



OUR IMPACT PLAN²⁰²⁴

1 July 2023 – 30 June 2024

DATABOOK

This databook contains the relevant datapoints for each material topic as reported in Our Impact Plan 2024. It covers the relevant activities of KPMG Australia, KPMG PNG and KPMG Fiji (referred to collectively as KPMG Australia) for the financial year to 30 June 2024.

PURPOSE, VALUES AND CULTURE

Metric	Unit	FY24	FY23	FY22
Our commitment: Always act with a clear Purpose				
As a firm, KPMG demonstrates commitment to being purpose-led (new) ¹	%	70	–	–
KPMG makes a positive impact on society ²	%	66	73	–
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	–

¹ Based on the percentage of people rating the question favourably in our annual Global People Survey (GPS), carried out in September/October 2023.

² Ibid.

INFORMATION PROTECTION, DATA USE, PRIVACY AND SECURITY

Metric	Unit	FY24	FY23	FY22
Our commitment: Uphold the highest level of data and information protection, privacy and security				
Privacy and Security Awareness for Everyone (S.A.F.E) – training completion	%	100	100	100
Significant data breaches	#	Zero	Zero	Zero

TRUSTED AND TRUSTWORTHY

Metric	Unit	FY24	FY23	FY22
Our commitment: Act lawfully, ethically and in the public interest				
We Do What is Right: Integrity at KPMG – training completion	%	100	100	100
At KPMG, we have a culture of doing the right thing ³	%	73 (91)	94	97
I believe I can report unethical practices without fear of any negative impact on me ⁴	%	68 (86)	87	85
The people I work with effectively communicate the standards of ethical conduct that are expected at KPMG ⁵	%	76 (94)	90	91

³ Please note, our new Speak Up Survey utilised a 5-point scale, transitioning from a 7-point scale. This was to align with our other employee listening surveys. The difference in the survey results between the 2024 and 2023/22 surveys can be attributed to the change in the scale format. A 7-point scale gives people more options to select their degree of sentiment and using a 5-point scale reduces those options. Numbers in brackets represent like for like results.

⁴ Ibid.

⁵ Ibid.

TRUSTED AND TRUSTWORTHY

Metric	Unit	FY24	FY23	FY22
Our commitment: Act lawfully, ethically and in the public interest				
Conduct reports				
Reports raised	#	168	142	88
Reports closed out ⁶	#	152	131	69
Reports per 100 ⁷	#	1.48	1.24	0.66
Type of reports raised				
Breach of the Code of Conduct or policies	#	149 (88.5%)	123 (86.5%)	76 (86.4%)
Discrimination	#	3 (2%)	4 (3%)	3 (3.4%)
Sexual harassment	#	16 (9.5%)	15 (10.5%)	9 (10.2%)
Substantiated closed out reports				
All	#	94 (62%)	84 (64%)	38 (55%)
Breach of the Code of Conduct or policies	#	84⁸ (62%)	74 (64%)	31 (52%)
Discrimination	#	1⁹ (33%)	2 (50%)	0
Sexual harassment	#	9¹⁰ (64%)	8 (66%)	7 (78%)
Our commitment: Respect human rights, work against corruption and modern slavery				
Instances where the firm caused, contributed to, or was directly linked to bribery, corruption, or modern slavery incidents	%	Zero	Zero	Zero
Governance body members that the firm's anti-corruption policies and procedures have been communicated to (new)	%	100%	–	–
Employees that the firm's anti-corruption policies and procedures have been communicated to (new)	%	100%	–	–
Employees that have received training on anti-corruption (new)	%	100%	–	–

⁶ A report is 'closed out' where it has been completed following an investigation and outcome.

⁷ Raised and closed out for employees and partners.

⁸ 135 breaches of the Code of Conduct or policies matters closed, out of 149 raised.

⁹ 3 discrimination matters closed, out of 3 raised.

¹⁰ 14 sexual harassment matters closed, out of 16 raised.

EMPLOYEE ENGAGEMENT AND EXPERIENCE

Metric	Unit	2024	2023	2022
Our commitment: Provide a great people experience, built on our People Promise				
Engagement Index ¹¹	%	72	75	76
Trust Index ¹²	%	72	79	81
Growth Index ¹³	%	65	68	71
Values Index ¹⁴	%	74	77	80

INCLUSION, DIVERSITY AND EQUITY

Metric	Unit	2024	2023	2022
Our commitment: Champion gender equality and create an inclusive and equitable culture for all				
Inclusion & Diversity Index ¹⁵	%	80	85	–
Percentage of women in Partnership	%	36.3 ¹⁶	35.1	33.4
Percentage of culturally diverse Partners	%	14.9 ¹⁷	14.5	11.4
Indigenous people hired (Australia only)	#	10 ¹⁸	19	32
Gender Pay Gap				
Employee Average Base Salary Gender Pay Gap – WGEA	%	10 ¹⁹	10.5	–
Partner Gender Pay Gap	%	13.16	11.6	12.5

¹¹ Based on the percentage of people rating the question favourably in our annual Global People Survey (GPS), carried out in September/October 2023.

¹² Ibid.

¹³ Ibid.

¹⁴ Ibid.

¹⁵ Based on the percentage of people rating the question favourably in our annual Global People Survey (GPS).

¹⁶ 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 in Partnership as at 1 July 2024. 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. Please see Independent Auditor's Assurance Report page 31 of this Databook.

¹⁷ 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 in Partnership as at 1 July 2024. 94% 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. Please see Independent Auditor's Assurance Report page 31 of this Databook.

¹⁸ Total count of Indigenous people hired by KPMG Australia and who have commenced during the reporting period to 30 June 2024, as defined by those who have self-identified as Aboriginal or Torres Strait Islander. 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. Excludes KPMG Fiji and KPMG PNG personnel. This metric is subject to limited assurance by Grant Thornton. Please see Independent Auditor's Assurance Report page 31 of this Databook.

¹⁹ 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 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 2024 for the preceding year. 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 (on-demand) workers and contractors are excluded. This metric is subject to limited assurance by Grant Thornton. Please see Independent Auditor's Assurance Report page 31 of this Databook.

