



# Our Impact Report

**Sustainability report**  
**2021**  
**Germany**  
Indices, data  
and explanations



# Introduction

As part of The World Economic Forum's International Business Council (IBC), KPMG International has been part of a task force developing universal ESG metrics and disclosures that are to be applied across business sectors and countries. Together, we talked with companies, investors, standard setters, and other key stakeholders. This led to the IBC recommending a set of indicators (Stakeholder Capitalism Metrics) in their whitepaper: *Measuring Stakeholder Capitalism: Towards Common Metrics and Consistent Reporting of Sustainable Value Creation*.

The following tables of this document provide an overview of how we have applied the Stakeholder Capitalism Metrics as well as other reporting frameworks, such as the Global Reporting Initiative (GRI) Standards, to report against our most material issues. You will also find links and references to where you can access associated disclosures and information in *Our Impact Report*, in *Our Impact Plan* from KPMG International, or in our other corporate reporting including our Transparency Report for KPMG Germany or the annual consolidated financial statements of KPMG AG Wirtschaftsprüfungsgesellschaft in Germany.

In *Our Impact Report* for KPMG Germany for the FY 2021 we are mainly reporting the core metrics of the Stakeholder Capitalism Metrics. Additional GRI indicators are stated and described where useful.

We are committed to address challenges and omissions in our disclosures. To support our focus on transparency, we have taken the decision to apply the 'disclose or explain' principle for all the Stakeholder Capitalism Metrics. The tables in Part *Indices and explanations* note (in superscript, in the 'WEF IBC core metrics and disclosures' column) the primary reason for each omission using the following categories:

- **Materiality [M]:** our assessment did not identify these as the most material issues for our stakeholders and organization. We have not therefore prioritized capturing data for them in this first reporting year.
- **Legal considerations [L]:** these relate to issues for which there are legal prohibitions or restrictions to data collection or publication. KPMG is considering what disclosures could be made in future years, cognizant of these constraints.
- **Data definitions and collection [D]:** KPMG International is developing a roadmap to improve the scope and relevance of reporting. This particularly includes data for several metrics in the Prosperity pillar which we have not not been collected from KPMG firms – this applies to KPMG Germany, too.

The reporting period for disclosures is predominantly for the period 1 October 2020 to the 30 September 2021, unless otherwise stated.



THEME	WEF IBC CORE METRICS AND DISCLOSURES <sup>1</sup>	CORRESPONDING METRICS (GRI)	REFERENCES AND NOTES
<p><b>Climate change</b></p>	<p><b>Greenhouse gas (GHG) emissions</b></p> <p>For all relevant greenhouse gases (e.g. carbon dioxide, methane, nitrous oxide, F-gases etc.), report in metric tonnes of carbon dioxide equivalent (tCO<sub>2</sub>e) GHG Protocol Scope 1 and Scope 2 emissions. Estimate and report material upstream and downstream (GHG Protocol Scope 3) emissions where appropriate.</p> <p><b>TCFD implementation</b></p> <p>Fully implement the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). If necessary, disclose a timeline of at most three years for full implementation. Disclose whether you have set, or have committed to set, GHG emissions targets that are in line with the goals of the Paris Agreement — to limit global warming to well below 2°C above preindustrial levels and pursue efforts to limit warming to 1.5°C — and to achieve net-zero emissions before 2050.</p>	<p>Emissions (GRI 305 1-3)</p> <p><b>Additional metrics:</b></p> <p>Reduction of emissions (GRI 305 4-5)</p> <p>–</p>	<p><i>Our Impact Report</i> – appendix: “Kennzahlentabellen zum Kapitel 1 <i>Planet</i>” (appendix tables referring to chapter <i>Planet</i>) p.3 and following</p> <p><i>Our Impact Report</i> – appendix: “Kennzahlentabellen zum Kapitel 1 <i>Planet</i>” (appendix tables referring to chapter <i>Planet</i>) p.3 and following</p> <p>No Reporting in Germany</p> <p>Please see the <a href="#">Our Impact Plan</a> (KPMG International)</p>

