



# Our 2023 Impact Report

Ireland

[www.kpmg.ie/impactreport](http://www.kpmg.ie/impactreport)



01

# Introduction

# 01

## Introduction - A message from our Managing Partner

At KPMG, ESG underpins everything we do. I firmly believe that businesses have a responsibility to address ESG issues today, tomorrow and into the future. That's why I'm delighted to share our fourth annual KPMG Ireland Impact Report setting out the progress we're making on our own ESG journey. This report shows how we're playing our part in making a positive impact on society while also becoming a better business.

We all want to do work that matters and support the communities we live in. This is about building robust, sustainable, value-adding businesses that are resilient today and into the future. That's true for us and for our clients.

In 2023 we made important strides in each of our four priority

areas: Governance, People, Planet and Prosperity. Highlights include reaching a total reduction in carbon emissions of 50% against our 2019 baseline, donating €2.3 million to charity and using our scale to invite our suppliers to disclose their carbon footprint data. We've detailed plenty more examples of the actions we're taking to meet our responsibility within this report.

We know that we need to do more. Progress isn't always linear, particularly as we grow and adapt to an ever-changing environment. But we take it very seriously. We want our people, our clients and everyone who relies on us to understand our ambition and our roadmap for getting there.



**Seamus Hand**  
Managing Partner, KPMG Ireland



**Businesses have a responsibility to address ESG issues today, tomorrow and into the future. That's why I'm delighted to share our fourth annual KPMG Ireland Impact Report setting out the progress we're making on our own ESG journey.**



# Our firm at a glance

## Firm facts



**3,817**  
colleagues



**117**  
partners

## 2023 performance



**€598m**  
revenue



**3%**  
growth

## Our services



Audit



Consulting



Deal Advisory

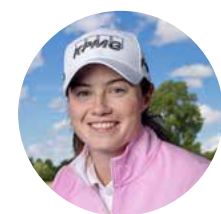


Tax

## Our sponsorships



Women's  
Irish Open



Leona  
Maguire



Rhasidat  
Adeleke



Rachael  
Blackmore

## Our work in the community



Going for  
Growth



Children's  
Books Ireland



Boardmatch



Project  
Bright

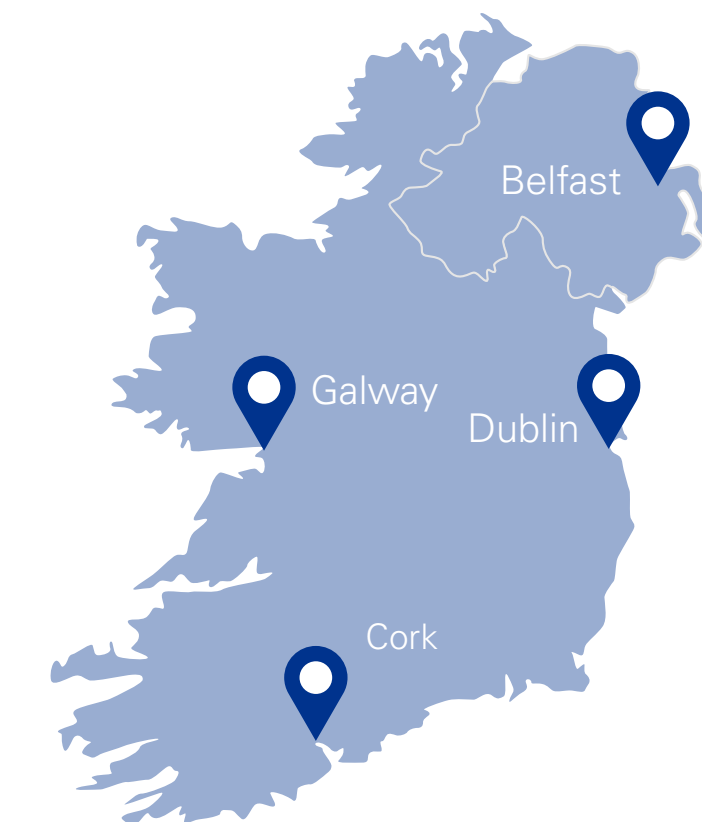


Junior  
Achievement Ireland

## Our awards



## Office locations



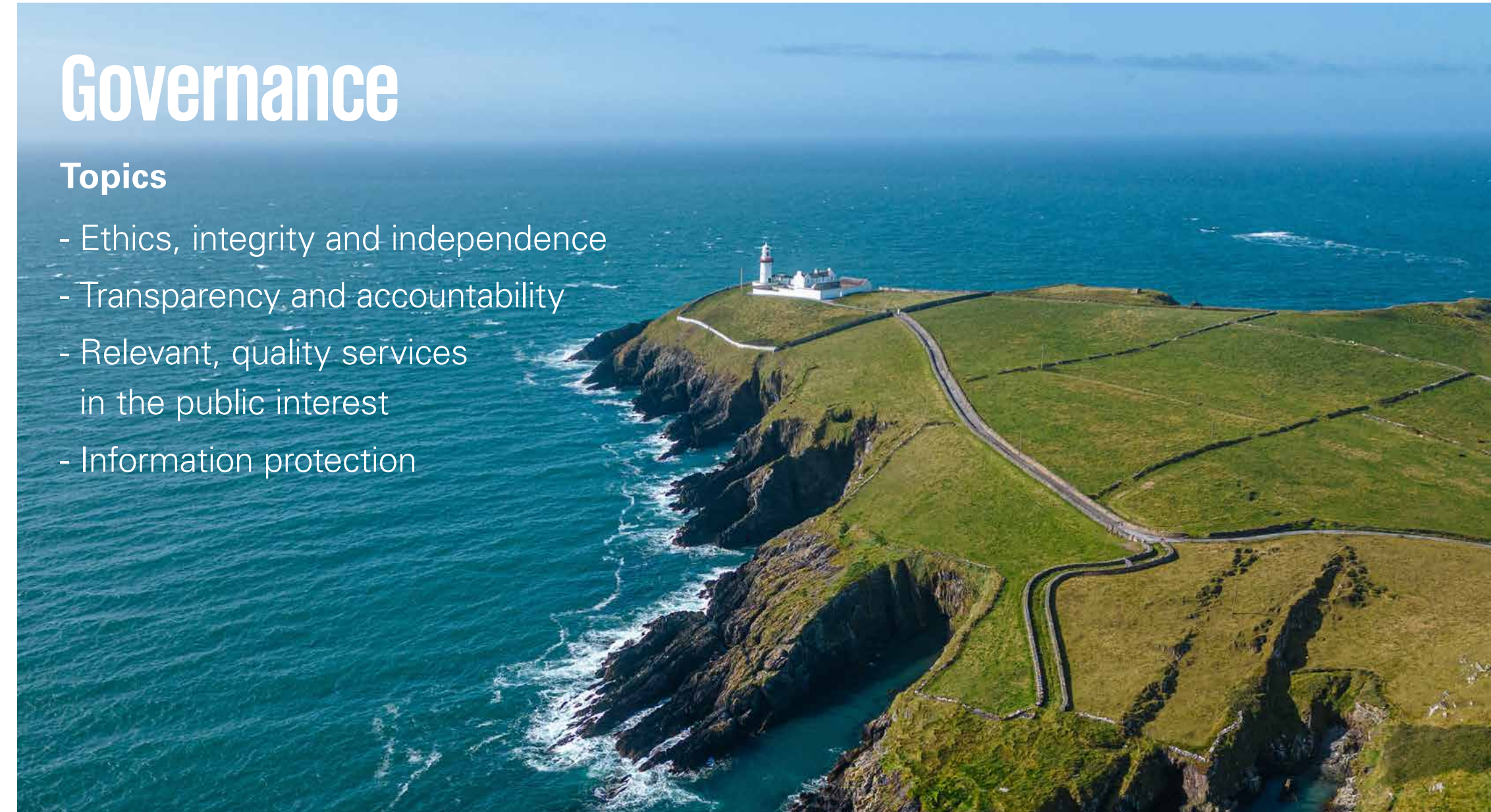
# Our material topics

We identified 13 material topics for KPMG Ireland in 2023. These represent impacts that are important to our business and to our stakeholders. Our material topics align with the World Economic Forum (WEF) pillars: Governance, People, Planet and Prosperity.

## Governance

### Topics

- Ethics, integrity and independence
- Transparency and accountability
- Relevant, quality services in the public interest
- Information protection



## People

### Topics

- Skills for the future
- Inclusion, diversity and equality
- Health and wellbeing



## Planet

### Topics

- Climate change
- Biodiversity



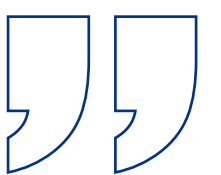
## Prosperity

### Topics

- Enabling client impact
- Employment and wealth generation
- Technology and innovation
- Impactful community initiatives

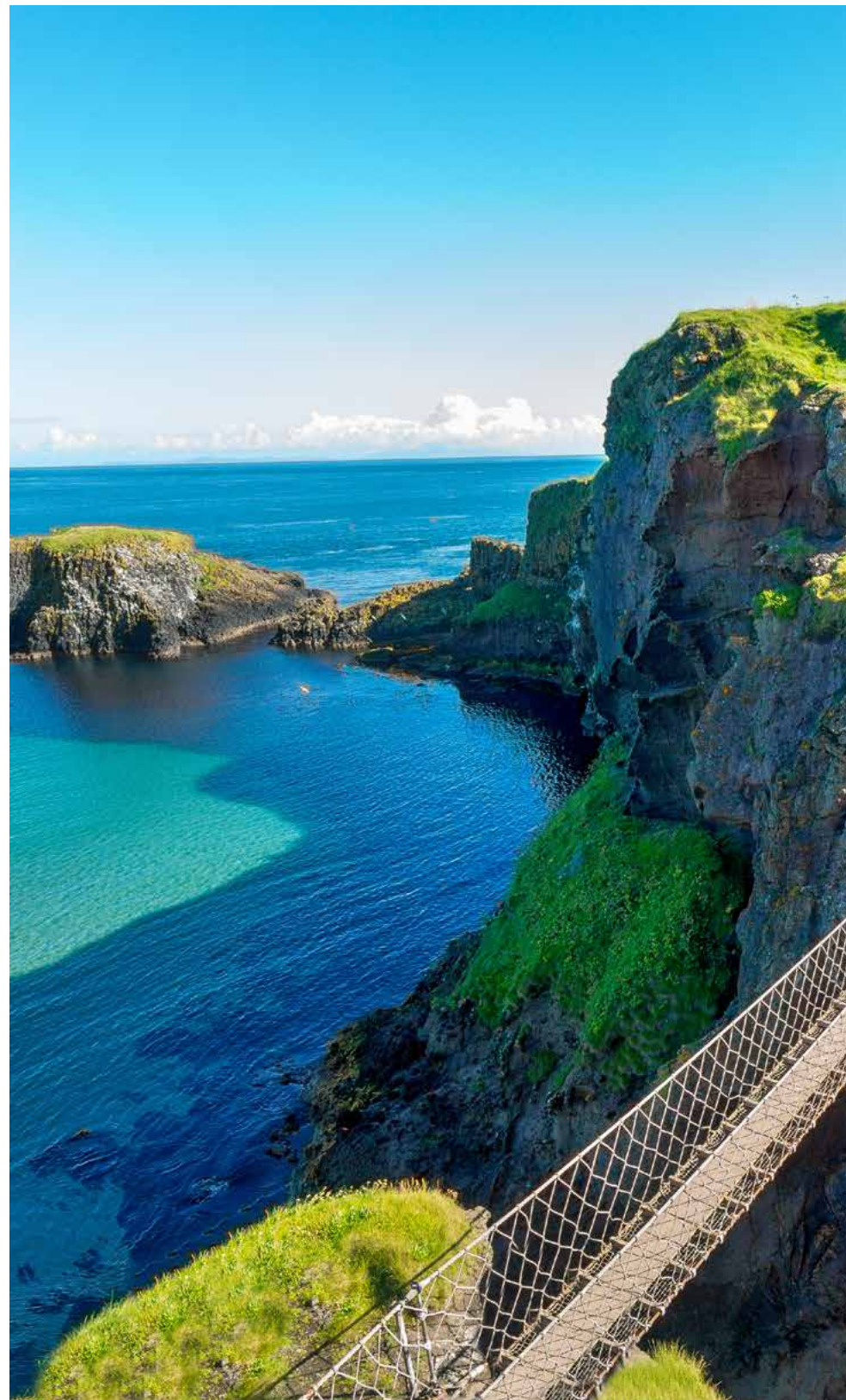


**We lead by example – identifying, managing and reducing our own impacts on people, the planet, prosperity and governance in a meaningful, transparent and truly impactful way.**



**Lorraine McCann**  
Sustainable Futures

# Our commitments



## Governance

### Purposeful business

- Always act with a clear purpose
- Lead the profession in audit quality
- Drive a responsible tax practice

### Transparency, accountability and integrity

- Act lawfully, ethically and in the public interest
- Work against corruption in all its forms, including extortion and bribery

