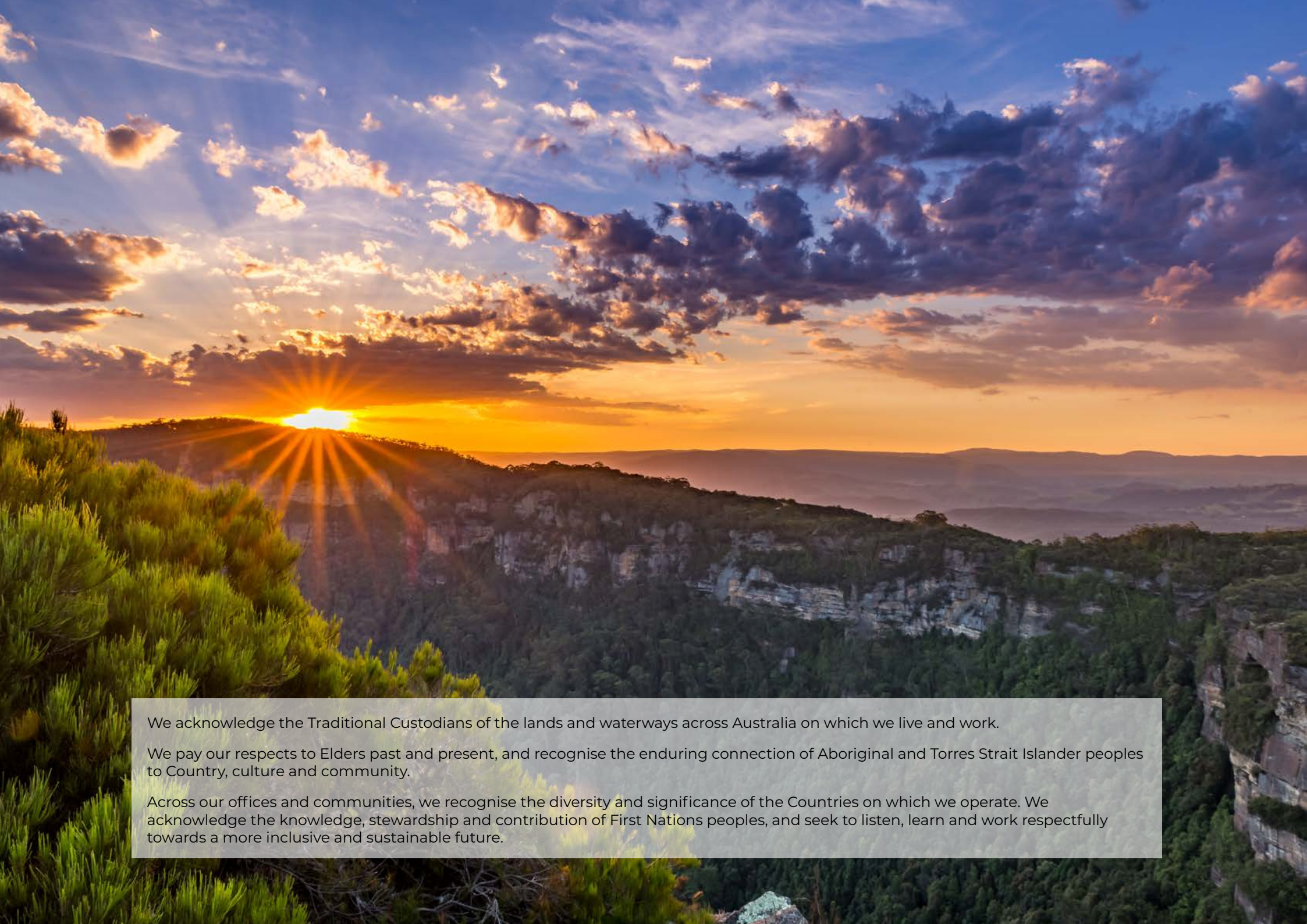


2026 SUSTAINABILITY REPORT

Moore Australia



We acknowledge the Traditional Custodians of the lands and waterways across Australia on which we live and work.

We pay our respects to Elders past and present, and recognise the enduring connection of Aboriginal and Torres Strait Islander peoples to Country, culture and community.

Across our offices and communities, we recognise the diversity and significance of the Countries on which we operate. We acknowledge the knowledge, stewardship and contribution of First Nations peoples, and seek to listen, learn and work respectfully towards a more inclusive and sustainable future.

Key Achievements At A Glance

OUR GOVERNANCE

- CA ANZ quality review identified no significant departures from ASQM 1
- Completed implementation of the expanded AML/CTF regime

OUR PEOPLE

- We have eliminated our pay gap in our fee-earning management
- 66% of Associate Directors and 53% of Managers are female
- 95% of national conference attendees felt #ProudlyMoore
- More than $441,000 invested in professional training and development
- More than 72,000 hours invested in training, development and study leave
- 15 team members completed their CA qualification

OUR SOCIAL AMBITION

- Delivered a free financial literacy program for small businesses across the Northern Territory
- Donated 40 end-of-life laptops to charities supporting children in need
- Continued university guest lectures and interview-readiness workshops
- Supported various community initiatives and charities through fundraising

OUR CARBON FOOTPRINT

- Reported emissions intensity reduced from 7.8 to 5.8 tCO_2e per $1 million of revenue
- 6,498 kWh of surplus solar electricity returned to the grid
- One member firm introduced a green-energy contract
- Paper consumption per person reduced by a further 7%

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A Message from Our Chair

Sustainability continues to evolve from an emerging consideration to an expected part of how organisations operate and create long-term value. Our 2026 Sustainability Report covers the 2025-2026 financial year and reflects our ongoing commitment to Environmental, Social and Governance principles. At Moore Australia, we continue to believe sustainability is not a standalone initiative. It is fundamental to building resilient businesses, supporting our people, earning the trust of our clients and contributing positively to the communities in which we operate.

Over the past year, the business environment has continued to change rapidly. Economic uncertainty, technological disruption and increasing regulatory expectations have challenged organisations across many sectors. At the same time, sustainability has become a more prominent focus for boards, management teams and stakeholders as they seek to understand both the risks and opportunities associated with a changing world.

One of the most significant developments during the year has been the commencement of Australia's mandatory sustainability reporting regime for many large entities. While Moore Australia is not currently captured by these requirements, we recognise the considerable effort organisations are investing to understand the new obligations, establish governance frameworks, improve data quality and develop reporting capabilities. We have seen firsthand both the opportunities and challenges this transition presents and remain committed to supporting our clients as they navigate this new reporting landscape.

