



UK Modern Slavery Statement 2023

March 2024



Introduction

At KPMG, we recognise the prevalence of modern slavery globally and do not tolerate modern slavery in our operations and value chains. While the professional services industry is not typically considered a high-risk sector for labour-related breaches given most of our people are highly skilled, permanently employed professionals, we remain acutely aware that risks can arise across our operations and value chains. As such, we recognise that we have a critical role to play in identifying and mitigating potential harm to people.

This Statement sets out the actions taken to identify, assess, address, and prevent modern slavery in our operations and value chains for the financial year ended 30 September 2023 (“FY23”). It has been prepared for KPMG LLP (“KPMG”) pursuant to section 54 of the UK Modern Slavery Act. This Statement also covers the following wholly owned subsidiaries of KPMG: KPMG UK Limited, KPMG United Kingdom plc, and KPMG Crimsonwing Limited. KPMG UK Limited, KPMG United Kingdom plc and KPMG Crimsonwing Limited are subject to the same policies

and procedures as KPMG LLP.

References within this Modern Slavery Statement to our “colleagues” or “people” means employees, members (partners) and contingent workers of KPMG UK Limited and KPMG LLP. KPMG Crimsonwing Limited and KPMG United Kingdom plc do not have any employees but are serviced by the employees, partners (members), and contingent workers of KPMG UK Limited and KPMG LLP.

KPMG recognises our responsibility to respect human rights. As part of the global KPMG member firm network, we are required to implement policies and procedures consistent with the Universal Declaration of Human Rights, the International Labour Organisation’s (“ILO”) Declaration on Fundamental Principles and Rights at Work, and the UN Guiding Principles on Business and Human Rights (“UNGPs”). Our approach to Environmental, Social and Governance commitments is built on the UN Global Compact, to which KPMG International has been a participant since 2002.

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Our business structure and supply chains

KPMG is constituted in the UK as a limited liability partnership under the Limited Liability Partnerships Act 2000. KPMG is part of the KPMG global organisation of professional services firms providing Audit, Tax, and Advisory services to a wide variety of public and private sector organisations.

We often utilise our global KPMG member firm network to support on, or subcontract out, elements of our client engagements or our operations to improve efficiency or take advantage of specialist knowledge existing in jurisdictions outside the UK. In some instances, our staff are engaged by other KPMG member firms across the world to support on client engagements. Our relationship with KPMG member firms is different to that of an external third party. Therefore, we have excluded these relationships from 'our value chain' in this Statement.

KPMG International acts as the coordinating entity for the overall benefit of the KPMG member firms. KPMG International is a private English company limited by guarantee which does not provide professional services directly or indirectly, to clients or audited entities. KPMG member firms are held accountable by KPMG International's Global Quality & Risk Management and People & Culture policies, which incorporate human rights and modern slavery considerations.

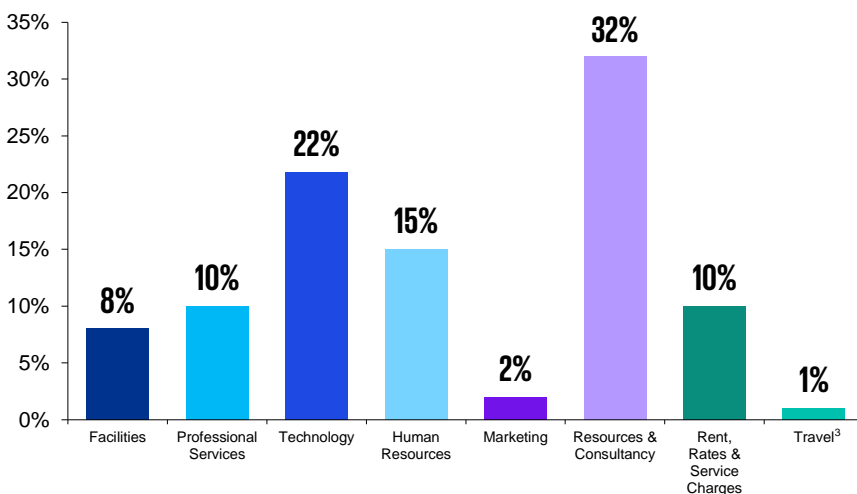
Compliance with these policies is monitored by KPMG International. Further details about KPMG International and its business, including our relationship with it, are available in the [2023 KPMG International Transparency Report](#).

