

# Appendix: Indices, explanations and data

**KPMG: Our Impact Plan** 

2022 update

KPMG International | home.kpmg/ourimpactplan



# **Part 1: Introduction**

#### The reporting landscape in 2021

In terms of reporting standards for climate and other environmental, social and governance (ESG) matters, 2021 was a year of significant progress. The World Economic Forum's (WEF) International Business Council's (IBC) 'Measuring Stakeholder Capitalism: Towards Common Metrics and Consistent Reporting of Sustainable Value Creation' initiative where KPMG played a key role, acted as a catalyst to accelerate moves by the International Organization of Securities Commission (IOSCO) and the International Financial Reporting Standards (IFRS) Foundation to establish a global standard for ESG reporting.

The International Sustainability Standards Board (ISSB) was launched at COP26 in Glasgow to enable high-quality, transparent reporting by companies on climate and other ESG matters, and is expected to begin publishing its proposed disclosure standards in 2022 — starting with climate and followed by other ESG matters. It's anticipated that the ISSB will use the WEF IBC recommendations to help inform its work and we'll continue to contribute through our involvement in the WEF IBC initiative.

We anticipate that our reporting of metrics and disclosures relevant to KPMG: Our Impact Plan will, over time, transition to adopt the new standards set by the ISSB. We'll continue to monitor developments in best practices from the industry, through our own expertise and will work with clients to ensure that we keep up with market-leading external reporting of developments and progress as it relates to Our Impact Plan. For example, our involvement with the Taskforce on Nature-related Financial Disclosures (TNFD) will result in new metrics and disclosures on pollution, water, biodiversity and other areas of opportunity.

#### **Reporting standards**

In 2021, we continued to make progress against our commitment to disclose or explain how we have applied the WEF IBC metrics, as well as other reporting frameworks, including the Global Reporting Initiative (GRI) Standards and the UN Global Compact Principles — while reporting against our most material issues.

The tables in this document provide a summary of our reporting against the key standards with links and references to where you can access associated disclosures and information in Our Impact Plan, or in KPMG International's Transparency Report 2021.

#### Disclose or explain

We continue to be committed to addressing the gaps in our disclosures. To support our focus on transparency, we apply the disclose or explain principle for all the Stakeholder Capitalism Metrics. The tables in Part 2 of this appendix provide details of where to find our current reporting on a topic, and where necessary, outline the primary reason for any omission using the following categories:

- (M) Materiality: our assessment did not identify these topics as the most material issues for our stakeholders and organization. Therefore, we've not prioritized capturing this data. In recognition that these remain important issues, we will continue to work to develop processes to collect data for future reporting.
- (L) Legal considerations: these relate to topics where there are legal prohibitions or restrictions to data collection or publication, such as asking people their ethnicity in certain jurisdictions.
- (D) Data definitions and collection: we continue to develop the scope and relevance of our reporting. For these topics, there are limitations on the availability of the data or it has not previously been collected from KPMG member firms.
- (MG) Methodology not established: these are metrics for which there is not a globally accepted methodology. For example, there is not yet a sector-based methodology to estimate the carbon impact of our professional services (i.e. our downstream Scope 3 emissions), but we are committed to continuously improving our consideration of the social, economic and environmental impact of our services.

# Part 2: Indices and explanations

## **Planet**

Theme	Core metrics and disclosures	Corresponding metrics	Location and notes
Climate change	Greenhouse gas (GHG) emissions  For all relevant greenhouse gases (e.g. 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.[MG]		Planet; Decarbonization Appendix; Total greenhouse gas emissions
	<b>TCFD implementation</b> Fully implement the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). If necessary, disclose a timeline of at most 3 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.	Recommendations of the TCFD; CDSB R01, R02, R03, R04 and R06; SASB 110; Science Based Targets initiative	Foreword; Governance Planet; Intro and Climate risk
Nature loss	Land use and ecological sensitivity  Report the number and area (in hectares) of sites owned, leased or managed in/or adjacent to protected areas and/or key biodiversity areas (KBA).	GRI 304-1	Planet; Nature and Biodiversity  Appendix; Biodiversity
Freshwater availability	Water consumption and withdrawal in water-stressed areas <sup>[M]</sup> 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 WRI Aqueduct water risk atlas tool.  Estimate and report the same information for the full value chain (upstream and downstream) where appropriate.	SASB CG-HP- 140a.1, WRI Aqueduct water risk atlas tool	Planet; People of KPMG  Prosperity; Helping Bangladesh recover from devastating floods  Prosperity; Helping ensure a safe return to school in Mexico