<sup>1</sup> Principles of stakeholder capitalism of The World Economic Forum (WEF IBC metrics)



# Indices and explanations | Planet

THEME	WEF IBC CORE METRICS AND DISCLOSURES	CORRESPONDING METRICS (GRI)	REFERENCES AND NOTES
<p><b>Nature loss</b></p>	<p><b>Land use and ecological sensitivity<sup>[M]</sup></b>                      Report the number and area (in hectares) of sites owned, leased or managed in or adjacent to protected areas and/or key biodiversity areas (KBA).</p>	<p>Biodiversity (GRI 304-1)</p>	<p>No Reporting in Germany</p>
<p><b>Freshwater availability</b></p>	<p><b>Water consumption and withdrawal in water-stressed areas<sup>[M]</sup></b>                      Report for operations where material: megalitres of water withdrawn, megalitres of water consumed and the percentage of each in regions with high or extremely high baseline water stress, according to WRI Aqueduct water risk atlas tool. Estimate and report the same information for the full value chain (upstream and downstream) where appropriate.</p>		<p>No Reporting in Germany</p>



# Indices and explanations | Planet

THEME	WEF IBC CORE METRICS AND DISCLOSURES	CORRESPONDING METRICS (GRI)	REFERENCES AND NOTES
<p><b>ADDITIONAL METRICS BASED ON GRI</b></p>			
<p><b>Management approach</b></p>	<p>Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach</p>	<p>Management approach (GRI 103 1-3)</p>	<p><i>Our Impact Report</i> "Wesentliche Handlungsfelder" (Material fields of action) p. 8 and following</p> <p>Chapter <i>Planet</i> p.12 and following</p>
<p><b>Energy</b></p>	<p>Energy consumption within the organization Reduction of energy consumption</p>	<p>Energy (GRI 302-1; 302-4)</p>	<p><i>Our Impact Report</i> – appendix: "Kennzahlentabellen zum Kapitel 1 <i>Planet</i>" (appendix tables referring to chapter <i>Planet</i>) p.6</p>
<p><b>Environmental compliance</b></p>	<p>Non-compliance with environmental laws and regulations</p>	<p>Environmental compliance (GRI 307-1)</p>	<p>We have not identified any non-compliance with environmental laws and regulations in the financial year 2020/21</p>



THEME	WEF IBC CORE METRICS AND DISCLOSURES	CORRESPONDING METRICS (GRI)	REFERENCES AND NOTES
<p><b>Dignity and equality</b></p>	<p><b>Diversity and inclusion (%)</b>                      Percentage of employees per employee category, by age group, gender and other indicators of diversity (e.g. ethnicity<sup>(L)</sup>).</p>	<p><b>Diversity and equal opportunity</b></p> <p>Adapted from GRI 405-2 (Ratio of basic salary and remuneration of women to men)</p> <p><b>Additional metrics:</b></p> <p><b>Diversity of governance bodies and employee</b> (GRI 405-1)</p>	<p><i>Our Impact Report</i> – appendix: “Kennzahlentabellen zum Kapitel 2 <i>People</i>” (appendix tables referring to chapter <i>People</i>) p.7 and following</p> <p>Chapter <i>People</i> – “Vielfalt und Inklusion stärken” (Inclusion and Diversity) p.7 and following</p>
	<p><b>Pay equality<sup>(D)</sup></b>                      Ratio of the basic salary and remuneration for each employee category by significant locations of operation for priority areas of equality: women to men, minor to major ethnic groups, and other relevant equality areas.</p>	<p><b>Market presence</b> (GRI 202-1)</p>	<p>Chapter <i>People</i> – “Vielfalt und Inklusion stärken” (Inclusion and Diversity) p.29 (qualitative reporting on equal pay)</p>
	<p><b>Wage level<sup>(D)</sup></b>                      Ratios of standard entry level wage by gender compared to local minimum wage.                      Ratio of the annual total compensation of the CEO to the median of the annual total compensation of all its employees, except the CEO.</p>	<p><b>Market presence</b> (GRI 202-1)</p>	<p><i>Our Impact Report</i> – appendix: “Kennzahlentabellen zum Kapitel 2 <i>People</i>” (appendix tables referring to chapter <i>People</i>) p.16 (qualitative reporting on wage level compared to local minimum wage)</p> <p>No reporting of ‘Ratio of the annual total compensation of the CEO to the median of the annual total compensation of all its employees, except the CEO’</p>



