Updated April 2026

KPMG is dedicated to protecting the confidentiality and privacy of information entrusted to it. As part of this fundamental obligation, KPMG is committed to the appropriate protection and use of personal information (sometimes referred to as “personal data”, "personally identifiable information" or "PII") that has been collected online.

Generally, our intent is to collect only the personal information that is provided voluntarily by online visitors so that we can offer information and/or services to those individuals or offer information about employment opportunities. Please review this privacy statement ("Privacy Statement") to learn more about how we collect, use, share and protect the PII that we have obtained.

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1. Collection and use of personal information

1.1 What information we collect

We obtain personal information about you if you choose to provide it — for example, to contact mailboxes or to register for certain services. In some cases, you will have previously provided your personal information to KPMG (if, for example, you are a former employee). If you choose to register or login to a KPMG web site using a third party single sign-in service that authenticates your identity and connects your social media login information (e.g., LinkedIn, Google, or X) with KPMG, we will collect any information or content needed for the registration or log-in that you have permitted the social media provider to share with us, such as your name and email address. Other information we collect will depend on the privacy settings you have set with your social media provider, so please review the privacy statement or policy of the applicable service.

When you register or submit personal information to KPMG, we will use this information in the manner outlined in this privacy statement. Your personal information is not used for other purposes, unless we obtain your permission, or unless otherwise required or permitted by law or professional standards. For example, if you register to a KPMG web site and provide information about your preferences, we will use this information to personalise your user experience. Where you register or login using a third party single user sign-in we may also recognise you as the same user across any different devices you use and personalise your user experience across other KPMG sites you visit. If

you send us a resume or curriculum vitae (CV) to apply online for a position with KPMG, we will use the information that you provide to match you with available KPMG job opportunities.

In some cases where you have registered for certain services, we will store your email address temporarily until we receive confirmation of the information you provided via an email (i.e., where we send an email to the email address provided as part of your registration to confirm a subscription request).

1.2 The legal grounds we have to use your personal information

KPMG generally collects only the personal information necessary to fulfil your request. Where additional, optional information is sought, you will be notified of this at the point of collection.

KPMG recognises the right to privacy and as such processes personal information utilising the following generally accepted grounds:

Performance of a contract: this is when the processing of your personal information is necessary in order to perform our obligations under a contract;

Legal obligation: this is when we are required to process your personal information in order to comply with a legal obligation, such as keeping records for tax purposes or providing information to a public body or law enforcement agency;

Legitimate interests: we will process information about you where it is in our legitimate interest in running a lawful business to do so in order to further that business, so long as it doesn't outweigh your interests; or

Your consent: in some cases, we will ask you for specific permission to process some of your personal information, and we will only process your personal information in this way if you agree to us doing so. You may withdraw your consent at any time by contacting KPMG at mz-fmprivacy@kpmg.com .

Examples of the 'legitimate interests' referred to above are:

- To offer information and/or services to individuals who visit our website or offer information about employment opportunities.
- To prevent fraud or criminal activity and to safeguard our IT systems.
- To customize individual's online experience and improve the performance usability and effectiveness of KPMG's online presence.
- To conduct, and to analyse, our marketing activities.
- To meet our corporate and social responsibility obligations.

In some cases, the personal data that we collect will also include special categories of data, such as diversity related information (including data about racial and ethnic origin, political opinions, religious beliefs and other beliefs of a similar nature, trade union membership and data about sexual life and sexual orientation), or health data and data about alleged or proven criminal offences in each case where permitted by law.

1.3 Automatic collection of personal information

In some instances, KPMG and its service providers use cookies, web beacons and other technologies to automatically collect certain types of information when you visit us online, as well as through emails that we may exchange. The collection of this information allows us to customize your online

experience, improve the performance, usability, and effectiveness of KPMG's online presence, and to measure the effectiveness of our marketing activities.

1.3.1 IP addresses

An IP address is a number assigned to your computer whenever you access the internet. It allows computers and servers to recognize and communicate with one another. IP addresses from which visitors appear to originate will be recorded for IT security and system diagnostic purposes. This information will also typically be used in aggregate form to conduct web site trend and performance analysis.