# **People**

Theme	Core metrics and disclosures	Corresponding metrics	Location and notes
Dignity and equality	<b>Diversity and inclusion</b> Percentage of employees per employee category, by age group, gender and other indicators of diversity (e.g. ethnicity <sup>ILI</sup> ).	GRI 405-1b	A message from our Global Chairman and CEO; People Governance; Our structure and governance Appendix; Gender and age diversity
	Pay equality <sup>[D]</sup> Ratio of the basic salary and remuneration for each employee category by significant countries or territories of operation for priority areas of equality: women to men, minor to major ethnic groups and other relevant equality areas.	Adapted from GRI 405-2	People; Closing the gender gap
	Wage level 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. <sup>[D]</sup>	GRI 202-1, Adapted from Dodd- Frank Act, US SEC Regulations	Appendix; Wage levels
	Risk for incidents of child, forced or compulsory labor  An explanation of the operations and suppliers considered to have significant risk for incidents of child labor, forced or compulsory labor. Such risks could emerge in relation to:  1. Type of operation (such as manufacturing plant) and type of supplier  2. Countries or geographic areas with operations and suppliers considered at risk.	GRI 408-1b, GRI 409-1	People; Human rights

# **People**

Theme	Core metrics and disclosures	Corresponding metrics	Location and notes
Health and well-being	Health and safety <sup>IDI</sup> 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 organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided for employees and workers.	GRI:2018 403-9a&b, GRI:2018 403-6a	People; Health and well-being
Skills for the future	Training provided  Average hours of training per person that the organization's employees have undertaken during the reporting period, by gender <sup>[D]</sup> and employee category <sup>[D]</sup> (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).	GRI 404-1, SASB HC 101-15	People: Continuous learning  Appendix: Continuous learning

# **Prosperity**

Theme	Core metrics and disclosures	Corresponding metrics	Location and notes
Employment and wealth generation	<ol> <li>Absolute number and rate of employment</li> <li>Total number and rate of new employee hires during the reporting period, by age group, gender, other indicators of diversity<sup>[L]</sup> and region.</li> <li>Total number and rate of employee turnover during the reporting period, by age group, gender, other indicators of diversity<sup>[L]</sup> and region.</li> </ol> Economic contribution	Adapted, to include other indicators of diversity, from GRI 401-1a&b	Appendix; People, inclusion diversity and equity  Appendix; Number and rate of employment
	<ol> <li>Direct economic value generated and distributed (EVG&amp;D), on an accrual's basis, covering the basic components for the organization's global operations, ideally split out by:         <ul> <li>Revenues</li> <li>Operating costs<sup>[D]</sup></li> <li>Employee wages and benefits<sup>[D]</sup></li> <li>Payments to providers of capital<sup>[D]</sup></li> <li>Payments to government<sup>[D]</sup></li> <li>Community investment</li> </ul> </li> <li>Financial assistance received from the government: total monetary value of financial assistance received by the organization from any government during the reporting period</li> </ol>	GRI 201-1 GRI 201-4	There are limitations on providing certain economic contribution indicators as KPMG is a network of member firms and does not produce consolidated financial accounts.  Appendix; Economic contribution  Appendix; Community investment
	<ul> <li>Financial investment contribution<sup>[D]</sup></li> <li>1. Total capital expenditures (CapEx) minus depreciation, supported by narrative to describe the company's investment strategy.</li> <li>2. Share buybacks plus dividend payments, supported by narrative to describe the company's strategy for returns of capital to shareholders.</li> </ul>	As referenced in IAS 7 and US GAAP ASC 230	

# **Prosperity**

Theme	Core metrics and disclosures	Corresponding metrics	Location and notes
Innovation of better products and services	<b>Total R&amp;D expenses</b> <sup>[D]</sup> Total costs related to research and development.	US GAAP ASC 730	Planet; Introduction
Community and social vitality	Total tax paid <sup>[p]</sup> 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.	Adapted from GRI 201-1	

