KPMG

Our Impact Plan 2024

Databook
KPMG Switzerland

April 2025

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Our Impact Plan 2024

About this databook

This databook provides detailed information on the methodologies applied and the quantitative data underpinning the disclosures in our Impact Plan 2024. It serves as a complementary reference, offering transparency on key performance indicators (KPIs), data sources, and calculation methodologies across all material topics.

In addition to data disclosures, the databook includes:

- Content mapping to the ten principles of the UN Global Compact,
- GRI Content Index, and
- Swiss Code of Obligations content mapping.

This databook covers the relevant activities of KPMG Holding AG and its subsidiaries ("KPMG Switzerland" or "our firm") for the financial year 1 October 2023 until 30 September 2024 (FY24), unless otherwise stated. In this report, we refer to ourselves as "we," "us" or "our."

Stakeholders can contact ch-fmcr@kpmg.com with any questions regarding this report or related topics.

Material topics assessment

Our approach

In FY21, we conducted a materiality assessment, integrating both impact and financial perspectives to identify key topics. As part of this structured approach, we identified eleven material topics for non-financial reporting, aligning with the Swiss Code of Obligations, the GRI Standards, the World Economic Forum's (WEF) International Business Council (IBC) metrics, and the United Nations Sustainable Development Goals (SDGs).

In FY23, we conducted a high-level review of our material topics through a two-step process:

1. **Identification of potential material topics**
We identified potential new material topics based on their relevance to our firm and its peers, referencing key reporting frameworks such as GRI SRS, ESRS, SASB, and the legal requirements for non-financial reporting in accordance with Art. 964b ff. of the Swiss Code of Obligations.

2. **Evaluation of business significance**
Our initial list of material topics was refined using a double materiality analysis to ensure relevance and alignment with emerging regulatory expectations. Some topics from the previous year were redefined for greater clarity and precision. Each topic was assessed based on its impact on the environment, society and employees, as well as its business relevance.

As a result of this review in FY 23, we renamed the material topic from "Purposeful business" to "Impactful business" to better reflect our commitment to delivering on our ESG ambitions through our services, in collaboration with our alliance partners.

Additionally, within the Governance pillar, we have reinforced our commitment to data safeguarding, privacy and security to underscore the importance of responsible data management.

In the People pillar, we have broadened our approach to continuous learning and development. We have also expanded our commitment to gender diversity by shifting from a singular target of 20% female partners by 2025 to a more comprehensive set of initiatives. These include gender parity in graduate-level hires, a target of 30% female partners and directors by 2027, sustaining gender pay parity, and improving retention rates for new parents. This evolution reflects our deeper understanding of systemic barriers and our commitment to meaningful, long-term progress in diversity and inclusion.

In FY24, we upheld our commitments as disclosed in our Impact Plan 2023. As of 1 October 2024, KPMG Switzerland and KPMG UK formed one united partnership and the partners became members of KPMG Holding LLP, which is affiliated with KPMG International Limited. Irrespective of the new group structure, KPMG Switzerland and KPMG UK will remain separate firms, with strong executive leadership at a country level responsible for the day-to-day operation of the business and the implementation of the group strategy. Both firms will continue to be governed by the respective national laws and supervision. More details on our network and subsidiaries are available in our Transparency Report and on our website.

Our approach to stakeholder engagement

We recognize that continuous engagement with our stakeholders is critical to understanding their expectations, concerns and evolving needs. Through regular and structured dialogue, we gather valuable insights that help shape our business strategy, sustainability initiatives and governance framework.

We identify our key stakeholders based on the GRI Sustainability Reporting Standards (GRI SRS) and our materiality assessment process. This approach ensures that we engage not only with internal stakeholders but also reflect perspectives from external stakeholders, including clients, regulators, suppliers, NGOs and the public. The table below outlines our key stakeholder groups, engagement frequency, methods of engagement, and key areas of interest and concern.

Frequency of our interaction with stakeholders

Key stakeholders	Frequency	Means of engagement	Interests and concerns
Our people (current and future)	**Ongoing**	– Continuously available HR advisors and service experts – Employee inclusion in defining work models – Working groups within functions – Next-Gen Board – Recruiting events – Safe channels for reporting concerns – Training and development programs	– Career development and opportunities – Diversity and inclusion – Employee engagement – Feedback and coaching culture – Health and wellbeing – Working from home – Internal mobility – Leadership – Purposeful work opportunities – Remuneration – Safe working environments – Training and learning – Work-life balance – ESG
	At least annually	– Feedback and development discussions between employees and People Managers – Employee exit surveys	
	At least every two years	– Conduct a people survey at least every two years	

Frequency of our interaction with stakeholders (continued)

