



# Sustainability Report 2017/2018





# Headlines

## RECOGNITION

Building trust in us as the clear choice

95%\* of our clients would recommend our services  
\* of Satisfaction Survey respondents

The media trust our insights: we were consulted as a source for 4,674 news reports

15 awards local and internationals

## SERVICES

Accelerated renewal

Innovative, technology-intensive services and delivery models aligned with customers' needs

## FACILITIES

Open space offices enhance synergies and quality of life

Our professionals and clients in São Paulo, Rio de Janeiro, Campinas, Belo Horizonte, Uberlândia and Ribeirão Preto are already enjoying the new office concept.

## PEOPLE

A growing talent pool, spanning all career stages enhances the quality of our services

### IN BRAZIL

4,104 professionals  +10% FY2016

1,997 professionals promoted  +14% FY2016

R\$ 23.6 million invested in training and development

## DIVERSITY

Strong individually. even better together

New Inclusion & Diversity Committee

48.5% of women on our team

More women in leadership  29%

668 trainees  +27% FY2016

## ENVIRONMENTAL PERFORMANCE

Awareness, eco-efficiency and carbon neutrality

Carbon neutral: 8.650 units carbon-neutralized

-12%  energy savings FY2016

-22%  GHG reduction FY2016

19 tonnes of waste recycled

## FINANCIAL PERFORMANCE

Growing in a crisis

KPMGI US\$ 26.4 billion  +4,8% FY2016

KPMG in Brazil R\$ 1.2 billion  +7% FY2016

## COMMUNITY INVESTMENT

Sharing resources and expertise for development of broader society

R\$ 2.1 million in social projects, campaigns and pro bono services

R\$ 2.5 million in events



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• We welcome contributions to improve our Report; please send any feedback, questions, suggestions or critiques to: [comunidade@kpmg.com.br](mailto:comunidade@kpmg.com.br) or call +55 (11) 3736-1228.

# Foreword

We are pleased to publish our KPMG in Brazil Sustainability Report for the eighth consecutive year as a combined effort involving our leadership and professionals from 13 practices, led by Corporate Citizenship, Inclusion & Diversity.

In this summary version, we describe key highlights in the year illustrating the social, environmental and economic performance of the 24 offices that make up our network of independent firms in Brazil.

The full version of this report — which is “in accordance” with the GRI G4 Core option and has been independently assured by Green Domus — is available

on our sustainability website ([sustentabilidade.kpmg.com.br](http://sustentabilidade.kpmg.com.br)) along with previous editions.

From this edition forward, our reports will be designated by the year to which their contents relate\* followed by the year in which they are published (2017/2018).

We hope you find our report useful and informative.

**Marcelo de Lucca**

Partner – People, Performance and Culture

**Eliane Momesso**

Manager – Corporate Citizenship, Inclusion & Diversity

## PRIORITY STAKEHOLDERS AND MATERIAL ISSUES

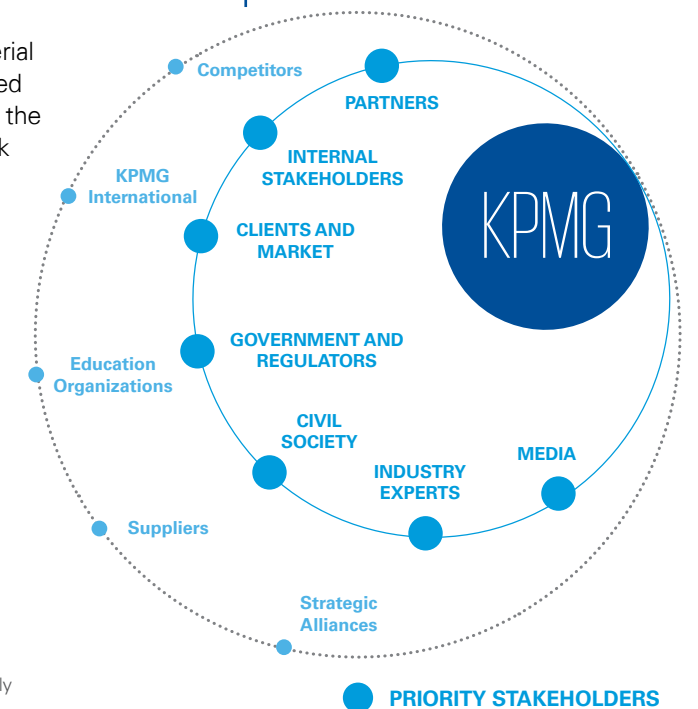
Our business ecosystem is shaped by our relations with stakeholders and the regulations and practices governing the markets in which we operate.

We are continually in search of new ways of engaging with each stakeholder to understand their needs, expectations, potential and limitations and where they intersect with our own guiding principles.

Our Sustainability Report reflects this engagement process by addressing issues deemed material by our stakeholders. These issues are identified in direct and indirect stakeholder surveys conducted by our Sustainability Services practice,

which are then used to update our Materiality Matrix.

In this report, material issues are structured in accordance with the Capitals Framework developed by the International Integrated Reporting Council.



• STAKEHOLDER MAP OF KPMG IN BRAZIL

\*This Report is for the financial year of KPMG in Brazil, from 1 October 2016 to 30 September 2017. Financial and environmental information is reported on a calendar-year basis for consistency with the practices adopted internationally by KPMG in disclosures of this nature.

# Messages from the chairmen

October 2017 saw the passing of the chairmanship from Pedro Melo to Charles Kriek, after six months working closely together in preparation for the transition. This edition features messages from both chairmen illustrating our unwavering commitment to sustainability.



## 2008 to 2017: resilience and transparency

Throughout my chairmanship, crises and instability, both in Brazil and globally, have been a constant. We have faced each of these crises with an eagerness to learn, courage to evolve our management and market approach, and confidence in the skills and expertise of our people.

One of the most important legacies from this period has been the acceleration of our journey towards sustainability. The creation of our Sustainability Services practice in 2008 led to the development of a sustainability strategy framework inspired by KPMG's international guidelines but tailored to local priorities. Our Corporate Citizenship department was created next to embed this framework into our routine and our culture, connecting sustainability, diversity and inclusion to our business strategy.

In 2010, Sustainability Reports became the primary vehicle by which we respond consistently and clearly to stakeholders' questions about our activities. They also describe our journey to sustainability and how we have addressed the opportunities and challenges presented to us each year in alignment with our principles.

The institutional capital we have built has not only helped us weather the

headwinds in recent years, but has become a driver for our continued growth. In 2017, it again proved its value in the challenging business environment created by the credibility crisis into which Brazil has been plunged. Despite the depth and extent of the crisis, we achieved growth of 7%.

Once again, we took the strategic decision to accelerate during the crisis. Going against the tide, we expanded our team, invested in new technologies and partnerships to build capabilities, enhanced our leadership development programs, improved our facilities to provide a healthier and more efficient office experience, and continued to invest in developing our communities, expanding inclusion and diversity and sharing knowledge with our stakeholders.