INCLUSION, DIVERSITY AND EQUITY

Metric	Unit	2024	2023	2022
Our commitment: Champion gender equality and create an inclusive and equitable culture for all				
Use of parental leave ²⁰				
Number of employees entitled to parental leave (new) ²¹				
Men	#	4,630	–	–
Women	#	4,645	–	–
Gender diverse people	#	16	–	–
Number of employees that took parental leave ²²				
Men	#	181	234	249
Women	#	229	219	218
Gender diverse people	#	0	–	–
Total number of employees that returned to work in the reporting period after parental leave ended (new)				
Men	#	205	–	–
Women	#	242	–	–
Gender diverse people	#	0	–	–
Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work (new)				
Men	#	65	–	–
Women	#	158	–	–
Gender diverse people	#	0	–	–
Retention rate of people that took parental leave and were still employed 12 months after parental leave ended (new)				
All	%	76	94	97
Men	%	66	–	–
Women	%	81	–	–
Gender diverse people	%	0	–	–

²⁰ Excludes Fiji and PNG

²¹ Number of people who are entitled to participate in the parental leave program (including initial and flexible leave) within the financial year.

²² Number of people who commenced parental leave (including initial and flexible leave) within the financial year.

EMPLOYEE HEALTH AND WELLBEING

Metric	Unit	2024	2023	2022
Our commitment: Protect the health and wellbeing of our people				
'I am able to sustain the level of energy I need to do my work' ²³	%	52	55	53
'I believe my people leader genuinely cares about mental health and wellbeing' ²⁴	%	78	–	–
Year-on-year incident changes ²⁵	#	28	31	-8
Incidents reported ²⁶	#	99	71	40
Overall injury year-on-year change ²⁷	%	39	78	-26
Workplace inspections completed ²⁸	%	100	100	100
Scheduled training completed ²⁹	%	100	100	100
Fatalities as a result of work-related injury – all employees and partners (new)	#	0	–	–
Number of recordable work-related injuries – all employees and partners (new)	#	0	–	–
Work related injuries – employees and partners (new)	#	19	–	–
Fatalities as a result of work-related injury – people who are not employees or partners (new)	#	0	–	–
Number of recordable work-related injuries – people who are not employees or partners (new)	#	0	–	–
Work-related injuries – people who are not employees or partners (new)	#	0	–	–
Workers covered by an occupational health and safety management system ³⁰	%	100	–	–

²³ Based on the percentage of people rating the question favourably in our annual Global People Survey (GPS), carried out in September/October 2023.

²⁴ Based on the percentage of people rating the question favourably in our Speak Up Survey, carried out in May 2024.

²⁵ Excludes KPMG Fiji and KPMG PNG.

²⁶ Ibid.

²⁷ Ibid.

²⁸ Ibid.

²⁹ Ibid.

³⁰ Includes employees and all workers who are not employees.

CONTINUOUS LEARNING AND FUTURE-READY TALENT

Metric	Unit	2024	2023	2022	
Our commitment: Foster a continuous and future-fit learning and development culture					
Average learning hours per person during the reporting period, by gender and employee category ³¹	Total	Hours	25.58	34.97	33.53
	Men	Hours	25.87	35.46	–
	Women	Hours	25.15	34.41	–
	Partners	Hours	18.81	30.03	–
	Permanent full-time	Hours	25.48	37.30	–
	Permanent part-time	Hours	18.34	21.37	–
	Fixed term full-time	Hours	35.72	50.11	–
	Fixed term part-time	Hours	16.86	28.18	–
	Casual	Hours	19.17	13.35	–
	Contingent	Hours	17.51	14.18	–
Percent of total employees by gender and employee category who received a regular performance and career development review during the reporting period (new)	Total	%	84	–	–
	Men	%	85	–	–
	Women	%	84	–	–
	Permanent full-time	%	85	–	–
	Permanent part-time	%	79	–	–
	Fixed term full-time	%	83	–	–
	Fixed term part-time	%	70	–	–
	Casual ³²	%	N/A	–	–
Contingent ³³	%	N/A	–	–	

³¹ Excludes KPMG Fiji and KPMG PNG.

³² Data not available.

³³ Data not available.

CLIMATE CHANGE AND ENVIRONMENTAL SUSTAINABILITY

Metric	Unit	CY24 ³⁴	CY23	CY22
Our commitment: Decarbonise our operations and supply chain towards net zero				
Emissions³⁵				
Total fuel consumption within the organisation from non-renewable sources (new)	GJ	–	3,056	–
Electricity consumption (new)	kWh	–	8,820,197	–
Total energy consumption within the organisation (new)	GJ	–	34,809	–
Gross Scope 1 emissions ³⁶	tCO ₂ -e	–	181	219
Gross market-based Scope 2 emissions ³⁷	tCO ₂ -e	–	804	632
Total gross Scope 1 & 2 emissions	tCO ₂ -e	–	985	851
Scope 3 emissions ³⁸	tCO ₂ -e	–	27,908	22,151
Total Scope 1, 2 & 3 emissions	tCO ₂ -e	–	28,893	23,002
Net CO ₂ -e emissions	tCO ₂ -e	–	Zero	Zero
Total emissions per FTE	tCO ₂ -e	–	2.6	2.3
Change in gross Scope 1, 2 & 3 emissions against 2019 baseline	%	–	-28	-43
Renewable energy (tenancy use)	%	–	100	100
Energy intensity ratio: energy emissions per FTE	tCO ₂ -e	–	0.09	0.06
Supply chain				
Percentage of spend towards suppliers with science-based net zero targets	%	59	40	–
Percentage of new suppliers that were screened using environmental criteria (new) ³⁹	%	100	–	–
Number of suppliers assessed for environmental impacts (new) ⁴⁰	#	–	–	–
Our commitment: Support our clients' and Australia's transition to net zero				
Carbon intensity of our client portfolio (kg CO ₂ -e/\$ revenue) ⁴¹	kg CO ₂ -e/\$ revenue	N/A	0.17	0.181

³⁴ Data for Calendar Year (CY24) not yet available.

³⁵ Emissions include KPMG Australia, KPMG Fiji and KPMG PNG.

³⁶ Includes gas for offices and fuel for PNG vehicles.

³⁷ Includes Adelaide, Brisbane and Sydney offices base building electricity without Climate Active reductions.

