

Impact Sustainability Report

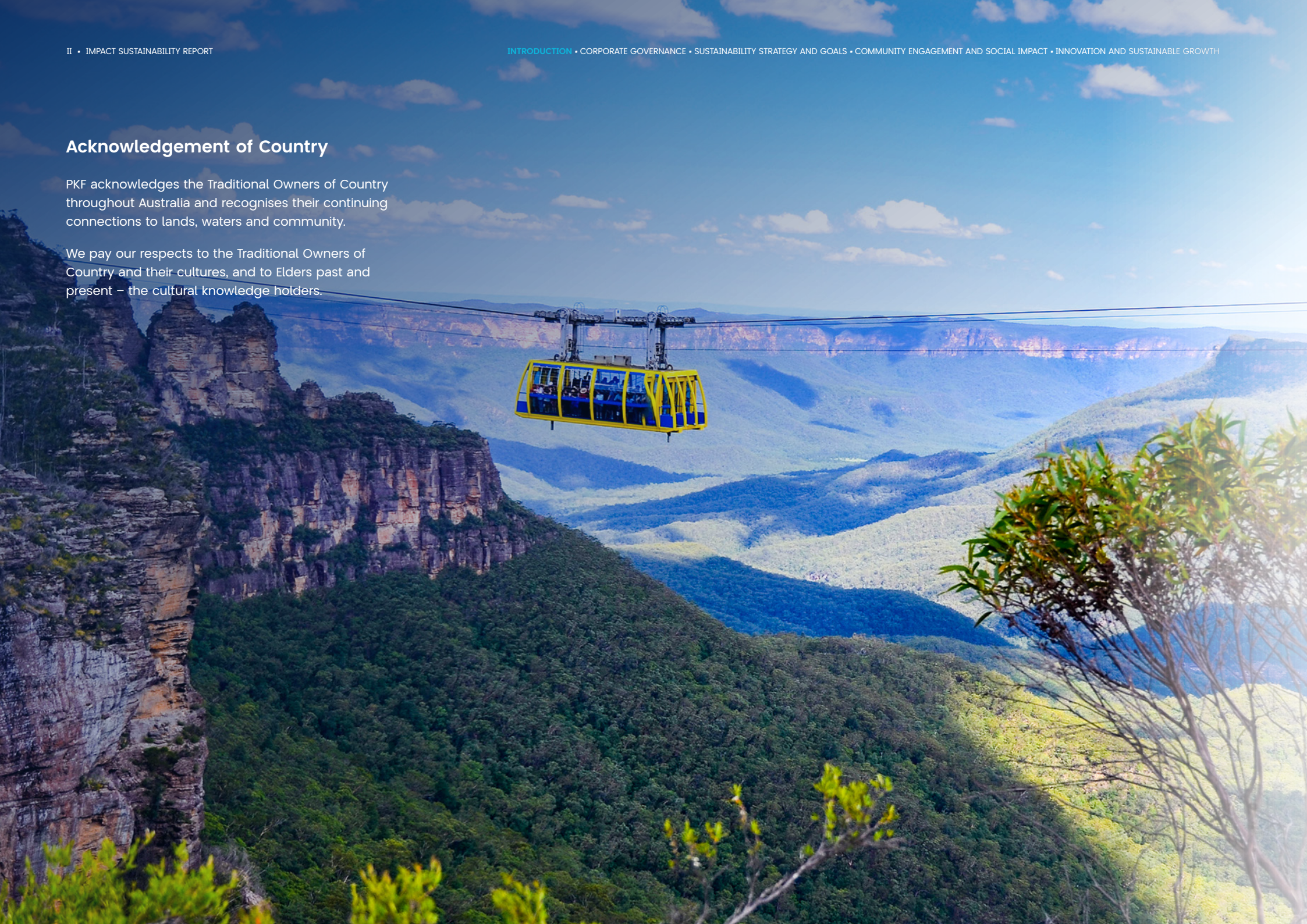
2025-2026

PKF

Acknowledgement of Country

PKF acknowledges the Traditional Owners of Country throughout Australia and recognises their continuing connections to lands, waters and community.

We pay our respects to the Traditional Owners of Country and their cultures, and to Elders past and present – the cultural knowledge holders.



Message from PKF Australia's leaders

Over the past two years, sustainability has become a far more prominent and purposeful part of the conversation across PKF Australia, increasingly embedded in how we think about our people, our business operations, our communities and the advice we provide to clients.

As a national network, we recognise that our responsibility extends beyond the work we do for our clients. The decisions we make, the culture we create, the way we govern our business, and the causes we support all contribute to the legacy we leave.

One of the most encouraging developments has been the enthusiasm shown by our people. Individuals and teams have actively contributed ideas, participated in initiatives and sought opportunities to make a positive impact. Sustainability is not something that can be driven by leadership alone. Real progress happens when people are engaged, invested and willing to challenge us to do better. The level of participation and interest we have seen gives us confidence that sustainability has become part of our culture, not just our strategy.

Over this period, we have taken several important steps forward. In 2025, we launched PKF Impact and our Reconciliation Action Plan, both of which reflect our commitment to creating meaningful and lasting positive outcomes for our communities and stakeholders. We also commenced measuring our greenhouse gas emissions and community engagement activities, creating a baseline that enables us to better understand our impact and track progress over time.

Alongside these initiatives, we have continued to strengthen our wellbeing programs, invested in a hybrid learning strategy that supports the growth and development of our people across Australia, and established an ESG framework to guide our approach to sustainability and responsible business practices.

For us, sustainability is not a standalone initiative. It is an ongoing journey of learning, improvement, and accountability. It means creating workplaces where our people can thrive, fostering a culture built on integrity and inclusion, supporting the communities in which we live and work, and continually looking for opportunities to reduce our environmental impact.

We also understand that meaningful progress takes time. We do not claim to have all the answers, nor do we expect to solve every challenge overnight. What we can do is commit to taking practical, measurable steps forward, educating our people to act responsibly, reporting transparently on our progress and holding ourselves accountable for the commitments we make.

This report reflects our approach. It provides a snapshot of where we are today, the actions we have taken across our network, and the opportunities we see ahead. It highlights the collective efforts of our people and firms across Australia, while acknowledging there is always more work to do.

We are proud of the progress made thus far and remain committed to continuing this journey with purpose, transparency, and a long-term perspective.