### Human rights

- Respect human rights

## People

### Inclusion, diversity and equity (IDE)

- Have an inclusive culture
- Foster an educated, empathetic workforce
- Advocate for equal opportunity

### Health and wellbeing

- Protect the health of our people, both physically and mentally, and enable them to be effective and productive

### Continuous learning

- Develop a culture of continuous learning

## Planet

### Decarbonisation

- Achieve net-zero carbon emissions by 2030

### Climate risk

- Give financial markets, clients and our leaders clear, comprehensive and high-quality information on the impacts of climate change

### Nature and biodiversity

- Understand and improve our impact on nature and biodiversity

## Prosperity

### Make a positive social and economic impact

- Support education and lifelong learning
- Provide UNESCO with pro bono resources for its Global Education Coalition

# Our progress at a glance

## Governance

**86%**

of KPMG employees believe KPMG's commitment to quality is apparent on a day-to-day basis

**50%**

of our Heads of Function are female

**50%**

of the elected members of our Policy Committee are female

## Prosperity

 **687**

new employees hired

**€203m**

paid in payroll taxes, VAT and corporate tax

**50%**

of our new hires were female

**€2.3m**

raised from cash donations, employee fundraising and in-kind donations

**3,817**

colleagues in Ireland

**19,104**

hours volunteered by KPMG employees

## People

**€19.6m**

invested in training our people

**84%**

of our people believe they have opportunities to improve their skills and develop new ones

 **62**

nationalities working at KPMG Ireland

 **No. 1**

Graduate Employer of the Year

## Planet

**50%**

reduction in absolute carbon emissions since 2019

**Winner** 

Facilities Management "Excellence in Sustainability - In-house" Award 2023

02

# Governance



# 02



## Governance - Our commitments

### **Purposeful business**

- Always act with a clear purpose
- Lead the profession in audit quality
- Drive a responsible tax practice

### **Transparency, accountability and integrity**

- Act lawfully, ethically and in the public interest
- Work against corruption in all its forms, including extortion and bribery

### **Human rights**

- Respect human rights

# Our purpose, ambition and values

Our purpose is to inspire confidence and empower change in everything we do. It's rooted in our rich history and built on our role to protect the public interest while shaping a better future for our people, clients and broader stakeholders.

By inspiring confidence in our people, clients and communities, we help empower them to solve the toughest challenges and lead the way forward.

Our ambition is to be number one in our market with a reputation for quality and excellence in everything we do and for making a real difference to all of our stakeholders.

Our ambition is driven by our purpose, guided by our values and promotes a culture we're proud of.



Our values are truly our differentiator at KPMG. They are integral to the work that we do, the behaviours we model, and the ethical culture we hold ourselves accountable to.

In 2023, we came together as a global organisation to celebrate our values. Important discussions took place around the world, and we had the opportunity to take part in some incredible events, poetry and interactive games. All of which were examples of our values brought to life in new ways.



Jacinda Ardern chatted with Bill Thomas, Global Chairman & CEO of KPMG International, on the subject of leading with integrity during our Global Values Week

**In 2023, our "Global Values Week" brought all our people together to celebrate our shared culture and behaviours. Through a week-long series of immersive events and storytelling, we brought our values to life in new ways.**

# How we lead and govern our business

KPMG has strong governance and leadership that work together to oversee our activities, set policies and align our strategy with our purpose.

## Partnership

In Ireland, KPMG operates through a number of partnerships, formed under the Partnership Act 1890. These are governed by a formal Partnership Deed, where each partner has one vote. At 31/12/2023, there were 117 partners in KPMG Ireland. The makeup of the partnership was 21% female and 79% male.

## Managing Partner (MP)

The Managing Partner acts as the chief executive of KPMG Ireland and manages the firm in accordance with its policies. Executive authority over all partners is vested in the Managing Partner as per the terms of the Partnership Deed.

## Policy Committee

The Policy Committee is responsible for making sure the firm is run in the interests of its partners and employees as a whole. It approves the strategy of the firm, oversees its implementation, considers quality and risk assessments by relevant teams, recommends partner candidates and considers the firm's overall financial performance. The Committee has nine members including the Managing Partner (ex-officio Chair). Other members are elected by the partnership. In 2023, 50% of the Policy Committee's elected members were female and 50% were male.

## Executive Leadership Team (ELT)

The ELT is responsible for developing and implementing the business plan, as part of the overall strategy approved by the Policy Committee. It deals with operational matters affecting the firm, including financial performance, quality and risk, budgets, new business proposals, innovation, marketing, technology development, recruitment, retention and remuneration. The ELT meets regularly. In 2023, 20% of the ELT were female and 80% were male. Functional Executive Teams in Audit, Tax, Consulting and Deal Advisory lead and monitor their respective functions. In 2023, 50% of the Heads of Functions were female.

## Audit Executive Team (AET)

Chaired by the Head of Audit, the Audit Executive Team is the leadership team for the Audit practice. It has regular discussions to agree actions arising from external and internal quality review processes. It also deals with queries being raised by engagement teams, our SoQM evaluation, root cause analysis procedures and other quality matters identified from a variety of sources. In 2023, 29% of the AET were female and 71% were male.

## Public Interest Committee (PIC)

The Committee's focus is overseeing the public interest aspect of the decision-making of KPMG Ireland, including management of reputational risks. Acting in the public interest includes carefully considering the legitimate interests of clients, government, financial institutions, employers, employees, investors, regulators, the business and financial community and others who rely upon the objectivity and integrity of the auditing profession. The PIC comprises three externally appointed members along with the Managing Partner and the Risk Management Partner. It's supported by a partner who acts as Secretary to the Committee. In 2023, the make up of the PIC was 33% female and 67% male.

# Setting the highest standards of ethical conduct

## The principles, policies, training and processes that keep us one of the most trusted firms in the market

### Our Code of Conduct

At KPMG Ireland, we're committed to the highest standards of personal and professional behaviour in everything we do. We've captured our expectations around ethics and integrity in our code of conduct, which is based on the [Global Code of Conduct](#) ("the Code").

Within the Code, we outline the responsibilities all KPMG people have to each other, our clients and the public. We show how our values and purpose inspire our greatest aspirations and guide all of our behaviours and actions. We also define what it means to work at and be part of the KPMG organisation, as well as our individual and collective responsibilities.

Our employees are required to confirm that they understand and comply with the Code of Conduct upon joining KPMG and annually after that. To do this, they complete Acting With Integrity training, which includes Code of Conduct training and anti-bribery and corruption training. Any contractors providing services to the firm also undertake applicable training.

We're required to assess our bribery and corruption environment annually and establish and maintain processes to monitor these risks. As part of that, we monitor our people's completion of our Acting With Integrity training, as well as training on bribery and compliance with laws, regulations and professional standards.

Everyone at KPMG can expect to be held accountable for their behaviour. We strongly encourage people to speak up if they see something that makes them uncomfortable or that doesn't comply with the Code or our values.

Everyone at KPMG is required to report any activity that could potentially be illegal or violate our values, KPMG policies, applicable laws, regulations or professional standards. Our Code of Conduct, policies and procedures set out a clear process for anyone seeking advice or wanting to report illegal or unethical behaviour.

We're also bound by the International Code of Ethics for professional accountants.

### Integrating risks into our business processes

#### **Associating with the right clients and engagements**

To provide high-quality professional services, we must have rigorous global policies around the clients we engage with and continue to work with.

Our policies and processes are designed to help KPMG firms identify and evaluate potential risks before accepting or continuing a client relationship or performing a specific engagement.

Where those decisions pose significant risks, extra approvals are needed.

#### **Addressing modern slavery risks**

At KPMG Ireland, we pride ourselves on being a responsible business committed to acting with integrity for our clients, our people, our suppliers and the wider community. As a sign of our commitment to respecting human rights, we've signed up to a human rights statement issued by KPMG International. This statement is consistent with the UN's Guiding Principles on Business and Human Rights.

# Identifying and monitoring material risks for KPMG and our clients

At KPMG Ireland, the Executive Leadership Team (ELT) is responsible for identifying, assessing and mitigating significant risks to our firm and its stakeholders. That includes risks that could threaten our ability to achieve our strategic objectives. The ELT considers the Enterprise Risk Management (ERM) framework to identify appropriate mitigating actions for material risks, as well as for emerging risks and issues.

## Possible areas of increasing risk



### Macro-economic environment

Organisations need to stay on top of changes resulting from geopolitical events or economic volatility. We support our clients to better anticipate, evaluate and adapt to the macro-economic trends affecting their businesses.



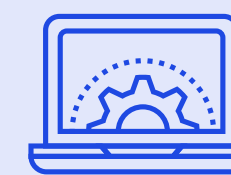
### Environmental, Social and Governance (ESG)

Stakeholders expect increasingly ambitious, rigorous responses to climate change, health and wellbeing, inequality and other ESG issues. In 2020, we launched KPMG Sustainable Futures, which brings our global capabilities together to help our clients address these issues.



### Talent attraction, development and retention

By fostering an environment that values continuous learning and development, we provide our people with tools to help them succeed and make their mark. We focus on upskilling our talent with leading technologies and future-proof skills.



### Information protection

Our clients and stakeholders entrust us with sensitive information, and we're committed to observing all relevant regulations, and investing in leading systems, to keep it safe and secure. We have policies, processes and controls around information security, personal information and data privacy. We also provide all our people with annual training on our confidentiality, information protection and data privacy requirements.

# Our system of quality management

Audit and Assurance quality is fundamental to instilling confidence and public trust in the capital markets. As such, it's the key measure of our professional reputation and remains our highest priority.

The quality of each audit rests on a robust and consistent system of quality management. Tone at the top, leadership and a clear set of values are essential to set the framework for quality.

## What is audit quality?

We define "audit quality" as the outcome of carrying out audits consistently, in line with the requirements and intent of applicable professional standards and within a strong system of quality management.

We undertake all our audit-related activities in an environment of the upmost level of objectivity, independence, ethics and integrity.

Across our global organisation, KPMG firms have strengthened their system of quality management (SoQM). They have done this to meet the requirements of the International Standard on Quality Management (ISQM) 1, issued by the International Auditing and Assurance Standards Board (IAASB); ISQM (Ireland) issued by IAASA, and ISQM (UK) issued by FRC. (Collectively referred to from now on as ISQM 1).

Our globally consistent approach to ISQM 1 drives compliance with the requirements of the standard and our efforts to strengthen trust and transparency with our clients, the capital markets and the public we serve.

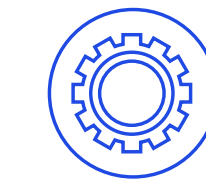
## How KPMG International approaches SoQM and ISQM 1



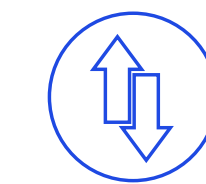
Sets **policies and procedures** to support KPMG firms in applying their SoQM to comply with ISQM 1 issued by the IAASB



For each SoQM component, establishes globally consistent **quality objectives, risks and responses**



Provides KPMG firms with a globally consistent **risk assessment framework** for identifying incremental, firm-specific quality objectives, risks and controls



Supports KPMG firms with **guidance, tools and training** to drive a consistent and effective SoQM



Includes **monitoring activities** to drive global consistency

# Our quality framework

The KPMG Global Quality Framework provides transparency on what drives audit and assurance quality at KPMG. The KPMG Global Quality Framework is made up of the 10 components of our KPMG SoQM. For each component in the ISQM1 standard we've established minimum required quality objectives, quality risks and responses for all KPMG firms.