³⁸ Data from Climate Active inventory. Includes all business travel (accommodation, air travel, transport fuel in personal vehicles, taxis and rideshare), transport and distribution (courier services) purchased food and onsite catering, office supplies and approximate energy consumption from staff working from home.

³⁹ All new suppliers complete KPMG's supplier due diligence questionnaire, which includes climate and ESG questions.

⁴⁰ KPMG does not carry out environmental impact assessments on its suppliers.

⁴¹ In FY22, we developed an approach to quantify the carbon intensity of our client services based on the global standard for apportionment of investment portfolio emissions to financial institutions, Partnership for Carbon Accounting Financials (PCAF) methodology, and we have continued to refine the methodology for this year's report. The metric is a weighted average ratio of apportioned client Scope 1 & 2 GHG emissions relative to our FY23 revenue (excluding recoverable expenses) per sector; the emissions apportionment factor for each client being KPMG revenue divided by client operating expenditure. We have sourced publicly disclosed data from our client's most recently published annual reporting suites.

CLIMATE CHANGE AND ENVIRONMENTAL SUSTAINABILITY

Metric	Unit	FY24	FY23	FY22
Our commitment: Strengthen climate resilience with our people, clients and community partners				
People involved in climate-related engagements, volunteering, training or other initiatives (new) ⁴²	%	42	–	–
KPMG people who agree or strongly agree the firm fosters environmentally responsible practices ⁴³	%	61	60	61
Metric	Unit	FY24	FY23	FY22
Our commitment: Understand and improve our impact on nature and biodiversity				
Sites operating within or adjacent to protected areas or areas of high biodiversity value ⁴⁴	#	4	4	4
Total floor area of sites operating within or adjacent to areas of high biodiversity value	m2	12,647	12,258	11,988
Nature of significant direct and indirect impacts on biodiversity (new)	#	Zero	–	–
IUCN Red List species and national conservation list species with habitats in areas affected by operations (new)	#	Zero	–	–
Sites operating within medium-high and high water-stressed environments ⁴⁵	#	5	2	1
Startups supported through the Nature Positive Challenge to date	#	9	9	4
Metric	Unit	CY24	CY23	CY22
Our commitment: Advance our commitment to circularity				
Waste diversion rate ⁴⁶	%	–	78	71
Total waste generated (new) ⁴⁷	t	–	273	–
Total waste diverted from disposal/landfill (new) ⁴⁸	t	–	215	–
Total waste directed to disposal/landfill (new) ⁴⁹	t	–	58	73
Total hazardous waste diverted from disposal/landfill (new)	t	–	Zero	–
Total hazardous waste directed to disposal/landfill (new)	t	–	Zero	–

⁴² Based on the responses in our annual Climate Action Survey, carried out in May 2024.

⁴³ Ibid.

⁴⁴ Canberra, Hobart, Perth and Geelong offices.

⁴⁵ Adelaide, Barangaroo, Parramatta, Wollongong and Port Moresby (PNG) offices identified as operating within medium to high water-stressed environments.

⁴⁶ Source: Bintracker data.

⁴⁷ Ibid.

⁴⁸ Ibid.

⁴⁹ Ibid.

ECONOMIC CONTRIBUTION

Metric	Unit	2024	2023	2022	
Our commitment: Strong economic contribution					
People by level					
People	Total	#	11,647	12,419	12,238
	Australia, Fiji and PNG Partners	#	691	713	673
	Australia full-time	#	8,341	8,910	8,857
	Australia part-time	#	596	637	661
	Casuals	#	202	273	300
	Fiji and PNG	#	463	353	266
	Employees ⁵⁰	#	9,602	10,173	10,084
Board	Total ⁵¹	#	11	11	11
	Full-time	#	9	7	9
	Part-time	#	–	1	–
	Contractor	#	2	2	2
National Executive Committee	Full-time ⁵²	#	14	13	13
All partners	Total ⁵³	#	691	713	673
	Full-time ⁵⁴	#	646	664	632
	Part-time ⁵⁵	#	30	36	30
	Fiji and PNG ⁵⁶	#	15	13	11
Contingent	#	1,354	1,533	1,481	
People by gender					
People	Men	#	5,890	6,404	5,478
	Women	#	5,705	5,985	5,256
	Gender diverse people	#	52	30	23

⁵⁰ Includes full-time, part-time and casual employees in Australia, Fiji and PNG. Excludes partners and contingent workers.

⁵¹ Includes all active Board members at 1 July 2024.

⁵² Includes all active NEC members at 1 July 2024.

⁵³ Includes active partners at 1 July 2024.

⁵⁴ Ibid.

⁵⁵ Ibid.

⁵⁶ Ibid.

ECONOMIC CONTRIBUTION

Metric	Unit	2024	2023	2022	
People by gender					
Board	Men	#	5	5	6
	Women	#	6	6	6
	Gender diverse people	#	–	–	–
	Other indicators of diversity where relevant (such as minority or vulnerable groups)	#	1	–	–
National Executive Committee	Men	#	8	7	6
	Women	#	6	6	7
	Gender diverse people	#	–	–	–
	Other indicators of diversity where relevant (such as minority or vulnerable groups)	#	–	–	–
Partners	Men	#	440	463	448
	Women	#	251	250	225
	Gender diverse people	#	–	–	–
	Other indicators of diversity where relevant (such as minority or vulnerable groups) ⁵⁷	#	103	–	–
Full-time	Men	#	4,283	4,599	4,673
	Women	#	4,033	4,296	4,167
	Gender diverse people	#	25	15	17
Part-time	Men	#	59	91	100
	Women	#	537	546	560
	Gender diverse people	#	–	–	1
Casual	Men	#	96	148	163
	Women	#	101	123	132
	Gender diverse people	#	5	2	5
Contingent	Men	#	816	964	940
	Women	#	516	556	519
	Gender diverse people	#	22	13	22
Fiji and PNG	Men	#	196	140	94
	Women	#	267	231	172
	Gender diverse people	#	–	–	–

⁵⁷ Number of culturally diverse partners.

