



UN Global Compact



December 2020

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This document features an overview of how KPMG implements the Ten Principles of the United Nations Global Compact in its lines of business and services. As in previous years, this document incorporates contributions from our 2020 Sustainability Report in Brazil, in addition to the following global publications: Global Annual Review 2019, KPMG: Our Impact Plan 2020, International Transparency Report, home.kpmg/citizenship, and the websites of each member firm.

The primary aim of this material is to show several examples of how our member firms – including Brazil – have aligned themselves with the principles; therefore, it does not cover all initiatives.

Principle	Commitment	Systems, Procedures and Values	Professional services	2020 Performance Highlights	Thought Leadership
Human rights					
<p>1 Businesses should support and respect the protection of internationally proclaimed human rights;</p> <p>2 and make sure they are not complicit in human rights abuses.</p>	<p>KPMG International and KPMG member firms recognize that human rights are an integral part of corporate citizenship. We respect and support the Universal Declaration of Human Rights and the Guiding Principles on Business and Human Rights: Implementation of the UN's Protect, Respect and Remedy Framework.</p> <p>United Nations (UN's) Guiding Principles on Business and Human Rights</p> <p>KPMG International has a Declaration of Human Rights aligned with the foremost international practices.</p> <p>International Business and Human Rights Statement.</p> <p>Our commitment to these principles is also reflected in the global document titled Our Impact Plan People; Human Rights as well as – in Brazil – our Sustainability Report 2020.</p>	<ul style="list-style-type: none"> • Global Human Rights Statement • KPMG Core Values • Global Code of Conduct • KPMG Contractor Code of Conduct in Brazil • Global Quality & Risk Management Manual • People, Performance and Culture Manual 	<ul style="list-style-type: none"> • Human Rights and Social Impact Services • Business and Human Rights Services • International Development Assistance Services • Sustainability Services • Risk Consulting • Forensic Services • Indigenous Client Services • Environmental, Social & Governance (ESG) Advisory Services • Internal Audit Risk & Compliance Services • Forensic Services 	<ul style="list-style-type: none"> • After the 2012 Declaration of Human Rights was issued, KPMG worked to implement it in the current period of preparing and disclosing information. • KPMG UK Statement: Modern Slavery and Human Trafficking Statement • KPMG Australia Human Rights Policy • We continue our journey by working in close collaboration with KPMG Banarra, a consulting firm dedicated to business and human rights based at KPMG Australia, to identify areas of potential risk across KPMG globally, including service centers, suppliers, alliances, and investments. • KPMG Brazil: participation in the ETHOS Human Rights Group • KPMG in Brazil: various training courses on Values, Inclusion, and Diversity that reinforce our commitments to Human Rights. 	<p>KPMG Publication in Australia (KPMG Banarra – Human Rights and Social Impact Services:</p> <ul style="list-style-type: none"> • Australian Council of Superannuation Investors, 'Modern Slavery: Rights Risks and Responsibilities - A Guide for Companies and Investors (February 2019) • Modern Slavery: Is Your Business Ready to Respond? A Guide for Business (January 2019) • Seventy years on, human rights matters more than ever to business (December 2018) • What we've learned talking to 150 directors about trust and modern slavery, March 2019 • There is no single lever to create change so what is needed to put a stop to modern slavery?, January 2019 • Financial services sector modern slavery guide - KPMG Australia (home.kpmg) • Building resilience with human rights due diligence - KPMG Global (home.kpmg)

