



Getting started on your nature journey

A business guide to nature

KPMG International

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Introducing Nature & Biodiversity



Introducing nature and biodiversity

The pressure on the planet's natural environment has soared in recent decades and its alarming impact is raising unprecedented questions about the world's future health and prosperity. With six out of nine planetary boundaries breached, we now face a high risk of sudden or irreversible environmental changes — induced by human activities. WWF's Living Planet Report 2022 states that we have lost 69 percent of wildlife populations and an 83 percent decline of freshwater species populations.

The WEF's Global Risks Report 2023, meanwhile, cautions **that the next decade will be characterized by environmental and social crises demanding decisive action.** Biodiversity loss and ecosystem collapse are now among the fastest-growing global risks over the next decade.

The state of change is so severe that we have put the planet's very future at risk. This alarming and unprecedented trend could ripple through the globalized economy — undermining the ability of people, communities, businesses and economies to thrive.

What is nature and biodiversity and why is it important for businesses?

Nature can be understood through a construct of four realms — ocean, land, freshwater and atmosphere — and society depends on and impacts each. The graphic on the following page illustrates the benefits of biodiversity and natural capital, as well as today's key drivers of biodiversity loss as defined by IPBES (Intergovernmental science-policy Platform on Biodiversity and Ecosystem Services).

What is Nature?

Nature includes both the **living (biodiversity) and non-living components** (water, soil, air) of ecosystems. Nature can be understood through a construct of four realms:



Land



Ocean



Water



Atmosphere

What is Biodiversity?

Within nature, biodiversity is the diversity of life on Earth, including the diversity of ecosystems, species and genes. Biodiversity is a key indicator to understand the status and intactness of nature.



Ecosystems



Species



Genes



“

Most companies, investors and lenders today inadequately account for nature-related risks and opportunities in their decisions.

”

Taskforce on Nature-related Financial Disclosures (TNFD)

Why is nature and biodiversity important for your business?

All businesses depend on nature and its services. Those highly reliant on nature are most at risk from the harmful and costly consequences of nature degradation and biodiversity loss. Biodiversity loss affects companies across all sectors. In addition to many businesses being directly dependent on nature and biodiversity for their operations and services, most businesses also depend on nature indirectly through their supply chains.

As well as a risk to businesses, nature and biodiversity should also be considered an opportunity. Innovative new initiatives to protect nature and biodiversity could generate business opportunities worth US\$10 trillion annually and create more than 400 million jobs globally by 2030. Nature-related opportunities are fast evolving — including nature-positive financing mechanisms that present strategic opportunities to invest in nature and biodiversity.

Nature and biodiversity can be further introduced by considering the following three aspects:

1

Natural capital provides **ecosystem services** that support society and business, while human activities drive its loss (Refer to page 7)

2

Biodiversity loss can impose economic **risks** to companies across sectors (Refer to page 8)

3

Climate and nature are inextricably linked, making nature a key lever to meet climate goals (Refer to page 9)



1. Natural capital provides ecosystem services that support society and business, while human activities drive its loss

Ecosystem services to humans

Nature and biodiversity create ecosystems which provide services that are fundamental to human well-being. These services can be grouped into different categories:



Provisioning services

Material benefits, such as energy, food, energy and raw materials.



Regulating services

Benefits obtained from the regulation of ecosystem processes, such as carbon sequestration, moderation of extreme weather events.



Cultural services

Non-material benefits people gain from ecosystems that enhance mental and physical health, such as spiritual and cultural benefits, a sense of place and belonging.



Supporting services

Necessary for the production of all other ecosystem services, such as nutrient cycling, soil formation and pollination.

Human activities

Human activities driving nature and biodiversity loss

Our society depends on, as well as impacts nature and biodiversity — affecting the services ecosystems can provide.

Drivers of biodiversity loss

Example of impact

Land, freshwater and sea use change

Land use change impacting habitats, erosion and flood risk

Direct exploitation

Resource exploitation affecting water availability and river quality.