ECONOMIC CONTRIBUTION

Metric		Unit	2024	2023	2022
Level by age⁵⁸					
KPMG Australia	Under 30	%	37.8	39	39
	30–50	%	51.2	50	50
	50+	%	11	11	11
Board	Under 30	%	–	–	–
	30–50	%	40	45.5	36
	50+	%	60	54.5	64
National Executive Committee	Under 30	%	–	–	–
	30–50	%	28.6	38.5	31
	50+	%	71.4	61.5	69
Partners	Under 30	%	–	–	–
	30–50	%	62.2	62.9	64
	50+	%	37.8	37.1	36
Contingent	Under 30	%	19	24	25
	30–50	%	47	45	45
	50+	%	34	31	30
Employee age, detail					
Full-time	Under 30	%	42.9	41	44
	30–50	%	49.6	50	49
	50+	%	7.5	9	7
Part-time	Under 30	%	11.4	11	12
	30–50	%	77.4	74	74
	50+	%	11.2	15	14
Casuals	Under 30	#	65.3	67	70
	30–50	#	11.4	13	13
	50+	#	23.3	20	17

⁵⁸ Excludes KPMG Fiji and KPMG PNG.

ECONOMIC CONTRIBUTION

Metric	Unit	2024	2023	2022	
New employees and partner retirements					
New employees – graduates (all)	#	700	877	749	
Men	#	325	465	–	
Women	#	305	410	–	
Gender diverse people	#	1	2	–	
New employees – experienced hires (all)	#	1,144	1,970	–	
Men	#	570	936	–	
Women	#	561	1,027	–	
Gender diverse people	#	13	7	–	
Total number and rate of new employee hires by age group, gender and region (new)					
Australia	Women	#	866	–	–
	Under 30	#	536	–	–
	30–50	#	293	–	–
	50+	#	37	–	–
	Men	#	895	–	–
	Under 30	#	560	–	–
	30–50	#	295	–	–
	50+	#	40	–	–
Partners	Total partners as at 1 July – All	#	691	713	673
	Total partners as at 1 July – Men	#	440	463	448
	Total partners as at 1 July – Women	#	251	250	225
	Partner retirements year to 1 July – All	#	84	52	57
	Partner retirements year to 1 July – Men	#	54	36	42
	Partner retirements year to 1 July – Women	#	30	16	15
	New partners as at 1 July	#	54	96	–
Total number and rate of employee turnover by age group, gender and region (new)					
Australia	Women	%	23.8	–	–
	Under 30	%	29.3	–	–
	30–50	%	20.6	–	–
	50+	%	21.9	–	–
	Men	%	25.6	–	–
	Under 30	%	29.5	–	–
	30–50	%	23.8	–	–
	50+	%	21.4	–	–

ECONOMIC CONTRIBUTION

Metric	Unit	2024	2023
Our commitment: Strong economic contribution			
Financial results			
Audit & Assurance revenue	\$m	340	311
Consulting revenue	\$m	915	1,069
Deals & Infrastructure revenue	\$m	349	351
Enterprise revenue	\$m	350	315
Tax & Legal revenue	\$m	242	242
Australia revenue	\$m	2,196	2,288
Fiji and PNG revenue	\$m	35	27
Revenue (Australia, Fiji and PNG)	\$m	2,231	2,315
Recoverable expenses	\$m	155	169
Total revenue (Australia, Fiji and PNG)	\$m	2,386⁵⁹	2,484⁶⁰
Taxes paid			
Total taxes paid by the Australian Firm and its Partners	\$m	425⁶¹	443.6
Partner effective tax rate (Australia only)	%	36.7 ⁶²	38.2 ⁶³

⁵⁹ Revenue has been stated in accordance with the recognition and measurement requirements of AASB15 Revenue from Contracts with Customers. The FY23 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. Please see Independent Auditor's Assurance Report page 31 of this Databook.

⁶⁰ The FY23 comparative has been presented on a consistent basis to FY24 and takes into account our updated divisional structure from 1 July 2023.

⁶¹ 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 ignored. 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 FY24, Partners paid on average an effective tax rate of 36.7% 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. Please see Independent Auditor's Assurance Report page 31 of this Databook.

⁶² Movements on taxes paid by Partners primarily represents a reduction in the book to tax ratio in FY24, due to various timing differences such as WIP and movements in employee entitlement balances.

⁶³ Due to a change in calculation methodology to determine the Partners' effective tax rate, the FY23 comparative has been presented on a consistent basis to FY24.

Financial assistance and contributions				
Total monetary value of financial assistance received from any government – excluding grants (new)	\$m	0	–	–
Total monetary value of financial assistance received from any government – grants (new) ⁶⁴	\$m	0.0115	–	–
Total monetary value of financial and in-kind political contributions ⁶⁵	\$m	0.0226	–	–
Our commitment: Exceptional client outcomes, through work that matters				
Client satisfaction score	/10	8.7	8.7	8.7

⁶⁴ 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).

⁶⁵ The value represents in-kind contributions, event sponsorship and membership fees for political party business forums in Australia only. There were no political donations for KPMG Fiji and KPMG PNG.

INNOVATION AND TECHNOLOGY

Metric	Unit	2024	2023	2022
Our commitment: Build a thriving technology business and innovate with our clients, alliance partners and the startup ecosystem				
Innovation Index ⁶⁶	%	62	59	63
KPMG people using AI-powered digital assistant KymChat	#	9,000	–	–

SOCIETAL IMPACT

Metric	Unit	2024	2023	2022
Our commitment: Create a fairer, more inclusive and more sustainable future for our communities				
Community impact				
Community impact – number of people involved	#	2,641	1,399	1,138
Community impact – number of hours	#	37,294	17,178	8,992
Community impact – dollar value ⁶⁷	\$m	9.78	12.88	–
Hours provided through Jawun secondment	#	3,186	5,037	1,225
Number of pro bono clients	#	98	97	108
Number of pro bono engagements	#	116	116	117
Hours provided through our pro bono program	#	15,233	24,515	19,695
Number of people who are not-for-profit directors	#	355	455	390
Number of not-for-profit directorship positions held	#	456	575	495
Global 10by30 Program – young people reached in Australia to date (new)	#	5,517	1,301	–
AI Amplified – young people completing AI skilling modules (new)	#	1,490	–	–
Digital inclusion – young people reached through our Laptops for Lifelong Learning program	#	282	153	116
Mentoring – young people reached through Lifelong Learning mentoring programs (new)	#	506	577	355
Indigenous procurement				
Addressable procurement spend directed to Indigenous goods and services	%	3.25	3.82	3.22
Our commitment: Advocate on the issues that matter				
Submissions to government, parliamentary inquiries and policy papers	#	49	39	26

⁶⁶ Based on the percentage of people rating the question favourably in our annual Global People Survey (GPS), carried out in September/October 2023.