## **Governance**

Theme	Core metrics and disclosures	Corresponding metrics	Location and notes	
Governing purpose	Setting purpose  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.	The British Academy and Colin Mayer, GRI 102-26, Embankment Project for Inclusive Capitalism (EPIC) and others	Foreword; A message from our Global Chairman and CEO Prosperity; Our Commitments Prosperity; Purposeful business	
Quality of governing body	Governance body composition  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, including the nature of said commitments; gender; membership of under-represented social groups; stakeholder representation.	GRI 102-22, GRI 405-1a, IR 4B	Governance; Our structure and governance	
Stakeholder engagement	Material issues impacting stakeholders  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.	GRI 102-21, GRI 102-43, GRI 102-47	Material issues	
Ethical behavior	<ul> <li>Anti-corruption</li> <li>1. Total percentage of governance body members, employees and business partners who have received training on the organization's anti-corruption policies and procedures, broken down by region.</li> <li>a) Total number and nature of incidents of corruption confirmed during the current year, but related to previous years<sup>[D]</sup></li> <li>b) Total number and nature of incidents of corruption confirmed during the current year, related to this year<sup>[D]</sup></li> <li>2. Discussion of initiatives and stakeholder engagement to improve the broader operating environment and culture, in order to combat corruption.</li> </ul>	GRI 205-2, GRI 205-3	Governance; Setting the highest standards of ethical conduct Governance; Speaking up safely Appendix; Anti-corruption	

## **Governance**

Theme	Core metrics and disclosures	Corresponding metrics	Location and notes
Ethical behavior	Protected ethics advice and reporting mechanisms  A description of internal and external mechanisms for:  1. Seeking advice about ethical and lawful behavior and organizational integrity.  2. Reporting concerns about unethical or unlawful behavior and lack of organizational integrity.	GRI 102-17	Governance; Speaking up, safely
Risk and opportunity oversight	Integrating risk and opportunity into business process  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.	EPIC, GRI 102-15, World Economic Forum Integrated Corporate Governance, IR 4D	Governance; Understanding the material issues relevant to our business and our stakeholders

## **Additional GRI indicators**

	GRI indicator	Location and notes
Name of organization	102-1	KPMG; About us
A description of the organization's activities	102-2	KPMG; About us
Location of the organization's headquarters	102-3	KPMG; About us
Location of operations/markets served (list of KPMG firms)	102-4 and 102-6	KPMG; About us
Ownership and legal form	102-5	Governance; A highly experienced governance body
Scale of organization	102-7	KPMG; About us; Corporate reporting
Statement from senior decision maker	102-14	Message from the Global Chairman and CEO
Reporting period for the information provided	102-50	Unless otherwise stated, the FY21 information reflects KPMG's financial year between 1 October 2020 and 30 September 2021.
Contact point for questions regarding the report	102-53	Please contact citizenship@kpmg.com
Index for standards used	102-55	Part 2: Indices and explanations

# **UN Global Compact**

Principle location and notes	
<ul> <li>Human Rights</li> <li>1. Businesses should support and respect the protection of internationally proclaimed human rights;</li> <li>2. and make sure that they are not complicit in human rights abuses.</li> </ul>	People: Human rights
<ol> <li>Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;</li> <li>the elimination of all forms of forced and compulsory labour;</li> <li>the effective abolition of child labour;</li> <li>and the elimination of discrimination in respect of employment and occupation.</li> </ol>	People: Human rights People: IDE disclosures
<ul> <li>Environment</li> <li>7. Businesses should support a precautionary approach to environment challenges;</li> <li>8. undertake initiatives to promote greater environmental responsibility;</li> <li>9. and encourage the development and diffusion of environmentally friendly technologies.</li> </ul>	Appendix; Climate change performance  KPMG International and KPMG member firms support freedom of association and, where applicable, recognize the right to collective bargaining.
<ul><li>Anti-corruption</li><li>10. Businesses should work against corruption in all its forms, including extortion and bribery.</li></ul>	Governance; Setting the highest standards of ethical conduct Governance; Speaking up safely Appendix; Anti-corruption

# Part 3 — Data

## Planet: Climate change performance

During the financial year ending 30 September 2021, the basis of preparation for calculating the KPMG greenhouse gas emissions (GHG) was revised and updated to reflect improvements in methodology, including aligning the reporting period to the financial reporting year from 1 October 2020 to 30 September 2021. The prior period data has been represented on a consistent basis.