The year has also seen a continued increase in focus on governance across the accounting and audit profession. Expectations relating to quality management, professional standards, ethics, transparency and accountability continue to grow. We welcome this focus. Strong governance is essential to maintaining public trust in the profession and is fundamental to the way Moore Australia operates. As a network, we continue to invest in the structures, processes and culture necessary to support high-quality outcomes for our clients and stakeholders.

At the same time, our people remain our greatest asset. This report continues to focus on the areas that matter most to our people, including diversity and inclusion, professional development, wellbeing and community impact. We have also continued to build our understanding of our environmental impacts and strengthen our approach to measuring and managing greenhouse gas emissions.

The path to a more sustainable future is not always straightforward, nor is it the same for every organisation. What remains constant is the importance of acting with purpose, integrity and authenticity. By continuing to embed sustainability considerations into our decision-making and business practices, we believe we are helping to create a stronger, more resilient and more successful future for our firm, our people, our clients and the communities we serve.



David Tomasi
CHAIR
Moore Australia



About Moore Australia

Moore Australia is a network of four independently owned and operated accounting and advisory firms, working together under a national shared services structure during the 2025-26 Financial year. In October, we have been excited to welcome a fifth firm Moore Australia (ACT) to the network. What connects us is not just a brand, but a purpose: to help people thrive.

That includes our clients, our people, and the communities we work in. Our national network spans both capital city and regional locations across Australia, with more than 600 professionals and annual combined revenue exceeding AUD $120.2 million in the 2025-26 Financial Year. Each of our firms brings local knowledge and expertise, long-standing client relationships, and deep technical capability.

Together, we deliver consistently high-quality outcomes to private businesses, listed companies, public sector entities, and not-for-profits, across industries which make up the full breadth and depth of the Australian economy, including energy, government, health and aged care, education, property, professional services, and agribusiness.

We provide a full suite of core services across:

- Audit and assurance
- Business advisory
- Taxation
- ESG and sustainability
- Corporate finance
- Governance, risk and compliance
- Wealth Management and private clients

As well as a range of additional services required for an organisation of any size to thrive.



OUR PLACE IN THE GLOBAL NETWORK

Moore Global is the 12th largest global accounting network globally, with over 37,000 professionals in 116 countries. Moore Australia and it's network member firms are proudly independent members of this network of global experts.

This dual model - independent nationally, connected globally - enables us to offer clients the best of both worlds. We remain responsive, grounded, and personal, while being able to support cross-border engagements and access international expertise.

WHAT SETS US APART

We believe what makes Moore Australia different is not just our systems or our scale, but how we work with each other. We operate with real trust. We share knowledge freely. We're responsive to our people and proactive with our clients. We care about doing good work, and doing it together. That mindset - collaborative, respectful, and ambitious - has helped us build a network that consistently attracts leading firms, strong talent, and national clients. And while we continue to grow, our foundation remains clear:

helping people thrive in a changing world.

MOORE AUSTRALIA:

as at 30 June 2026

13
Offices across Australia

650
520 Fee earners
130 Non-fee earning staff

62
Graduates and undergraduates across the Australian network

$120m
Over $120m AUD in revenue

MOORE GLOBAL:

110+
Moore Global countries

568
Offices around the world

$5.3b
Over $5.3b USD in revenue as at Dec 2025

234
Moore Global firms

Moore Values

A culture built on purpose. Lived through people.

At Moore Australia, culture is not something we write down once a year. It is something we live every day.

Across our firms, you will find people who care deeply about their work, their teams and their clients. You will also find that while we operate in different regions and serve different markets, we are connected by a shared ethos

The Moore Way.

Professional services are constantly evolving. We aim to position ourselves at the forefront of that evolution by putting people and purpose alongside profit. Because we believe that this is the best way to achieve success, both now and in the future.

We lead

The Moore Way is to be better, braver leaders. Of ourselves, our teams and our communities.

We're different

The Moore Way is to take responsibility. By prioritising social ambition alongside economic ambition.

We inspire

The Moore Way is to share generously. We share our time, knowledge and networks to help others thrive.

CARE

We take responsibility. For quality, for our clients, and for each other. Moore firms are places where people look out for one another and where care is reflected in the small details as much as the big decisions.



PASSION

We care about getting it right. Our people bring energy, commitment and pride to their work. That shows up in the quality of our advice, the rigour of our standards, and the relationships we build with clients over time.



COMMUNITY

We care about getting it right. Our people bring energy, commitment and pride to their work. This shows up in the quality of our advice, the rigour of our standards, and the relationships we build with clients over time.



ACCESS

Moore firms offer something rare: genuine access. To partners. To national resources. To global opportunities. We believe the best ideas can come from anywhere, and we make it easy for people to step forward and be heard, regardless of title or geography



Our Governance Framework

Moore Australia is a limited liability company registered in Australia and is owned by the member firms within Australia. Each member firm which represents more than 10% of the network revenue is entitled to have a firm appointed Director on the Board of Moore Australia to represent their firm's interests, other smaller firms are entitled to observer status at the Board. Moore Australia Board members nominate suitable candidates for its Chair, who is appointed via a resolution of the Board for a period of two (2) years subject to performance.

The role of the Board of Moore Australia is to serve the interests of all its stakeholders, provide strategic direction for member firms and manage risks associated with being a part of the Moore network within Australia. Resolutions made by the Board are expected to be adopted by all member firms. Each Board member has the responsibility to communicate resolutions to their respective firms and to ensure they are actioned.

Moore Australia's constitution is contained in the Members' Agreement, which includes processes for the appointment of Directors, voting rights and meeting expectations. The Board is required to meet at least three times in any one financial year. The Board met four times face-to-face in FY26 (2025: five times). The board also met virtually another 4 times this year.

Each Member firm determines their own internal governance structure, suitable to their specific circumstances. At a minimum each firm maintains their own risk committee. The firms have obligations under the shareholder agreement to ensure they have sufficient risk management and quality procedures in place to ensure the rest of the network is not exposed to unreasonable risks.

The Chair of Moore Australia is independent of the four member firms, although currently is acting as an executive chair. All other directors are representatives of their respective firms. Given the network structure and Board representation from each separate network firm, the Board considers this governance structure appropriate and provides adequate independent guidance.



