KPMG

DATABOOK

This Databook contains the relevant data points for material topics as reported in Our Impact Plan 2026. It covers the relevant activities of KPMG Australia, KPMG Fiji and KPMG PNG for the financial year to 30 June 2026.

OUR IMPACT PLAN 2026

KPMG Australia

1 July 2025 – 30 June 2026

Contents

This Databook can be read as a companion piece to KPMG Australia's Our Impact Plan 2026 and contains the data points for the material topics reported within it. It covers the relevant activities of KPMG Australia, KPMG Fiji and KPMG Papua New Guinea (PNG) – unless otherwise stated – for the financial year to 30 June 2026.

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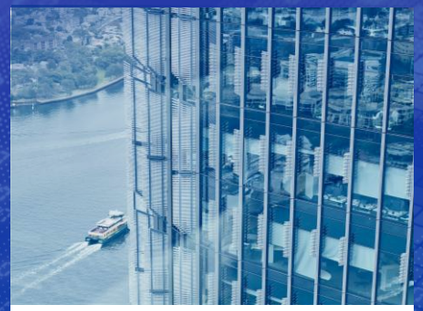

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PURPOSE, VALUES AND CULTURE

Executive remuneration

Metric	Unit	2026	2025
CEO remuneration[1]			
CEO remuneration – Salary (including STI)[2]	$	2,067,007	2,790,000
- Long-term incentive (LTI)[3]	$	250,000	437,500[4]
CEO remuneration - Total	$	2,317,007	3,230,000
Partner retirement, notice period[5] and leave entitlements	$	4,378,829	–

[1] Andrew Yates was KPMG Australia's CEO during FY26 and resigned on 29 May 2026.

[2] Includes Short-term incentive (STI).

[3] Component of 3 year LTI arrangement earned. All amounts deferred under the LTI plan ($687,500) were later forfeited and will not be distributed in future years as a result of the Whistleblower matters.

[4] Restated from $440,000 reported in the 2025 Impact Plan.

[5] As communicated by the former CEO to the Parliamentary Joint Committee on Corporations and Financial Services (PJCCFS) hearing on 19 June 2026.

Metric	Unit	2026	2025
NEC members remuneration (excluding CEO) [6]			
Less than $900,000	#	**2**	–
$900,000 - 1,200,000	#	**1**	–
$1,200,000 - 1,500,000	#	**9**	**3**
$1,500,000 - 1,800,000	#	**3**	**7**
$1,800,000 - 2,100,000	#	**0**	**2**

[6] Remuneration disclosed is the amount attributable to the period they served on the National Executive Committee. Key Management Personnel (KMP) disclosures under AASB 124 Related Party Disclosures, the general principle is that the disclosure includes the remuneration earned while the individual was a KMP during the reporting period, not remuneration earned before they became a KMP.

Metric	Unit	2026
National Chairman remuneration[7]		
National Chairman - Base remuneration	$	1,689,928
- Performance-based distribution	$	131,394
National Chairman remuneration - Total[8]	$	1,821,322

[7] Martin Sheppard was KPMG Australia's National Chairman during FY26 and resigned on 23 June 2026.

[8] The National Chairman annual remuneration varied in line with firm and individual performance. The FY26 performance-based distribution was 81% lower than FY25 at $131,394 reflecting his performance during the year.

Purpose, Values and Culture

Metric	Unit	2026	2025
Purpose, Values and Culture			
As a firm, KPMG demonstrates commitment to being purpose-led (GPS)[9]	%	**75**	73
KPMG makes a positive impact on society (GPS)[9]	%	**74**	67
We Do What is Right: Integrity at KPMG – training completion rate	%	**100**	100
Our commitment: Drive a responsible tax practice			
Annual confirmation statement published in line with the Australian Tax Advisory Firm Governance best practice principles	Yes/No	**Yes**	Yes

[9] Based on the percentage of people rating the question favourably in our annual Global People Survey (GPS), carried out in October 2025.

Our latest GPS survey, carried out in September 2026 (outside this reporting period) show declines on key measures including 'KPMG demonstrates a commitment to being purpose-led' from 75% to 58% and 'KPMG makes a positive impact on society' from 74% to 62%. These movements reflect the impact of a difficult year. Alongside the findings and recommendations of the independent reviews of our firm, they will shape our updated Action Plan and the practical steps we take to strengthen our culture.

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TRUSTED AND TRUSTWORTHY

Metric	Unit	2026	2025
Workplace reports			
Substantiated matters – Employee Relations Conduct Panel[1]			
Breaches of the Code of Conduct or Policies	#	**32**	19
Sexual harassment	#	**4**	12
Data breaches	#	**0**	1
Discrimination	#	**0**	0
Action taken – Employee Relations Conduct Panel			
Written warnings (including financial penalties and remediation actions taken)	#	**25**	16
Exit from the firm (including termination and resignation)	#	**11**	16
Other conduct reports			
Total 'Other conduct reports' - raised (includes AI-related academic integrity matters)	#	**100**	179
'Other conduct reports' – substantiated and closed out (includes AI-related academic integrity matters)[2]	#	**52**	97
Academic integrity: AI use during mandatory training assessments – substantiated and closed out	#	**34**[3]	–
Other reports – per 100 people[4]	#	**0.99**	1.7

[1] The Employee Relations Conduct Panel reviewed serious matters involving employees, contractors and partners. In FY26, 36 matters were substantiated. This included 32 Breaches of the Code and 4 sexual harassment matters.

[2] A report is 'closed out' following an investigation and outcome.

[3] AI related academic integrity matters were substantiated in total in FY26. All 34 substantiated matters received a Disciplinary Outcome. Such matters were not separately disclosed in FY25 but rather included in Other conduct reports.

[4] Raised and closed out for employees and partners.

Metric	Unit	2026	2025
Information protection, data privacy and security			
Privacy and Security Awareness for Everyone (S.A.F.E) – training completion	%	**100**	100
Significant data breaches[5]	#	**0**	0

[5] Significant data breaches referred to a regulator.

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ECONOMIC CONTRIBUTION

Metric	Unit	2026	2025
Financial results			
Audit & Assurance revenue	$m	**405**	365
Consulting revenue	$m	**633**	761[1]
Deals Advisory & Infrastructure revenue	$m	**342**	332
Mid Market & Private revenue	$m	**416**	385[1]
Tax & Legal revenue	$m	**268**	240
Other	$m	**10**	11
Australia revenue	$m	**2,074**	2,094
Fiji and PNG revenue	$m	**32**	37
Revenue (Australia, Fiji and PNG)	$m	**2,106**	2,131
Recoverable expenses	$m	**151**	147
Total revenue (Australia, Fiji and PNG)	$m	**2,257**[2]	2,278
Taxes paid			
Total taxes paid by the Australian Firm and its partners	$m	**397**[3]	393
Partner effective tax rate (Australia only)	%	**36.58**[4]	34.68
Financial assistance and contributions			
Total monetary value of financial assistance received from any government – excluding grants	$m	0	0
Total monetary value of financial assistance received from any government – grants[5]	$m	0	0.102
Total monetary value of financial and in-kind political contributions[6]	$m	0.141	0.152
Our commitment: Exceptional client outcomes, through work that matters			
Client satisfaction score	/10	**8.9**	8.7

1 FY25 comparative has been presented on a consistent basis to FY26, reflecting refinements to our internal structure.

2 Revenue has been stated in accordance with the recognition and measurement requirements of AASB15 Revenue from Contracts with Customers. The FY25 comparative has been presented on a consistent basis. Total revenue includes the results of KPMG Fiji and KPMG PNG which are consolidated in accordance with the accounting principles. This metric is subject to limited assurance by Grant Thornton Australia. Please see Independent Auditor's Assurance Report page 26 of this Databook.

