



KPMG N.V. Integrated report 2020/2021

GRI content index



Global Reporting Initiative content index

Standard	Disclosure	Section
GRI 2: General disclosures 2021		
The organisation and its reporting practices		
2-1	Organisational details	Our business
2-2	Entities included in the organization's sustainability reporting	About this report
2-3	Reporting period, frequency and contact point	About this report, Reporting principles
2-4	Restatements of information	n/a
2-5	External assurance	Independent auditor's report, Reporting principles – External assurance
Activities and workers		
2-6	Activities, value chain and other business relationships	Our approach to value creation
2-7	Employees	Organisational structure
2-8	Workers who are not employees	n/a
Governance		
2-9	Governance structure and composition	Governance, Members of our Board of Management, Supervisory Board report
2-10	Nomination and selection of the highest governance body	Governance, Supervisory Board report
2-11	Chair of the highest governance body	Governance
2-12	Role of the highest governance body in overseeing the management impacts	n/a
2-13	Delegation of responsibility for managing impacts	n/a
2-14	Role of the highest governance body in sustainability reporting	n/a
2-15	Conflicts of interest	Functioning of the Supervisory Board - Independence
2-16	Communication of critical concerns	Governance – Code of conduct and other internal controls, Public trust – Our performance
2-17	Collective knowledge of the highest governance body	Supervisory Board report
2-18	Evaluation of the performance of the highest governance body	Functioning of the Supervisory Board – Board evaluation
2-19	Remuneration policies	Remuneration report
2-20	Process to determine remuneration	Remuneration report
2-21	Annual total compensation ratio	n/a

Global Reporting Initiative content index (continued)

Standard	Disclosure	Section
GRI 2: General disclosures 2021		
Strategy, policies and practices		
2-22	Statement on sustainable development strategy	Letter from our CEO
2-23	Policy commitments	Public trust – Our performance, Governance – Code of conduct and other internal controls
2-24	Embedding policy commitments	Public trust – Our performance, Governance
2-25	Process to remediate negative impacts	n/a
2-26	Mechanisms for seeking advice and raising concerns	Governance – Code of conduct and other internal controls
2-27	Compliance with laws and regulations	Governance – External regulation
2-28	Membership associations	n/a
Stakeholder engagement		
2-29	Approach to stakeholder engagement	Stakeholder dialogue
2-30	Collective bargaining agreements	n/a
GRI 3: Material topics 2021		
3-1	Process to determine material topics	Strategy & value creation – Materiality
3-2	List of material topics	Strategy & value creation – Materiality, Reporting principles – Materiality assessment
3-3	Management of material topics	Strategic pillars

Global Reporting Initiative content index (continued)

Strategic pillar	Material topic	GRI disclosure	Section
	Integrity & independence	205-1 Operations assessed for risks related to corruption 205-2 Communication and training about anti-corruption policies and procedures 205-3 Confirmed incidents of corruption and actions taken	People – Our performance People – Our performance People – Our performance
Public trust	Quality & transparency	KPMG – AQIs	Public trust - Audit quality indicators
	Societal impact	203-1 Infrastructure investments and services supported 203-2 Significant indirect economic impacts	n/a (through Advisory engagements) n/a
	Being a good employer	401-1 New employee hires and employee turnover 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees 401-3 Parental leave	n/a n/a n/a
People	Inclusion & diversity	405-1 Diversity of governance bodies and employees 405-2 Ratio of basic salary and remuneration of women to men 406-1 Incidents of discrimination and corrective actions taken	People, Members of our Board of Management, Functioning of the Supervisory Board People n/a
	Talent development	404-1 Average hours of training per year per employee 404-2 Programs for upgrading employee skills and transition assistance programs 404-3 Percentage of employees receiving regular performance and career development reviews	People – Our performance Digital & innovation - Our performance Remuneration report
Clients	Client satisfaction	KPMG – NPS	Clients – Our performance
Digital & innovation	Vision & thought leadership	KPMG	CEO Letter, throughout the report
	Innovation	KPMG	Digital & innovation - Our performance
	Partnerships & alliances	KPMG	Digital & innovation - Our performance
Financial strength	Sustainable profit	201-1 Direct economic value generated and distributed 201-2 Financial implications and other risks and opportunities due to climate change 201-3 Defined benefit plan obligations and other retirement plans 201-4 Financial assistance received from government	n/a n/a n/a n/a n/a

(n/a: not applicable)



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