Climate change

Increase in ocean temperatures impacting habitats of fish

Pollution

Acid rain causes damage to aquatic ecosystems, soil and vegetation

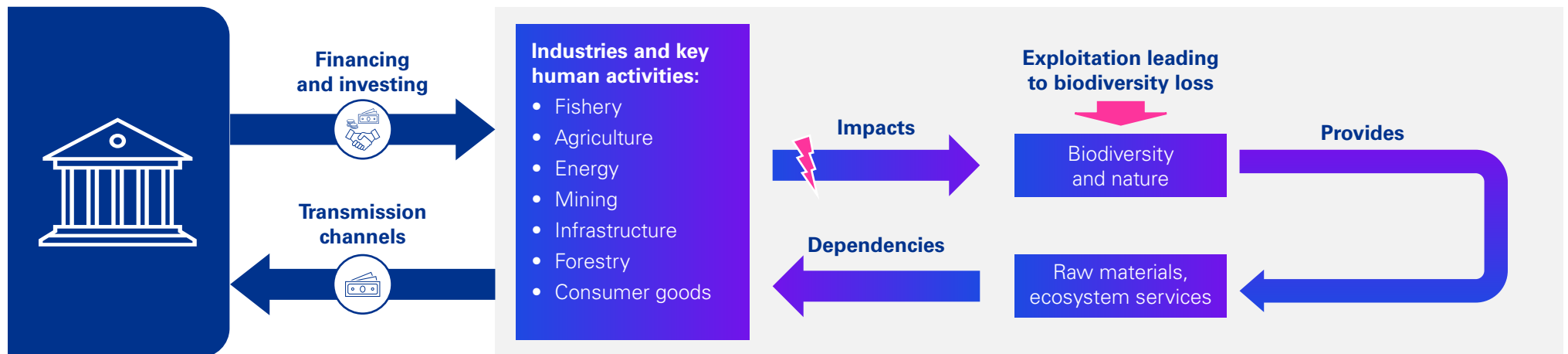
Introduction of invasive species

Introduction of invasive species impacting security of resources

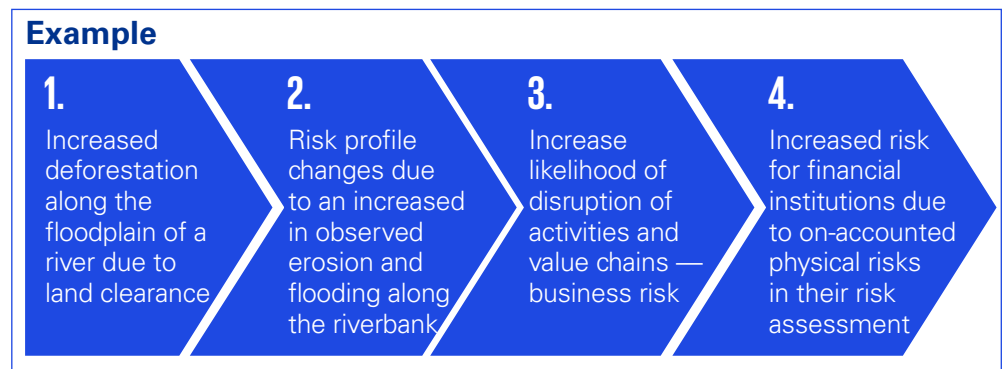
Sources: KPMG adapted from IPBES Global Assessment, 2019

2. Biodiversity loss can impose economic risks to companies across sectors

Business and investment activities can directly and indirectly drive nature loss, which creates risks — and opportunities — for business and society. It's key that we start to recognize nature's value to business and society, and protect and regenerate our natural assets. As raw materials and ecosystems suffer, businesses face key physical and transition risks, such as market risks, operational risks and reputation risks.

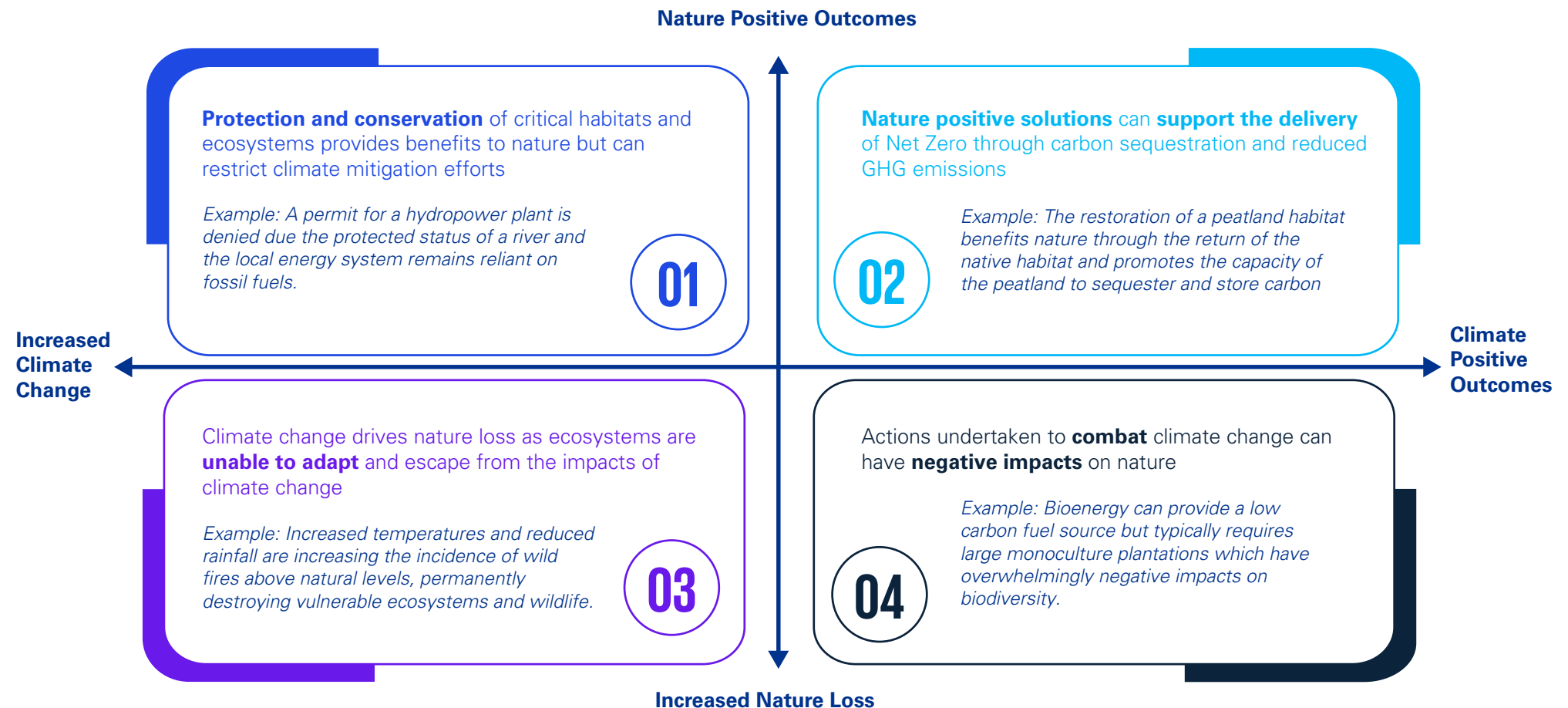


Physical and transition risks				
Credit risks Losing the credit quality of fixed income holdings	Market risks Losses in on- and off-balance-sheet positions due to price fluctuations	Operational risks Impacts on main business activities	Liquidity risks Cash shortfalls or challenges in obtaining refinancing	Reputational risk Losing revenues due to loss of buyers and/or clients



3. Climate and nature are inextricably linked, making nature a key lever to meet climate goals

Climate and Nature are inextricably linked. One-third of the carbon emissions reductions needed in the next decade, could be achieved by conserving and restoring forests, peatlands, and other natural resources that sequester carbon emissions. Similarly, climate change and nature loss also impact each other. The assessment and mitigation of risks therefore can benefit from an integrated approach.