KPMG and its subsidiaries operate predominantly in the UK where over 18,100 employees and members (partners) are located, operating out of 20 UK offices.

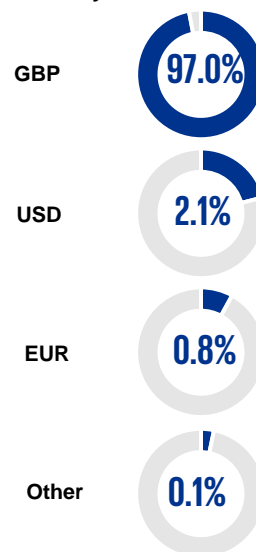
Where we source

As a professional services firm, we procure goods and services from suppliers for the operation of our business. In FY23, KPMG sourced from ~2,105 suppliers¹. We track our supplier spend by currency. Most of our supplier spend is in GBP, EUR, and US which are predominantly used in lower risk jurisdictions where compulsory modern slavery legislation is in place, and the prevalence of modern slavery is lower according to Walk Free's 2023 Global Slavery Index. However, we are acutely aware that slavery-like practices can and do occur in the UK, US, and Europe and recognise that our relationships with suppliers may still expose us to modern slavery risks which must be identified and managed.

Annual procurement spend by key categories across FY23²



Annual procurement spend by currency across FY23⁴



Sources:

- Spend listed in this Statement does not include certain suppliers in the travel category, expense suppliers, interoffice suppliers, or suppliers providing goods or services to KPMG IFRG, KPMG EMA Financial Services Regulatory Insight Centre, and KPMG Department of Professional Practice.
- Figures are rounded.
- Travel spend captures spend made through our P2P platform and does not include air travel, rail, car rental, or hotels.
- Figures are rounded. Additionally, we had minimal spend (spend under £100,000) in each of the following currencies over the course of FY23: AED, AUD, DKK, SEK, SGD, QAR, INR, CAD, CHF, ZAR, HKD, NZD.

Our policies

Our commitments	
Commitment	Progress
Rolling commitments	
Conduct an annual review of our policies and supporting process maps	Complete for FY23

KPMG’s approach to identifying and mitigating modern slavery is upheld by a framework of policies designed to help us identify and combat risks to the firm and the people with whom we deal, including risks of forced or compulsory labour. Our people are required to adhere to our policies which are made available on our internal intranet. The third parties with whom we engage are also required to adhere to certain policies as outlined below.

KPMG International Human Rights Statement

KPMG International has made a commitment within the [KPMG International Human Rights Statement](#) to uphold human rights, prevent adverse human rights impacts caused by its business relationships and address any impacts that may occur. The commitment outlines a requirement for KPMG member firms to implement policies and procedures in line with international human rights standards and guidance, such as the Universal Declaration of Human Rights, the UNGPs, ILO Core Conventions, and the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises.

Anti-slavery and Human-Trafficking Policy

Our internal Anti-slavery and Human Trafficking Policy applies to our people and subcontractors. The policy reaffirms our approach to instances of modern slavery and our responsibilities under international human rights guidance.

Our Code of Conduct

Our [Code of Conduct](#) includes a firmwide commitment to respect the human rights of all individuals with whom we deal. Our Code is applicable to all our colleagues and subcontractors.