THEME	WEF IBC CORE METRICS AND DISCLOSURES	CORRESPONDING METRICS (GRI)	REFERENCES AND NOTES
	<p><b>Risk for incidents of child, forced or compulsory labour</b></p> <p>An explanation of the operations and suppliers considered to have significant risk for incidents of child labour, forced or compulsory labour. Such risks could emerge in relation to:</p> <ul style="list-style-type: none"> <li>a) type of operation (such as manufacturing plant) and type of supplier; and</li> <li>b) countries or geographic areas with operations and suppliers considered at risk.</li> </ul>	<p><b>Child Labor</b> (GRI 408-1b)</p> <p><b>Forced or compulsory labor</b> (GRI 409-1)</p>	<p>Chapter <i>People</i> – “Vielfalt und Inklusion stärken” (Inclusion and Diversity) p.28 and following</p> <p>See appendix of <i>Our Impact Plan</i> (KPMG International) – table: UN Global Compact, p.11</p>
<p><b>Health and well-being</b></p>	<p><b>Health and safety<sup>[D]</sup> (%)</b></p> <p>The number and rate of fatalities as a result of work-related injury; high-consequence work-related injuries (excluding fatalities); recordable work-related injuries; main types of work-related injury; and the number of hours worked. GRI:2018 403-6a,</p> <p>An explanation of how the organization facilitates workers’ access to non-occupational medical and healthcare services, and the scope of access provided for employees and workers.</p>	<p><b>Occupational Health and Safety</b> (GRI:2018 403-9a&amp;b)</p> <p>(GRI:2018 403-6a)</p> <p><b>Additional metrics:</b></p> <p>Employee representation on formal employer-employee health and safety committees (GRI 403-1)</p>	<p><i>Our Impact Report</i> – appendix: “Kennzahlentabellen zum Kapitel 2 <i>People</i>” (appendix tables referring to chapter People) p.17</p> <p>Chapter <i>People</i> – “Gesundheit und Wohlbefinden” (health and well-being) p.32</p> <p>100 percent of the workforce is covered by occupational health and safety committees.</p>



THEME	WEF IBC CORE METRICS AND DISCLOSURES	CORRESPONDING METRICS (GRI)	REFERENCES AND NOTES
<p><b>Skills for the future</b></p>	<p><b>Training provided (h, €)</b></p> <p>Average hours of training per person that the organization’s employees have undertaken during the reporting period, by gender <sup>[D]</sup> and employee category<sup>[D]</sup> (total number of hours of training provided to employees divided by the number of employees).</p> <p>Average training and development expenditure per full time employee (total cost of training provided to employees divided by the number of employees).</p>	<p><b>Training and Education</b> (GRI 404-1)</p> <p><b>Additional metrics:</b> (GRI 404 2-3)</p>	<p><i>Our Impact Report</i> – appendix: “Kennzahlentabellen zum Kapitel 2 <i>People</i>” (appendix tables referring to chapter <i>People</i>) p.13</p> <p>For further information about our activities regarding Learning and Development of our employees, see chapter <i>People</i> – “Entwicklung und Karriere ermöglichen” (Learning and Development), p.25 and following</p>
<p><b>ADDITIONAL METRICS BASED ON GRI</b></p>			
<p><b>Management approach</b></p>	<p>Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach</p>	<p><b>Management approach</b> (GRI 103 1- 3)</p>	<p>“Wesentliche Handlungsfelder” (Material fields of action) p. 9 and following Chapter <i>People</i> p.21 and following</p>