Progress towards our commitment — since 2019, our net emissions have fallen by 18 percent to 1,435 kt CO2e, making significant progress towards our target to achieve net-zero carbon emissions by 2030.

		T	otal greenhouse gas	emissions in thousand	ds	
		Net kt CO2e		Gross kt CO2e		
	FY21	FY20	FY19	FY21	FY20	FY19
Total	1,435	1,379	1,759	1,497	1,443	1,815
By region						
Americas	946	811	962	967	840	988
Asia Pacific	193	187	247	206	195	255
EMA	296	381	550	324	408	572
By scope						
Scope 1 emissions				8	18	23
Scope 2 emissions (location-based)				86	104	115
Scope 3 emissions				1,403	1,321	1,677
By source						
Buildings — electricity (location-based)				88	111	125
Buildings — other				36	47	54
Business travel — air travel				33	198	465
Business travel — other				30	52	89
Purchased goods and services				1,272	975	986
Commuting				38	60	96
tCO2e per individual	6.20	6.19	8.15			

See the following page for notes on the basis of preparation.

## Planet: Climate change performance

Energy usage (GWh)	FY21	FY20	FY19
Purchased electricity	220	272	282
Renewable electricity	162	151	140
Renewable energy	74%	56%	50%

#### Notes on basis of preparation

Climate change performance data reflects the data of approximately 60 KPMG member firms including the large member firms<sup>5</sup> which has been used to estimate total emissions on a global basis. The tCO2e per individual is calculated using average total Partner and employee headcount.

**GHG Protocol** — KPMG follows the globally recognized Greenhouse Gas Protocol (GHG Protocol), developed by the World Business Council for Sustainable Development and the World Resources Institute. The GHG Protocol provides standards and guidance for companies and other organizations preparing a GHG emissions inventory, also known as a carbon footprint. The GHG Protocol categorizes a company's or organization's emissions into three separate "Scopes."

Scope 1: Direct GHG emissions — Direct GHG emissions occur from sources the
firm owns or controls, including on-site stationary fuel combustion, fuel combustion in
owned/controlled vehicles, and fugitive emissions from leaks in heating, ventilation
and cooling equipment.

- Scope 2: Indirect emissions from purchased electricity Indirect emissions from purchased electricity, steam, heat or cooling which arise from the generation of power by a third-party that is consumed by the firm.
- Scope 3: Other indirect GHG emissions Upstream Scope 3 emissions include business activities that are relevant to the member firm's climate impact but are not under the direct control of the member firm, such as supply chain, air travel, business travel in personal vehicles, rail travel, and energy used in 'common areas' of multi-tenant building (e.g., elevators, lobbies, etc.) and employee commuting. (Downstream Scope 3 emissions would be the carbon impact of our client services. We do not currently estimate these as there is no established methodology for professional services.)

## **Planet: Climate scenarios**

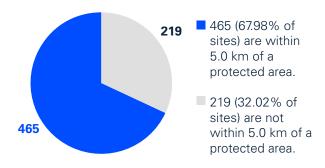
A Representative Concentration Pathway (RCP) is GHG trajectory adopted by the Intergovernmental Panel on Climate Change (IPCC). The pathways describe different climate futures, all of which are considered possible depending on the volume of GHG emitted in the years to come. KPMG used the following RCPs for its physical climate risk assessment.

Representative Concentration Pathway (RCP)	Socio-economic pathway	2100 approximate temperature increase vs 1990 baseline
RCP8.5	Business-as-usual, high-carbon pathway	>4.3°C
RCP2.6	Stringent decarbonization pathway	<2°C
RCP4.5	Intermediate pathway (fossil fuel constraints)	2°C-3°C

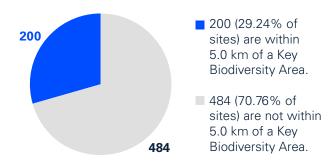
## **Planet: Biodiversity**

During FY21, KPMG conducted a review of 684 of its offices across its network of member firms. The review assessed the number of protected areas and Key Biodiversity Areas (KBAs) within a 5 kilometer radius of operational sites. The following provides a summary of the findings from the review.

