



KPMG Indigenous Peoples Policy

January 2023

Purpose

KPMG Australia is committed to respecting the rights of Indigenous peoples, in line with the *United Nations Declaration on the Rights of Indigenous Peoples*.

As part of its Reconciliation Action Plan (RAP), KPMG Australia has committed to going beyond 'business as usual' to embed reconciliation in the delivery of core business practices and decision making at the highest level.

Through the successful implementation of this policy, KPMG Australia aims to continue to build relationships with our people, clients and community that are founded on mutual respect and understanding. We aim to be the partner of choice for Indigenous organisations, communities and businesses and an employer of choice for Aboriginal and Torres Strait Islander Peoples.

Acknowledgement of Country

At KPMG Australia, we recognise Aboriginal and Torres Strait Islander peoples as the First Peoples of this land. We recognise that Aboriginal and Torres Strait Islander people's history and cultures are the foundation of Australia's collective history and culture. We acknowledge Elders past, present and emerging as the Traditional Custodians of the land on which we live and work. We celebrate that we live in the country with the world's oldest continuous living cultures.

We acknowledge and respect that Indigenous peoples maintain a distinctive cultural, spiritual, physical and economic relationship with their land and water¹. As such, we take our obligations to the land and environments in which we operate seriously. KPMG Australia's commitment to caring for country can be found in our FY20-2022 Climate Action Plan.

¹ Aligned to Close the Gap Target 15: Aboriginal and Torres Strait Islander people maintain a distinctive cultural, spiritual, physical and economic relationship with their land and waters.

Scope

The scope of this policy is relevant for KPMG Australia and any reference to KPMG from here on is taken to mean KPMG Australia. It applies to all people employed by KPMG Australia and it is each individual person's responsibility to adhere to this policy.

Any reference to Indigenous peoples is taken to mean Aboriginal and Torres Strait Islander peoples.

This policy is called the 'Indigenous Peoples Policy' to remain consistent with terminology used in the United Nations Declaration on the Rights of Indigenous Peoples and relevant guides. This policy sets out the specific focus areas of KPMG Australia's strategy to recognise, protect and respect the rights of Aboriginal and Torres Strait Islander peoples, both within and outside of our organisation. In all KPMG's operations, including supply chain, we endeavour to respect the rights of Indigenous peoples to maintain and strengthen their own institutions, cultures and traditions, and to pursue their development in keeping with their needs and aspirations.

This policy is not intended to replace KPMG's RAP but rather to strengthen its governance systems to continue to hold the firm accountable to existing and future commitments. An overview of how these documents relate is provided in Appendix A.



Content

For our people, we commit to:

- Continuing to develop a range of employment pathways for Indigenous peoples to work at KPMG;
- Providing career and leadership development opportunities for Indigenous employees;
- Creating a culturally safe workplace, where Indigenous employees can celebrate their full identity;
- Appropriately recognising and valuing the contribution that Indigenous employees make to the workplace;
- Providing a means for Indigenous employees to connect, network and be consulted with on matters that affect them;
- Providing learning opportunities for non-Indigenous
 Partners and employees to improve their cultural awareness, cultural capabilities & cultural intelligence;
- Inspiring practical actions for non-Indigenous Partners and employees to contribute to reconciliation; and
- Empowering KPMG's leadership to demonstrate commitment from the top, ensuring buy in for anti-discrimination initiatives and alignment to the firm's broader Cultural Diversity and Inclusion strategies.

For our clients, we commit to:

- Leading by example by demonstrating foundational cultural competency in engagements;
- Listening deeply to our clients when developing solutions for Indigenous communities;
- Providing culturally safe experiences and services for Indigenous clients and community partners;
- Enabling community partners to access KPMG products and services, such as through offering pro bono services;
- Offering capability building solutions to promote stronger economic participation; and
- Providing high quality services that demonstrate why we are the provider of choice for Indigenous services.

As a responsible corporate citizen, we commit to:

- Respecting and upholding the unique rights of Indigenous peoples;
- Engaging with Indigenous stakeholders wherever relevant;
- Respecting Indigenous Cultural Intellectual Property (ICIP) and obtaining free, prior and informed consent before using ICIP;
- Lending support to relevant Indigenous led campaigns and/or initiatives;
- Identifying opportunities to support Indigenous businesses through our supply chain;
- Identifying opportunities to support self-determination, such as through education and employment programs; and
- Partnering with Indigenous organisations that align with our values and strategic focus areas.



Governance

This policy commitment has been approved by KPMG's: RAPTaskforce; Indigenous Network; with endorsement from the KPMG Australia Board and National Executive Committee.

The commitments outlined in this policy will be enabled through KPMG's RAP, which is the implementation strategy detailing the specific actions and targets intended to be achieved over a 3-year period.

A social audit will be conducted at the end of the RAP to measure the firm's performance and identify areas for improvement. Results from the RAP audit will be published on KPMG's website, with a progress update on a subset of commitments to be published annually (See Appendix A). The RAP is overseen by a cross-functional working group (the RAP Taskforce), to ensure responsibility for implementation is embedded across the firm.

KPMG is committed to complying with all legal and regulatory frameworks relevant to this policy, and is aligned to the following existing KPMG policies:

- KPMG Global Code of Conduct
- KPMG Global Business and Human Rights Statement
- KPMG Australia Human Rights Policy
- KPMG's 2021-2025 'Elevate' Reconciliation Action Plan
- KPMG Australia Inclusion and Diversity Report 2018/19
- KPMG Australia Supplier Code of Conduct
- KPMG Australia Modern Slavery Statement
- Social procurement at KPMG
- KPMG Australia's 'Our Impact Plan 2022'

In addition, we have considered alignment the following international and local frameworks:

- The UN Declaration on the Rights of Indigenous Peoples
- The Sustainable Development Goals
- The UN Global Compact Principles
- The Close the Gap Targets





Grievances

KPMG Australia is committed to addressing grievances and providing appropriate avenues for affected individuals or communities to come forward. Internal grievance systems and an <u>external hotline</u> are in place globally, which can facilitate any whistleblower reports.

A grievance constitutes any concern regarding compliance with the commitments outlined in this policy or the related policies listed above.

KPMG Australia is committed to continuously improving our mechanisms and remediation processes through stakeholder engagement and dialogue, to better align with the expectations for effective mechanisms set out in the United Nations Guiding Principles on Business and Human Rights.



Contact

For more information or to provide general feedback, please contact KPMG Corporate Citizenship.

Revision table

Published

Next Revision

September 2021

September 2023



Appendix A: Document hierarchy



RAP Artwork

In 2013, KPMG commissioned Gilimbaa, a certified Indigenous creative agency, to design an artwork that reflects the diversity of Aboriginal and Torres Strait Islander peoples, cultures and connections to country. This represents an overall message of 'Community'.

For this RAP we purposefully updated this design, to acknowledge our 15 year long reconciliation journey and reflect the evolution of our RAPs over the years.

In this latest design, we have added two new elements to reflect the concepts of wellbeing and cultural safety. These elements sit at the heart of our work but also encompass everything we do.

















Torres Strait Islanders

Saltwater

Freshwater

Cultural Safety Wellbeing

Contact us

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