This set of initiatives has placed KPMG in Brazil among the top firms globally. Under Charles Kriek, we will continue this legacy while accelerating further progress.

I would like to thank each of you for your trust and partnership over these precious years. We'll keep moving forward — together.

**Pedro Melo**  
Chairman, KPMG in Brazil  
2008-2017

## 2018 to 2020: accelerating innovation

When I received the news that I had been elected as chairman of KPMG in Brazil, I was determined to prepare our Organization to face future challenges, honouring and extending the legacy that my four predecessors had left.

The commitment I made to them was that I would build on the important foundations already in place and accelerate change with a client-centric focus on quality and technology transformation in our business. To achieve this, our partners will work more closely than ever with management to deliver on these commitments across our practices. Indeed, it was with their participation that we designed our strategic pillars for 2018-2020. These include:

- » Implementing a Project Management Office to provide oversight, direction, prioritization and focus in our engagements.
- » Catalyzing our go-to-market strategy to take our industry leadership, regionalization and the One Firm concept a step further by integrating our practices in developing new business and new approaches that can meet any challenge and opportunity presented to our clients.
- » Renewing one third of committees and subcommittees

to prepare new leaders for the coming years.

- » Transforming our strategies for attracting, developing, allocating, recognizing and retaining talent within the People Experience concept.
- » Consolidating the Inclusion & Diversity Committee to accelerate progress across our four chosen strategic pillars.
- » Driving the digital transformation of our Organization and our products through technology.

With our spirits renewed by a desire to do more and better, our outlook for 2018 is one of subdued optimism. Whatever the year has in store, we will be positioned to inspire our professionals, clients, governments, trade associations, universities, social organizations and the media to meet their most critical challenges and operate at a new, more sustainability-centric level.

I would like to thank you for your trust and confidence, and wish you a year of renewed prosperity.

**Charles Kriek**  
Chairman, KPMG in Brazil  
2018-2020





# This is KPMG. This is how we deliver



## KPMG International Combined Global Revenues 2017

US\$ 26.4  
billion

+4,8%  
FY2016

We are a global network of member firms with 200,000 professionals working in 154 countries under a commitment to making a positive contribution to the success of our clients and the development of broader society.

Our people develop innovative strategies in Audit, Tax and Advisory with quality and clients and the core.

## KPMG IN BRASIL

24  
offices

### in 22 cities\*

the two largest in São Paulo and in Rio de Janeiro

4,104  
professionals\*

5,137  
clients\*

### throughout Brazil

including private companies in all industries, government bodies and non-profit organizations

\* As of financial year-end, 30 September 2017



Belém  
Belo Horizonte  
Brasília  
Campinas  
Cuiabá  
Curitiba  
Florianópolis  
Fortaleza  
Goânia  
Joinville  
Londrina  
Manaus  
Osasco  
Porto Alegre  
Recife  
Ribeirão Preto  
Rio de Janeiro  
Salvador  
São Carlos  
São José dos Campos  
São Paulo  
Uberlândia

## Underpinned by quality

### Innovation supported by a global and local integrity framework

Our reputation as a leading firm in our industry is supported by our global teams' alignment with the principles of ethics, integrity and quality.

Robust governance and quality and risk management frameworks are at the core of our business model. These cover aspects that include our culture, our professionals' training, our business approach and systematic oversight of our activities.

## HOW WE BUILD QUALITY

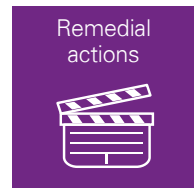
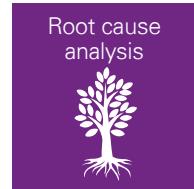
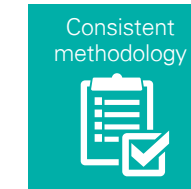
### OUR CULTURE



### OUR PEOPLE



### OUR APPROACH



Read our [International Annual Review 2017](#) to learn more about KPMGI.



Our relentless focus on quality is detailed in the [KPMG International Transparency Report](#). Read the Report here.



# Our sustainability strategy

## Developing to create value

**OUR PURPOSE**  
Inspire Confidence. Empower Change.

**OUR VISION**  
The Clear Choice.

**OUR STRATEGY**  
Excellence, consistency and efficiency. A long-term, sustainable vision. A multidisciplinary firm. Collaboration. A passionate focus on clients. Innovation.

**OUR VALUES**  
We lead by example. We respect the individual. We work together. We seek the facts and provide insight. We empower communities. We act with integrity. We are open and honest in our communication.

**OUR PROMISE**  
With passion and purpose, we work shoulder-to-shoulder with you, integrating innovative approaches and deep expertise to deliver real results.

Transforming our knowledge into sustainable approaches that support our stakeholders' development is a continuing pursuit.

**SUSTAINABILITY STRATEGY**  
Creating value through the development of our professionals, clients and communities.

**SUSTAINABILITY MANAGEMENT**  
Is at the heart of our business, defining how we mobilize each capital to generate value to our stakeholders.

**The path we travel**  
A daily internal journey towards understanding how we can create value for all our stakeholders.

**The path we help others to travel**  
Our actions to inspire and help our stakeholders operate responsibly and develop more sustainable business models.



National and international commitments to which we have subscribed to achieve greater consistency.





# Intellectual Capital

World-class intelligence and technology supporting sustainable development.



## MANAGEMENT

Our primary commitment is to **convert our Intellectual Capital** — a composite of our people and our local and global expertise — into **sustainable development** solutions for our clients and communities.

We do this by adhering to the principles of **professionalism** and **integrity** on which KPMG International's reputation is built and which are connected to our purpose of making a difference in the lives of our stakeholders, inspiring confidence and empowering change.

## ASSETS

### Innovation

We continually renovate the strategies and technologies we offer to anticipate and meet the challenges faced by clients, the market and broader society at every stage of their life cycle.

### Global links

We leverage the global insight we derive from the knowledge flowing through the global KPMG network to remain at the leading edge of market trends and developments.

### Extraordinary professionals

We continually invest in the strategic, technical and human development of our professionals and offer them career-advancing challenges.

### Integrity and responsibility

We strictly adhere to the principles of integrity based on an effective and comprehensive Risk and Quality Management system.

### Shared expertise

We produce and share expertise and innovative solutions.

## Headlines

Leading Auditors for Listed Companies

5,137 clients served

**BR Week Best Retail Audit Supplier Award**  
Novarejo and CIP

**100 Best HR Suppliers RH**  
**Best HR Management Consultancy**  
Gestão RH

**Vanguard Leader in IT Strategy Consulting**  
ALM Intelligence

**Top 3 in Supplier of the Year awards for Tax Implementation consulting**  
Confed Awards

**Leader in Information Security Consulting Services [KPMGI]**  
The Forrester Wave™

**Leader in Data & Analytics [KPMGI]**  
The Forrester Wave™: Insights Service Providers Q1 2017

## VALUE CREATION

**For our professionals**  
Continuous professional and personal development.

**For our clients**  
Consistent decision making; Innovation; Efficiency; Governance; Access to new markets and resources; Risk management; Stakeholder trust;

**For society**  
Ethical and sustainable business; Access to innovative knowledge.



# Expertise supporting development

## Innovation. Disruption. Growth.

There is now unprecedented innovation and opportunity in the marketplace. Every industry and client KPMG serves is transforming, responding to new technologies and disruptive forces that are reshaping their businesses.

