



Our Impact Report

Sustainability report 2022

KPMG in Germany

Table of key figures

Contents

Planet

Greenhouse gas emissions

Greenhouse gas emissions in the mobility sector

Energy consumption

People

Employees

Senior management

Age structure I Employee turnover

New hires

Dual degree students

Employee development

Employees with a customized working time model

Nationalities I Number of disabled persons I Salary level and remuneration

Employees on parental leave I Sickness related absence I Occupational accidents

Key figures on Chapter Planet

Greenhouse gas emissions ¹					
KPMG AG	2022 (t CO ₂ e)	2021 (t CO ₂ e)	2019 (Base year)	△ Prior year	△ Base year
Scope 1	1.249	1.211	1.507	3 %	-17 %
Scope 2 (market based) ²	3.187	3.272	3.096	-3 %	3 %
Scope 2 (location based)	7.311	7.699	9.464	-5 %	-23 %
Scope 3	46.138	38.576	69.507	20 %	-34 %
3.1 Purchased goods and services, including rental cars	33.093	30.440	29.798	9 %	11 %
3.1 Purchased goods and services (intercompany) ³	28.573	27.598	28.348	4 %	1 %
3.3a), 3.3b), 3.3c) Fuel- and energy-related emissions (not included in Scope 1 or 2)	2.100	1.851	1.938	11 %	-26 %
3.6 Business travel	5.803	1.616	28.008	259 %	-79 %
3.7 Commuting	3.317	2.645	7.350	25 %	-55 %
3.8 General electricity	1.825	2.025	2.413	-10 %	-24 %
Total emissions (gross)	54.698	47.487	80.477	15 %	-32 %
Renewable energies ⁴	5.479	5.923	8.145	-8 %	-33 %
Total emissions (net)⁵	49.219	41.563	72.332	18 %	-32 %
Total emissions (net) per FTE	3,98	3,63	6,24	10 %	-36 %

¹ Updated since previous reporting due to better data availability; relates to 2019 (base year) and 2021 (prior year).

² Calculation using utility-specific emission factors (market-based), if available in qualified form. Otherwise, use of location-specific emission factors (location-based).

³ Services provided by KPMG companies abroad for KPMG in Germany; the greenhouse gas emissions generated as a result are taken into account by the relevant company abroad and are not included in the greenhouse gas balance of KPMG in Germany.

⁴ Renewables from electricity purchases under Scope 2 and Scope 3 (general electricity).

⁵ Total emissions (gross) less renewable energies.

Greenhouse gas emissions⁶

KPMG Law	2022 (t CO ₂ e)	2021 (t CO ₂ e)	2019 (Base year)	△ Prior year	△ Base year
Scope 1	63	62	62	1 %	2 %
Scope 2 (market based) ⁷	156	168	130	-7 %	20 %
Scope 2 (location based)	358	395	397	-9 %	-10 %
Scope 3	2.164	1.867	2.472	16 %	-12 %
3.1 Purchased goods and services, including rental cars	1.560	1.396	1.135	12 %	37 %
3.1 Purchased goods and services (intercompany) ⁸	1.347	1.266	1.080	6 %	25 %
3.3a), 3.3b), 3.3c) Fuel- and energy-related emissions (not included in Scope 1 or 2)	103	95	80	-2 %	31 %
3.6 Business travel	255	151	876	69 %	-71 %
3.7 Commuting	156	121	280	29 %	-44 %
3.8 General electricity	89	104	101	-14 %	-12 %
Total emissions (gross)	2.585	2.324	2.932	11 %	-12 %
Renewable energies ⁹	268	304	342	-12 %	-22 %
Total emissions (net)¹⁰	2.316	2.020	2.590	15 %	-11 %
Total emissions (net) per FTE	3,97	3,84	5,87	3 %	-32 %

⁶ Updated since previous reporting due to better data availability; relates to 2019 (base year) and 2021 (prior year).

