended scope.

---

## **Data:**

Data used in AI systems across the AI lifecycle should be acquired and handled in compliance with contractual obligations, applicable laws, and regulations, and assessed for accuracy, integrity, completeness, relevance and quality.

---

## **Privacy:**

AI systems should be managed across the AI lifecycle to comply with applicable privacy and data protection legal requirements.

---

## **Security:**

AI systems should be managed across the AI lifecycle in a manner that safeguards against bad actors, misinformation or adverse events.

# The KPMG Trusted AI council

KPMG firms are playing an active role both in shaping market discussions to help clients and the wider industry to unlock its value and collaborating with stakeholders across the ecosystem to form its governance. The KPMG Trusted AI council is a global, cross-functional group that established and will continually review our foundational principles in accordance with evolving regulations and technological advancements. The KPMG Trusted AI council guides how we put our principles into practice, including training KPMG professionals on the ethical and responsible use of AI and addressing emerging matters that may arise. We understand that the journey to AI adoption is a continuous one, and we are committed to learning and adapting as we go. We will provide updates on our progress in KPMG: Our Impact Plan.

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

[kpmg.com](https://kpmg.com)



The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2026 Copyright owned by one or more of the KPMG International entities. KPMG International entities provide no services to clients. All rights reserved.

KPMG refers to the global organization or to one or more of the member firms of KPMG International Limited ("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. For more details about our structure please visit [kpmg.com/governance](https://kpmg.com/governance).

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

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.

Designed by Evalueserve.

Publication name: The KPMG Trusted AI approach | Publication number: 140461-G | Publication date: April 2026