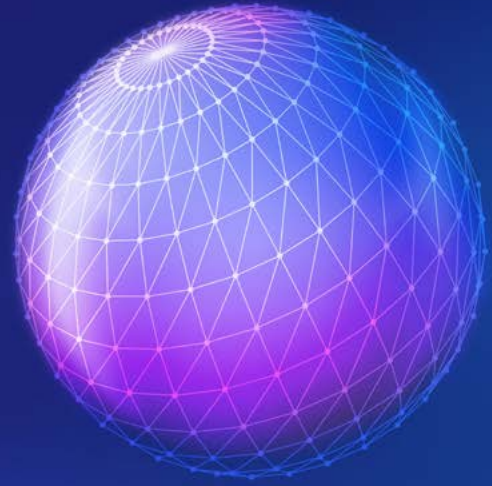




Human Rights Policy

KPMG Australia



Policy statement

This policy relates to our commitment to respect human rights, including our focus on: labour rights; inclusion, diversity and equity; Indigenous rights; privacy; and health and safety.

Introduction

KPMG Australia reaffirms its commitment to respect human rights with the release of our Human Rights Policy. We recognise the work and time needed to deliver on all the commitments in this policy, and have established a strong governance structure for this purpose.

Our commitment

KPMG Australia is committed to respecting human rights. We expect high standards of human rights performance across our operations and supply chain. This commitment aligns with the [KPMG International Business and Human Rights Statement](#).

KPMG Australia values acting with integrity and courage and fostering an ethical culture where everyone embraces a sense of responsibility for doing the right thing in the right way. Respecting human rights across all our business activities helps to uphold KPMG Australia's core values and achieve our vision of creating long-term, sustainable value for society.

KPMG Australia recognises its influence and impact as a professional services firm on the human rights of a range of stakeholders, including as a provider of professional services, employer, contractor, procurer, investor, and supporter of communities. We are committed to doing what matters by working closely with our stakeholders to identify and understand our impacts, to mitigate negative impacts and enhance positive ones.

Our approach is inclusive of the internationally recognised human rights set out in the *United Nations Universal Declaration of Human Rights*, the *International Covenant on Civil and Political Rights*, the *International Covenant on Economic, Social and Cultural Rights* and the 11 ILO fundamental conventions encompassed by the *Declaration on Fundamental Principles and Rights at Work*.¹

We also recognise that in specific circumstances other international human rights law, voluntary principles and guidelines for business may support our decisions on how we best respect the rights of vulnerable populations or other rights-holders.

As part of our commitment, KPMG is a signatory of the United Nations Global Compact and supports the *United Nations Guiding Principles on Business and Human Rights* 'Protect, Respect, Remedy' framework.

We commit to respecting the higher standard where national law and international human rights standards differ. If there is conflict between the two, we commit to respecting international human rights to the greatest extent possible.

¹ The 11 conventions designated by the ILO Governing Body as 'fundamental' may be accessed on the ILO's [website](#).

Our approach

The *United Nations Guiding Principles on Business and Human Rights* guide the implementation of our policy commitment through our human rights due diligence processes.

The focus of our implementation is on the human rights that are most relevant to our operations and supply chain, which we have set out below. These focus areas reflect the results of a human rights saliency assessment, which included internal and external stakeholder feedback, conducted as part of the most recent review of this policy in 2023.

We do not tolerate retaliation against human rights defenders who are acting to address human rights on behalf of individuals or groups.

Our focus

Labour rights

KPMG Australia is committed to respecting, promoting, and upholding labour rights in our operations and supply chain, in accordance with the ILO fundamental conventions. This includes ensuring that the following principles are upheld.

- No child labour or forced labour is used, and that employment is freely chosen.
- Workers have fair wages and employment agreements.
- Work hours do not exceed the maximum limit set by relevant legislation.
- All workers are free to exercise their right to form and/or join trade unions and to bargain collectively.
- Workers experience fair and equal treatment and access to opportunity, and enjoy a work environment that is free of discrimination, harassment, intimidation or coercion relating directly or indirectly to the protected attributes set out under Inclusion, Diversity and Equity below.
- All workers' health and safety is protected in the workplace.
- Workers have access to fair procedures and remedies.

Inclusion, Diversity and Equity

KPMG Australia is committed to promoting inclusiveness in the workplace. In line with the KPMG International Business and Human Rights Statement and our [Global Code of Conduct](#), we respect each other and draw strength from our differences. We have brought in a range of [Inclusion, Diversity and Equity \(IDE\) programs](#) to create a culture where people feel like they belong and are supported.

This includes continuing to improve the representation of people from diverse backgrounds across our business. We ensure leadership accountability through IDE goals, expectations, and clear commitments.