⁷ Calculation using utility-specific emission factors (market-based), if available in qualified form. Otherwise, use of location-specific emission factors (location-based).

⁸ Services provided by KPMG companies abroad for KPMG in Germany; the greenhouse gas emissions generated as a result are taken into account by the relevant company abroad and are not included in the greenhouse gas balance of KPMG in Germany.

⁹ Renewables from electricity purchases under Scope 2 and Scope 3 (general electricity).

¹⁰ Total emissions (gross) less renewable energies

Greenhouse gas emissions in the mobility sector

KPMG AG	2022 (t CO ₂ e)	2021 (t CO ₂ e)	2019 (Base year)	△ Prior year	△ Base year
Flights	3.693	428	17.913	764 %	-79 %
Train	0	/	/	/	/
Passenger vehicles	1.256	904	5.055	39 %	-75 %
Rental vehicles	215	126	501	70 %	-57 %
Taxi	73	27	401	168 %	-82 %
Local public transport	8	4	88	88 %	-91 %
Hotel	917	353	5.037	160 %	-82 %
Total emissions	6.162	1.843	28.994	234 %	-79 %
Total emissions per FTE	0,50	0,16	2,50	210 %	-80 %

Greenhouse gas emissions in the mobility sector

KPMG Law	2022 (t CO ₂ e)	2021 (t CO ₂ e)	2019 (Base year)	△ Prior year	△ Base year
Flights	162	26	688	519 %	-76 %
Train	0	0	0	/	/
Passenger vehicles	77	110	108	-30 %	-29 %
Rental vehicles	14	29	17	-50 %	-18 %
Taxi	3	1	15	93 %	-82 %
Local public transport	0	0	1	121 %	-66 %
Hotel	22	19	82	18 %	-73 %
Total emissions	278	185	911	50 %	-69 %
Total emissions per FTE	0,48	0,35	2,06	35 %	-77 %

Energy consumption¹¹

KPMG AG	2022 (in MWh)	2021 (in MWh)	2019 (in MWh)	△ Prior year	△ Base year
Electricity	19.117	18.780	21.068	2 %	-9 %
Share of green electricity in percent	92 %	91 %	92 %	/	/
Heating	22.947	23.228	21.395	-1 %	7 %
Total	42.064	42.008	42.463	0 %	-1 %
KPMG Law	2022 (in MWh)	2021 (in MWh)	2019 (in MWh)	△ Prior year	△ Base year
Electricity	937	963	885	-3 %	6 %
Share of green electricity in percent	92 %	91 %	92 %	/	/
Heating	1.125	1.191	899	-6 %	25 %
Total	2.061	2.155	1.783	-4 %	16 %

¹¹ Updated since previous reporting due to better data availability; relates to 2019 (base year) and 2021 (prior year).

Key figures on chapter People

Employees				Total			Share of women			Share of men		
KPMG AG				2022	2021	△ Prior year	2022	2021	△ Prior year	2022	2021	△ Prior year
Total employees ¹²				12.849	12.052	7 %	46 %	46 %	0,7 %	54 %	54 %	-0,6 %
...thereof specialist staff				9.797	9.104	8 %	39 %	38 %	2 %	61 %	62 %	-1 %
...thereof non-specialist staff				3.052	2.948	4 %	67 %	68 %	-0,1 %	33 %	32 %	0,3 %
...thereof employees with temporary contracts ¹³				1.200	895	34 %	46 %	46 %	-1 %	54 %	54 %	0,9 %
...thereof employees with customized working time models				2.206	2.078	6 %	76 %	76 %	-0,2 %	24 %	24 %	0,7 %
KPMG Law				2022	2021	△ Prior year	2022	2021	△ Prior year	2022	2021	△ Prior year
Total employees ¹⁴				754	684	10 %	56 %	57 %	-1 %	44 %	43 %	2 %
...thereof specialist staff				664	588	13 %	51 %	50 %	0,6 %	49 %	50 %	-1 %
...thereof non-specialist staff				90	96	-6 %	94 %	95 %	-0,7 %	6 %	5 %	12 %
...thereof employees with temporary contracts ¹³				339	296	14 %	58 %	58 %	-0,5 %	42 %	42 %	0,7 %
...thereof employees with customized working time models				81	77	6 %	83 %	82 %	2 %	17 %	18 %	-7 %