Steve Meyn
Chair, PKF Australia



Lana Weldon
COO, PKF Australia

Key highlights from our national network

876 ♂ 399 male ♀ 477 female

People employed across our Australian firms

8



Firms across Australia

127 ♂ 99 male ♀ 28 female

Partners / Directors across Australia

>215 million AUD

Revenue in FY2026

Services

- Business advisory
- Governance, risk, compliance
- Sustainability
- Audit and assurance
- Restructuring, turnaround and insolvency
- Digital
- Corporate finance
- Tax
- Integrity risk services and forensics

Sectors

- Agriculture
- Hospitality
- Start-up and scale-up
- Arts and recreation
- Not-for-profit
- Wine industry
- Financial services
- Manufacturing
- Health
- Mining and resources

Our global network



+23,000
People employed globally

212
Member firms globally

150
Countries

$2.1 billion USD
Aggregate fee income for the 2025 calendar year

Corporate governance

Strong governance is fundamental to how PKF Australia operates. It supports accountability, strategic decision-making, and responsible business practices across our national network. Through clear governance structures, defined responsibilities and a commitment to ethical conduct, we seek to create long-term value for our people, clients, communities and stakeholders.

Governance structure

PKF Australia is governed by a Board of Directors comprising a representative partner from each PKF member firm in Australia. The Board is responsible for protecting the interests and reputation of the network while overseeing its management and operations from a strategic perspective. The Board meets regularly throughout the year, including face-to-face meetings and monthly teleconferences, to guide the direction of the organisation and monitor key priorities.

A series of national subcommittees support the Board by providing leadership, collaboration and specialist expertise across key service and operational areas. These committees report regularly to the Board and contribute to the effective management of the network.

Meet our Board



Steve Meyn
Chair
PKF Australia



Antoinette Tatarelli
Managing Partner
Adelaide



George Diamond
Managing Partner
Canberra



Matthew Butler
Managing Director
Gold Coast



Matthew Kennon
Managing Director
PKF Merit (Darwin)



Timothy Bow
Managing Partner
Melbourne



Bob Bell
Managing Director
Sydney/Newcastle



Darren Shillington
Managing Partner
Perth



Evan Brownsmith
Managing Partner
New England
North West



Lana Weldon
COO
PKF Australia

Subcommittees and working groups

Quality

- Audit
- Business advisory and tax
- Corporate finance
- Sustainability
- Digital
- HR
- Marketing
- AI and innovation

Sustainability Subcommittee

Recognising the growing importance of environmental, social and governance (ESG) matters, PKF Australia has established a Sustainability Subcommittee to support the development and implementation of sustainability initiatives across the network.

The Sustainability Subcommittee, chaired by the Managing Director of our Sustainability practice, **Jim Allenby**, provides guidance on sustainability priorities, supports the implementation of network-wide initiatives and contributes to ongoing reporting and accountability measures.



Compliance and ethical standards

PKF Australia is committed to maintaining the highest standards of integrity, professional conduct and ethical behaviour. Our governance framework is underpinned by policies, procedures and professional standards designed to support transparency, accountability and responsible decision-making.

Across the PKF network, compliance with applicable professional, ethical and regulatory requirements is considered fundamental to delivering quality services and maintaining stakeholder trust.

Ethical obligations take precedence over commercial considerations, and all personnel are expected to uphold the principles of integrity, objectivity, independence and professional behaviour in their daily work.

To support these standards, annual declarations and compliance processes are used to identify and manage potential conflicts of interest, independence considerations and prohibited investments.

Procedures also exist to assess client relationships, evaluate potential risks and ensure services are delivered in accordance with professional standards and network requirements.

In addition, PKF operates within a broader global governance framework supported by international professional standards committees. These committees establish minimum professional standards across the network, promote quality management practices and support the consistent delivery of professional services worldwide.



Quality management and risk

Maintaining high standards of quality, professional conduct and risk management is fundamental to preserving the trust placed in PKF Australia by our clients, people and stakeholders. During FY2026, PKF Australia continued the development of its national quality management framework, with a focus on greater consistency and coordination in governance, risk oversight, policy development and compliance across the network.

“Success can be a dangerous teacher. Just because something has not gone wrong does not mean it was the right thing to do. In my experience, many of the risks that threaten organisations begin long before they become visible, hidden within assumptions, inconsistencies and habits that no one has challenged. Quality is our defence against that complacency. It creates the discipline to stop, question, consult and document before risk becomes reality. Deferred risk is still risk.

Across PKF, quality management is helping us build a culture in which communication, clarity and consistency matter as much as technical expertise. This is not about achieving perfection. It is about giving our clients, our people and our communities confidence in our ability to make sound decisions and stand behind them. Quality is not about avoiding scrutiny. It is about being ready for it.”



Ken Weldin
Chair, National Risk Subcommitee
and Audit Partner, PKF Melbourne

“Quality starts with people. Creating a culture of quality means giving our teams the clarity, support, and confidence they need to do their best work. That begins with setting clear expectations, investing in meaningful learning, and ensuring our people have access to the tools and resources that help them succeed. Across our national network, we are committed to maintaining consistent standards while recognising the strengths and perspectives each office brings. By keeping our people connected, aligned, and continuously developing, we create an environment where quality is not something we inspect at the end of a process, but something that is built into every decision, every interaction, and every outcome from the very beginning.”



Lana Weldon
Chair, National Quality
Management Subcommittee
and COO, PKF Australia

Quality Management Subcommittee

In October 2025, PKF Australia further strengthened its quality governance framework through the appointment of Chantel Dipple as National Quality Director, providing dedicated leadership and strategic oversight of quality management initiatives across the network.

The Quality Management Subcommittee continues to provide national oversight of quality management processes and risk management practices across PKF Australia. The subcommittee, chaired by our National COO, comprises representatives from member firms, each responsible for promoting effective quality management within their local office while supporting the network-wide adoption of quality standards, policies and risk management controls.

Key objectives

The Quality Management Subcommittee is responsible for:

- Supporting the effective operation of PKF Australia's system of quality management.
- Monitoring quality and risk matters across member firms.
- Promoting consistency in governance, policies, and quality management processes.
- Supporting compliance with professional, ethical, and regulatory obligations.
- Identifying opportunities for improvement and sharing best practice across the network.
- Overseeing the development, implementation, and review of quality management policies.
- Coordinating relevant learning and professional development initiatives.



Chantel Dipple
National Director of Quality Management, PKF Australia

12
Subcommittee members

9 hrs
Total meeting time during FY2026

Policy review and development

A significant milestone during FY2026 was the development and implementation of a comprehensive national quality management suite of policies incorporating our global IPSM, existing quality management procedures and national standards and regulations. This provides a consistent framework for managing quality, risk, governance, and compliance across the network, whilst giving our teams a single source of truth for our national system of quality management.