3 The total taxes paid by KPMG Australia to Australian Government authorities includes corporate income taxes, net goods and services tax payable, fringe benefits tax, payroll tax, stamp duty and estimated tax payable by partners on income generated from KPMG Australia. The taxes paid amount for KPMG Australia's own tax liabilities is calculated on a cash basis (i.e. tax payments made net of any tax refunds received during the financial year) and can be reconciled to data recorded in its financial systems for the same period. An estimate for income taxes paid by partners on the income they receive from KPMG Australia is also included in the taxes paid amount. Any taxes on income partners may receive due to activities outside of KPMG are excluded. To calculate this amount, an estimated average effective tax rate for the income received from KPMG Australia by partners has been applied to distributions received from the previous financial year (i.e. taxes paid is assumed to be paid on a cash basis). For FY26, partners paid on average an effective tax rate of 36.6% on income received from KPMG Australia. Total taxes paid excludes any taxes paid by KPMG Australia's New Zealand subsidiaries, KPMG PNG and KPMG Fiji and any taxes paid by partners on other income generated by their activities outside of KPMG Australia. This metric is subject to limited assurance by Grant Thornton Australia. Please see Independent Auditor's Assurance Report page 26 of this Databook.
FY25 comparative has been presented on a consistent basis to FY26 reflecting minor refinements to our methodology.

4 Movements on taxes paid by partners primarily represents an increase in the book to tax ratio from prior year due to various timing differences such as movements in employee entitlement balances.

5 The KPMG Registered Liquidators receive grant funding from the Assetless Administration Fund on occasion. Grants from the fund allow for preliminary investigations and reports by liquidators into the failure of companies with few or no assets, where it appears that enforcement action may result from the investigation and report. All grants received through the AAF can be viewed at GrantConnect homepage: GrantConnect (grants.gov.au).

6 The value represents in-kind contributions, event sponsorship and membership fees for political parties business forums in Australia only. There were no political donations for KPMG Fiji and KPMG PNG.

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ECONOMIC CONTRIBUTION

Metric		Unit	2026	2025
People by level				
People	Total	#	**9,221**	9,637
	Australia, Fiji and PNG partners[1]	#	**689**	684
	Australia full-time	#	**7,272**	7,691
	Australia part-time	#	**542**	548
	Casuals	#	**177**	199
	Fiji & PNG	#	**541**	529
	Employees[2]	#	**8,532**	8,967
Board	Total[3]	#	**6**	12
	Full-time	#	**5**	8
	Part-time	#	**0**	1
	Contractor	#	**1**	3
National Executive Committee	Full-time[4]	#	**13**	13
All partners	Total[5]	#	**674**	670
	Full-time	#	**633**	626
	Part-time	#	**27**	31
	Fiji and PNG	#	**14**	13
Contingent		#	**1,960**	1,455

Metric		Unit	2026	2025
People by gender				
People	Men	#	**4,641**	4,749
	Women	#	**4,553**	4,860
	Gender diverse people	#	**27**	28
Board	Men	#	**3**	6
	Women	#	**3**	6
	Gender diverse people	#	**–**	–
	Other indicators of diversity where relevant	#	**–**	1
National Executive Committee	Men	#	**8**	8
	Women	#	**5**	5
	Gender diverse people	#	**–**	–
	Other indicators of diversity where relevant	#	**–**	–
Partners	Men	#	**421**	423
	Women	#	**268**	247
	Gender diverse people	#	**–**	–
	Other indicators of diversity where relevant	#	**127**	123

[1] Includes 1 new executive director for FY26.
[2] Includes full-time, part-time and casual employees as at June 30 in Australia, Fiji and PNG. Excludes partners and contingent workers.
[3] Includes all active Board members at 1 July 2026.
[4] Includes all active NEC members at 1 July 2026.
[5] Includes active partners at 1 July 2026. Excludes executive directors.

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ECONOMIC CONTRIBUTION

Metric		Unit	2026	2025
People by gender				
Full-time	Men	#	**3,761**	3,942
	Women	#	**3,488**	3,724
	Gender diverse people	#	**23**	25
Part-time	Men	#	**56**	55
	Women	#	**486**	493
	Gender diverse people	#	**–**	–
Casual	Men	#	**78**	104
	Women	#	**95**	92
	Gender diverse people	#	**4**	3
Contingent	Men	#	**1,008**	862
	Women	#	**913**	564
	Gender diverse people	#	**39**	29
Fiji and PNG	Men	#	**325**	225
	Women	#	**216**	304
	Gender diverse people	#	**–**	–

Metric		Unit	2026	2025
Level by age[1]				
KPMG Australia	Under 30	%	**40.5**	40.6
	30–50	%	**50.8**	50.6
	50+	%	**8.7**	8.8
Board	Under 30	%	**–**	–
	30–50	%	**33.3**	40.0
	50+	%	**66.7**	60.0
National Executive Committee	Under 30	%	**–**	–
	30–50	%	**30.8**	30.8
	50+	%	**69.2**	69.2
Partners	Under 30	%	**–**	–
	30–50	%	**59.4**	60.6
	50+	%	**40.6**	39.4
Contingent	Under 30	%	**21.7**	29.3
	30–50	%	**44.0**	40.5
	50+	%	**34.3**	30.2
Employee age, detail[2]				
Full-time	Under 30	%	**42.5**	42.4
	30–50	%	**49.5**	49.5
	50+	%	**8**	8
Part-time	Under 30	%	**6.3**	6.6
	30–50	%	**79.9**	79.7
	50+	%	**13.8**	13.7
Casuals	Under 30	#	**66.7**	65.3
	30–50	#	**14.1**	13.6
	50+	#	**19.2**	21.1

[1] Excludes KPMG Fiji and KPMG PNG.

[2] Ibid.

