

Sustainability Report 2025

For the year ended 31 December 2025

RSM

THE POWER OF BEING UNDERSTOOD
ASSURANCE | TAX | CONSULTING



CONTENTS

Introduction	3
Message from our Chief Executive Partner	4
Message from our National Sustainability Lead	5
Our Business	6
Overview of our Sustainability Journey	7
Governance	10
Artificial Intelligence	16
Social	19
Environment	34
Appendix: GRI Content Index	38

Introduction

This Sustainability Report covers RSM Australia Pty Ltd as trustee for Birdanco Practice Trust, along with the following related entities, collectively referred to throughout this report as 'RSM Australia':

- RSM Australia Partners
- RSM Financial Services Australia Pty Ltd
- RSM Digital Australia Pty Ltd
- RSM Australia Tax Law Pty Ltd
- RSM Corporate Australia Pty Ltd

RSM Australia is a member of the RSM global network and trades as RSM. Each member firm within the RSM network is an independent accounting and consulting practice operating autonomously. The RSM network is not itself a separate legal entity in any jurisdiction.

The reporting period covered is 1 January 2025 to 31 December 2025, aligning with RSM International. We intend to publish updates on our sustainability performance on an annual basis.

Framework disclosures

The report has been written with reference to the Global Reporting Initiative (GRI) Standards, and the relevant GRI Content Index is published at the end of this Report. We have utilised all available and reliable data to prepare this report. Where information gaps or inconsistencies exist, they have been transparently acknowledged. In future reports, any necessary restatements of prior data will be clearly noted and explained.

Please note that external assurance has not been sought for the disclosures presented in this report.

For any inquiries or clarifications regarding the contents of this report or our broader sustainability efforts, we welcome you to contact us. Our team is available to provide further information and support as needed.

You can reach us at:

RSM Australia
(08) 9261 9100

www.rsm.com.au/contact-us

ACKNOWLEDGEMENT OF COUNTRY

RSM Australia acknowledges the Traditional Owners of the lands and waters on which we live and work. We pay respect to Elders past and present as the custodians of their culture and continuous connection to Country.

Artwork entitled "Koora-Benang-Bidi" by Michelle Kickett depicts Perth's waterways symbolising RSM's establishment on Whadjuk Country over 100 years ago, and captures the firm's growth across six states and territories of Australia.



Message from our Chief Executive Partner

We continue to focus on instilling confidence with our clients in a world shaped by ongoing change and uncertainty. As Chief Executive Partner (CEP) of RSM Australia, I am pleased to introduce our Sustainability Report for period ending 31 December 2025, which builds on the foundations established last year and reflects the continued integration of environmental, social, and governance (ESG) principles into our business.

Sustainability has become increasingly embedded in the way we govern our business, support our people, and serve our clients. As expectations of professional services firms continue to evolve, maintaining trust through strong governance, ethical conduct, and accountability has never been more important. We have continued to strengthen our governance frameworks, risk management practices, and oversight processes to ensure we uphold the standards expected by our clients, people, regulators, and the broader community.

This commitment to strong governance is complemented by our focus on innovation and responsible growth. The rapid advancement of artificial intelligence and emerging technologies is reshaping the way organisations operate and create new opportunities. We are exploring how these technologies can enhance client service, improve decisionmaking, and support our people, while ensuring appropriate governance, transparency, data security, and ethical safeguards remain at the forefront of their adoption.

Sustainability also continues to influence how we manage our environmental and social impacts. In 2025, we worked to improve our understanding of these impacts through enhanced data collection, more mature reporting processes, and ongoing initiatives focused on resource efficiency and waste reduction. At the same time, we remain committed to fostering an inclusive workplace, investing in the wellbeing and development of our people, and supporting the communities in which we live and work.

Our commitment extends beyond our own operations. Through our community partnerships, charitable initiatives, and client relationships, we seek to make a meaningful and lasting contribution that reflects our values and purpose as a firm.

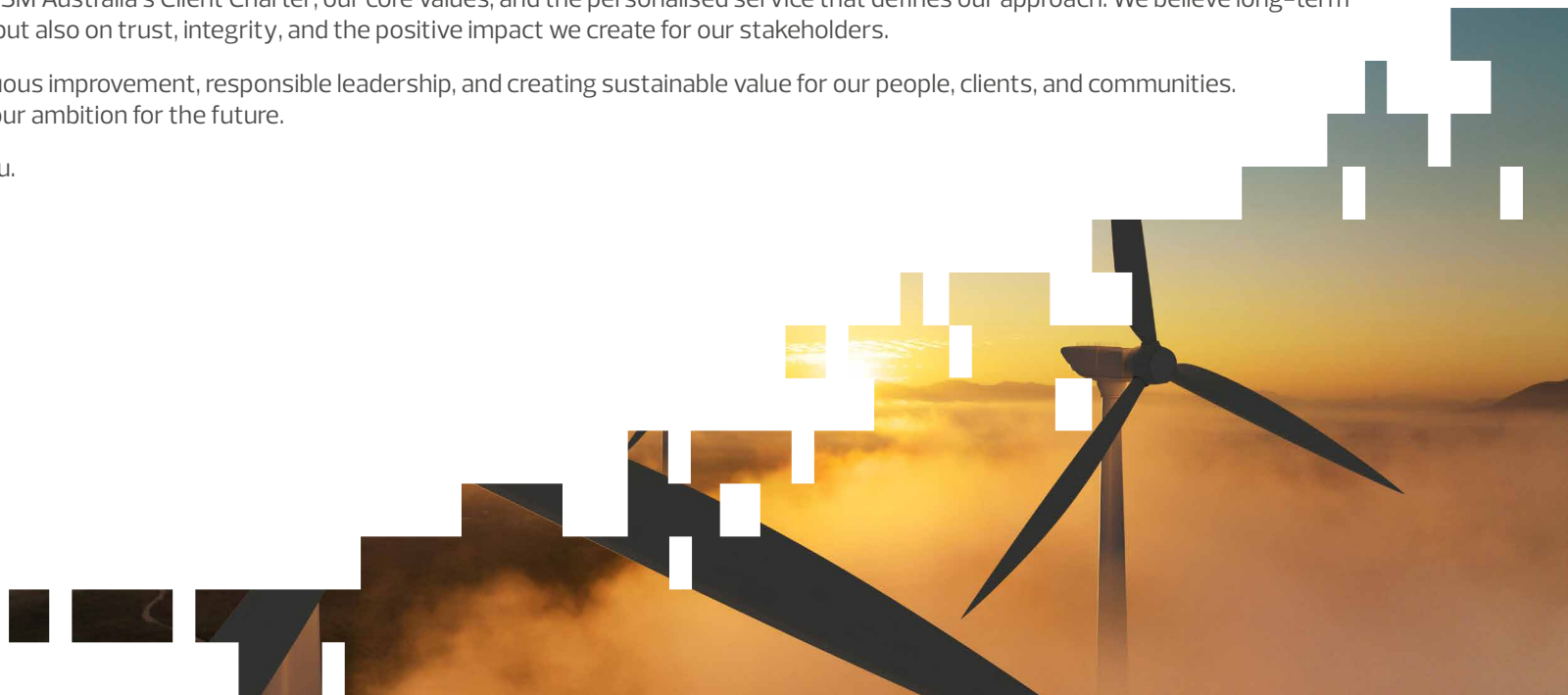
This Sustainability Report continues to align with RSM Australia's Client Charter, our core values, and the personalised service that defines our approach. We believe long-term success is built not only on financial performance, but also on trust, integrity, and the positive impact we create for our stakeholders.

As we look ahead, we remain committed to continuous improvement, responsible leadership, and creating sustainable value for our people, clients, and communities. This report reflects both our progress to date and our ambition for the future.

We look forward to continuing this journey with you.

A handwritten signature in blue ink that reads "Miano".

Robert Miano
Chief Executive Partner
RSM Australia



Message from our National Sustainability Lead

This year marks an important stage in RSM Australia's sustainability journey as we move beyond establishing our foundations and into the next phase of implementation. In 2025, we have strengthened our sustainability governance, enhanced our understanding of our environmental impacts and embedded sustainability more deeply into our operations and decision-making.

A key area of focus during the year was building sustainability awareness and capability across RSM Australia. This included the development of our Emission Reduction and Sustainability Action Plan, which prioritises initiatives based on expected effort, cost and impact, helping us target actions that can deliver meaningful outcomes. We also hosted internal sustainability webinars and shared regular sustainability updates through our staff newsletter, supporting greater awareness, engagement and understanding across our people.

As our approach matures, so too does our focus on the quality of our data, the strength of our governance and the consistency with which sustainability considerations are integrated across the firm. At the same time, the sustainability landscape continues to evolve rapidly. The growing role of technologies such as artificial intelligence is influencing how organisations collect, analyse and report sustainability information, creating new opportunities to enhance decision-making while reinforcing the importance of strong governance and responsible use.

The Australian market is also entering a new era of sustainability reporting. As mandatory sustainability reporting continues to take shape, organisations are facing increasing expectations regarding transparency, climate-related disclosures and sustainability governance. In response, we continue to evolve our own service offerings, working closely with our clients to help them understand emerging requirements, strengthen reporting capabilities and navigate their sustainability journeys with confidence. Supporting clients through this transition is a natural extension of our commitment to creating sustainable, long-term value.

Looking ahead, our priority is to continue embedding sustainability into how we think, act and deliver as a firm. Through ongoing improvement, collaboration and accountability, we aim to create long-term value for our people, clients, communities and the wider RSM network while contributing to a more sustainable and resilient future.



Nicole Mohan

National Sustainability Lead and
Partner, ESG and Climate Services
RSM Australia



Our business

RSM Australia overview

For more than a century, RSM Australia has supported clients with their assurance, tax and consulting needs. Like many businesses we work with, we started small. From a husband-and-wife duo in Perth, we have grown into a leading player in Australia's professional services industry. Today, we have 32 offices around Australia and a team of more than 2,000 professionals supporting clients from Sydney to Kalgoorlie.

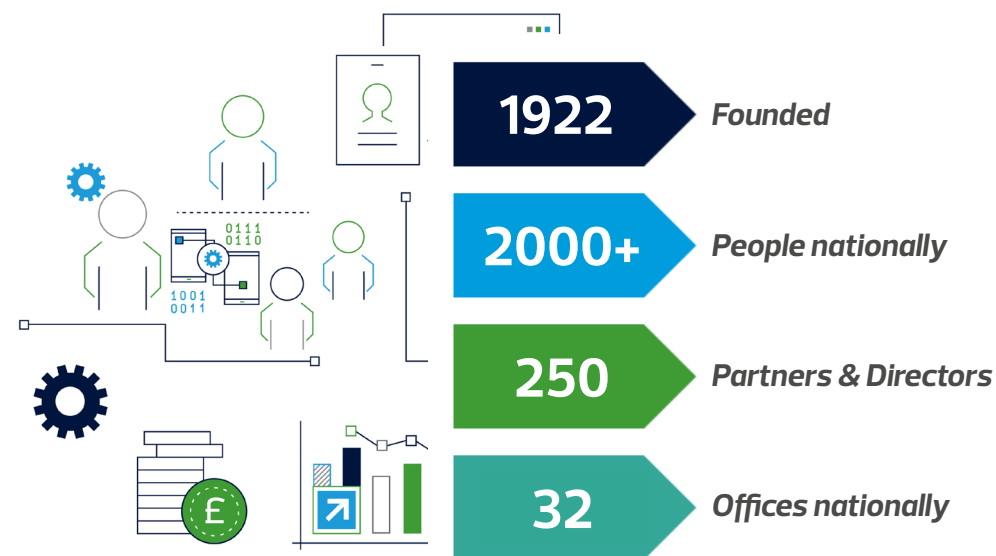
Our professionals possess deep expertise across a wide range of sectors, including agribusiness, energy and resources, government and public sector, health, mining, not-for-profit and technology. This breadth enables us to tailor high-quality services and solutions to clients ranging from individuals and small business owners to large enterprises and multinational organisations.

Our approach is built on long-term, collaborative relationships. In 2025, RSM Australia was named Best Accounting & Consulting Services firm (>\$200m) for the seventh consecutive year and recognised as Best Provider of ESG Services (>\$30m) for the second consecutive year.



The RSM International Network

As part of the RSM International Network, we have access to more than 56,000 people in 500 offices across 120 countries, providing in-depth, up-to-date knowledge of local rules and regulations spanning different jurisdictions. In addition to core services, RSM member firms also offer specialist international services, such as wealth management, IT, consulting, legal and risk advisory, forensic accounting, human resource consulting, and global compliance reporting.



Vision, values and purpose

Unleashing the power of being understood.

Our purpose at RSM is to help our clients succeed through building trust and harnessing the power of being understood. We understand that each of our clients is unique. Therefore, we adopt a considered and tailored approach in understanding their needs, their strategy, what matters most to their business and how we can offer the most value for our services. We strive to provide a positive, high-quality, collaborative experience for all our clients.

As we focus on being a leading provider of professional services to the middle market, our RSM values underpin all our service offerings, client interactions, and day-to-day decisions. We hold three core values true to our business:

- **Integrity in everything** – We build trusted and collaborative relationships
- **Supporting clients everywhere** – We empower our clients to move forward with confidence
- **Developing & valuing everyone** – We value diversity and give our people every opportunity

Through these core values, emulated by each and every one of our staff members, we aim to provide a service to our clients that is consistently reliable, continuously improves and exceeds expectations.