Key stakeholders	Frequency	Means of engagement	Interests and concerns
Our clients	**Ongoing**	– Client interactions during daily business – Regular publication of studies and articles – Project debriefs – Client feedback on project proposals – Service quality surveys – Channels for reporting complaints – Webcasts, events, newsletters, blogs	– Compliance – Corporate citizenship – AI, data and cyber security – Deliver innovation – Deliver quality – Digital transformation – ESG impact – Independence – Integrity – Project team qualifications – Reputation – Trustworthiness
	At least annually	– Client service review meetings – Conferences, workshops, meetings – Webcasts – Participation in Audit Committee meetings – EcoVadis sustainability rating	
Regulators and legislators	**Ongoing**	– Interactions in daily business – Debrief meetings – Political dialogue – Participation in industry associations – Annual inspection by Federal Audit Oversight Authority (FAOA) – Periodic inspections by Financial Market Authority (FMA) in Liechtenstein and FAOA/US PCAOB joint inspection in Switzerland	– Audit quality – Compliance – Corporate citizenship – Data and cyber security – Independence – Integrity – Quality management – Risk management – Stability of capital markets – Transparency – Trust – Child labor laws – Responsible supply chain management
NGOs / public	**Ongoing**	– Publication of studies and articles – Interviews and mutual appearances in conferences and other events	– Compliance – Corporate citizenship – CSR performance – ESG impact – Independence – Integrity – Stability of capital
	At least annually	– Participation in conferences, workshops and networks	
Our suppliers	**Ongoing**	– Supplier Code of Conduct	– Compliance – Economic performance – Efficient and timely communication – Ethical conduct – Respect of general terms of service – Transparency – Child labor laws – Responsible supply chain management
	At least annually	– Ad hoc requests for offerings – Regular surveys and forms – Contract negotiations	

Methodology for greenhouse gas emission estimation

1 Reporting scope and period

GHG emissions are reported in alignment with the financial year of our firm, which runs from 1 October to 30 September. Our reporting covers all offices in Switzerland and Liechtenstein, representing 100% of the firm's headcount. Our GHG emissions estimation methodology is based on the principles outlined in the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2015 version), ensuring consistency and comparability in our reporting approach.

2 Screening of Scope 3 emissions

In reference to the GHG Protocol recommendations, we conducted an assessment to identify Scope 3 activities that are expected to have the most significant GHG emissions, the greatest reduction potential, and the highest relevance to our business and strategic objectives.

This evaluation was led by the Corporate Responsibility Officer in FY21 and reviewed in FY22, supported by internal sustainability and carbon accounting experts. The assessment was performed through a high-level analysis of the firm's procurement data, enabling us to prioritize key emission sources.

	Description	Applicability	Coverage and emission sources
Category 1 **Purchased Goods and Services**	Upstream emissions from the production of goods and services purchased, including materials such as aluminum and steel metals.	Applicable	Most purchases go through the procurement department, with all quantity and spend data recorded internally. In FY22, we undertook the task of estimating our emissions from purchased goods and services by assigning an industry classification to our suppliers, accounting for at least 80% of our total expenditure. We employed emission intensity indicators from Quantis for each identified industry classification to conduct a high-level estimate. Through this analysis, we concluded that the largest contributor to emissions in our case is related to data centers and IT providers. However, during our analysis we also identified certain drivers of carbon emissions that are likely to be significant but that we do not have sufficient information on. In FY24, we began clustering subcategories of purchased goods and services to enhance data clarity. As this process is still maturing, we are not yet able to calculate it with confidence and will defer disclosure.

	Description	Applicability	Coverage and emission sources
Category 2 **Capital Goods**	Upstream emissions from the production of capital goods (e.g., manufacturing equipment, vehicles).	Not applicable	Our firm does not purchase capital goods.
Category 3 **Fuel/Energy-Related Activities**	Upstream emissions from purchased fuels and electricity generation.	Applicable	The offices in Lugano, Lucerne, Vaduz and Zurich purchase natural gas or biogas for heating. Heating-related emissions for Bern and Neuchâtel are reported under Scope 3, Category 8 (Leased Assets), as these offices do not control energy procurement. The remaining offices use district heating, which is accounted for under Scope 2. All offices use 100% renewable electricity. Upstream emissions associated with renewable electricity procurement are considered negligible or accounted for elsewhere.
Category 4 **Upstream Transportation and Distribution**	Indirect emissions from the transportation and distribution of purchased products.	Not applicable	Assumed to be included in emission factors for purchased goods and services.
Category 5 **Waste Generated**	Emissions from the disposal and treatment of waste.	Applicable	Waste data is collected through invoices from third-party waste management companies. Zurich office emissions are based on actual invoices, while estimates for other offices consider waste per employee and office presence rates.
Category 6 **Business Travel**	Emissions from employee business travel using third-party vehicles.	Applicable	All offices track business travel data (air, rail, car rental, taxi/Uber, hotel) using external travel providers and internal accounting data.
Category 7 **Employee Commuting**	Emissions from employee commuting to and from work.	Applicable	Transitioned from public statistics to an internal system capturing employee commuting modes. Distance estimates are based on public statistics. Remote work emissions are also included.
Category 8 **Upstream Leased Assets**	Emissions from leased assets used by our firm.	Applicable	Some offices lease landscaping services, kitchen appliances and printers. Bern and Neuchâtel heating emissions are included here since they are part of rental fees. Upstream leased assets are applicable; however, we are currently unable to calculate them due to data limitations.
Category 9 **Downstream Transportation and Distribution**	Emissions from distributing finished goods via third parties.	Not applicable	Our firm does not sell products.
Category 10 **Processing of Sold Products**	Emissions from the processing of sold products.	Not applicable	Our firm does not sell products.
Category 11 **Use of Sold Products**	Emissions from the use of sold products over their lifetime.	Not applicable	Our firm does not sell products.