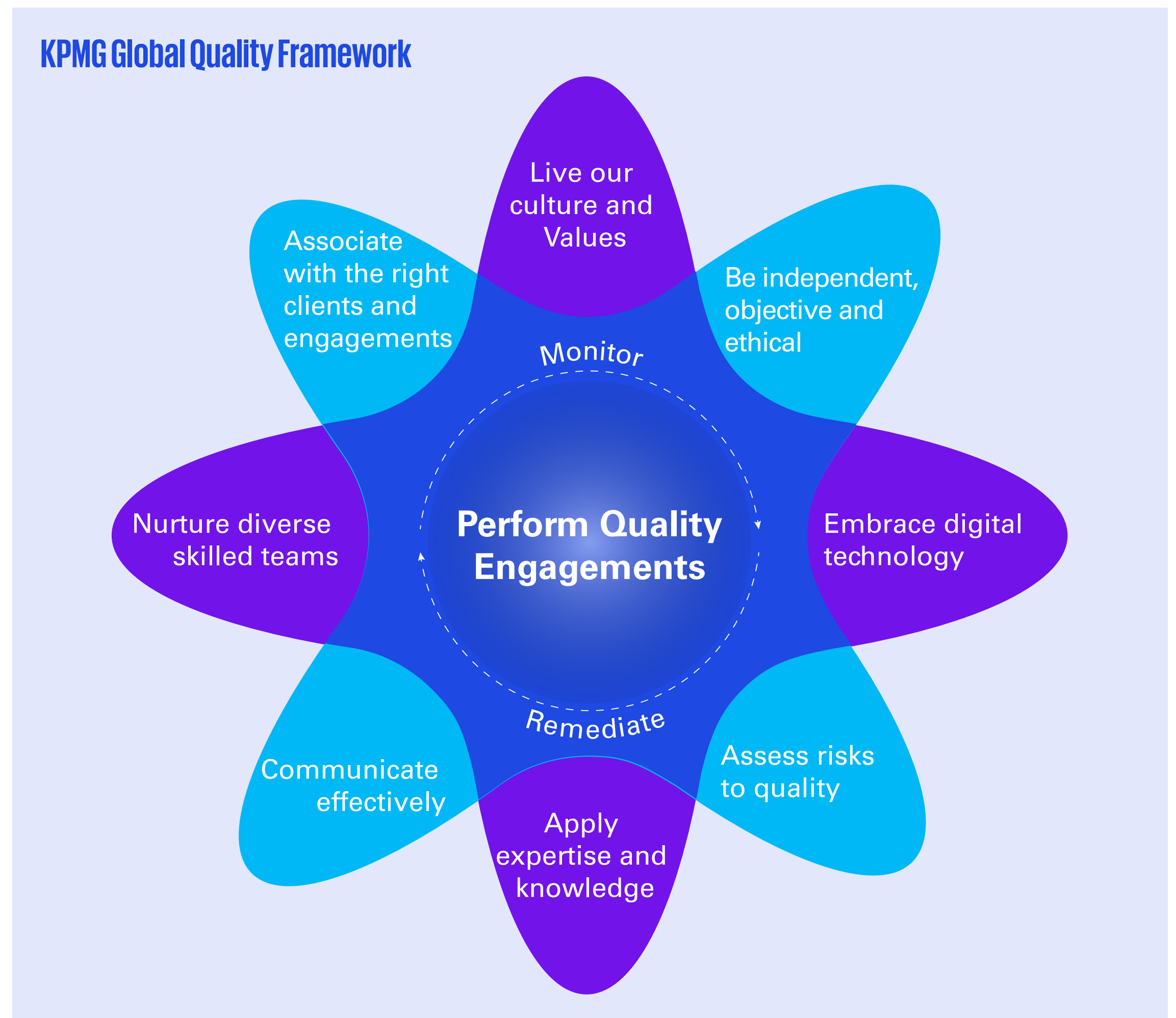
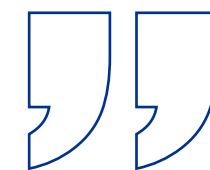
The framework aligns with the requirements of ISQM1 and the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA). This applies to professional services firms that perform audits of financial statements.

At KPMG Ireland, we implement KPMG International policies and procedures. We also adopt additional policies and procedures designed to address standards issued by relevant regulators as well as applicable legal and regulatory requirements.



“Our quality framework demonstrates how each KPMG professional plays their part in delivering quality engagements.”

**Sheila O'Donovan**  
Risk Management



Certain aspects of our firm's SoQM are cross-functional and apply equally as the foundation of

quality for all services offered. You can read more in our [Transparency Report](#).

# Leading the profession

We help businesses to run in a fair and transparent way. As a result, we have a long-standing legacy of building trust and protecting the public interest. And we're focused on the issues that matter most to our clients and their stakeholders.

Everything we do must be underpinned by objectivity, independence, ethics and integrity. From our commitment to audit quality to providing robust assurance on ESG matters and deploying responsible tax practices that deliver the highest-quality advice to our clients.



“**Integrity, transparency and fairness are essential elements of trust. We're committed to working in a way that fosters trust with our clients, stakeholders and society.**”

**Tom Woods**  
Head of Tax



## Investing in audit quality

Quality and integrity are the foundations that strengthen trust in the clients we serve. Audit quality is fundamental to maintaining that trust and our professional reputation. We're committed to evolving our approach to audit quality by incorporating new technologies and methods that create a better experience for our clients.

Across our global organisation, KPMG firms have strengthened their system of quality management (SoQM). They have done this to meet the requirements of the International Standard on Quality Management (ISQM) 1, issued by the International Auditing and Assurance Standards Board (IAASB); ISQM (Ireland) issued by IAASA, and ISQM (UK), issued by FRC. (Collectively referred to from now on as ISQM 1.) Our globally consistent approach to ISQM 1 drives compliance with the requirements of the standard and our efforts to strengthen trust and transparency with our clients, the capital markets and the public we serve. Find out more about our relentless focus on quality in our [Transparency Report](#).



## Driving a responsible tax practice

More than ever, transparency and fairness are at the forefront of the public debate on effective taxation. We believe KPMG has a responsibility to take a leading role in this debate. As part of this process, we've established responsible tax practice principles that cover how we advise our clients on tax issues.

We also believe it's vital that we engage with and discuss the topic of fairness and effective taxation in a transparent way. Through our Global Responsible Tax Project, we provide a global forum that includes a diverse range of stakeholders. Its purpose is to engage productively in the ongoing, multifaceted conversation about tax and its role in an increasingly globalised, digitalised and uncertain environment.



03

# People

# 03



## People - Our commitments

### **Inclusion, diversity and equity (IDE)**

- Have an inclusive culture
- Foster an educated, empathetic workforce
- Advocate for equal opportunity

### **Health and wellbeing**

- Protect the health of our people, both physically and mentally, and enable them to be effective and productive

### **Continuous learning**

- Develop a culture of continuous learning

# Our KPMG

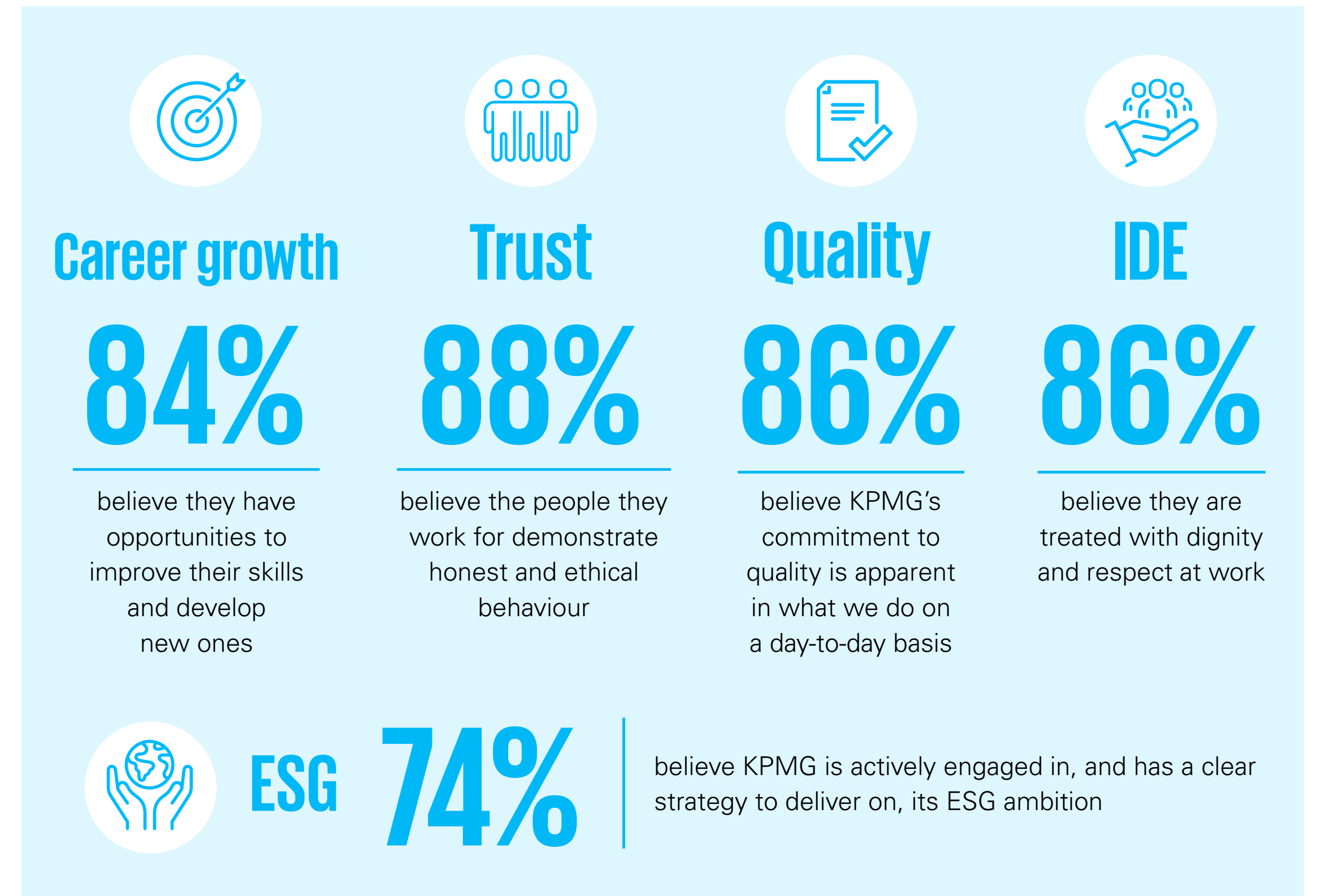
We know that our people are our real competitive advantage. It's why we put them and their development at the heart of everything we do, and why we listen to them to understand what matters.

“ We believe that listening strengthens our culture, builds trust and drives greater business value. ”

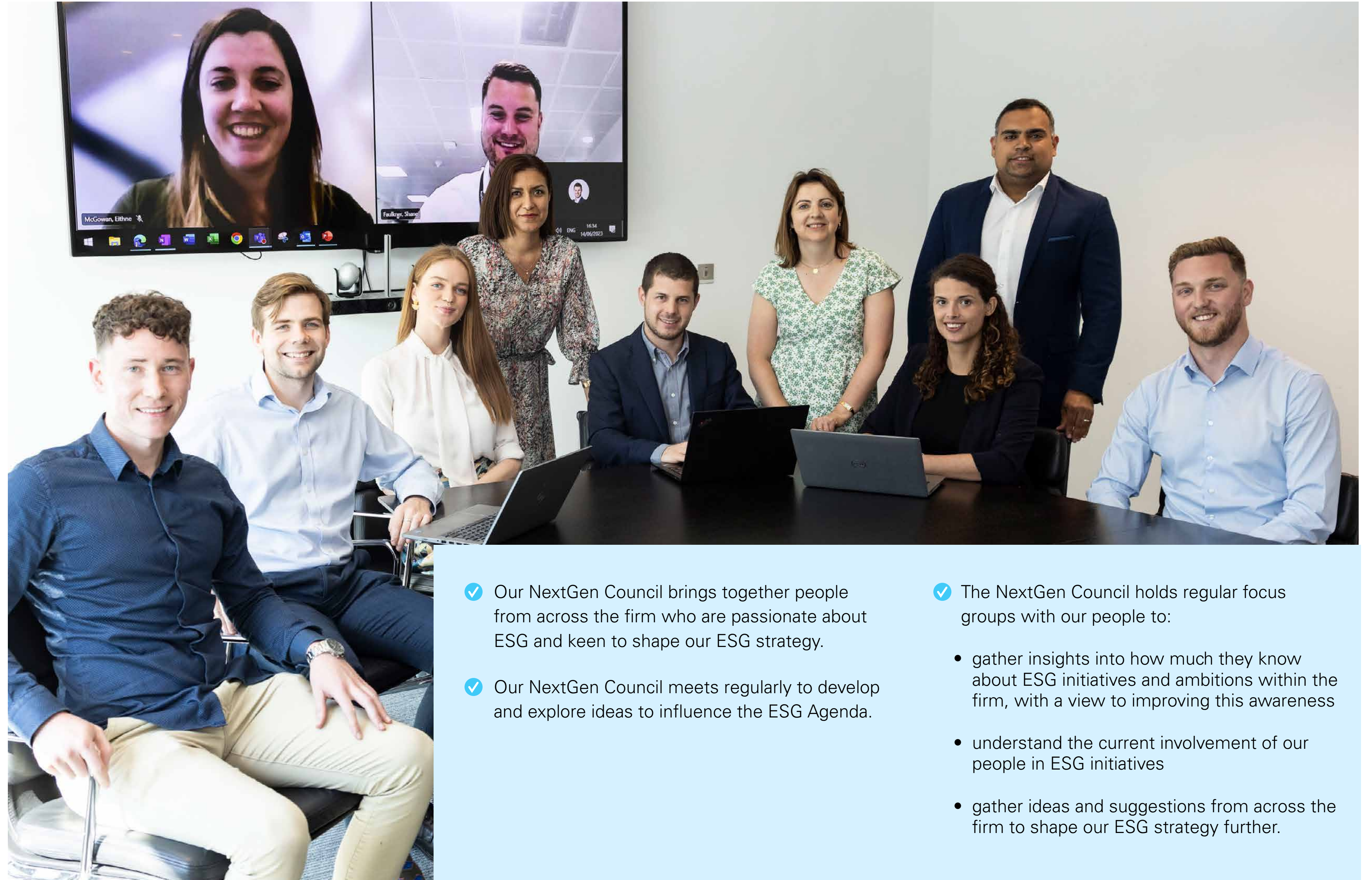


Colm Gorman  
Head of People

## This is what our people told us in our 2023 People Survey:



# Our NextGen Council



- ✓ Our NextGen Council brings together people from across the firm who are passionate about ESG and keen to shape our ESG strategy.
- ✓ Our NextGen Council meets regularly to develop and explore ideas to influence the ESG Agenda.