Emerging regulations, standards and frameworks

Emerging regulations, standards and frameworks provide both requirements and tools to help take action for nature

The nature agenda is moving at a much faster pace than we have witnessed with the global climate agenda in a much-needed effort to catch up. Governments, regulators, standard setters and industry bodies are responding to the significant risks posed by nature loss — issuing new global policies, regulations, standards and tools.

Key developments in this space are the landmark Global Biodiversity Framework (GBF) adopted in 2023, as well as frameworks for companies to assess and disclose on biodiversity in the value chain such as the Corporate Sustainability Reporting Directive (CSRD) and the Taskforce on Nature-related Financial Disclosures (TNFD) recommendations that help businesses assess and disclose their nature-related impacts, risks, dependencies and opportunities.

On a global level, the first IFRS® Sustainability Disclosure Standards mark the next step towards equal prominence for sustainability and financial reporting. It's a key milestone in the International Sustainability Standards Board (ISSB)'s vision — to create a global baseline of investor-focused sustainability reporting that local jurisdictions can build on.

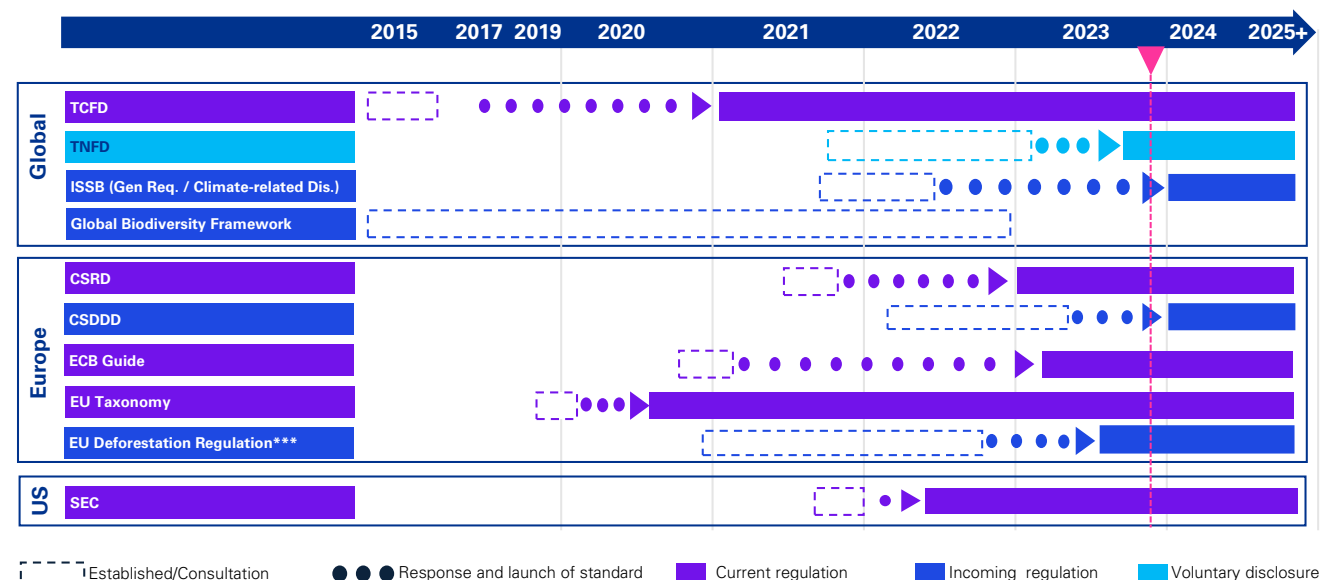
In the EU, the CSRD and the upcoming Corporate Sustainability Due Diligence Directive (CSDDD), EU Nature Restoration Law and EU Deforestation Regulation (EUDR) will all impact the way businesses have to manage and address biodiversity in their value chain.

In this section, the following key policies, regulations and frameworks for nature and biodiversity will be explored:

- **Global Policy Framework: GBF**
- **International standard: ISSB's IFRS**
- **EU regulations: CSRD, CSDDD**
- **Voluntary frameworks: TNFD, Science Based Targets for Nature (SBTN)**

Key regulatory and reporting timelines

Nature and biodiversity risk management is an increasingly significant expectation for businesses as of end 2023 globally as clearer regulations emerge. The recently launched TNFD recommendations and EUDR, as well as upcoming ISSB™ standards and CSDDD, provide companies with clear rules to operate within, and can facilitate the inclusion of nature in business models and strategies.



*The PRA shows both SS319 in block, and demonstrates the current exploratory work they are undertaking to quantify nature-related financial risk for UK plc and provide recommendations to the Financial Policy Committee.
 ** The transition plan taskforce has released guidance on the importance of integrating nature into net zero transition plans.
 *** Current proposals only apply to corporates and not financed activities, but are relevant for banks clients and customers.
 The above timelines set out expected dates for adoption, which may slip. It should be noted that for some a firm's initial reporting may be up to 12+ months after these dates.