#### % Summary of protected areas overlap



#### % Summary of KBAs overlap



#### Acronyms:

EMA — Europe, Middle East and Africa (including India)
GHG — Greenhouse Gases
tCO2e — Tonnes of carbon dioxide emissions
kt CO2e — Kilo tonnes of carbon dioxide emissions
RCP — Representative Concentration Pathway
IPCC — Intergovernmental Panel on Climate Change
KBA — Key Biodiversity Areas
KM — Kilometer
GWh — Giga Watt Hours

## People: Inclusion, diversity and equity

## **Analysis of total workforce**

By level	FY21	FY20
Partners	11,455	11,115
Directors	9,842	9,213
Leadership	21,297	20,328
Senior managers	23,540	22,177
Managers	32,181	30,557
Management	55,721	52,734
Senior associates	58,894	57,545
Associates	100,345	92,023
Team members	159,239	149,568
Partners and employees	236,257	222,630

By region	FY21	FY20
Americas	59,325	55,979
Asia Pacific	50,449	46,950
EMA	126,483	119,701
Partners and employees	236,257	222,630
Contingent labor	27,619	21,737
Total workforce	263,876	244,367

Total Partners and employees based on KPMG people as of 30 September 2021. Contingent labor includes agency staff, KPMG dedicated outsourced staff, temporary contractors, and interns. Member firm structures are mapped to the KPMG International definitions of level.

## People: Inclusion, diversity and equity

KPMG continues to be committed to building an inclusive culture. We're working with our member firms to set targets that will drive our commitment to advancing inclusion, diversity and equity (IDE) across the global organization. Globally, it is our intention to achieve 33 percent female representation by 2025 at the leadership level, which includes Partners and Directors. This will represent one-third of our leadership across the globe and will help drive our commitment to advancing gender equality, across all KPMG member firms.

#### Gender by level and region

		FY21	/21 FY20			
Gender by level	Total	Female	Male	Total	Female	Male
Partners	11,455	21.2%	78.8%	11,115	20.8%	79.2%
Directors	9,842	32.9%	67.1%	9,213	31.6%	68.4%
Leadership	21,297	26.6%	73.4%	20,328	25.7%	74.3%
Senior manager	23,540	40.5%	59.5%	22,177	39.5%	60.5%
Manager	32,181	44.9%	55.1%	30,557	44.7%	55.3%
Management	55,721	43.1%	56.9%	52,734	42.5%	<b>57.5</b> %
Senior associate	58,894	49.4%	50.6%	57,545	48.8%	51.2%
Associates	100,345	55.4%	44.6%	92,023	55.3%	44.7%
Team members	159,239	53.2%	46.8%	149,568	52.8%	47.2%
Partners and employees	236,257	48.4%	51.6%	222,630	47.9%	52.1%

		FY21	FY2			20	
By region	Total	Female	Male	Total	Female	Male	
Americas	59,325	48.1%	51.9%	55,979	47.7%	52.3%	
Asia Pacific	50,449	53.5%	46.5%	46,950	52.4%	47.6%	
EMA	126,483	46.5%	53.5%	119,701	46.2%	53.8%	
Partners and employees	236,257	48.4%	51.6%	222,630	47.9%	52.1%	

## People: Inclusion, diversity and equity

#### Age by level

		FY21				FY20				
	<25	25-34	35-44	45-54	55+	<25	25-34	35-44	45-54	55+
Leadership	-	3%	40%	42%	15%	-	3%	40%	42%	15%
Management	-	40%	39%	15%	6%	-	41%	39%	14%	6%
Team members	25%	60%	9%	4%	2%	23%	61%	10%	4%	2%
Partners and employees	17%	50%	19%	10%	4%	15%	51%	20%	10%	4%

Total Partners and employees based on KPMG people employed as of 30 September 2021, excludes contingent labor. Member firm structures are mapped to KPMG International's definitions of level.