⁶⁷ Includes value of time spent on volunteering, mentoring and pro bono as well as cash contributions, management costs and other non-cash contributions. The dollar value of time spent on 'general volunteering' is based on the average hourly salary cost for partners and employees in FY24. The dollar value for 'skilled volunteering' and 'pro bono' is calculated based on the average charge out rate for partners and employees in FY24. Excludes time spent on NFP Directorships volunteering.

GRI INDEX

Statement of use	KPMG Australia has reported in accordance with the GRI Standards for the period 1 July 2023 to 20 June 2024
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	Chairman and CEO statement: Our Impact Plan, page 3. KPMG Australia website: Governance .		
	2-2	Entities included in the organisation's sustainability reporting	Chairman and CEO statement: Our Impact Plan , page 3. Economic contribution: Our Impact Plan , page 55. Material topics assessment: Our Impact Plan , page 73.		
	2-3	Reporting period, frequency and contact point	Chairman and CEO statement: Our Impact Plan , page 3. Contacts: Our Impact Plan , page 76.		
	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	Progressing to limited assurance: Our Impact Plan , page 21. Grant Thornton's limited assurance statement is included in this Databook , page 31. Several of our Planet metrics are externally assured annually as part of our Climate Active submission .		
	2-6	Activities, value chain and other business relationships	Impact of our client work: Our Impact Plan , page 58. Modern Slavery Statement .		
	2-7	Employees	Employment: Our Impact Plan , page 55. Economic contribution: Databook , page 10.	Employment and wealth generation	SDG 8 SDG 10
	2-8	Workers who are not employees	Economic contribution: Databook , page 10.		SDG8
	2-9	Governance structure and composition	National Board: Our Impact Plan page 11. KPMG Australia website: Governance .		SDG 5 SDG 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	2-10	Nomination and selection of the highest governance body	National Board: Our Impact Plan , page 11. KPMG Australia website: Governance .	Quality of governing body	SDG 10 SDG 16
	2-11	Chair of the highest governance body	National Board: Our Impact Plan , page 11. KPMG Australia website: Governance .	Quality of governing body	SDG 16
	2-12	Role of the highest governance body in overseeing the management of impacts	KPMG Australia website: Governance .	Quality of governing body	SDG 16
	2-13	Delegation of responsibility for managing impacts	KPMG Australia website: Governance .	Quality of governing body	
	2-14	Role of the highest governance body in sustainability reporting	National Board: Our Impact Plan , page 11. KPMG Australia website: Governance . Material topics assessment: Our Impact Plan , page 73.	Quality of governing body	
	2-15	Conflicts of interest	National Board Charter Governance and Accountability: Our Impact Plan , page 11. KPMG's Global Code of Conduct KPMG Australia website: Governance .	Ethical behaviour	SDG 16
	2-16	Communication of critical concerns	National Board: Our Impact Plan , page 11. Acting lawfully, ethically and in the public interest: Our Impact Plan , page 16. Workplace reports: Our Impact Plan , page 19. KPMG Australia website: Governance .		

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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	2-17	Collective knowledge of the highest governance body	National Board Skills Matrix and assessment: Our Impact Plan , page 12. KPMG Australia website: Governance .			
	2-18	Evaluation of the performance of the highest governance body	National Board Charter National Board performance: Our Impact Plan , page 12. Partnership remuneration: Our Impact Plan , page 22. KPMG Australia website: Governance .	Quality of governing body		
	2-19	Remuneration policies	National Board Charter: Partnership agreement . Partnership remuneration: Our Impact Plan , page 22.	Governing purpose	8, 9	
	2-20	Process to determine remuneration	National Board Charter: Partnership Agreement . Partnership remuneration: Our Impact Plan , page 22.			
	2-21	Annual total compensation ratio		2-21 ⁶⁹		
	2-22	Statement on sustainable development strategy	Chairman and CEO statement: Our Impact Plan , page 3.			

⁶⁹ Information unavailable/incomplete.

GRI INDEX

GRI Standard/ other source	Disclosures	Location	Omission Requirement(s) omitted	WEF IBC Core Metric	UNGC Principle and UN SDG
GRI 2: General Disclosures 2021	2-23	Policy commitments	KPMG Global Code of Conduct Acting ethically: Our Impact Plan , page 16. Respect human rights and work against corruption and modern slavery: Our Impact Plan , page 24. Societal Impact: Our Impact Plan , page 65. Modern Slavery Statement . Human Rights Policy . Human Rights Action Plan . Human Rights Remediation Policy .		1, 2, 10 SDG 16
	2-24	Embedding policy commitments	As above.		1, 2, 10 SDG 16
	2-25	Processes to remediate negative impacts	As above, and Workplace reports: Our Impact Plan , page 19.	Ethical behaviour	1, 2, 10
	2-26	Mechanisms for seeking advice and raising concerns	KPMG Global Code of Conduct Acting ethically: Our Impact Plan , page 17.	Ethical behaviour	1, 2, 10 SDG 16
	2-27	Compliance with laws and regulations	Acting lawfully: Our Impact Plan , page 16. Acting ethically: Our Impact Plan , page 16. KPMG Australia website: Governance .	Ethical behaviour	
	2-28	Membership associations	Respect human rights and work against corruption and modern slavery: Our Impact Plan , page 24. Human Rights Policy . KPMG Australia website: Governance .		