Governance and Network Structure

BOARD MEMBERS



David Tomasi
Independent Chair



Matt Thomson*
Chief Executive Officer

Queensland/Northern New South Wales



Steven Sakkas

Chief Executive Officer

Victoria/Tasmania



Grant Miles

Managing Partner

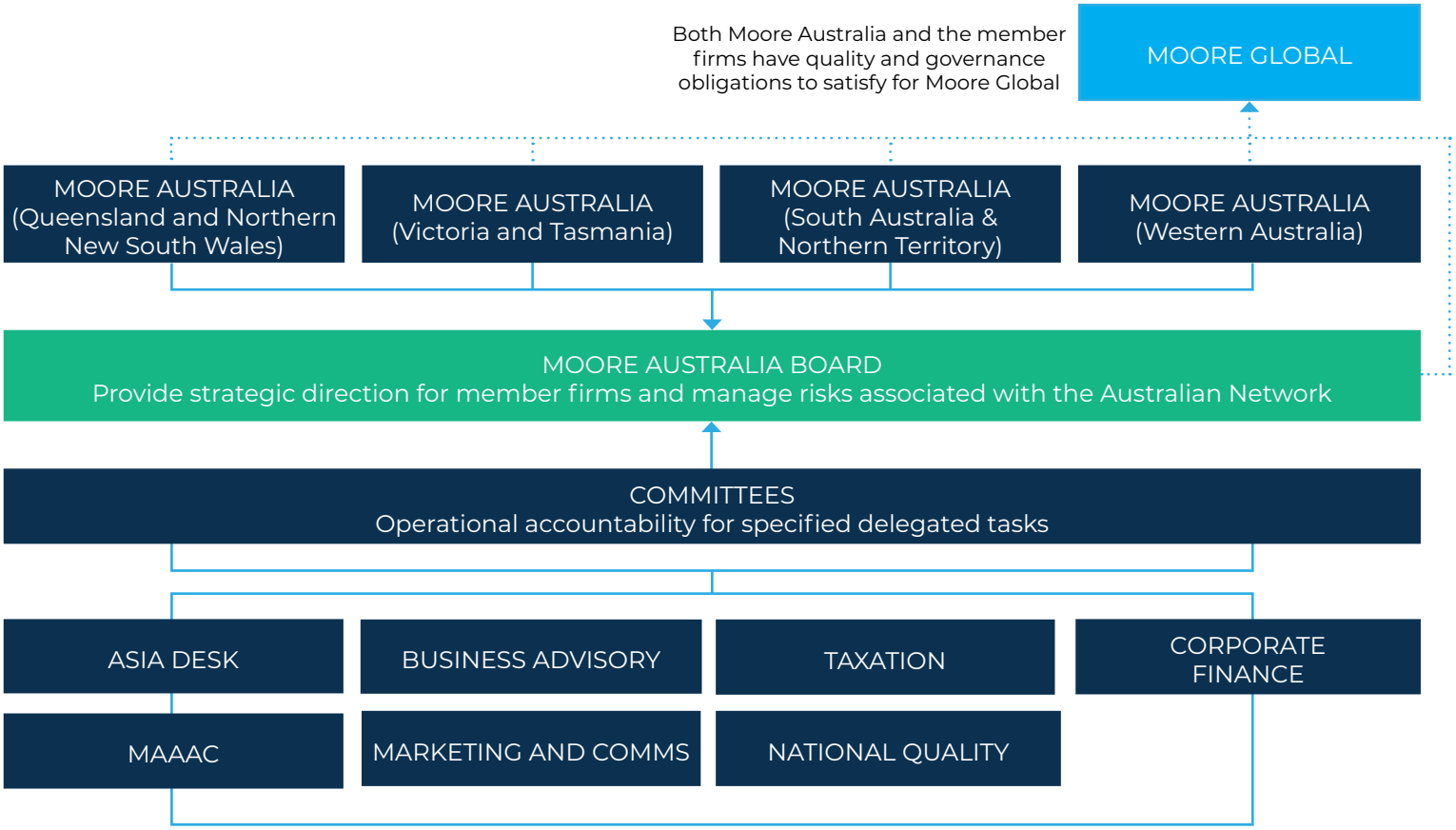
South Australia/ Northern Territory



James Tng

Managing Partner

Western Australia



*In September 2026, Matt Thomson was replaced by David O'Brien, Chair of Queensland/ Northern New South Wales as their representative of the national Board.

Transparency and Collaboration

To promote transparency, knowledge exchange and to ensure all member firms work to the same meticulous standards, Moore Australia maintains a national committee structure.

The Moore Australia committees have delegated operational responsibility for specified areas within their remit and enhance collaboration and improve efficiency and quality across the network as we strive to work together for best practice. The National Board approves all appointments to committees, and ratifies the chair nominated by the individual committees.

During the year as sustainability services have become more embedded into our operations, it was determined that a separate sustainability committee was no longer required. Moore Australia Audit and Assurance Committee (MAAAC) has taken responsibility for the sustainability assurance services, whilst advisory work is being provided by both Business Advisory and the Governance and Risk Advisory Teams. We continue to connect and collaborate to share expertise.



ASIA DESK

The Asia Desk promotes cross-border business between Moore Australia and fellow APAC network firms. It provides strategic support in terms of client relationship management, marketing and preliminary engagement acceptance for all member firms of Moore Australia in dealing with the Asian market.



MAAAC

MAAAC assists in ensuring compliance with the various audit, accounting and quality standards appliable to the profession and the audit sector, and to collaborate and share expertise.



BUSINESS ADVISORY

The Business Advisory Committee facilitates knowledge sharing and collaboration, and providing guidance for issues that it identifies as impacting all member firms, to increase efficiencies, consistency and quality across the network.



MARKETING & COMMS

The Marketing and Communications Committee provides consultation and advisory services to firms and stakeholders. It supports brand cohesion and collaboration across the member firms.



TAXATION

The Taxation Committee provides a dedicated forum to assist in streamlining the tax compliance and consulting process by staying up to date with legislative changes to ensure consistent compliance Australia wide.



CORPORATE FINANCE

The Corporate Finance Committee is a dedicated forum to assist in lead advisory and transaction support services across the network.



NATIONAL QUALITY

The National Quality Committee is responsible for the oversight of the national Quality Management System across the Moore Australia network.