We have a zero-tolerance approach to discrimination on the basis of protected attributes including race, colour, religion, national or ethnic origin, political opinion, age, marital or relationship status, carer responsibilities, sex, sexual orientation, gender identity, intersex status, pregnancy, breastfeeding, disability, trade union activity, or other legally protected status.

We expect the same from all our business partners, clients and suppliers.

Indigenous rights

KPMG Australia is committed to respecting the rights of Indigenous Peoples in line with the *United Nations Declaration on the Rights of Indigenous Peoples*. Guided by our Purpose and Values, we are committed to placing truth-telling, self-determination and cultural safety at the centre of our approach.

The [Closing the Gap targets](#) serve as a framework to guide the long-term strategic direction of the firm's reconciliation efforts. For more information, please see our [2021-25 Reconciliation Action Plan](#).

Privacy

KPMG Australia is committed to respecting the right to privacy of our people, clients, suppliers, and other stakeholders. In line with this commitment, we collect, hold, and handle personal information in accordance with the Australian Privacy Principles in the *Privacy Act 1988* (Cth). We are alert to the privacy and data ethics implications of emerging technologies, recognising that these tools have the potential to both enhance and undermine the right to privacy. Our [Privacy Policy](#) sets out how KPMG Australia handles personal information.

Health and safety

Health is a fundamental human right indispensable for the exercise of other human rights.

KPMG Australia is committed to promoting and protecting physical and mental health, including by providing a safe workplace and the support needed to maintain a healthy life; and working with our employees to help them thrive.

Our Respect@Work policies outline our commitment to fostering a workplace free from harassment, sexual harassment, bullying, victimisation and discrimination, where our people are supported to speak up about unacceptable behaviour.

Human rights due diligence

The *United Nations Guiding Principles on Business and Human Rights* set out the key elements of human rights due diligence, including assessing actual and potential human rights impacts, integrating and acting upon the findings, tracking responses, and communicating how impacts are addressed.

KPMG Australia understands that human rights due diligence is an ongoing process – one which is most effective when it is embedded in the risk and procurement processes of our business. We continuously improve our systems and controls to identify and assess our human rights risks and integrate those findings to manage them effectively. We are committed to enhancing our capability to track the effectiveness of our responses and to communicating our human rights progress for external stakeholders, including through our annual modern slavery statement, made in accordance with the *Modern Slavery Act 2018* (Cth), and annual [Our Impact Plan](#) reports.

Grievance mechanisms

KPMG Australia is committed to providing avenues for affected individuals or communities to come forward with human rights grievances, and taking appropriate remediation steps where we have caused, contributed, or are directly linked to an adverse impact.

Our [Whistleblower Policy](#) sets out the procedures and avenues available for reporting adverse human rights impacts, which includes an independent international hotline and web-based reporting system.

KPMG Australia is committed to continuously improving our grievance mechanisms and remediation processes through stakeholder engagement and dialogue, to align with the effectiveness criteria set out in the *United Nations Guiding Principles on Business and Human Rights*.

Governance and oversight

KPMG Australia has a strong governance structure for overseeing our activities, setting policies and aligning our Strategy with our Purpose as set out in the [KPMG International – Our Impact Plan](#). Consistent with KPMG's global policies, all personnel, including KPMG Australia Board members, are required to comply with our Global Code of Conduct, which includes specific additional responsibilities for leaders.

Our Human Rights Policy has been approved by the Board, including the Chairperson, and National Executive Committee, and is reflected in procurement, compliance and risk management policies and processes. A cross-functional executive-level working group oversees the approach and implementation of the Human Rights Policy, including the assignment of responsibility across functions and divisions of the firm.

Development and review

This policy was developed and reviewed through KPMG Australia's Human Rights Working Group with input from representatives across the firm who are responsible for the related policies, statements and frameworks, as well as specialists with human rights expertise. This policy is reviewed at least every two years, with the next review to be completed no later than May 2025.

For us, excellence means that we never stop learning and improving. KPMG Australia is committed to continuously improving our human rights policy and approach by monitoring and evaluating progress on a regular basis, and working collaboratively with affected stakeholders.

Contact

For more information on KPMG Australia's Human Rights Policy, please contact the firm's [Human Rights Manager](#).

KPMG.com.au

The information contained in this document is of a general nature and is not intended to address the objectives, financial situation or needs of any particular individual or entity. It is provided for information purposes only and does not constitute, nor should it be regarded in any manner whatsoever, as advice and is not intended to influence a person in making a decision, including, if applicable, in relation to any financial product or an interest in a financial product. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

To the extent permissible by law, KPMG and its associated entities shall not be liable for any errors, omissions, defects or misrepresentations in the information or for any loss or damage suffered by persons who use or rely on such information (including for reasons of negligence, negligent misstatement or otherwise).

©2023 KPMG, an Australian partnership and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organisation. Document classification: KPMG Confidential

Liability limited by a scheme approved under Professional Standards Legislation.

Updated June 2023 | 1105946576CC