The policy suite comprises:

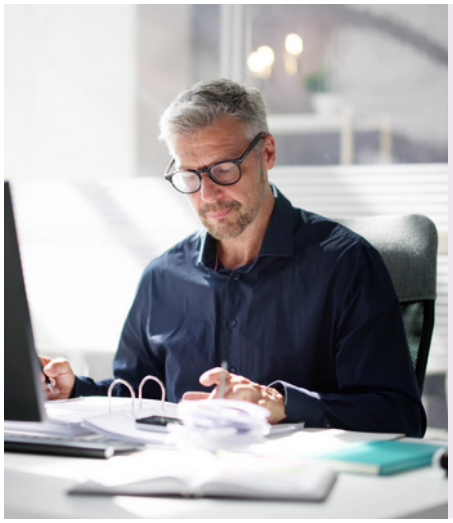
- **QMP1** – System of Quality Management Policy
- **QMP2** – Governance and Leadership Policy
- **QMP3** – Ethical Requirements Policy
- **QMP4** – Client Acceptance and Continuance Policy
- **QMP5** – Engagement Performance Policy
- **QMP6** – Quality Management Resources Policy
- **QMP7** – Information and Communication Policy
- **QMP8** – Monitoring and Remediation Policy
- **QMP9** – High-Risk Engagements Policy
- **QMP10** – Engagement Quality Review Policy

Collectively, these policies establish clear expectations and responsibilities relating to quality management, ethical conduct, client acceptance, engagement delivery, monitoring, remediation and risk oversight across the PKF Australia network.

In addition, national policies are continuously reviewed to ensure they remain aligned with evolving regulatory requirements, professional standards, and network priorities.

Oversight of quality and risk processes

Robust oversight processes support the effective operation of PKF Australia's system of quality management and assist in identifying, monitoring and mitigating risks across the network.



Engagement file reviews

Engagement file reviews form a key component of PKF Australia's monitoring and remediation framework. Reviews are conducted across all service lines and assess the application of professional standards, quality management requirements and engagement performance expectations.

Under the national monitoring framework, engagement files are reviewed on a structured cycle, with particular emphasis placed on higher-risk engagements and areas requiring additional oversight. Findings from reviews contribute to remediation plans, targeted learning initiatives and ongoing quality improvement activities across the network.

Conflict checks

Conflict checking procedures are undertaken before accepting new clients, engagements or services, with additional checks and consultations performed when relevant circumstances change. These processes support the identification and management of actual, potential or perceived conflicts of interest and compliance with applicable ethical and independence requirements.



AML implementation and management

We have undertaken significant work to prepare member firms for Australia's anti-money laundering and counter-terrorism financing (AML/CTF) reforms ahead of the commencement of new obligations from 1 July 2026.

Recognising the importance of network-wide preparedness, PKF Australia adopted a nationally coordinated approach that provided member firms with training, templates, compliance monitoring support and implementation guidance while allowing firms to establish systems appropriate to their individual operating environments. AML awareness training was made mandatory for all employees through our shared Luca Learning platform, with additional specialist training provided for senior personnel and those involved in designated services.

Firm reviews

Firm reviews provide an important mechanism for assessing the effectiveness of the system of quality management and controls across member firms. The review process helps identify areas for improvement, supports consistency across the network and contributes to ongoing quality enhancement initiatives.

Sustainability strategy and goals

We have set ourselves some ambitious goals around sustainability. For us, sustainability is about more than our environmental footprint. It covers all three pillars of ESG: the environment, how we look after our people and communities, and how we govern our business. To show where our work makes a difference, we have mapped our major initiatives against the United Nations Sustainable Development Goals, and we are confident our work contributes across all 17 goals.

Environmental impact



“

The PKF Australia network has set some ambitious goals around our own sustainability position and strategy. Starting by baselining every office for GHG emissions in FY2025 has given us a great starting point to look for the opportunities to reduce our carbon footprint and continue to be aware of our environmental impact. We are always looking at ways to improve our footprint, whether that be through recycling initiatives, having top-class end-of-trip facilities to allow walking and cycling to work, going paperless where possible, and creating awareness internally of some of the simple things we can all do to make a collective difference.

Given we are advising many businesses on their own sustainability journeys, it became even more important to make sure we had our own house in order. The sustainability reporting legislation coming into Australia has provided a real “line in the sand” for all businesses, including us at PKF. We are a low-footprint network but remain committed to doing all we reasonably can to improve our sustainability performance.

We are encouraged by the engagement with all staff in their efforts to help improve our position and look forward to providing more details in future Impact reports.

PKF Australia has undertaken the first steps in the process to voluntary sustainability reporting against the AASB S2 requirements, with a strong focus on the governance of climate risks and opportunities. The PKF Australia Board is the highest level of governance in the organisation, receiving regular updates and regularly monitoring sustainability matters with our sustainability team assisting. We are well positioned with regards to this reporting.

Alongside our own sustainability strategy, we have committed many hours and resources to making sustainability learning opportunities and practical opportunities for all PKF Australia staff.

We have had a great response to this learning, whether it be online, in person, or through our LUCA Learning platform. We are further encouraged by the engagement with our PKF offices in other countries, regularly contributing to the PKF Global Sustainability group, reporting to the AsPac Board, and working directly with international offices to upskill staff. We believe that providing as much awareness as possible gives us the best chance to make a difference.”



Jim Allenby
Managing Director
PKF Sustainability

Energy management

The following offices have been provided with NABERS ratings via their building management.

Sydney
5.2 Energy

Melbourne
5.5 Energy

Perth
3.2 Energy

Waste management

PAPER	PRINTER CARTRIDGE	PLASTIC, CANS AND GLASS	ELECTRONICS	BATTERIES
100% of offices	**100%** of offices	**80%** of offices	**50%** of offices	**62.5%** of offices

The clearest trend is a shared push toward paperless operations: most offices cited improved digital workflows, the use of e-signatures, clear desk policies or paperless-office policies.

Individual initiatives being adopted across our network:

- Adelaide's team plants a tree every operational day through Trees for Life and partners individually offset flight emissions when travelling for business, both explicitly linked to the UN Sustainable Development Goals.
- Sydney has introduced compostable organics bins.
- Perth gives every new starter a reusable coffee cup and water bottle to encourage staff not to purchase drinks in disposable containers.
- Gold Coast recycles coffee capsules as a specialised stream.
- NENW drops their batteries and cartridges off at the local post office.



Green house gas emissions

1. Organisational and operational boundary

1.1 Reporting boundary

This report reflects PKF Australia's current network structure and highlights a consolidated view of the network's carbon footprint, reinforcing its commitment to transparent and informed emissions reporting.

The consolidated emissions schedule covers 12 PKF offices: Canberra, Gold Coast, Newcastle, Tamworth, Walcha, Adelaide, Darwin, Melbourne, Perth, Port Stephens, Sydney, and Upper Hunter.

Brisbane exited the PKF Australia Network at 30 June 2026 and have been excluded from this report.

1.2 Emissions included

The inventory captures the principal operational greenhouse gas emissions currently reported across the network, providing a clear foundation for understanding the emissions profile and identifying opportunities to strengthen future emissions management.

- **Scope 1:** direct emissions from sources owned or controlled by reporting offices, where identified and reported.
- **Scope 2:** indirect emissions arising from purchased electricity, reported using the location-based approach applied within the underlying calculations.