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ECONOMIC CONTRIBUTION

Metric		Unit	2026	2025
New employees and partner retirements				
New employees – graduates (Australia)		#	**686**	637
Men		#	**320**	341
Women		#	**361**	275
Gender diverse people		#	**5**	6
New employees – experienced hires (all)		#	**1,024**	1,197
Men		#	**516**	615
Women		#	**502**	575
Gender diverse people		#	**6**	9
Total number and rate of new employee hires by age group, gender and region				
Australia	Women	#	**838**	830
	Under 30	#	**508**	471
	30–50	#	**284**	320
	50+	#	**46**	39
	Men	#	**805**	931
	Under 30	#	**476**	524
	30–50	#	**297**	343
	50+	#	**32**	64
Partners (Australia)	Total partners as at 1 July 2026 – All	#	**660**	670
	Total partners as at 1 July 2026 – Men	#	**404**	423
	Total partners as at 1 July 2026 – Women	#	**256**	247
	Partner retirements year to 1 July 2026 – All	#	**60**	89
	Partner retirements year to 1 July 2026 – Men	#	**42**	56
	Partner retirements year to 1 July 2026 – Women	#	**18**	33
	New partners as at 1 July 2026	#	**62**	71

Metric		Unit	2026	2025
Total number and rate of employee turnover by age group, gender and region				
Australia	Women	%	**25.80**	25.70
	Under 30	%	**28.90**	32.90
	30–50	%	**23.00**	23.00
	50+	%	**30.70**	16.30
	Men	%	**24.70**	29.20
	Under 30	%	**30.60**	32.80
	30–50	%	**22.90**	28.90
	50+	%	**14.30**	19.80

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AI AND EMERGING TECH

Metric	Unit	2026	2025
AI & Emerging tech			
Innovation Index[1]	%	**68**	66
Active monthly users of Strategic AI tools (includes M365 Copilot, Claude, aIQ Chat 2.0, KymChat and others)	#	**9,039**	8,335
AI digital training badges awarded to our people	#	**10,436**	7,300

[1] Based on the percentage of people rating the question favourably in our annual Global People Survey (GPS), carried out in October 2025.

COMMUNITY IMPACT

Metric	Unit	2026	2025
Firmwide community impact			
Community investment contribution			
Firmwide community investment contribution - dollars ($m)[2]	$	**7.62**	9.83
Community investment - number of people involved	#	**1,673**	2,236
Community investment - number of hours	#	**24,517**	34,364
Number of people who are not-for-profit directors	#	**399**	298
Community Impact: Shaping better economic futures for young people	#		
Young people reached this FY in line with our Community Impact ambition[3]	#	**11,308**	6,412
Young people reached through KPMG's Laptop for Lifelong Learning Program	#	**402**	449
Young people reached through mentoring program with ABCN	#	**505**	419
Young people reached through the OzHarvest FEAST school program	#	**9,260**	3,966
Young people reached through Community Impact Day, scholarships and other initiatives	#	**1,141**	1,578
AI Amplified - young people completing AI skilling modules delivered in partnership with Anyways and Microsoft	#	**8,090**	5,786
Pro bono			
Number of pro bono clients	#	**63**	78
Number of pro bono engagements	#	**77**	97
Reconciliation and First Nations Impact	#		
Number of Jawun secondees to date since inception	#	**376**	367
Hours provided through Jawun secondments this FY	#	**2,046**	4,860
Addressable procurement spend directed to Indigenous goods and services	%	**2.06**	2.46

[2] Includes value of time spent on volunteering, mentoring and pro bono as well as cash contributions, management costs and other non-cash contributions. Excludes KPMG Fiji and KPMG PNG

[3] Number of people directly reached through programs with national community partners including ABCN, OzHarvest and through the KPMG's Laptops for Lifelong Learning program. Excludes number of people completing AI Amplified.

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ENGAGED AND FUTURE-READY TALENT

Metric		Unit	2026	2025
Engaged and future-ready talent				
Engagement Index (GPS)[1]		%	**73**	71
Trust Index (GPS)[1]		%	**78**	73
Growth Index (GPS)[1]		%	**68**	67
Values Index (GPS)[1]		%	**84**	74
People completing micro learning in our Eclipse Academy – with a focus on AI, ESG and Leadership		%	**77**	85
Average learning hours per person during the reporting period, by gender and employee category[2]	Total	Hrs	**25.88**	30.11
	Men	Hrs	**27.5**	30.90
	Women	Hrs	**27.67**	29.18
	Partners	Hrs	**23.9**	26.00
	Permanent full-time	Hrs	**28.84**	31.36
	Permanent part-time	Hrs	**17.75**	19.02
	Fixed term full-time	Hrs	**36.11**	43.51
	Fixed term part-time	Hrs	**22.26**	12.27
	Casual	Hrs	**11.05**	17.25
	Contingent	Hrs	**5.05**	12.30
Percent of total employees by gender and employee category who received a regular performance and career development review during the reporting period	Total	%	**91**	87
	Men	%	**92**	88
	Women	%	**90**	86
	Permanent full-time	%	**92**	87
	Permanent part-time	%	**78**	83
	Fixed term full-time	%	**84**	90
	Fixed term part-time	%	**100**	88
	Casual	%	**N/A**	N/A
	Contingent	%	**N/A**	N/A

[1] Based on the percentage of people rating the question favourably in our annual Global People Survey (GPS), carried out in October 2025.
[2] Excludes Fiji and PNG.

INCLUSION, DIVERSITY AND EQUITY

Metric	Unit	2026	2025
Inclusion, diversity and equity			
Inclusion & Diversity Index (GPS)[3]	%	**85**	80
Percentage of women in Partnership	%	**38.9**[4]	36.9
Percentage of culturally diverse partners	%	**18.4**[5]	18.4
Indigenous people hired (Australia only)	#	**14**	26
Gender Pay Gap			
Employee **Average Base Salary** Gender Pay Gap – WGEA	%	**8.0**[6]	8.7
Partner Gender Pay Gap	%	**11.38**	12.12

[3] Based on the percentage of people rating the question favourably in our annual Global People Survey (GPS), carried out in October 2025.
[4] Percentage of partners who self-identify as female in KPMG Australia, KPMG Fiji and KPMG PNG as a percentage of total partners; includes partners who are active as at 1 July 2026. 100% of partners have self-reported their status and no Partners are excluded. As information relating to gender identification is based on self-identification, is personally sensitive and confidential, verification of the accuracy of the self-identification has not been performed. This metric is subject to limited assurance by Grant Thornton Australia. Please see Independent Auditor's Assurance Report page 26 of this Databook.
[5] Percentage of partners who self-identify as culturally diverse (non Anglo/Celtic/European) in KPMG Australia, KPMG Fiji and KPMG PNG as a percentage of total partners; includes partners who are active as at 1 July 2026. Over 95% of partners have self-reported their status. As information relating to cultural identification is based on self-identification, is personally sensitive and confidential, verification of the accuracy of the self-identification has not been performed. This metric is subject to limited assurance by Grant Thornton Australia. Please see Independent Auditor's Assurance Report page 26 of this Databook.
[6] Defined and reported in line with the Workplace Gender Equality Agency (WGEA) methodology as per the following definition: Employee Average Base Salary Gender Pay Gap is the percentage difference between the average base salary of FTE male staff to the average base salary of FTE female staff (based on self-identification) expressed as a percentage of the average base salary of FTE male staff, for active employees during the reporting period set out by WGEA: 1 April 2025 to 31 March 2026. The figure includes permanent, fixed term, casuals in Australia and KPMG Australia's CEO. KPMG Fiji and PNG employees are excluded. Partners, executive directors, contingent workers and contractors are excluded. This metric is subject to limited assurance by Grant Thornton Australia. Please see Independent Auditor's Assurance Report page 26 of this Databook.