Overview of our sustainability journey

At RSM Australia, we understand that the world is rapidly changing. We endeavour to continue our journey towards enhancing a culture that embeds sustainable practices in all that we do. Our approach to sustainability is informed by the long-term vision of the RSM Global Network, which recognises that responsible business extends beyond compliance – it includes creating lasting value for our stakeholders, communities, and the world in which we operate. This perspective guides our actions today as we work to support a more sustainable future.

Our Sustainability Roadmap

Our Sustainability Roadmap remains the foundation of our sustainability journey, providing a structured framework to guide our efforts across RSM Australia. The roadmap aligns our ambitions with the expectations of our people, clients, communities and regulators, ensuring our approach remains responsive to evolving risks, opportunities and stakeholder expectations.

During the reporting period, we successfully completed Phase 1 of our roadmap. This phase focused on establishing the governance, data and strategic foundations required to

support a robust and scalable sustainability program. Key achievements included strengthening our sustainability governance framework, enhancing our data collection processes in line with recognised standards, calculating our carbon footprint across Scope 1, Scope 2 and material Scope 3 emissions, and undertaking stakeholder engagement to identify priority sustainability focus areas. These activities have provided a strong platform for informed decision-making and future action.

With these foundations now in place, we have commenced Phase 2, "Implementation". While this phase will continue to focus on progressing initiatives, a key priority is deepening engagement across our workforce. We recognise that meaningful progress requires the active involvement of our people and we are focused on embedding sustainability into our culture, decision-making and day-to-day operations.

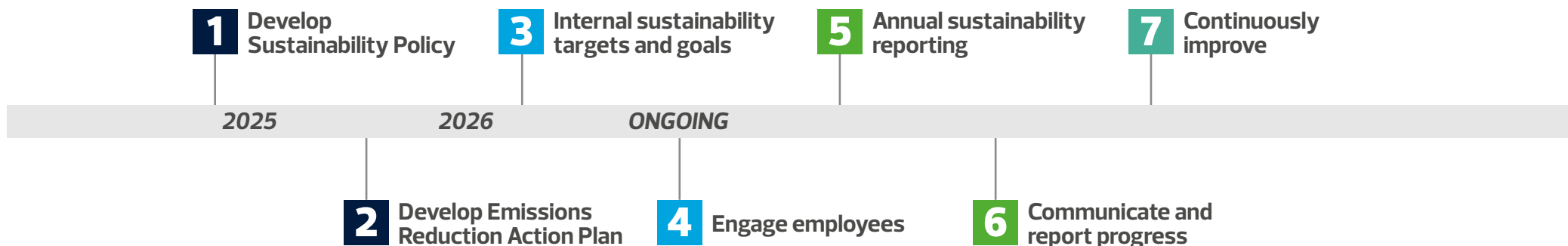
Through quarterly sustainability webinars, regular updates in our Staff Newsletter and expanded opportunities for employee involvement, we aim to build awareness, capability and ownership across the firm. By fostering a shared sense of responsibility and accountability, we are

empowering our people to contribute to our sustainability objectives and help to embed sustainability at all levels of the organisation.

As we progress through Phase 2, we remain committed to transparent communication and ongoing improvement. Through annual sustainability reporting and regular stakeholder engagement, we will continue to monitor our progress, refine our approach and identify new opportunities to deliver long-term value for our people, clients, communities and the environment.

Our sustainability policy

RSM Australia is committed to integrating responsible environmental, social and governance (ESG) practices across its operations to support long-term business resilience and create positive outcomes for its people, clients, communities and stakeholders. Through its Sustainability Policy, RSM promotes environmental stewardship, responsible business conduct, resource efficiency and continuous improvement in sustainability performance, while aligning with relevant legislation and industry best practices.





Stakeholder engagement

We recognise that engaging meaningfully with our stakeholders is essential to driving sustainability and creating shared value. Our approach to sustainability goes beyond our daily operations, it is embedded in our strategy, culture and long-term vision. We acknowledge that our actions have far-reaching impacts not only on our clients and people, but also on the wider community, the environment and society. In this section, we outline our key stakeholder groups, how we engage with them and the strategies we use to create value for each.

Clients	At the centre of everything we do, we support clients with trusted advice, practical solutions and insights that drive sustainable growth, resilience and long-term value.
People	Our team of 2,000+ professionals is the backbone of our business. We foster an inclusive, supportive culture focused on wellbeing, development and empowering our teams to contribute to our sustainability goals.
Regulators and Government	We engage proactively to ensure compliance , uphold high standards and support the development of transparent , ethical and sustainable business practices.
Communities	With 32 offices across both metropolitan and regional Australia, we are deeply connected to the communities we serve. We contribute to the communities we serve through volunteering, pro bono work and charitable initiatives , creating positive and lasting social impact.
Suppliers	We work with suppliers who share our values, promoting ethical, responsible and sustainable practices across our value chain.
Industry and peers	We collaborate to share insights, drive innovation and contribute to the advancement of responsible and sustainable business practices.
Environment	We recognise that our activities have an impact on the natural environment and aim to take steps to minimise that impact where possible. We are committed to reducing our environmental impact through responsible resource use, emissions reduction and continuous improvement .

Sustainability Focus Areas

Identifying the sustainability topics that matter most to our stakeholders – **our Sustainability Focus Areas** – remains an important component of our Sustainability Roadmap. These focus areas help ensure our efforts are directed towards the issues most relevant to our people, clients, communities and broader stakeholders, while supporting long-term value creation for the firm.

Our current Sustainability Focus Areas were established through a materiality assessment conducted in October 2023. This process involved engaging internal and external stakeholders through a structured survey to better understand the environmental, social and governance (ESG) matters most relevant to RSM and to inform the development of our sustainability strategy.

To support a balanced assessment, we considered a range of factors including legal and regulatory requirements, financial implications, operational resilience, strategic alignment, people and culture, and environmental impacts. Stakeholder perspectives were combined with internal assessments to identify and prioritise the issues of greatest significance to our business and stakeholders.

Materiality assessments are a critical tool in prioritising sustainability topics, enabling us to focus on areas that present the most significant risks and opportunities. The outcomes of this process directly inform our sustainability initiatives, action plans and long-term strategic direction.

The outcomes of this assessment guided the development of our Sustainability Roadmap and informed our sustainability priorities over the past two years. They reinforced the importance of sustainable, ethical and responsible business practices and provided a foundation for our sustainability initiatives and reporting.

Recognising that stakeholder expectations, sustainability risks and the external operating environment continue to evolve, we will undertake a comprehensive refresh of our materiality assessment during 2026. This review will provide an opportunity to re-engage with stakeholders, reassess our Sustainability Focus Areas, and ensure our priorities remain current, relevant and aligned with both our strategic objectives and emerging sustainability trends. The refreshed focus areas will help shape the next phase of our sustainability journey and guide future action across the firm.

The figure below plots our Sustainability Focus Areas according to their relative importance to stakeholders and their assessed impact on RSM. Our annual sustainability reporting will continue to be structured around these Sustainability Focus Areas, with each one described in detail throughout the report. By aligning our reporting framework to these priorities, we ensure that our sustainability efforts are transparent, relevant, and responsive to the needs and expectations of our stakeholders.



Aine

One of the
RSM team

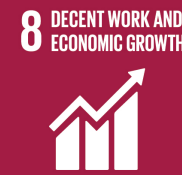


Governance

A strong governance framework is fundamental to RSM Australia's long-term success. Our governance practices reflect our commitment to ethical, responsible, and transparent business conduct, positioning us as a trusted advisor to our clients and stakeholders. This section of our Sustainability Report outlines how we manage risk, uphold integrity, and ensure accountability across all aspects of our operations.

We have implemented a comprehensive suite of governance structures, policies, and practices designed to support responsible decision-making, ensure compliance, and promote ethical behaviour at all levels of the firm. By embedding robust governance principles throughout our organisation, we aim to build trust, enhance resilience, and deliver lasting value to the communities and clients we serve.

Supporting the UN's SDGs



Governance

Business ethics and integrity

Ethics and independence

At RSM Australia, conducting our business in an ethical, socially responsible, and environmentally conscious manner is paramount. We recognise our duty to act with integrity, uphold professional standards, and make decisions that reflect the best interests of our people, clients, and communities.

We comply with the ethical and independence requirements of the International Ethics Standards Board for Accountants (IESBA) Code of Ethics, as well as the standards established by RSM International. Our internal Ethics and Independence Policies have been developed to align with these frameworks and guide our people in ethical decision-making.

Ethical conduct, including topics such as independence, fraud, anti-bribery, and anti-corruption, forms a key component of our Firm-wide training. From the outset of their careers, all employees are introduced to their ethical responsibilities, which evolve as they progress. Each year, all staff members are required to complete a mandatory Independence Questionnaire, reinforcing their understanding of independence obligations and ethical business conduct.

Code of conduct

Creating a harmonious and productive workplace

Our Firm's values guide the way we interact, make decisions, and conduct business. By defining the standards of how we do business, treat each other, engage with our clients and comply with all applicable laws, we aim to encourage an environment that helps create a harmonious and productive place to work.

All employees are required to adhere to RSM's Code of Conduct & Ethics and Independence Policy, which outlines our commitment to the highest standards of professional, honest, and ethical behaviour. This includes maintaining client confidentiality, placing client needs first, and complying with all applicable laws and regulations. We take any breach of laws, regulations, or firm policies seriously and require such matters to be reported promptly.

Concerns related to ethics, misconduct, or breaches of policy may be raised through our formal Whistleblowing and Complaints mechanisms. Employees are encouraged to report any behaviour that appears to deviate from our policies and standards. Reports can be made through various internal channels – including management, a Partner, the People & Culture team or via our external whistleblowing hotline.

Policies

RSM Australia maintains a comprehensive suite of Firm-wide policies that govern our day-to-day operations and reflect our commitment to responsible business conduct. Upon joining RSM, all employees undergo onboarding training that introduces them to key policies, including those related to Information Security, Privacy, and Workplace Conduct. We also have specific policies addressing:

- Modern Slavery;
- Sexual Harassment;
- Workplace Health and Safety;
- Equal Employment Opportunity (EEO); and
- Discrimination, Bullying and Harassment.

Our People & Culture team is responsible for the implementation and oversight of these policies, while our leaders ensure integration into business practices, including risk management and due diligence.

Non-discrimination

The Firm is committed to fostering a diverse, equitable, and inclusive workplace, where all individuals are treated fairly and with respect. Our EEO, Discrimination and Bullying & Harassment Policy apply to all employees and Partners. It ensures fairness and equity in recruitment, development, and workplace conduct, and protects both current and prospective employees from discrimination and misconduct.

We expect all staff members to challenge unconscious bias, celebrate diversity, and act to prevent discriminatory behaviours. If concerns arise, employees can seek resolution via our Grievance Policy, which outlines a clear process for addressing complaints – ranging from informal resolution to formal investigation and, if necessary, disciplinary action.

Confidentiality

RSM Australia is committed to maintaining the highest standards of confidentiality in all business dealings. Our Ethics and Independence Policy outline our obligations to act with integrity, objectivity, professional competence, due care, and confidentiality, in line with international standards.

These principles apply not only to client information, but also to sensitive information relating to fellow employees and the Firm. No confidential information is disclosed without appropriate authorisation, and all staff are expected to uphold these requirements at all times.

Anti-bribery, corruption and financial crime

RSM Australia maintains a zero-tolerance approach to bribery, corruption, money-laundering, terrorism financing and other forms of financial crime. We are guided by the global Anti-Bribery and Corruption (ABC) Policies of the RSM Network and have implemented our own tailored policies to reflect local laws, regulatory requirements and risks within Australia.

All RSM staff members, Partners, and third-party representatives are expected to perform their duties fairly, transparently, and honestly. Mandatory annual training on anti-bribery, corruption and financial crime awareness is provided to all employees to help them recognise, avoid, and report any inappropriate or suspicious behaviour. We remain committed to complying with applicable legislative and professional obligations and take appropriate disciplinary action in the event of a policy breach.

