

KPMG N.V.
integrated report
2019/2020 -
GRI content index



Global Reporting Initiative content index

Standard	Disclosure	Page	Reference
General disclosures			
102-1	Name of the organisation	Cover page	
102-2	Activities, brands, products, and services	20, 85, 128, 129	https://home.kpmg/nl/nl/home/services.html
102-3	Location of headquarters	70	
102-4	Location of operations	34	https://home.kpmg/nl/nl/home/over-ons/offices.html
102-5	Ownership and legal form	32	
102-6	Markets served	20	
102-7	Scale of the organisation	3	
102-8	Information on employees and other workers	16-18	
102-9	Supply chain	8	
102-10	Significant changes to the organisation and its supply chain	None	
102-11	Precautionary principle or approach	36-37	
102-12	External initiatives	13-14	
102-13	Membership of associations		Main (professional) memberships: NBA, NOREA, IIA, VRC
Strategy			
102-14	Statement from senior decision-maker	4-6	
102-15	Key impacts, risks, and opportunities	36-38	
Ethics and integrity			
102-16	Values, principles, standards, and norms of behaviour	43	
102-17	Mechanisms for advice and concerns about ethics	41-48	
Governance			
102-18	Governance structure	32-34	
102-19	Delegating authority	32-34	
102-20	Executive-level responsibility for economic, environmental, and social topics	32-34	
102-21	Consulting stakeholders on economic, environmental, and social topics	130	
102-22	Composition of the highest governance body and its committees	32-34	
102-23	Chair of the highest governance body	32-34	
102-24	Nominating and selecting the highest governance body	32-34	

Global Reporting Initiative content index (continued)

Standard	Disclosure	Page	Reference
Governance (continued)			
102-25	Conflicts of interest	32-34	
102-26	Role of highest governance body in setting purpose, values, and strategy	52-60	
102-27	Collective knowledge of highest governance body	52-60	
102-28	Evaluating the highest governance body's performance	52-60	
102-29	Identifying and managing economic, environmental, and social impacts	36-39	
102-30	Effectiveness of risk management processes	36-39	
102-31	Review of economic, environmental, and social topics	36-39	
102-32	Highest governance body's role in sustainability reporting	52-60	
102-33	Communicating critical concerns	52-60	
102-34	Nature and total number of critical concerns		Not disclosed
102-35	Remuneration policies	62, 63	
102-36	Process for determining remuneration	62, 63	
102-37	Stakeholders' involvement in remuneration	62, 63	
102-38	Annual total compensation ratio		The ratio between junior trainee and non-equity partner is approximately 7:1
102-39	Percentage increase in annual total compensation ratio		Not disclosed
Stakeholder engagement			
102-40	List of stakeholder groups	130	
102-41	Collective bargaining agreements		Not applicable
102-42	Identifying and selecting stakeholders	130	
102-43	Approach to stakeholder engagement	130	
102-44	Key topics and concerns raised	8, 9	
Reporting			
102-45	Entities included in the consolidated financial statements	101	
102-46	Defining report content and topic boundaries	120	
102-47	List of material topics	8, 9	
102-48	Restatements of information		Included in disclosures where necessary
102-49	Changes in reporting		Included in disclosures where necessary

Global Reporting Initiative content index (continued)

Standard	Disclosure	Page	Reference
Reporting (continued)			
102-50	Reporting period		Financial year
102-51	Date of most recent report		This report
102-52	Reporting cycle		Annual
102-53	Contact point for questions regarding the report		info@kpmg.nl
102-54	Claims of reporting in accordance with the GRI standards	120	
102-55	GRI content index		This table – available on our website
102-56	External assurance	114-118	

Material topics			
Strategic link to topics	GRI aspect disclosure	Page	Reference
Public Trust			
Disclosure on Management Approach	103-1 Explanation of the material topic and its boundary	11-14; 41-48	
	103-2 The management approach and its components	11-14; 41-48	
	103-3 Evaluation of the management approach	11-14; 41-48	
Quality	419-1 Non-compliance with laws and regulations in the social and economic area	11-14	
	Audit quality indicators	42	
Community service	413-1 Operations with local community engagement, impact assessments, and development programmes	11-14	
Leading the public debate		6, 11, 13	
Closing the expectation gap		11	
Compliance & claims	413-2 Operations with significant actual and potential negative impacts on local communities	11-14	
Regulatory change		37, 38, 41, 43, 46, 130	
Reputable content	Media coverage	13	
Cultural change and improvement		4, 6, 11-13, 16-18, 41-48	
Data security & GDPR	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	12	
Integrity, ethics & independence	205-1 Operations assessed for risks related to corruption		100%
	205-2 Communication and training about anti-corruption policies and procedures	43	
	205-3 Confirmed incidents of corruption and actions taken	44	
	Audit & advisory fees	127-129	

Global Reporting Initiative content index (continued)

Material topics (continued)			
Strategic link to topics	GRI aspect disclosure	Page	Reference
People			
DMA	103-1 Explanation of the material topic and its boundary	16-18; 41-48	
	103-2 The management approach and its components	16-18; 41-48	
	103-3 Evaluation of the management approach	16-18; 41-48	
Diversity & inclusion	405-1 Diversity of governance bodies and employees	16-18; 41-48	
	401-1 New employee hires and employee turnover	16-18	
Employee satisfaction, vitality & well-being	Absenteeism	16-18	
	Employee engagement	16-18	
Employment & remuneration	405-2 Ratio of basic salary and remuneration of women to men		Basic ratio is 0.97. Bonus pay is equal except for very specific pockets in our service units.
Talent development & training	404-1 Average hours of training per year per employee	16, 42	
	404-2 Programmes for upgrading employee skills and transition assistance programmes	41-48	
Clients & Technology			
Disclosure on Management Approach	103-1 Explanation of the material topic and its boundary	20-22; 24-26; 41-48	
	103-2 The management approach and its components	20-22; 24-26; 41-48	
	103-3 Evaluation of the management approach	20-22; 24-26; 41-48	
Client satisfaction	Net Promotor Score	121	
Relevant services (Trust & Growth)	Client satisfaction scores	121	
(Technological) innovation	Multi-disciplinary service offerings	123, 128, 129	
Partnerships & alliances		24	
Financial Strenght			
Disclosure on Management Approach	103-1 Explanation of the material topic and its boundary	41-48	
	103-2 The management approach and its components	41-48	
	103-3 Evaluation of the management approach	41-48	
Ecological footprint	302-1 Energy consumption within the organisation	14	
	302-4 Reduction of energy consumption	14	
	303-5 Water consumption	14	
	305-x GHG emissions	14	
	305-5 Reduction of GHG emissions	14	
Supply chain/procurement	102-10 Significant changes to the organisation and its supply chain	None	
Sustainable profit	201-1 Direct economic value generated and distributed	123	
	201-3 Defined benefit plan obligations and other retirement plans	80, 86, 95	