Our latest GPS survey, carried out in September 2026 (outside this reporting period) show declines on key measures including the Engagement Index down from 73% to 65% and Trust Index down from 78% to 62%. These movements reflect the impact of a difficult year. Alongside the findings and recommendations of the independent reviews of our firm, they will shape our updated Action Plan and the practical steps we take to strengthen our culture.

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INCLUSION, DIVERSITY AND EQUITY

Metric	Unit	2026	2025
Use of parental leave			
Number of people entitled to parental leave[1]			
Men	#	**4,151**	4,321
Women	#	**4,137**	4,336
Gender diverse people	#	**23**	17
Number of people that took parental leave[2]			
Men	#	**163**	150
Women	#	**186**	211
Gender diverse people	#	**0**	1
Total number of people that returned to work in the reporting period after parental leave ended[3]			
Men	#	**94**	95
Women	#	**203**	213
Gender diverse people	#	**1**	0
Total number of people that returned to work after parental leave ended that were still employed 12 months after their return to work[4]			
Men	#	**72**	140
Women	#	**169**	183
Gender diverse people	#	**0**	0
Retention rate of people that took parental leave and were still employed 12 months after parental leave ended[5]			
All	%	**78**	72
Men	%	**76**	68
Women	%	**79**	76
Gender diverse people	%	**0**	0

[1] Number of people who are entitled to parental leave (including initial and flexible leave) within the financial year. Excludes KPMG Fiji and KPMG PNG.
[2] Ibid.
[3] Excludes KPMG Fiji and KPMG PNG.
[4] Ibid.
[5] Ibid.

WELLBEING AND SUSTAINABLE WORKING

Metric	Unit	2026	2025
Wellbeing and sustainable working			
'I am able to sustain the level of energy I need to do my work' (GPS)[6]	%	**57**	53
Year-on-year incident changes[7]	#	**12**	-15
Incidents reported[8]	#	**96**	84
Workplace inspections completed[9]	%	**100**	100
Scheduled training completed [10]	%	**100**	100
Fatalities as a result of work-related injury – all employees and partners[11]	#	**0**	0
Number of recordable work-related injuries – all employees and partners[12]	#	**0**	1
Work related injuries – employees and Partners[13]	#	**20**	17
Fatalities as a result of work-related injury – people who are not employees or partners[14]	#	**0**	0
Number of recordable work-related injuries – people who are not employees or partners[15]	#	**0**	0
Work-related injuries – people who are not employees or partners[16]	#	**0**	0
Workers covered by an occupational health and safety management system[17]	%	**100**	100

[6] Based on the percentage of people rating the question favourably in our annual Global People Survey (GPS), carried out in October 2025. Our latest GPS result carried out in September 2026 (outside this reporting period) showed that the results for 'I am able to sustain the level of energy I need to do my work' remained stable at 56%.
[7-16] Excludes KPMG Fiji and KPMG PNG.
[17] Includes employees and all workers who are not employees.

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CLIMATE CHANGE AND ENVIRONMENTAL SUSTAINABILITY

Metric	Unit	CY25[1]	CY24
Decarbonise our operations and supply chain towards			
Emissions by scope[2]			
Scope 1 emissions[3]	tCO2-e	**174**	185
Scope 2 emissions (market-based)[4]	tCO2-e	**0**	230
Total Scope 1 & 2 emissions (market-based)	tCO2-e	**174**	415
Scope 3 – business travel (air travel)	tCO2-e	**14,018**	20,995
Scope 3 – purchased goods and services (ICT services and equipment)[5]	tCO2-e	**8,774**	6,510
Scope 3 – other[6]	tCO2-e	**8,160**	8,727
Total Scope 3	tCO2-e	**30,952**	36,232
Total Scope 1, 2 & 3 emissions[7]	tCO2-e	**31,126**	36,647
Emissions performance metrics			
Change in gross Scope 1, 2 & 3 emissions against 2019 baseline	%	**-41**	-30
Renewable electricity (tenancy use)	%	**100**	100
Total emissions per individual (FTE)	tCO2-e	**3.6**	3.3
Energy intensity ratio: energy emissions per FTE	tCO2-e	**0**	0.04
Total air travel emissions per individual (FTE)	tCO2-e	**1.6**	2.2
Supply chain			
Percentage of spend towards suppliers with science-based net zero targets	%	**72**	68
Percentage of new suppliers that were screened using environmental criteria[8]	%	**100**	100
Circularity			
Waste diversion rate[9]	%	**69**	66

Metric	Unit	FY26	FY25
Climate resilience with our people and community partners			
People involved in climate-related engagements, volunteering, training or other initiatives[10]	%	**42**	46
KPMG people who somewhat agree, agree or strongly agree the firm fosters environmentally responsible practices[11]	%	**95**	93
Nature and biodiversity			
Startups supported through the Nature Positive Challenge (to date)	#	**19**	14
Sites operating within or adjacent to protected areas or areas of high biodiversity value[12]	#	**4**	4
Trees planted to date through our not-for-profit partners	#	**37,830**	27,630

1 Data for Calendar Year (CY26) not yet available.

2 Emissions include KPMG Australia, KPMG Fiji and KPMG PNG. CY2019 baseline emissions have been restated and independently verified to reflect the expansion of KPMG Australia's emissions boundary and improvements in data quality. The restated baseline now includes Scope 3 emissions from ICT equipment and services (11,298 tCO_2-e in CY2019) and employee commuting (first reported in FY2024). These changes increased the CY2019 baseline from 46,009 tCO_2-e to 52,351 tCO_2-e and provide a consistent basis for tracking progress against our emissions reduction targets. To ensure consistency and comparability of emissions data over time, a uniform uplift factor was applied to each reporting year from CY20 to CY24.

3 Includes gas for offices and fuel for PNG vehicles.

4 Includes electricity consumption from Fiji and PNG offices.

5 Emissions boundary expanded in CY25 to include ICT services and equipment including computer and electrical parts, components, hardware and accessories, computer and technical services, digital storage and internet access, 3rd party data centers, and telecommunications.

6 Aligned to Climate Active inventory: e.g. transport and distribution (courier services) purchased food and onsite catering, office supplies and approximate energy consumption form staff working from home.

7 Emissions figures for CY25 are subject to limited assurance by Grant Thornton Australia. Please see Independent Auditor's Assurance Report page 26 of this Databook.

8 All new suppliers complete KPMG's supplier due diligence questionnaire, which includes climate and ESG questions.

9 Source: Bintracker data.

10 Based on the responses in our annual Climate Action Survey, carried out in May 2026.

11 Based on the percentage of people rating the question favourably in our annual Climate Action Survey, carried out in May 2026.

12 Canberra, Hobart, Perth and Geelong. We define 'adjacent' as being located within 2 km of a Key Biodiversity Area (KBA). A KBA meets one or more of the five scientific criteria outlined in 'A global standard for the identification of Key Biodiversity Areas' by the IUCN.