RSM aims to minimise its exposure to bribery, corruption, money laundering and other forms of financial crime by:

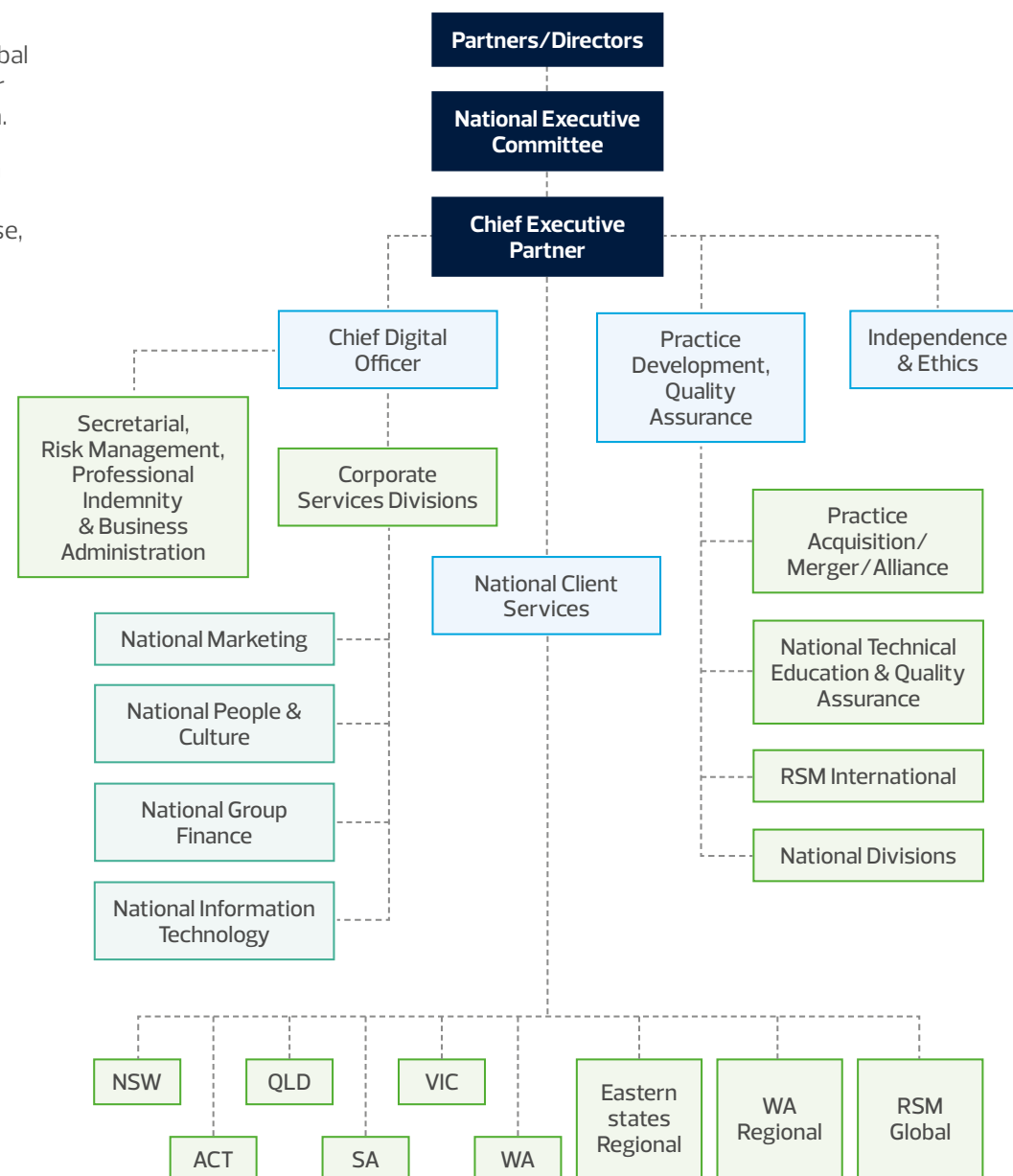
- Complying with applicable anti-bribery, anti-corruption and financial crime legislation and regulatory requirements
- Developing and implementing clear internal policies and procedures to address bribery, corruption, money laundering and related risks
- Maintaining risk-based client acceptance, due diligence and engagement continuance processes
- Providing guidance/training to all Partners and Employees so they can recognise and avoid the use of bribery, money-laundering and corruption by themselves and others
- Encouraging all Partners and Employees to be vigilant and to report any suspicion of bribery, corruption or other financial crime, providing them with suitable channels of communication
- Investigating instances of alleged bribery, corruption or other financial crime
- Taking appropriate action against any individual(s) involved in bribery, corruption, money-laundering or related misconduct

Through these measures, RSM Australia promotes a culture of integrity, accountability and ethical conduct, supporting the trust placed in us by our clients, people, regulators and the broader community.

Legal and regulatory governance

Leadership and governance structure

The governance structure of the Firm is managed by its Executive Committee and the Chief Executive Partner (CEP). The Executive Committee and CEP are elected positions by the body of Directors and Partners. This is expressed as follows:



“Strong leaders are fundamental to the success of any business.”

Executive leadership team
Leading RSM into the future

Through innovation, collaboration and vision, our executive team set the strategic direction and standard for a high-performance culture which is always centred on working in the best interests of our clients. The Executive Committee is supported by our divisional leaders, office managing partners, and regional managing partners, who collectively ensure effective leadership across all areas of our firm.

Executive committee



Robert Miano
Chief Executive
Partner

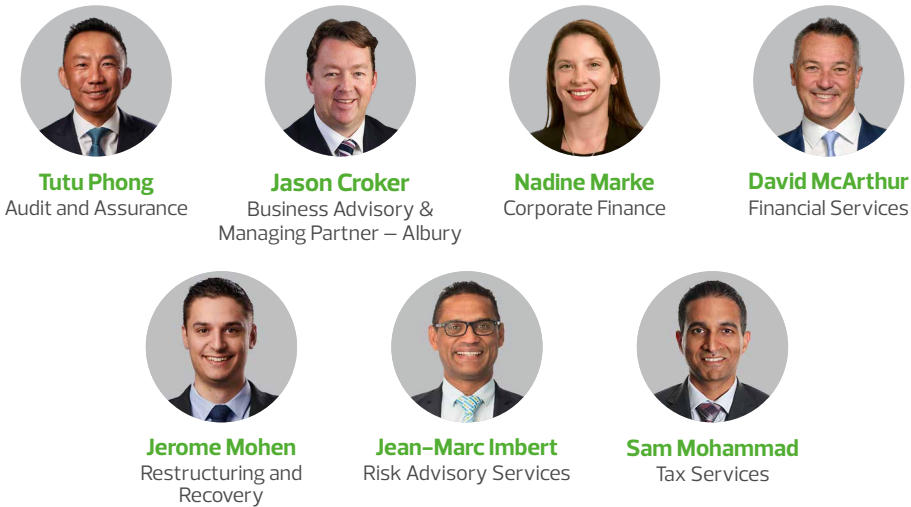
James Komninos
Chair, RSM Asia Pacific
Partner, Audit and
Assurance

Andy Graham
Partner, Business
Advisory

Jessica Olivier
Partner, Tax
Services

Dace Harris
Partner, Business
Advisory

Divisional leaders



Tutu Phong
Audit and Assurance

Jason Croker
Business Advisory &
Managing Partner – Albury

Nadine Marke
Corporate Finance

David McArthur
Financial Services

Jerome Mohen
Restructuring and
Recovery

Jean-Marc Imbert
Risk Advisory Services

Sam Mohammad
Tax Services

Office and regional managing partners



Steve Healey
Brisbane

Rodney Miller
Canberra

Kristie Dundon
Melbourne

Alasdair Whyte
Perth

Danette Cheung
Sydney

Angus Smith
WA Regional
Busselton

Jade Wade
Wagga Wagga



Within our Senior Leadership Group, women represent **27%** of Partners, Directors and Corporate Service Leaders, marking a steady increase over the past four years and reflects our ongoing efforts to promote gender diversity within the firm.

Regulatory compliance

At RSM Australia, regulatory compliance is foundational to how we operate. Our internal standards, guidelines, and policies ensure that all employees conduct business in accordance with applicable laws, regulations, and professional requirements, at all times.

We recognise that compliance requirements may vary depending on the nature of services provided and the jurisdictions in which our clients operate, including international matters. Accordingly, our teams are trained to identify and apply the relevant legislation, standards, and regulatory expectations for each engagement. This vigilant approach to compliance helps protect our clients and reinforces the trust they place in us.

Many of our professionals are members of leading professional bodies such as Chartered Accountants Australia and New Zealand (CAANZ) and CPA Australia, and as such, are required to comply with the Codes of Conduct and Ethical Standards issued by these organisations. In addition, RSM is subject to periodic regulatory and professional inspections by bodies including:

- CAANZ;
- Australian Securities and Investments Commission (ASIC); and
- Other relevant regulatory authorities based on our service lines.

All professional staff must also comply with standards issued by the Accounting Professional & Ethical Standards Board (APESB), including the APES 110 Code of Ethics for Professional Accountants, which incorporates the International Ethics Standards Board for Accountants (IESBA) Code.

Through robust governance, continuous education and proactive monitoring, we ensure that our compliance obligations are met with consistency, integrity, and professionalism in order to support our clients and uphold the reputation of the firm.

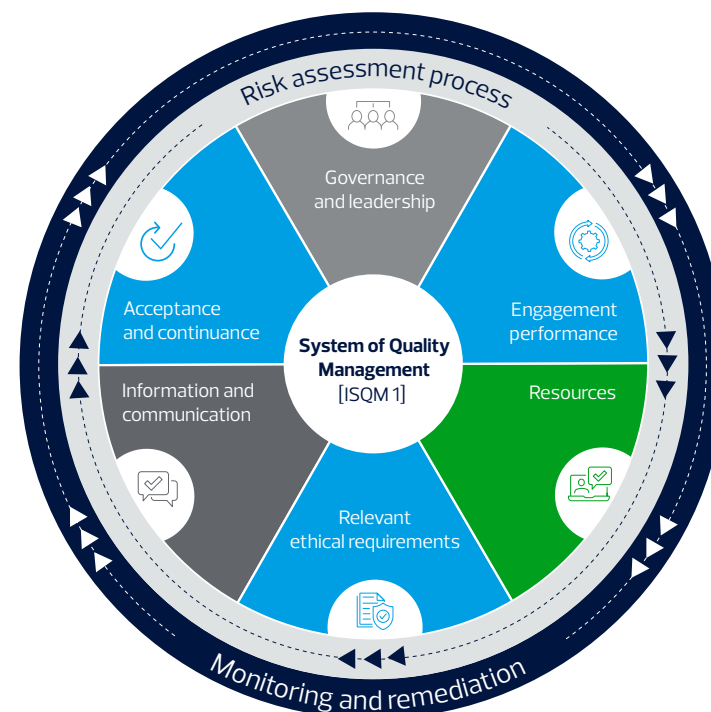
Firm risk management

We are committed to maintaining a robust quality and risk management framework that supports the integrity, stability, and long-term success of our operations. Our policies and procedures are designed to systematically identify, assess and mitigate risks across all areas of the business, ensuring the services we provide are consistently delivered with quality, accountability, and reliability.

By fostering a strong internal culture of responsibility and proactive risk awareness, we are able to monitor both current and emerging risks, adapt to a dynamic business environment and remain resilient in the face of change. This structured approach not only underpins the trust placed in us by clients and staff but also enables sustainable growth.

Quality management

It is a requirement for all Member Firms of the RSM Network to design, implement and operate a System of Quality Management (SOQM). At RSM Australia, our SOQM is designed, implemented and operated in accordance with **ASQM 1 Quality Management for Firms that Perform Audits or Reviews of Historical Financial Statements, or Other Assurance and Related Services Engagements**, together with **ASQM 2 Engagement Quality Reviews**, where applicable.



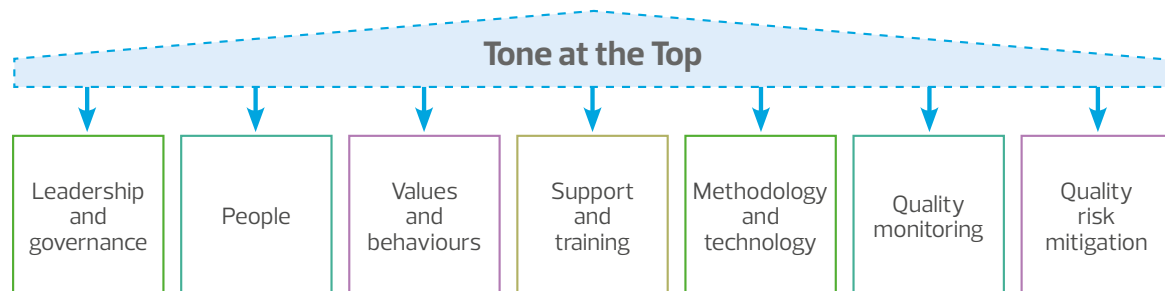
Our system is based on the eight interrelated quality management components that support the consistent delivery of high-quality assurance and advisory services. These components include governance and leadership, ethical requirements, client acceptance and continuance, engagement performance, resources, information and communication, risk assessment, and monitoring and remediation. Oversight and accountability for the SOQM ultimately resides with the National Executive Committee.

The National Technical Education and Quality Assurance Committee (NTEQAC) is led by a Senior Partner who reports to the National Executive Committee. Its membership includes the National Head of each service line, the National Technical partner and the National Head of Quality. NTEQAC is responsible for overseeing the development and operation of the firm's quality management framework, including internal monitoring and inspection activities, technical guidance, professional education and quality improvement initiatives.

Quality is embedded throughout the engagement lifecycle. Engagement partners are responsible for directing, supervising and reviewing engagements, ensuring compliance with applicable professional standards, regulatory requirements and firm policies. For engagements requiring an Engagement Quality Review, suitably qualified and independent reviewers are appointed to provide an objective evaluation of significant judgements and conclusions before reports are issued. These processes help support consistency, integrity and confidence in the services we provide to our clients.

Each service line maintains responsibility for implementing quality management requirements relevant to its activities and for promoting a culture of quality, accountability and continuous improvement across the firm.