- ✓ The NextGen Council holds regular focus groups with our people to:
  - gather insights into how much they know about ESG initiatives and ambitions within the firm, with a view to improving this awareness
  - understand the current involvement of our people in ESG initiatives
  - gather ideas and suggestions from across the firm to shape our ESG strategy further.

# Our KPMG

Our goal is to foster a culture and workplace in which all our people feel a sense of belonging and are respected and empowered to do their best work. Our culture powers our purpose, drives the delivery of our strategy and helps to make KPMG a place where people can thrive.



“Our KPMG,” the employee experience aspect of our culture, brings to life what’s special, compelling and different about working with us. It also sets out the commitments our people make together so we can deliver on our ambition in the right way.

## 5 principles underpin our KPMG culture



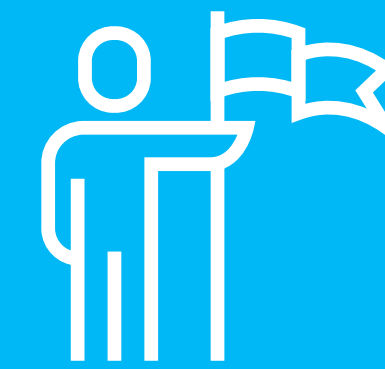
**Do work that matters**



**Come as you are**



**Thrive with us**



**Make your mark**



**Learn for a lifetime**

# Come as you are

Building teams with different backgrounds, perspectives and lived experiences plays a key role in unlocking our full potential across our firm. That's why we aim to create an environment where all our people can bring their best and most authentic selves to work. We've made good progress on this agenda but we know there's more to do.

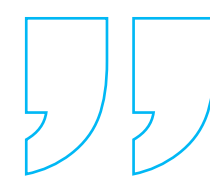


## Inclusion, Diversity and Equity (IDE) Steering Group

To drive the IDE agenda, we need to make sure we have ownership and accountability at the most senior levels of the firm. That's why we established our IDE Steering Group in 2021. Made up of partners from across all areas of our firm, the Group sets goals, agrees focus areas and drives the change needed across the business. Our IDE strategy focuses on our five pillars: gender, LGBTQ+, ethnicity, disability and socio-economic.



**Being a lead on Connect@KPMG was a very rewarding experience and gave me the opportunity to meet and mentor female colleagues from different functions across the firm. I'm looking forward to the second cycle of the programme.**



**Sara Hamill**  
Tax

## Gender

In 2023, as part of our [Gender Action Plan](#), we launched a number of initiatives aimed at getting more women into senior leadership positions.

- ✔ Life-cycle support policies
- ✔ Fertility leave
- ✔ Surrogacy leave
- ✔ Early pregnancy loss leave
- ✔ Fostering leave
- ✔ Domestic abuse leave
- ✔ Carer's support leave, as well as emergency childcare support
- ✔ A ramp-up initiative, providing one day of paid leave for the first eight weeks after maternity leave ends.

## Connect@KPMG

- A peer mentorship initiative designed to help our women build their networks
- 100 women took part in the first year of the programme



## LGBTQ+

In 2023, we celebrated Pride with our colleagues and marched with the wider LGBTQ+ community in the annual Pride Parade.

In partnership with the CAI Balance Network, we hosted an event that explored the impact of the digital world on making connections and being safe. The event featured stories from the LGBTQ+ community about their lived experiences.

We also published our LGBTQ+ Inclusion Toolkit. It aims to create more visible LGBTQ+ allyship in KPMG, to help educate and engage our people on LGBTQ+ issues and to make sure we're open and inclusive to everyone.



# Come as you are



## Ethnicity

The work of our Ethnicity Committee, founded in 2022, continued to grow in scale and impact in 2023. Our second Multicultural Week brought together nearly 1,000 colleagues to celebrate cultural diversity. The Committee also launched an International Buddy Programme and a Multicultural Network.

The International Buddy Programme is designed to make the transition to life in KPMG Ireland and the wider Irish society easier for colleagues joining us from outside Ireland and the UK.

The Multicultural Network aims to give colleagues an opportunity to build their networks while celebrating and raising awareness of the cultural diversity that makes KPMG a great place to work.



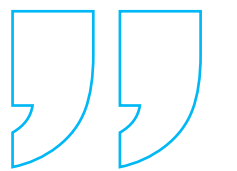
## Disability

In 2023, we established a new Disability Inclusion Committee. We did this after facilitating a number of focus groups with employees who live with a disability, to learn about their experiences at KPMG.

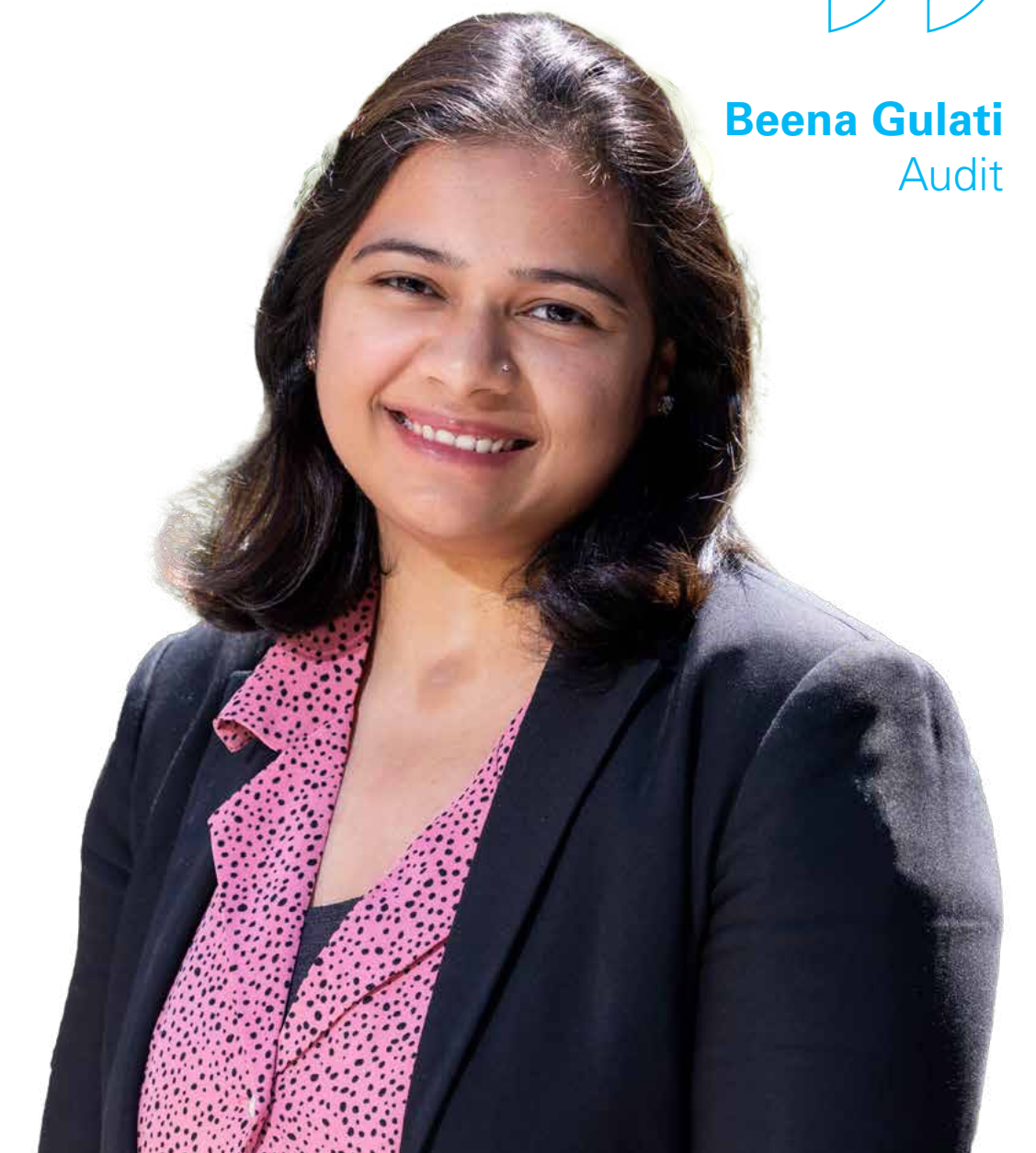
Based on this feedback, we created a disability inclusion action plan. This aims to make sure that all people with disabilities have the opportunity to thrive with us.

Next, we created a disability inclusion hub on our intranet for people in the firm who are living with a disability. We plan to expand the resources available to include disability awareness training for all our people and guides for our people managers.

“ Being a member of the Disability Inclusion Committee that’s dedicated to advocating for accessibility, equal opportunities and the rights of individuals with disabilities has been truly rewarding. I’m proud of KPMG’s commitment to creating a workplace where everyone can thrive and contribute in a meaningful way.

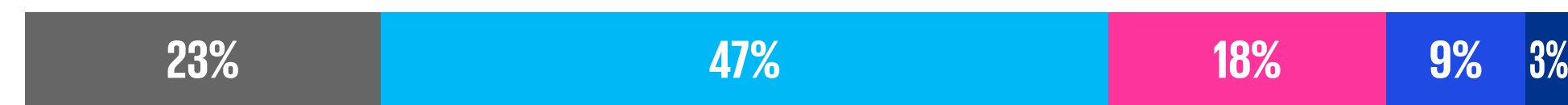


**Beena Gulati**  
Audit



# Come as you are

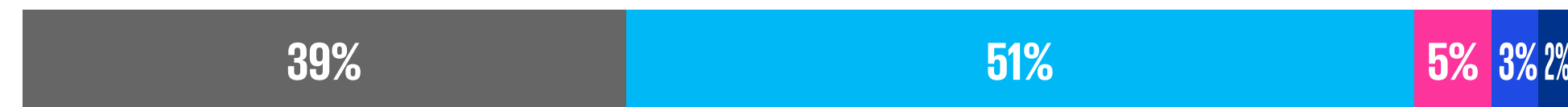
## All



## Partner, director and manager



## Below manager level



## Age % by level



## Gender pay gap

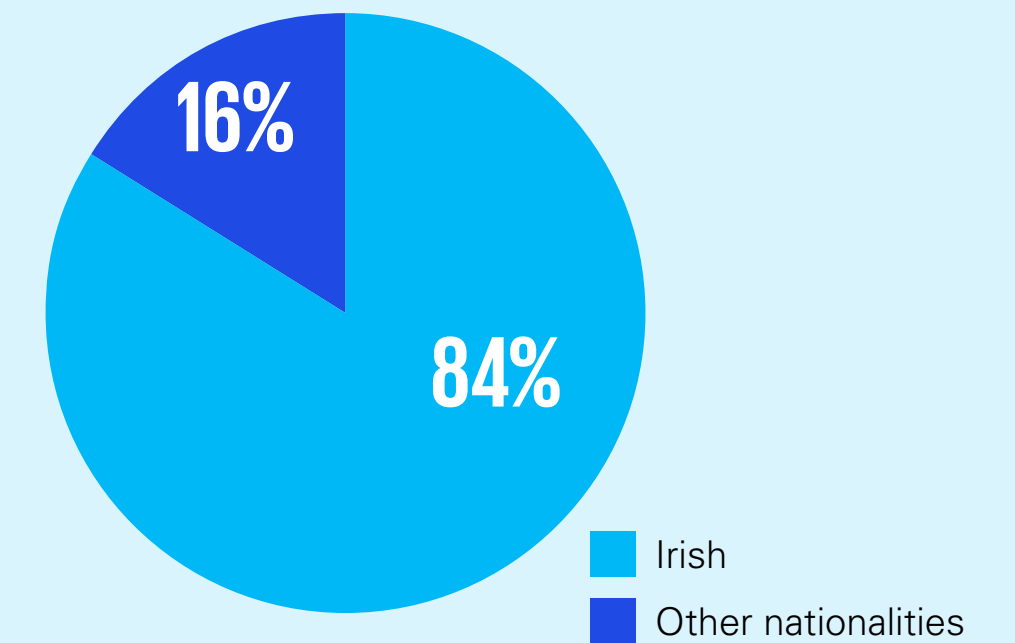
Our All-Island 2023 gender pay gap is 10.7% and our bonus gap is 24.4%. The national average pay gap is 9.6%. Our gap is driven by the fact that we have more men in the most senior grades and with longer tenure than women. It's also the result of certain areas of the business having historically been male-dominated. We're committed to achieving gender equity in our firm, but we know we still have work to do - and that it takes time for change to have an impact. That's why we launched our Gender Action Plan in 2023, which sets out our ambition to achieve a 50:50 balance of female partner promotions by 2025.

Follow this [link](#) to learn more.