### Partner promotion diversity

		FY21	
By region	Partner promotions	Female	Male
Americas	310	29.7%	70.3%
Asia Pacific	218	34.7%	65.3%
EMA	299	27.8%	72.2%
Total	827	30.3%	69.7%

In FY20 there were 490 promotion, 27.1 percent female and 72.9 percent male.

Based on the internal Partner promotion announcements for the KPMG large member firms<sup>5</sup> and therefore includes Partner promotions effective on 1 October of the following financial year<sup>4</sup>. The FY20 data is on a comparable basis and has been represented to include an increased number of firms as part of ongoing ESG reporting development. KPMG is committed to inclusivity and better monitoring gender beyond the binary going forward.

## **People: Continuous learning**

#### **Training provided**

		FY21	FY20		
	US\$	Hours	US\$	Hours	
Per individual	1,071	51	1,019	54	

Based on the training costs and hours for the KPMG large member firms<sup>5</sup>. Excludes professional designation training, such as training to become a certified public or chartered accountant. The FY20, data is on a comparable basis and has been represented to include an increased number of firms as part of ongoing ESG reporting development. Cost and hours per individual is calculated using average total Partner and employee headcount.

In FY20, KPMG opened a new dedicated learning, development and innovation center. This new state of the art facility supports our commitment to continual professional growth. The increased cost in FY21 is partially driven by this new facility being available for the full year.

## **People: Wage levels**

#### Ratio of minimum wage to graduate entry wage

Across the KPMG large member firms<sup>5</sup> where the country or territory has set a minimum wage, the ratio of average graduate entry level salary compared to the country minimum wage for the year ending 30 September 2021 ranged from 1.3 times to 3.1 times the minimum wage. The range across member firms in the total ratio is mainly driven by regional variations and the difference in ratio between males and females is minimal.

## **Prosperity: Economic contribution**

#### **Gross revenues**

	FY21					
By function	change in US\$	change in constant FX	US\$ billions (FY21 FX)			
Audit	4%	1%	11.46			
Tax & Legal	8%	5%	7.02			
Advisory	17%	13%	13.65			
Gross revenues	10%	6%	32.13			

		FY21						
By region	change in US\$	change in constant FX	US\$ billions (FY21 FX)					
Americas	6%	6%	11.88					
Asia Pacific	13%	8%	5.97					
EMA	12%	7%	14.28					
Total	10%	6%	32.13					

Reflects KPMG's financial performance expressed in US dollars. Based on gross revenues, including travel and other client reimbursable expenses.

**Government assistance** — During FY21, across the KPMG large member firms, <sup>5</sup> several firms received payments from governments in the normal course of business. These represent locally applicable tax credits and reimbursement of levies, including schemes where firms had previously paid contributions.

There were also a small number of firms where COVID-19 related assistance was received. This was in countries or territories where the schemes provided were mandatory or where support provided was generally applicable to all employers.

# Prosperity: Number and rate of employment

## New hires and hire rate by gender

	FY21			FY20			
	Total	Female	Male	Total	Female	Male	
Total new hires	71,974	48.7%	51.3%	42,354	48.5%	51.5%	
By level							
Leadership	1,084	25.4%	74.6%	847	26.2%	73.8%	
Management	7,639	36.5%	63.5%	4,498	37.4%	62.6%	
Team members	63,251	50.6%	49.4%	37,009	50.3%	49.7%	
By region							
Americas	17,810	46.5%	53.5%	8,429	48.6%	51.4%	
Asia Pacific	17,508	57.2%	42.8%	10,043	53.7%	46.3%	
EMA	36,656	45.7%	54.3%	23,882	46.2%	53.8%	

	FY21			FY20			
	Total	Female	Male	Total	Female	Male	
Total new hire rate	31.4%	31.7%	31.1%	19.0%	19.2%	18.8%	
By level							
Leadership	5.2%	5.0%	5.2%	4.2%	4.3%	4.1%	
Management	13.7%	11.7%	15.3%	8.5%	7.5%	9.2%	
Team members	41.4%	39.5%	43.7%	24.8%	23.6%	26.1%	
By region							
Americas	30.9%	30.0%	31.8%	14.9%	15.3%	14.5%	
Asia Pacific	36.1%	39.0%	32.8%	21.5%	22.0%	20.8%	
EMA	29.8%	29.3%	30.2%	20.0%	20.0%	20.0%	