Governance, Ethics and Accountability

ANTI-MONEY LAUNDERING

At Moore Australia, we are committed to combating money laundering and terrorism financing and to complying with Australia's expanded anti-money laundering and counter-terrorism financing regime. From 1 July 2026, accounting firms and other newly regulated professions are subject to the expanded regime when providing certain designated services.

Across the Network, member firms have assessed their risk-management frameworks, undertaken gap analyses, developed relevant policies and controls, and delivered training to their people. Technology solutions have also been implemented or evaluated, as appropriate, to support customer due diligence, risk assessment, regulatory reporting and record-keeping. As part of the implementation, all of our people were required to complete 3 hours of training to understand their role in implementing the new regime.

CODE OF ETHICS

Moore Australia is committed to complying with APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)*, issued by the Accounting Professional & Ethical Standards Board (APESB).

We recognise that ethical conduct requires more than adherence to individual rules. It requires the consistent application of professional judgement and the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

The Network has processes for addressing identified non-compliance with ethical requirements at the appropriate member-firm or Network level in accordance with applicable policies and procedures. Responses may include disciplinary or other appropriate action.

WHISTLE BLOWING

At Moore Australia, we are committed to conducting our business with honesty and integrity, and we expect all our people to maintain high standards and speak up when something does not appear right.

We have a whistleblower policy that provides our people and eligible external parties with channels through which to report, anonymously where permitted and practicable. Reports are handled confidentially, subject to legal requirements, and are appropriately assessed and investigated. Whilst we do not currently monitor the number of whistleblower complaints, we are looking to implement better systems to monitor the number of whistleblower matters arising.

SYSTEM OF QUALITY MANAGEMENT

Our systems of quality management include policies, procedures and other responses designed to meet the requirements of ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*.

For further information, refer to the 2025-2026 Moore Australia Audit Transparency Report. Quality management across the Network is overseen by the National Quality Committee and the National Board, while each member firm remains responsible for the design, implementation and operation of its own system of quality management.

EXTERNAL MONITORING AND ACCOUNTABILITY

ASIC – The most recent inspection of a Moore Australia Network Firm was conducted in 2018/2019. The most recent inspection of the Moore Australia network of firms was conducted during 2014 and 2015.

CA ANZ – A Quality Review of the Moore Australia network was conducted by Chartered Accountants Australia and New Zealand (CA ANZ) between July and August 2025, with the final results issued in March 2026. We are pleased to report that the review found no specific departures from the member firms' compliance with ASQM 1. As part of our ongoing commitment to continuous improvement, we have actioned CA ANZ's recommendation for a modest administrative enhancement regarding the documentation of network-specific risks at a National level (under APES 325 *Risk Management for Firms*), which was formally adopted by the National Board in early 2026.

GLOBAL COMMITMENTS

As a member of the Moore Global network, each member firm annually signs a Statement of Professional Practice confirming its compliance with the professional standards and requirements established by Moore Global.

In addition, Moore Global is a member of the Forum of Firms, an independent association of international networks of firms that perform transnational audits. As part of Moore Global's quality-assurance arrangements, member firms are subject to periodic internal quality reviews. The Australian Network was last reviewed in 2023, and the review was finalised with no significant findings.

EXTERNAL CONSULTATIONS

At Moore Australia, we believe good governance is more than just what we do internally. It includes contributing constructively to the development and oversight of the laws, regulations and professional standards that impact our work.

Following the end of the reporting period, Moore Australia responded to the Australian Treasury's July 2026 options paper, *Regulation of accounting, auditing and consulting firms in Australia*. Our response contributed to consultation on potential reforms relating to audit-sector accountability, conflicts of interest in multidisciplinary firms, governance, audit surveillance, disciplinary processes and sanctions, and audit-market dynamism. We also continued to participate in consultation processes for the Australian Accounting Standards Board and the Australian Auditing and Assurance Standards Board.

PRIVACY AND DATA PROTECTION

Everyone at Moore Australia shares responsibility for protecting the personal information of clients, employees and other individuals. Personal information must be collected, used, disclosed, retained and secured carefully, in accordance with the Australian Privacy Principles, the Privacy Act 1988 (Cth), and applicable member-firm policies and procedures.

SUCCESSION PLANNING

Each member firm is responsible for its own succession planning, and all member firms have succession plans in place or are developing them. All member firms continue to consider their future needs and seek to maintain a strong pipeline of people who can progress into senior roles. At the national level, we continue to review and evolve our structure as the needs of the Network develop and mature.

MODERN SLAVERY

The Network recognises the principles of the United Nations Universal Declaration of Human Rights and is committed to transparency across our operations and supply chains. All member firms are mindful of modern slavery risks within their operations and supply chains and seek to ensure that those risks are appropriately identified and managed.

Neither the Network nor any individual member firm is currently required to report under the Modern Slavery Act 2018 (Cth). Nevertheless, we reaffirm our commitment annually through an internal Modern Slavery Statement approved by the National Board.

Building an Inclusive and Supportive Culture



95% of conference attendees felt #ProudlyMoore



58 hours of EAP used



14 mental health first aiders



59% of staff are female

Our people are our most important asset, and it is essential individuals feel included and safe in the workplace. At Moore Australia we pride ourselves on ensuring we set staff up with the facilities and resources they need to feel comfortable and able to perform to their best ability. This includes all firms having flexible work arrangements, including work-from-home. This better allows our staff to manage their work-life balance. Further to this, all but one firm has additional maternity leave policies beyond the legislated minimum for the Australian based operations to better allow our new parents to spend time connecting with their new borns.

To ensure our workplaces are inclusive for all staff, our Australian firms provide staff with calming/ non-stimuli spaces and prayer rooms, and all but one firm also provides a breastfeeding/ parents room. We further support our staff through 14 (2025: 19) mental health first aiders across the network who are equipped with the skills to recognise, understand and provide the first response for someone experiencing a mental health problem or mental health crisis. In addition, our Australian firms all maintain Employee Assistance Program which employees utilised for 58 hours (2025: 53) during the year.