1.3.2 Cookies

Cookies may be placed on your computer or internet-enabled device whenever you visit us online. This allows the site to remember your computer or device and serves a number of purposes.

Cookies will typically be placed on your computer or internet-enabled device whenever you visit us online. This allows the site to remember your computer or device and serve a number of purposes. On some of our web sites, a notification banner will appear requiring your consent to collect cookies (cookie banner). If you do not provide consent, your computer or internet-enabled device will not be tracked for marketing-related activities. Below is a summary of the categories of cookies collected on our websites, and how your consent may impact your experience of certain features as you navigate those websites:

- *Strictly necessary cookies:* Strictly necessary cookies are essential in order to enable users to move around the website and use its features, such as accessing secure areas of the website. These cookies must be enabled, or the site will not function, and cannot be blocked.
- *Performance cookies:* Performance cookies are cookies used to gather data to enhance the performance of a website.
- You can manage your consent for performance cookies using the cookie banner, or by updating your browser's settings (often found in your browser's Tools or Preferences menu) to not accept cookies.
- *Functionality cookies:* Functionality cookies are used to remember customer selections that change the way the site behaves or looks. You may opt-out of these cookies, but it will impact your experience on the website, and you may need to repeat certain selections each time you visit.
  You can manage your consent for functionality cookies by updating your browser's settings (often found in your browser's Tools or Preferences menu) to not accept cookies.
- *Targeting cookies or advertising cookies:* Targeting cookies are used to deliver content relevant to your interests They are also used to limit the number of times you see certain marketing materials, as well as help measure the effectiveness of those marketing materials. If you do not provide consent for targeting cookies, your computer or internet-enabled device will not be tracked for marketing-related activities.

You can manage your consent for targeting cookies using the cookie banner, or by updating your browser's settings (often found in your browser's Tools or Preferences menu) to not accept cookies.

Although most browsers automatically accept cookies, you can choose whether or not to accept cookies via the cookie consent banner or your browser's settings (often found in your browser's Tools or Preferences menu). If you wish to revoke your selection, you may do so by clearing your browser's cookies, or by updating your preferences in the cookie banner.

Further information about managing cookies can be found in your browser's help file or through sites such as www.allaboutcookies.org.

Below is a list of the types of cookies used on our web sites:

Purpose	Description	Type & Expiry
Performance (i.e., User's Browser)	Our web sites are built using common internet platforms. These have built-in cookies which help compatibility issues (e.g., to identify your browser type) and improve performance (e.g., quicker loading of content).	Session, deleted upon closing the browser
Security (e.g., Asp .NET) Cookies	If you register for access to a restricted area, our cookies ensure that your device is logged for the duration of your visit. You will need your username and password to access the restricted areas.	Session, deleted upon closing the browser, or persistent.
Site Preferences	Our cookies may also remember your site preferences (e.g., language) or seek to enhance your experience (e.g., by personalizing a greeting or content). This will apply to areas where you have registered specifically for access or create an account.	Session, deleted upon closing the browser, or persistent.
Analytical	We use several third-party analytics tools to help us understand how site visitors use our web site. This allows us to improve the quality and content on kpmg.com for our visitors. The aggregated statistical data cover items such as total visits or page views, and referrers to our web sites. For further details on our use of Google Analytics, see below.	Persistent, but will delete automatically after two years if you no longer visit kpmg.com
Social sharing	We use third party social media widgets or buttons to provide you with additional functionality to share content from our web pages to social media web sites and email. Use of these widgets or buttons may place a cookie on your device to make their service easier to use, ensure your interaction is displayed on our web pages (e.g., the social share count cache is updated) and log information about your activities across the Internet and on our web sites. We encourage you to review each provider's privacy information before using any such service. For further details on our use of social media widgets and applications, see below.	Persistent, but will be deleted automatically after two years if you no longer visit kpmg.com

Other third party tools and widgets may be used on our individual web pages from time to time to provide additional functionality. Depending on how you set your preferences in your browser and/or the cookie banner, use of these tools or widgets may place a cookie on your device to make their service easier to use, and ensure your interaction is displayed on our webpages properly.