Speak Up Policy

Our internal Speak Up Policy encourages our people and our subcontractors to speak up where they have suspicions or concerns about suspected wrongdoing, including those relating to modern slavery. The policy outlines the avenues through which a concern can be raised, details how concerns are investigated, and our zero-tolerance approach to retaliation.

Grievance Policy

KPMG has an internal Grievance Policy through which employees can raise concerns if they feel they have been directly impacted by the matter in question or have been victimised for whistleblowing.

Financial Crime Policies

Our internal Anti-bribery and Corruption, Anti-money Laundering and Counter-terrorist Financing, Corporate Criminal Offences, Anti-fraud, and Sanctions policies, procedures, and internal controls support KPMG to identify, assess, manage, and mitigate financial crime risks, including modern slavery and human trafficking, given these can predicate crimes to money laundering, bribery, and corruption.

Supplier Code of Conduct

Our [Supplier Code of Conduct](#) (SCoC) reiterates our dedication to eradicating modern slavery and human trafficking in our supply chain and sets out the values and commitments suppliers are expected to adhere to in order to meet KPMG’s standards. Our SCoC outlines our expectations for our suppliers to operate speak up mechanisms and it incorporates clear provisions on minimum working age requirements and applicable laws regarding wages, working hours, and forced labour.

Where we feel a supplier has fallen short of our standards, KPMG may require them to undertake remediation activities. If the supplier fails to resolve the issue in an acceptable manner, we will consider termination of the supplier relationship altogether.

Our risk assessment, management and due diligence processes

Our commitments	
Commitment	Progress
Rolling commitments	
Undertake a biennial modern slavery self-assessment questionnaire (SAQ) process for suppliers	Ongoing
FY23 commitments (as published in our 2022 UK Modern Slavery Statement)	
Look to implement recommendations arising from our subject matter expert (SME) ⁵ review of the risk assessment process for suppliers, where appropriate, during our refreshed supplier risk assessment process	Ongoing
Look to implement recommendations arising from our SME review of the SAQ scoring methodology, where appropriate, when reviewing supplier responses to the SAQ	Ongoing
Incorporate modern slavery and human rights provisions into our Ethics and Independence eBook circulated to subcontractors	Ongoing
Look to implement recommendations arising from our review of modern slavery risks in tandem with client facing teams where appropriate. This includes adding specific modern slavery questions to our Client Risk Assessment (CRA), Third Party Risk Assessment (TPRA) and Engagement Risk Assessment (ERA) processes (if applicable)	Ongoing
FY24 commitments	
Amend our procurement guidance to include information regarding how purchasing practices can exacerbate modern slavery risks	Progress will be reported on in next year's Statement

The risk of modern slavery or slavery-like practices increases when the following indicators are present:

1

High-risk sectors and products – our main sector and product risks include our relationships with businesses producing IT hardware, end user devices and branded merchandise, as well as those providing catering and vending services, cleaning, security, hospitality, and facilities services such as mailroom and postal, courier, and office relocation.

2

High-risk jurisdictions – KPMG has business relationships with a wide range of clients and audited entities, suppliers, and other third parties who may have operations or value chains based in countries where there is conflict, corruption, or weak rule of law which increases the risk of modern slavery.

3

Vulnerable populations – businesses with whom we deal may rely on workforces made up of base-skilled or unskilled labour, high numbers of temporary, seasonal, migrant workers, workers from minority groups, or children, all of which present a higher risk of modern slavery.

4

Business models structured around high-risk work practices – KPMG recognises that there may be an increased risk of modern slavery exposure via its relationships with suppliers, clients, and audited entities, and third parties which are reliant upon subcontracting and outsourcing or which have complex ownership structures.

Where multiple modern slavery risk indicators are present, there is a greater likelihood of harm to people occurring. KPMG monitors its business relationships and operations for such indicators to ensure our efforts are focused on where the risk of harm to people is highest.