**10.7%**  
PAY GAP

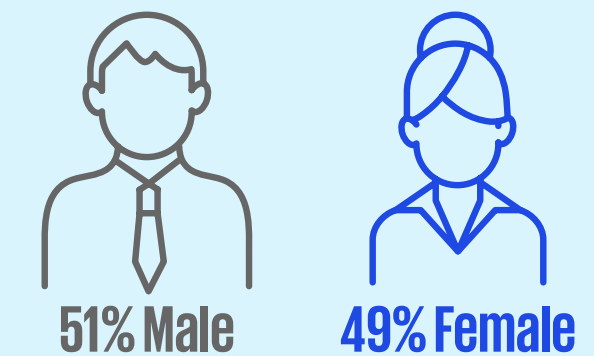
**24.4%**  
BONUS GAP

## Ethnicity

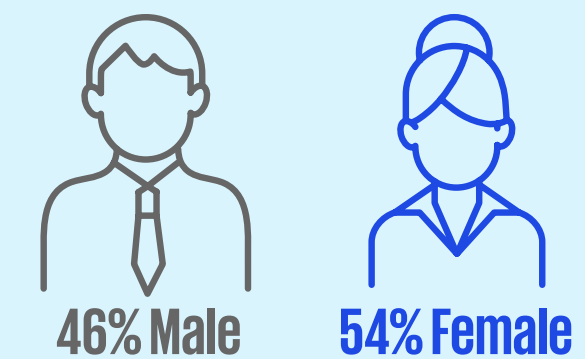


## Gender diversity of our workforce

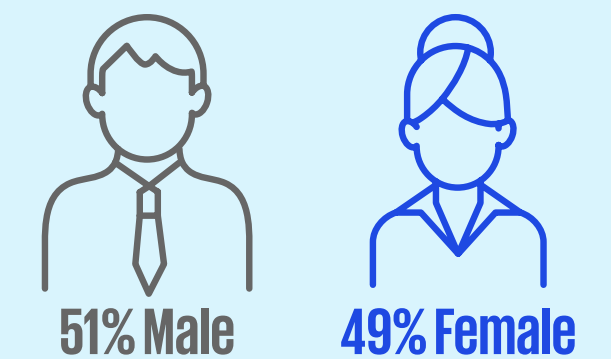
### All



### Partner, director and manager



### Below manager level





# Thrive with us

We know that our best work happens when our people are at their best. That's why creating a work environment that supports each individual's wellbeing and promotes a healthy workforce is a key priority.

In 2023, we continued to evolve our wellbeing programme with a strong focus on mental health. We provided financial support and educational events. We also gave our people the tools to support their wellbeing and that of their family. All employees, including our on-site contractors, are paid above the Living Wage for Ireland.

## Our wellbeing programme

### Mental health



- Positive parenting talks
- Employee Assistance Programme (EAP)
- Mental health training
- Cyber safety

### Physical health



- On-site chair massages
- Seminar on the importance of sleep
- External speaker series including Georgie Crawford and Trisha Lewis

### Nutrition



- Talks on nutrition
- Healthy eating options in employee restaurants

### Financial wellbeing



- Budgeting
- Financial wellness

## Our benefits programme

- ✓ Competitive salaries
- ✓ Pension scheme for those over age 30
- ✓ Flexible benefits allowances
- ✓ Flexible benefits platform
- ✓ Employee discount scheme
- ✓ Flexible working arrangements
- ✓ Family leave policies
- ✓ Emergency childcare
- ✓ Generous death in service and long-term disability benefits
- ✓ Digital doctor
- ✓ Flu jabs
- ✓ Eyesight vouchers

# Make your mark

At KPMG Ireland, we have a genuine passion for championing women in sport. Our sponsorship platform, “Inspiring the Future”, embodies our commitment to shaping what that future looks like.



## KPMG Women's Irish Open

Since its reincarnation in 2022, the KPMG Women's Irish Open has quickly become one of the most highly anticipated events in the Ladies European Tour. In fact, Leona Maguire and other star players insist it has the feel of a golfing Major. In 2023, as the following examples show, we took the opportunity to capitalise on our unique sponsorship arrangement by combining our sport and non-sport partnerships.



## KPMG Women's Irish Open and Chupi

We embarked on a unique partnership with CHUPI, a renowned fine jewellery brand in Ireland. Its founder, Chupi Sweetman, is a lead entrepreneur on KPMG's Going for Growth programme and a valued client of the firm. In 2023, as part of our new partnership, Chupi crafted the trophy for the KPMG Women's Irish Open. As she aptly put it, “Celebrating women in sport in the same way we champion women in business will inspire future generations.”



## KPMG Women's Irish Open and Children's Books Ireland (CBI)

In a unique partnership with Children's Books Ireland (CBI), we pledged to donate a children's book for every birdie scored by a player at the KPMG Women's Irish Open. As a result of this initiative, we donated 2,000 books post-tournament to local communities in the Dromoland area. The books were selected for their diverse characters and inclusive themes with many featuring empowering stories of women in sport.

# Make your mark

## Rachael Blackmore

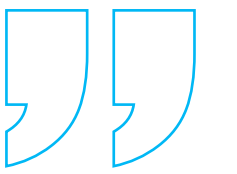
In 2021, KPMG secured a partnership with Irish Jockey Rachael Blackmore. The partnership consolidated our commitment to women in sport and helping to drive change in Irish culture. 2023 was another big year for Rachael as she was awarded an honorary MBE for

her outstanding achievements and services to sport in the UK. The award recognised Rachael becoming the first woman to win the two most prestigious races in National Hunt racing.



At KPMG, we have a genuine passion for championing women in sport.

Our sponsorship platform, 'Inspiring the Future', embodies our commitment to shaping and empowering the future.



**Irene O'Gorman**  
Chief Marketing Officer



# Learn for a lifetime

Investing in our Learning and Development (L&D) programme is critical to our success as a firm. It equips our teams with the technical knowhow, skills and ethical behaviours to best serve our clients, our colleagues and our communities.

That's why we've embedded a culture of continuous learning into our values, and why we continue to invest significantly in it, spending around €19.6 million in 2023. This equates to an average of €4,888 (around 109 hours of formal learning) per employee. These metrics include our offshore and contract employees.

Our programme of live training is a blend of in-person, virtual and hybrid courses, supported by a wide range of e-learning content.

## Our 2023 L&D Stats



266

experienced hires

onboarded



292

students

took part in our  
Aspire work  
placements  
programme



260

interns

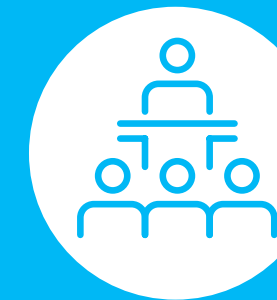
took part in our  
Ignite programme



214

new managers

attended our  
Management  
Excellence  
Programme



Rolled out a new Inclusive Leader programme to all partners across the firm

04

# Planet

# 04



## Planet - Our commitments

### **Decarbonisation**

- Achieve net-zero carbon emissions by 2030

### **Climate risk**

- Give financial markets, clients and our leaders clear, comprehensive and high-quality information on the impacts of climate change

### **Nature and biodiversity**

- Understand and improve our impact on nature and biodiversity

# Achieving net zero by 2030

**Our Sustainability Action Plan** provides a clear roadmap for achieving our goal of becoming a net-zero carbon organisation by 2030, as validated by the Science Based Targets initiative (SBTi).

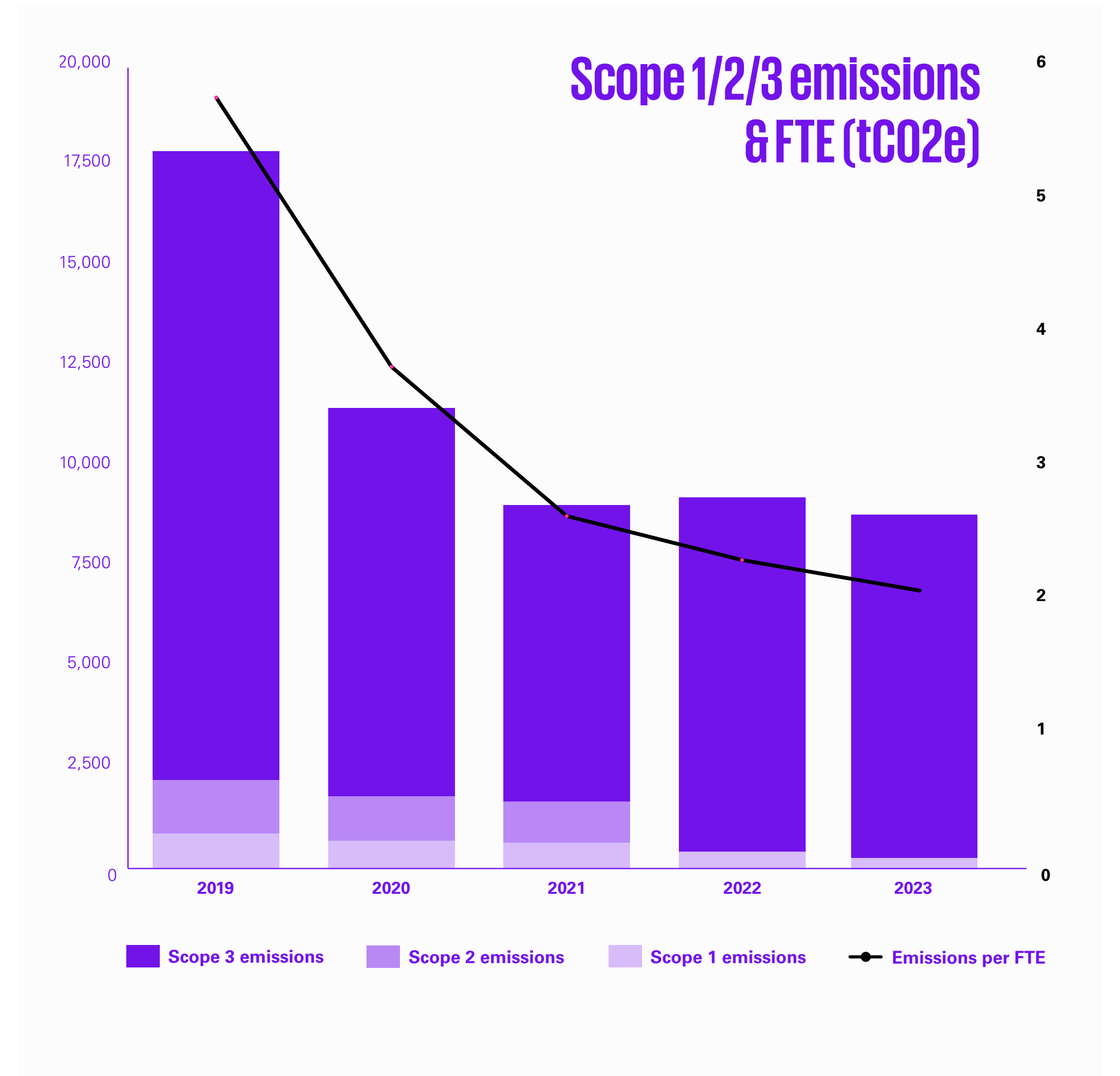
To achieve that goal, we're working to decarbonise our operations by implementing sustainable practices, deploying technology, improving our monitoring and measurement, updating our travel policies and factoring the cost of carbon into our business decisions. What we do internally mirrors the services we provide to our clients as we work across sectors. This way, we help to protect against the worst effects of the climate crisis in the long term.

Our base year for measuring ourselves against SBTi is 2019. Since then, our absolute emissions have dropped by 50% and our carbon emissions per FTE have reduced from 5.8 to 2.1 tonnes.

How have we achieved this? In our 2021 Impact Report, we shared our positive progress in reducing our scope 1 and scope 2 emissions. In 2022 we looked in more detail at our scope 3 emissions and how we can bring about a meaningful change in this area over the coming years.

Our focus in 2023 was on improving awareness among our people of how their individual actions contribute to the firm's overall carbon footprint. We also began our transition to sustainable energy sources.

Our results show we're making good progress, but there's more to do. In 2024, we'll revamp our travel policy, complete our switch from kerosene to HVO and keep working with suppliers to reduce our Scope 3 emissions. You'll find more detail on page 34.



# Nature and biodiversity

Ireland's unique landscapes and seascapes are among the most dramatic and striking anywhere in the world. Yet today, Ireland is one of the world's most nature-depleted countries. At KPMG, we strive to lessen our own direct impact on nature while also supporting a wide client base to implement nature-positive programmes. Recent work includes supporting the development of Ireland's fourth National Biodiversity Action Plan. We also supported the International Sustainable Finance Centre of Excellence with The Nature of Finance report, a first-in-kind study assessing the nature-related risks and opportunities for the Irish financial sector and economy.

More broadly, as a key member of the Taskforce on Nature-related Financial Disclosures (TNFD), KPMG Ireland is committed to developing and delivering the new TNFD framework. We strongly support the need to integrate nature into how businesses understand and manage their risks, impacts, dependencies and opportunities and to transparently disclose and report on these.