Global Policy Frameworks

The Global Biodiversity Framework

The Kunming-Montreal Global Biodiversity Framework (GBF) is a key development in the biodiversity journey. Adopted in December, 2022, the GBF is an international blueprint aimed at halting and reversing nature loss by 2030. A total of 188 governments have endorsed the GBF and are committed to addressing the ongoing impact on biodiversity. The GBF strongly calls for 'urgent action to halt and reverse biodiversity loss' and sets out four overarching goals for 2050:

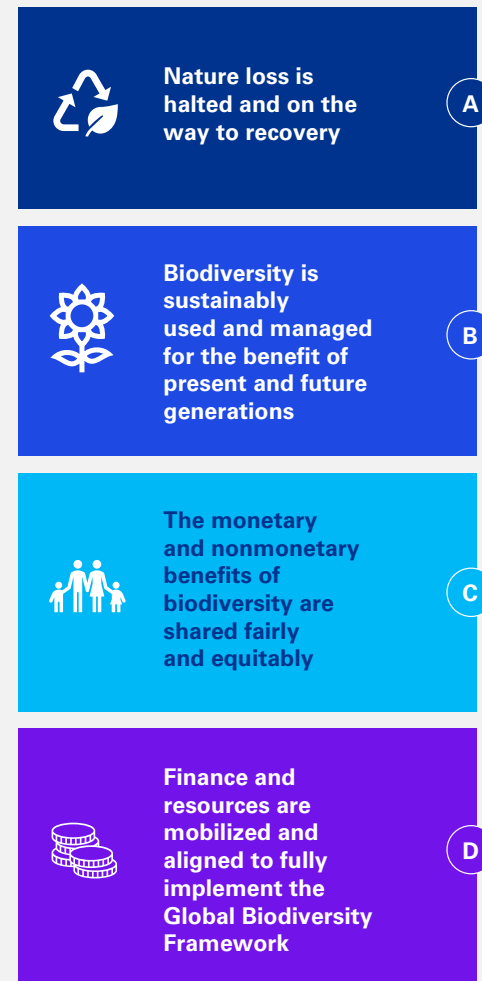
1. That global nature loss is halted and put on the path to recovery;
2. Biodiversity is sustainably managed for present and future generations;
3. Monetary and non-monetary benefits of biodiversity are equitably shared;
4. Finance and resources are mobilized and aligned to fully implement the GBF.

These goals are then underpinned by 23 specific targets.

Governments are now required to take the framework and transpose it at the national level to demonstrate their progress and contributions to the framework.

Almost all targets in the GBF are relevant for businesses. In particular Target 15 outlines expectations for business' reporting over their full value chain. It underscores the private sector's crucial role in advancing the goals, emphasizing their clear responsibility to contribute to its achievement.

Four overarching global goals for 2050:



Twenty-three targets:

- Target 1.** Biodiversity-inclusive spatial planning, "near-zero loss"
- Target 2.** Restore 30% of degraded nature by 2030
- Target 3.** Conserve 30% of land, rivers, lakes and seas by 2030
- Target 4.** Halt and reverse human-induced extinction of species
- Target 5.** Stop unsustainable use, harvest, and trade of species
- Target 6.** Reduce alien species spread by at least 50% by 2030
- Target 12.** Increase the area, quality and connectivity of urban green/blue spaces
- Target 7.** Reduce pollution risks and its negative impacts on biodiversity by at least 50% by 2030
- Target 8.** Goal Minimize the impact of climate change and ocean acidification on biodiversity
- Target 9.** Ensure that the management and use of wild species are sustainable
- Target 10.** Using biodiversity-friendly practices in agri- and aquaculture, fisheries, forestry
- Target 16.** Halve global food waste by 2030 and support sustainable consumption
- Target 14.** Integrate and mainstream biodiversity into all policies and regulations
- Target 11.** Restore and enhance nature's goods and services that are beneficial for people
- Target 13.** Fair and equitable sharing of benefits of genetic resources by 2030
- Target 21.** Ensure fair and equitable access to data, technology, science and benefits
- Target 22.** Ensure respect and access to indigenous communities and cultures
- Target 23.** Ensure gender equality at all levels of action, policy and decision-making related to biodiversity
- Target 15.** Ensure that businesses and financial institutions monitor, assess and disclose their biodiversity risks, impacts and dependencies
- Target 17.** Establish capacity for the implementation of biosafety measures in all countries
- Target 18.** Phase out and eliminate biodiversity damaging subsidies
- Target 19.** Mobilize financial resources to restore biodiversity >US\$200 billion per year by 2030
- Target 20.** Strengthen capacity building and development for biodiversity conservation

Source: KPMG adapted from Kunming-Montreal Global Biodiversity Framework, CBD (2023)

International Standards

International Sustainability Standards Board

The ISSB aims to set a global baseline of 'sustainability-related financial disclosures'. This type of disclosure is different from broader sustainability reporting — e.g. Global Reporting Initiative (GRI) standards — because it focuses on the information needs of investors and connectivity with information in the financial statements.

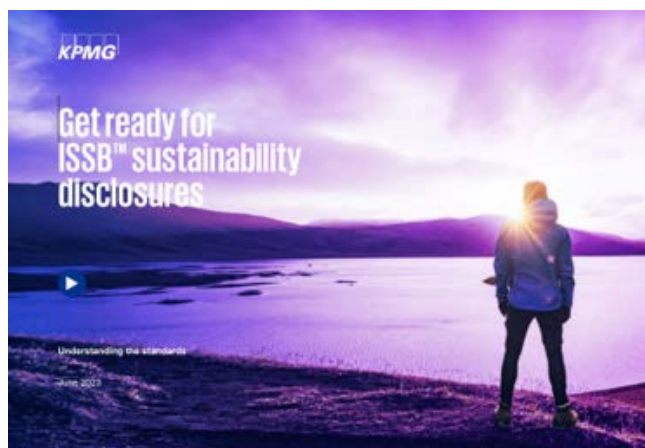
The new standards become effective from 1 January 2024, but it is for local jurisdictions to decide whether and when to mandate adoption.