Living Wage

We are committed to ensuring that all our people are paid fairly. As an accredited Living Wage Employer, we also require our subcontractors and supplier staff who are working on site at KPMG premises in the UK to be paid the Real Living Wage or London Living Wage by their employers. We expect our suppliers to maintain a just and fair approach to remuneration and pay at least the applicable minimum wage. In October 2023, the living wage rates for 2023-2024 were announced and our Sustainable Procurement team will communicate with our suppliers providing onsite staff to ensure payment is in line with the uplifted rate.

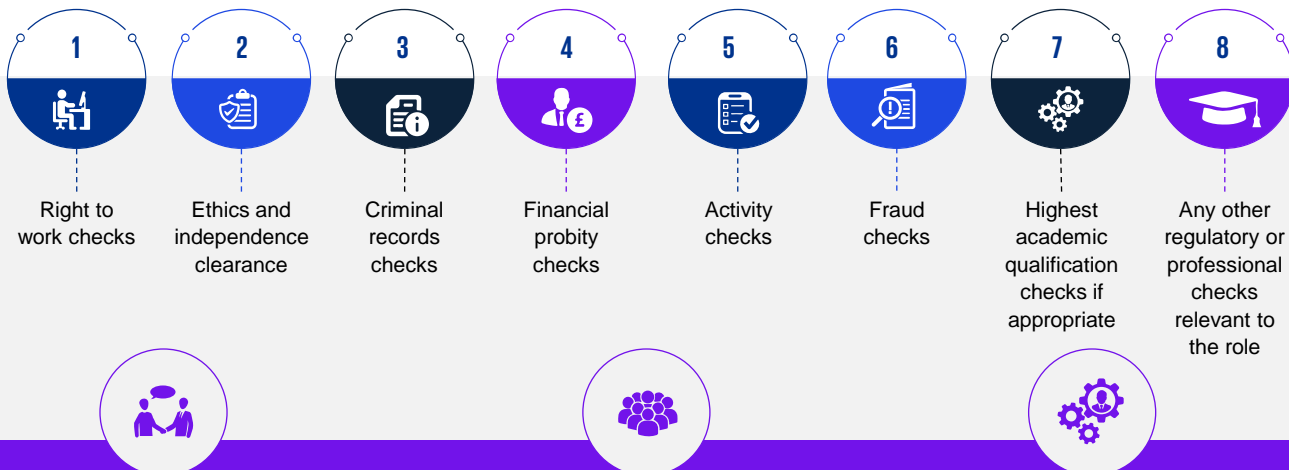
5. Our modern slavery SMEs are members of our consulting practice who specialise in modern slavery and human rights policies, processes, and controls.

How we approach modern slavery risk in our operations

Our employees

KPMG operates in the professional services sector, employing highly skilled individuals. Although the risk of labour-related breaches is lower in our sector, we are mindful of the possible risks regarding our people and carry out robust checks prior to

membership/employment to ensure that modern slavery does not take place in our business. This includes screening once an offer of employment has been accepted. This process may differ between roles but as a minimum, checks include:



Our externally hired Partners and Directors undergo enhanced screening.

Our UK Talent and Acquisition team work closely with our Risk and Compliance teams to monitor our recruitment process in line with the Equality Act and Rehabilitation of Offenders Act as well as other UK legislative requirements.

External providers engaged to support our recruitment activities must be listed on a Preferred Supplier List unless approval is given by our Talent Acquisition team. All recruitment suppliers engaged are subject to our sustainable procurement processes described below.

How we approach modern slavery risk in our value chain

If any of our strategic third-party arrangements, our clients or audited entities are associated with slavery-like practices, we could inadvertently be linked to such practices through the provision of our services. In FY23, Walk Free released the refreshed Global Slavery Index ("GSI") report. The report provides crucial data to help build an understanding of where modern slavery risks lie by jurisdiction and sector. For KPMG, this data enables us to identify and manage modern slavery risks across our operations and value chains.