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Engagement					
<p>3 Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;</p> <p>4 the elimination of all forms of forced and compulsory labor;</p> <p>5 the effective abolition of child labor;</p>	<p>KPMG International and KPMG member firms do not practice any kind of forced, compulsory or child labor.</p> <p>KPMG International and KPMG member firms support freedom of association and, where applicable, recognize the right to collective bargaining.</p> <p>Our Impact Plan People - KPMG Global (home.kpmg) People:Humanrights</p>	<ul style="list-style-type: none"> • Global Human Rights Statement • Global Code of Conduct • Global People, Performance, and Culture team • Global Inclusion & Diversity team • Code of Conduct for Suppliers of certain member firms. • KPMG UK Statement: Modern Slavery and Human Trafficking Statement • Human Rights Policy of KPMG Australia 	<ul style="list-style-type: none"> • Human Rights and Social Impact Services • Business and Human Rights Services • Sustainability Services • Risk Consulting • People and Change • Management Consultancy • Modern slavery risk advisory <p>Brazil</p> <ul style="list-style-type: none"> • Environmental, Social & Governance (ESG) Advisory Services • Internal Audit Risk & Compliance Services • Forensic Services 	<ul style="list-style-type: none"> • KPMG UK issued the Modern Slavery and Human Trafficking statement in compliance with the requirements of the UK's Modern Slavery Act 2015. • Human Rights Policy of KPMG Australia, which includes an explicit commitment to fight slave labor in contemporary times. • KPMG: Our Impact Plan was launched in 2020, and aligns all member firms around our ESG agenda. It sets out goals and commitments regarding the vectors: Planet, People, Prosperity, and Governance. In PEOPLE, it mentions the following: <i>OBJECTIVE</i>: Foster a caring and inclusive environment, disseminating a values-led culture. <i>COMMITMENTS</i> Build an inclusive and empathetic culture, based on trust, that values diversity and seeks equity. Eliminate discrimination in respect of employment and occupation. Empower women in the workplace, marketplace, and community. Protect the health of our people, both physically and mentally. Develop a continuous learning culture. Respect human rights In Brazil, our Sustainability Report 2020 addresses the approach and care for our people in this critical pandemic year (online medical and psychological care, work-from-home, pandemic crisis committee with continuous communication and information). 	<ul style="list-style-type: none"> • The Future of HR 2020 National survey: What will it be like to return to the KPMG Brazil offices? (home.kpmg)
<p>6 and the elimination of discrimination in employment</p>	<p>Our professionals want to work for an organization that encourages and respects individuals; incentive and respect are two of our core Values across the KPMG network.</p>	<ul style="list-style-type: none"> • Global Code of Conduct • Global People, Performance, and Culture Team 	<ul style="list-style-type: none"> • Human Rights and Social Impact Services • Sustainability Services 	<ul style="list-style-type: none"> • In July 2020, KPMG held an online event that involved all member firms the world over, featuring 72 hours of discussions on the topic of racial equity, called Courageous Conversations; we invited our people to share their vision and help build solutions to make KPMG even more inclusive. 	<ul style="list-style-type: none"> • KPMG UK publishes its Gender Pay Gap report Gender Pay Gap reporting: are you preparing for the proposed legislation?

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	<p>. Our commitment to creating a global culture of inclusion and diversity is fundamental to who we are and essential to keeping our best professionals.</p> <p>KPMG International is a signatory to the UN's Women's Empowerment Principles.</p>	<ul style="list-style-type: none"> Global Inclusion & Diversity team KPMG Australia's Human Rights Policy At the global level, KPMG has a strong engagement with the themes of inclusion, diversity and equity. In Brazil, we have our Inclusion, Diversity and Equity Committee, which holds monthly meetings with senior leaders and representatives of the pillars of action (Gender, PWDs, Race, LGBTQIA+). Through this committee, we participate in various civil society movements to promote inclusion and diversity, such as: <ul style="list-style-type: none"> Racial Equity Promotion Pact LGBTQIA+ Business and Rights Forum UN Women's Empowerment Principles HeForShe Promotion Committee Brazil 	<ul style="list-style-type: none"> Risk Consulting People and Change Management Consultancy TAX: labor and social security 	<ul style="list-style-type: none"> Globally, we also had several events geared toward the issue of inclusion and diversity, whether in relation to women, people with disabilities (in which more than 3,000 people participated) or LGBTQIA+ people (with 2,500 participants). <p>In Brazil, we highlight the following:</p> <ul style="list-style-type: none"> 2021 WEP Award – Diamond Category Women's leadership training Career Mentoring, Reverse Mentoring and Diversity Program Diversity Exam Guide Champions of Culture Actions of the Allied Groups Webinars, Ebonars and meetings focused on people with disabilities and LGBTQIA+. <p>Our Sustainability Report 2020 addresses the approach and care for our people in terms of R&D, Workplace Safety and Well-being, and Continuous Education.</p>	<ul style="list-style-type: none"> Women's Leadership in South America