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GRI INDEX

Statement of use	KPMG Australia has reported in accordance with the GRI Standards for the period 1 July 2025 to 30 June 2026
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	N/A

GRI Standard/ other source	Disclosures		Location	Omission: Requirement(s) omitted	WEF IBC Core Metric	UNGC Principle and UN SDG
General disclosures						
GRI 2: General Disclosures 2021	2-1	Organisational details	About Our Impact Plan 2026: Our Impact Plan 2026, page 2. KPMG Australia website - KPMG Australia: Governance			
	2-2	Entities included in the organisation's sustainability reporting	About Our Impact Plan 2026 Our Impact Plan 2026, page 2. Economic contribution: Our Impact Plan 2025, page 8.			
	2-3	Reporting period, frequency and contact point	About Our Impact Plan 2026 Our Impact Plan 2026, page 2. Contacts: Our Impact Plan 2026, page 38.			
	2-4	Restatements of information	Where restatements have been made for some of our metrics, they are footnoted in this Databook.			
	2-5	External assurance	Grant Thornton Australia's limited assurance statement is included in this Databook, page 26.			
	2-6	Activities, value chain and other business relationships	Economic contribution: Our Impact Plan 2026, pages 14-15. KPMG Australia Modern Slavery Statement 2026.			UN SDG: 8
	2-7	Employees	Economic contribution: Our Impact Plan 2026, page 14. Economic contribution: Databook, page 6-7.		Employment and wealth generation	UN SDG: 8
	2-8	Workers who are not employees	Economic contribution: Databook, page 6-7.			UN SDG: 8
	2-9	Governance structure and composition	Governance and accountability: Our Impact Plan 2026, page 10. KPMG Australia website - Governance and accountability: Governance			UN SDG: 5, 16

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GRI Standard/ other source	Disclosures		Location	Omission	WEF IBC Core Metric	UNGC Principle and UN SDG
				Requirement(s) omitted		
GRI 2: General Disclosures 2021	2-10	Nomination and selection of the highest governance body	KPMG Australia website - National Governance Board Composition: Governance		Quality of governing body	UN SDG: 16
	2-11	Chair of the highest governance body	KPMG Australia website - National Governance Board members: Governance		Quality of governing body	UN SDG: 16
	2-12	Role of the highest governance body in overseeing the management of impacts	KPMG Australia website - National Governance Board: Governance KPMG Action Plan		Quality of governing body	UN SDG: 8, 13, 16
	2-13	Delegation of responsibility for managing impacts	KPMG Australia website - Management reporting to National Board on impacts: Governance KPMG Australia Modern Slavery Statement 2026. KPMG Australia Climate Risk Report 2026.		Quality of governing body	
	2-14	Role of the highest governance body in sustainability reporting	KPMG Australia website - National Governance Board: Governance Material topics for 2026: Our Impact Plan 2026, page 31. KPMG Australia Modern Slavery Statement 2026. KPMG Australia Climate Risk Report 2026.		Quality of governing body	
	2-15	Conflicts of interest	KPMG Australia website - Acting lawfully, ethically and in the public interest: Governance. KPMG Action Plan KPMG's Global Code of Conduct		Ethical behaviour	UN SDG: 16
	2-16	Communication of critical concerns	"A message to our People, clients and community and Action Plan" Our Impact Plan 2026, page 3-4. Our conduct – Whistleblower matter: Our Impact Plan 2026, page 7. Workplace reports Our Impact Plan 2026, page 8. Trusted and Trustworthy: Databook, page 4. KPMG Action Plan and progress reports KPMG Australia Modern Slavery Statement 2026. KPMG Australia Climate Risk Report 2026. KPMG Australia Transparency Report 2026.			UN SDG: 8,16

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GRI Standard/ other source	Disclosures		Location	Omission	WEF IBC Core Metric	UNGC Principle and UN SDG
				Requirement(s) omitted		
GRI 2: General Disclosures 2021	2-17	Collective knowledge of the highest governance body	KPMG Australia website - National Governance Board: Governance			
	2-18	Evaluation of the performance of the highest governance body	KPMG Australia website - National Governance Board performance: Governance		Quality of governing body	
	2-19	Remuneration policies	Partnership Agreement Partnership remuneration: Our Impact Plan 2026, page 10.		Governing purpose	UNGC Principle: 8, 9
	2-20	Process to determine remuneration	Partnership Agreement Partnership remuneration: Our Impact Plan 2026, page 10. Executive remuneration: Databook, page 3.		Quality of governing body	
	2-21	Annual total compensation ratio		2-21: Information unavailable/ incomplete		
	2-22	Statement on sustainable development strategy	A Message to our people, clients and community: Our Impact Plan 2026, page 3. KPMG Australia Modern Slavery Statement 2026. KPMG Australia Climate Risk Report 2026.		Governing purpose	UN SDG: 8, 13,16
	2-23	Policy commitments	KPMG Global Code of Conduct About KPMG | KPMG Australia Inclusion, diversity and equity: Our Impact Plan 2026, page 22-23. Respect human rights and work against corruption and modern slavery: Our Impact Plan 2026, page 12. KPMG Australia Modern Slavery Statement 2026. KPMG Australia Human Rights Policy. KPMG Australia Environmental Policy. KPMG Indigenous People's Policy.		Governing purpose	UNGC Principle: 1, 2, 4, 5, 6, 7, 9, 10 UN SDG: 5, 8, 10, 13,16

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GRI Standard/ other source	Disclosures		Location	Omission: Requirement(s) omitted	WEF IBC Core Metric	UNGC Principle and UN SDG
GRI 2: General Disclosures 2021	2-24	Embedding policy commitments	As above. Our People progress: Our Impact Plan 2026, page 21-25 Our Planet progress: Our Impact Plan 2026, page 26-30 KPMG Australia Climate Action Plan KPMG Australia Modern Slavery Statement 2026. KPMG Australia Climate Risk Report 2026.		Governing purpose	UNGC Principle: 1, 2, 10 UN SDG: 5, 8, 10, 13,16
	2-25	Processes to remediate negative impacts	KPMG Global Code of Conduct KPMG International whistleblower hotline and KPMG Australia Whistleblower Policy KPMG Action Plan Action Plan Progress Reports: KPMG Australia Action Plan | KPMG Australia Our conduct – Whistleblower matter: Our Impact Plan 2026, page 7. Workplace reports: Our Impact Plan 2026, page 8. Trusted and Trustworthy: Databook, page 4. KPMG Australia Modern Slavery Statement 2026. KPMG Australia Human Rights Remediation Policy.		Ethical behaviour	UNGC Principle: 1, 2, 10
	2-26	Mechanisms for seeking advice and raising concerns	As above		Ethical behaviour	
	2-27	Compliance with laws and regulations	KPMG Global Code of Conduct KPMG Australia website - Acting lawfully, ethically and in the public interest: Governance. Governance section: Our Impact Plan 2026, page 6-12.		Ethical behaviour	
	2-28	Membership associations	About KPMG | KPMG Australia Inclusion, Diversity and Equity: Our Impact Plan 2026, page 23-24. Wellbeing and sustainable working: Our Impact Plan 2026, page 25. Values and culture - KPMG Australia			
	2-29	Approach to stakeholder engagement	KPMG Australia website: Governance. Material topics for 2026: Our Impact Plan 2026, page 31. Purposeful client work: Our Impact Plan 2026, page 15. Community Impact: Our Impact Plan 2026, page 17-18. Engaged and future-ready talent: Our Impact Plan 2026, page 21.		Governing purpose Stakeholder engagement	
	2-30	Collective bargaining agreements		2-30 a & b: not applicable		