Our suppliers

Our Sustainable Procurement Programme is ESG-focused. It drives improvements on sustainability and social issues, including managing modern slavery risk within our supply chain. The below sets out our risk assessment and due diligence approach in relation to suppliers providing goods and services to KPMG LLP, KPMG UK Limited and KPMG United Kingdom plc.

Risk assessment

Every two years, those suppliers with whom we have an annual spend over £50k are assigned a high, medium, or low modern slavery risk rating. Ratings are determined by the jurisdiction of the supplier and our Modern Slavery Procurement Taxonomy which determines risk by sector. In FY23 we began implementing recommendations arising from our modern slavery SME review of our supplier risk assessment and due diligence processes. This included initiating a review of our Modern Slavery Procurement Taxonomy and our list of high-risk jurisdictions, which was built using data from the GSI.

At KPMG, our people may be recruited directly or via a third-party recruitment agency. Recruitment providers can present high risks of modern slavery as they add a layer of complexity to the supply chain and may result in less transparency regarding labour practices.

Our recruitment agency suppliers are therefore considered medium risk and go through enhanced procurement checks, as described below.

Due diligence

Our approach to due diligence is guided by good practice guidance. At the supplier tender stage, suppliers with estimated spend greater than £100k are requested to complete the Sustainable Procurement Questionnaire, which includes questions relating to modern slavery. Suppliers' responses are reviewed and scored to assess their modern slavery risks and the controls they have in place to mitigate these risks. At onboarding, all suppliers undergo adverse media screening, which includes modern slavery and human rights indicators. Tier one and tier two suppliers are also subject to continuous risk monitoring, including weekly screening for adverse media.

Those suppliers deemed high-risk in our modern slavery risk assessment process are required to complete a modern slavery SAQ. The SAQ is based on the Modern Slavery Assessment Tool (MSAT) produced by the UK Government and focuses on the key policies and procedures that our suppliers have in place to identify, assess, and address modern slavery risk in their operations and supply chains. In FY23 we initiated a review of the SAQ and our scoring methodology to ensure alignment with good practice in preparation for the SAQs being sent to the relevant suppliers in Q1 of FY24. In FY23, concerns were identified in relation to two of our suppliers. One concern was identified through adverse media checks and the other in relation to differences between our expectations laid out in the SCoC and the suppliers' own policies and processes. These suppliers will be added to our list of high-risk suppliers in FY24.

How we approach modern slavery risk in our value chain (cont.)

Our alliance partners

KPMG forms alliances with external organisations where we intend to work with a company for multiple engagements, transactions, or events, to work on common interests or a go-to-market approach. Typically, our alliance partner relationships are considered lower risk for modern slavery given many of our alliance partnerships are with technology software providers. However, there is a growing trend of alliances with organisations operating in healthcare and other sectors. To manage any risks which may be associated with our alliance partner relationships, KPMG operates an Alliances Policy which outlines the controls we have in place and is subject to annual review. Our Alliance partners go through our TPRA process, which allows our teams to consider any potential Anti-Money Laundering (AML) risks, including those relating to modern slavery, associated with the alliance partner, and whether its policies and processes are aligned to KPMG's standards. If any material modern slavery risks were to be picked up during these processes, the partner accountable for the risk in the relevant department is required to be notified and is required to engage with the Money Laundering Reporting Officer (MLRO) or the MLRO's team to determine the level of risk and any actions to be taken. Where risks are deemed unacceptable, the relationship may be suspended or terminated. The TPRA process must be completed prior to the contract being signed and on an annual basis or more frequently if any material changes occur.

Our subcontractors

Subcontractors are entities which KPMG engages on a temporary basis to support the delivery of services to clients/audited entities, often where KPMG requires specialist knowledge to deliver the services. A subcontractor may advise KPMG in connection with the services KPMG is providing to its clients/audited entities or may be responsible for producing a specific deliverable to form part of KPMG's services. Subject to complying with the subcontractor's contract with KPMG, the subcontractor determines how it provides the advice/deliverable and is responsible to KPMG for such advice/deliverable. Individuals working for subcontractors are skilled individuals at low risk of modern slavery. As with our alliance partners, subcontractors are required to pass our TPRA prior to being engaged and are required to pass further TPRA's on at least an annual basis.