GRI INDEX

GRI Standard/ other source	Disclosures	Location	Omission Requirement(s) omitted	WEF IBC Core Metric	UNGC Principle and UN SDG
GRI 2: General Disclosures 2021	2-29	Approach to stakeholder engagement	KPMG Australia website: Governance . (see the 'Approach to stakeholder engagement' heading) Material topics assessment: Our Impact Plan , page 73.		
	2-30	Collective bargaining agreements		2-30 a & b ⁷⁰	
Material Topics					
Purpose, Value and culture					
GRI 3: Material topics 2021	3-1	Process to determine material topics	Material topics assessment: Our Impact Plan , page 73.	Stakeholder engagement	7
	3-2	List of material topics	Material topics assessment: Our Impact Plan , page 73.	Stakeholder engagement	
Purpose, Value and culture					
	3-3	Management of material topics	Always act with a clear Purpose: Our Impact Plan , page 10. Ethical culture: Our Impact Plan , page 17. Our People Progress: Our Impact Plan , page 27. Always act with a clear Purpose: Databook , page 2.		
Trusted and trustworthy					
	3-3	Management of material topics	Trusted and trustworthy: Our Impact Plan , page 16. Act lawfully, ethically and in the public interest: Our Impact Plan , page 20. Trusted and trustworthy: Databook , page 2.		
Anti-corruption					
GRI 205: Anti- corruption 2016	205-1	Operations assessed for risks related to corruption	Respect human rights and work against corruption and modern slavery: Our Impact Plan , page 24. Respect human rights, work against corruption and modern slavery: Databook , page 3.	Ethical behaviour	10 SDG 16
	205-2	Communication and training about anti-corruption policies and procedures	As above.		
	205-3	Confirmed incidents of corruption and actions taken	As above.	Ethical behaviour	10 SDG 16

⁷⁰ Not applicable. We do not have collective bargaining agreements.

GRI INDEX

GRI Standard/ other source	Disclosures	Location	Omission Requirement(s) omitted	WEF IBC Core Metric	UNGC Principle and UN SDG
Material Topics					
<i>Child labour</i>					
GRI 408: Child labour	408-1	Operations and suppliers at significant risk for incidents of child labour Modern Slavery Statement.		Dignity and equality	1, 5 SDG 5 SDG 8 SDG 16
<i>Forced or compulsory labour</i>					
GRI 409: Forced or compulsory labour	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour Modern Slavery Statement.		Dignity and equality	1, 4 SDG 5 SDG 9
Information protection, data privacy and security					
	3-3	Management of material topics	Uphold the highest level of information protection, data privacy and security: Our Impact Plan , page 23. Act lawfully, ethically and in the public interest: Our Impact Plan , page 20. Trusted and trustworthy: Databook , page 2.		
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 , page 23. Information protection, data use, privacy and security: Databook , page 2.		SDG 16
Employee engagement and experience					
	3-3	Management of material topics	Provide a great people experience built on our People Promise: Our Impact Plan , page 27. Provide a great people experience built on our People Promise: Databook , page 5.		

GRI INDEX

GRI Standard/ other source	Disclosures	Location	Omission Requirement(s) omitted	WEF IBC Core Metric	UNGC Principle and UN SDG
Material Topics					
Employment					
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Economic contribution – new employees and employee turnover: Databook , page 13.	401-1b. ⁷¹	Employment and wealth generation SDG 5 SDG 8 SDG 10
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Remuneration transparency: Our Impact Plan , page 29.		Employment and wealth generation SDG 3 SDG 5 SDG 8
	401-3	Parental leave	Champion gender equality and create an inclusive and equitable culture for all; Caring for family: Our Impact Plan , page 34. Champion gender equality and create an inclusive and equitable culture for all; use of parental leave: Databook , page 4. ⁷²		6 SDG 5 SDG 8
Inclusion, Diversity and Equity					
	3-3	Management of material topics	Champion gender equality and create an inclusive and equitable culture for all: Our Impact Plan , page 30. Champion gender equality and create an inclusive and equitable culture for all: Databook , page 4. Reconciliation Action Plan (RAP) Progress Report 2024		
GRI 405: Diversity and equal opportunity 2016	405-1	Diversity of governance bodies and employees	Champion gender equality and create an inclusive and equitable culture for all: Databook , page 4. KPMG Australia website: Governance .		6 SDG 5 SDG 8
	405-2	Ratio of basic salary and remuneration of women to men	Champion gender equality and create an inclusive and equitable culture for all – gender pay gap: Databook , page 4.	405-a. ⁷³	6 SDG 5 SDG 8 SDG 10
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Workplace reports: Our Impact Plan , page 19. Act lawfully, ethically and in the public interest, Databook , page 2.		6 SDG 5 SDG 8

⁷¹ Information unavailable/incomplete. Employee turnover figures only available for Australia.

⁷² Information unavailable/incomplete. Parental leave figures only available for Australia.

⁷³ Information unavailable/incomplete. Employee Gender Pay Gap (WGEA methodology) only available for Australia.

GRI INDEX

GRI Standard/ other source	Disclosures	Location	Omission Requirement(s) omitted	WEF IBC Core Metric	UNGC Principle and UN SDG
Material Topics					
Employee health and wellbeing					
GRI 3: Material topics 2021	3-3	Management of material topics	Protect the health and wellbeing of our people: Our Impact Plan , page 37.	Health and well-being	
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 , page 39. Protect the health and wellbeing of our people: Databook , page 6.	Health and well-being	1, 2 SDG 8
	403-2	Hazard identification, risk assessment, and incident investigation	Protect the health and wellbeing of our people: Our Impact Plan , page 39, see Safety.	Health and well-being	1, 2 SDG 8
	403-3	Occupational health services	As above.	Health and well-being	1, 2 SDG 8
	403-4	Worker participation, consultation, and communication on occupational health and safety	As above.	Health and well-being	1, 2 SDG 8 SDG 16
	403-5	Worker training on occupational health and safety	As above.	Health and well-being	1, 2 SDG 8
	403-6	Promotion of worker health	Protect the health and wellbeing of our people: Our Impact Plan , page 37, see Our holistic wellbeing program.	Health and well-being	1, 2 SDG 3
GRI 403: Occupational health and safety 2018	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Protect the health and wellbeing of our people: Our Impact Plan , page 37, see Safety.	Health and well-being	1, 2 SDG 8
	403-8	Workers covered by an occupational health and safety management system	Protect the health and wellbeing of our people: Our Impact Plan , page 39. Protect the health and wellbeing of our people: Databook , page 6.	Health and well-being	1, 2 SDG 8
	403-9	Work-related injuries	Protect the health and wellbeing of our people: Our Impact Plan , page 39. Protect the health and wellbeing of our people: Databook , page 6. ⁷⁴	Health and well-being	1, 2 SDG 3 SDG 8 SDG 16

⁷⁴ Information unavailable/incomplete. Work-related injuries are available for Australia only.