# Indices and explanations | People

THEME	WEF IBC CORE METRICS AND DISCLOSURES	CORRESPONDING METRICS (GRI)	REFERENCES AND NOTES
<p><b>Employment</b></p>	<p>New employee hires and employee turnover Benefits provided to full-time employees that are not provided to temporary or part-time employees Parental Leave</p>	<p><b>Employment</b> (GRI 401 1-3)</p>	<p><i>Our Impact Report</i> – appendix: “Kennzahlentabellen zum Kapitel 2 <i>People</i>” (appendix tables referring to chapter <i>People</i>) ) p.10; p.11</p> <p>Chapter <i>People</i> –“Vielfalt und Inklusion stärken” (Inclusion and Diversity) p.28 and following</p>
<p><b>Non Discrimination</b></p>	<p>Incidents of discrimination and corrective actions taken</p>	<p><b>Non discrimination</b> (GRI 406-1)</p>	<p>Chapter <i>People</i> –“Vielfalt und Inklusion stärken” (Inclusion and Diversity) p.28 and following</p>



THEME	WEF IBC CORE METRICS AND DISCLOSURES	CORRESPONDING METRICS (GRI)	REFERENCES AND NOTES
<p><b>Employment and wealth generation</b></p>	<p><b>Absolute number and rate of employment</b></p> <p>1. Total number and rate of new employee hires during the reporting period, by age group, gender, other indicators of diversity<sup>[L]</sup> and region.</p> <p>2. Total number and rate of employee turnover during the reporting period, by age group, gender, other indicators of diversity<sup>[L]</sup> and region.</p>	<p>Adapted, to include other indicators of diversity, from <b>Employment – New employee hires and employee turnover</b> (GRI 401-1a&amp;b)</p> <p><b>Additional metrics</b>                      General disclosures                      Scale of the organization                      Information on employees and other workers (GRI 102 7-8)</p>	<p><i>Our Impact Report</i> – appendix: “Kennzahlentabellen zum Kapitel 2 <i>People</i>” (appendix tables referring to chapter <i>People</i>) p.7</p> <p><i>Our Impact Report</i> – appendix: “Kennzahlentabellen zum Kapitel 2 <i>People</i>” (appendix tables referring to chapter <i>People</i>) p.10</p> <p>For further information about the scale of the organization, see chapter “Das ist KPMG” (That’s KPMG), p.4 and following</p>



THEME	WEF IBC CORE METRICS AND DISCLOSURES	CORRESPONDING METRICS (GRI)	REFERENCES AND NOTES
<p><b>Employment and wealth generation</b></p>	<p><b>Economic contribution</b></p> <p>1. Direct economic value generated and distributed (EVG&amp;D), on an accruals basis, covering the basic components for the organization’s global operations, ideally split out by:</p> <ul style="list-style-type: none"> <li>– Revenues</li> <li>– Operating costs<sup>[D]</sup></li> <li>– Employee wages and benefits<sup>[D]</sup></li> <li>– Payments to providers of capital<sup>[D]</sup></li> <li>– Payments to government<sup>[D]</sup></li> <li>– Community investment</li> </ul> <p>2. Financial assistance received from the government: total monetary value of financial assistance received by the organization from any government during the reporting period.<sup>[D]</sup></p>	<p><b>Economic performance</b></p> <p>Direct Economic Value Generated and Distributed (EVG&amp;D) (GRI 201-1)</p> <p>Financial assistance received from government (GRI 201-4)</p>	<p>Chapter <i>Prosperity</i> – “Unsere Performance im Geschäftsjahr 2021” and “KPMG im Überblick” (“our performance in financial year 2021” and “KPMG at a glance”) p.4 and following; as well as chapter “Gesellschaftliches Engagement fördern” (community engagement) p.40 and following</p>