2. FY2026 Greenhouse gas emissions

The PKF Australia network reported total Scope 1 and Scope 2 emissions of 351.94 tCO_2e. Scope 2 emissions accounted for 350.07 tCO_2e (99.47%) of the reported footprint, while Scope 1 emissions accounted for 1.87 tCO_2e (0.53%). Purchased electricity is the primary source of emissions within the network's reported operational footprint.

351.94
Total tCO_2e

1.87
Scope 1 tCO_2e

350.07
Scope 2 tCO_2e

3. Methodology and basis of preparation

This inventory has been prepared with reference to the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard. Emissions are reported in tonnes of carbon dioxide equivalent (tCO2e) and comprise Scope 1 and Scope 2 only.

Item	Disclosure
Reporting period	1 July 2025 to 30 June 2026
Organisational boundary	PKF Australia Network offices
Consolidation	Office results were consolidated to present a network footprint.
Scope 2 method	Location-based approach, using the electricity emission factor applied in each underlying office calculation.
Base year	FY2025/26 is presented as the initial consolidated reporting year.



Jonathan Hannah
Chair, PKF Impact and
Corporate Finance Principal,
PKF Sydney

Community engagement and social impact



“

PKF Impact was established at a national level to lead initiatives that drive positive change within each PKF firm and the broader community. Through PKF Impact, I work with people across our national network on community engagement, volunteer programs and social impact projects that matter to them.

Our approach is rooted in genuine care and understanding. We don’t just write cheques - we roll up our sleeves and use our skills to create lasting change, whether that’s supporting local charities, mentoring young professionals or addressing social challenges. Kindness is at the heart of everything we do.

We continually review our practices to remove barriers and foster inclusion across our network.

Beyond our teams, we partner with community organisations that share our values to help drive meaningful social change. For us, inclusion is not an initiative; it is a long-term commitment.

I believe businesses have a responsibility to create a positive impact beyond their commercial success, and PKF Impact is how we channel our collective energy, resources and expertise towards initiatives that make a real difference in people’s lives.

The committee aligns with the Social (S) pillar of ESG and the United Nations Sustainable Development Goals (SDGs), ensuring that PKF’s commitment to social sustainability is embedded in our culture, strategy and operations.”

Core pillars

Diversity, equity and inclusion

Creating a diverse, equitable, and inclusive workplace by addressing systemic barriers, promoting fair representation, and embedding inclusive leadership.

Community engagement and social impact

Expanding our social responsibility footprint through meaningful community partnerships, ethical business practices, and targeted impact programs.

Education, people and development

Investing in communication efforts to educate our people and communities about what our team does and can do in their respective communities.

At PKF Australia, community impact is an extension of who we are, the relationships we build and the responsibility we believe professional firms have to contribute positively to society.

Across our network, our people dedicate their time, expertise and resources to initiatives that strengthen communities, support purpose-driven organisations and create opportunities for future generations. Through fundraising, volunteering, pro bono and low bono support, community partnerships and thought leadership, we are committed to creating meaningful and lasting impact beyond the services we provide to clients.



Our largest community investments

AbilityOptions

AR MS

Assistance Dogs Australia

AACTA Australian Academy Cinema Television Arts

Balmain Tigers Football Club

Barnardos Australia

batyr

Carey Baptist Church

Catholic Archdiocese of Adelaide

Country Women's Association N.S.W.

CURE SCN2A

Global Viet Women

Fight Cancer Foundation

HPA

Hunter Medical Research Institute

Lifeline

Lifeline Direct

Living my way.

Nature Play Australia

Pacific Link Housing

Perth Racing

Relationships Australia · NSW

Jewish Commitment Stand Up To A Better World

Other organisations that have our backing:

Adelaide Theosophical Society • Anglican Parish of North Tamworth • Anzac House Trust • Arthritis Foundation of the NT Inc. • Asia Pacific Screen Awards (APSA) • Australian Dance Threatre • Balmain Water Polo • Bankstown District Amateur Football Association (BDAFA) • Blackroo Community Indigenous Corporation • Cancer Council • Cancer Council NT • Carers NSW Limited • Caulfield Park Sports Club • Charles Darwin University (Prizegiving) • Children's Christmas Party Darwin • Chung Wah Society • Community Centres SA Inc • Community Housing Council of South Australia • Country Fire Service Foundation • Crimestoppers NT Ltd • Darwin Turf Club • Darwin Visual Arts Association • Dry July Limited ATF Dry July Foundation • Families4families • Foster & Kinship Carers Association NT Inc • Friends of Rugby NT Inc. • Girl Guides Australia • Grace Communion International Limited – Review • Gruppetto Fund • Home4Life Limited • Hospitality NT • Hunter Business Centre Limited • Hunter Melanoma Foundation Inc • Hunter Tafe Foundation Limited • Keith's Closet Ltd • Kentish Community Services Limited • Kokoda Track Memorial Walkway • Life Education Centre Foundation QLD Inc • Lions Club of Darwin Nightcliff • Mark Hughes Foundation Limited • Mercy Centre Australia • Mission to Seafarers Darwin Inc. • Motherhood village • Mother's Day Classic Foundation • New South Wales Police Legacy Limited • Newcastle Agricultural Horticultural & Industrial Association Inc • Newcastle District Cricket Association Inc • Nightcliff Netball CLub • North Shore Pickleball Association Incorporated – WilloBees Pickleball • Northern Territory Shelter Incorporated • NT Government October Business Month • Once a Knight Old Boys Incorporated • Perth Children's Hospital Foundation • PKF Adelaide Foundation • Port Darwin Football Club • Product Action Inc • PukaUp • RAAF Darwin Golf Club • Rett Syndrome Association of Australia Incorporated • Ride For Sick Kids • Royal Life Savings • RUN DIPG • Run For The Kids • RUOK? Limited • Save Our Sons • Serendipity Committee Incorporated • Shine For Kids Limited • Steptember • Street Side Medics Limited • TeamHealth • Tie Dye Project • Tour Down Under • Tracy Village Jets Basketball Club • Tranby Aborigional Co-operative Limited • Tuba Rei Metin (East Timor) • United Way Australia • Waterpolo Australia • Western Suburbs (Newcastle) Rugby League Football Club Inc • Weston Workers Bears Football Club Incorporated • Yadha Muru Foundation Ltd



Charity support

1 **89**
No. of charities

2 **2,519**
No. of hours

3 **$930,050**
Value of support (AUD)

Pro bono/low bono client support

1 **31**
No. of clients

2 **197**
No. of hours

3 **$195,012**
Value of services (AUD)

Combined
(charities + pro bono/low bono clients)

1 **120**
Total organisations/ clients supported

2 **2,716**
Total hours

3 **$1,125,062**
Total value (AUD)

Key initiatives

- Launch of PKF Impact
- Launch of Reconciliation Action Plan
- Launch of PKF Aboriginal artwork and lapel pins
- Launch of all-staff cultural training
- Launch of national Employee Assistance Program
- Diversity Council of Australia membership

Key events

- ANZAC Day afternoon teas
- Pride Month celebrations
- Breast Care Breakfast
- Lunar New Year interview series
- R U OK? Day presentations
- NAIDOC Week events
- International Women's Day events
- International Mother Language Day
- Remembrance Day presentation
- World Kindness Day initiative
- Assistance Dogs Australia presentation at national conference

The impact of community support:

19 years of the Breast Care Breakfast

The PKF Breast Care Breakfast has become one of the most recognised community fundraising events within our network and the Hunter region. What began nearly two decades ago as a response to the loss of the wife of one of our partners following a battle with breast cancer has grown into an enduring community initiative that continues to make a difference in the lives of patients and healthcare professionals alike.