GRI INDEX

GRI Standard/ other source	Disclosures	Location	Omission Requirement(s) omitted	WEF IBC Core Metric	UNGC Principle and UN SDG
Material Topics					
Continuous learning and future-ready talent					
	3-3	Management of material topics	Foster a continuous and future-fit learning and development culture: Our Impact Plan , page 40. Foster a continuous and future-fit learning and development culture: Databook , page 7.		
GRI 404: Training and education 2016	404-1	Average hours of training per year per employee	Foster a continuous and future-fit learning and development culture: Our Impact Plan , page 40. Foster a continuous and future-fit learning and development culture: Databook , page 7.	401-a.ii ⁷⁵	Skills for the future SDG 4 SDG 5 SDG 8 SDG 10
	404-2	Programs for upgrading employee skills and transition assistance programs	As above.		Skills for the future SDG 8
	404-3	Percentage of employees receiving regular performance and career development reviews	As above.		SDG 5 SDG 8 SDG 10
	Talent attraction				
	3-3	Management of material topics	Simpler, more inclusive recruitment processes to attract world-class talent: Our Impact Plan , page 42. New employees: Databook , page 13. Reconciliation Action Plan (RAP) Progress Report 2024		
Impact of our client work – economic contribution					
	3-3	Management of material topics	Impact of our client work: Our Impact Plan , page 58. Climate Risk Report .		
GRI 201: Economic performance 2016	201-1	Direct economic value generated and distributed	Economic contribution: Our Impact Plan , page 56. Economic contribution: Databook , page 14. Societal impact: Our Impact Plan , page 65. Societal impact: Databook , page 16.	201-1a.ii & iii ⁷⁶	Employment and wealth generation SDG 8 SDG 9
	201-2	Financial implications and other risks and opportunities due to climate change	Climate Risk Report .		Risk and Opportunity oversight Climate change SDG 13
	201-3	Defined benefit plan obligations and other retirement plans	Remuneration transparency: Our Impact Plan , page 22 and 29.		
	201-4	Financial assistance received from government	Economic contribution: Databook , page 15.		

⁷⁵ Information unavailable/incomplete. Training hours are available for Australia only.

⁷⁶ Confidentiality constraints. Payments to government and community investments are disclosed.

GRI INDEX

GRI Standard/ other source	Disclosures	Location	Omission Requirement(s) omitted	WEF IBC Core Metric	UNGC Principle and UN SDG
Material Topics					
GRI 203: Indirect economic impacts 2016	203-1	Infrastructure investments and services supported	Economic contribution: Our Impact Plan , page 55. Economic contribution: Databook , page 15. Societal impact: Our Impact Plan , page 65. Societal impact: Databook , page 16.		SDG 5 SDG 9 SDG 11
	203-2	Significant indirect economic impacts	Economic contribution: Our Impact Plan , page 55. Economic contribution: Databook , page 10. Technology and Innovation: Our Impact Plan , page 61. Societal impact: Our Impact Plan , page 65. Societal impact: Databook , page 16.		SDG 1 SDG 3 SDG 8
GRI 207: Tax 2019	207-1	Approach to tax	A responsible tax practice: Our Impact Plan , page 13. Our approach to tax governance: Our Impact Plan , page 13.	Community and social vitality	SDG 1 SDG 10 SDG 17
	207-2	Tax governance, control, and risk management	A responsible tax practice: Our Impact Plan , page 13. Our approach to tax governance: Our Impact Plan , page 13.	Community and social vitality	SDG 1 SDG 10 SDG 17
	207-3	Stakeholder engagement and management of concerns related to tax	A responsible tax practice: Our Impact Plan , page 13. Our approach to tax governance: Our Impact Plan , page 13.	Community and social vitality	SDG 1 SDG 10 SDG 17
	207-4	Country-by-country reporting	Economic contribution: Our Impact Plan , page 55. Economic contribution – Taxes paid: Databook , page 14.	Community and social vitality	SDG 1 SDG 10 SDG 17
GRI 415: Public policy 2016	415-1	Political contributions	Economic contribution – political contributions: Databook , page 15.		SDG 16
Climate change and environmental sustainability					
	3-3	Management of material topics	Climate Action Plan 2023-2030 . Decarbonise our operations and supply chain towards net zero: Our Impact Plan , page 45. Support our clients and Australia’s transition to net zero: Our Impact Plan , page 49. Strengthen climate resilience with our people, clients and community partners, Our Impact Plan , page 49. Advance our commitment to circularity: Our Impact Plan , page 51. Understand and improve our impact on nature and biodiversity: Our Impact Plan , page 51. Environmental Policy . Environmental Statement . Climate Risk Report .		

GRI INDEX

GRI Standard/ other source	Disclosures	Location	Omission Requirement(s) omitted	WEF IBC Core Metric	UNGC Principle and UN SDG
Material Topics					
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	Decarbonise our operations and supply chain towards net zero: Our Impact Plan , page 45. Decarbonise our operations and supply chain towards net zero: Databook , page 8.		7, 8 SDG 7 SDG 8 SDG 12 SDG 13
	302-2	Energy consumption outside of the organisation ⁷⁷			
	302-3	Energy intensity	Decarbonise our operations and supply chain towards net zero: Databook , page 8.		7, 8 SDG 7 SDG 8 SDG 12 SDG 13
	302-4	Reduction of energy consumption	Decarbonise our operations and supply chain towards net zero: Our Impact Plan , page 45. Decarbonise our operations and supply chain towards net zero: Databook , page 8.		7, 8 SDG 7 SDG 8 SDG 12 SDG 13
	302-5	Reductions in energy requirements of products and services ⁷⁸			7, 8
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Decarbonise our operations and supply chain towards net zero: Our Impact Plan , page 45. Decarbonise our operations and supply chain towards net zero: Databook , page 8.	Climate change	7, 8 SDG 3 SDG 12 SDG 13 SDG 14 SDG 15
	305-2	Energy indirect (Scope 2) GHG emissions	As above.	Climate change	7, 8 SDG 3 SDG 12 SDG 13 SDG 14 SDG 15
	305-3	Other indirect (Scope 3) GHG emissions	As above.	Climate change	7, 8 SDG 3 SDG 12 SDG 13 SDG 14 SDG 15
	305-4	GHG emissions intensity	As above.	Climate change	7, 8 SDG 13 SDG 14 SDG 15
	305-5	Reduction of GHG emissions	As above.	Climate change	7, 8 SDG 13 SDG 14 SDG 15

⁷⁷ Not applicable.