The 'climate first' transition relief allows companies to report on only climate-related risks and opportunities in the first year, and report on all sustainability-related risks and opportunities in the second year.

The ISSB believes there is a potential need for a biodiversity research project amid the following reporting challenges in meeting investors' needs:

- Defining, organizing and categorizing biodiversity topics and subtopics in the context of business and sustainability-related disclosures, and the lack of consensus on priorities for standard-setting;
- The overlap with other sustainability-related risks and opportunities — for example, those related to GHG emissions or socioeconomic aspects such as access to water and land;
- Biodiversity risks and opportunities vary significantly among various industries, sectors and geographic locations.

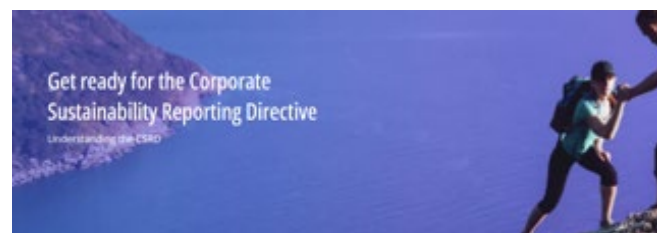
To read more on how to prepare for ISSB sustainability disclosure, please refer to our report [“Get ready for ISSB Sustainability Disclosures”](#).



Relevant EU Regulations

Corporate Sustainability Reporting Directive

At the EU level, the European Union's Corporate Sustainability Reporting Directive (CSRD) was finalized in December 2022. The directive requires detailed reporting related to environmental, social, and governance topics. The preparation of an ESG report that meets the requirements of the CSRD comes with its own challenges and opportunities. The double materiality assessment is a key element in CSRD reporting and determines to a large extent the reporting scope. Companies will have to identify their impacts and dependencies to biodiversity and nature along the value chain. If a nature- or biodiversity-related issue is identified as material, a more detailed assessment should be undertaken to determine the implications for reporting. **For more details on how to prepare for CSRD reporting, read our report [“Get ready for the Corporate Sustainability Reporting Directive”](#).**



Home > ESG & Sustainability > Corporate Sustainability Reporting Directive > Get ready for the Corporate Sustainability Reporting Directive

The 20 most frequently asked questions about the CSRD

Will CSRD apply to my business?

When: Phased introduction of CSRD will start on 1 January 2024 with large Public Interest Entities (PIEs), followed by other large companies in 2025.

Who: Ultimately, ESRs will be applied by (group exemptions may apply):

- Large EU companies: those that exceed two of three criteria including EU and non-EU subsidiaries: 250 employees, net revenue of EUR 40m or total assets of EUR 20 million;
- Most companies with listed securities on EU-regulated markets (irrespective of whether they are based in the EU or not — with exceptions); and
- Ultimate non-EU parent companies with a combined group turnover in the EU of more than EUR 150 million.

EU Taxonomy

The EU taxonomy describes a framework to classify economic activities as sustainable. It aims to create a common language to direct investments in economic activities essential for the transition, aligning with the European Green Deal objectives. One of the six environmental objectives covers the **“Protection and restoration of biodiversity and ecosystems”**. To be classified as a sustainable economic activity, a company must not only contribute to at least one environmental objective but also must not violate the remaining ones. Alongside the EU Taxonomy, strategies should comply with the EU Biodiversity Strategy for 2030 and the GBF.

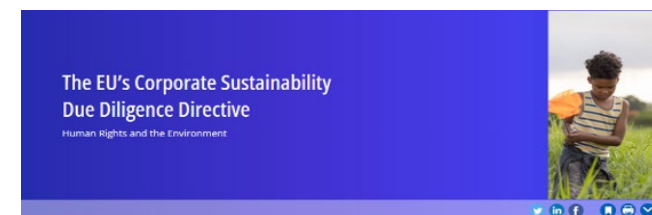
Corporate Sustainability Due Diligence Directive

The European Commission has agreed on the Corporate Sustainability Due Diligence Directive (CSDDD), aiming to legislatively bind companies, including those in financial services, to showcase their commitment to environmental protection and human rights. The CSDDD, if adopted, mandates companies to identify, prevent, and address the actual and potential impacts of their activities on the environment and human rights.

The directive aims to cultivate sustainable corporate practices, integrating biodiversity considerations into operational strategies and governance.

In alignment with the European Green Deal and its climate objectives, the CSDDD adheres to international environmental standards, encompassing violations related to biodiversity, such as the handling of waste and use of biological resources. Companies can proactively enhance existing practices to align with CSDDD.

For more details on CSDDD, refer to our [insights on our website](#)



Home > Insights > The EU's Corporate Sustainability Due Diligence Directive

International Voluntary Disclosure Frameworks

Taskforce for Nature-related Financial Disclosures (TNFD)

The TNFD provides an instructive risk-management and disclosure framework for organizations. The recommendations aim to facilitate the integration of nature into decision-making processes to drive positive impacts on nature and biodiversity. The framework encourages integrated disclosures via four pillars: *governance, strategy, risk management, metrics and targets*.

TNFD disclosure recommendations

The **framework** builds on elements of the **TCFD** to encourage a move towards **integrated disclosures**.

Pillar	Disclosure
Governance	The role of the board and its management of nature-related risks and opportunities
Strategy	Strategic response to nature in the short, medium and long term
Risk management	The integration of nature-related risks within risk management frameworks
Metrics and targets	Nature-related targets and metrics

Pilot assessments

The **TNFD LEAP framework** provides organizations with an approach to nature-related risk and opportunity identification and management.