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GRI Standard/ other source	Disclosures		Location	Omission: Requirement(s) omitted	WEF IBC Core Metric	UNGC Principle and UN SDG
Material Topics						
GRI 3: Material topics 2021	3-1	Process to determine material topics	Material topics for 2026: Our Impact Plan 2026, page 31.		Stakeholder engagement	
	3-2	List of material topics	Material topics for 2026: Our Impact Plan 2026, page 31.		Stakeholder engagement	
Purposeful client work						
	3-3	Management of material topics	Purposeful client work: Our Impact Plan 2026, page 15 KPMG Australia Climate Risk Report 2026. KPMG Australia Transparency Report 2026.			
GRI 201: Economic performance 2016	201-1	Direct economic value generated and distributed	Economic contribution: Our Impact Plan 2026, page 13-14. Economic contribution: Databook, page 5. Community impact: Our Impact Plan 2026, page 17. Community impact: Databook, page 9.	201-1a.ii: Confidentiality constrains. Payment to government and community are disclosed. 201-1a.iii: Information incomplete: training hours for Australia only.	Employment and wealth generation	UN SDG: 8, 9
	201-2	Financial implications and other risks and opportunities due to climate change	KPMG Australia Climate Risk Report 2026.		Risk and Opportunity oversight Climate change	UN SDG: 13, 14, 15
	201-3	Defined benefit plan obligations and other retirement plans	Remuneration transparency: Our Impact Plan 2024, page 22 and 29.			
	201-4	Financial assistance received from government	Economic contribution: Databook, page 5.			
GRI 401: Employment 2016	401-1	New employee hires and turnover	Economic contribution: Databook, page 8.	401-1b: information incomplete: employee turnover for Australia only	Employment and wealth generation	UN SDG: 5, 8
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Engaged and future ready talent: Databook, page 10-11. Remuneration transparency: Our Impact Plan 2024, page 29		Employment and wealth generation	UN SDG: 5, 8
	401-3	Parental leave	Inclusion, diversity and equity: Our Impact Plan 2026, page 22-23 Parental leave: Databook, page 11.		Employment and wealth generation	UN SDG: 5, 8

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GRI Standard/ other source	Disclosures		Location	Omission	WEF IBC Core Metric	UNGC Principle and UN SDG
				Requirement(s) omitted		
Material Topics						
Purposeful client work						
GRI 203: Indirect economic impacts 2016	203-1	Infrastructure investments and services supported	Economic contribution: Our Impact Plan 2026, page 14. Economic contribution: Databook, page 5. Community impact: Our Impact Plan 2026, page 16-17. Community impact: Databook, page 9.		Employment and wealth generation Community and social vitality	UN SDG: 8, 9, 11
	203-2	Significant indirect economic impacts	Economic contribution: Our Impact Plan 2026, page 14. Economic contribution: Databook, page 5. AI and Emerging technology: Our Impact Plan 2026, page 16. Community impact: Our Impact Plan 2026, page 16-17. Community impact: Databook, page 9.		Employment and wealth generation Community and social vitality	UN SDG: 1, 4, 8, 9, 11
GRI 207: Tax 2019	207-1	Approach to tax	A responsible tax practice: Our Impact Plan 2026, page 11. KPMG Australia website: Australian Tax Advisory Firm Governance Best Practice Principles Statement		Community and social vitality	UN SDG: 1, 10, 17
	207-2	Tax governance, control, and risk management	As above.		Community and social vitality	UN SDG: 1, 10, 17
	207-3	Stakeholder engagement and management of concerns related to tax	As above		Community and social vitality	UN SDG: 1, 10, 17
	207-4	Country-by-country reporting	Economic contribution: Our Impact Plan 2026, page 14. Taxes paid: Databook, page 5.		Community and social vitality	
GRI 415: Public policy 2016	415-1	Political contributions	Political donations: Our Impact Plan 2026, page 9. Financial assistance and contributions: Databook, page 5			

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GRI Standard/ other source	Disclosures		Location	Omission: Requirement(s) omitted	WEF IBC Core Metric	UNGC Principle and UN SDG
Material Topics						
AI and Emerging Technologies						
	3-3	Management of material topics	AI and Emerging Technologies: Our Impact Plan 2026, page 9 & 16 AI and Emerging Technologies: Databook, page 9. ISO 42001 (AI) certification by BSI KPMG Australia Trusted AI Framework KPMG Australia AI register			UN SDG: 9
Community impact						
	3-3	Management of material topics	Community impact: Our Impact Plan 2026, page 17-18. Community impact: Databook, page 9. Reconciliation Action Plan Progress Report Corporate Citizenship: Corporate Citizenship | KPMG Australia Advocacy: Advocating for our community | KPMG Australia		Community and social vitality	UN SDG: 2, 4,10

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GRI Standard/ other source	Disclosures		Location	Omission	WEF IBC Core Metric	UNGC Principle and UN SDG
				Requirement(s) omitted		
Material Topics						
Purpose, Values and culture						
	3-3	Management of material topics	Governance: Our Impact Plan 2026, page 7, 21. Purpose, Values and culture: Databook, page 10. KPMG Australia website - Values and culture KPMG Action Plan and Action Plan Progress Reports Third Party Reviews: KPMG Australia Action Plan | KPMG Australia			
Trusted and trustworthy						
	3-3	Management of material topics	Governance: Our Impact Plan 2026, page 6-12. Trusted and trustworthy: Databook, page 4. KPMG Australia website - National Governance Board members: Governance KPMG Action Plan and Action Plan Progress Reports			
Information protection, data privacy and security						
GRI 418: Customer privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Information protection, data use, privacy and security: Our Impact Plan 2026, page 12. Information protection, data use, privacy and security: Databook, page 4.			

