



# Integrated Policy

KPMG Network in Italy

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Senior Partner

A handwritten signature in black ink, reading 'Mario Corti', positioned to the right of the printed name.

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# Quality, Information Security, Occupational Health and Safety, Environment, Anti-Bribery, Social Accountability, Inclusion, Diversity and Equity

Ethics, integrity, social accountability, protection of the environment, community support, innovation, inclusion, diversity, equity and service excellence are the values underpinning KPMG's relations with its stakeholders.

Our goal is to be acknowledged for our ability to inspire confidence and drive change, while meeting client and community expectations.

In line with our values, we are committed to acting in compliance with all laws and organisational and management best practices in the pursuit of continuous improvement.

This is why we adopt organisational tools which rely on risk-based criteria for quality management, environmental management, information security management, occupational health and safety, social accountability and anti-bribery, diversity, inclusion and equity, in line with best practices.

This document confirms our commitment to the full implementation of the policy and to making it available to all stakeholders.

KPMG is committed to countering any conduct in contrast with the principles underpinning this policy using the available tools and to updating its content to reflect regulatory developments and corporate strategy.





# Our values



## Integrity

We do what is right.



## Excellence

We never stop learning and improving.



## Courage

We think and act boldly.



## Together

We respect each other and find strength in our differences.



## For Better

We do what matters.





# Service quality

Client satisfaction is key to KPMG's strategy and it designs appropriate procedures which are an integral part of its organisational and management systems.

KPMG is committed to developing, maintaining and improving its Quality Management tools in relation to the context in which it operates.

KPMG promotes the importance of complying with relevant requirements, the law and best practices within its organisation and among all stakeholders, mindful of client expectations.

KPMG has put in place suitable human resources, technological infrastructure and workplaces and it takes the above factors into account when vetting suppliers.

KPMG sets and monitors its continuous improvement goals taking account of risks and opportunities.





# Information security

Information security and the protection of personal data are vital to sound business management for KPMG and it designs appropriate procedures which are integral to its organisational and management tools.

KPMG is committed to developing, maintaining and improving its Information Security tools in relation to the context in which it operates and, specifically, the global policies of the network. KPMG also ensures seamless operations to the benefit of its clients, shareholders and all other stakeholders.

The KPMG Italy network clearly defines and maintains the necessary requirements which are communicated to all stakeholders, so that all operations of the ISS (Information Security System) are focused on their fulfilment, thereby increasing proactivity in terms of information security and privacy, specifically with respect to proper personal data management.

KPMG has put in place suitable human resources, technological infrastructure and workplaces and it takes the above factors into account when vetting suppliers.

KPMG sets and monitors its continuous improvement goals taking account of risks and opportunities.





# Occupational health and safety

Worker health and safety is of strategic importance in the management of all KPMG processes and all related organisational procedures and improvement goals are included in its management systems.

KPMG is committed to providing its resources with healthy and safe working environments and conditions in relation to the context in which it operates. It also encourages its suppliers to make the same commitment.

KPMG is committed to meeting relevant legal requirements, as well as any other applicable requirements, including those voluntarily adopted, and managing any accidents or injuries in order to maintain and improve its performance over time.

KPMG also strives to eliminate dangers, and to eliminate or minimise occupational health and safety risks. This includes involving and consulting workers on technical and organisational choices both directly and via their representatives.





# Environment

KPMG aims to make a sustainable contribution to sustainable development and is committed to preventing pollution and protecting the environment by carefully managing its operations, in relation to the context in which it operates.

KPMG is committed to meeting relevant legal requirements, as well as any other applicable requirements, including those voluntarily adopted, which help maintain and improve environmental performance over time.

KPMG sets its continuous improvement goals and the related organisational procedures taking account of risks and opportunities, including these concepts in its processes and the organisational tools adopted; specifically, KPMG:

- adopts the best technologies applicable to its sector to minimise energy, paper and water consumption, reduce wastage and the generation of waste, encourage the reuse and recycling of materials, and reduce greenhouse gas emissions;
- identifies internal environmental projects, considering their effectiveness, efficiency and financial sustainability and actively involves all relevant departments;
- promotes training and awareness programmes so that its personnel and collaborators are increasingly aware of the environmental implications of the activities they carry out in order to reduce their impact;
- encourages its suppliers to adopt sustainable and environmentally-friendly practices;
- helps raise awareness among its clients and in the community on the environmental impacts of their activities, providing professional support services;
- regularly checks and communicates the results achieved, encouraging suggestions to reduce its environmental footprint.





# Anti-bribery

KPMG knows that corruption is an obstacle to economic, political and social development and is a serious distortion of market rules, integrity and transparency.

Accordingly, as an integral part of its business, KPMG is committed to ensuring conduct based on probity, fairness and integrity to instill an anti-bribery culture and comply with all laws, rules and regulations to combat corruption in Italy and all countries in which parties acting in the interest of KPMG operate.