Core components of audit quality

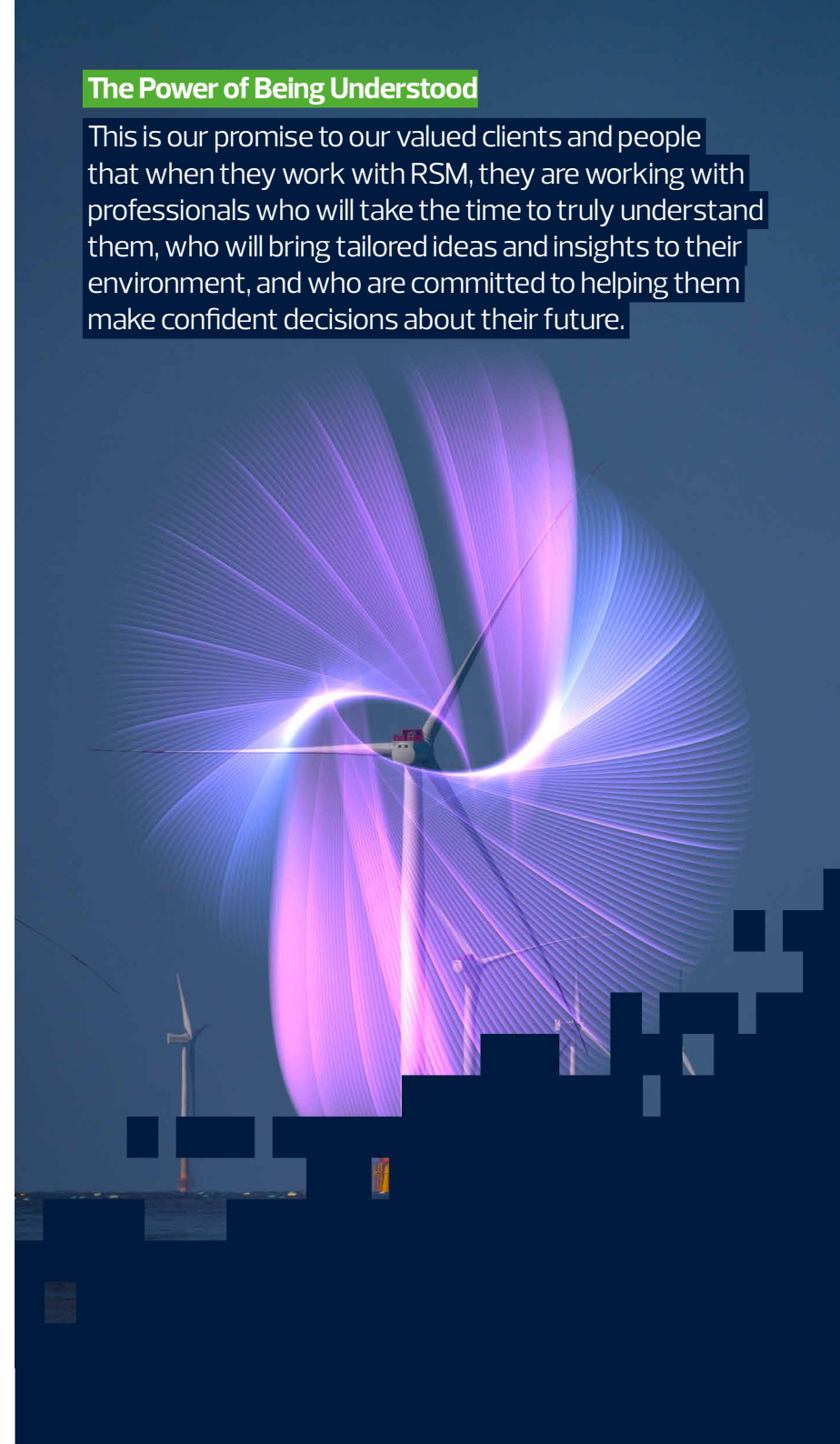


Tone at the top, leadership and governance and culture

Quality starts at the top, with the consistency of the tone of our leadership providing the foundation for the delivery of high-quality audits. The importance of audit quality is reiterated to the audit division through a variety of channels and events, including our national in-person conferences, tailored to each experience level.

The Power of Being Understood

This is our promise to our valued clients and people that when they work with RSM, they are working with professionals who will take the time to truly understand them, who will bring tailored ideas and insights to their environment, and who are committed to helping them make confident decisions about their future.



Artificial Intelligence

Artificial Intelligence (AI) continues to emerge as a critical driver of transformation across industries, fundamentally changing how organisations operate and create value. In response to this rapid evolution, RSM Australia continues to explore the role of AI within our firm and the opportunities and risks it presents.

4 ways RSM Australia is using AI

Enhancing client service delivery

RSM utilises AI and automation to streamline repetitive and manual processes, freeing the time of our skilled employees to focus on higher-value, advisory-driven work and delivering more insightful outcomes for clients.



Transforming how work is performed internally

AI is reshaping traditional ways of working by automating routine tasks and enabling more efficient collaboration. This shift enables our people to focus on critical thinking, judgement, and client engagement, while improving overall productivity and employee experience.

Strengthening risk management, governance and advisory

We are also leveraging AI to strengthen our own risk and assurance capabilities, including data analysis and anomaly identification. In parallel, we are building the governance frameworks, controls and policies needed to manage AI adoption responsibly across the firm, a capability we expect to extend into client-facing advisory as it matures.

Driving global digital strategy

AI is a strategic priority across RSM globally, supported by significant investment in technology and innovation. This includes the integration of advanced AI capabilities into core service lines, enabling the firm to scale its digital transformation, enhance service quality and deliver more intelligent, data-driven solutions.



Future technology plans

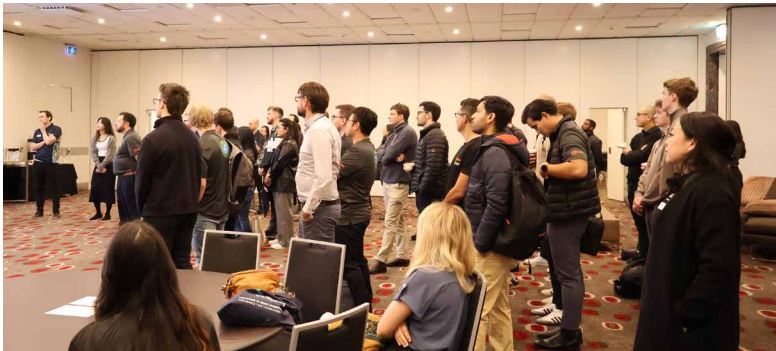
RSM's future technology roadmap is anchored by the development of a digital ecosystem. Built on the four pillars of automation, analytics, artificial intelligence and digital experience, our plan is designed to accelerate data discovery and validation, enhance risk assessment and fraud detection, improve client collaboration through secure portals, and deliver tailored, high quality engagements with real-time insights. The system will also incorporate predictive analytics to forecast financial trends and identify emerging risks. The proposed platform's modular design allows for continuous enhancement and integration of new technologies. Technology adoption at RSM is not just about tools, it's about people.

Our Citizen Development Bootcamp Program empowers employees to create AI driven solutions tailored to their roles. Training and development are central to RSM's technology

strategy. We provide our staff with access to learning platforms in data analytics, AI, and automation. This ensures that our teams are equipped with the skills needed to leverage technology effectively and deliver high quality engagements.

By integrating platforms like Alteryx, UiPath, DataSnipper, Documine AI, and Extractly AI, we are delivering engagements that are smarter, and more insightful. As we look ahead, RSM Australia remains committed to innovation and excellence. We will continue to explore emerging technologies and refine our methodologies to meet the evolving needs of our clients. Through strategic investment and collaboration, we aim to set new benchmarks in quality and client service.

Citizen Development Bootcamp Program



AI Governance

As AI becomes more integrated into our internal operations, it is essential that its use is supported by robust governance. This includes clear controls around how AI tools are used, how data is managed, and how outputs are reviewed. Our approach focuses on embedding AI governance within existing risk and information security frameworks to ensure responsible, secure, and effective use.

All RSM professionals remain fully accountable for all work products, including those developed with AI assistance. The use of AI does not diminish individual or firm responsibility for the accuracy and integrity of our deliverables.

Governance bodies and accountabilities

RSM's AI governance operates through a coordinated structure as described below:

AI and Data Program Owner Owns the AI governance framework and provides oversight, guidance and escalation support for AI-related matters	Divisional ADLT Oversees AI activities within each division and ensures alignment with the firm's AI strategy and governance requirements	National ADLT Provides firm-wide AI governance oversight and manages cross-divisional AI matters, policy decisions and governance consistency	Executive oversight Provides executive accountability for AI governance and oversees significant AI risks and strategic decisions	Risk and quality Integrates AI governance into the firm's quality management framework and monitors compliance with professional standards	Engagement Partners and Directors Are accountable for the appropriate and responsible use of AI in client engagements and deliverables	All staff Are responsible for using AI tools appropriately, verifying outputs, and complying with firm policies and governance requirements
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Quality assurance process

Every engagement involving AI assistance follows our structured quality assurance process:

Stage	Quality Control Activities
1. AI Usage	Staff use approved AI tools for drafting, analysis, or research.
2. Verification	Preparer fact-checks all AI-generated content against source documents, data systems, and reliable references
3. Review	Independent reviewer (e.g. Manager and above) validates accuracy, applies professional judgment, and confirms appropriateness
4. Documentation	Verification activities and review findings are documented in engagement files
5. Sign-off	Partner or Director approves deliverable, certifying accuracy and compliance with professional standards

Information security

We maintain industry-leading information security standards to protect client data across all systems, including those involving AI tools. Our security framework includes:

- ISO 27001:2022 – the international standard for systematic management of sensitive information
- Security audits – regular security audits and penetration testing
- Access controls – multi-factor authentication and role-based access controls
- Encryption – encryption of data in transit and at rest
- AI tool monitoring – controls to detect and restrict unapproved AI tool usage

All AI platforms are securely ring-fenced within the RSM technology environment. This ensures it operates only inside our controlled and isolated environment, with interactions restricted to approved internal systems.



RSM Australia is committed to using AI to enhance our services while upholding the principles that define our profession: accuracy, integrity and accountability. Through rigorous data security measures, comprehensive verification processes, and continuous oversight, we ensure that AI serves to elevate the quality of our work rather than introduce risk.

Zink

One of the
RSM team



Social

Our approach to sustainability extends beyond environmental impact and internal governance – it equally encompasses how we support our people, clients, and communities, recognising the far-reaching influence of our operations. The social dimensions of our Sustainability Focus Areas are centred on fostering an inclusive, respectful and supportive workplace culture, while contributing meaningfully to the communities in which we operate.

This section outlines our current initiatives and priorities across key areas such as client satisfaction, employee engagement, diversity and inclusion, human rights, and Indigenous relations. By investing in our people and strengthening our community relationships, we aim to create lasting value for future generations and deliver a positive social impact across all aspects of our business.

Supporting the UN's SDGs

3 GOOD HEALTH
AND WELL-BEING



4 QUALITY
EDUCATION



5 GENDER
EQUALITY



8 DECENT WORK AND
ECONOMIC GROWTH



11 SUSTAINABLE CITIES
AND COMMUNITIES



Social

Client satisfaction

Our aim is to empower our clients by delivering value-added, tailored, and innovative solutions that meet their unique business needs and enable them to move forward with confidence. The RSM experience is built on strong, enduring relationships that go far beyond transactional engagements. We pride ourselves on gaining a deep understanding of what matters most to our clients – because we know that trust and insight are essential to meaningful support. This is the Power of Being Understood – and it's what makes the RSM experience truly unique.

Our commitments to our clients are set out below as per our Client Charter:

Our communication with you	Our service standards	Quality and trust
■ We are accessible and available when you need us ■ We provide accurate and up to date information ■ We inform you about the progress of your matters on a timely basis ■ We tailor our communications based on your preferences ■ We take a proactive and collaborative approach to solving problems and addressing your opportunities	■ We focus on building enduring relationships based on mutual respect and trust ■ We seek to add value to you and empower you to move forward with confidence ■ We bring value through relevant ideas and insights ■ We show integrity and respect to everyone, regardless of business size and circumstance ■ We ensure our business dealings are conducted with the highest standards of professionalism ■ We promise our people will be accountable in their dealings with you ■ We will continually develop a deep understanding of what matters to you most	■ We provide access to a strong technical team with relevant experience ■ We respect your privacy and personal information ■ We embrace diversity by respecting your views, opinions and personal circumstances ■ We disclose conflicts of interest ■ We challenge you respectfully to think differently



Awards and recognitions

Don't just take our word for it, our awards speak for themselves



CLIENT CHOICE Awards 2025 winner

7 years in a row

Winner of Best Accounting & Consulting Services Firm (>\$200m)

Also winner of

- Best Provider of ESG Services: Accounting & Consulting Services (>\$30m)

And finalist of

- Most Trusted Firm: Accounting & Consulting Services (>\$30m)
- Best Provider to Financial & Insurance Services (>\$30m)
- Most Innovative Accounting & Consulting Services Firm (>\$30m)



2024 Client Choice Award winner and finalist of...



2024 winner BEST ACCOUNTING & CONSULTING SERVICES FIRM (>\$200m)

2024 winner BEST PROFESSIONAL SERVICES FIRM (>\$200m)

2024 winner BEST PROVIDER OF ESG SERVICES: ACCOUNTING & CONSULTING SERVICES (>\$30m)

2024 winner BEST PROVIDER TO MINING, OIL & GAS (>\$30m)

2024 finalist BEST CX FIRM: ACCOUNTING & CONSULTING SERVICES (>\$30m)

2024 finalist MOST INNOVATIVE ACCOUNTING & CONSULTING SERVICES FIRM (>\$30m)

2024 finalist BEST PROVIDER TO FINANCIAL & INSURANCE SERVICES (>\$30m)

2024 finalist BEST PROVIDER TO PROPERTY (>\$30m)

Other awards and recognitions...



#7
AFR Top 100
Accounting Firms
in Australia



These recognitions hold particular significance as they are grounded in the trust our clients place in us. We are grateful for their continued confidence, which reflects the strength of our connections and the impact of our work. Equally, we thank our people for their ongoing commitment and professionalism. Their ability to consistently reflect the RSM values in every interaction is fundamental to delivering the RSM experience and driving our success across the country.

Looking ahead, these achievements reinforce our broader commitment to sustainability. We see success as more than financial performance – it is about the positive contribution we make to our clients, our communities and society. This includes the relationships we foster, the trust we build, and the meaningful outcomes we help create.