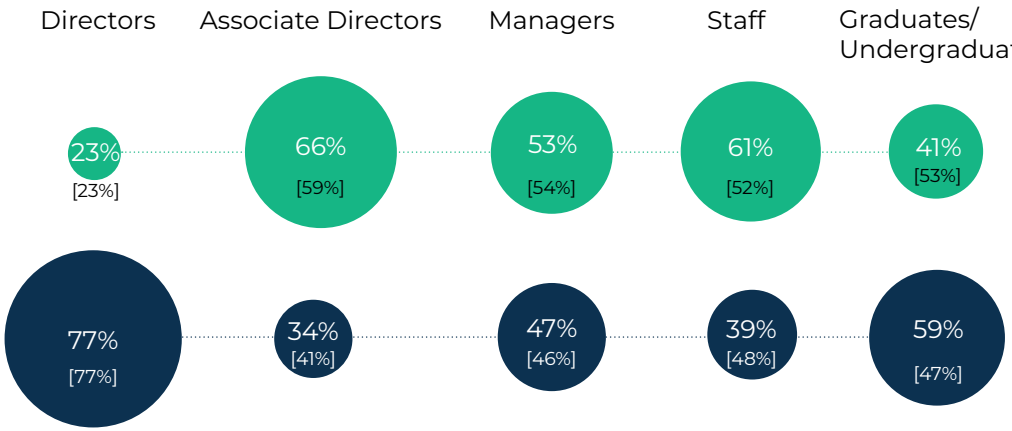
We have a broad range of cultural backgrounds across our offices, although we do not currently explicitly monitor the ethnic diversity of our staff. Two staff members identify as indigenous, Aboriginal or Torres Strait islanders (2025: four) and we are considering how we can better engage and recruit more indigenous staff. Our diversity efforts have been further enhanced by the Moore Global secondment program. During the year two staff from the Philippines operations have also had the opportunity to be sponsored for visas and move to Australia.

The results of these efforts are that 95% of our conference attendees this year stated that they feel #ProudlyMoore (2025: 100%).

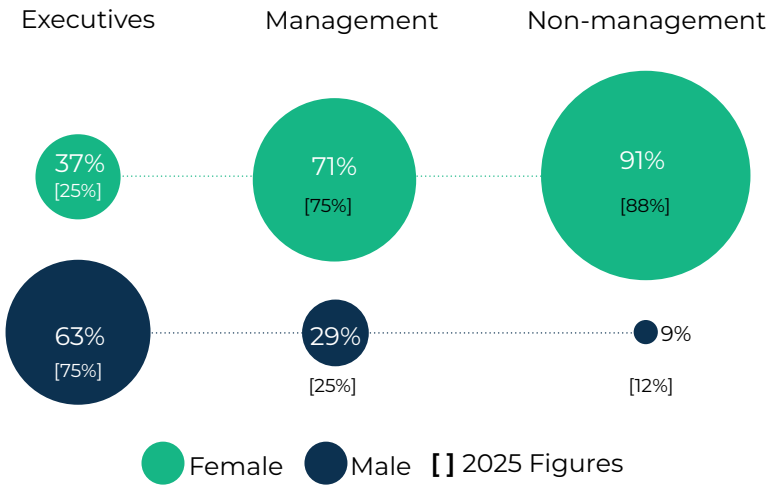
MOORE

The Gender make up of our staff is as follows:
(no staff member has identified as a gender other than male or female)

FEE EARNING STAFF



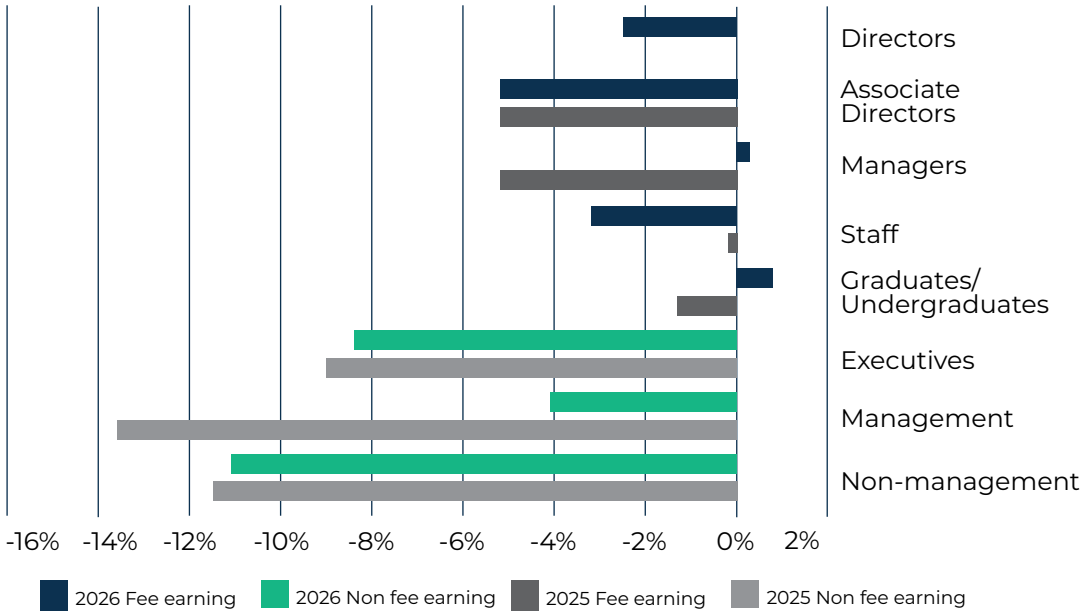
NON-FEE EARNING STAFF



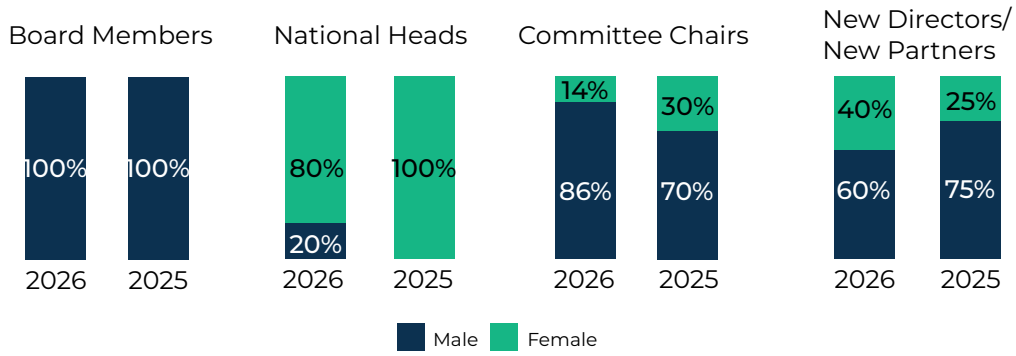


Gender Pay Gap

PAY GAP



OUR LEADERS



We acknowledge we need to do more about gender diversity at a Director level, but understand this will require steady progress, as senior partners leave and we have the opportunity to add new partners. Whilst we are yet to get the number of new partners appointed during the year to a position where we are rectifying the gender diversity, we are pleased with the improvement in the number of new partners appointed, with only 5 new partners being appointed, we were as close to parity as practically possible. We have a strong pipeline of females to help improve the gender balance of partners going forward with 66% (2025: 59%) and 53% (2025: 54%) of staff at the associate director and manager levels being female.