**We are responding by innovating, investing heavily in technology and artificial intelligence, renewing our service portfolio and delivery models, transforming our people's skill set, strengthening our focus on quality, working seamlessly across our practices and using lots of creativity.**

Alliances with leading innovators such as Microsoft, Oracle, IBM, ServiceNow and Workday and a

wide and varied network of start-ups, internationally recognized academic institutions and not-for-profit organizations are enabling KPMG to deliver innovative solutions and scalable technology platforms across IT enablement, cloud, D&A, customer experience, digital transformation and cognitive, helping clients transform their operations and services to enhance their effectiveness and efficiency.

There are no short answers or out-of-the-box solutions. We offer our clients a bespoke approach that addresses their most significant challenges while also allowing them to seize the tremendous opportunities being presented by disruptive technologies.

### ••• New tech talent

We are training a new generation of digital business professionals. KPMG has recruited and developed software engineers, computer scientists, database experts and data analytics PhDs to help tackle the digital challenges our clients are facing.

The KPMG network has invested more than US\$ 1 billion as part of a multi-year investment program focused on technology and developing innovative services.



# What we offer our clients

For clients' every challenge and opportunity, solutions that combine our expertises to deliver real results.



## OUR EXPERTISE IN PRACTICE

Scan the QR Code to learn about how KPMG has become the clear choice to address the chief concerns of CEOs in these industries, with real-world case studies.



### INNOVATION

Strategies that combine technology, D&A and deep, global business insights to help our clients grow, cut costs, achieve compliance and manage business risks.

### MULTIDISCIPLINARY TEAMS

Professionals with in-depth knowledge in finance, technology, tax and management deliver synergistic solutions to meet the needs of clients in every market.

### TAPPING INTO GLOBAL MARKETS

Expertise and capabilities to help global clients expand their businesses overseas and in Brazil.

### AUDIT

Quality, transparency and integrity in audit services designed to help *enhance the reliability* of information prepared by clients for use by investors, creditors and other stakeholders.

### TAX

Our expertise and experience help clients *anticipate and respond to changes in the tax environment,* supporting adequate governance.

### ADVISORY

Our multidisciplinary approach across Risk Consulting, Management Consulting and Deal Advisory *supports our clients in strategic decision-making* and projects.

### REGIONAL PRESENCE

Our offices are structured to meet the specific needs of each region in Brazil. Our services are also offered to clients in broader Latin America and can leverage synergies with other member firms.

### GLOBAL EXCELLENCE

We work with KPMG's leading subject-matter experts globally to enhance engagement quality.

### CLIENT RELATIONS

We work shoulder to shoulder with clients, supporting their decisions and promoting and helping to implement new practices.



# Human Capital

Continuing investment in our people with a focus on high performance and a deep sense of ownership and purpose.



## MANAGEMENT

People management is at the heart of our strategy, driving **excellence** in our Capitals.

We are recognized internationally for our **ability to attract and develop extraordinary talents** and for our **substantial investment** in their development.

A **high performance culture** leads them to maximize their potential, while **diversity** provides a unique mix of expertise to generate innovative insights.

## ASSETS

### Continuous development

We invest in the quality of our services through continuing training and development.

### Rewards and Benefits

We encourage healthy habits and quality of life through campaigns, benefits and a collaborative environment.

### Career development

Professional achievement is recognized through a range of evaluation and feedback tools that inform each professional's career plans and development.

### Diversified talent

We draw on intraregional diversity and experience to deliver a combination of expertise and innovative insights in our engagements.

### New talent

We invest in new talents and expect them to adhere to our principles of professionalism and integrity.

## Headlines

### Where the world wants to work now

LinkedIn Top Companies

### 15 Top Companies for Career Opportunities

Love Mondays

### EF English Life Change Management Award

EF Brasil

### Top Companies for People Management Practices

Gestão de RH

### Best Firms to Work For • 7<sup>th</sup> Consulting

### Top 100 Workplace Equality Index

• 35<sup>th</sup> [KPMGI] Stonewall

### 100 Best Companies in OHDI

Gestão RH

4,104 professionals

48.5% women in our team

1,997 professionals promoted

R\$ 23.6 million invested in training and development

410,000 training hours

## VALUE CREATION

### For our professionals

Compensation and benefits; Career development; KPMG pride; Work environment; Respect for diversity; A resume the market values; Health and safety at the workplace.

**Four our clients** Ethical conduct, integrity and high-performing professionals.

### For society

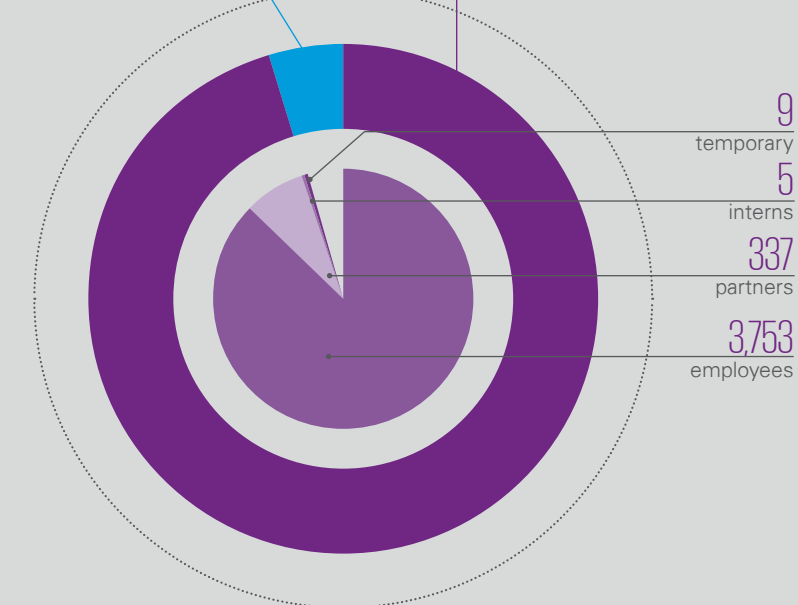
Best workplace, diversity and corporate citizenship practices.