Beyond RSM framework

Beyond RSM, is our national Corporate Social Responsibility (CSR) program which builds upon local office activities to enhance our overall social impact. CSR considers the financial, social and environmental impact of our business decisions and activities. This includes the many things we do as a firm to make a positive impact on society, whether it's raising money, doing pro bono work or volunteering in our community.

Our Beyond RSM Framework consists of the following six pillars, solidified within four phases. This includes recognising our firm's achievements, aligning our practices with our CSR vision, sharing success with the CSR community and empowering our people to contribute.



Our people

RSM Australia's most valuable asset is our people, which is why we encourage the open exchange of ideas, perspectives, backgrounds and lived experiences. We believe a positive employee experience is fundamental to fostering a strong organisational culture, one where our people feel empowered to perform at their best, ultimately benefiting the clients we serve.

Employment practices and engagement

At RSM Australia, we are proud to foster a collaborative, people-first culture that prioritises empowerment, opportunity, and support. We believe that creating an environment where employees feel connected to their work and valued for their contributions is critical to long-term success, for both our people and the firm.

We recognise that employee engagement extends beyond job satisfaction. It reflects the level of motivation individuals have to go above and beyond in their roles, their alignment

with our purpose, and their commitment to the organisation. Research continues to highlight compelling insights into engagement, with Gallup (2025) reporting that highly engaged teams are 23% more productive and 78% less likely to experience absenteeism (The Q12®: The World's Leading Employee Engagement Survey).

As we progress towards the goals outlined in our RSM 2030 Strategy, attracting, engaging, and retaining top talent remains a key driver of sustainable growth. To support this, RSM Australia partners with Glint, a leading employee engagement platform, to deliver three pulse surveys each year. Each survey focuses on a specific theme, providing timely insights into the employee experience.

These surveys enable us to:

- Track engagement trends over time;
- Identify key areas for focus and improvement; and
- Equip leadership with insights to strengthen connection, motivation, and performance across the firm.



We view employee feedback as essential to continuous improvement. By actively listening to our people and responding to their insights, we aim to foster a culture where everyone can thrive, contribute meaningfully, and build a long-term future at RSM.



Training and development

Aligned with the 'Building Knowledge' pillar of the Beyond RSM Framework, we are committed to supporting the growth and development of our people at every stage of their careers. We offer and subsidise a broad range of learning and development opportunities, designed to build technical, professional and leadership capability.

Training delivery is led by our People & Culture team in partnership with the National Learning & Development (L&D) division, with strategic oversight from the Executive Committee. Technical education across the firm is governed by the National Technical Education and Quality Assurance Committee (NTEQAC), ensuring consistency and quality in our learning approach.

We deliver a flexible, hybrid learning model that includes:

**In-person technical
conferences
tailored to
experience level**

**E-learning and
virtual sessions
delivered via OWL
2.0***

**Continuous
feedback
mechanisms**



OWL
Our Way of
Learning

OWL 2.0 is our propriety learning platform which is now embedded in Workday. Providing employees with centralised access to all learning resources

Building on our structured approach to technical learning, RSM Australia is committed to supporting our people more broadly through a comprehensive employee value proposition. Beyond formal training, we provide a range of benefits and opportunities designed to support career progression, recognise achievement, and invest in long-term success.

These offerings reflect our commitment to creating an environment where our people feel supported, valued, and empowered at every stage of their career.

**CA Program
financial support**

**Post graduate
study support**

**Professional membership
fees paid**

**Structured
career progression**

**Career aspirations
discussions**

Diversity, equity and inclusion

Diversity, equity and inclusion are integral to how we operate, engage with our people, and deliver value to our clients. We recognise that fostering an inclusive and equitable environment strengthens collaboration, enhances engagement, drives innovation, and ultimately leads to better outcomes for our people, our clients, and the communities we serve.

We value diversity in all its forms – cultural, generational, gender, and beyond, as it enriches our workplace and strengthens performance. By creating an environment where our people feel comfortable bringing their authentic selves to work, we cultivate a strong sense of belonging and connection. This, in turn, encourages diverse thinking, supports personal growth, and enhances our resilience as a firm, enabling us to respond effectively to a dynamic and evolving workforce.

"We believe an inclusive workplace should celebrate the differences among our people in order to create a more equitable future. To do this, we have in place a DEI strategy, taskforce and resources to help us realise our vision. Our current focus areas are around gender diversity, cultural diversity, indigenous support, LGBTQIA+ inclusion and Disability Employment where everyone at RSM can be part of an inclusive workplace."

Arlene Kristianto
Partner & Diversity, Equity and
Inclusion Lead



In line with RSM Strategy 2030, our latest LeadDEI Strategy continues to guide our approach following a national DEI review and firm-wide focus groups. The National Diversity Task Force (NDTF) plays a key role in driving and supporting LEAD DEI and its associated initiatives, as endorsed by the Executive Committee.

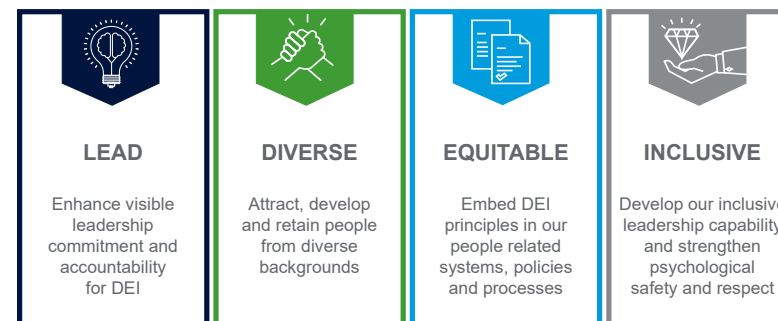
EMpower committees

To foster a culture of DEI, we have established employee resource groups known as Empower Committees in all of our capital city offices. These Committees play a pivotal role in promoting greater awareness, understanding, and appreciation of differences encompassing the following areas of focus:

- Gender
- Cultural and linguistic diversity
- Family flexibility
- First Nations
- LGBTQIA+
- Disability

EMpower connects like-minded, ambitious individuals to share knowledge, experience, and opinions as well as hear and learn from professionals who are at the pinnacle of their respective careers and industries. Past events and initiatives have included mentoring programs aimed at supporting and developing future female leaders, Indigenous Literacy Day and support for carers including parenting webinars and Dads, Beers and Burgers events.

The four pillars of LEAD DEI are





Gender

Our commitment

We are committed to promoting gender equality and supporting a workplace where all individuals are treated fairly and equitably. We believe this creates an environment where our people can perform at their best, ultimately benefitting the quality of service to the clients we serve.

Our actions

We take proactive measures to address and rectify any gender pay gaps by regularly reviewing compensation structures. We also provide employees with transparent information about pay scales and advancement opportunities.

RSM Australia have signed the United Nations Women's Empowerment Principles (WEPs). By signing commitment to the WEPs, we are publicly communicating that RSM Australia will take bold steps to advance gender equality in our workplace, marketplace and community.

The WEPs are a set of Principles offering guidance to businesses on how to promote gender equality and women's empowerment in the workplace, marketplace and community. This is an important driver to deliver on Goal 5 of the United Nations Sustainable Development Goals. The seven principles are:

- 1 High-level corporate leadership**
- 2 Treat all women and men fairly at work without discrimination**
- 3 Employee health, well-being and safety**
- 4 Education and training for career**
- 5 Enterprise development, supply chain and marketing practices**
- 6 Community initiatives and advocacy**
- 7 Measurement and reporting**

By aligning with the seven principles, we will continue to participate in different initiatives and work hard to address potential systemic barriers relating to gender equality. We provide access to women's leadership programs that support and develop women. These programs provide mentoring, coaching and networking opportunities, empowering them to take on leadership roles and excel in their careers. Our leaders actively participate in regular training sessions and workshops focused on gender equality, unconscious bias, and inclusive practices. These initiatives contribute to fostering an inclusive culture.

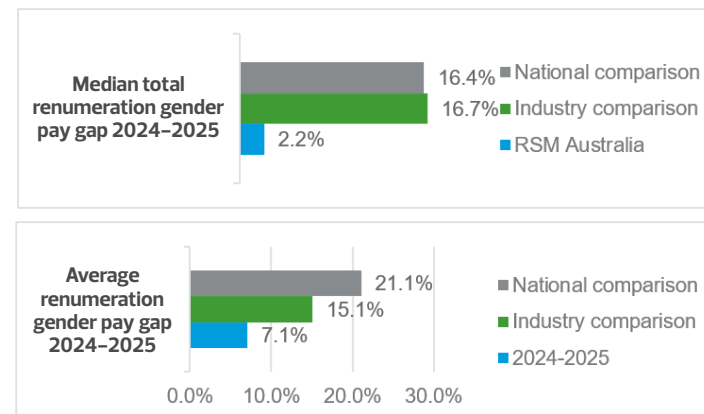
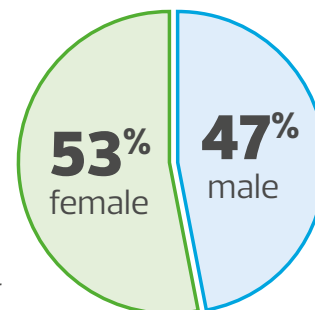
Our progress

Our commitment to gender equality continues to translate into measurable progress. Our latest Workplace Gender Equality Agency (WGEA) submission highlights meaningful improvements in both pay equity and representation, reflecting a sustained and deliberate focus across the firm. We are particularly encouraged by the continued reduction in our gender pay gap. With a median total remuneration gap of just 2.2%, and an average gap declining to 7.1% (down from 9.5% in the prior year), our results remain well below industry benchmarks. These outcomes demonstrate the impact of consistent pay reviews, transparent processes, and a clear commitment to equitable remuneration practices.

Progress is also evident in our leadership pipeline. Women now represent 27% of our Senior Leadership Group, including Partners, Directors and Corporate Services Leaders, marking steady growth over recent years. While we are proud of this momentum, we remain focused on strengthening pathways to leadership and ensuring opportunities for progression are accessible and inclusive at every stage.

Beyond metrics, we recognise that lasting gender equality is enabled by the everyday experience of our people. Our continued investment in flexible work, family-inclusive policies, and support for carers helps create an environment where individuals can balance professional and personal priorities. External recognition, including our certification as a family-inclusive workplace and our standing as a top employer for carers, reinforces this commitment.

We know that progress requires ongoing attention and action. Through our broader diversity, equity and inclusion strategy, we will continue to address barriers, strengthen representation, and foster a culture where everyone can thrive, contribute and succeed.



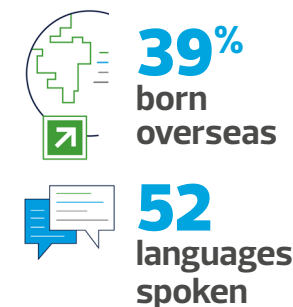
Cultural and linguistic diversity

Our commitment

We embrace the rich tapestry of cultural diversity and recognise its immense value in our organisation. We are deeply committed to fostering an inclusive and supportive environment where individuals from all cultural backgrounds feel valued, respected, and empowered. Diversity is at the heart of our business strategy, and we understand that it enhances our ability to connect with and serve our diverse clients. We are dedicated to upholding the principles of equality, fairness, and respect, and we strive to create a workplace where everyone has equal opportunities to succeed.

Our actions

To bring our commitments to life, we have implemented a range of initiatives and actions that promote cultural diversity and inclusion throughout the firm. We have adopted inclusive recruitment practices to attract and hire talent from diverse cultural backgrounds, ensuring that our workforce reflects the communities we serve. By creating opportunities for our employees to share their cultural backgrounds and traditions, we create a sense of unity and belonging within our organisation.



Our progress

We are proud of the progress we have made in promoting cultural diversity and fostering inclusivity at the firm. Our cultural celebrations and events have fostered stronger relationships among our employees, creating a sense of unity and pride. By providing a platform for individuals to share their cultural heritage, we have nurtured a deeper understanding and appreciation of diverse backgrounds. These initiatives have contributed to a more inclusive and supportive workplace culture, where everyone feels valued and respected. We recognise that our journey is ongoing, and we remain steadfast in our pursuit of continuous improvement, learning and growth. We strive to create an environment where cultural diversity is deeply embedded in our organisational DNA, fostering success for our people and delivering exceptional value to our clients.

Family flexibility

Our commitment

We are deeply committed to supporting parents and families in achieving a healthy work-life balance. We understand the unique challenges and responsibilities that come with raising a family, and we strive to create a workplace culture that values and respects the needs of parents and carers. Our commitments include providing comprehensive parental leave policies, offering flexible work arrangements, promoting a supportive and inclusive environment, and continuously seeking ways to enhance our support systems for parents and families.

Our actions

To translate our commitments into tangible actions, we have implemented a range of initiatives and programs that directly support parents and families at RSM. We offer generous parental leave policies that provide employees with the necessary time and support to bond with their newborns or newly adopted children. Additionally, we provide flexible work options such as part-time schedules, remote work opportunities, and job-sharing arrangements, allowing parents to better manage their work and family responsibilities. We have established dedicated wellness rooms in our offices, ensuring a comfortable and private space for breastfeeding and expressing. Furthermore, we have partnered with organisations like Parents At Work to provide access to resources, webinars, and courses that address various aspects of work-life balance, parenting, and caregiving.