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Environment					
<p>7. Business should support a precautionary approach to environmental challenges;</p> <p>8. undertake initiatives to promote greater environmental responsibility;</p> <p>9. and encourage the development and diffusion of environmentally friendly technologies.</p>	<p>Climate change affects us all and requires coordinated and robust action.</p> <p>KPMGI has established targets for reducing GHG emissions and for using renewable electricity. In 2020, we issued KPMG: Our Impact Plan, and we have further expanded our commitment not to exceed 1.5 °C of temperature increase above pre-industrial levels – the Science Based Target Initiative (SBTi). Through the KPMG IMPACT platform, we also support our clients in transforming their businesses: helping them to reduce their carbon emissions, to transition to renewable energy, and to include climate risk in their corporate strategies. We also provide extensive consultancy on green finance, and are working with the World</p>	<ul style="list-style-type: none"> Our Impact Plan/ Planet KPMG Americas Decarbonization Group, which holds meetings to accelerate knowledge and best practices at member firms in the region SBTi Working Group, Brazil – composed of representatives from the areas of Corporate Citizenship, Purchasing, ESG, Finance, Infrastructure, Travel and IT, to jointly identify our local goals and strategy to contribute to our global environmental commitments. 	<ul style="list-style-type: none"> Environmental, Social & Governance (ESG) Advisory Services KPMG IMPACT 		<ul style="list-style-type: none"> Reducing for carbon footprint The ESG journey: Lessons from the boardroom and C-suite The next steps in non-financial information reporting Offshore wind: Ireland's economic and social opportunity How corporates are going green Future of energy Mobility 2030 Sustainable Fashion

	Economic Forum to drive systemic change to accelerate the energy transition. Our Impact Plan/ Planet				
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Anti-corruption					
10. Businesses should work against corruption in all its forms, including extortion and bribery.	KPMG International and KPMG member firms are committed to achieving a high standard of ethical behavior in everything they do. "Integrity" is one of our Values, and is reflected in the Global Code of Conduct, in our climate and culture actions, as well as in our recurrent training Our Impact Plan Governance	Global Code of Conduct Anti-bribery Policy , Ethics and Compliance Acceptance and Continuity of Clients and Work KPMG International Hotline Manual de Global Quality & Risk Management Transparency Report 2021 - KPMG Global (home.kpmg)	Financial and other audit and assurance Forensic: Third party risk management Risk Consulting Anti-Bribery and Corruption Services Corporate Governance – KPMG Brazil (home.kpmg) Forensic Services - KPMG Brazil (home.kpmg)	Bribery and Anti- Corruption website In Brazil, we continued to reinforce our values and purpose through internal campaigns and training. <i>Champions of Culture</i> is one of the actions that help us to engage employees and spread our culture. Mandatory anti-corruption training is also conducted on an annual basis.	future-of-financial-crime.pdf (kpmg.us) Global Survey on Bank Fraud – KPMG Brazil (home.kpmg) Corporate integrity – KPMG Brazil (home.kpmg)
			Anti-bribery and anti-corruption services – KPMG Brazil (home.kpmg) Ethics Hotline – KPMG Brazil (home.kpmg) Money Laundering Prevention and trade sanctions – KPMG Brazil (home.kpmg) TPRM - Third Party Risk Management (kpmg.com.br)	Customer Services/Recognition: KPMG is a leader in services of Compliance & Fraud – Advisory – KPMG South America Cluster (appkpmg.com)	

About KPMG

KPMG is a global organization of independent firms providing Audit, Tax and Advisory professional services. We operate in 146 countries and territories across the globe; in FY 2020 we had approximately 227,000 people working at member firms worldwide. In Brazil, we have approximately 5,000 professionals in 22 cities located in 13 states and the Federal District. Guided by its objective of empowering change, KPMG has become a benchmark company in the segment in which it operates. We have shared value and inspired trust in capital markets and communities for more than 100 years, transforming people and companies and making positive impacts that contribute towards sustainable changes in our clients, in governments and in civil society

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