We're undertaking a number of initiatives to reduce the impact of our offices and our wider footprint in Ireland. These include:

- ✓ Assessing our nature-related impacts and dependencies within our supply chains.
- ✓ Incorporating biophilia as a key element in our new Dublin HQ, opening in 2026. The building will include features such as apiaries, green spaces, the use of natural and sustainable indigenous materials, and regionally sensitive planting.
- ✓ Integrating biodiversity into our circular economy principles by repurposing end-of-life materials to create a range of bird boxes for our premises, local schools and community groups.
- ✓ Organising beach clean-ups across our regions to support vital habitats such as Bull Island, Sandymount, Ardnahinch and Galway Bay.

The Environmental Education Unit of An Taisce oversees some of Ireland's most successful environmental initiatives, including Green-Schools, Blue Flag, Green-Campus, Clean Coasts and National Spring Clean.

The Climate Ambassador programme is a central pillar of An Taisce's climate action effort. It offers individuals the opportunity to emerge as leaders in their workplaces and communities by advocating for positive climate actions on a local level.

Liam Coyle, a consultant in our Deal Advisory Strategy team, is a Climate Ambassador on the programme. Liam recently spoke at KPMG's Leaders 2050 sustainability panel, where he passionately addressed key sustainability areas and provided insights on overcoming barriers. In doing so, he gave the audience a straightforward framework to guide their climate action endeavours.



**Sustainability has been a key element in every project I've undertaken since joining KPMG as a consultant in its Deal Advisory Strategy team. This underscores the growing importance our clients place on achieving sustainability goals, as well as KPMG's pivotal role in aiding Ireland's journey towards net zero.**



**Liam Coyle**  
Deal Advisory Strategy



# Our progress



## Awards

Winner of the Facilities Management **“Excellence in Sustainability – In-house”** Award 2024

Finalists in the **“Green Professional Services”** and **“ESG Best Performer of the Year”** Awards at the Green Awards



Secured ISO14001 certification in Environmental Management



Carbon-neutral since 2007



Pioneered using alternative fuels like HVO and biomethane



Actively contributed to KPMG’s global CDP reporting



Hosted an Internal webinar, SOS Earth, on climate change



Established the “2050 ESG Leaders” network



Invested in upgrading our BMS



Conducted estate-wide energy audits



Implemented cutting-edge sustainability tech



Gamified our waste awareness



Launched coffee cup deposit and return scheme



Forged partnerships with market-leading zero-to-landfill experts



Revitalised our sustainability education and awareness programme



Embedded a circular economy mindset into our operations



Empowered our people through eco-volunteering



Donated furniture to local schools and communities

# What's next?

- ✓ Revamping our travel policy to reflect ESG best practice
- ✓ Continuing to integrate circular economy practices into our operations
- ✓ Embedding sustainability into the design of our new HQ
- ✓ Supporting a sustainable commuting infrastructure
- ✓ Aligning our supply chain with our net zero goals
- ✓ Pushing for social justice in our supply chains
- ✓ Collaborating with local communities around sustainable development
- ✓ Engaging our employees around sustainability
- ✓ Transitioning to cloud-based IT
- ✓ Repurposing materials
- ✓ Adhering to climate-related financial disclosures and sustainability reporting requirements



05

# Prosperity

05



# Prosperity - Our commitments

## Making a positive social and economic impact

- Support education and lifelong learning
- Provide UNESCO with pro bono resources for its Global Education Coalition

# Our firm

In 2023 we grew our revenue by 3%  
and hired 687 new employees



## Our contributions to the Irish economy (2023)

PAID

€203m

IN PAYROLL TAXES, VAT  
AND CORPORATE TAX

HIRED

687

NEW EMPLOYEES

EARNED

€598m

IN REVENUE

HEADCOUNT

3,817

COLLEAGUES IN  
IRELAND

DEDICATED

750 hours

PRO BONO TO RESEARCH AND  
DEVELOPMENT ACTIVITY

# Do work that matters

KPMG is at its best when our people are working side by side with our clients to make meaningful change happen. We do it every day, bringing the best people and the most innovative technology to help businesses, governments, non-governmental organisations and the communities in which we work. Here are just some of the ways in which we've supported our clients in 2023.

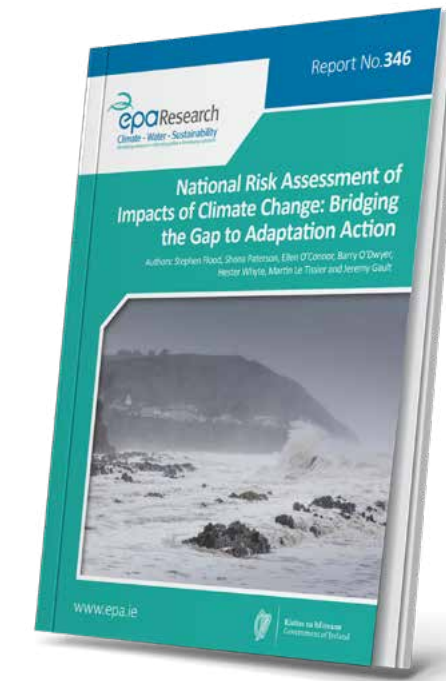


## Building a greener energy sector: ESB

The energy company ESB has set ambitious targets for sustainability, including reaching net zero by 2040. As a key leader in Ireland's energy infrastructure, ESB's progress towards a more sustainable and greener energy sector means a more resilient and sustainable future for Ireland. KPMG has been advising and supporting ESB in translating this ambition into action through its Sustainability Transformation Enablement Programme (STEP). This programme involves embedding sustainability across ESB; establishing a new sustainability operating model; enhancing ESG reporting in preparation for EU Corporate Sustainability Reporting requirements (CSRD), and creating a culture where sustainability is the responsibility of all.

## Assessing climate risk: EPA

Ireland's climate is changing and climate projections show that these changes will intensify in the future. As a result, we'll see increased flood risk, increases in the frequency of heatwaves and changing patterns of precipitation. The Environmental Protection Agency (EPA) has engaged KPMG to develop Ireland's first National Climate Change Risk Assessment (NCCRA). This involves assessing the risks climate change poses in Ireland and identifying when and where they might occur. It also involves determining where more action is needed to improve national resilience to climate change risks. The first NCCRA will be crucial in advancing national, sectoral and local planning for climate change adaptation across Ireland.



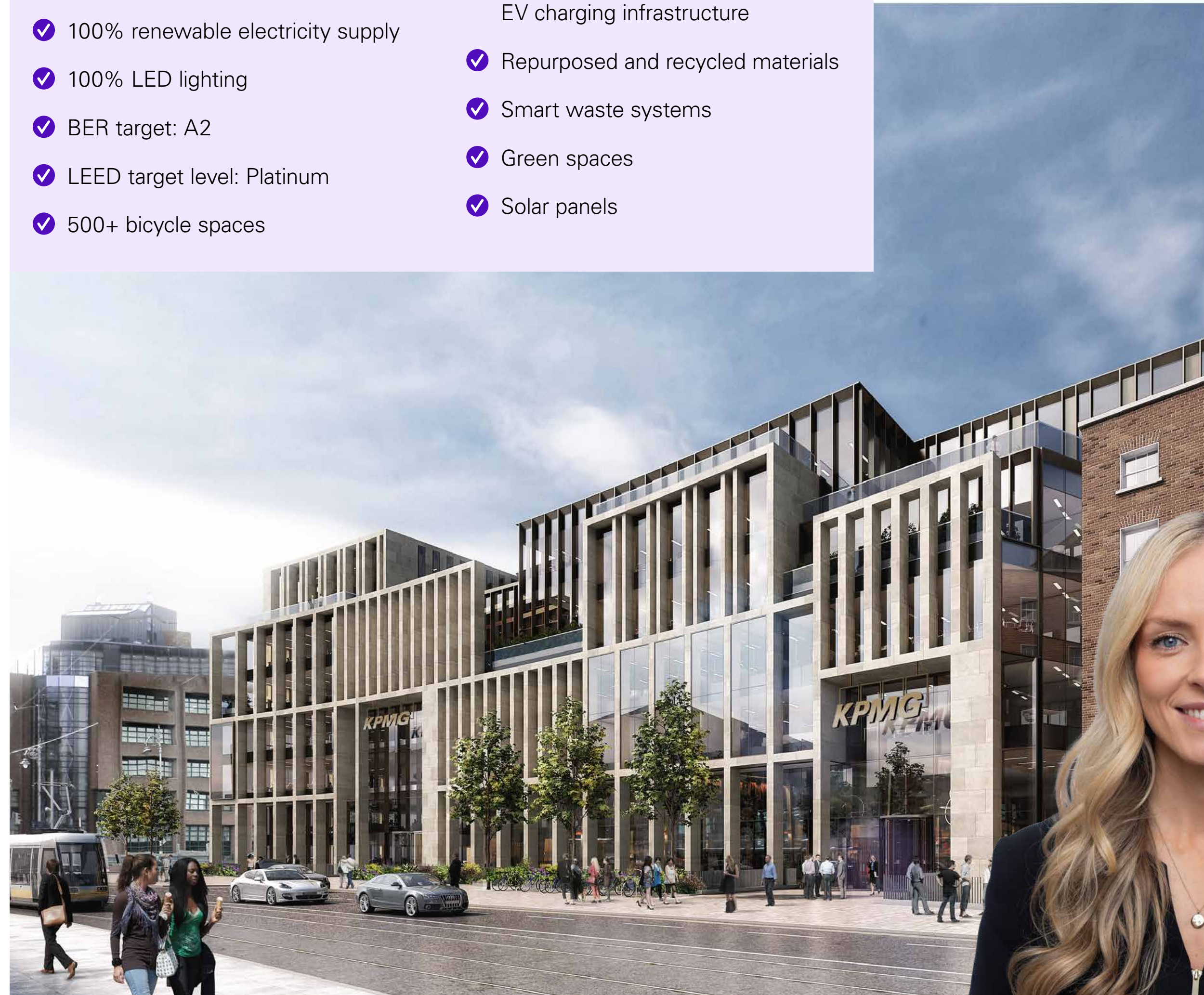
## Getting ready for digital regulation

New digital regulations are coming into force in Europe and Ireland which seek to minimise harmful and illegal content online, including by protecting minors. KPMG is supporting both clients and regulators to prepare for several regulatory packages such as the Digital Services Act (DSA), the Online Safety and Media Regulation Act (OSMR) and the Terrorist Content Online Regulation (TCOR), among others. For example, we supported the Digital Regulators Group (DRG) with identifying the specialist skills needed to carry out their regulatory responsibilities effectively. We're also providing DSA assurance to one of the world's leading video-sharing platforms. On top of that, we're playing a key role in helping to set up the supervision, investigation and enforcement processes needed for the regulator to discharge its mandates relating to DSA, OSMR and TCOR.

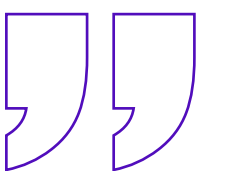


# Investing in our workplace of the future

- ✓ Fossil-fuel-free building
- ✓ 100% renewable electricity supply
- ✓ 100% LED lighting
- ✓ BER target: A2
- ✓ LEED target level: Platinum
- ✓ 500+ bicycle spaces
- ✓ Car park equipped with EV charging infrastructure
- ✓ Repurposed and recycled materials
- ✓ Smart waste systems
- ✓ Green spaces
- ✓ Solar panels



Bringing our Dublin-based teams under one roof in 2026 is one of the most exciting steps in our firm's history. It will create a real sense of belonging, with even greater opportunities to connect, collaborate and learn from each other. Our new HQ will enable us to continue to deliver work that really matters for our clients, while honouring our commitment to sustainability and the community around us.