Our progress

We take pride in our ongoing progress in supporting parents and families at RSM Australia. Through regular feedback and engagement with our employees, we continuously evaluate and enhance our programs and policies to better meet the evolving needs of our workforce. We are proud to be a certified Family Friendly Workplace, and our adherence to the National Work + Family Standards serve as benchmarks for our progress. We have seen positive outcomes, including increased employee satisfaction, higher retention rates, and improved work-life harmony for our parents and carers. However, we recognise that there is always room for improvement, and we remain dedicated to fostering a supportive and inclusive environment where parents and families can thrive both personally and professionally.

First Nations

Our commitment

We are committed to fostering a workplace that values diversity and inclusion, with a strong focus on First Nations and Indigenous Australians. We recognise the unique perspectives, knowledge and cultural strengths that First Nations people bring to our organisation and the broader community. Our commitment extends to building respectful and enduring relationships with First Nations communities and organisations, and contributing to reconciliation through meaningful engagement, cultural respect and support for the advancement of Indigenous rights and cultures.

Our actions

We continue to take practical steps to support reconciliation and raise awareness across our firm. Our partnership with the Indigenous Literacy Foundation reflects our commitment to improving access to culturally relevant learning resources, supported through initiatives such as fundraising events and awareness activities in our offices.

We also actively celebrate and recognise First Nations culture through events such as NAIDOC Week, where our Perth office hosted a panel discussion highlighting Aboriginal and Torres Strait Islander leaders and encouraging dialogue on collective and institutional change. This was streamed across RSM nationally. These events provide platforms for dialogue, education and empowerment in support of reconciliation.

Our progress

We have made meaningful progress in embedding cultural awareness and respect across our organisation. Our firm-wide Acknowledgement of Country reflects our respect for the Traditional Owners of the lands and waters on which we live and work, and honours Elders past and present as custodians of culture and connection to Country. To deepen understanding, our senior leaders have undertaken Acknowledgement of Country training, equipping them to deliver genuine, informed and respectful acknowledgements.

This investment in education is helping to build cultural capability across the firm. Through ongoing partnerships, internal initiatives and awareness-building activities, we continue to strengthen our contribution to reconciliation while fostering an inclusive environment that recognises and celebrates First Nations culture and heritage.

Our Empower committee commissioned Australian artist Michelle Kickett of Wilura Designs to create this artwork that captures RSM Australia's rich 100-year history.



LGBTQIA+

Our commitment

We understand that creating an inclusive workplace is essential for everyone to feel comfortable and accepted. Our commitment extends to providing a supportive environment where staff, clients, and industry contacts can be themselves without fear of discrimination. We firmly believe in promoting LGBTQ+ rights and advocating for equal treatment and opportunities for all people.

Our actions

To demonstrate our commitment to LGBTQ+ inclusion, RSM actively engages in various initiatives and events. We embrace Pride Month, with many offices participating in internal celebrations. These events allow us to show our support for LGBTQ+ rights and create a visible presence in the community. Additionally, we organise informative workshops in collaboration with organisations like Queer Town, focusing on fostering inclusive communication and behaviour towards diverse gender and sexual identities. These actions serve to educate and empower our staff, clients, and industry contacts.

Our progress

Our journey towards diversity and inclusion is ongoing, but we are proud of the welcoming and inclusive culture we have at RSM. We have created an inclusive workplace culture where individuals can be their authentic selves, enabling open conversations about their whole lives. This progress is evident in our ongoing commitment to create a supportive environment for LGBTQ+ individuals, as seen in our policies, training programs, and employee resource groups. While we recognise that there is always room for improvement, we are proud of the strides we have made in fostering an inclusive and affirming workplace for all.



Disability

Our commitment

RSM's commitment to supporting individuals with disabilities is rooted in our dedication to diversity, inclusion, and equal opportunity for all employees. We believe in the power of inclusion and diversity and strive to create an environment where all people, including those with disabilities, can thrive and contribute their unique talents. Our commitment goes beyond legal obligations, as we genuinely value the strength and perspectives that people with disabilities bring to our team. We are dedicated to providing equal opportunities

for professional growth and advancement to all our employees, including people with disabilities.

Our actions

We take proactive actions to support people with disabilities and ensure inclusivity in our workplace. We work closely with you, our employees, to understand your specific needs and provide reasonable accommodations that enable you to perform at your best. Whether it involves workplace modifications, assistive technologies, or flexible work arrangements, we are here to create an environment where you can excel. We invest in disability awareness training and education for our workforce, fostering understanding and empathy among our employees. We believe that by embracing diversity, we can create a stronger and more inclusive workplace for all.

Our progress

We are proud of the progress we have made in fostering disability employment. We continuously evaluate our policies and practices to ensure they align with our commitment to inclusivity. We actively collaborate with external disability-focused organisations and community groups to expand our knowledge and share best practices. Through these partnerships, we gain insights into creating a more accessible workplace and fostering a supportive culture. The integration and achievements of people with disabilities within our organisation are a testament to the success of our efforts. We are committed to building on this progress and creating an inclusive work environment where everyone feels valued and supported.



Health, safety and wellbeing

We focus on prioritising the health, safety, and well-being of our entire staff. At RSM Australia, we recognise the immense value our employees bring to our organisation. Therefore, supporting their well-being, ensuring their safety, and fostering their professional growth are core business priorities for us. Within our inclusive and supportive work environment, we actively promote diversity, work-life balance, and encourage personal and professional development. By nurturing a culture of inclusivity and providing necessary support, we believe our employees can thrive both personally and in their careers.

Our Workplace Health and Safety (WHS) Committee meets on a quarterly basis to discuss any health and safety matters that have the potential to impact health and safety across the firm. The Committee is also tasked with monitoring and implementing new policies and guidelines as required to ensure that sufficient and appropriate measures are in place to protect our employees at all times.

Our wellbeing strategy sustains our employees' emotional and physical well-being through our wellbeing model and framework. It includes the following key pillars. Through these initiatives, we aim to create an environment where our employees can thrive physically, mentally, and emotionally. This empowers them to make valuable contributions to our organisation and the communities we serve.

				
Mind	Body	Connection	Care	Safety
Employee Assistance Program Wellbeing training Wellbeing playlists Diagnostic tools Pulse checks Manager support program LEAP	Nutritional support Fruit boxes Healthy food options Gym membership Flu shots Skin checks Sporting activities Meditation and Yoga sessions Massages	RSM Parents at Work program Parental leave buddy system Onboarding buddy support Team activities Social activities Virtual webinars Teams channel	Wellness Wednesday initiatives Flexible work options Wellness rooms Parental leave Employee Assistance Program (EAP) for families Health Provider Consults Work-From-Home (WFH) toolkits Financial Coaching Legal support i-care program	Mental Health First Aiders First Aid representatives Mental Health First Aid (MHFA) training First Aid training Workplace Health and Safety (WHS) committee WHS policies Compliance training Total and Permanent Disability (TPD) and income protection Return-to-Work (RTW) plans

Employee benefits

RSM Australia provides several employee benefits for its staff across health and wellbeing, financial, learning and development, remuneration, family and recognition. This range of initiatives is designed to promote the health, safety, and wellbeing of our employees both inside and outside the workplace.

Work-life balance

RSM Australia supports employee wellbeing and work-life balance through its Flex@RSM program, Family Inclusive Workplace certification, and partnership with Parents at Work. Supporting employees at all stages of life.

Wellness@Work

Through our Employee Assistance Program (EAP) and access to TELUS Health, employees and their families have 24/7 access to confidential support and resources for their health, wellbeing, and personal needs.

Mentoring

RSM employees are supported by ongoing guidance and mentoring alongside formal development programs, fostering continuous learning and well-rounded professional growth.

Career aspiration discussions

RSM supports employees through regular career conversations, structured development programs, and a clear framework that promotes growth, continuous feedback, and skill development at every stage.

Secondment

As part of the RSM Global network, employees can access international secondment opportunities that support professional growth, cultural exchange, and the development of a global mindset.

BD@RSM

RSM encourages business development that support the long-term sustainability of the Firm, through initiatives like BD@RSM. Recognising and rewarding employees with bonuses and incentives for building client relationships and contributing to the firm's growth.

Professional membership expenses support

RSM supports employees' professional development by covering the costs of relevant professional memberships, including joining and annual fees, and providing study leave to assist those pursuing recognised qualifications such as CAANZ or CPA.

Recruitment referral bonus

RSM's Employee Referral Bonus scheme rewards employees for referring quality candidates, supporting effective talent acquisition while ensuring fair and equal recruitment practices.

[Read more about careers at RSM >>](#)

Community engagement and contribution

With 32 offices across metropolitan and regional Australia, RSM Australia is closely connected to the communities in which it operates and is committed to making a meaningful local impact. Through the 'Our Community' pillar, the firm supports and encourages employee involvement in initiatives that contribute to positive social outcomes. RSM's people actively give back to their communities by contributing their time, skills and expertise across a wide range of activities, reflecting a strong culture of community engagement.

CSRcentral platform

To support and enhance community participation, RSM Australia utilises the **CSRcentral platform**, an internal tool that provides employees with access to volunteering, fundraising and donation opportunities.

The platform enables participation in regular and one-off giving, group and individual volunteering, and initiatives that support colleagues raising funds for charitable causes. CSRcentral also provides real-time impact reporting, helping to measure and track both individual and collective contributions across the firm.



Community Initiatives

Each office has CSR Champions who coordinate group volunteering activities, fostering both community contribution and team building. Our commitment to community involvement is demonstrated through various initiatives, including:

- **Sponsorships and Donations:** RSM actively takes part in and supports a wide range of charities and community events across the country through our 32 offices. Our involvement includes partnering with organisations such as the Red Cross Foundation, participating in events like STEptember, and supporting initiatives like Morning Tea & Bingo, Pink Morning Tea and Movember.
- **Employee Participation:** Encouraging staff to participate in events such as the Bridge to Brisbane Fun Run, with funds raised allocated to support research at the Queensland Brain Institute across critical health areas including ageing and dementia, stroke, autism, depression and anxiety, motor neurone disease, schizophrenia, and spinal cord injury.
- **RSM World Day:** Coming together with other RSM member firms around the globe to drive meaningful change through CSR activities. This day supports the objectives of the UN Sustainable Development Goals, of which there are five that all RSM member firms align with their CSR activities.

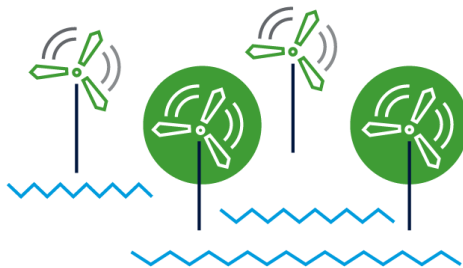
Total donations more than quadrupled from the previous financial year. Increasing from **\$7,016 in FY24 to \$30,267 in FY25** highlighting a significant increase in generosity and engagement from RSM's employees



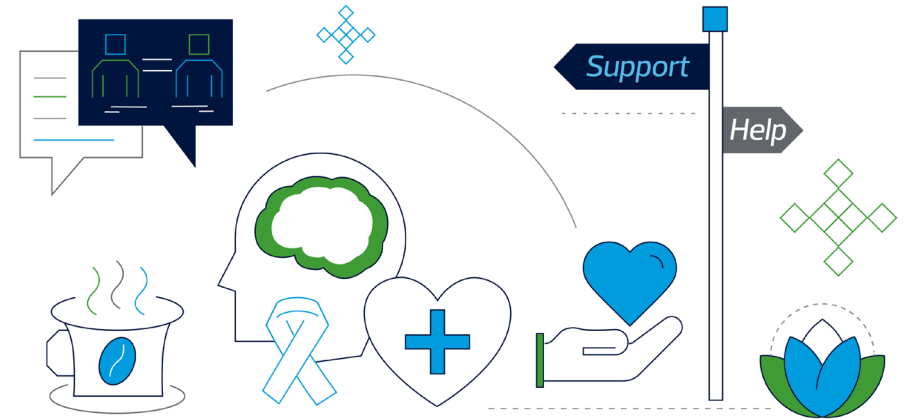
The number of donations jumped from **107 to 541**, a more than fivefold increase, pointing to sustained giving behaviour and greater campaign momentum



RSM supported **15 different charities**, up from 5 the previous year, broadening the program's reach and deepening its impact across more communities and causes



Unique donor participation grew by **608%** rising from 39 to 276 employees reflecting a significant increase in staff engagement and awareness across the firm



The number of giving campaigns more than doubled, **from 4 to 9** creating more accessible and relevant opportunities for employees to give in ways that align with their values



Largest share of donations



**LIFE
WITHOUT
BARRIERS**



**The School
of St Jude**



Economic impact and pro bono services

RSM Australia contributes to various CSR initiatives, including:

- **Charitable Support:** Participation in community events and the provision of pro bono services to organisations and individuals that align with our values, particularly our commitment to diversity and equal opportunity. Notably, our top fundraising beneficiary has been Aspect – Autism Spectrum Australia.
- **Fundraising Activities:** Hosting morning teas and other events to raise funds and awareness for local and national causes. RSM often supports these efforts by matching employee donations, such as for World Refugee Day fundraising initiatives.
- **Payroll Giving:** Facilitating pre-tax salary donations to selected charity partners, which are chosen by employees and reviewed regularly.

Beneficiaries of our pro bono work are registered in our systems with the same diligence as clients, ensuring transparency and proper conflict checks before engagement.

Local office engagement

Across Australia, our offices actively support the communities in which they operate through a range of volunteering, fundraising, educational and community engagement initiatives. The activities undertaken often reflect local priorities and causes that are important to our people and communities. The examples below provide a small snapshot of some of the many ways our offices have contributed during the year.

