

The KPMG Client lifecycle Value proposition <GRI EC9>

The expansion of global markets and the countless possibilities deriving from technology have created a social and economic environment in which KPMG plays a key role. The diversity of our services and the high-level knowledge of our professionals spanning a range of economic sectors enable us to work strategically across our clients' value chain, advising them on short, medium and long-term decisions.

We continually invest in people, quality, technology and services that create value for our stakeholders, as well as for broader society. This materializes in different ways in our day-to-day activities: we implement good governance practices for businesses, we improve ethics and transparency in the range of solutions we offer to the market, and we improve efficiency in our clients' process management and internal controls, which has direct and indirect impacts on the communities they operate in.

Aligned with the Organization's global strategy, this also goes beyond services and products within our offering. We have a significant indirect impact on the economy by, for example, helping restore confidence in capital markets; by actively participating in debates on the regulatory environment surrounding our activities; by broadening the debate on issues such as tax morality, which is high on the international agenda and calls for fairer and more equitable tax systems; and by taking into consideration the local reality of the regions in which our clients operate so they can create income and job opportunities beyond their business.

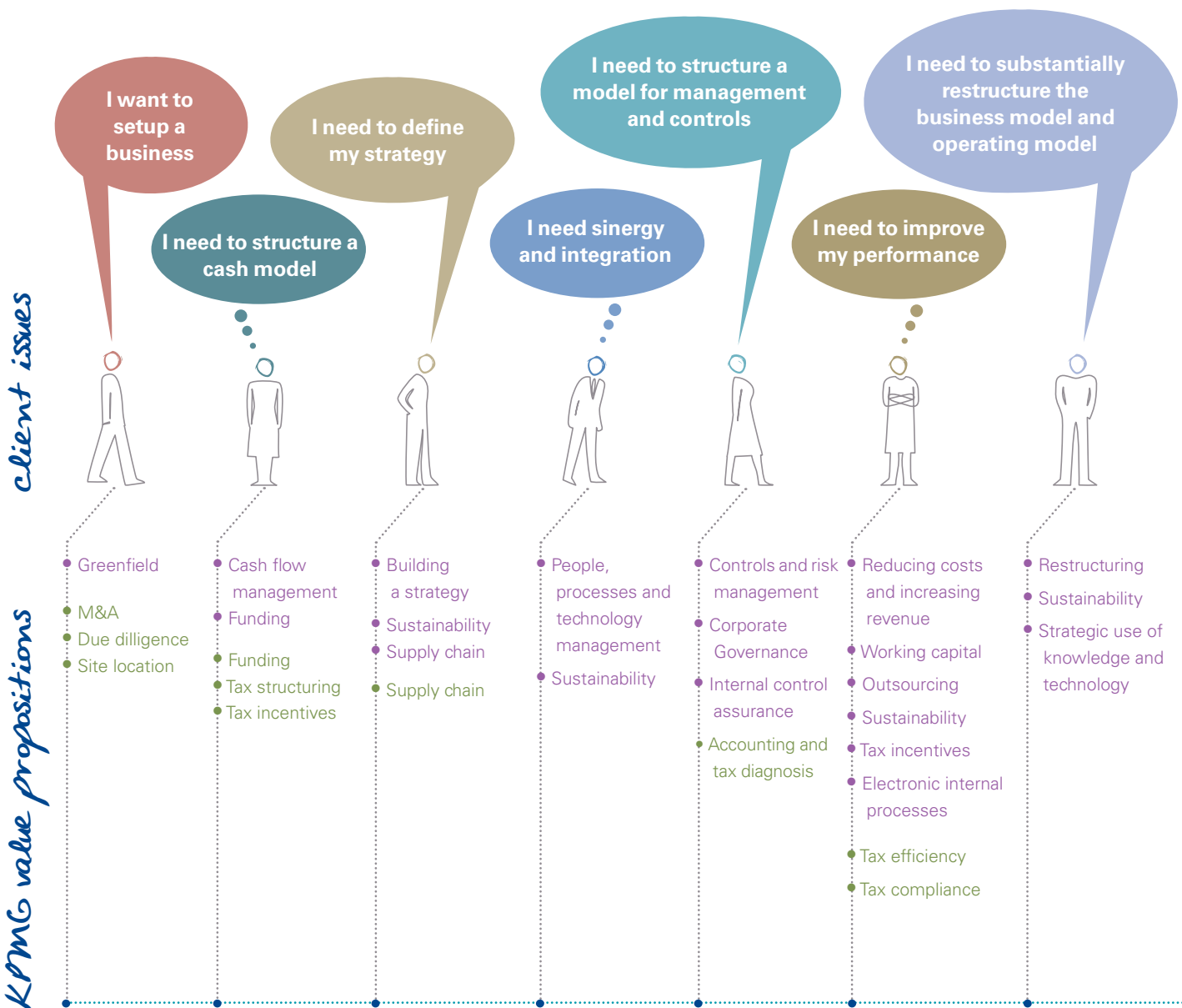
In addition, our substantial investment in professional training and development helps build a deep pool of skills providing insight into the dynamics of today's world. We train people to work in our Organization in a way that enables them to optimally incorporate our high-performance culture and use this knowledge initially for the clients they service. However, we believe the goal is also to prepare professionals for the broader market, who can provide the expertise they have acquired at our Organization to any company they work for in the future.