¹² Annual average of KPMG Group by headcount excluding board members/managing directors, interns, trainees, BA students, employees in partial retirement in non-working phase, employees on parental leave and contractually inactive employees; incl. temporary staff and working students. In addition to the basic population of employees, there is also one employee who identifies as non-binary; on average, KPMG had a total of 12,850 employees over the course of the year. As the comparative figure is too small, non-binary has not been reported, nor can it be reported in other subcategories due to data protection requirements.

¹³ Mainly working students and temporary staff.

¹⁴ Annual average of KPMG Law by headcount excluding board members/managing directors, interns, trainees, BA students, employees in partial retirement in non-working phase, employees on parental leave and contractually inactive employees; incl. temporary staff and working students.

Senior management		Total			Share of women			Share of men		
KPMG AG		2022	2021	△ Prior year	2022	2021	△ Prior year	2022	2021	△ Prior year
Managing Board		8	8	/	12,5 %	12,5 %	/	87,5 %	87,5 %	/
Partners and directors (incl. division heads)		762	769	-0,9 %	17 %	16 %	6 %	83 %	84 %	-1 %
(Senior) managers (incl. department heads and senior experts)		3.006	2.913	3 %	39 %	39 %	0,3 %	61 %	61 %	-0,2 %
KPMG Law		2022	2021	△ Prior year	2022	2021	△ Prior year	2022	2021	△ Prior year
Managing Board										
Partners and directors (incl. division heads)		55	47	17 %	15 %	11 %	37 %	85 %	89 %	-4 %
(Senior) managers (incl. department heads and senior experts)		139	128	9 %	42 %	43 %	-1 %	58 %	57 %	0,9 %

Age structure		Number of employees		
KPMG AG		2022	2021	△ Prior year
<30 years		4.831	4.120	17 %
30–39 years		4.220	4.226	-0,1 %
40–49 years		1.990	1.969	1 %
>50 years		1.809	1.738	4 %
Total¹⁵		12.850	12.052	7 %
KPMG Law		2022	2021	△ Prior year
<30 years		305	265	15 %
30–39 years		269	259	4 %
40–49 years		132	119	11 %
>50 years		48	42	14 %
Total		754	684	10 %

Employee turnover		Ratio		
KPMG AG		2022	2021	△ Prior year
<30 years		25 %	19 %	32 %
30–50 years		22 %	18 %	27 %
>50 years		4 %	3 %	52 %
Total¹⁶		21 %	16 %	30 %
KPMG Law		2022	2021	△ Prior year
<30 years		28 %	26 %	7 %
30–50 years		16 %	17 %	-10 %
>50 years		12 %	7 %	66 %
Total		17 %	17 %	-3 %

¹⁵ Base population of 12,850, including female, male and non-binary employees.

¹⁶ This refers to the 12-month turnover rate. It is based on the average Full Time Equivalents (FTE) over a period of twelve months (October 1, 2021, to September 30, 2022).
The number of departures and the number of FTEs do not include interns, working students, BA students, trainees or temporary staff.