We have worked hard to reduce the gender pay gap this year. The positive gender pay gap at the Graduate/undergraduate levels is a result of pay differentials per firm and the number of staff of each gender employed by the firm. Individually only one firm had a positive gender pay gap at this level, the rest are at pay parity. We have worked hard this year to eliminate the pay gap at the manager level and are proud to have reduced it from -5.18% in FY25 to a positive 0.28%. In our non-fee earning staff we have also successfully reduced the pay gap from -13.65% (FY25) to only -4.08% this year.

We acknowledge we have further work to do in the associate director level and the Network firms are continuing to understand what is giving rise to these differences and aiming to address the imbalance in all categories. For reporting purposes, staff have been grouped into broad bands that include a range of roles and service lines. We therefore believe the salary differences largely reflect variations in roles and responsibilities, rather than gender-based differences in pay for comparable roles. However, further investigation will occur especially in the non fee earning management and non-management categories. The pay gap at the director level, exists only in one firm in the network and is due to a different level of experience and expertise. It is expected that this will be eliminated over time. For all other firms their pay is at parity.

WGEA REPORTING

The following firms were required to report to the Work Gender Equality Agency (WGEA) in the 2025- 2026 financial year, and their data can be viewed on the WGEA portal.

- Moore Australia (QLD/NNSW), ABN: 14 625 254 677
- Moore Australia (VIC/TAS), ABN: 17 386 983 833

Investing in Professional Growth

At Moore Australia we are committed to the growth and development of all our people at all stages of their career. Our training approach combines structured learnings, strategic professional development, exposure to industry insight and emerging trends to enable our people to navigate the complexities of today's professional landscape.

Our training offerings comprise a combination of in-person, webinar and on-demand training through the Moore Talent Hub, Moore Global's on-demand training platform.

Locally, training is delivered both by senior staff in our offices and our National Technical experts. Moore Australia (Victoria and Tasmania) has two training managers delivering training and support to their Audit and Business Advisory teams.

As well as ensuring that our staff are up to date with the last regulatory and technical developments, we continue to ensure that our training covers a wide breadth of needs including business development, AI, ethics and quality management. Our training is designed to support our people throughout their career via our general professional training pathways:

GRADUATES

We help launch our Graduates careers, though our year-long Graduate Program. It is launched with a three-day national Graduate conference in February, where all graduates gather to develop an understanding of what it means to be a professional, develop basic technical skills, learn about the Moore network and celebrate the start of their career. This is then followed by a structured 6-month course delivered in conjunction with CA ANZ through a series of eLearns and virtual workshops. In the second half of the year, the conversation continues with a series of virtual workshops with leaders from across the Moore Australia network, where the group continues to evolve their professional skills. We had 32 Graduates in our 2026 cohort (2025: 35).

EMERGING LEADERS

Our Emerging Leaders program is targeted at our assistant manager and supervisor levels; who have usually recently completed their Chartered Accountant and are starting to lead teams. Its centrepiece is a two-day national conference held every two years, where we explore what it means to be a leader and begin building business development skills.

In November 2025, 42 emerging leaders gathered in Adelaide for the most recent conference.

The conference is the launch point of an ongoing development journey. Each delegate began a Personal Leadership Development Plan, supported through 2026 by a series of follow-up connection sessions, workshops and keeping the cohort connected and accountable.

MOORE AMBITION

Facilitated by the Global Chair and CEO, the Moore Ambition Program is an opportunity for all our people but particularly our managers, to build transformational business skills and develop great leadership capabilities whilst getting to network and engage with other like-minded individuals across the Moore Global network. 88 team members (2025: 17) participated in Moore Ambition Program sessions this year.

NATIONAL CONFERENCE

Our annual national conference is an opportunity for Partners and managers, across all firms and service lines, to gather and spend two days exploring emerging trends, reflecting on the progress of the network over the last 12-months and continuing to build our connections across the network. 149 People from across the networked gathered in Adelaide for the 2025 event, where we explored what it truly meant to synergise, to connect, collaborate and create impact together. (2024: 199)

MOORE HARVARD EXECUTIVE LEADERSHIP PROGRAM

Designed for our experienced professionals, this bespoke course delivers world-class leadership development through an exclusive partnership with Harvard Business School. The course is run annually by Moore Global, but in 2026 we didn't have any individuals participate in the program. (2025:1).



AUDIT ACADEMY

The Audit Academy is Moore Global's on-demand technical training program, available through the Moore Talent Hub and designed to support auditors in the early stages of their career. The program provides a structured three-year learning syllabus aligned to International Auditing Standards and delivered across three levels: Foundation, Extension and Experienced. The first 14 Year 1 Audit Foundation modules were released in 2025, with 15 Year 2 Audit Extension modules released in the first half of 2026. The program complements Moore Australia's national audit training initiatives Thi including additional monthly national training for all audit staff, an annual training day and in-house training based on the needs of each office.

ETHICS ACADEMY

The Ethics Academy is another on-demand course available on the Moore Talent Hub. It provides our staff with training that brings ethics to life through practical, relevant lessons to address challenges our firms and individuals will face both now and in the future.

BUSINESS ADVISORY GRADUATE PROGRAM

The Business Advisory Graduate Program provided by our National Head of Technical Tax and Business Advisory is a structured monthly training program designed to support the professional development of our business advisory graduates throughout their first year of employment. This helps ensure they have a strong foundation in tax and advisory pricniples, along with professional and commercial capabilities. This is supplemented by additional monthly training for all Business Advisory and taxation staff on the latest legislative and regulatory developments together with hot topics sessions providing deeper insight into emerging issues and areas of technical significance.

