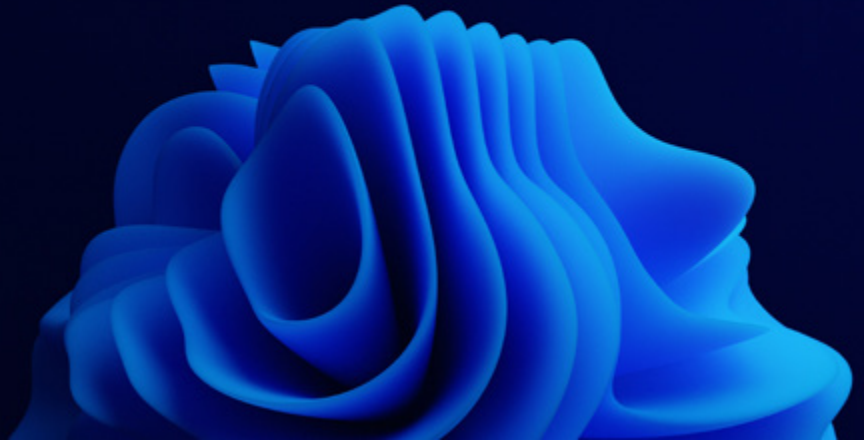


Human Rights Policy Statement



This policy statement confirms the commitment of KPMG Finland Group to respect all internationally recognised human rights. It also describes the key elements of embedding this commitment across our operations and value chains, and into our processes, practices, and governance.

Our commitment

With this policy statement, KPMG Finland Group affirms its commitment to respect all internationally recognised human rights across its activities. This commitment encompasses adherence to rights enshrined but not limited to the UN Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, the International Covenant on Economic, Social and Cultural Rights, and the Declaration on Fundamental Principles and Rights at Work by the International Labour Organization (ILO), which includes the following rights:

- (a) freedom of association and the effective recognition of the right to collective bargaining,
- (b) the elimination of all forms of forced or compulsory labour,
- (c) the effective abolition of child labour,
- (d) the elimination of discrimination in respect of employment and occupation, and
- (e) a safe and healthy working environment.

This commitment aligns with the [KPMG International Human Rights Statement](#)² and confirms KPMG Finland Group's commitment to operate according to the UN Guiding Principles on Business and Human Rights (UNGPs) and the OECD Guidelines for Multinational Enterprises. KPMG Finland Group expects all its employees to act in accordance with this commitment. Furthermore, we expect our suppliers to commit to respecting the human rights that the ILO has declared to be fundamental rights at work.

This commitment covers all individuals and groups, who may be impacted by KPMG Finland Group's activities

or through our business relationships. We highlight the human rights of individuals belonging to specific groups or populations that require particular attention (for example, women, children, indigenous peoples, minorities, persons with disabilities, or migrant workers and their families), where they may be at a heightened risk of becoming vulnerable or marginalised, if adversely impacted by our activities or through our business relationships.

We comply with the Finnish Work Time Act and the Estonian Employment Contracts Act. The conformity of these laws with the ILO work time rules has been ensured during the legislative process.

Our approach

Our overall approach to responsible business conduct and sustainability is defined in the KPMG Finland Group's [Our Impact Plan](#)³, inspired by and aligned with the global [Our Impact Plan](#)⁴.

This policy statement both complements and is reinforced by existing policy documents, i.e., the Global Code of Conduct, KPMG International Modern Slavery Statement, and the KPMG Finland Group Supplier Code of Conduct, all of which also articulate our shared values – *Integrity, Excellence, Courage, Together, For Better*. It also strengthens our existing policies and strategies around human resources and occupational health and safety, as well as Inclusion, Diversity and Equity.

The UNGPs guide the implementation of this policy statement and the ongoing development of our human rights due diligence processes.

¹ The KPMG Finland Group consists of KPMG Oy Ab (as the ultimate parent company) and its subsidiaries in Finland and Estonia.

^{2,3,4} Hyperlinks to documents updated whenever necessary

Human rights due diligence

The key components of human rights due diligence are set out in the UNGPs and include identifying and assessing actual and potential human rights impacts, integrating, and acting upon the findings, tracking responses, and communicating how impacts are addressed.

Aligned with KPMG International, KPMG Finland Group undertakes to avoid causing or contributing to adverse human rights impacts through our own activities and addresses such impacts when they occur. Furthermore, we seek to prevent or mitigate adverse human rights impacts that are directly related to our operations, products, or services through our business relationships.

We have conducted a human rights risk and saliency assessment in early 2024 to identify and prioritize the focus areas across KPMG Finland Group operations and value chains. The process included engagement of internal stakeholders and was informed by internal human rights expertise. Human rights impacts were identified systematically and assessed according to the guidance provided for by the UNGPs considering both severity and likelihood of impact.

This policy statement will be complemented with a specific Human Rights Policy indicating our salient issues and describing further our due diligence process together with an ongoing implementation process.

The processes and measures embedded across various functions to assess and act upon risks and impacts will be described in the Human Rights Policy. We are committed to continuously enhancing our systems and controls, and the effectiveness of our responses and communication to various stakeholders both internally and externally.

Grievance mechanisms

KPMG Finland Group commits to providing avenues for affected individuals, groups, and communities to report concerns and raise grievances.

Publication

This policy statement has been published on the external website of KPMG Finland Group and communicated both internally to all personnel and externally to business partners.

Date: 6 May 2024
Signatures



Kimmo Anttonen, Chairman



Pasi Koivunen, CEO

The local whistleblowing channel is accessible through our website to employees as well as clients, subcontractors, suppliers, and other external parties. This local channel as well as the KPMG International Hotline allow stakeholders to disclose concerns anonymously and confidentially. We are also committed to remediating or cooperating in remediation through judicial and non-judicial mechanisms, when we have caused or contributed to adverse impacts. We encourage our suppliers and business partners to make the same commitment to remedy, and when appropriate, we are committed to working with our suppliers to seek to remedy adverse impacts, which are directly linked to our operations, products or services.

Governance and oversight

This policy statement has been approved according to KPMG Finland Group governance structure, including the Leadership Team and the Board of Directors as the highest decision-making body. The KPMG Finland Group Leadership Team is responsible for overseeing this policy statement and the Human Rights Policy. The responsibility for their effective embedding and implementation rests with the KPMG Finland Group Corporate Sustainability Steering Committee, which reports to the Leadership Team. This includes the assignment of responsibility across specific functions and divisions for the day-to-day management of relevant human rights issues in our own operations and within our supply chain.

Development and review

This policy statement was developed on the initiative of the Board of Directors by KPMG Finland Group's human rights experts, with inputs from representatives across the organisation. Prior to adopting this commitment, the Board of Directors underwent specialized training on human rights to enhance their expertise and deepen their understanding. The policy is reviewed every three years, or more often should circumstances significantly change.