⁷⁸ Ibid.

GRI INDEX

GRI Standard/ other source	Disclosures	Location	Omission Requirement(s) omitted	WEF IBC Core Metric	UNGC Principle and UN SDG
Material Topics					
GRI 101: Biodiversity 2024	101-1	Policies to halt and reverse biodiversity loss	Climate Action Plan 2023-2030 . Understand and improve our impact on nature and biodiversity: Our Impact Plan , page 51. Deforestation Policy .	Nature loss	7, 8 SDG 14 SDG 15
	101-2	Management of biodiversity impacts	Climate Action Plan 2023-2030 .	Nature loss	7, 8 SDG 14 SDG 15
	101-4	Identification of biodiversity impacts	Understand and improve our impact on nature and biodiversity: Databook , page 9.	Nature loss	7, 8 SDG 14 SDG 15
	101-5	Locations with biodiversity impacts	Understand and improve our impact on nature and biodiversity: Databook , page 9.	Nature loss	7, 8 SDG 14 SDG 15
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Advance our commitment to circularity: Our Impact Plan , page 51. Advance our commitment to circularity: Databook , page 9.		7, 8 SDG 3 SDG 6 SDG 11 SDG 12
	306-2	Management of significant waste-related impacts	Climate Action Plan 2023-2030 . Advance our commitment to circularity: Our Impact Plan , page 51.		7, 8 SDG 3 SDG 6 SDG 8 SDG 11 SDG 12
	306-3	Waste generated	As above.		7, 8 SDG 3 SDG 6 SDG 11 SDG 12 SDG 15
	306-4	Waste diverted from disposal	As above.		7, 8 SDG 3 SDG 11 SDG 12
	306-5	Waste directed to disposal	As above.		7, 8 SDG 3 SDG 6 SDG 11 SDG 12 SDG 15
Technology and innovation					

GRI INDEX

GRI Standard/ other source	Disclosures	Location	Omission Requirement(s) omitted	WEF IBC Core Metric	UNGC Principle and UN SDG
Material Topics					
3-3	Management of material topics	Technology and innovation: Our Impact Plan , page 61. Societal impact: Our Impact Plan , page 65. Information protection, data use, privacy and security: Our Impact Plan , page 23.			
Societal impact					
3-3	Management of material topics	Societal impact: Our Impact Plan , page 65. Create a fairer, more inclusive and more sustainable future for our communities: Our Impact Plan , page 65. Advocate on the issues that matter: Our Impact Plan , page 70.			

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August, 2024. 1251831363CA

Independent Auditor's Assurance Report

To the National Board of KPMG Australia

Report on the Subject Matter

We have performed a limited assurance engagement on the selected metrics disclosed within KPMG Australia's Impact Plan – Databook for the year ended 30 June 2024 (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 2024.

Subject Matter

Non-financial metrics

- Percentage of women in Partnership
- Percentage of culturally diverse Partners
- Indigenous people hired
- 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.

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 2024 is not prepared, in all material respects, in accordance with the Applicable Criteria used.

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 establishing and maintaining internal control relevant to the preparation of the Impact Plan – Databook 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 Australian Standard on Assurance Engagements:

- **For non-financial metrics:** ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information (Revised)*
- **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) 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 consists of making enquiries, primarily of persons responsible for preparation of the Subject Matter, and applying analytical and other limited assurance procedures. A limited assurance engagement is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently 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.

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;
- 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; and
- Reviewing the Subject Matter with respect to applicable Australian Accounting Standards, where appropriate.

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

Inherent limitations

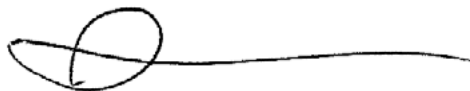
Inherent limitations exist in all assurance engagements due to the selective testing of the information being examined. Therefore, fraud, error or non-compliance may occur and not be detected. Additionally, non-financial data may be subject to more inherent limitations than financial data, given both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

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, 12 August 2024

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 2024. 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 2024.
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 2024. 94% 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. Partners who have not completed self-identification are excluded. Includes Partners who are in Partnership as at 1 July 2024.
Indigenous people hired (Australia only)	Total count of Indigenous people hired by KPMG Australia and who have commenced during the reporting period to 30 June 2024, as defined by those who have self-identified as Aboriginal or Torres Strait Islander. 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 KPMG Australia personnel. KPMG Fiji and KPMG PNG personnel are excluded. Includes personnel who have commenced with KPMG Australia during the reporting period only.
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 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 2024 for the preceding year.	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 employees are excluded. Partners, Executive Directors, contingent (on-demand) workers and contractors are excluded.

<p>Total revenue (Australia, Fiji and PNG)</p>	<p>Revenue has been stated in accordance with the recognition and measurement requirements of AASB15 <i>Revenue from Contracts with Customers</i>.</p>	<p>Total revenue includes the results of the South Pacific Practice (KPMG Fiji and KPMG PNG) which are consolidated in accordance with the accounting principles.</p>
<p>Taxes paid by the Australian Firm and its Partners</p>	<p>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.</p> <p>The tax 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.</p> <p>An estimate for income tax paid by Partners on the income they receive from KPMG Australia is also included in the tax paid amount. Any taxes on income Partners may receive due to activities outside of KPMG are ignored.</p> <p>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. tax paid is assumed to be paid on a cash basis).</p> <p>For FY24, Partners paid on average an effective tax rate of 36.7% on income received from KPMG Australia.</p>	<p>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.</p>