# Our people

4,104 professionals

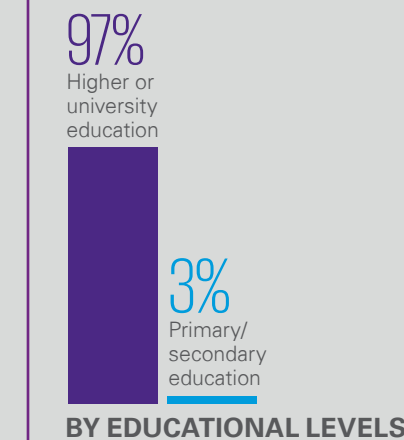
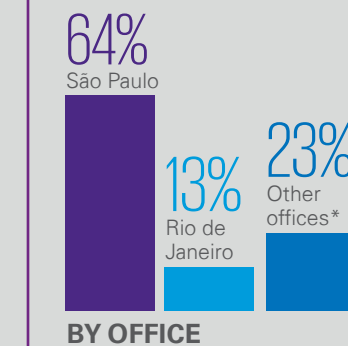
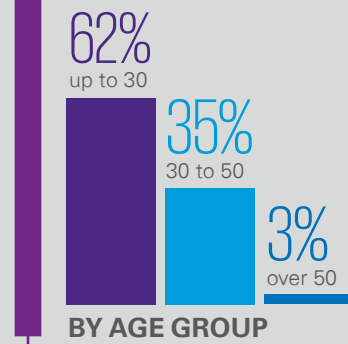
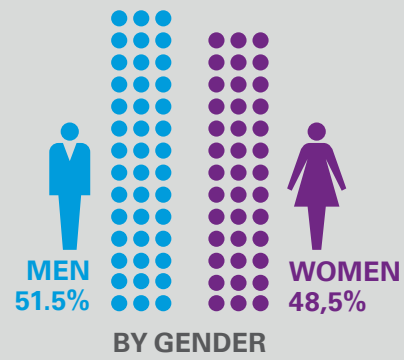
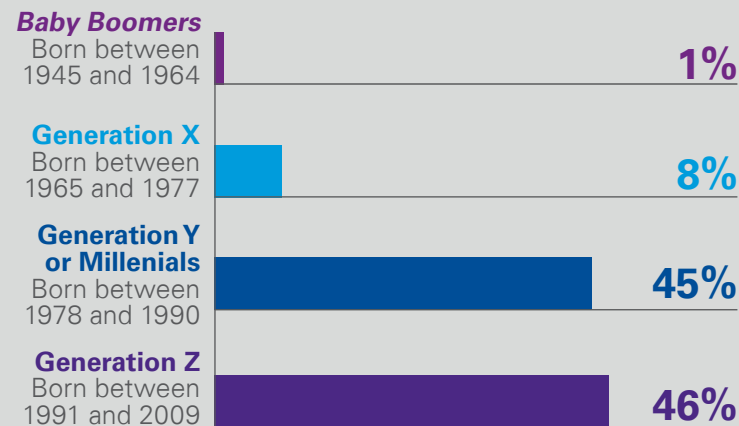
193 outsourced employees



4,297 employees

All people working at KPMG in Brazil at the end of financial year 2017

## GENERATION PROFILE



# Professional development

## Continuous learning for extraordinary people

Within our People Experience concept, we are transforming our professionals' experience across every stage of their journey within KPMG.

Digitalization, robotics and artificial intelligence are helping us intensively transform not only our business approach, but also our people development practices. KPMG professionals are being prepared to abandon legacy practices and incorporate new ones faster.

### EDUCATION

To support this transformation, we are offering a broad and diverse range of learning opportunities that meet the individual interests and preferred learning styles of each of our professionals.

KPMG-developed training and funding for professional training are our main forms of educational investment.

### PERFORMANCE & DEVELOPMENT

Our Performance & Development function crafts individual development plans based on performance assessment results and where a professional is in their career.

### GENEXT – TRAINEE PROGRAMME

This umbrella program comprises six individual programs for recruiting, promoting KPMG at universities, and providing career guidance to high school students. In 2017, we hired 668 trainees, 27% more than in 2016.

### MOBILITY AND SECONDMENT

Mobility and secondment provide our professionals with the opportunity to acquire new practices and the skills to meet business demands, advance their careers and develop as leaders.

In addition, Global Mobility ensures our clients can work with the best KPMG specialists wherever they need them.

In 2017, the number of professionals on mobility increased by 52% compared with 2016.

## EDUCATION

### KPMG TRAINING

410,000 hours +26% FY2016

E-learning, virtual classes and classroom-based



### FUNDING FOR PROFESSIONAL DEVELOPMENT

Our policy of reimbursing professionals for undergraduate, graduate, specialist, language and student exchange programmes encourages continuing education.



R\$ 23.6 million invested

in training and development

**KPMG WORLD:** For university students who see KPMG as the clear choice for their careers, this Facebook profile features stories and information about our trainee programs and university initiatives. [facebook.com/mundokpmg](https://www.facebook.com/mundokpmg)



# Career planning and development

## Dynamic career paths driven by feedback and new challenges

At KPMG, we foster and encourage internal mobility. To support our professionals' development, we have established a robust career and development plan that is based on the principles of merit and equal opportunity, and we provide feedback and performance assessments to assist in identifying strengths and areas for improvement in both technical and behavioral aspects.

MyPD and My360 performance assessments are used as a basis for promotions and salary increases, as well as for the Profit-Sharing Programme.

**83%**  
of our professionals received performance feedback in 2017

**48%**  
of our professionals were promoted in 2017



# Health and quality of life

## Well-being at and outside the workplace

Through our MyLife program, our occupational health and safety programmes, our 24 comprehensive employee

benefits and our KPMGPrev private pension plan, we ensure the well-being, comfort and safety of our primary asset: our people.

### *Mens sana in corpore sano*

Every day, our professionals can engage in more than 350 sporting interests at more than six thousand facilities in Brazil through GymPass.

In addition, for the past four years our Walking and Jogging Group at the São Paulo and Rio de Janeiro offices has received coaching in preparation for the Pão de Açúcar Marathon.

# Organizational climate

## Actively listening drives continuous improvement

The Global People Survey (GPS) is a tool by which we assess performance against KPMG's people policies and processes.

Based on the survey results, each department's leaders and

business partners design action plans for continual improvement in a range of areas, such as compensation and rewards, communication, leadership and management.





# Inclusion and diversity

**Strong individually. Even better together.**

Respecting individuality has been integral to our approach to creating an environment that is free of discrimination, welcomes diverse opinions and safeguards the rights of each individual, regardless of their personal traits and beliefs.

Inclusion and diversity — by promoting diverse thinking, a spirit of true collaboration and creativity — improve our approach to helping our clients achieve success, change and growth.

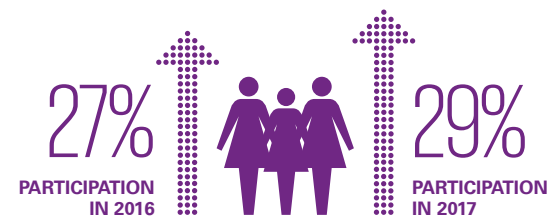
## NEW INCLUSION & DIVERSITY COMMITTEE

With support from our Citizenship, Inclusion and Diversity department, the Inclusion & Diversity Committee has developed strategies and initiatives to make our Organization a more open, respectful, attractive and comfortable place for all types of talent. It works on four fronts that we view as urgent priorities:



Patrícia Molino, leader on the Inclusion and Diversity Committee, received the CEBDS women's leadership prize for progress in the goals proposed by the United Nations (UN).