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GRI Standard/ other source	Disclosures		Location	Omission	WEF IBC Core Metric	UNGC Principle and UNSDG
				Requirement(s) omitted		
Inclusion, diversity and equity						
GRI 3: Material topics 2021	3-3	Management of material topics	Inclusion, diversity and equity: Our Impact Plan 2026, page 22. KPMG Australia website - Values and culture	405-2a Information incomplete. Employee Gender Pay Gap (WGEA) for Australia only.		UN SDG: 5, 8, 10
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Inclusion, diversity and equity: Our Impact Plan 2026, page 22. Inclusion, diversity and equity: Databook, pages 6-7; 10		Dignity and equality	
	405-2	Ratio of basic salary and remuneration of women to men	Inclusion, diversity and equity: Our Impact Plan 2026, page 22. Inclusion, diversity and equity: Databook, page 10.		Dignity and equality	UN SDG: 5, 8,10
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Workplace reports: Databook, page 4.		Dignity and equality	

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GRI Standard/ other source	Disclosures		Location	Omission: Requirement(s) omitted	WEF IBC Core Metric	UNGC Principle and UNSDG
Wellbeing and sustainable working						
GRI 3: Material topics 2021	3-3	Management of material topics	Wellbeing and sustainable working: Our Impact Plan 2026, page 24.		Health and well-being	UN SDG: 3, 8
GRI 403: Occupational health and safety 2018	403-1	Occupational health and safety management system	Protect the health and wellbeing of our people: Our Impact Plan 2024, page 18 & 37-29.		Health and well-being	UN SDG: 3, 8
	403-2	Hazard identification, risk assessment, and incident investigation	Wellbeing and sustainable working: Our Impact Plan 2026, page 24. Protect the health and wellbeing of our people: Our Impact Plan 2024, page 18 & 37-29.		Health and well-being	UN SDG: 3, 8
	403-3	Occupational health services	As above.		Health and well-being	UN SDG: 3, 8
	403-4	Worker participation, consultation, and communication on occupational health and safety	As above.		Health and well-being	UN SDG: 3, 8
	403-5	Worker training on occupational health and safety	As above.		Health and well-being	UN SDG: 3, 8
	403-6	Promotion of worker health	As above.		Health and well-being	UN SDG: 3, 8
GRI 403: Occupational health and safety 2018	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	As above.		Health and well-being	UN SDG: 3, 8
	403-8	Workers covered by an occupational health and safety management system	Wellbeing and sustainable working: Databook, page 11.		Health and well-being	UN SDG: 3, 8
	403-9	Work-related injuries	As above.		Health and well-being	UN SDG: 3, 8

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GRI Standard/ other source	Disclosures		Location	Omission	WEF IBC Core Metric	UNGC Principle and UN SDG
				Requirement(s) omitted		
Material Topics						
Engaged and future-ready talent						
	3-3	Management of material topics	Engaged and future ready talent: Our Impact Plan 2026, page 21. Engaged and future ready talent: Databook, page 10. KPMG Australia website - Values and culture KPMG Graduate & Student Careers | KPMG Australia			
GRI 404: Training and education 2016	404-1	Average hours of training per year per employee	Engaged and future ready talent: Databook, page 10.	401-a.ii: Information incomplete: training hours for Australia only	Skills for the future	UN SDG: 4, 5, 8
	404-2	Programs for upgrading employee skills and transition assistance programs	Engaged and future ready talent: Our Impact Plan 2026, page 21.		Skills for the future	UN SDG: 4, 8
	404-3	Percentage of employees receiving regular performance and career development reviews	Engaged and future ready talent: Databook, page 10.			UN SDG: 5, 8

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GRI Standard/ other source	Disclosures		Location	Omission: Requirement(s) omitted	WEF IBC Core Metric	UNGC Principle and UN SDG
Material Topics						
Climate change and environmental sustainability						
	3-3	Management of material topics	KPMG Australia Climate Action Plan 2023-2030. KPMG Australia Climate Risk Report 2026. Climate Change and Environmental Sustainability; Our Impact Plan 2026, page 26. KPMG Australia Environmental Policy.		Climate change	UNGC Principle: 7,8,9 UN SDG: 3, 7, 8, 12, 13, 14, 15
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Decarbonise our operations and supply chain towards net zero: Our Impact Plan 2026, page 27. Climate change and environmental sustainability: Databook, page 12.		Climate change	
	305-2	Energy indirect (Scope 2) GHG emissions	As above.		Climate change	
	305-3	Other indirect (Scope 3) GHG emissions	As above.		Climate change	
	305-4	GHG emissions intensity	As above.		Climate change	
	305-5	Reduction of GHG emissions	As above.		Climate change	

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Independent Auditor's Assurance Report

To the National Governance Board of KPMG Australia

Report on the Subject Matter

We have performed a limited assurance engagement on selected metrics disclosed within KPMG Australia's Impact Plan – Databook for the year ended 30 June 2026 (the Subject Matter). The Subject Matter and the Applicable Criteria against which it has been assessed is summarised below. Our assurance does not extend to information in respect of earlier periods or to any other information in the KPMG Australia Impact Plan – Databook 2026.

Subject Matter

Non-financial metrics

- Percentage of women in Partnership
- Percentage of culturally diverse Partners
- Emissions by scope
- Employee Average Base Salary Gender Pay Gap – WGEA

Financial metrics

- Total revenue (Australia, Fiji and PNG)
- Taxes paid by the Australian Firm and its Partners

Applicable Criteria

The Subject Matter needs to be read and understood together with the Applicable Criteria, being the boundaries, definitions and methodologies included within Appendix 1 to this report, which KPMG Australia is solely responsible for selecting and applying.

Limited assurance conclusion

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the Subject Matter of KPMG Australia for the year ended 30 June 2026 is not prepared, in all material respects, in accordance with the Applicable Criteria used.

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Basis for conclusion

Our conclusion is based on the procedures we have performed and the evidence we have obtained in accordance with ASSA 5000 *General Requirements for Sustainability Assurance Engagements* and ASRE 2405 *Review of Historical Financial Information Other than a Financial Report*. The procedures in a review vary in nature and timing from, and are less in extent than for, an audit. Consequently, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an audit been performed, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Other information

Management is responsible for the other information. The other information comprises all information in the Impact Plan – Databook other than the Subject Matter and this review report thereon. Our conclusion on the Subject Matter does not cover other information and we do not express any form of assurance conclusion thereon.

In connection with our review of the subject matter, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the Subject Matter, or our knowledge obtained when conducting the review, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the Subject Matter

Management of KPMG Australia is responsible for the preparation of the Subject Matter and has determined that the Applicable Criteria used are appropriate. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation of the Impact Plan – Databook in accordance with the Applicable Criteria that is free from material misstatement, whether due to fraud or error.

Assurance practitioner's responsibility

Our responsibility is to express a conclusion on the Subject Matter based on our procedures. We have conducted our engagement in accordance with the following standards issued by the Auditing and Assurance Standards Board (AUASB), as applicable to the relevant metrics:

- **For non-financial metrics:** ASSA 5000 *General Requirements for Sustainability Assurance Engagements*; and
- **For financial metrics:** ASRE 2405 *Review of Historical Financial Information Other than a Financial Report*.

We have conducted our engagement in order to state whether, on the basis of the procedures described, anything has come to our attention that causes us to believe that the Subject Matter is not prepared, in all material respects, in accordance with the Applicable Criteria used. No opinion is expressed as to whether the Applicable Criteria used are appropriate to the needs of the users of the Subject Matter.

These standards require us to comply with the independence and ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) issued by the Accounting Professional & Ethical Standards Board Limited (November 2018 incorporating all amendments to January 2025) that are relevant to our engagement. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We apply Australian Standard on Quality Management ASQM 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, which requires us to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

A limited assurance engagement under ASRE 2405 consists of making enquiries, primarily of persons responsible for preparation of the Subject Matter and applying analytical and other limited assurance procedures.

Our objectives under ASSA 5000 are to plan and perform the review to obtain limited assurance about whether the Subject Matter is free from material misstatement, whether due to fraud or error, and to issue a review report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Subject Matter.