The LEAP Framework



Locate your interface with nature



Evaluate your dependencies and impacts



Assess your risks and opportunities



Prepare to respond to nature-related risks and opportunities

The **TNFD LEAP framework** can be used to complete **pilot assessments** which allow corporates to gain detailed insights into material exposure to nature **across your value chain**.

For additional information on the TNFD framework, please visit [Introducing the TNFD beta framework](#)

International Voluntary Disclosure Frameworks

Science Based Target Network (SBTN)

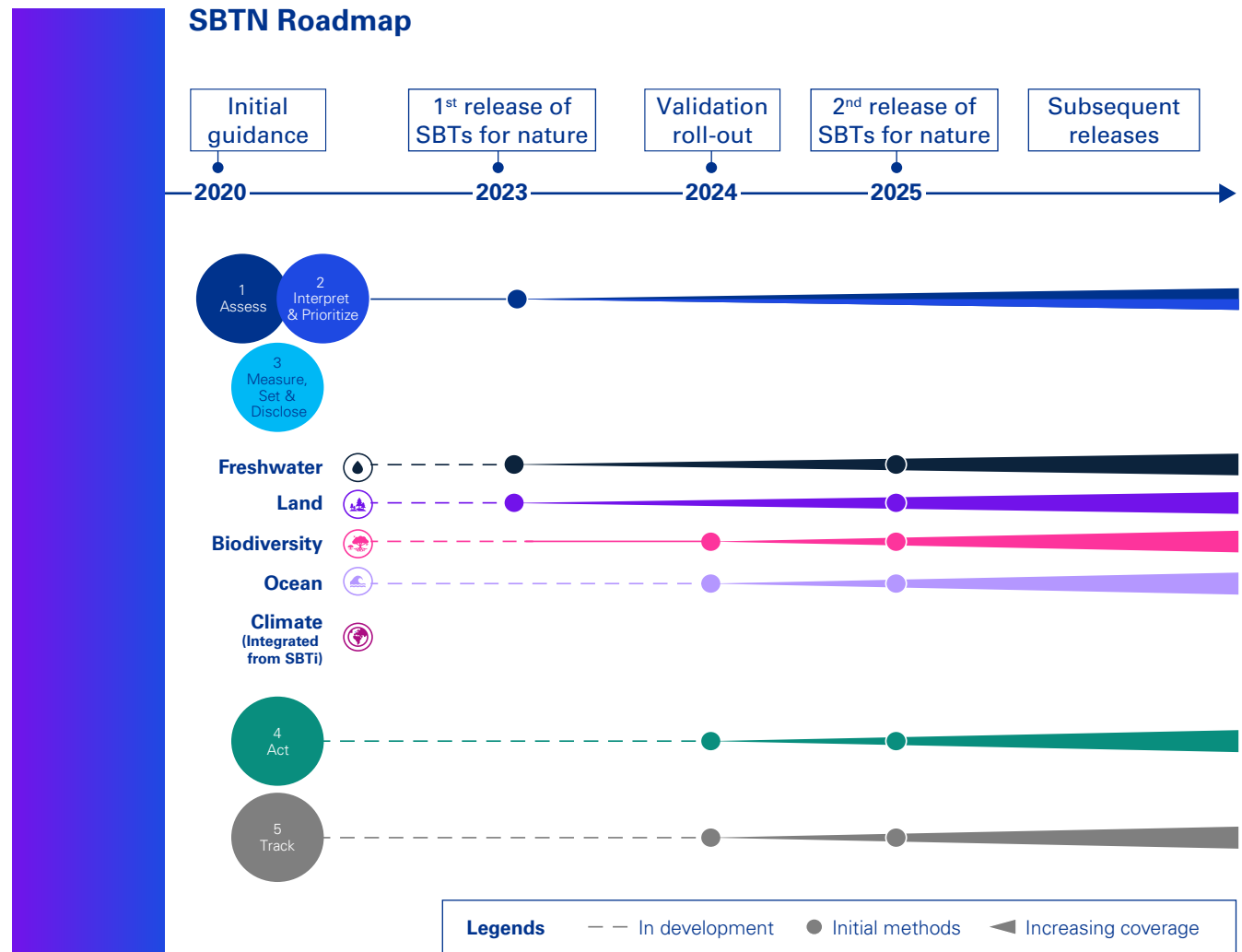
The Science Based Target Network (SBTN), a collaboration of global non-profits, aims to provide companies and cities with a comprehensive framework for setting science-based targets for nature, encompassing biodiversity, freshwater, land, ocean, and climate.

This initiative expands on the existing Science Based Target Initiatives (SBTI), focusing on measurable, actionable, and time-bound objectives informed by the best available data. The network strives to align with market initiatives like TNFD and regulations such as CSRD and GRI. The framework involves **five steps**:

1. **Assess**
2. **Interpret and Prioritize**
3. **Measure, Set and Disclose**
4. **Act**
5. **Track**

As a journey, it guides organizations in transforming from negative to positive impacts on nature.

The figure on the right-hand side shows the roadmap for the roll-out for SBTN.



10 most commonly asked questions



How KPMG professionals can help you on your nature and biodiversity journey

Businesses have different ways to start their journey with nature, depending on their needs and final destination. This should always begin with understanding the key questions that your organization wants to answer, and then tailoring the right solution. We've set out 10 questions businesses ask about nature and biodiversity. We provide services addressing each of these key questions to help our clients manage their nature-related risks and opportunities and stay aligned with market developments.

What is nature and biodiversity and why is it important to my business?