- **Canberra** – Team members participated in the Menslink Great Walk 2025, raising more than \$20,000 in support of programs that assist young men through counselling, mentoring and education initiatives.
- **Brisbane** – The office supported the Cherish Women's Cancer foundation through participation in a fundraising

luncheon focused on improving outcomes for women with gynaecological cancer.

- **Wagga Wagga** – The office supported local charities through fundraising activities, including contributions to Carevan Wagga and Can Assist Wagga, as well as participation in a community fundraising challenge supporting pancreatic cancer research.
- **Ballarat** – Team members participated in community fundraising and awareness initiatives supporting cancer charities and regional mental health and wellbeing programs.
- **Albury** – Recent graduates engaged with students at a regional careers expo, sharing insights into professional services careers and supporting future workforce development.
- **Melbourne** – participates in Wear It Yellow Day, which is a national fundraising initiative held during Reconciliation Week that supports Children's Ground – a First Nations-led organisation delivering education, health, language and wellbeing programs for First Nations children and families, on Country and in community.

Labour practices

We have a duty to ensure that we are adequately resourced to deliver the best service and most value possible to our clients. Our recruitment practices are therefore essential to fulfilling this commitment. Our goal is to fill vacancies internally with existing employees as part of our dedication to developing our employees and providing opportunities for career progression. If internal resources are not sufficient, we aim to fill vacant positions with skilled personnel from the domestic labour market first, before proceeding with international labour recruitment (unless this international recruitment forms part of our international secondment program). Being an EEO Employer, our Recruitment and Selection Policy ensures that our recruitment and selection processes are fair, non-biased, ethical and result in the best possible fit for our Firm.

As our people are at the heart of our Firm, we have robust practices and initiatives in place to ensure that fair, ethical and supportive treatment of our employees continues on from recruitment practices into day-to-day employment practices. These include our DEI initiatives and events, employee benefits, ongoing formal and informal learning and development opportunities, encouragement of employee engagement, flexible working arrangements and provision of safe, respectful and inclusive working environments as described previously.



These examples represent only a selection of the many community initiatives supported by our offices throughout the year. Through local engagement, volunteering and fundraising activities, RSM Australia continues to make a positive contribution to the communities in which we live and work.



Human rights and modern slavery

RSM Australia is committed to conducting business ethically, lawfully and with integrity across all operations and relationships. This includes a strong focus on identifying, preventing and mitigating the risk of modern slavery within our operations and supply chains.

In accordance with the *Commonwealth Modern Slavery Act 2018*, RSM Australia prepares and publishes an annual [Modern Slavery Statement](#). The most recent statement covers the reporting period from 1 July 2024 to 30 June 2025 and outlines our governance arrangements, risk assessment processes, actions taken, and ongoing monitoring activities to address modern slavery risks within our business and supply chain. RSM Australia has also established a Modern Slavery Policy, which applies to all employees and informs expectations for suppliers and business partners. The policy sets out the standards of behaviour required to ensure RSM Australia does not cause, contribute to, or become directly linked to modern slavery practices.

Modern slavery risks in operations and supply chain

RSM Australia undertakes regular assessments of modern slavery risk, considering industry, geographic, product and service, supplier and entity-specific risks. The most recent assessment comprised two components:

- An assessment of RSM Australia's own operations
- An assessment of its supply chain

RSM Australia operates primarily as a professional services firm, providing advisory and assurance services to individuals, government bodies and businesses, predominantly within Australia. This operating context is generally considered low risk for modern slavery.

Our workforce is primarily white collar, with employees engaged under written employment arrangements that comply with Australian workplace laws, including the *Fair*

Work Act and National Employment Standards. These arrangements provide for minimum wage compliance, employee entitlements and the right to terminate employment. Based on these factors, RSM Australia assesses the risk of modern slavery within its own operations as low.

A limited number of overseas workers and secondees are engaged by RSM Australia in professional services roles. These individuals are engaged under written terms compliant with relevant employment and visa requirements and receive comparable employment conditions and entitlements. RSM Australia considers the risk of modern slavery within these arrangements to remain low.

RSM Australia's supply chain primarily comprises information technology equipment and services, professional and consulting services, insurance, office leasing, recruitment, marketing, travel, subscriptions and training. Most suppliers are based in Australia and are engaged directly by RSM Australia.

During the 2024/25 financial year, RSM Australia focused its assessment on direct suppliers, reviewing supplier categories, services provided and supplier locations. Based on this assessment, RSM Australia concluded that the inherent risk of modern slavery within its supply chain remains low, while recognising the importance of ongoing vigilance.

Actions taken by RSM Australia

RSM Australia adopts a proactive and structured approach to identifying, preventing and mitigating modern slavery risks, supported by strong governance, policies and supplier engagement. Key actions include:

- **Modern Slavery Working Group:** Established in 2019, this group oversees compliance with the *Modern Slavery Act 2018*, including the ongoing assessment, implementation and review of controls and processes.
- **Policy Enhancements:** Core policies, including the Code of Conduct and Ethics, Anti Bribery and Corruption Policy and Modern Slavery Policy, are reviewed regularly

to ensure alignment with legal requirements and ethical expectations.

- **Training and Awareness:** Mandatory modern slavery training is provided to all employees, including new starters, to support awareness, risk identification and understanding of reporting pathways.
- **Supplier Due Diligence:** A risk based supplier assessment process is applied through onboarding and periodic reviews, supported by supplier questionnaires designed to identify potential modern slavery risks
- **Whistleblowing and Complaints Mechanism:** RSM Australia maintains confidential and accessible reporting channels that enable concerns, including those related to modern slavery, to be raised safely and addressed appropriately.

Ongoing oversight and assessment

We have established controls to assess the effectiveness of its modern slavery risk management framework. The Modern Slavery Working Group meets regularly to review risk assessment outcomes, monitor supplier engagement and coordinate actions with internal stakeholders. Consistent with prior reporting periods, supplier assessments conducted during 2024/25 identified no high-risk suppliers. RSM Australia continues to refine and expand its assessment processes to support ongoing monitoring.

Looking ahead, we remain focused on embedding modern slavery considerations into procurement and supplier management processes; monitoring supplier risk and training compliance; maintaining mandatory employee training and awareness; and identifying emerging risks and better practices through internal review and industry engagement.

RSM Australia will continue to monitor and assess its operations and supply chains in future reporting periods to ensure ongoing compliance with the Modern Slavery Act 2018 and alignment with our ethical and integrity-led business practices.



Florence

One of the
RSM team

Environment

RSM Australia recognises the importance of understanding and actively managing our impact on the natural environment. Aligned with the broader RSM Global Network which encourages member firms to advance sustainability maturity and contribute to a shared global impact plan, we are committed to strengthening our environmental approach.

As part of this ongoing journey, we are focused on:

- Enhancing our internal environmental policies, processes, and awareness initiatives
- Encouraging sustainable behaviours across all levels of the firm
- Exploring the development of meaningful and measurable environmental targets
- Investigating climate-related initiatives aligned with our operations and values

While this is a long-term area of focus, we are pleased to be progressing initiatives that support environmental responsibility within our profession and across our network.

Supporting the UN's SDGs



Our operational emissions

RSM Australia's 2025 operational greenhouse gas (GHG) emissions were primarily driven by activities required to support office-based operations, including electricity use for lighting and office equipment. Emissions also arose from business travel and employee commuting associated with service delivery.

Scope 1 GHG emissions relate to direct emissions from sources under our operational control. Scope 2 GHG emissions, from purchased electricity, represent the largest contributor to our operational emissions profile.

Material Scope 3 GHG emissions include business travel and employee commuting. These emissions arise from air and land transport undertaken for client service delivery, as well as travel between employees' residences and office locations. Fuel use associated with employee-owned vehicles reimbursed for business purposes is also included within Scope 3.

Emissions t CO2-eq		
	2024	2025
Scope 1		
Fuel	6	4
Scope 2		
Electricity	896	878
Scope 3		
Category 6 Business travel	1,013	1,084
Category 7 Employees commute	2,550	2,656

Key assumptions:

All fuel related emissions of Business Travel and Employee Commute are calculated as Gasoline.

Category 7 WFH emissions are estimated using modelled home energy use, standard equipment assumptions, and Australian emissions factors, covering additional home energy impacts only.

Climate change, energy and greenhouse gas emissions

RSM Australia recognises the importance of emissions monitoring and measures its Scope 1, Scope 2 and Scope 3 greenhouse gas emissions annually to support informed decision-making, track performance and identify opportunities for ongoing improvement.

We continue to strengthen our understanding of our environmental impacts across both our operations and value chain. Establishing a greenhouse gas emissions calculations has been important milestone in our sustainability journey, providing a foundation for ongoing measurement, monitoring and improvement.

To support transparency and year-on-year comparability, greenhouse gas emissions inventories has been prepared for the calendar year 2024 and 2025, covering Scope 1, Scope 2 and relevant Scope 3 emission sources and included within this report. Through this process, we have continued to enhance our data collection and calculation methodologies, improving the quality, consistency and completeness of our emissions reporting over time.

The preparation of successive emissions inventories has helped identify key emissions sources across the organisation and highlighted opportunities to further strengthen data quality and reporting processes. These insights will support future decision-making, provide insights for our Emissions Reduction and Sustainability Action Plan and enable us to better understand and manage our environmental impacts over time.

Our assessment has been conducted in accordance with the Greenhouse Gas Protocol (GHG Protocol), a globally recognised framework for carbon reporting. This protocol categorises GHG emissions into three areas:

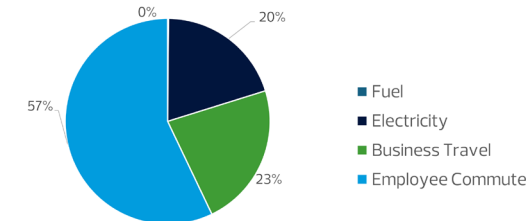
- Scope 1: Direct emissions from sources owned or controlled by RSM (e.g., fuel combustion in company vehicles)
- Scope 2: Indirect emissions from the generation of purchased electricity

- Scope 3: All other indirect emissions that occur in the value chain, such as those from business travel and employee commuting

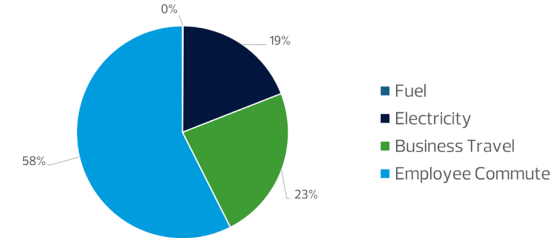
For RSM Australia, our emissions inventory includes Scope 1, Scope 2, and selected material categories from Scope 3, as appropriate for a professional services firm. In defining our organisational boundary, we applied the operational control approach, which includes all 32 offices in Australia.

Our Scope 3 boundary focused on categories most relevant to our operations, including business travel and employee commute. These are the primary contributors to RSM Australia's Scope 3 emissions. These emissions are closely aligned with employee travel and client engagement activities and may fluctuate depending on business needs, providing a meaningful representation of the organisation's indirect emissions profile.

2024 Emissions



2025 Emissions



*Scope 1 (Fuel) emissions include direct emissions from sources within our organisational boundary.

**Scope 2 (Electricity) emissions include emissions from consumption of purchased electricity in our offices.

***Scope 3 (Business travel and employee commute) emissions include indirect emissions or emissions from activities within our corporate value chain, such as business travel and employee commuting. Scope 3 emissions have been analysed and reported on a case-by-case basis depending on materiality, the availability and quality of data, and relevance.

Scope 1 and 2

During the reporting period, RSM Australia have 32 offices within our operations. RSM Australia operated in rented office spaces as emissions arise from Consumption of purchased electricity (Scope 2). RSM do not use any heating in any of our office spaces and therefore have no emissions from this source.

For 2025, Scope 1 emissions were limited to fuel use associated with business transportation activities, resulting in total emissions of 4 tCO₂-e. Scope 2 emissions were generated from purchased electricity consumed across RSM Australia's offices and amounted to 878 tCO₂-e during the reporting period.

Scope 3

Scope 3 emissions remained the largest component of RSM Australia's greenhouse gas inventory in 2025, highlighting the significance of value chain emissions within a professional services environment. Employee commuting (Category 7) contributed 2,656 tCO₂-e and Business travel (Category 6) contributed 1,084 tCO₂-e, together accounting for the majority of Scope 3 emissions.

As these sources are intrinsically linked to employee mobility and client service delivery, they may vary in line with operational requirements and business growth. Monitoring these emissions provides important insights into RSM Australia's broader environmental impacts and will support the identification of future emissions reduction initiatives.

Category 6 Business travel

Business travel (Category 6) emissions were assessed using travel data provided by RSM Australia's flight travel provider, covering both domestic and international business travel. Emissions from air travel totalled 1,013 tCO₂-e in 2024 and 1,084 tCO₂-e in 2025.

Land travel emissions were estimated using expenditure data in the instances where detailed travel records were unavailable. For domestic travel, expenses were converted

to estimated fuel volumes using average annual fuel prices for the relevant reporting year, with emissions calculated using National Greenhouse Accounts Factors (NGAF).

For international travel, fuel consumption was estimated by using average fuel prices for the countries visited and then converted to Australian dollars to provide a consistent basis for our calculations. All international land travel was assumed to be gasoline-powered, and NGAF emission factors were applied for consistency across the inventory. These assumptions provided a practical approach to estimating emissions where activity-based data was not available.