## WOMEN IN LEADERSHIP



**#HeForShe**  
We are a member of the Brazil National Committee for this global movement led by UN Women to encourage boys and men to act against the inequality faced by women and girls.

» **WOMEN/KNOW**  
(KPMG Network Of Women)  
KNOW coordinates initiatives focused on gender equality at KPMG and fosters gender equity among our stakeholders. The aims of these initiatives include increasing the number of women in leadership, making the workplace more comfortable for women during and after pregnancy, and implementing policies and good practices relating to gender equality and women's development, internally and externally.



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groupknow

» **RACE + ETHNICS/EBONY**  
EBONY creates visibility around racial issues to not only increase the number of people from different races and ethnicities in our staff but also to change the general mindset, knocking down prejudices that impose barriers on ethnic representation and real inclusion. Program initiatives include developing internal policies for attracting, retaining and recognising talent and external initiatives to accelerate the inclusion of black professionals in the market



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KPMGBrasilEbony

» **LGBT+/VOICES**  
VOICES is dedicated to issues of sexual orientation and gender identity, with a view to including LGBT+ professionals (lesbians, gays, bisexuals, transvestites, transsexuals and other forms of sexual orientation, identity and gender expression) at KPMG and elsewhere. These initiatives include events and awareness raising through the Voices and Voices Allied Facebook groups.



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KPMGBrasilVoices

» **PEOPLE WITH DISABILITIES/ BUDDIES**  
Our BUDDIES programme promotes initiatives furthering the inclusion of people with disabilities in our staff and a more diverse society. These include co-working and awareness campaigns, support from business partners for people with special needs and their managers, recruiting and hiring strategies, and physical and technological adaptations to improve accessibility.



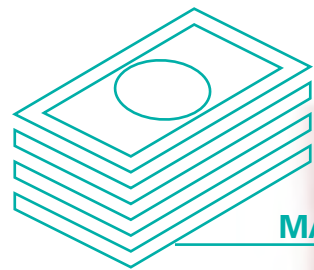
Follow facebook/  
KPMGBrasilBuddies

Our commitment to being inclusive isn't a tactic. It's a belief, a celebration of difference, and a moral imperative. It's how we work and who we are.



# Financial Capital

The value of the success we share with our stakeholders



## MANAGEMENT

Our **financial strength** is anchored in the **professionalism** and **integrity** that underpins our management of KPMG in Brazil.

We want to remain a successful organization, but we want our success to return increasing value to our stakeholders.

That way, profit will always be something rightfully earned as a result of the value we create for society, and not an end in itself.



## ASSETS

**Strategic management**  
We capitalize on our partners' expertise in management, strategic planning and scenario analysis to enhance our financial resilience.

**Long-term vision**  
We direct our services to the sustainable development of our clients' business.

**Capital Investment**  
We provide funding to the business through debt or equity funding.

**Integrity and responsibility**  
We strictly adhere to the principles of integrity based on an effective and comprehensive Risk and Quality Management system, which helps reduce the risks to which our business is exposed.

Headlines

R\$ 1.2  
billion in revenue

R\$ 519  
million in employee wages and benefits

R\$ 277  
million in payments to government

7%  
growth

## VALUE CREATION

**For our professionals**  
Financial rewards for services.

**For our clients**  
Investment in technologies and knowledge supporting more efficient and sustainable management approaches.

**For society**  
Giving back to communities through taxes, salaries, payments to suppliers and community investment.





# Financial results 2017

## Anticipating market demands supports continuing growth

Times of economic turbulence as we experienced in 2017 reveal the strength of the equation underlying our positive financial results: our extraordinary professionals, the quality we deliver in every engagement, client satisfaction, the trust our brand has earned from the market, the global strength of the KPMG network and our commitment to leaving a legacy to communities.

These are the foundations through which we have achieved consistent growth over the years, focused on quality, innovation and on specific needs of each client.

In 2017, while our strategic plan predicted higher growth rates than

were able to achieve, we believe that growth of 7% is satisfactory in a business environment such as we experienced.

**Audit** Growth exceeded projections driven by a winning strategy for auditor rotation. Since 2012, we have worked to win lost clients back the next round by digitalizing our processes and on-boarding experts in our clients' industries. The results began to show in 2016 — when we regained our leading position as auditors of publicly traded companies — and were further cemented in 2017, when we confirmed our leadership.

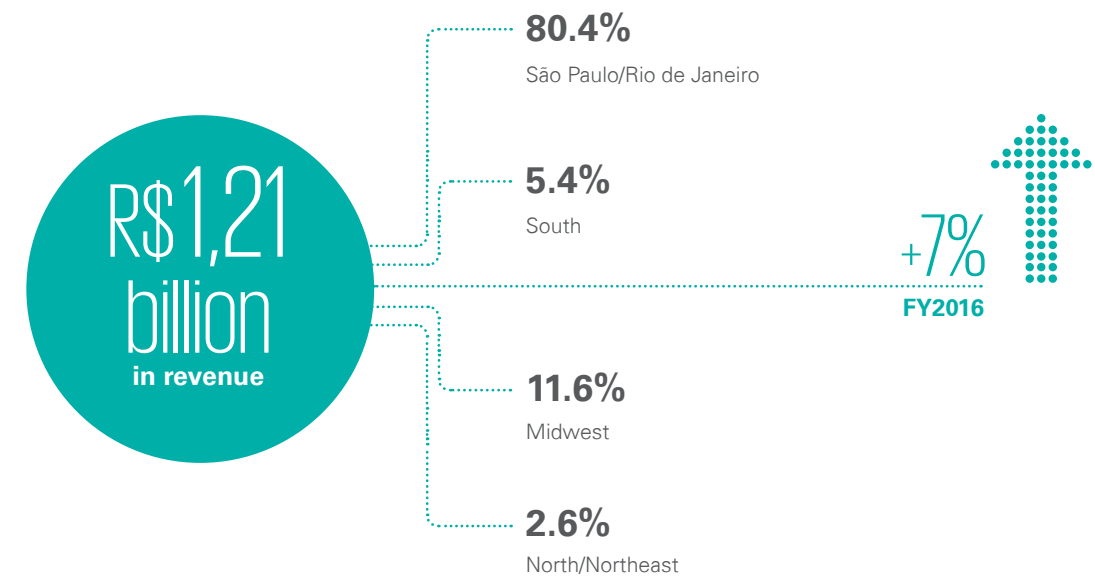
**Advisory** We have expanded our staff and service portfolio across

all areas, with a focus on digital technologies. In line with market perceptions, we have been highly successful in Deal Advisory and Transformation engagements.

**Tax** Substantial technology investment has kept us uniquely positioned to advise our clients in dealing with new tax and filing requirements. We have also grown our revenues from our Tax Controversy practice and Global Trade Excellence Centre (GTEC).