THEME	WEF IBC CORE METRICS AND DISCLOSURES	CORRESPONDING METRICS (GRI)	REFERENCES AND NOTES
		<p><b>ADDITIONAL METRICS:</b></p> <p><b>Economic performance</b> – Financial implications and other risks and opportunities due to climate change (GRI 201-2)</p> <p><b>Economic performance</b> – Defined benefit plan obligations and other retirement plans (GRI 201-3)</p>	<p>See “Unser Nachhaltigkeitsverständnis” (Our understanding of sustainability) on p.8; „Vorwort“ (foreword) on p.7, Chapter <i>Prosperity</i> – “Transformation begleiten” (attending transformation) p.35</p> <p>Refer also to the annual consolidated financial statements of KPMG AG</p>
<p><b>Employment and wealth generation</b></p>	<p><b>Financial investment contribution</b></p> <p>1. Total capital expenditures (CapEx) minus depreciation, supported by narrative to describe the company’s investment strategy. 2. Share buybacks plus dividend payments, supported by narrative to describe the company’s strategy for returns of capital to shareholders.</p>	<p>–</p>	<p>Refer to the annual consolidated financial statements of KPMG AG</p>



THEME	WEF IBC CORE METRICS AND DISCLOSURES	CORRESPONDING METRICS (GRI)	REFERENCES AND NOTES
<p><b>Innovation of better products and services</b></p>	<p><b>Total R&amp;D expense (€)</b></p> <p>Total costs related to research and development.</p>	<p>–</p>	<p>Refer to the annual consolidated financial statements of KPMG AG Wirtschaftsprüfungsgesellschaft</p>
<p><b>Community and social vitality</b></p>	<p><b>Total tax paid</b></p> <p>The total global tax borne by the company, including corporate income taxes, property taxes, non-creditable VAT and other sales taxes, employer-paid payroll taxes, and other taxes that constitute costs to the company, by category of taxes.</p> <p>(Community investment is included within the economic contribution metric (part of EVG&amp;D))</p>	<p>Adapted from <b>Direct Economic Value Generated and Distributed (EVG&amp;D)</b> (GRI 201-1)</p>	<p>Refer to the annual consolidated financial statements of KPMG AG Wirtschaftsprüfungsgesellschaft</p>



THEME	WEF IBC CORE METRICS AND DISCLOSURES	CORRESPONDING METRICS (GRI)	REFERENCES AND NOTES
<p><b>Employment and wealth generation</b></p> <p><b>(Expanded Metric)</b></p>	<p><b>Infrastructure and services supported</b></p> <p><b>Qualitative disclosure to describe the below components:</b></p> <ol style="list-style-type: none"> <li>1. Extent of development of significant infrastructure investments and services supported.</li> <li>2. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant.</li> <li>3. Whether these investments and services are commercial, inkind, or pro bono engagements.</li> </ol>	<p>(GRI 203-1)</p>	<p>Chapter <i>Prosperity</i> – “Gesellschaftliches Engagement fördern” (community engagement); p.40 and following</p>



THEME	WEF IBC CORE METRICS AND DISCLOSURES	CORRESPONDING METRICS (GRI)	REFERENCES AND NOTES
<p><b>Governing purpose</b></p>	<p><b>Setting purpose</b></p> <p>The company’s stated purpose, as the expression of the means by which a business proposes solutions to economic, environmental and social issues. Corporate purpose should create value for all stakeholders, including shareholders.</p>	<p><b>General disclosures –</b></p> <p>Role of highest governance body in setting purpose, values, and strategy (GRI 102-26)</p>	<p>“Unsere Verantwortung: Unsere Werte in den Mittelpunkt unseres Handelns stellen” (Our responsibility: Putting our values at the heart of everything we do), p.46 and p.47</p>
<p><b>Quality of governing body</b></p>	<p><b>Governance body composition</b></p> <p>Composition of the highest governance body and its committees by: competencies relating to economic, environmental and social topics; executive or non-executive; independence; tenure on the governance body; number of each individual’s othersignificant positions and commitments, and the nature of the commitments; gender; membership of underrepresented social groups; stake-holder representation.</p>	<p><b>General disclosures:</b></p> <p>Governance structure (GRI 102-18)</p> <p>Composition of the highest governance body and its committees (GRI 102-22)</p> <p><b>Diversity and equal opportunity</b></p> <p>Diversity of governance bodies and employees (GRI 405-1a)</p>	<p>Chapter <i>Governance</i> – “Leitungsorgan” (“Governance Body”), p.48</p> <p><i>Our Impact Report</i> – appendix: “Kennzahlentabellen zum Kapitel 2 <i>People</i>” (appendix tables referring to chapter <i>People</i>) p.7 and following</p>