Our Ethics and Independence eBook, developed for our subcontractors, sets out the standards to which they are expected to adhere. It encompasses Our Values, Our Code of Conduct, ethical decision making and how to raise concerns.

Our contingent workers

Our contingent workers are skilled individuals which are not employees of KPMG, but which directly or indirectly provide services to KPMG on a temporary basis. A contingent worker will perform a specific role for KPMG, which may include supporting the delivery of services to clients/audited entities. As skilled individuals, contingent workers are at a low risk of modern slavery. KPMG requires contingent workers to pass screening checks, the requirement being equivalent to that required for KPMG's employees. Contingent workers are also required to adhere to Our Values and Our Code of Conduct whilst providing services to KPMG.

Contingent workers have access to KPMG's online policy library and are required to confirm they can access this and navigate it. In FY23 we completed a review to consider how effectively KPMG's policies are communicated to contingent workers. It was found that all relevant information is included within the contingent workers' mandatory training. KPMG operates a Contingent Workforce Policy, which provides guidance to our Hiring Managers on screening requirements and Hiring Managers' responsibilities to ensure contingent workers are living Our Values and adhering to Our Code of Conduct.

Our clients and audited entities

KPMG's primary focus is to provide professional services to clients and audited entities ("clients").

KPMG has a comprehensive CRA and ERA process that screens each client and engagement. As part of the CRA, clients undergo risk based Know Your Client (KYC) and due diligence checks. Our client due diligence checks are conducted using a risk based approach and include sanctions and politically exposed person screening, as well as watchlist screening, ownership checks, and adverse media checks using specific search terms which encompass modern slavery risk.

In FY22, we conducted a review to identify where modern slavery risk might occur in relation to our clients. This focused on evaluating where our modern slavery risks lie in relation to the sectors and jurisdictions in which our clients are based using the GSI. The review found that several high-risk jurisdictions and sectors for modern slavery are captured by our existing financial crime controls.

KPMG recognises that modern slavery is a predicate crime to money laundering and corruption. Where our people suspect modern slavery or human trafficking in relation to our clients, operations, or supply chains, this should be reported to the MLRO via a Suspicious Activity Report.



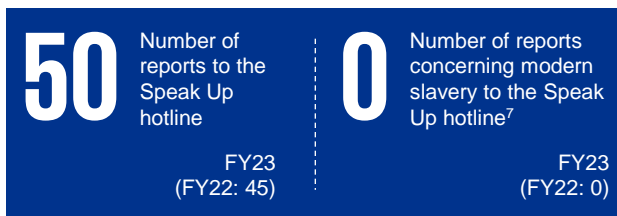
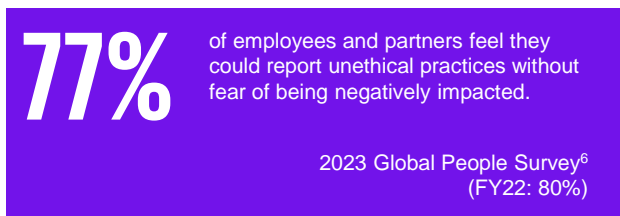
Speaking up

Our people have a responsibility to speak up where they witness or experience failings to respect human rights of our people and the individuals with whom we deal. We have numerous ways in which our people can speak up, including through our network of Ethics Champions and via our Speak Up hotline. Our people are made aware of the Speak Up channels through Our Code of Conduct, through our annual Building Public Trust Training, and via the KPMG Intranet and other communications.