Our approach:

Biodiversity awareness raising and training

Value to your organization: Nature and biodiversity are complex topics in a rapidly evolving realm. We conduct trainings to cover the key concepts of nature, biodiversity, ecosystem services and drivers of biodiversity loss in relation to all areas of your business. We introduce the regulatory landscape, frameworks, data and measurement approaches, helping ensure all stakeholders in your organization are on the same page on the what and the why. We show what others are doing and provide you with the necessary insights to build the case for biodiversity.

How mature am I as a business on nature compared to others?



Our approach:

Benchmarking/market positioning

Value to your business: We help evaluate progress on relevant nature-related topics to gain insights into your current level of maturity on integrating nature-based considerations into your operations and strategies. We then benchmark your progress on nature against industry standards and best practices, offering valuable insights into your competitive position and areas for improvement.

Reporting gap analysis

Value to your organization: We map the applicable nature-related policies, regulations and frameworks, giving your organization a clear overview of the regulatory landscape. We identify reporting gaps to help you obtain better insights into your organization's compliance and alignment with regulations, policies and frameworks.

Ambition setting

Value to your business: We support you in setting your ambition on nature, leveraging key industry insights and aligning with your broader business strategy. This will help you to lay the foundation for aligning your business with global goals on nature, reduce risks, and capitalize on emerging opportunities.

How do I report on nature?

Nature reporting support

Value to your business:

Wherever you are on your nature journey, we help you with transparent reporting on your nature progress. Reporting will help you comply with regulations and meet needs for transparency by investors and other stakeholders.

What are my most significant nature-related impacts and dependencies, risks and opportunities?



Nature risks and opportunities assessment

Value to your business: Nature-related risks and opportunities can result from both dependencies and impacts on nature. We support you in identifying, assessing and prioritizing material nature-related risks and opportunities through heatmapping. We help identify mitigation levers and provide actionable recommendations on integrating nature-related risks and opportunities into your organization's risk management processes.

Biodiversity baselining

Value to your business: Gain an understanding of your organization's current performance and impacts on biodiversity by conducting biodiversity baselining on product, site, or company level, which includes defining relevant measurement metrics and may include site-level measurements.

Our approach:

Nature impacts and dependencies assessment

Value to your business: An analysis of dependencies and impacts on nature in direct operations and along the value chain is an essential first step in order to gain insights into your company's nature risks and opportunities. We support you in a materiality assessment and hotspot analysis to develop an understanding of potential material (positive or negative) impacts and dependencies in your value chain.



How can I assess the impacts of a range of nature-risk related scenarios on my organization?

Our approach:

Scenario analysis/stress testing

Value to your business: Scenario analysis can be conducted to determine size and scale of (financial) business implications of nature-related risks and opportunities. In a forward-looking scenario analysis, we help develop scenarios (plausible future states of the world) tailored to our organization together with you. We quantify the impact drivers and consider a range of changes in the external environment (e.g. policy, climate, markets). We analyze the impact of (climate and) nature risk-related scenarios on your company using tooling, and other data to help inform your risk assessment and strategy.



How do I design a nature strategy and set science-based targets?

Our approach:

Nature strategy

Value to your business: A nature strategy is crucial to manage your nature risks and opportunities. We help to identify strategic initiatives across the business, to determine how to monitor progress and to build actionable plans to increase business resilience and leverage opportunities.

Science-based target setting

Value to your business: We support you in setting interim and science-based targets, in line with global policies and frameworks to build on and achieve your strategic aims.

How do I report on nature?

Nature reporting support

Value to your business: Wherever you are on your nature journey, we help you with transparent reporting on your nature progress. Reporting will help you comply with regulations and meet needs for transparency by investors and other stakeholders.



How do I implement transition plans and integrate nature across my business?

Our approach:

Nature integration

Value to your business: In order to successfully implement your nature transition plans, it is key to embed nature across your business functions and operating model (e.g. processes, policies, data, portfolios, tax and legal). We help you to develop a change strategy for leadership and the business that helps ensure a shared language and successful uptake throughout the organization.

Our approach:

Nature policy and regulatory support

Value to your organization: Our tailored, modular five-step approach can help you to embed the reporting requirements in your organization and prepare for compliance with the requirements of i.a. CSRD, ISSB or TNFD. We also support the public sector in specific public sector reporting and accounting advice, as well as with programs to enhance the uptake of nature initiatives and/or embed nature into businesses.

How do I effectively access nature finance and grants?



Our approach: **Nature finance advice**

Value to your organization: We advise on grant/fund options for nature — and biodiversity initiatives or businesses, and can support you in the application for a grant/fund (e.g. EMFAF, LIFE or RRF). We also advise the public sector on grant/fund management and support in grant-related upscaling programs to accelerate nature and to catalyze collaboration among public and private organizations.

How can I effectively invest in nature?



Our approach: **Nature finance advice**

Value to your business: We advise on financing options for nature-related projects — including nature markets — and identify investments in nature to help your organization make a positive contribution towards nature. We also help you in the development of new nature-related financial products, such as insurance, bonds, loans and funds.

How do I report on nature?

Nature reporting support

Value to your business: Wherever you are on your nature journey, we help you with transparent reporting on your nature progress. Reporting will help you comply with regulations and meet needs for transparency by investors and other stakeholders.

How do I get nature on the balance sheet?



Natural capital accounting and valuation

Value to your business: We advise on Natural Capital Accounting and Valuation by helping to define, understand, measure and assign a monetary value to natural capital, which helps enable you to make better-informed decisions and to report on the stock and value of natural resources and services.

Why work with KPMG? Our specialists are here to help make a difference

KPMG has a global community of over 200 nature and biodiversity specialists operating across major regions in the world. We are thought leaders in this space, effectively integrating nature and biodiversity into today's evolving business demands with highly specialized skills that make a difference. KPMG professionals are leaders in nature, biodiversity and its relationship to the finance sector. We understand your business and bring a combination of experience — spanning nature risk management and finance through to banking.