In 2018, we will continue to work diligently to ensure our business targets are met so we can expand our payments to governments and our professionals, and our investment in communities.

## CONSOLIDATED REVENUE BY REGION AND PRACTICE\* (%) G4-17 Independent firms operating in Brazil under the KPMG brand



\* For the period from October 2016 to September 2017.

### Statement of Added Value\* (R\$)

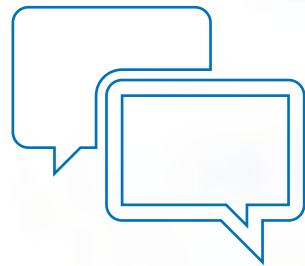
	2017	2016	2015
<b>Direct economic value created</b>	<b>1,215,405,417</b>	1,137,360,064	907,706,802
a) Revenue	1,215,405,417	1,137,360,064	907,706,802
<b>Economic value distributed</b>	<b>1,046,812,310</b>	905,433,495	775,929,579
b) Operating costs	227,281,608	186,381,555	163,983,222
c) Employee wages and benefits	519,559,888	497,661,451	433,204,153
d) Payments to providers of capital	20,602,785	18,169,712	15,300,334
e) Payments to government	277,223,521	200,564,514	160,956,840
f) Community investments	2,144,505	2,656,262	2,485,030
<b>Voluntary contributions (including pro bono) to social, environmental and cultural projects</b>	<b>2,144,505</b>	2,149,719	2,014,014
<b>Contributions to social, environmental and cultural projects under Tax Incentive Laws</b>	-	506,542	471,016
<b>Accumulated economic value</b>	<b>168,593,106</b>	231,926,568	131,777,223

This information refers to the periods January to December 2016, 2015 and 2014, and represents the operations of all independent entities operating under the name KPMG in Brazil. Under current legislation, they are exempt from publishing statements of financial position. Data from 2015 were redefined between items b and d for better comparability.



# Social and Relationship Capital

Shared resources and knowledge creating value for our stakeholders and KPMG



## MANAGEMENT

Our purpose calls for us to be at service to our stakeholders in a relationship based on **professionalism, ethics** and **integrity** that creates value for all parties.

To achieve this, we transform our professionals' knowledge and expertise into **dynamic and meaningful services** that inspire confidence, strengthen our reputation and empower change in society.

## ASSETS

### Reputation

We catalyse the international reputation of the KPMG brand for integrity and professionalism.

### Active participation

We actively participate in discussions within trade associations in our segment and regulators on our responsibilities, governance and on tax morality.

### Generating knowledge

We openly share the knowledge we produce with clients, governments, regulators, associations, universities, the media and, through them, society.

### Corporate citizenship

We maintain lasting partnerships with organizations that promote development and education.

### Monitoring our relationships

We monitor the quality and integrity of our relationships with clients and suppliers.

### Voluntary commitments

Our policies are aligned with national and international voluntary commitments to support human rights, sustainability and a low-carbon economy.



## Headlines

Top Companies for HR Management  
Gestão de RH

R\$1.56 million  
in direct community  
investment

R\$2.5 million  
invested in 279 events

R\$580 thousand  
invested in *pro bono* services

Client  
satisfaction:

95%\*  
would  
recommend  
our services  
\* of satisfaction  
survey respondents

Source of  
4,674  
news reports

A member of  
58  
trade  
associations

## VALUE CREATION

**For our professionals**  
KPMG pride; Community engagement; Membership of industry associations.

**For our clients**  
Access to thought leadership and services aligned with our values and our approach of working shoulder to shoulder with clients.

**For society**  
*Pro bono* services for charitable organizations; Shared knowledge; Initiatives to promote tax morality, compliance and trust in the audit process; Sustainable value chains.



# Corporate citizenship

## Education, development and environment

**R\$ 2.14 million**  
in community investment  
by KPMG in Brazil

Our global approach to corporate citizenship prioritizes Lifelong Learning as a strategy to break the vicious cycle of poverty. Our commitment extends beyond the classroom: we share our professionals' knowledge through coaching, mentoring, pro bono audits on not-for-profit organizations, as well as direct investment in education initiatives.

Our commitment also includes our Global Climate Response, our support for responsible business, our support for the 17 UN Sustainable Development Goals, and the programmes our member firms deliver to drive change in their communities.

Aligned with these commitments, KPMG in Brazil's Corporate Citizenship strategy has three pillars articulating our initiatives: Education, Development and Environment. Environment-related practices are reported under Natural Capital.

### EDUCATION

We provide support through direct social investment in ongoing programmes and specific initiatives that encourage lifelong learning. In 2017 we provided educational support to the Pequeno Cidadão Program, Enactus and Junior Achievement.

### INVESTMENT IN ENACTUS IN 2017

**R\$ 80,000**  
in direct investment

**214 hours**  
dedicated by our professionals  
to serving on the Management Board, auditing the Championship accounts and advising participating teams

**R\$ 36,000**  
for the KPMG Ethics & Integrity Awards

**R\$ 18,000**  
in air tickets  
for the winning team to represent Brazil at the World Cup



### PEQUENO CIDADÃO PROGRAM INVESTMENT IN 2017

**21 years**  
years of support,  
benefiting  
220 students annually

**R\$ 780,000**  
in direct investment

**R\$ 36,000**  
to sponsor the  
Bessan Award,  
providing education grants

**R\$ 21,000**  
in Christmas gifts



Annual visit from Pequeno Cidadão project beneficiaries to our São Paulo office and Bessan Award grant winners



### INVESTMENT IN JUNIOR ACHIEVEMENT IN 2017

**R\$ 245,000**  
in direct investment

**167 volunteers**  
from 18 offices

**1,816 hours**  
dedicated to the project

**1,694 students**  
benefited





## DEVELOPMENT

Our initiatives around this pillar are focused on helping improve the conditions of our communities through the following initiatives:

### » PRO BONO SERVICES OR COMPENSATION

We provide audit and consultancy services to non-profit organizations, incorporating professionalism into management, and credibility and transparency into their financial statements.

### » VOLUNTARY WORK

Annual initiatives that have become a tradition at KPMG, organized around KPMG Community Day and Campaigns.

### INVESTMENT IN PRO BONO SERVICES IN 2017

R\$ 580,000  
invested

18 organizations  
benefited

### KPMG Community Day

Professionals from all offices in Brazil engage in initiatives addressing the specific needs of their communities.

**Campaigns** Our professionals also mark specific occasions by collecting and distributing donations.



KPMG professionals are all smiles during KPMG Community Day activities

### KPMG COMMUNITY DAY 2017

R\$ 30,000  
invested by KPMG

24 organizations  
benefited

2,215 people  
reached

1,023  
volunteers,  
including  
professionals  
and family

### WINTER CAMPAIGN DONATIONS TO "TURMA DA SOPA"

1,800 blankets

1 tonne of food

more than 1,200  
articles of clothing  
and shoes

### CITIZENSHIP PORTAL

Launched in 2017, the Portal provides a channel for citizenship project leaders to document their initiatives to facilitate employee involvement and data collection. It also supports the continuity of initiatives throughout the year.