As part of a review in accordance with ASSA 5000, we exercise professional judgement and maintain professional scepticism throughout the engagement. We also:

a Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify and assess the risks of material misstatements, whether due to fraud or error, at the disclosure level but not for the purpose of providing a conclusion on the effectiveness of the entity's internal control; and

b Design and perform procedures responsive to assessed risks of material misstatement at the disclosure level. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Summary of work performed

We are required to plan and perform our work in order to consider the risk of material misstatement of the selected Subject Matter. The main procedures performed were:

- Inquiries with management to obtain a detailed understanding of the Applicable Criteria;
- Inquiries with management to develop our understanding of the key reporting risks associated with the preparation of the Subject Matter data and associated management controls;
- Obtaining a detailed understanding of the business processes underlying the preparation of the Subject Matter and assessing the design and implementation of relevant controls;
- Performing analytical procedures over the Subject Matter data and obtaining explanations from KPMG Australia as required;
- Performing limited inspection techniques, applying sampling methodologies, to assess the completeness and accuracy of the underlying data used to measure the Subject Matter;
- Recalculating the Subject Matter based on the underlying data and methodologies specified in the Applicable Criteria;
- Obtaining an understanding of the process for collecting, collating and reporting emissions data and reconciling the amounts disclosed in the Impact Plan – Databook to the underlying emissions records used for Climate Active reporting;
- Evaluating whether management has appropriately applied the requirements of the Climate Active Carbon Neutral Standard for Organisations in developing estimates used to report emissions, and whether the methods for developing such estimates are appropriate and have been applied consistently; and
- Reviewing the Subject Matter with respect to applicable Australian Accounting Standards, the WGEA methodology, and Basis of Preparation, as appropriate.

We believe the information we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Inherent limitations

Inherent limitations exist in all assurance engagements due to the selective testing of the information being examined. Therefore, fraud, error or non-compliance may occur and not be detected. Additionally, non-financial data may be subject to more inherent limitations that financial data, given both its nature and the methods used for determining, calculating and estimating such data.

Other matter

The comparative information for 'Emissions by scope' was subject to review in the prior year and an unmodified conclusion was issued by another auditor. The prior year assurance was conducted under a standard different to ASSA 5000, and was in accordance with Australian Standard on Assurance Engagements ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information ('ASAE 3000').

In connection with our review of the 'Emissions by scope' metric, our responsibility is to determine whether the comparative information is appropriately presented, by evaluating its consistency with the disclosures presented in the prior period and the consistency of the criteria with the criteria applied in the current period. Our conclusion is not modified in respect of this matter.

Restriction on use

This report, including our conclusions, has been prepared solely for KPMG Australia in accordance with the agreement between us, to assist the directors in reporting on the Subject Matter. Accordingly, we expressly disclaim and do not accept any responsibility or liability to any party other than KPMG Australia for any consequences of reliance on this report for any purpose.

Grant Thornton Audit Pty Ltd
Chartered Accountants

M A Adam-Smith
Partner – Audit & Assurance

Sydney, 29 October 2026

Appendix 1 – Applicable Criteria

Subject Matter	Definition	Boundary
Percentage of women in Partnership	Percentage of Partners who self-identify as female in KPMG Australia, KPMG Fiji and KPMG PNG as a percentage of total Partners; includes Partners who are active as at 1 July 2026. 100% of Partners have self-reported their status and no Partners are excluded. As information relating to gender identification is based on self-identification, is personally sensitive and confidential, verification of the accuracy of the self-identification has not been performed.	Includes Partners in KPMG Australia, KPMG Fiji and KPMG PNG. Includes Partners who are in Partnership as at 1 July 2026.
Percentage of culturally diverse Partners	Percentage of Partners who self-identify as culturally diverse in KPMG Australia, KPMG Fiji and KPMG PNG as a percentage of total Partners; includes Partners who are active as at 1 July 2026. Over 95% of Partners have self-reported their status. As information relating to cultural identification is based on self-identification, is personally sensitive and confidential, verification of the accuracy of the self-identification has not been performed.	Includes Partners in KPMG Australia, KPMG Fiji and KPMG PNG. Includes Partners who are in Partnership as at 1 July 2026.
Emissions by scope	Emissions by scope includes greenhouse gas emissions (disaggregated between Scope 1, Scope 2 and Scope 3), measured in accordance with the Climate Active Carbon Neutral Standard for Organisations. The emissions reported are on a calendar year basis, consistent with reporting to Climate Active. The emissions reported in the Databook are consistent with those reported to Climate Active.	Scope 1 and Scope 2 emissions are defined based on the operational control approach in accordance with the principles of the National Greenhouse and Energy Reporting Act 2007, and include KPMG Australia, KPMG Fiji and KPMG PNG Scope 3 emissions boundary is defined based on Climate Active's relevance test. Professional service and capital goods are excluded on the basis of meeting less than the two of five conditions in the relevance test.
Employee Average Base Salary Gender Pay Gap – WGEA	Defined and reported in line with the Workplace Gender Equality Agency (WGEA) methodology as per the following definition: Employee Average Base Salary Gender Pay Gap is the percentage difference between the average base salary of FTE male staff to the average base salary of FTE female staff expressed as a percentage of the	Includes KPMG Australia personnel. KPMG Fiji and KPMG PNG personnel are excluded. The figure includes permanent, fixed-term, casuals in Australia and KPMG Australia's CEO. KPMG Fiji and PNG

	average base salary of FTE male staff. It covers payments made to employees who were active as at the WGEA reporting date of 31 March 2026 for the preceding year.	employees are excluded. Partners, Executive Directors, contingent (on-demand) workers and contractors are excluded.
Total revenue (Australia, Fiji and PNG)	Revenue has been stated in accordance with the recognition and measurement requirements of AASB15 Revenue from Contracts with Customers.	Total revenue includes the results of KPMG Fiji and KPMG PNG which are consolidated in accordance with the accounting principles.
Taxes paid by the Firm and its Partners	The total taxes paid by KPMG Australia to Australian Government authorities includes corporate income taxes, net goods and services tax payable, fringe benefits tax, payroll tax, stamp duty and estimated tax payable by Partners on income generated from KPMG Australia. The taxes paid amount for KPMG Australia's own tax liabilities is calculated on a cash basis (i.e. tax payments made net of any tax refunds received during the financial year) and can be reconciled to data recorded in its financial systems for the same period. An estimate for income taxes paid by Partners on the income they receive from KPMG Australia is also included in the taxes paid amount. Any taxes on income Partners may receive due to activities outside of KPMG are excluded. To calculate this amount, an estimated average effective tax rate for the income received from KPMG Australia by Partners has been applied to distributions received from the previous financial year (i.e. taxes paid is assumed to be paid on a cash basis). For FY26, Partners paid on average an effective tax rate of 36.6% on income received from KPMG Australia.	Total taxes paid excludes any taxes paid by KPMG Australia's New Zealand subsidiaries, KPMG PNG and KPMG Fiji and any taxes paid by Partners on other income generated by their activities outside of KPMG Australia.