THEME	WEF IBC CORE METRICS AND DISCLOSURES	CORRESPONDING METRICS (GRI)	REFERENCES AND NOTES
<p><b>Stakeholder engagement</b></p>	<p><b>Material issues impacting stakeholders</b></p> <p>A list of the topics that are material to key stakeholders and the company, how the topics were identified and how the stakeholders were engaged.</p>	<p><b>General disclosures:</b></p> <p>Consulting stakeholders on economic, environmental and social topics (GRI 102-21)</p> <p>Approach to stakeholder engagement (GRI 102-43)</p> <p>List of material topics (GRI 102-47)</p> <p><b>Additional metrics:</b></p> <p>List of stakeholder groups (GRI 102-409)</p> <p>Key topics and concerns raised (GRI 102-44)</p>	<p>“Unser Nachhaltigkeitsverständnis” (“Our sustainability strategy”) p.8</p> <p>“Wesentliche Handlungsfelder” (Material fields of action) p. 9 and following</p> <p>See also: <a href="#">Our Impact Plan 2022</a> (KPMG International) – material issues identified by KPMG firms</p> <p>“Unser Nachhaltigkeitsverständnis” (“Our sustainability strategy”): Unsere Stakeholder (Our Stakeholders), p.8</p>





THEME	WEF IBC CORE METRICS AND DISCLOSURES	CORRESPONDING METRICS (GRI)	REFERENCES AND NOTES
<p><b>Ethical behaviour</b></p>	<p><b>Anti-corruption</b></p> <p>1. Total percentage of governance body members, employees and business partners who have received training on the organization's anti-corruption policies and procedures, broken down by region.</p> <p>a) Total number and nature of incidents of corruption confirmed during the current year, but related to previous years and</p> <p>b) Total number and nature of incidents of corruption confirmed during the current year, related to this year.</p> <p>2. Discussion of initiatives and stakeholder engagement to improve the broader operating environment and culture, in order to combat corruption.</p>	<p><b>Anti-Corruption</b></p> <p>Communication and training about anti-corruption policies and procedures (GRI 205-2)</p> <p>Confirmed incidents of corruption and actions taken (GRI 205-3)</p>	<p>Chapter <i>Governance</i>; p.45 and following</p> <p>Number of employees receiving an anti-corruption training: Chapter <i>Governance</i>; p.49</p>
	<p><b>Protected ethics advice and reporting mechanisms</b></p> <p>A description of internal and external mechanisms for</p> <p>1. Seeking advice about ethical and lawful behaviour and organizational integrity;</p> <p>2. Reporting concerns about unethical or lawful behaviour and organizational integrity</p>	<p><b>General disclosures:</b></p> <p>Mechanisms for advice and concerns about ethics (GRI 102-17)</p>	<p>Chapter <i>Governance</i>; p.45 and following</p>



THEME	WEF IBC CORE METRICS AND DISCLOSURES	CORRESPONDING METRICS (GRI)	REFERENCES AND NOTES
<p><b>Risk and opportunity oversight</b></p>	<p><b>Integrating risk and opportunity into business process</b></p> <p>Company risk factor and opportunity disclosures that clearly identify the principal material risks and opportunities facing the company specifically (as opposed to generic sector risks), the company appetite in respect of these risks, how these risks and opportunities have moved over time and the response to those changes. These opportunities and risks should integrate material economic, environmental, and social issues, including climate change and data stewardship</p>	<p><b>General disclosures:</b></p> <p>Key impacts, risks, and opportunities (GRI 102-15)</p>	<p>Chapter <i>Governance</i> – “Instrumente der Qualitätssicherung einsetzen” (“instruments of quality assurance”) p. 48 and following</p>