## Shared expertise

### Contributing to our stakeholders' development

Part of the expertise we have developed across the KPMG network to achieve excellence in service and ensure high-quality delivery is shared with our stakeholders through collaborations with the media, research and studies, and the forums and events we organize and sponsor.

### AUDIT COMMITTEE INSTITUTE (ACI)

The Audit Committee Institute is a forum for disseminating best practice in corporate governance as well as political, economic, corporate, legal and tax trends affecting our business.

ACI Brazil is open to the members of the boards of directors and audit committees of companies throughout Brazil.

### KPMG RISK UNIVERSITY

Recognized by more than 300 executives from 250 companies as an innovative platform for learning and networking, our Risk University translates KPMG's expertise into a dynamic executive education programme that helps companies and organizations on their journey to management maturity in Governance, Risk and Compliance.

4,674  
positive citations in  
the Brazilian media

R\$ 2.5 million  
invested in 279 events

36 research  
publications  
developed by our teams  
to keep our practices and  
the market up to date





# Supplier management

**Responsibility across the value chain**

Following the commitment we undertook to the UN's Guiding Principles on Human Rights, the subject of human rights has featured in KPMG's strategy, also influencing relations with clients and suppliers. In 2015 we implemented a Supplier Code of Conduct to further deliver on our commitment to disseminating best practices. Two years later, we implemented an online supplier management program that will streamline processes and improve supplier relationships.

# Memberships

**Engaging around material issues**

**We are members of 58 trade associations and actively engage with regulators,** where we share insights in debates or serve on boards, executive committees and working groups to further our professions and to ensure the sustainable development of our business.

# Client relations

**Dialogue and collaboration to build lasting relationships**

Our relations with clients are underpinned by ethics and independence and are part of our basis for ensuring the quality of our work and the sustainability of the business.

Beginning at onboarding, our relationships are supported by

direct interaction between clients and professionals on the ground, satisfaction surveys and the various channels we have created to share the knowledge flowing through KPMG International's network of member firms, such as research and publications, events and seminars.



Professionals, clients and entities' representatives discuss a study published by KPMG

## SATISFACTION SURVEY

**1,594**

Survey questionnaires sent



**15%**

Response rate

**8.6%**

Satisfaction rate



**92%**  
Would use other services\*

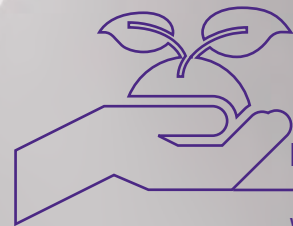
**95%**  
Would recommend KPMG\*

\* respondents of Satisfaction Survey 2017



# Natural Capital

Our commitment to leave the world better than we found it



## MANAGEMENT

We undertook a **Global Environmental Commitment** in 2008 (in line with our Code of Conduct) to our vision of leaving the world in a better state than we found it, to the principle of offering services which encourage more sustainable business models and to other national and international commitments to which we have subscribed.

Since 2016, environmental management at KPMG in Brazil has been based on KPMG's **Global Climate Response**, focusing on our **environmental goals and awareness raising and engagement** with stakeholders.

## ASSETS

### Eco-efficiency and carbon neutrality goals

We have established impact reduction targets, and offset our emissions.

### Supporting change

We subscribe to national and global commitments to empower positive change.

### Raising awareness among stakeholders

We work to raise environmental awareness and engagement among our professionals, customers, suppliers and communities.

### Shared expertise

Our environmental and climate change expertise is made available to our clients and broader society.

## Headlines

18%

growth in demand for sustainability services

20%

GHG emissions reduction

2,638

hours of sustainability education

100%

of eco-efficiency targets exceeded

Carbon Neutral:

8,650

tCO<sub>2</sub>e neutralized

**Commitment to a low-carbon economy: Carbon Price Communiqué and the Paris Pledge for Action**

**Accredited by INMETRO as a Greenhouse Gas Inventory Verification Body (ISO 14065) Estufa (Norma ISO 14065)**

## VALUE CREATION

### For our professionals

Environmental awareness and engagement.

### For our clients

Sustainable business models, policies and procedures.

### For society

Lower Greenhouse Gas Emissions; Carbon Neutralization, with positive impacts on biodiversity and income opportunities from sustainably managing and keeping forests intact; Resource efficiency; Awareness of sustainable practices; Access to research and thought leadership.



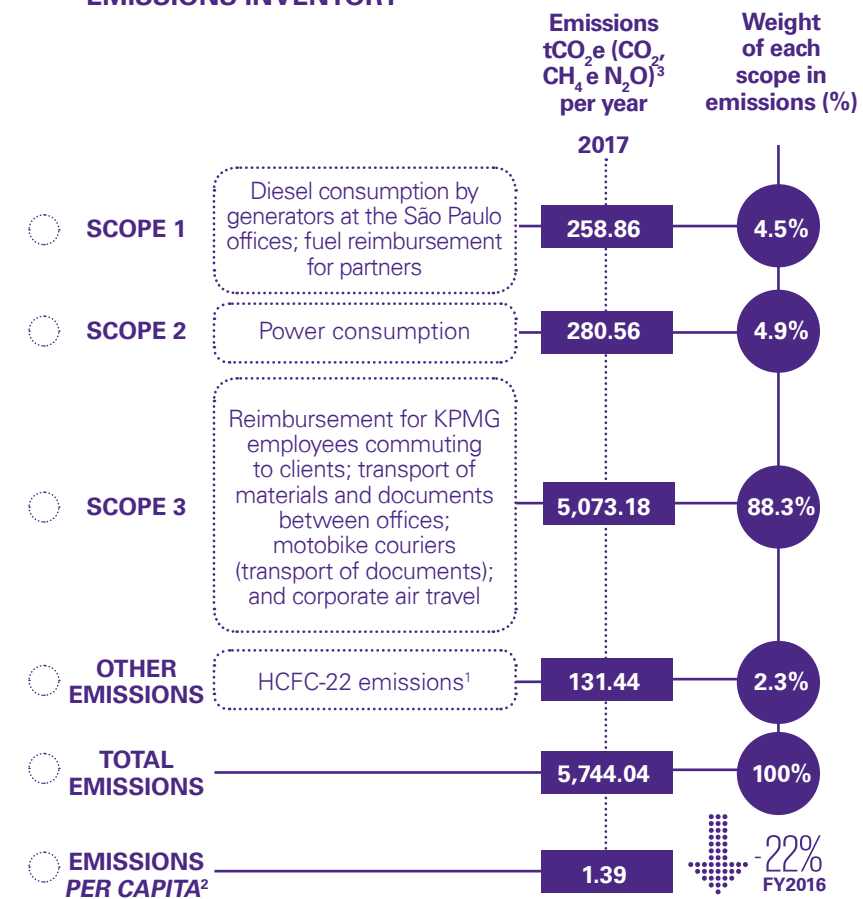
# Environmental management

## Continual engagement helps to disseminate information and encourage changes in practices

Our Global Climate Response is aligned with the 17 UN Sustainable Development Goals and has evolved to ensure that the KPMG network as a whole reduces the environmental impact of operations and adopt efficient practices and technologies to contain the use of natural resources.