**Hazel Cryan**  
Deal Advisory

# New hires

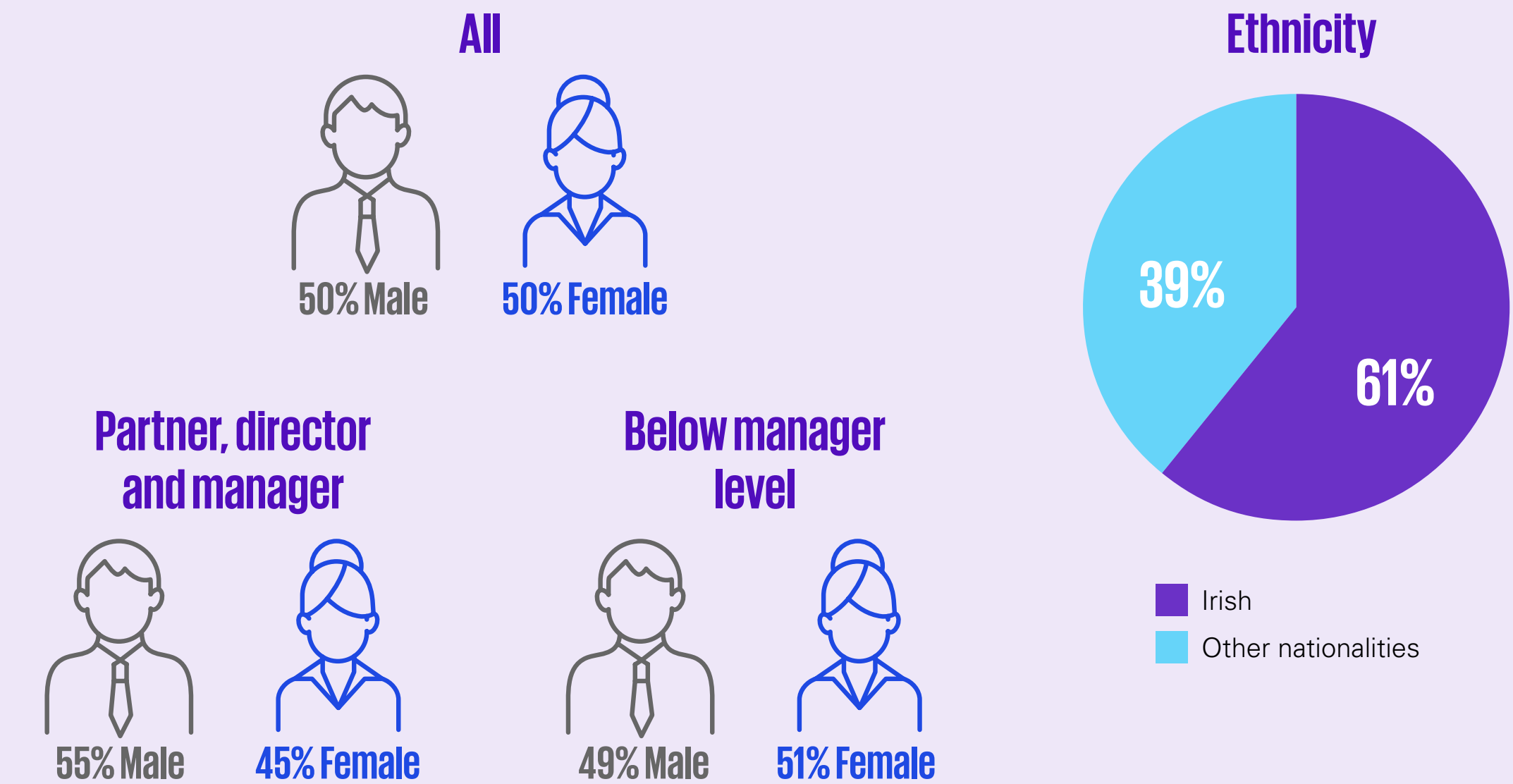
At KPMG, our people are our greatest asset. That's why we support them from the earliest stages of their KPMG journey. We do this through talent attraction, investing in our early careers pipeline and offering new joiners a best-in-class onboarding experience.

We work hard to make sure our recruitment processes attract talent that reflects the diversity of our clients, communities and society as a whole. And we're continually looking for new ways to reach people who might not otherwise consider a career at KPMG.

We deliberately advertise roles to reach a wider talent pool, tracking our application demographics to make sure we're attracting a variety of candidates. We've also developed a number of programmes and partnerships to attract talent from as wide a demographic as possible. We support all our international hires with relocation, accommodation and immigration as required.

In 2023, we brought 687 new hires into our organisation. These new joiners to our firm will benefit from our structured development, including funded professional qualifications and accreditations – gaining learning for a lifetime.

## The profile of our new hires



## Our awards





# Supporting education and lifelong learning



Each year, we offer full academic scholarships to four UCD students through our Denis O'Connor Scholarship. Over the course of this 10-year initiative, we plan to support 40 UCD students with full academic sponsorships, mentorships and internships.



We're two years into a five-year philanthropic partnership with Dublin City University (DCU) to fund initiatives in its Business School. We provide the Educational Trust with funds for a range of student engagement activities at the School. We also support the Accounting and Finance class through activities such as Critical Thinking modules delivered by a KPMG partner and employees and Insight Days in our innovation centre, Platform X. On top of that, we offer work placements to business students.



In 2022, we embarked on a five-year initiative to support the University College Cork (UCC) with its business education programme. The agreement sees us provide funds to UCC's Business School for a range of student engagement activities, including scholarships, work experience and events. We'll also help to create a dedicated Cork University Business School (CUBS) Research, Learning and Teaching Development Fund to support the continued growth of its Accounting and Finance department. This will include funding a faculty position (a lecturer in Accounting) for the department.



The NUI Galway Employability Award recognises the learning and skills students develop through work experience and extra-curricular activities. KPMG supports the Award financially (€10,000 per year), delivers content on specific topics and commits to take interns from the programme.

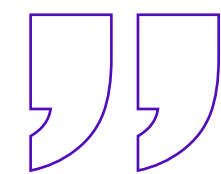


Now in its fourth year, the QUB Scholarship is a partnership between KPMG and Queen's University Belfast. Together with Queen's Business School and Pathway Opportunity Programme, it aims to help students from disadvantaged areas to access third-level education. Although the programme is open to everyone joining QUB's Business School, we actively encourage Pathway students to apply and guarantee them an interview. The successful applicants will receive the following from KPMG:

- ✓ £3,000 a year towards fees for each year of their degree course
- ✓ A KPMG mentor to support them throughout their degree
- ✓ Two paid summer internships where they will gain valuable experience
- ✓ A laptop to support their studies
- ✓ A high chance of being offered a graduate career with us.

# Using our skills in the community

“Volunteering at KPMG is extremely worthwhile and rewarding – it’s genuinely appreciated by our partner organisations and it’s great that we’re encouraged to get involved in our local communities.”



**Colin Power**  
Tax



We encourage our people to come together, collaborate and connect with their communities to make a difference. To reflect UN Sustainable Development Goal 4 - Quality Education and Lifelong Learning, we focus on organisations and initiatives that meet a compelling community need and can make a meaningful impact. We also support our people with any particular areas of interest, so they

can make a difference in their communities in a way that matters to them.

We focused on social impact priorities in 2023, making significant investments through our sponsorships, fundraising, donations and contributions to the community.

## Our community contributions

### Time donated

**19,104**

VOLUNTEER HOURS

**8,184**

VOLUNTEER HOURS LINKED TO EDUCATION, EMPLOYMENT OR ENTREPRENEURSHIP

**14,369**

SKILLS-BASED VOLUNTEERING HOURS

**4,735**

NON-SKILLS-BASED VOLUNTEERING HOURS

### Financial contribution

**€848,502**

CASH DONATIONS

**€207,860**

EMPLOYEE FUNDRAISING

**€4,415,981**

FINANCIAL VALUE OF ALL VOLUNTEERING HOURS

**€1,208,401**

IN-KIND DONATIONS

### Community outreach

**198**

COMMUNITY CONNECTIONS

**18**

COUNTIES IMPACTED

**7,673**

YOUNG PEOPLE REACHED

**454**

EDUCATORS REACHED

**7**

BOARDMATCH VOLUNTEERS (DIRECTOR GRADE)

# Enhancing social inclusion and prosperity



## Project Bright

In November, we welcomed 45 Transition Year (TY) students from DEIS schools in Dublin 1 and 3 for a full-day workshop in Platform X. The winning idea in 2022's Project Bright, the workshop was an opportunity for Transition Year students to learn more about working in an office. It also gave them an insight into working in professional services and opened their eyes to possibilities in their local area. The students took part in practical sessions on presentation skills and budgeting, helping them to learn from industry mentors and develop employable, career-building skills.



## KPMG Charity Walk in aid of LauraLynn

Our annual firm-wide fundraiser, the KPMG Charity Walk, took place in September. It saw colleagues, alumni, family and friends walk from Dublin City Centre to Dunlaoighre in support of LauraLynn - Ireland's Children's Hospice. The only hospice of its kind in Ireland, LauraLynn provides specialist palliative care for children with life-limiting conditions and support for their families across the country. We also collaborated with AIB on a fundraising hike. The charity received a total donation of €50,000, raised through fundraising and corporate donations from KPMG and AIB. The funds went directly to providing palliative care services to children and support for their families.



## Team Hope Christmas Shoebox Appeal

Our people donated 1,075 shoeboxes filled with gifts to the 2023 Team Hope Christmas Shoebox Appeal. The donations, made in person and online, went to children affected by poverty in Africa and Eastern Europe. Sadly, they're often the only gift a child receives at Christmas.



## Elephant in the Room

In October, we unveiled our Elephant in the Room sculpture to mark World Mental Health Day and get our people talking about mental health. We also ran a "Name the Elephant" competition for staff and were inundated with thought-provoking and meaningful suggestions. These brought the concept to life, normalising the conversation around mental health and wellbeing. After much consideration, we named our elephant ROSIE, standing for Reach Out, Support Is Everywhere. Our colourful elephant ROSIE now stands proudly outside our Dublin office, acting as a symbol of hope and a great conversation starter among our colleagues and clients.

# Enhancing social inclusion and prosperity



## Free To Be Me

Free To Be Me is a Children's Books Ireland and KPMG inclusion, diversity and equity (IDE) project that aims to make sure every child sees themselves reflected in a book. It also helps them to learn about the lives of others whose experiences and perspectives may differ from their own. In 2023, 16 KPMG volunteers held Free To Be Me workshops in Dublin and Belfast.



## Junior Achievement Ireland

Junior Achievement Ireland runs a business-centric programme for classes from junior infants up to sixth year. Its goal is to help create a culture of enterprise within the education system. In 2023, our volunteers worked with 500 students in 21 schools across the country. This involved leading workshops to help children learn about how they can impact the world around them as individuals, workers and consumers.



## Cyber Day workshops

The annual KPMG Global Cyber Day initiative aims to make a difference in every community around the world. It does this by helping young people and all those who support them learn how to protect themselves and others online. Throughout October, our cyber security colleagues in Risk Consulting were busy visiting classrooms across the island of Ireland, teaching students about online safety. They delivered workshops to over 1,600 students, helping children, teachers and parents become more cyber aware through interactive classroom and virtual sessions.



## Old Folks Christmas Party

The Old Folks Christmas Party is a long-standing tradition in the office and a highlight of our Corporate Citizenship calendar. In December, we welcomed more than 80 of our elderly neighbours to Stokes Place for the 2023 party. They enjoyed a festive evening of entertainment including a performance from the KPMG choir and a visit from Santa. Thirty volunteers helped on the night, serving food and drink, chatting and dancing with our visitors. It was a night filled with fun, food and laughter. Thanks to everyone involved who made this a special evening for our guests.

# Enhancing social inclusion and prosperity



## One Young World Summit

In October, we partnered with One Young World for its annual Summit, which took place in Belfast. The Summit brought together bright young people (aged 18-30) from around the world, empowering them to make lasting connections and bring positive change to some of humanity's biggest challenges. KPMG Belfast hosted a number of events including keynote speeches by Denis Trottier, Chief Mental Health Officer from KPMG Canada and Ciara Mageean, European Athletics Championship medallist. We also led three NetWalks, which offered an opportunity to network and show delegates around the city. Seven delegates from KPMG Ireland attended the Summit, along with 25 delegates from other KPMG member firms.



## STEM Passport for Inclusion

In 2023, 27 KPMG volunteers took part in the STEM Passport for Inclusion Mentor Programme, an initiative by Maynooth University that aims to make sure access to STEM education and employment is fair and equitable. One of the programme's objectives is to help 5,000 girls in disadvantaged schools across Ireland to achieve a university qualification in 21st-century STEM skills. Our volunteers supported this objective by mentoring female secondary school students.



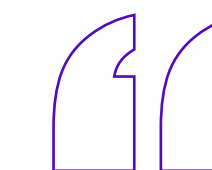
## Team Volunteer Days

Business units and team across the firm took part in a range of Team Volunteer Days in 2023. More than 400 KPMG volunteers clocked up nearly 2,000 hours supporting a wide range of projects. These included St Michael's House, Flossie and The Beach Cleaners, Ronald McDonald House Charities, Friends of the Elderly and Irish Guide Dogs for the Blind.

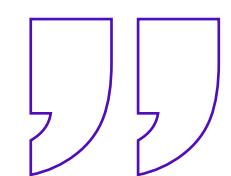


## Boardmatch

Boardmatch helps to strengthen boards and management committees in the not-for-profit sector. Over the last five years, we've placed 45 skilled KPMG people with diverse organisations including Dyslexia Ireland, Heart Children Ireland, Alone and Marie Keating Foundation.



**Joining the Finance Committee to the Board of Tallaght University Hospital has been a fantastic way to combine my desire to engage in pro bono work with my passion for the Healthcare sector.**



**Siobhan Donlevy**  
Boardmatch volunteer

# Enhancing social inclusion and prosperity



## Mentoring Programme

2023 marked the 20-year anniversary of our Mentoring Programme with CBS Westland Row. Each year, volunteers mentor fifth and sixth year students at the disadvantaged Dublin city centre school, with the goal of encouraging them to remain in school and complete their Leaving Certificate. The mentor works with the mentee to set life goals, look at how they might achieve these goals and identify some milestones to measure their success. Mentors meet with their student once per academic month for two years. There are also numerous social and team-building activities throughout the year.