Held annually during Breast Cancer Awareness Month, the Breast Care Breakfast brings together clients, colleagues and members of our broader community to raise funds in support of the Hunter Nurse Education Group (HNEG). The event forms the centrepiece of a broader month-long "PKF Goes Pink" campaign, which encourages awareness, fundraising activities and community participation throughout October.

Funds raised directly support education and professional development opportunities for breast care nurses across the Hunter region, helping healthcare professionals enhance their expertise, participate in research and improve patient outcomes.

In 2025, more than **450 people attended** the Breast Care Breakfast, helping raise **$68,299** in support of breast care nursing education and development. This is in addition to the **$380,000** raised through this event since 2006.







"It is essential that women, from the first engagement with our service, are provided with current, accurate, and supportive information. Breast care nurses can only fulfil their roles if able to access education and networking that is provided via the funding from this event."



Desley Johnson
Breast Care Nurse, research grant recipient and event speaker

Variety – the Children's Charity

PKF Melbourne has been involved with Variety providing audit and assurance services between 2020-2023, and in support of one of our client's participations, has donated to the Victoria Bash for the last 10 years.

Our more recent involvement with Variety commenced during the inaugural Future Leaders Program in July 2024. PKF Melbourne provided the facilities and support for the program to be conducted while several of the PKF team were invited to present to the participants on finance and budget aspects of workplace-ready literacy, and resume writing with job-ready interview techniques.



Personal financial literacy is an important skill for any young person to ensure they are equipped to make informed decisions which contribute to a balanced quality of life. The program's inclusion of a financial education piece demonstrates an understanding, that to develop well-rounded individuals who then contribute positively within their communities, requires essential life skills.

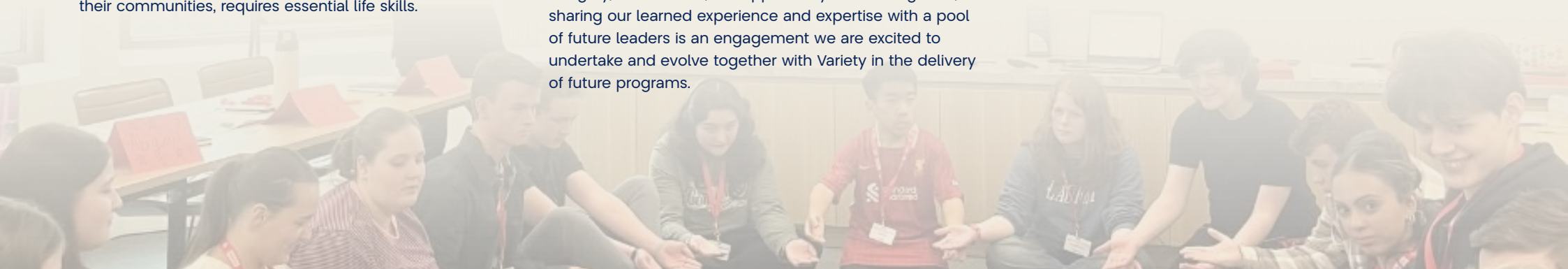
The participants in this program come from a diverse range of circumstances where essential life skills will improve their futures.



PKF Melbourne's collaboration with this program correlates with our core values of Community, Integrity, and Passion; the opportunity to work together, sharing our learned experience and expertise with a pool of future leaders is an engagement we are excited to undertake and evolve together with Variety in the delivery of future programs.

Driven by a desire to make a meaningful difference for our clients, our colleagues and our community, we believe our collaboration with Variety creates a unique experience for our business.

We have now supported four programs; each involves hosting groups of about 15 students over two days in the office with catering and a final presentation to parents and friends at the conclusion.



Helping young people thrive with zero2hero

As part of its ongoing commitment to community impact, PKF Perth donated **$10,000 to zero2hero**, a Western Australian charity dedicated to improving the mental health and wellbeing of young people and helping prevent suicide.

The donation will support zero2hero's education, leadership and wellbeing programs, which empower young people with the tools, knowledge and confidence to better manage their mental health.

Throughout 2025, the organisation supported more than **66,000 young people across Western Australia** through a range of school programs, camps and events.

Mental health challenges continue to affect thousands of young Australians, making early intervention and education more important than ever. By partnering with organisations such as zero2hero, we're helping create stronger, more resilient communities while supporting young people to reach their full potential.

> "zero2hero is incredibly grateful to PKF for this generous donation. Throughout 2025, we have supported over 66,000 young people with life-changing mental health education programs. With supporters like PKF, we can continue to ensure that young people throughout WA feel supported and empowered to manage their mental health."



Oscar Wharton
Partnerships and Fundraising Manager
zero2hero









11 years of backing Assistance Dogs Australia

For more than 11 years, PKF has proudly supported Assistance Dogs Australia, an organisation dedicated to breeding, training and placing accredited assistance dogs with people who need them, free of charge. This long-standing partnership reflects our commitment to supporting organisations that deliver practical, lasting and genuinely life-changing outcomes within the community.

In 2026, Assistance Dogs Australia celebrated 30 years of changing lives. Today, more than 200 accredited assistance dogs are supporting Australians living with physical disability, children with autism, veterans and first responders experiencing PTSD. Their impact extends even further through educational support dogs, court dogs and correctional centre programs that provide calm, capable companionship where it is needed most.

The journey of each assistance dog represents years of dedication. Dogs undergo extensive socialisation, volunteer support and advanced training before being matched with an individual or organisation. Every placement has the potential to create greater independence, confidence and quality of life for those receiving support.

For PKF, this partnership reflects our value of being the change. We are proud to support an organisation whose impact is measured not only through programs and statistics, but through transformed lives and strengthened communities. Assistance Dogs Australia demonstrates how practical support, delivered with care and purpose, can create opportunities that extend far beyond the individuals directly assisted.