## Prosperity: Number and rate of employment

#### Leavers and turnover by gender

	FY21					
	Total	Female	Male	Total	Female	Male
Total leavers	57,805	47.0%	53.0%	44,153	47.2%	52.8%
By levels						
Leadership	1,740	25.5%	74.5%	1,736	25.2%	74.8%
Management	11,125	39.0%	61.0%	8,627	38.9%	61.1%
Team members	44,940	49.8%	50.2%	33,790	50.5%	49.5%
By region						
Americas	14,368	44.9%	55.1%	9,883	44.7%	55.3%
Asia Pacific	13,616	54.7%	45.3%	10,108	52.3%	47.7%
EMA	29,821	44.4%	55.6%	24,162	46.2%	53.8%

	FY21			FY20		
	Total	Female	Male	Total	Female	Male
Total turnover	25.2%	24.6%	25.8%	19.8%	19.6%	20.0%
By level						
Leadership	8.3%	8.0%	8.4%	8.6%	8.4%	8.6%
Management	20.0%	18.1%	21.4%	16.2%	14.9%	17.2%
Team members	29.5%	27.6%	31.5%	22.6%	21.6%	23.7%
By region						
Americas	24.9%	23.4%	26.4%	17.4%	16.4%	18.4%
Asia Pacific	28.1%	29.0%	27.1%	21.6%	21.6%	21.6%
EMA	24.2%	23.2%	25.1%	20.2%	20.2%	20.3%

New hires and leavers by gender based on KPMG Partners and employees for the fiscal year ended 30 September 2021, excluding contingent labor.

# Prosperity: Number and rate of employment

#### New hires and leavers by age

			FY21		
Age profile of	<25	25-35	35-45	45-55	55+
% new hires by age	36%	49%	10%	4%	1%
% leavers by age	13%	65%	14%	4%	4%
Turnover	21%	31%	16%	10%	16%

New hires and leavers by age based on KPMG Partners and employees across the KPMG large member firms<sup>5</sup> for the fiscal year ended 30 September 2021, excludes contingent labor.

## **Prosperity: Community investment**

## **Community investment value and hours**

	FY21 US\$ millions	FY20 US\$ millions
Cash donations by KPMG partners and employees	26	30
KPMG member firm and Foundation donations	51	49
Cash contributions from KPMG member firms, Partners and people	77	79
Pro bono engagements	12	12
Volunteering	18	17
Total pro bono and volunteering	30	29
Other (including management costs)	18	16
Total community investment value	125	124

	No. of hours '000s	No. of hours '000s
Pro bono engagements	81	81
Volunteering	403	395
Total community investment hours	484	476

Community investment data based on information received from 38 member firms including the large member firms<sup>5</sup>. FY21 includes a small number of additional firms compared to FY20, as part of ongoing ESG reporting development, their contribution was approximately \$3 million and 8,000 hours. Values reflect the activity supported, including for pro bono engagements, which are valued at a higher rate than other volunteering activities.

## **Governance: Anti-corruption**

Data represents Partner and employees who completed training on KPMG's Code of Conduct and anti-corruption policies and procedures across the KPMG large member firms.

## **Anti-corruption compliance training completion**

	FY21
By region	Completion rate
Americas	99%
Asia Pacific	99%
EMA	99%
Total	99%

Data represents Partner and employees who completed training on KPMG's Code of Conduct and anti-corruption policies and procedures across the KPMG large member firms<sup>5</sup>.

#### Notes:

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- 4. The data presented reflects KPMG's financial year from 1 October to 30 September for each of the financial years reported. FY21 is the financial year from 1 October 2020 to 30 September 2021; FY20 is the financial year from 1 October 2019 to 30 September 2020; and FY19 is the financial year from 1 October 2018 to 30 September 2019.
- 5. Data presented for 'KPMG's large member firms' is broadly aligned with the 21 member firms represented on the KPMG International Global Board.
- 6. As of 30 September 2021, KPMG has member firms in 145 countries and territories. All metrics are for the network as a whole unless otherwise stated.
- 7. EMA = Europe, Middle East and Africa, including India.

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