We are a member of the TNFD and have been closely involved in its development. Our knowledge and insights regarding this key framework are helping businesses address today's critical challenges.


KPMG professionals are also involved in the World Business Council for Sustainable Development's Nature Positive program, which aims to shape innovative sectoral pathways towards nature-positive results.




At KPMG, we practice what we preach

KPMG commitments to the planet

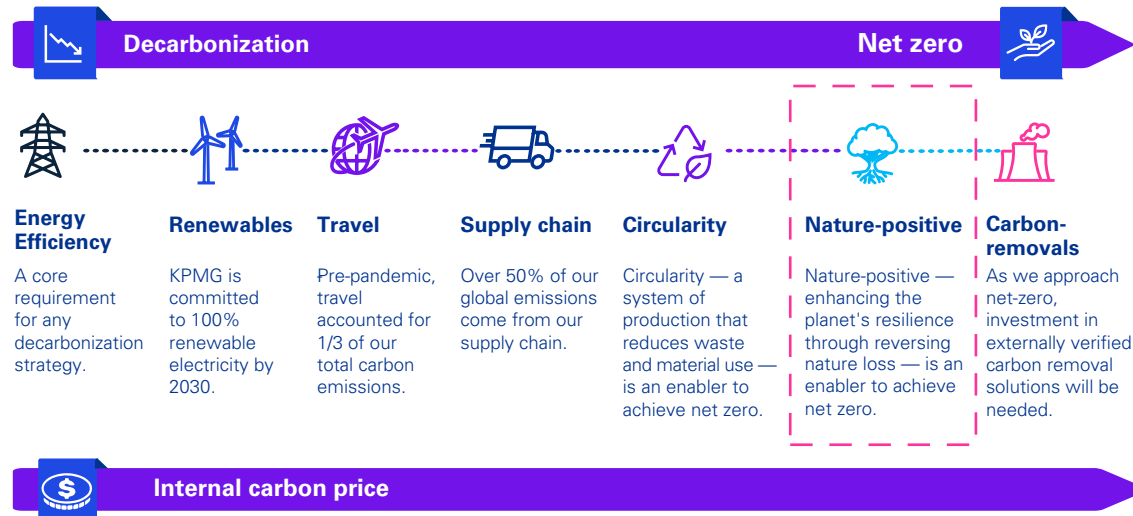
- 

Give financial markets, clients and our leaders clear, comprehensive, high-quality information on the impacts of climate change
- 

Understand and improve our impact on nature and biodiversity
- 

Achieve net-zero carbon emissions by 2030

Nature is included as an enabler on our route to net zero



Our nature positive action plan

We have developed a nature positive roadmap to deliver on our commitments and to address our material impacts and dependencies on nature. This will be guided by the the latest tools and frameworks, such as TNFD and SBTN. Our roadmap focuses on the following key pillars:



Office footprint

We have commissioned an impacts and dependencies assessment to understand our impact on biodiversity, protected areas, threatened species and critical habitats across KPMG's global office footprint.



Employees

A global KPMG ESG employee education initiative is being implemented, the Global ESG training curriculum, which incorporates biodiversity and aims to align with our nature-positive position statement.



Advocacy and participation

KPMG is an active participant in global biodiversity forums that seek to advance the understanding and action on biodiversity, e.g. TNFD, WEF, WBCSD, GRI, SMI and UN Decade.

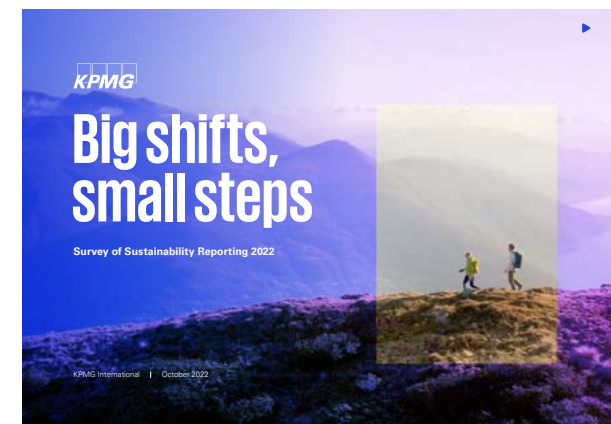
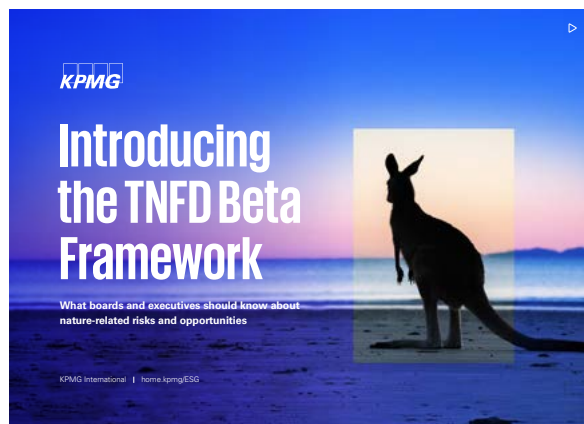


Suppliers

We are committed to introducing a no deforestation policy and are looking to engage with primary suppliers to inform and understand our own broader biodiversity impact.

Timely insights into today's reality and how to respond

KPMG thought leadership explores trends and opportunities for natural capital and ecosystem services. We draw on these insights along with our market-leading experience in our work with today's leading financial organizations. To learn more, we encourage you to explore these informative and insightful KPMG publications.



Key Contacts — get in touch to learn more

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