The partnership is also supported by members of the PKF Impact community, including Jonathan Hannah and Kym Reilly, whose involvement helps strengthen the relationship and ensures our support continues to create meaningful outcomes for the communities Assistance Dogs Australia serves.

Expert insight and strategic knowledge sharing

As advisers, we recognise that our contribution to the community extends beyond direct support and charitable initiatives. Sharing knowledge, insights and expertise is another important way we help create positive impact.

We believe businesses, entrepreneurs, investors and community leaders make better decisions when they have access to reliable information and expert guidance. Through thought leadership, education and knowledge-sharing initiatives, we aim to contribute to a more informed business community and support an economy that is ethical, resilient and sustainable for future generations.

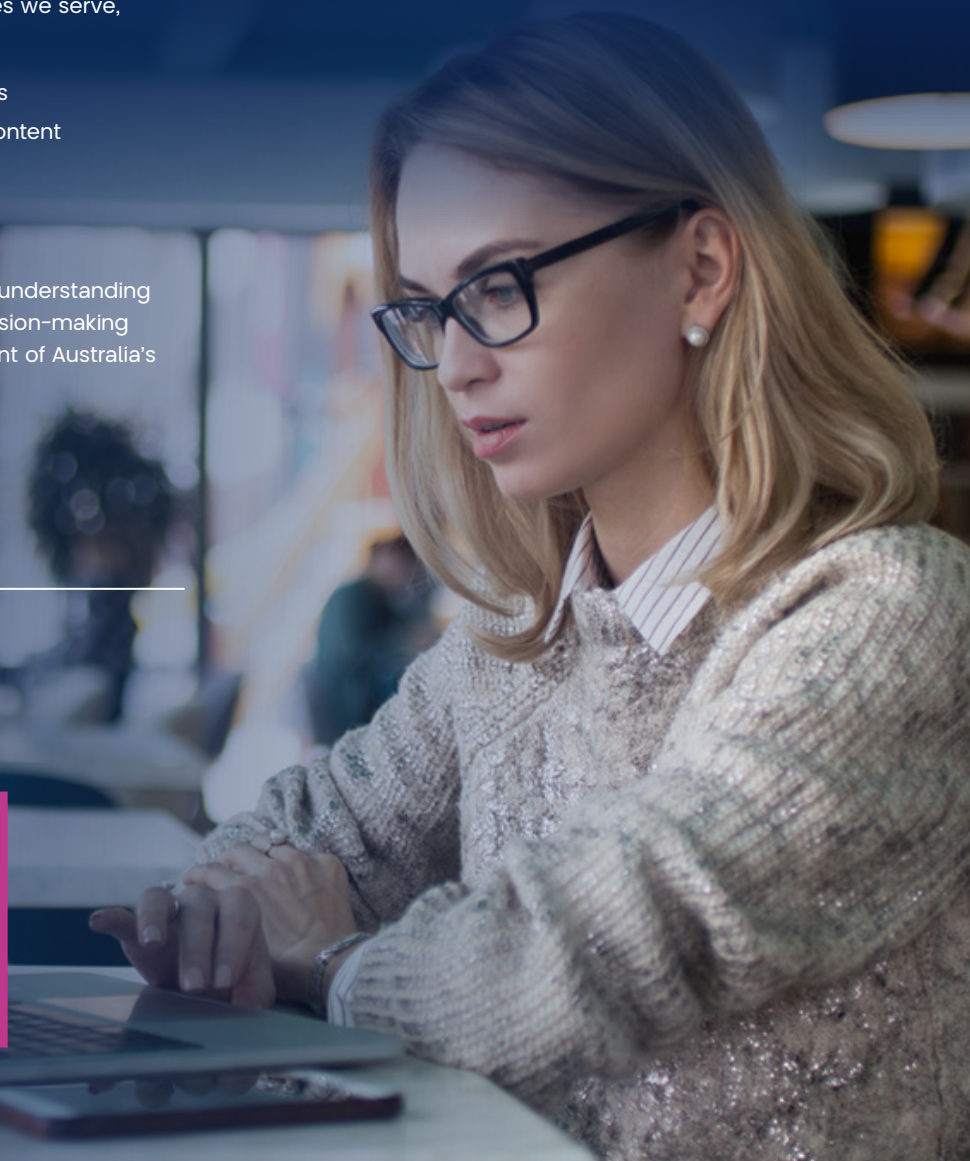
Through webinars, thought leadership, industry commentary and educational content, we seek to make complex topics more accessible, help organisations understand changing regulatory and economic environments, and support informed decision-making across the communities we serve.

Thought leadership and industry insights

PKF Australia continues to share specialist knowledge through a range of channels designed to make expertise accessible and relevant to the communities we serve, including:

- In-depth technical and advisory articles
- Social media short-form educational content
- Podcast and interview content
- Industry insights and commentary
- Client briefings and updates

Together, these initiatives help strengthen understanding of emerging issues, support informed decision-making and contribute to the ongoing development of Australia's business community.



Webinar program

During FY2026, PKF Australia delivered a range of educational webinars and technical updates covering topics including:

- Sustainability reporting
- Financial reporting updates
- Federal Budget analysis and implications
- Moving to America

Diversity, equity and inclusion

Reconciliation Action Plan



In 2025, PKF Australia launched its inaugural Reconciliation Action Plan (RAP), formally endorsed by Reconciliation Australia. As a Reflect RAP, it lays the foundations for our reconciliation journey, guided by the RAP Working Group and built around the three pillars of Relationships, Respect and Opportunities.

During FY2026, we progressed a number of commitments under our RAP, including but not limited to:

Commissioning of The Path We Tread artwork. The painting was created by Jodie Herden, a Gomeroi artist, and unveiled at our Tamworth office during National Reconciliation Week 2025. The artwork depicts PKF as a central gathering circle, connecting with our communities, clients and colleagues, and reflects our commitment to belonging together.

Staff across the network received button pins featuring the artwork as a symbol of commitment and a conversation starter, alongside a video interview with Jodie sharing the story behind the piece. Offices were also invited to order t-shirts containing this commissioned piece enabling further reach of our commitment to our RAP.



Cultural awareness training. We partnered with Pindara Training Services to deliver cultural awareness training across all of our national offices, helping our people build a deeper understanding of First Nations cultures and respectful ways of engaging with First Nations businesses and communities. This training has since been embedded into our employee induction program, ensuring every new team member receives this foundational knowledge as part of joining PKF.

Backing NAIDOC Week on the football field

PKF Perth is proud to support Claremont Football Club's NAIDOC Match Day. We recently welcomed Lucinda Fransen, Shane Yardley, Daijon Puertollano and Mia Jackson to our office to speak with the team about the important work the Club does in the Kimberley region. They also brought along the Club's 2026 NAIDOC guernsey, designed by Colts players Robert Farmer and Elijah Williams, both from the Great Southern region. The artwork tells the story of their journey from the Great Southern to Claremont and the sense of connection they have found through the football club and community. PKF's logo features on the women's guernsey.