## Time to Read

Time to Read is a volunteering initiative developed by Business in the Community Ireland. Its aim is to improve literacy, foster a love of reading and build the confidence and social skills of children in primary schools. Starting in October each year, a group of KPMG volunteers visits Stanhope Street Primary School in North Dublin on a weekly basis to help children with their reading. In 2023, we celebrated the 10th year of our partnership with the programme.



## Children's Books Ireland

KPMG has been working with Children's Books Ireland since 2017, supporting projects including Bold Girls, Free To Be Me, Gift a Book campaign, Books for Birdies and, of course, the KPMG Children's Books Ireland Awards. In 2023, our partnership was recognised at the Business to Arts Awards, where we were shortlisted in two categories and won the award for "Best Long-term Partnership". This win is testament to the efforts of the KPMG volunteers who dedicate their time to making a difference through these programmes.



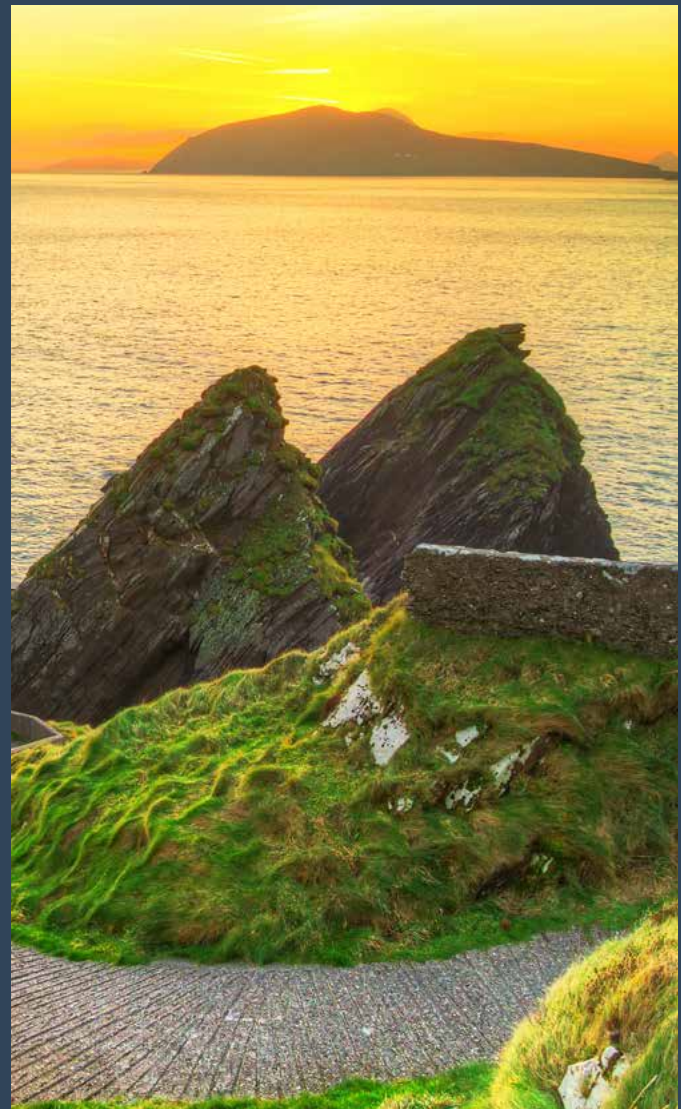
## Books for Birdies

In June, we partnered with Children's Books Ireland to launch the KPMG Books for Birdies campaign. Since then, for every birdie recorded by Leona Maguire, and subsequently by every player at the 2023 KPMG Women's Irish Open, KPMG has donated one children's book to DEIS schools in the Dromoland area. In 2023, we donated a total of 2,000 books worth €20,000. The books were selected for their diverse characters and inclusive themes, with many featuring empowering stories of women in sport.

06

# Metrics

# 06



## Metrics - Introduction

At the Davos World Economic Forum (WEF) in January 2021, KPMG International committed to share metrics on “people, planet, prosperity and governance” as part of the Stakeholder Capitalism Metrics initiative. Over the next few pages, we share these metrics for KPMG Ireland in 2023, along with data showing our progress.

You’ll also find our data throughout the Impact Report. Where we haven’t provided the data for a specific metric, we’ve included a reason using the following categories:

### **Materiality (M)**

Our assessment didn’t identify these as among the most material metrics for our stakeholders and organisation. Capturing data for them is not a priority in this reporting year.

### **Legal considerations (L)**

These metrics relate to issues for which there are legal prohibitions or restrictions to data collection.

### **Data definitions and collection (D)**

The reporting period for disclosures is 01/01/2023 to 31/12/2023, unless otherwise stated.



# Governance

Category	Core metric	Page
<b>Governing purpose</b>	<b>Setting purpose</b> The company's stated purpose, as the expression of the means by which a business proposes solutions to economic, environmental and social issues. Corporate purpose should create value for all stakeholders, including shareholders.	<a href="#">10</a>
<b>Quality of the governing body</b>	<b>Governance body composition</b> Composition of the highest governance body and its committees by: competencies relating to economic, environmental and social topics; executive or non-executive; independence; tenure on the governance body; number of each individual's other significant positions and commitments, and the nature of the commitments; gender; membership of under-represented social groups; stakeholder representation.	<a href="#">11</a>
<b>Stakeholder engagement</b>	<b>Material issues impacting stakeholders</b> A list of the topics that are material to key stakeholders and the company, how the topics were identified and how the stakeholders were engaged.	<a href="#">5</a>
<b>Ethical behaviour</b>	<b>Anti-corruption</b> Total percentage of governance body members, employees and business partners who have received training on the organisation's anti-corruption policies and procedures, broken down by region. Total number and nature of incidents of corruption confirmed during the current year, but related to previous years. Total number and nature of incidents of corruption confirmed during the current year, related to this year. Discussion of initiatives and stakeholder engagement to improve the broader operating environment and culture, in order to combat corruption.	Some not included for legal and other reasons <a href="#">12</a>
	<b>Protected ethics advice and reporting mechanisms</b> A description of internal and external mechanisms for: <ol style="list-style-type: none"><li>Seeking advice about ethical and lawful behaviour and organisational integrity.</li><li>Reporting concerns about unethical or unlawful behaviour and organisational integrity.</li></ol>	<a href="#">12</a>
<b>Risk and opportunity oversight</b>	<b>Integrating risk and opportunity into business process</b> Company risk factor and opportunity disclosures that clearly identify the principal material risks and opportunities facing the company specifically (as opposed to generic sector risks), the company appetite in respect of these risks, how these risks and opportunities have moved over time and the response to those changes. These opportunities and risks should integrate material economic, environmental and social issues, including climate change and data stewardship.	<a href="#">13</a>

# People

Category	Core metric	Page
<b>Dignity and equality</b>	<b>Diversity and inclusion (%)</b> Percentage of employees per employee category, by age group, gender and other indicators of diversity (eg ethnicity).	<a href="#">24</a>
	<b>Pay equality (%)</b> Ratio of the basic salary and remuneration for each employee category by significant locations of operation for priority areas of equality: women to men, minor to major ethnic groups, and other relevant equality areas.	<a href="#">24</a>
	<b>Wage level (%)</b> Ratios of standard entry-level wage by gender compared to local minimum wage. Ratio of the annual total compensation of the CEO to the median of the annual total compensation of all its employees, except the CEO.	Some not included for legal and other reasons <a href="#">24</a>
	<b>Risk for incidents of child, forced or compulsory labour</b> An explanation of the operations and suppliers considered to have significant risk for incidents of child labour, forced or compulsory labour. Such risks could emerge in relation to: - type of operation (such as manufacturing plant) and type of supplier - countries or geographic areas with operations and suppliers considered at risk.	Not included for material reasons (M)
<b>Health and wellbeing</b>	<b>Health and safety (%)</b> The number and rate of fatalities as a result of work-related injury; high-consequence work-related injuries (excluding fatalities); recordable work-related injuries; main types of work-related injury; and the number of hours worked. An explanation of how the organisation facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided for employees and workers.	<a href="#">51</a>
<b>Skills for the future</b>	<b>Training provided (#, \$)</b> Average hours of training per person that the organisation's employees have undertaken during the reporting period, by gender and employee category (total number of hours of training provided to employees divided by the number of employees).  Average training and development expenditure per full-time employee (total cost of training provided to employees divided by the number of employees).	<a href="#">28</a>

# Planet

Category	Core metric	Page
Climate change	<b>Greenhouse gas (GHG) emissions</b> For all relevant greenhouse gases (eg carbon dioxide, methane, nitrous oxide, F-gases etc), report in metric tonnes of carbon dioxide equivalent (tCO2e) GHG Protocol Scope 1 and Scope 2 emissions. Estimate and report material upstream and downstream (GHG Protocol Scope 3) emissions where appropriate.	<a href="#">31</a>
	<b>Climate-related financial disclosures</b> Fully implement the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). If necessary, disclose a timeline of at most three years for full implementation. Disclose whether you have set, or have committed to set, GHG emissions targets that are in line with the goals of the Paris Agreement – to limit global warming to well below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C – and to achieve net-zero emissions before 2050.	<a href="#">31</a>
Nature loss	<b>Land use and ecological sensitivity</b> Report the number and area (in hectares) of sites owned, leased or managed in or adjacent to protected areas and/or key biodiversity areas.	Not included (M)
Freshwater availability	<b>Water consumption and withdrawal</b> Report for operations where material: megalitres of water withdrawn, megalitres of water consumed and the percentage of each in regions with high or extremely high baseline water stress, according to the WRI Aqueduct water risk atlas tool. Estimate and report the same information for the full value chain (upstream and downstream) where appropriate.	Not included (M)

# Prosperity

Category	Core metric	Page
Employment and wealth generation	<b>Absolute number and rate of employment</b> Total number and rate of new employee hires during the reporting period, by age group, gender, other indicators of diversity and region. Total number and rate of employee turnover during the reporting period, by age group, gender, other indicators of diversity and region.	Some not included for legal and other reasons <a href="#">40</a>
	<b>Economic contribution</b> Direct economic value generated and distributed (EVG&D), on an accruals basis, covering the basic components for the organisation’s global operations, ideally split out by: <ul style="list-style-type: none"> <li>- Revenues</li> <li>- Operating costs</li> <li>- Employee wages and benefits</li> <li>- Payments to providers of capital</li> <li>- Payments to government</li> <li>- Community investment</li> </ul> Financial assistance received from the government: total monetary value of financial assistance received by the organisation from any government during the reporting period.	Some not included for legal and other reasons <a href="#">37</a>
	<b>Financial investment contribution</b> Total capital expenditures (CapEx) minus depreciation, supported by narrative to describe the company’s investment strategy. Share buybacks plus dividend payments, supported by narrative to describe the company’s strategy for returns of capital to shareholders.	Not included (M)
Innovation in better products and services	<b>Total R&amp;D expenses</b> Total costs related to research and development.	<a href="#">37</a>
Community and social vitality	<b>Total tax paid</b> The total global tax borne by the company, including corporate income taxes, property taxes, non-creditable VAT and other sales taxes, employer-paid payroll taxes, and other taxes that constitute costs to the company, by category of taxes.	<a href="#">37</a>

## People: skills for the future

2023 average training provided	
Hours per person	109
Cost per person	€4,888

Level	2023 average annual training hours
Partner	37
Director	32
Associate director	33
Manager	39
Senior associate	48
Assistants/associates	164

## People: health and safety

2023 health and safety data points	
High-consequence work-related injuries	0
Reportable work-related injuries	2
Recordable work-related injuries	15
Main types of work-related injuries	<i>Numbers too low to trend</i>
Number of hours worked	6,532,481

## Planet: climate change

KPMG Ireland Greenhouse Gas Emissions Metric Tonnes of CO2 Equivalent (tCO2E)

	2019	2020	2021	2022	2023
<b>Scope 1 emissions</b>	864	691	642	420	286
<b>Scope 2 emissions</b>	1,339	1,106	1,026	0	0
<b>Scope 3 emissions</b>	15,706	9,706	7,408	8,846	8,601
<b>Total emissions</b>	17,909	11,503	9,076	9,266	8,887
<b>Total emissions per FTE</b>	<b>5.78</b>	<b>3.76</b>	<b>2.64</b>	<b>2.31</b>	<b>2.14</b>

## Prosperity: employment and wealth creation

2023	€ (million)
<b>Revenue</b>	598
<b>Payroll taxes, VAT and corporate tax</b>	203

## Prosperity: employment and wealth creation

### 2023 new hires by level and gender

Level	No. of hires	Female	Male
All	687	50%	50%
Partner, director and manager	122	45%	55%
Below manager level	565	51%	49%

### Attrition by level and gender

Level	Attrition	Female	Male
All	23%	22%	25%
Partner, director and manager	15%	15%	16%
Below manager level	28%	26%	30%

## Prosperity: community and social vitality

	€ (000s)
Total community contributions	2,625
Cash contributions from KPMG employees	849
Employee fundraising	208
In-kind donations	1,208

	Number of hours
Total volunteer hours	19,104
Skilled volunteer hours	14,369
Non-skilled volunteer hours	4,735



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