KPMG is also committed to:

- conducting its activities in such a way that it is not involved in any unlawful or corruptive situations, both with the public and private sector;
- encouraging whistle-blowing of suspicious situations, in good faith or where there are reasonable grounds, without fear of retaliation;
- pursuing any conduct that does not comply with the corruption prevention policy through the company disciplinary system;
- providing a framework for the definition, review and achievement of anti-corruption goals;
- setting up an “Anti-corruption compliance department” with the expertise, standing, authority and independence necessary to carry out its role.







# Anti-bribery

All KPMG personnel, collaborators and any other party that operates on behalf of the company is required to comply with the principles of the Organisational, management and control model pursuant to Legislative decree no. 231/2001, reiterated in the company's procedures and Code of conduct.

Compliance with the anti-corruption principles is ensured by KPMG's strong culture of integrity and transparency throughout the organisation, to prevent situations that could result in potential and/or actual crimes of corruption.

To this end, the company provides regular training and awareness sessions for its personnel and is committed to disseminating the general and specific principles of this policy among its stakeholders.

KPMG is committed to taking the necessary disciplinary or legal actions against parties that have acted unlawfully against the principles of this policy, providing stakeholders with whistle-blowing channels to encourage the reporting of suspicious situations in good faith, without fear of retaliation.





# Social Accountability

Social accountability is pivotal to KPMG's culture and strategy. As such, it has selected the SA8000 Standard as an additional social accountability tool, complying with all its requirements and encouraging compliance among its stakeholders.

KPMG is committed to complying with all internationally recognised standards referred to in the standard, meeting relevant legal requirements and best practices, as well as any other applicable requirements, including those voluntarily adopted, which help maintain and improve performance over time.

Specifically, KPMG:

- does not use or endorse the use of child labour;
- does not use or endorse the use of forced or compulsory labour; or unethical recruitment practices;
- protects the health and safety of its resources and is committed to providing a safe and healthy working environment;
- guarantees freedom of association and the right to collective bargaining;
- does not adopt or endorse any form of discrimination, nor does it interfere with the exercise of the rights of the individual and it does not permit or tolerate any threatening or offensive verbal or physical behaviour;





# Social Accountability

- It treats all its personnel with dignity and respect;
- adheres to the laws in force, collective bargaining and sector standards for working hours, rest and public holidays;
- ensures decent remuneration in line with relevant standards;
- adopts the SA8000 standard to safeguard the issues of social accountability and to mitigate risks as part of its continuous improvement.

KPMG requires that all stakeholders, including its suppliers, comply with the contents of this Policy.





# Inclusion, Diversity and Equity

Inclusion, diversity and equity (ID&E) are core principles of KPMG's corporate culture which, together with our values, enable us to communicate with all internal and external stakeholders in the spirit of cooperation.

For KPMG, diversity is a strategic element for competitiveness and the development of its people.

KPMG encourages all people in the network to be themselves and express their talent and personality in a work environment where everyone can develop a sense of belonging regardless of gender, ethnicity, ability and health conditions, sexual orientation and identity, socio-economic status or religion.

This policy reflects KPMG's goal and commitment to developing models consistent with ID&E principles.

For these reasons, and in compliance with the requirements of ISO 30415 and UNI/PdR 125/22, KPMG is committed to:

- complying with equal opportunity regulations and laws;
- acknowledging diversity and opposing all forms of direct or indirect discrimination;
- creating an inclusive work environment that ensures respect, integrity, personal development and equal opportunities;
- increasing employees' and collaborators' awareness of diversity, inclusion, equity and equal opportunity issues via dedicated initiatives, training and information;





# Inclusion, Diversity and Equity

- creating an inclusive work environment that encourages the adoption of inclusive conduct by all resources, irrespective of their role and organisational level, in their interactions with colleagues, clients and all stakeholders;
- incorporating inclusion into organisational decisions, strategy and corporate culture;
- prioritising relationships and business transactions with companies similarly committed to diversity, inclusion and equity issues;
- encouraging the reporting of any behaviour that does not comply with this policy;
- managing ID&E issues through organisational safeguards.





# Communication and reporting

KPMG encourages its people to report concerns (“raise their hand”) without fear of retaliation, in accordance with applicable laws and regulations.

KPMG has a non-retaliation policy in respect of all individuals who make reports in good faith.

The web-based KPMG International hotline has been available for a long time to all those who anonymously or by giving their personal details wish to confidentially report their concerns about potentially illegal, unethical situations or behaviour inconsistent with the provisions of the KPMG Code of Conduct.

Any concerns regarding social accountability, may also be reported to the Accreditation Body for SA8000 (SAAS Social Accountability - [www.sa-intl.org](http://www.sa-intl.org), mail: [saas@saasaccreditation.org](mailto:saas@saasaccreditation.org)) and the Certification Body for SA8000 (Rina Service - [www.rina.org/it](http://www.rina.org/it), mail: [Sa8000@rina.org](mailto:Sa8000@rina.org)).