CHARTING YOUR ESG PATH

Our charting your ESG path series has been provided across the network via webinars and is available to all staff. The objective is to equip all in the network to understand emerging requirements and have the skills to assist our clients. This has been complemented by tailored training for engagement teams as they embark on Group 1 assurance engagements for the first time.

All our service lines engage in training and development courses within their local offices and participate in external training opportunities as they arise.

Supporting Professional Qualifications

Moore Australia takes pride in being a Chartered Accountants Australia and New Zealand (CA ANZ) affiliated firm, and we actively encourage professional staff to undertake the Chartered Accountants qualification (CA) and become members of CA ANZ. During the year 57 (2025: 67) team members have undertaken studies towards their CA and 15 (2025:10) completed their qualifications and became full members of CA ANZ.

We are proud to have Recognised Training Employer (RTE) status under the Chartered Accountants Australia and New Zealand (CA ANZ) Employer Alliance Program. This designation allows CA candidates to bypass the logbook requirement, enabling them to focus fully on their development, streamlining the journey for CA students while ensuring they receive real-time, structured feedback tailored to their professional growth.

In addition to the CA, we have supported 16 (2025: 21) team members who have undertaken various post graduate qualifications, including Chartered Tax Advisors and Certified Practitioner of Human Resources courses and have invested over $441 thousand (2025: 272 thousand) on our team members professional training and development, with over 72 thousand hours (2025: 66 thousand hours) invested in attending training and development activities though out the year including study leave.

Different firms across the network support their team members in different ways in achieving their professional qualifications, including through paid study leave, paying for subjects and the supporting CA Study Masterclass programs.

We understand we need to continue to invest in the education and development of our people, to build a team who have the skills and confidence they need to excel. We commit to continue to invest in our people and their development, further enhancing our training and development offering in the coming year.

57
team members undertaking CA studies

140
hours of training delivered by the National team

39
thousand hours+ spent attending training

15
New CA or equivalent members

$441
thousand invested in training and development

874
hours of Moore Talent Hub training viewed

First Nations Engagement

Moore Australia recognises Aboriginal and Torres Strait Islander peoples as the Traditional Custodians of the lands and waters on which we live and work. We also recognise that meaningful engagement requires care, consistency and a willingness to listen. This year we continued to build practical connections with First Nations communities, including through advisory and assurance work, pro bono support and participation in community and governance roles.

This included Moore Australia representatives serving on the boards or committees of a number of Indigenous organisations, reflecting the contribution our people make beyond their day-to-day roles. One firm also has an Aboriginal liaison officer, supporting culturally respectful engagement with Aboriginal clients, staff and communities.

A further area of focus is First Nations employment and retention. Whilst we currently only have two staff members that identify as indigenous, both have been with us for over 12-months. Their experiences show that we can create a culturally safe and inclusive workplace that can support longer-term engagement with indigenous staff. We are aiming to create an organisational culture where people feel respected, supported and able to contribute meaningfully. Our focus is not only on pathways into accounting roles, but also on creating opportunities for First Nations people to work across a range of professional, client-facing, operational and leadership roles within the firm.

We are also continuing to consider how our workplaces can be more welcoming and culturally aware. Some firms recognise significant events such as National Reconciliation Week, NAIDOC Week and Indigenous Business Month through staff discussions, cultural awareness activities and engagement with local community members. These activities are not yet consistent across the network, but they provide a foundation for deeper learning and more considered engagement over time.

We acknowledge that our approach is still developing. We are now taking our first steps to commissioning a Reconciliation Action Plan, with the aim to substantively commence that work early in 2027. This would support a more coordinated network-wide approach, while also recognising that any future commitments need to be meaningful and supported by clear actions. We want to ensure that a Reconciliation Action Plan results in meaningful action not just words on a page. We will continue to explore practical ways to improve Indigenous engagement, cultural capability, employment pathways and engagement with First Nations suppliers in our supply chain, including through emerging education and employment programs that may help broaden access to the accounting profession.



Social Ambition



OUR NATURAL WORLD

Firms are encouraged to take part in activities and implement strategies to reduce their negative impact on the natur al environment.



EQUITY DIVERSITY AND INCLUSION

We commit to creating a workplace where everyone feels they belong.



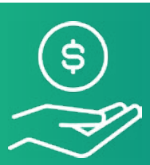
COMMUNITY CARE

We want to encourage as many people as possible to volunteer in their communities.



EDUCATION, PEOPLE & DEVELOPMENT

Firms are encouraged to participate in mentoring, employment or training.



QUALITY & SUPPLY CHAIN

Firms are encouraged to make conscious choices about their suppliers, implement best practices and minimum standards.



POVERTY

Firms are encouraged to combat poverty and reduce hunger around the world.

Social Ambition is a fundamental pillar of the Moore Global strategy and at the heart of who we are. We are all committed to helping people thrive – our clients, our people, and the communities they live and work in. Social Ambition takes this commitment one step further.

Globally, every Network Firm has made a pledge to always be a driving force for positive social impact, led by our young leaders. Our Social Ambition strategy is executed through six key pillars, which are aligned with the UN 17 Sustainable Development Goals.

Locally, we embedded many of these six key pillars in what we do on a day-to-day basis. In addition, we have a team of one or more Social Ambition Ambassadors from each of our firms who drive initiatives under these themes through local and national initiatives. Our staff and our firms are encouraged to support matters that mean something to them, resulting in a broad range of charities and causes supported. Our network firms themselves donate directly to charities, with our staff personally contributing and raising more as well.

For each of our conferences we partner with a charity or not-for-profit to bring learning outcomes to our colleagues and make meaningful contributions to them. Throughout 2025 we partnered with Impact8 in Adelaide, which provides services through Dress for Success and Geared for Success. As part of this partnership we delivered an interactive workshop on creating an inclusive interview environment for our emerging leaders and packed interview readiness bags with our graduates. Our annual national conference made a further financial contribution to the organisation.

Our efforts though go beyond giving donations and raising awareness for these important causes. If we really want to make a difference we need to use our professional skills for the good of the broader community. To this end during the year we partnered with the Northern Territory Government to provide a free financial literacy program throughout the territory to help small business owners improve their financial acumen as well as our people giving their time to serve on not-for-profit boards.