Members of the PKF Perth team also attended the NAIDOC Week luncheon, at which the club recognised the contribution of Indigenous players.



Education, people and development



At PKF Australia, we believe that investing in our people is one of the most important investments we can make in a sustainable future. We are committed to creating an environment where people have the opportunity to build meaningful careers, continuously develop their capabilities, and feel connected to something bigger than themselves.

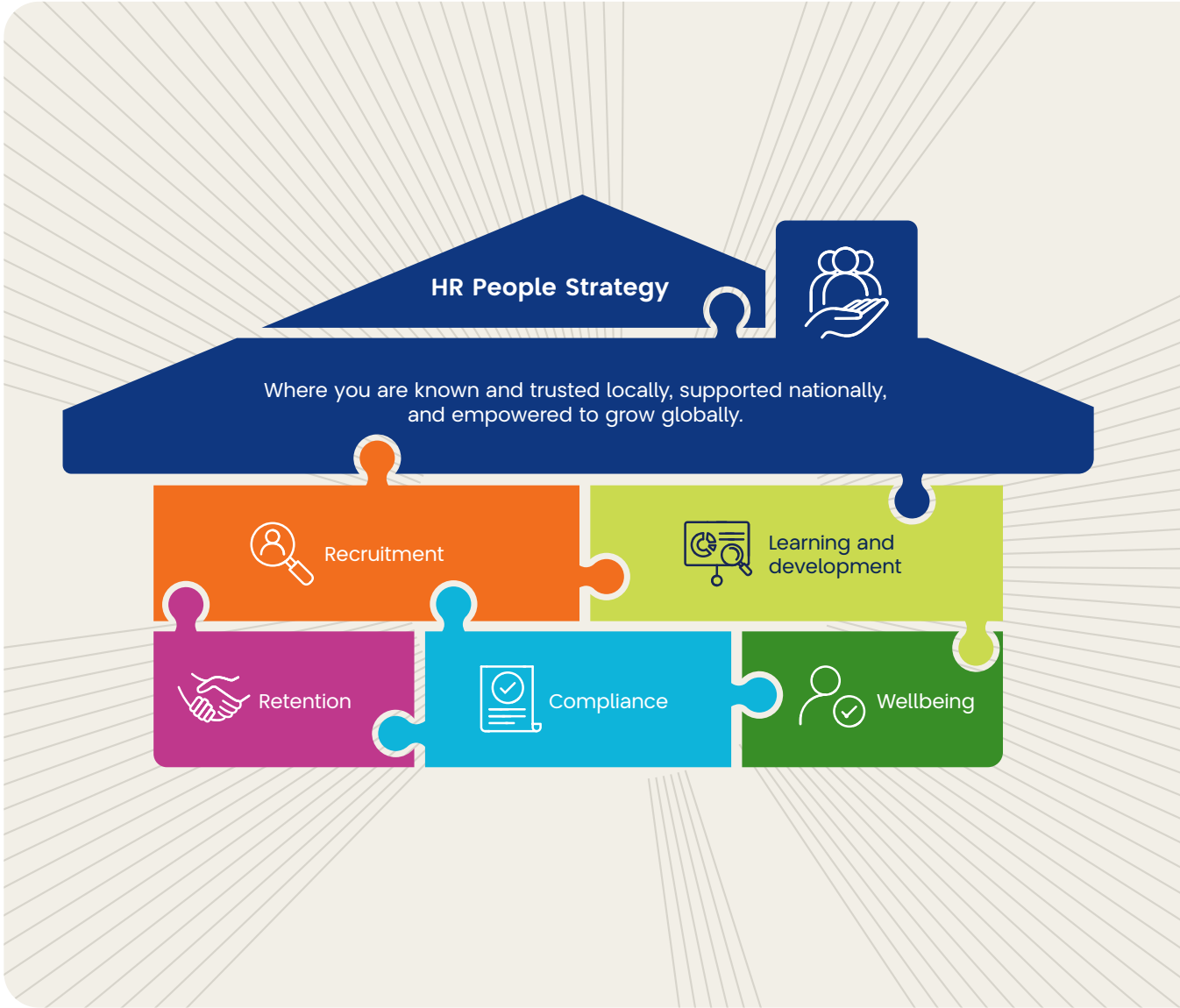
Over the past year, we have continued to strengthen that commitment through new ways of learning, greater opportunities for collaboration across our national network, and initiatives designed to support both professional growth and personal wellbeing.

From reimagining how learning happens through Luca Learning, to bringing our people together at national conferences and fostering connections across offices and communities, we are building a workplace where people can and do thrive.

Our future lives here

Think of our people strategy as a house. Strong foundations, supported by key pillars, create a place where our people can grow, thrive and belong.

The pillars of recruitment, retention, learning and development, compliance and wellbeing work together to support a consistent employee experience across the network and align our people priorities with our business goals.



Laying the foundation: Learning and development

Hybrid learning strategy

PKF Australia's learning and development approach combines digital learning, face-to-face experiences, on-the-job development and specialist training programs. This hybrid model ensures our people can access learning opportunities that are both flexible and relevant to their roles, while strengthening collaboration and knowledge sharing across the network.

The program spans technical learning, ethics, quality management, AML, AI, professional skills, leadership, marketing and business development, ensuring our people are equipped to meet the evolving needs of clients, the profession and the business.

In-person learning events: National conferences

NEXT: PKF NEXT is our national early careers conference, bringing graduates and emerging professionals together from across Australia. The conference is designed to build confidence, foster meaningful relationships and provide exposure to the broader PKF network.

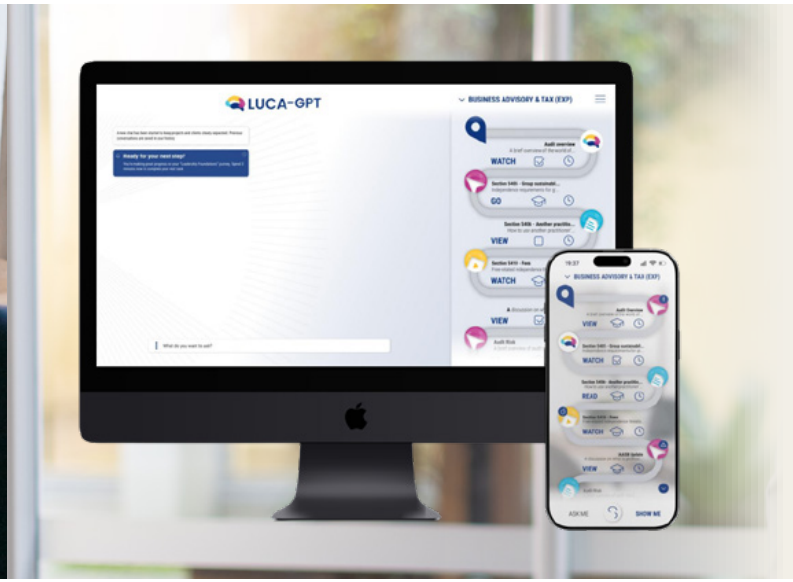
More than a technical learning event, NEXT creates a sense of belonging. Attendees have the opportunity to connect with peers from different offices, gain perspective on future career pathways and develop professional skills that support long-term growth.