New hires (contract acceptances)				Share of women			Share of men		
KPMG AG	2022	2021	△ Prior year	2022	2021	△ Prior year	2022	2021	△ Prior year
Total of new hires ¹⁷	7.622	5.320	43 %	41 %	40 %	1 %	59 %	60 %	-0,9 %
Number of working students, dual degree students, interns, trainees and temporary staff	4.212	3.080	37 %	38 %	40 %	-6 %	63 %	60 %	4 %
KPMG Law	2022	2021	△ Prior year	2022	2021	△ Prior year	2022	2021	△ Prior year
Total of new hires ¹⁸	427	430	-0,7 %	53 %	58 %	-10 %	47 %	42 %	13 %
Number of working students, dual degree students, interns, trainees and temporary staff	266	310	-14 %	55 %	58 %	-6 %	45 %	42 %	8 %

¹⁷ Total number of new hires and contracts accepted within KPMG Group based on headcount, incl. working students, dual degree students, interns, trainees and temporary staff.

¹⁸ Total number of new hires and contracts accepted within KPMG Law based on headcount, incl. working students, dual degree students, interns, trainees and temporary staff.

Number of new dual degree students¹⁹

KPMG AG	2022	2021
Baden-Württemberg Cooperative State University	38	22
Hamburg School of Business Administration	3	3
I.C.S. model (International Cooperative Studies) at Munich University of Applied Sciences	0	0
Frankfurt School of Finance and Management	30	48
Frankfurt University of Applied Science	3	2
BA Sachsen	2	1
Darmstadt University of Applied Sciences	1	0
Total	77	76

¹⁹ Figures only apply to KPMG AG; no dual degree students at KPMG Law.

Employee development

KPMG AG 2022	
Hours spent on training and further education	A total of 680,477 training hours ²⁰ (prior year: 680,332 hours) were completed. This amounts to an average of 83 hours per specialist staff member (previous year: 87 hours). ²¹
Expenses for training and further education	We invested a total of EUR 93.5 million in providing training and further education to our specialist and non-specialist staff (prior year: EUR 82.9 million). ²²
Promotions ²³	We promoted a total of 3,714 employees (prior year: 3,236 employees, equivalent to a year-on-year increase of 14.8 percent).
KPMG Law 2022	
Hours spent on training and further education	A total of 7,635 training hours ²⁴ (prior year: 8,279 hours) were completed. This amounts to an average of 21 hours per specialist staff member (previous year: 26 hours). ²⁵
Expenses for training and further education	We invested a total of EUR 2.1 million in providing training and further education to our specialist and non-specialist staff (prior year: EUR 2.2 million). ²⁶
Promotions ²⁷	We promoted a total of 84 employees (prior year: 63 employees, equivalent to a year-on-year increase of 33.3 percent).

²⁰ Training hours relate to all specialist staff; excluding interns, working students, temporary staff, BA students and trainees.

²¹ The average training hours per specialist staff member are calculated on the basis of the number of FTEs (full-time equivalents).

²² Expenses for training and further education relate to all employees; incl. interns, working students, temporary staff, BA students and trainees.

²³ Taking into account promotions as of Oct. 1, 2021, and Apr. 1, 2022.

²⁴ Training hours relate to all specialist staff; excluding interns, working students, temporary staff, BA students and trainees.

²⁵ The average training hours per specialist staff member are calculated on the basis of the number of FTEs (full-time equivalents).

²⁶ Expenses for training and further education relate to all employees; incl. interns, working students, temporary staff, BA students and trainees.

²⁷ Taking into account promotions as of Oct. 1, 2021, and Apr. 1, 2022.