Our Impact on the Community

We have engaged with our local communities throughout the year including sports clubs, art shows and other events. Some highlights of our community engagement during the year included:

- Provided guest lectures at universities and run interview readiness workshops for students.
- Donated 40 end-of-life laptops to Charities supporting underprivileged school children.
- Moore (WA) participated in Tread on Trafficking to support Destiny Rescue a charity that works to stamp out child exploitation.
- Across the network, our people grew moustaches and the counted steps to raise funds and awareness for men's mental health for Movember.
- A team from Moore (WA) completed the 200km MACA Cancer 200 ride for the Perkins Institute.
- Conner Mills, Moore (SA/NT) raised money to support families impacted by childhood cancer, by completing 6,750 pull ups in 24 hours.
- Moore Australia (SA/NT) partnering with the Waratah Netball Team to support the launch of their Junior Development Program.
- 14 Colleagues from Moore Australia (WA) firm participated in the HBF Run for a Reason, supporting a number of charities around Western Australia.
- Moore (QLD/ NNSW) held a Red Bow Day morning tea to support Muscular Dystrophy Queensland.
- Our colleagues have performed over 1,500 hours of pro bono work.

MOORE

Neil Pace, Partner Moore Australia (WA) MACA Cancer 200 Ride

For the past 10 years, Neil Pace has led a team of Moore Australia riders in the MACA Cancer 200 Ride for the Perkins. The event brings together riders of all abilities for a fully supported 200-kilometre journey over two days, travelling to Mandurah for an overnight stay before returning to Perth, while raising funds for cancer research at the Harry Perkins Institute of Medical Research.

Moore Australia has supported the team across that time through its fundraising efforts and across the ride weekend. Over the decade, the team has raised more than $300,000 and collectively ridden more than 20,000 kilometres in support of the event.



Neil Pace (second from right) with the team of Moore Australia riders.

Our Carbon Footprint

Our most significant environmental impact, arises from activities that give rise to GHG emissions. As part of our commitment to Sustainability Transparency, we continue to make efforts to calculate our Greenhouse Gas Emissions.

7%
reduction in paper consumption per person

100%
of Australian operations have recycling

1.2
tCO2e per FTE

GHG Emissions	2026	2025
Scope 1 emissions	-	-
Scope 2 emissions	260.8	371.5
Scope 3 emissions (flights)	435.5	498.1
Total emissions (tCO2e)	**696.3**	**869.6**
Total Revenue ($m)	120.2	112
Intensity (tCO2e per $m)	5.8	7.8
FTE Equivalent	597	627
Intensity (tCO2e per FTE)	1.2	1.4

Due to the complexities of being a network of individually owned firms, with separate reporting systems, completing a full GHG Inventory has presented us with significant challenges. Accordingly, we have focussed on those emissions that we were confident we could measure and report in a consistent and accurate way across the network and which we know will be material to our overall carbon footprint. Whilst we had intentions of expanding our measurement of scope 3 emissions in this years inventory, we have not done so due to the challenges of collecting data and finding appropriate emissions factors. As resources continue to expand to help smaller companies prepare scope 3 emissions for statutory Sustainability Reporting, we will reconsider the preparation of scope 3 emissions.

Travel is an essential part of our business as we visit clients around the country and engage with each other across the network nationally and globally. We have a national policy stating all flights should be carbon offset. However, along with the National team, only one firm has successfully implemented this policy, other firms had minimal purchases of carbon offsets. We will continue to work across the network to ensure that this policy is better implemented going forward. The reductions in emissions is as a result of a refinement in the application of the emissions factors rather than a reduction in the level of travel.

We continue to be cognisant of the number flights we undertake and carefully consider the benefits of in person engagement when considering the need to travel. We ensure we use a combination of online meetings as well as face-to-face events, to balance environmental considerations with the need to connect. For training purposes, the National team travel to different offices to deliver training, rather than having more frequent national events where we gather together. This assists in reducing the total number of flights flown in the network.

Emissions associated with electricity consumption (Scope 2) have been calculated using the location-based emissions factors. The reductions in our emissions for the year has been predominately driven by a reduction in the emissions factors, rather than a reduction in kwH consumed. Some network firms have solar panels installed on some sites and we sold 6,498kwH back into the grid that was not consumed on site. One firm has green energy contracts in place (2025: Nil).

Through our preliminary work, we have established we have no material scope 1 emissions due to there only being three (2025: one) fleet vehicles. If this number continues to increase next year, we will seek to start measuring these emissions, and the majority of our offices located in major office towers without separate air-conditioning units.

ACCOUNTING APPROACH

Organisational Boundaries

The GHG Inventory covers the Moore Australia Network, including our 4 member firms and Moore Australia Pty Ltd which is owned by the member firms of the network. The financial control approach has been used to determine which entities and operations fall within the organisational boundaries of each Network firm.

Estimation Methodology

- Scope 2
  The Network has used a location-based method for determining emissions associated with electricity consumption and the applicable years National Greenhouse Accounts Factors.
- Scope 3 – flights
  These emissions have been based on kilometres and class of travel for all flights. The Network has used the New Zealand Ministry of Environment Emissions factors, which include radiative forcing, and distinguishes between short and long-haul flights. Carbon emissions have been reported on a gross basis before any offsets that were purchased.

Compliance with GHG accounting frameworks

The structure of the network, being a federated model of independent firms, does not align with the organisational boundaries principles in the GHG Protocol. Accordingly, our GHG inventory is an amalgamation of the emissions of each of the Network firms.

The measurement of the emissions included is consistent with the measurement principles of AASB S2 Climate-related Financial Disclosures although as noted we do not have a materially complete inventory at this time.

OTHER ENVIRONMENTAL ACTIONS IN OUR OFFICES

We understand we are all caretakers of the environment and we have a role to play in establishing sustainable business practices. Like all good corporate citizens we continue to engage in efforts to engage in recycling where possible throughout our office, including toner cartridges and technology. Two firms in the network have partnered with a charity for the donation of used laptops that are not under lease to allow them to be refurbished and reused by a charity that support children in need amongst other beneficiaries. During the year we donated 40 laptops (2025: unmeasured).

All Australian operations continue to use sustainably sourced paper products and although paper consumption is no longer decreasing at the rapid rates that it was when we shifted to paperless offices, we have still seen a further 7% decrease (2025: 5% decrease) in paper consumption per person during the year.

As we continue our sustainability journey we will continue to look at ways we can make a positive impact on the environment.

Contact Us

With 600+ people across Australia, we are always near you. Visit our website, or scan the QR code to find your nearest Moore Australia Advisor.

www.moore-australia.com.au

MOORE

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