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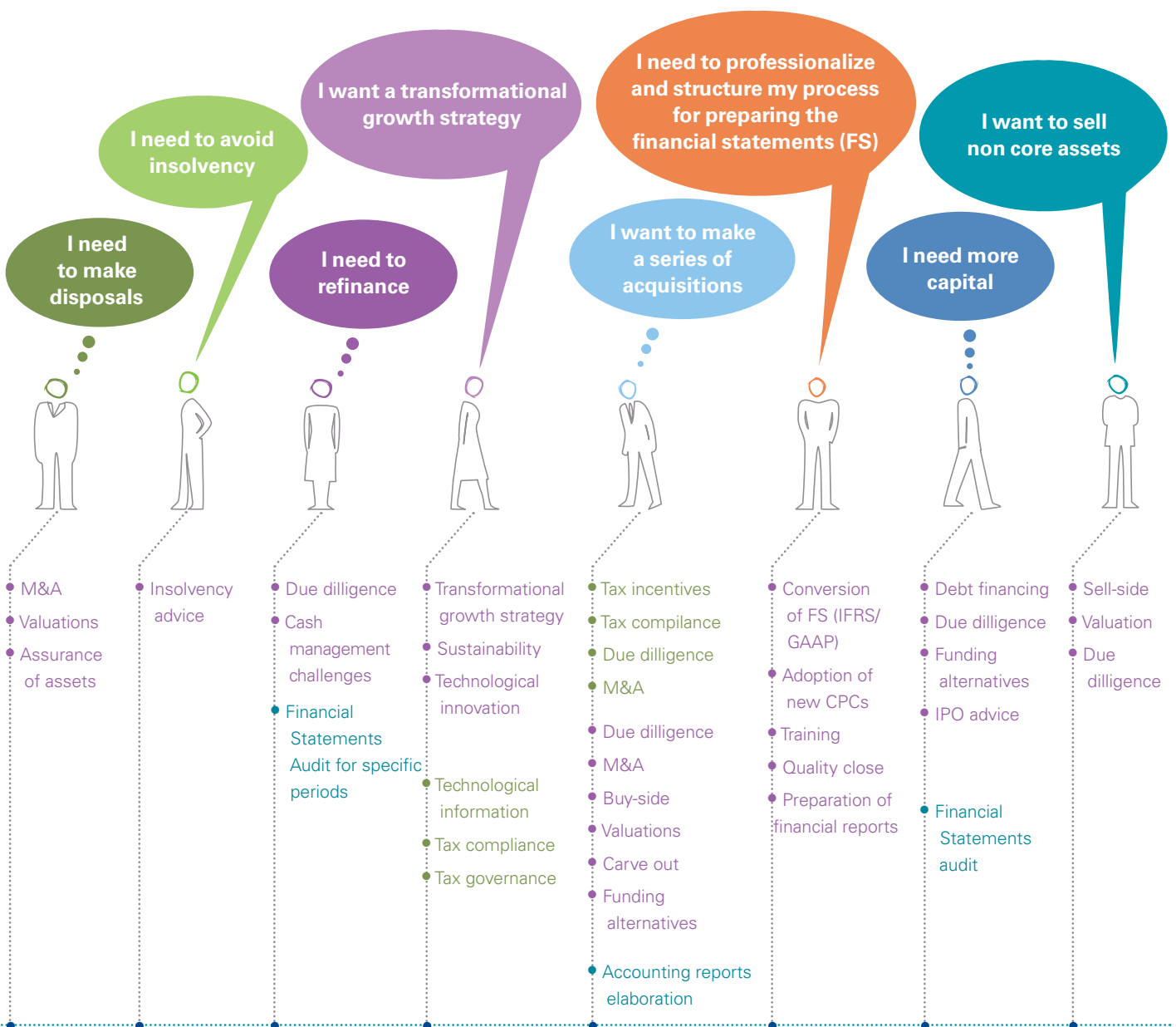
value proposition

The infographic below shows some of the solutions KPMG in Brazil offers throughout the different stages of the client lifecycle. It also illustrates the direct economic impacts on companies and indirect impacts on surrounding communities, bearing in mind that pursuing efficiency is not a matter of cutting costs as an end in itself, but that is one of the paths to be followed for the sustainable growth of our clients and their stakeholders.



Financial Statements Audit

Financial Statements Audit has an important role in capital markets, providing transparency and reliability of financial information essential at all times in the company (e.g.: obtaining financing, acquisitions, IPO, capital increase, providing accountability to shareholders, among others).



Legend



Client issues

• Audit

• Tax

• Advisory

Note: to maintain independence, some services may not be offered simultaneously by KPMG.