Category 7 Employee commute

Employee commute (Category 7) emissions were estimated using workforce data, commuting assumptions and WFH activity information. Commuting emissions were based on assumed travel distances and transport modes, while WFH emissions were estimated using modelled home energy use and published Australian emissions factors. This methodology provides a consistent approach where detailed activity data is unavailable.

Emission reduction and sustainability action plan

RSM Australia is committed to leading the professional services sector in climate action and sustainability.

Aligning with the GRI and Australia's Net Zero ambitions, RSM Australia has formulated an approach for reducing greenhouse gas emissions and advancing broader sustainability objectives across our operations.

Our Emission Reduction and Sustainability Action Plan has identified five key strategies to reduce environmental impact and enhance climate accountability, including:

1. Improving data quality
2. Targeting carbon hotspots to prioritise reduction efforts
3. Expanding Scope 3 measurements
4. Increasing carbon awareness internally
5. Investing in climate projects

These strategies have been prioritised based on their alignment with RSM's Global 2030 Strategy as well as the level of effort and resources needed for implementation.

Some initiatives we have underway include:

Employee commuting

- Adopting 'cycle to work' schemes, where applicable.
- Improve RSM Firm location infrastructure, such as EV charging points on site, shower / changing facilities.
- Offering salary sacrifice schemes for electric vehicles.

Electricity

- Switching to renewable energy tariffs where possible.
- Installing LED lighting, timer settings and motion control sensors.
- Encouraging energy-saving settings on laptops, computers and other devices.



Office cooling

- When installing a new air-conditioning system, choosing a system that ideally uses natural refrigerants, such as CO₂, propane, butane, and water, or choosing a system based on refrigerants that are less harmful to the atmosphere.
- When looking at new premises, considering offices which prioritise good environmental design which include passive cooling techniques.

Office heating

- Considering the purchase of green gas certificates in the short-term.
- Choosing climate friendly energy providers who use wood pellets, solar heating, or geothermal energy which generate fewer carbon emissions than oil or gas.

Waste and resource management

RSM Australia is committed to responsible waste management and resource efficiency across its operations. In selecting and occupying office premises, consideration is given to sustainability attributes, including NABERS-certified buildings and the availability of established waste management infrastructure. These factors support our objective of reducing environmental impacts and promoting sustainable workplace practices.

During 2025, more than half of the waste generated across our operations was diverted from landfill through a combination of recycling, organics and other recovery streams. Paper and cardboard represented the largest diversion stream, accounting for 22% of total waste generated, followed by organics and mixed recycling, each contributing 14%. While landfill remains the largest single waste destination at 47%, these results demonstrate the contribution of existing waste management initiatives and highlight opportunities to further improve waste diversion rates over time.

RSM Waste 2025

Landfill	8,049	kg
Organics	2,476	kg
Paper/Cardboard	3,747	kg
Recycling	492	kg
Mixed Recycling	2,306.18	kg

Examples of our efforts include:

- Recycling**
The majority of our office buildings provide dedicated waste streams for organics, paper and cardboard, and mixed recycling. We continue to educate employees on correct waste segregation practices to improve recycling outcomes and support the environmental performance of the buildings we occupy. Where dedicated recycling infrastructure is not available, we partner with external programs such as Containers for Change and other local recycling initiatives to support responsible waste diversion and resource recovery.
- Paper reduction**
Through updates to printer default settings and the adoption of digital-first ways of working, we have reduced paper consumption across the firm. This not only decreases waste generation but also reduces the broader environmental impacts associated with paper production, transportation and printing.
- Electronic waste recycling**
We have implemented responsible e-waste disposal practices across our locations, partnering with Greenbox on Australia's East Coast and Secure Computer Disposal and Recycling in the West Coast to ensure retired IT equipment is ethically recycled or repurposed where possible.
- Waste awareness and behavioural change**
Recognising that employee participation plays an important role in improving waste outcomes, we continue to promote responsible consumption and disposal practices through workplace communications and sustainability awareness initiatives. These efforts help encourage greater diversion of recyclable and organic materials from landfill.



As we continue to mature our sustainability program, we will seek opportunities to improve waste data quality, strengthen employee engagement and increase landfill diversion rates across our operations. These actions support our broader commitment to resource efficiency, environmental stewardship and continuous improvement.

Looking ahead, RSM Australia remains committed to strengthening its understanding and management of environmental impacts through the continued evolution of its greenhouse gas emissions inventory, waste monitoring processes and sustainability reporting practices. The preparation of emissions inventories has provided valuable insights into our emissions profile, improved data quality and consistency, and enhanced visibility over key emission sources across our operations and value chain.

Our emissions profile continues to be largely influenced by indirect emissions associated with employee commuting and business travel, reflecting the nature of a professional services organisation and the importance of mobility in delivering services to our clients. Understanding these emissions, alongside our waste and resource consumption data, provides an important foundation for identifying opportunities to improve environmental performance and support future emission reduction initiatives.

As we continue progress with our sustainability journey, our focus will increasingly shift towards embedding sustainability across the firm through greater employee engagement, enhanced performance measurement and the implementation of targeted environmental initiatives. We will continue to leverage data-driven insights to inform decision-making, improve transparency and accountability, and support continuous improvement across our operations.

Through these efforts, RSM Australia aims to strengthen its contribution to a more sustainable, resource-efficient and climate-resilient future, creating long-term value for our people, clients, communities and the wider RSM network.

Appendix

GRI Content Index

Statement of use: RSM Australia has reported the information cited in this GRI content index for the period 1 January 2025 to 31 December 2025 with reference to the GRI Standards. GRI 1 used: GRI 1: Foundation 2021

Note: For disclosures marked with N/A – Information pertaining to this disclosure was only partially available for this reporting period. We are working on our data collection and reporting to improve our disclosures in this area for future reporting.

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organisational details	Introduction, pg. 3 RSM Australia overview, pg. 6
	2-2 Entities included in the organisation's sustainability reporting	Introduction, pg. 3
	2-3 Reporting period, frequency and contact point	Introduction, pg. 3
	2-4 Restatements of information	N/A
	2-5 External assurance	None
	2-6 Activities, value chain and other business relationships	RSM Australia overview, pg. 6
	2-7 Employees	RSM Australia overview, pg. 6 Gender diversity, pg. 25
	2-8 Workers who are not employees	None
	2-9 Governance structure and composition	Legal and regulatory governance, pg. 12–14
	2-10 Nomination and selection of the highest governance body	N/A
	2-11 Chair of the highest governance body	Legal and regulatory governance, pg. 12–14
	2-12 Role of the highest governance body in overseeing the management of impacts	Legal and regulatory governance, pg. 12–14
	2-13 Delegation of responsibility for managing impacts	Legal and regulatory governance, pg. 12–14
	2-14 Role of the highest governance body in sustainability reporting	No defined process; however, the Chief Executive Partner and Executive Committee is closely involved in the development and finalisation of the sustainability report.
	2-15 Conflicts of interest	Business ethics and integrity, pg. 11
	2-16 Communication of critical concerns	Code of conduct, pg. 11
	2-17 Collective knowledge of the highest governance body	Legal and regulatory governance, pg. 12–14
	2-18 Evaluation of the performance of the highest governance body	N/A
	2-19 Remuneration policies	N/A
	2-20 Process to determine remuneration	N/A
	2-21 Annual total compensation ratio	N/A
	2-22 Statement on sustainable development strategy	Message from our Chief Executive Partner, pg. 4 Overview of our sustainability journey, pg. 7

GRI STANDARD	DISCLOSURE	LOCATION
	2-23 Policy commitments	Business ethics and integrity, pg. 11
	2-24 Embedding policy commitments	Business ethics and integrity, pg. 11
	2-25 Processes to remediate negative impacts	Business ethics and integrity, pg. 11
	2-26 Mechanisms for seeking advice and raising concerns	Business ethics and integrity, pg. 11
	2-27 Compliance with laws and regulations	a. No instances of non-compliance b. 0 fines occurred c. N/A d. N/A
	2-28 Membership associations	N/A
	2-29 Approach to stakeholder engagement	Overview of our sustainability journey, pg. 7
	2-30 Collective bargaining agreements	N/A
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Overview of our sustainability journey, pg. 7
	3-2 List of material topics	Overview of our sustainability journey, pg. 7-8
	3-3 Management of material topics	Sustainability focus areas, pg. 9
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	N/A
	201-2 Financial implications and other risks and opportunities due to climate change	N/A
	201-3 Defined benefit plan obligations and other retirement plans	N/A
	201-4 Financial assistance received from government	Nil
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	N/A
	202-2 Proportion of senior management hired from the local community	N/A
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	N/A
	203-2 Significant indirect economic impacts	N/A
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	N/A
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Anti-bribery, corruption, and financial crime, pg.12
	205-2 Communication and training about anti-corruption policies and procedures	Anti-bribery, corruption, and financial crime, pg.12
	205-3 Confirmed incidents of corruption and actions taken	None
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	None
GRI 207: Tax 2019	207-1 Approach to tax	N/A
	207-2 Tax governance, control, and risk management	N/A
	207-3 Stakeholder engagement and management of concerns related to tax	N/A
	207-4 Country-by-country reporting	N/A
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Waste and resource management, pg. 37
	301-2 Recycled input materials used	Waste and resource management, pg. 37
	301-3 Reclaimed products and their packaging materials	N/A

GRI STANDARD	DISCLOSURE	LOCATION
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Climate change, energy and greenhouse gas emissions, pg. 35
	302-2 Energy consumption outside of the organisation	N/A
	302-3 Energy intensity	N/A
	302-4 Reduction of energy consumption	N/A
	302-5 Reductions in energy requirements of products and services	N/A
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	N/A – as majority of RSM Australia offices are a rented office building
	303-2 Management of water discharge-related impacts	N/A – as majority of RSM Australia offices are a rented office building
	303-3 Water withdrawal	N/A – as majority of RSM Australia offices are a rented office building
	303-4 Water discharge	N/A – as majority of RSM Australia offices are a rented office building
	303-5 Water consumption	N/A – as majority of RSM Australia offices are a rented office building
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	N/A – for our operational locations
	304-2 Significant impacts of activities, products and services on biodiversity	N/A – for our operational locations
	304-3 Habitats protected or restored	N/A – for our operational locations
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	N/A – for our operational locations
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Scope 1 and 2 emissions, pg. 36
	305-2 Energy indirect (Scope 2) GHG emissions	Scope 1 and 2 emissions, pg. 36
	305-3 Other indirect (Scope 3) GHG emissions	Scope 3 emissions, pg. 36
	305-4 GHG emissions intensity	N/A
	305-5 Reduction of GHG emissions	N/A
	305-6 Emissions of ozone-depleting substances (ODS)	N/A
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	N/A
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste and resource management, pg. 37
	306-2 Management of significant waste-related impacts	Waste and resource management, pg. 37
	306-3 Waste generated	N/A
	306-4 Waste diverted from disposal	N/A
	306-5 Waste directed to disposal	N/A
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	N/A
	308-2 Negative environmental impacts in the supply chain and actions taken	N/A
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	N/A
	401-2 Benefits provided to full-time colleagues that are not provided to temporary or part-time colleagues	Employee benefits, pg. 30
	401-3 Parental leave	Family flexibility, pg. 27

GRI STANDARD	DISCLOSURE	LOCATION
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	N/A
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Health, safety and wellbeing, pg. 29
	403-2 Hazard identification, risk assessment, and incident investigation	Health, safety and wellbeing, pg. 29
	403-3 Occupational health services	Health, safety and wellbeing, pg. 29
	403-4 Worker participation, consultation, and communication on occupational health and safety	Health, safety and wellbeing, pg. 29
	403-5 Worker training on occupational health and safety	Health, safety and wellbeing, pg. 29
	403-6 Promotion of worker health	Health, safety and wellbeing, pg. 29
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	N/A
	403-8 Workers covered by an occupational health and safety management system	N/A
	403-9 Work-related injuries	None
	403-10 Work-related ill health	None
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	N/A
	404-2 Programs for upgrading employee skills and transition assistance programs	Training and development, pg. 23
	404-3 Percentage of colleagues receiving regular performance and career development reviews	100%
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Legal and regulatory governance, pg. 12 Gender diversity, pg. 25
	405-2 Ratio of basic salary and remuneration of women to men	N/A
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	None
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	None
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	None – see Human rights and modern slavery, pg. 33
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	None – see Human rights and modern slavery, pg. 33
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	N/A – for our sector
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	None
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Community engagement and contribution, pg. 30–31
	413-2 Operations with significant actual and potential negative impacts on local communities	None
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	N/A
	414-2 Negative social impacts in the supply chain and actions taken	N/A
GRI 415: Public Policy 2016	415-1 Political contributions	N/A

GRI STANDARD	DISCLOSURE	LOCATION
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	N/A
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	N/A
GRI 417: Marketing and Labelling 2016	417-1 Requirements for product and service information and labelling	N/A – for our sector
	417-2 Incidents of non-compliance concerning product and service information and labelling	N/A – for our sector
	417-3 Incidents of non-compliance concerning marketing communications	None
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	N/A

GRI alignment per material topics

MATERIAL TOPICS LIST	GRI 2021 ALIGNMENT
Client Satisfaction	–
Business Ethics & Integrity	205, 406
Legal & Regulatory Governance	405
Labour Practices	202
Community Engagement & Contribution	413
Human Rights and Modern Slavery	408, 409
Firm Risk Management	–
Employee Engagement, Diversity & Inclusion	401, 405
Health, Safety & Wellbeing	403
Climate Change, Energy & GHG Emissions	302, 305
Waste & Resource Management	306
First Nations	411



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