NEXT







NEXUS: NEXUS brings together experienced professionals, leaders and specialists from across service lines to strengthen relationships, share expertise and discuss the challenges and opportunities shaping our profession.

The 2026 conference highlighted the growing importance of quality, risk, accountability, and consistency across the network. It reinforced the value of bringing people together to share knowledge, align priorities and strengthen PKF Australia's ability to operate as one connected national network.

Online learning events: Webinar program

Alongside our national conferences, a regular webinar program provides accessible learning opportunities throughout the year, enabling our people to remain informed about technical developments, industry trends and emerging areas of professional practice.

FY2026 webinar topics included:

- Town halls
- Business development series
- Psychosocial hazard training for managers, partners and the PKF Australia Board
- Coffee connects for early career team members
- Sustainability reporting
- Audit and financial reporting updates

Agentic AI learning platform: Luca Learning

A significant milestone during FY2026 was the national launch of Luca Learning, PKF Australia's AI-powered learning platform. Launched on 1 February 2026, Luca Learning was developed to transform the way our people access knowledge, guidance and professional development.

Rather than introducing another standalone learning system, Luca Learning was designed to bring together learning content, policies, guidance and practical support into a single trusted environment. The platform provides role-relevant learning journeys, AI-powered guidance and in-the-moment support through its "Show Me" and "Ask Me" experiences.

The platform has enabled an intentional shift towards learning in the flow of work, helping our people build capability as they work, make decisions and navigate client engagements.

By connecting knowledge with action, Luca Learning supports consistency, confidence and continuous development across our network.

Raising the roof: Recognition and achievement

Recognition plays an important role in celebrating excellence and reinforcing the value our people create for clients, colleagues and communities.

During FY2026, PKF Australia was proud to have team members recognised through leading industry award programs, including:

Rising Star Awards

4 finalists, 2 winners

- **New Accountant of the Year:**
  Ella Skinstad, Graduate Accountant,
  PKF Sydney (Winner)
- **Innovator of the Year:**
  Sarah Illarietti, Financial Services Adviser,
  PKF Perth (Winner)
- **Auditor of the Year:**
  Kaitlynn Brady, Audit Partner, PKF Melbourne
- **Business Adviser of the Year:**
  Alice Liang, Senior Manager, PKF Melbourne



Australian Accounting Awards

2 finalists

- **Superannuation Specialist of the Year:**
  Megan Mann, Superannuation Partner,
  PKF Tamworth
- **New Partner of the Year:**
  Joseph Phan, Taxation Partner, PKF Melbourne

These nominations recognise the depth of talent, commitment and future leadership capability that exists across our network.



The heart of the house: Wellbeing and connection

Creating a sustainable workplace requires more than professional development. It requires an environment where people feel supported, connected and able to perform at their best.

Employee Assistance Program

During FY2026, PKF Australia launched a national Employee Assistance Program (EAP) in partnership with Altius PeopleSense, giving employees and their eligible family members free, confidential access to professional psychological counselling. Beyond counselling, the program connects our people with a broader range of wellbeing resources, including nutrition and exercise support from dietitians and accredited exercise physiologists, financial and legal guidance, career redirection support, and evidence-based resiliency programs, complemented by AltiusLife, a digital platform offering practical strategies for everyday health and wellbeing. Services are delivered independently of PKF Australia and are accessible online, by phone or through the EAP booking portal, whenever our people need them.

The program reflects our ongoing commitment to supporting mental health, resilience and overall wellbeing across the network.

World Kindness Day

At PKF Australia, we believe the way we achieve outcomes is just as important as the outcomes themselves. Technical expertise, commercial success and professional achievement are strengthened when they are underpinned by respect, empathy and genuine consideration for others.

To recognise and encourage these behaviours, PKF Australia marks World Kindness Day through a national staff recognition campaign. Team members are invited to nominate colleagues who consistently demonstrate kindness in their daily interactions, whether through supporting teammates, building trusted client relationships or making a positive contribution to their local communities.

The initiative provides an opportunity to celebrate individuals who lead by example and reinforce the values that shape our culture across the network.

This year Tara Gall from our Tamworth office was recognised as the national recipient of our World Kindness Day Award.

Kip the Koala

One of the most recognisable initiatives introduced during FY2026 was Kip the Koala, PKF Australia's travelling mascot. While light-hearted in nature, the initiative was designed with a clear purpose: strengthening connection across a geographically dispersed national network.

Kip travels with advisers, partners and teams to conferences, client meetings, roadshows, presentations and the odd exciting holiday adventure throughout Australia and internationally. Through a series of social media and internal communications updates, the campaign highlights the people, relationships and experiences that connect the PKF network.





“Wherever the journey leads us, it’s better together.”





“PKF propels futures, careers and communities.

I propel connection.”



“I have a knack for finding myself at the centre of the action as I travel far and wide with my people.”



Innovation and sustainable growth

The work set out in this report does not end with this year's results. Building a firm that operates responsibly, governs well and supports its people takes sustained effort, and there is more for us to do across every part of our network.

We have never seen sustainability, or the broader responsibilities that come with running a national professional services network, as something that can be finished and filed away. Each year brings new priorities, new expectations, and new opportunities to do better than we did the year before. The next 12 months will be no different.

Our focus for the next 12 months

ENVIRONMENT



Business travel

As we prepare for more comprehensive climate reporting in FY2027, we're taking a more considered approach to business travel. Face-to-face connection remains a vital part of what makes our network strong, but we're placing greater emphasis on ensuring travel is purposeful, valuable and aligned with our hybrid way of working. Supported by our hybrid learning strategy, we're focusing on making every trip count while reducing unnecessary travel where meaningful alternatives exist.

SOCIAL

Recruitment

Over the next 12 months, we will run national recruitment campaigns across both our graduate program and senior hires, continuing to grow a network of people who genuinely belong together and share the way we work.



Luca Learning

Further investment into our agentic AI learning platform is a key focus for us. We will be building new learning journeys for our people and driving adoption in the use of the platform for CPD reporting.



AI capability

We are committed to building AI capability across our firms, enabling use of approved platforms and processes with confidence. Our goal is to be the change in how our profession works rather than simply keeping pace with it.



GOVERNANCE

Cybersecurity

Strengthening our cybersecurity across the network will continue to protect our people, our clients and our data, ensuring we stay true to the trust placed in us as we grow.







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