# Additional GRI indicators

THEME	WEF IBC CORE METRICS AND DISCLOSURES	CORRESPONDING METRICS (GRI)	REFERENCES AND NOTES
<b>General Disclosure</b>	<b>Name of the organization</b>	GRI 102-1	See "Das ist KPMG" ("That's KPMG"), p.4 f
	<b>Activities, brands, products and services</b>	GRI 102-2	See "Das ist KPMG" ("That's KPMG"), p.4 f
	<b>Location of headquarters</b>	GRI 102-3	See "Das ist KPMG" ("That's KPMG"), p.4 f
	<b>Location of operations</b>	GRI 102-4	See "Das ist KPMG" ("That's KPMG"), p.4 f
	<b>Ownership and legal form</b>	GRI 102-5	See "Das ist KPMG" ("That's KPMG"), p.4 f
	<b>Markets served</b>	GRI 102-6	See "Das ist KPMG" ("That's KPMG"), p.4 f
	<b>Supply Chain</b>	GRI 102-9	Chapter Governance – "Nachhaltiges Lieferantenmanagement sicherstellen" (Ensure sustainable supplier management)
	<b>Significant changes to the organization and its supply chain</b>	GRI 102-10	Chapter Governance – "Nachhaltiges Lieferantenmanagement sicherstellen" (Ensure sustainable supplier management) p.51 Chapter Prosperity – „Mehrwert für unsere Kunden schaffen“ (driving value for our clients): p.37 and following; „Audit im Wandel: Vorausschauende Ansätze für steigende Anforderungen und neue Chancen: p.36



# Additional GRI indicators

THEME	WEF IBC CORE METRICS AND DISCLOSURES	CORRESPONDING METRICS (GRI)	REFERENCES AND NOTES
	<p><b>External initiatives</b> <b>Membership of associations</b></p>	<p>GRI 102-11-13</p>	<p>See "Übersicht unserer Mitgliedschaften und Initiativen, Zertifizierungen sowie Auszeichnungen" ("Overview of our memberships and initiatives, certifications and awards") p.52</p> <p>"Unser Nachhaltigkeitsverständnis" ("Our sustainability strategy") p.8</p>
	<p><b>Statement from senior decision-maker</b></p>	<p>GRI 102-14</p>	<p>"Vorwort" (Foreword), p.7</p>
	<p><b>Defining report content and topic Boundaries</b></p>	<p>GRI 102-46</p>	<p>"Über diesen Bericht" (About this report), p.3</p>
	<p><b>Changes in reporting</b></p>	<p>GRI 102-49</p>	<p>"Über diesen Bericht" (About this report), p.3</p>
	<p><b>Reporting period</b></p>	<p>GRI 102-50</p>	<p>"Über diesen Bericht" (About this report), p.3</p>
	<p><b>Date of the most recent report</b></p>	<p>GRI 102-51</p>	<p>"Über diesen Bericht" (About this report), p.3</p>
	<p><b>Reporting cycle</b></p>	<p>GRI 102-52</p>	<p>"Über diesen Bericht" (About this report), p.3</p>



# Additional GRI indicators

THEME	WEF IBC CORE METRICS AND DISCLOSURES	CORRESPONDING METRICS (GRI)	REFERENCES AND NOTES
	<b>Contact point for questions regarding the report</b>	GRI 102-53	"Impressum", p.53
	<b>Claims of reporting in accordance with the GRI Standard</b>	GRI 102-54	"Über diesen Bericht" (About this report), p.3
	<b>GRI content index</b>	GRI 102-55	This document; WEF IBC metrics -Indices, explanations and data with referring and additional GRI indicators.
	<b>External assurance</b>	GRI 102-56	This report has not been externally assured.





# Impressum

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