When our people and third parties speak up, we are committed to listening, acting, and protecting those who raised the concern. Concerns can be raised anonymously, and we do not tolerate retaliation against any individual who speaks up. To support this approach, in FY22 we launched our Tool for Monitoring for Signs of Retaliation. This tool was developed in order to monitor for possible signs of retaliation against employees who have chosen not to remain anonymous and have raised concerns via an Ethics Champion, through the Speak Up hotline, or as a grievance. The tool monitors the reporter's performance rating, salary and bonus for two complete performance cycles after the report was made. Any red flags are investigated by a member of the Employee Relations Investigation team and the findings are documented and discussed with the Head of Employment Law monthly.

Speak Up hotline

Our Speak Up hotline is a secure and confidential channel which can be used by our people, clients, audited entities, subcontractors, suppliers, and others in a business relationship with KPMG to report any concerns of possible illegal, unethical, or improper conduct, including those relating to modern slavery. The hotline is available 24hrs a day, 7 days a week and is available in 27 languages. Concerns can be raised anonymously and the hotline is operated by Clearview, a 3rd party provider of hotline services. In addition, we have appointed an independent ombudsman who oversees investigations, monitors the operation of the hotline, and reports formally to our board on the effectiveness of the firm's investigations into the reports received. Colleagues can check in to see the progress of their report at any time. During FY23, no complaints or concerns were raised about modern slavery or human trafficking taking place in our operations or value chains via the Speak Up hotline.



Our approach to training

Modern slavery training is fundamental to raising awareness within organisations and building employee capabilities to mitigate risks and appropriately escalate concerns.

Our commitments	
Commitment	Progress
Rolling commitments	
Provide firm-wide modern slavery training biennially	Ongoing
Provide annual modern slavery training to Procurement and Supplier Managers	Ongoing
Offer modern slavery training to high-risk suppliers, particularly those who scored poorly on SAQs	Ongoing
Continue to communicate with our people to build a culture of awareness around modern slavery, including who is accountable at the firm	Ongoing
FY23 commitments	
Provide all client-facing colleagues with training on our CRA and ERA processes (ACCEPT Framework) ⁸ in FY23	Complete
Develop a training plan to raise awareness of modern slavery indicators and controls across a broader range of teams	Ongoing

6. 2023 Global People Survey data is based on 13,434 responses. 2022 Global People Survey data is based on 11,069 responses.

7. Enables us to track the number of incidents and concerns arising as well as the effectiveness of our Speak Up mechanism for reporting modern slavery risks.

8. As part of our CRA and ERA processes, we require our people to consider environmental, social, and governance factors in relation to the work that we provide. Whilst this may encompass modern slavery and human rights risk, the framework and the training provided did not specially relate to modern slavery risk.

Building Public Trust Training

99%⁹

of colleagues received firmwide training on modern slavery.

FY22
(FY20: 99%)

Firmwide modern slavery training is provided to all colleagues in the firm biennially. It was last provided in FY22 and will take place again in FY24 as part of our wider annual Building Public Trust training. This is a mandatory requirement for all KPMG colleagues. All outstanding training is strictly followed up and failure to complete training feeds into employees' performance reviews. The training is developed and owned by the MLRO and Financial Crime Compliance team. The modern slavery training module will be built with input from our internal modern slavery SMEs. Training on [Our Code of Conduct](#) is incorporated into the Building Public Trust training. On an ongoing basis all new joiners to the firm are required to complete a modern slavery training module and contingent workers engaged in the UK are required to complete our Building Public Trust training within a set period of joining. Given the link between modern slavery and money laundering, everyone at the firm completes mandatory training on Suspicious Activity Reporting.

Specialist modern slavery training

Our modern slavery SMEs provided modern slavery training to internal teams during FY23. This included training for our KPMG Law and KPMG Governance Risk and Compliance Services ("GRCS") teams. The training sessions varied depending on the requirements of each team. Following a recommendation we received as part of the MSAT process in FY23, we will look to develop our guidance documents for our Procurement teams to include information around how purchasing practices can exacerbate modern slavery risks.