Cookies by themselves do not tell us your email address or otherwise identify you personally. In our analytical reports, we may obtain other identifiers including IP addresses, but this is for the purpose of identifying the number of unique visitors to our web sites and geographic origin of visitor trends, and not to identify individual visitors.

1.3.3 Google Analytics

KPMG uses Google Analytics. More information about how Google Analytics is used by KPMG can be found here: http://www.google.com/analytics/learn/privacy.html

To provide website visitors with more choice on how their data is collected by Google Analytics, Google have developed the Google Analytics Opt-out Browser Add-on. The add-on communicates

with the Google Analytics JavaScript (ga.js) to indicate that information about the website visit should not be sent to Google Analytics. The Google Analytics Opt-out Browser Add-on does not prevent information from being sent to the website itself or to other web analytics services.

1.3.4 Web beacons

A web beacon is a small image file on a web page that can be used to collect certain information from your computer, such as an IP address, the time the content was viewed, a browser type, and the existence of cookies previously set by the same server. KPMG only uses web beacons in accordance with applicable laws.

KPMG or its service providers will use web beacons to track the effectiveness of third party web sites that provide us with recruiting or marketing services or to gather aggregate visitor statistics and manage cookies.

You have the option to render some web beacons unusable by rejecting their associated cookies. The web beacon may still record an anonymous visit from your IP address but cookie information will not be recorded.

In some of our newsletters and other communications, we will monitor recipient actions such as email open rates through embedded links within the messages. We collect this information to gauge user interest and to enhance future user experiences.

1.3.5 Location-based tools

KPMG may collect and use the geographical location of your computer or mobile device. This location data is collected for the purpose of providing you with information regarding services which we believe may be of interest to you based on your geographic location, and to improve our location-based products and services.

1.4 Social media widgets and applications

KPMG web sites may include functionality to enable sharing via third party social media applications, such as the Facebook Like button and X widget. These social media applications may collect and use information regarding your use of KPMG web sites (see details on 'Social Sharing' cookies above). Any personal information that you provide via such social media applications may be collected and used by other members of that social media application and such interactions are governed by the privacy policies of the companies that provide the application. We do not have control over, or responsibility for, those companies or their use of your information.

In addition, KPMG web sites may host blogs, forums, crowd-sourcing and other applications or services (collectively "social media features"). The purpose of social media features is to facilitate the sharing of knowledge and content. Any personal information that you provide on any KPMG social media feature may be shared with other users of that social media feature (unless otherwise stated at the point of collection), over whom we may have limited or no control.

1.5 Children

KPMG understands the importance of protecting children's privacy, especially in an online environment. In particular, our sites are not intentionally designed for or directed at children under the age of 18.

2. Sharing and transfer of personal information

2.1 Transfer within the network of KPMG firms

We share information about you with other member firms of the KPMG network as part of international engagements, and with KPMG International Limited, its related entities and other KPMG member firms where required or desirable to meet our legal and regulatory obligations around the world. Other parts of the KPMG network are also used to provide services to us and you, for example hosting and supporting IT applications, provision of certain forms of insurance for member firms and their clients, performing client conflicts checks and Anti-Money Laundering checks, assisting with client engagement services and otherwise as required in order to continue to run KPMG's business.

2.2 Transfers to third parties

We do not share personal information with third parties, except as necessary for our legitimate professional and business needs, to carry out your requests, and/or as required or permitted by law or professional standards. In addition, KPMG will transfer certain personal information outside of the Republic of Mozambique to KPMG member firms or third party service providers or subcontractors working with us or on our behalf for the purposes described in this Privacy Statement. KPMG will also typically store personal information outside of the Republic of Mozambique. If we do this your personal information will continue to be protected by means of contracts we have in place with those organizations outside the Republic of Mozambique, containing standard data protection clauses required by generally accepted privacy principles and appropriate standard contractual clauses approved by the European Commission.

KPMG will not transfer the personal information you provide to any third parties for their own direct marketing use.

3. Choices

In general, you are not required to submit any PII to KPMG online, but we may require you to provide certain PII in order for you to receive additional information about our services and events. KPMG may also ask for your permission for certain uses of your PII, and you can agree to or decline those uses. If you opt-in for particular services or communications, such as an e-newsletter, you will be able to unsubscribe at any time by following the instructions included in each communication. If you decide to unsubscribe from a service or communication, we will try to remove your information promptly, although we may require additional information before we can process your request.

