

<GRI EC3>

Plan name  
KPMG Prev  
(Private Pension Fund)

Type of plan (Defined Benefit - DB, Defined Contribution - DC, other)  
DB

Total professionals (CLT + partners and partner-directors)  
3,425

Number of participants  
3,425

Contribution by professional - Voluntary (percent of basic salary)  
5% to 10%

Contribution by employer - Compulsory (percent of basic salary)  
8% for all professionals exceeding the UP amount (R\$ 3,467.00)

Percentage of participants out of total professionals  
100%

Level of participation in plan  
National / Annual

Closed-end fund?

Yes / No  
Yes

## Focus on individuals/ Health and quality of life

<GRI LA3>

Our quality of life program encourages healthy habits, well-being and care for body and mind, encouraging staff to balance their work and personal life.

**MyLife** has three main pillars: **Culture and Entertainment**, with special programs, options and discounts at artistic and cultural events; **Health**, providing discounts at fitness centers and pharmacies; and **Facilities**, in which we offer services that facilitate the daily routine of our professionals, such as partnerships with restaurants, shops and hairdressers.

Of the initiatives being considered for feasibility in 2013, the following were implemented:

- Hiring of a health and safety management technician, with greater participation from our professionals in these matters.
- Pilot jogging/walking group. In 2013, we supported several groups of professionals who participated in marathons and races in a few states

of Brazil. In 2014, we will invest in a more structured calendar with more activities.

- Nutritional education program. The first step was initiated in 2013 and is still ongoing with the development of an e-learning program addressing this subject. In 2014 we will develop an additional project to encourage nutritional education.
- Retirement preparation program. The concept of the program was further refined throughout 2013 and we expect to launch the program in 2014 for all professionals ages 55 and over and nearing retirement.
- Ergonomics assessment, identifying a number of improvements at workstations, currently pending approval.

Further partnerships within the Facilities pillar are planned for 2014 to expand our relations with consumer goods suppliers, and we also plan to develop an Intranet portal advertising discounts and special promotions for KPMG in Brazil professionals.



## Benefits

We offer a series of benefits that contribute to our professionals' well-being.

Benefits	Beneficiaries
Fitness centers	All professionals
Health insurance	All professionals
Dental insurance	All professionals
Day care allowance	Local collective bargaining agreement - Provided for mothers. Also for fathers who are guardians of the relevant child
Annual medical check-up	Partner-directors and partners
Parking	From senior analyst level
Incentive for graduate courses	From manager level
Language course	All professionals, except "E" level positions
Financial incentive for professionals fluent in English, Spanish or Japanese	All professionals from the technical function who provide evidence of fluency
Life insurance	All professionals
Payroll loans	All professionals after 12 months of CLT employment
Subsidy for fees paid to professional organizations (registration fees, transfers and annuity)	All professionals
KPMG Prev (complementary retirement plan)	All professionals
Profit sharing program (PPL)	All professionals hired under the CLT regulations, observing the target achievement and eligibility policy
Food allowance	All professionals – specific amount per office
Wedding gift	All professionals after 12 months of CLT employment
Transportation passes	All professionals
Incentive for undergraduate courses	All professionals
Drugstore facility	All professionals employed under CLT system
Birth gift	All professionals
Kfleet (car leasing)	All managers and senior managers from 2014 on