PILLARS	THEMES/ COMMITMENTS	STRATEGIES	PROGRESS 2016-2017
GLOBAL ECO-EFFICIENCY TARGETS 2020	» <b>ELETRICITY</b> » Source 50% of our electricity from renewable sources	» Invest in office efficiency and conduct awareness campaigns	» In Brazil this target has already been met (Brazil's energy mix is 81% based on renewable energy) » 12% reduction of <i>per capita</i> consumption
	» <b>GREENHOUSE GAS EMISSIONS</b> » 10% reduction in net emissions per full-time equivalent (FY2015)	» <b>Responsible commuting</b> » Reduce commuting through the use of technology » Neutralize annual carbon emissions	» -20% <i>per capita</i> GHG emissions » 8,650 units of carbon neutralized
	» <b>RESPONSIBLE CONSUMPTION</b> » Establish and monitor the performance of annual local targets	» <b>Energy-efficient Buildings</b> » Reduce consumption of water and electricity  » <b>Responsible Purchasing and Sustainable IT</b> » Reduce consumption of office materials and recycle waste materials	» Main offices certified LEED CS Gold » -6.5% disposable cup » -21% paper » -6.9% printed materials » 19t of paper recycled » 50Kg of batteries recycled
AWARENESS RAISING AND ENGAGEMENT	» <b>SUSTAINABILITY AND CONSCIENTIOUS CONSUMPTION</b> » Driving a change in mindsets and behaviors among our professionals towards sustainability	» Organize regular and engaging events, campaigns and training covering all professionals	» 12 types of classroom-based and online training » 1,814 attending professionals » 2,638 hours invested
COMMUNITY AND THE MARKET	» <b>SUSTAINABLE BUSINESS AND CONSCIENTIOUS CONSUMPTION</b> » Encouraging our stakeholders to adopt sustainable practices and behavior	» Expand demand for sustainability services » Promote sustainability in our supply chain » Collaborate with NGOs promoting sustainability » Participate in global and national sustainability initiatives	» +18% demand for Global Sustainability services » Sponsorship of Edukatu, an online conscientious consumption education platform, reaching thousands of students » 15 national and international voluntary commitments

## KPMG IN BRAZIL GREENHOUSE GAS (GHG) EMISSIONS INVENTORY



This data is for the period January to December of each year. The method for this inventory was developed by KPMG International based on the GHG Protocol and Defra Reporting Guidance.  
<sup>1</sup> Following GHG Protocol guidelines, these emissions were not included in Scope 1, as HCFC -22 gas is not included in the Kyoto Protocol. <sup>2</sup> The average headcount used in the calculation of per capita emissions is provided by KPMG International for all member firms. <sup>3</sup> tCO<sub>2</sub>e = tonnes CO<sub>2</sub> equivalent

## We are carbon neutral\*

Our greenhouse gas emissions were neutralized in 2017 by purchasing 8,650 thousand carbon units from the REDD Project + Jari Amapá in accordance with the Verified Carbon Standard (VCS) and Climate, Community and Biodiversity Standards (CCBS).

Located in the Amazon Deforestation Belt, the Reserve keeps a plan of sustainable management that guarantees the conservation of traditional family practices and of the vast biodiversity across its 95,000 hectares of intact forest.

\* Neutralization of CO<sub>2</sub>e emissions was calculated on the inventory we presented to KPMG International, which follows more conservative assumptions – such as the emission factor for “Radiative Forcing” in the calculation of air travel – than the used in Brazil, it increases the volume of emissions. This is why we neutralized 8,659 CO<sub>2</sub>e instead of the 5,744 calculated in our local inventory.

# Global Sustainability Services

## Intellectual Capital specializing in sustainability

The more than 350 consultants in our Global Sustainability Services practice spend over one million hours every year helping our clients improve their environmental and social performance. This includes supporting them

in reducing greenhouse gas emissions, the primary cause of global warming.

In Brazil, our team assists organizations of different sizes and from different sectors to

understand the context of sustainability, position themselves within this context, reduce the greenhouse gas emissions and identify the best strategy for operating and reporting information.



# Manufactured Capital

Physical, material and technological assets supporting quality of service and reducing environmental impacts

Headlines  
24 offices

Office in Morumbi, São Paulo: Building facilities certified LEED CS Gold® and LEED ID+C Gold®

New office in Rio de Janeiro certified LEED CS Gold®

Corporate fleet

## MANAGEMENT

Excellence in delivery depends to a great extent on the **quality of the technology assets** we provide to manage and ensure the security of information that is relevant to our work. Technology assets are also critical to our innovation processes for the benefit of our clients.

**Physical and mobility** assets complete the equation of how we **support our professionals in delivering their best.**

All investments related to this capital are consistent with our established environmental targets.

## ASSETS

### Physical assets

We provide ergonomically designed, functional and comfortable office space furnished with appropriate materials to ensure the health, safety and well-being of our professionals.

### State-of-the-art technology

Equipment and systems to improve engagement efficiency, information security and mobility.

### Mobility incentives

Offices accessible by public transport, carpooling and a corporate car benefit contribute to better mobility.

## VALUE CREATION

### For our professionals

Efficiency; Integration; Information security; Occupational health and safety.

### For our clients

High-quality and efficient delivery; Information security.

### For society

Lower environmental impact from our offices and travel.



# Physical assets

## Continual office improvement

Our 24 offices in Brazil are located in cities that are business hubs in strategic regions and provide the physical and technological infrastructure required for our professionals to deliver high-quality and efficient service to clients.

Continual investment in open-space office renovations, accessibility improvements, and comfort, security and technology is providing greater quality of life for our teams and increasing our resource efficiency.



# Information technology

## Secure and efficient information management

### EQUIPMENT AND SERVICES

The volume of information that our teams must access and process, both locally and globally, requires state-of-the-art infrastructure and effective hardware and software solutions.

We are equipped with 93 physical servers and 248 virtual servers supporting 5,800 computers, as well as help desk support for fast troubleshooting.

### HOME OFFICE

As working from home increasingly becomes an option for technical professionals, we are working to ensure an efficient and secure home office experience. New technologies and customized applications make life easier for our professionals working from home and provide online training and sites with secure access for interacting with our clients.

### KPMG CENTRAL: fast, secure file sharing

A highly secure, online collaborative site which connects our local teams to clients and the global network of KPMG member firms.

# Corporate fleet

## Comfort and recognition for managers

Our company vehicle benefit programme for managers, called KFleet, is the first of its kind among the Big Four. In 2017, 598 leaders (84% of eligible beneficiaries) subscribed to the program, choosing from among new and used flex-fuel vehicles.

# Credits

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**Images taken at our offices in São Paulo, with the participation of KPMG professionals. We would like to thank the people who participated!**

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