As described in "Cookies" above, if you wish to prevent cookies from tracking you as you navigate our sites, you can reset your browser to refuse all cookies or to indicate when a cookie is being sent. Note, however, that some portions of our sites may not work properly if you elect to refuse cookies.

4. Your rights

If KPMG processes personal information about you, you have the following rights:

- **Access and correction:** you have the right to access to that data. This is sometimes called a 'Subject Access Request'. If we agree that we are obliged to provide personal information to you, we will provide it to you free of charge. Before providing personal information to you, we may ask for proof of identity and sufficient information about your interactions with us that we can

locate your personal information. If the information we hold about you is incorrect, you are entitled to ask us to correct any inaccuracies in the personal information.

- **Object to processing:** you have the right to object to us processing your personal information if we are not entitled to use it anymore.
- **Other Rights:** in addition, you may have rights to have your information deleted if we are keeping it too long, have its processing restricted in certain circumstances and/or to obtain copies of information we hold about you in electronic form.

You can make a request or exercise these rights by contacting KPMG at mz-fmprivacy@kpmg.com and we will make all reasonable and practical efforts to comply with your request, so long as it is consistent with applicable law and professional standards.

5. Data security and integrity

KPMG has reasonable security policies and procedures in place to protect personal information from unauthorised loss, misuse, alteration, or destruction. Despite KPMG's best efforts, however, security cannot be absolutely guaranteed against all threats. To the best of our ability, access to your personal information is limited to those who have a need to know. Those individuals who have access to the data are required to maintain the confidentiality of such information.

We also make reasonable efforts to retain personal information only for so long i) as the information is necessary to comply with an individual's request, ii) as necessary to comply with legal, regulatory, internal business or policy requirements, or iii) until that person asks that the information be deleted. The period for which data is retained will depend on the specific nature and circumstances under which the information was collected; however, subject to requirements of i)-iii) above, personal information will not be retained in accordance with KPMG's Records Retention Policy.

6. Links to other sites

Please be aware that KPMG web sites will typically contain links to other sites, including sites maintained by other KPMG member firms that are not governed by this Privacy Statement, but by other privacy statements that will often differ somewhat. We encourage users to review the privacy policy of each Web site visited before disclosing any personal information.

By registering on any KPMG web site and then navigating to another KPMG web site while still logged in, you agree to the use of your personal information in accordance with the privacy statement of the KPMG web site you are visiting.

7. Changes to this statement

KPMG may modify this Privacy Statement from time to time to reflect our current privacy practices. When we make changes to this statement, we will revise the "updated" date at the top of this page. Any changes to the processing of personal information as described in this Privacy Statement affecting you will be communicated to you through an appropriate channel, depending on how we normally communicate with you.

8. Policy questions and enforcement

KPMG is committed to protecting the online privacy of your personal information. If you have questions or comments about our administration of your personal information, please contact us at

mz-fmprivacy@kpmg.com . You may also use this address to communicate any concerns you may have regarding compliance with our Privacy Statement.

If you are not satisfied with the response you receive, you may escalate your concern to the Global Privacy Officer by sending an email to globalprivacyofficer@kpmg.com. We will acknowledge your email within 14 days and seek to resolve your concern within one month of receipt. Where the concern is complex or we have a large volume of concerns, we will notify you that the concern will take longer than one month to resolve, and we will seek to resolve your concern within three months of the concern being first raised. We may accept your concern (and in that case implement one of the measures set out in the 'Your Rights' section above), or we may reject your concern on legitimate grounds.

In any event, you always have the right to lodge a complaint with the Mozambique regulator in charge of protecting personal information, the Instituto Nacional de Técnologias de Informação e Comunicação – (INTIC).

*"KPMG," "we," "our," and "us" refers to KPMG International Cooperative ("KPMG International"), a Swiss entity, and/or to any one or more of the member firms of the KPMG network of independent firms affiliated with KPMG International. KPMG International provides no client services.