44¹⁰

estimated internal team members provided with specialist modern slavery training.

FY23
(FY22: 42)

Our approach to monitoring effectiveness

FY23 Key Performance Indicators

We use the following Key Performance Indicators (KPIs) to better understand the effectiveness of our approach to managing modern slavery risks and drive improvements:

KPIs		Why these metrics are important	FY21	FY22	FY23
Speaking Up	Number of modern slavery reports to Speak Up (via the hotline)	Enables us to track the number of incidents and concerns arising, as well as the effectiveness of our Speak Up mechanism for reporting modern slavery risks	0	0	0
Training	% Of colleagues receiving firm-wide training on modern slavery	Enables us to track and drive progress on our awareness raising activities across the firm. Note that firmwide training is delivered biennially	-	99% ⁹	-
	Estimated number of internal team members provided with specialist modern slavery training	Enables us to track and drive progress on our awareness raising activities with colleagues most likely to come across modern slavery risks or incidents	-	42	44

We also track KPIs relating to our risk assessment and due diligence processes, in particular in relation to the findings arising from our biennial supplier due diligence processes. These KPIs will be included in our FY24 Statement following completion of these processes.

9. Our 2022 Modern Slavery Statement reported a completion rate of 90.9%. This reflected the completion rate on the date at which colleagues were issued a deadline for completing this training by. As at October 2023, 99% of colleagues had completed this training. The remaining 1% of colleagues received an adverse risk metric which fed into their performance reviews. Training on modern slavery is delivered to colleagues every two years, therefore the next training is due in FY24.

10. Enables us to track and drive progress on our awareness raising activities with colleagues most likely to come across modern slavery risks or incidents.

FY23 qualitative measures

We also use qualitative measures of effectiveness to enhance our approach to managing modern slavery risks. These include:



In FY23, KPMG engaged Protect, the UK's foremost expert on whistleblowing, to benchmark our Speak Up mechanisms against Protect's view of industry good practice. We are proud to have scored highly in our 2023 assessment which will be refreshed in FY25.



In December 2023, CCLA Investment Management published a UK modern slavery benchmark, which we have analysed against our current controls and reporting.



As part of our annual Modern Slavery Statement, we conduct interviews with relevant stakeholders and conduct peer benchmarking to support in the development of KPIs to drive progress.



We've continued to implement recommendations which arose from our 2021 maturity report and forward-looking targets arising from our review of the Financial Reporting Council's report, our internal stakeholder interviews, and our benchmarking exercise.



We've continued to review our modern slavery KPIs to track and drive progress effectively.



We've continued to review the membership of Modern Slavery Working Group and add additional members as required.



We took part in the UN Global Compact's Business & Human Rights Accelerator programme in FY23 and are doing so again in FY24.



Our approach to governance

The Modern Slavery Working Group brings together representatives from across our business operations to drive modern slavery risk identification, management, and reporting (which includes the drafting of the annual Modern Slavery Statement) processes.

Ultimate accountability for the management of modern slavery risk within our business and value chains rises to Board-level, as does the approval of the annual Modern Slavery Statement. Find out more about our UK leadership [here](#).

This Statement was approved by the members of the Board of KPMG LLP on behalf of KPMG LLP, KPMG UK Limited, KPMG Crimsonwing Limited, and KPMG United Kingdom plc on the 7 March 2024.

The Board has delegated authority to the Chief Executive and Senior Partner to sign the Statement on behalf of all reporting entities.

Jon Holt
Chief Executive Officer
KPMG LLP

7 March 2024

Get in touch:

If you have any specific concern about modern slavery or human trafficking taking place in our business or value chains, please use the following Speak Up channels.

Internal: Follow guidance in KPMG's internal Speak Up Policy.

External: [Speak Up hotline](#)



[kpmg.com/uk](https://www.kpmg.com/uk)

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

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