Employees with a customized working time model				Total		Share of women		Share of men	
KPMG AG	2022	2021	△ Prior year	2022	2021	△ Prior year	2022	2021	△ Prior year
Total ²⁸	2.206	2.078	6 %	76 %	76 %	-0,2 %	24 %	24 %	0,7 %
...thereof average level of employment	66, %	66,6 %	/	67 %	67 %	0,3 %	65 %	66 %	-1 %
...thereof percentage of employees with an employment level of up to 50 percent	27 %	27 %	2 %	71 %	73 %	-3 %	29 %	27 %	10 %
...thereof percentage of employees with an employment level of 51-80 percent	59 %	60 %	-0,7 %	77 %	76 %	1 %	23 %	24 %	-3 %
...thereof percentage of employees with an employment level of more than 80 percent and less than 100 percent	13 %	14 %	-2 %	82 %	82 %	1 %	18 %	18 %	-3 %
KPMG Law	2022	2021	△ Prior year	2022	2021	△ Prior year	2022	2021	△ Prior year
Total ²⁸	81	77	6 %	83 %	82 %	2 %	17 %	18 %	-7 %
...thereof average level of employment	69 %	70 %	-3 %	70 %	72 %	-3 %	62 %	65 %	-5 %
...thereof percentage of employees with an employment level of up to 50 percent	22 %	18 %	26 %	76 %	70 %	9 %	24 %	30 %	-20 %
...thereof percentage of employees with an employment level of 51-80 percent	64 %	65 %	-2 %	82 %	80 %	2 %	18 %	20 %	-8 %
...thereof percentage of employees with an employment level of more than 80 percent and less than 100 percent	14 %	17 %	-18 %	100 %	100 %	/	0 %	0 %	/

²⁸ The category „non-binary“ is not included as its comparative population size is too small, therefore as a result of data protection regulations.

Nationalities

KPMG AG	2022	2021	△ Prior year
Employees of non-German nationality	1.213	1.075	13 %
Number of different countries	107	98	9 %
KPMG Law	2022	2021	△ Prior year
Employees of non-German nationality	47	34	39 %
Number of different countries	29	20	45 %

Number of disabled person

KPMG AG	2022	2021	△ Prior year
Employees with a severe disability or an equivalent disability	216	205	5 %
KPMG Law	2022	2021	△ Prior year
Employees with a severe disability or an equivalent disability	6	5	20 %

Salary level and remuneration

KPMG AG and KPMG Law

KPMG pays fair starting salaries. Overtime is credited to time accounts that, depending on employee group, differ in model. It can be compensated by time off or paid out. In addition to fixed remuneration, our employees also receive results- and performance-based remuneration.

Our starting salaries for university graduates are more than twice the statutory minimum wage in Germany.²⁹

²⁹ This includes all employees who are starting out on their career at KPMG. A distinction is made between two groups: employees with training in accounting (Audit, FS Audit) and employees from all other services and sub-services.

Parental leave

KPMG AG	2022	2021	△ Prior year
Employees on parental leave	873	911	-4 %
Share of women	614	617	-0,5 %
Share of men	259	294	-12 %
Return rate	96 %	97 %	-0,3 %
KPMG Law	2022	2021	△ Prior year
Employees on parental leave	57	52	10 %
Share of women	45	40	13 %
Share of men	12	12	/
Return rate	93 %	94 %	-1 %

Sickness-related absence

KPMG AG	2022	2021	△ Prior year
Sick leave quota	4 %	3 %	31 %
Days of absence ³⁰	429	416	3 %
Reportable accidents at work and while commuting	20	16	25 %
KPMG Law	2022	2021	△ Prior year
Sick leave quota	3 %	2 %	30 %
Days of absence ³⁰	1	24	-96 %
Reportable accidents at work and while commuting	0	3	-100 %

³⁰ Days of absence due to reportable and non-reportable occupational and commuting accidents.

Imprint / Contact

KPMG AG Wirtschaftsprüfungsgesellschaft

Klingelhöferstraße 18
10785 Berlin

ESG@KPMG

Thomas Löhmer

Head of Our Impact Plan
T +49 69 9587-4444
tloehmer@kpmg.com

Mara Zimen

Sustainability Officer
T +49 30 2068-4604
mzimen@kpmg.com

Rita Schwabe

ESG Reporting & Kommunikation
T +49 30 2068-2480
rschwabe@kpmg.com

Veröffentlichungsdatum: Februar 2023

www.kpmg.de

www.kpmg.de/socialmedia

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 endeavor 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.

© 2023 KPMG AG Wirtschaftsprüfungsgesellschaft, a corporation under German law and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.