	Description	Applicability	Coverage and emission sources
Category 12 **End-of-Life Treatment of Sold Products**	Emissions from disposal and treatment of sold products.	Not applicable	Our firm does not sell products.
Category 13 **Downstream Leased Assets**	Emissions from leasing assets to third parties.	Not applicable	Our firm does not lease owned assets.
Category 14 **Franchises**	Emissions from the operation of franchises.	Not applicable	Our firm does not operate franchises.
Category 15 **Investments**	Emissions from investments, including equity and debt financing.	Not applicable	Our firm does not hold financial instruments that are in scope for this category.

3 Estimation of emissions

This section presents an overview of our emissions calculations, outlining the methodologies, data sources and key assumptions applied in our reporting. The following tables provide a structured breakdown of Scope 1, Scope 2 and relevant Scope 3 categories, detailing activity data, calculation approaches and emission sources for each category. These disclosures reinforce our commitment to carbon reduction and decarbonization, supporting progress toward our science-based targets.

Scope 1

Stationary emissions Natural gas and biogas	
Definition	Emissions from heating systems fueled by natural gas or biogas in offices that are occupied but not owned by our firm.
Method and description	Spend-based approach: Expenditure on natural gas for heating is converted into physical or energy units.
Activity data	Total expenditure on natural gas or biogas.
	Average location-specific natural gas or biogas gas price.
Assumptions	Our firm receives an annual invoice from the landlord for natural gas consumption in Bern. A manual estimation is then performed for four offices (Vaduz, Lugano, Lucerne and Neuchâtel) as part of the service charges. Since landlords allocate heating costs based on floor space rather than actual consumption, direct consumption data is not available.
	Our firm also receives annual invoices from Zurich and Bern for biogas.
	Given that billing periods typically lag 6–12 months and operations have remained stable, we apply a 12-month trailing average from the most recent invoiced period to estimate emissions. This approach aligns with best-practice carbon accounting methodologies.
Source of emission factors	DEFRA/BEIS 2023 emissions database (UK natural gas factors)

Scope 2

Purchased electricity

Definition	Emissions resulting from electricity generation for use within offices controlled by us but not owned by our firm.
Method and description	Location-based method: Reflects emissions based on average energy generation emission factors for defined geographic locations.
Activity data	Quantity of electricity purchased (10 offices)
	Not available, electricity spends (one office)
	Average location-specific electricity price
Assumptions	We receive annual invoices from landlords for electricity consumption in three offices, based on actual spend.
	For one office, landlords allocate electricity costs based on floor space rather than actual consumption. In this case, we apply a spend-based approach to estimate emissions.
	Given that billing periods typically lag 6–12 months and operations have remained stable, we apply a 12-month trailing average from the most recent invoiced period to estimate emissions, ensuring a consistent and reliable approach aligned with best-practice carbon accounting methodologies.
Source of emission factors	Grid emission factor (electricity generation) for non-OECD Europe: IEA 2021 database

Heating
District heating

Definition	Emissions from district heat production used in offices controlled by us but not owned by our firm.
Method and description	Location-based method: Reflects emissions based on average heat generation emission factors for defined geographic locations.
Activity data	Quantity of heat purchased
	Heating cost (if consumption data is unavailable)
	Average location-specific heat price
Assumptions	The activity data encompasses the heat energy consumed at our offices: Lausanne, St. Gallen, Basel, Geneva and Zug.
	Where actual consumption data is unavailable, emissions are estimated using cost-based calculations, ensuring consistency and alignment with best-practice carbon accounting methodologies.
Source of emission factors	Swiss Federal Office of Energy (SFOE), FW-Emissionsfaktoren-2021, 30 May 2022

Scope 3

Fuel- and energy-related activities
Upstream emissions from purchased fuels

Definition	Emissions related to extraction, refining and transportation of primary fuels before their use in the generation of heat.
Method and description	Average data method: Estimates emissions based on standardized emission factors for upstream fuel-related activities.
Activity data	Quantities and types of fuel consumed
Assumptions	–
Source of emission factors	WTT conversion factors for natural gas (UK) and biogas (UK), DEFRA/BEIS 2022 emissions database

Fuel- and energy-related activities
Upstream emissions from purchased heating

Definition	Emissions related to the extraction, refining and transportation of primary fuels before their use in the generation of heat.
Method and description	Average data method: Estimates emissions based on standardized emission factors for upstream fuel-related activities.
Activity data	Total quantities of heating, purchased and consumed per unit of consumption, broken down by supplier, grid region or country.
Assumptions	–
Source of emission factors	WTT conversion factors for heat and steam (UK), DEFRA/BEIS 2022 emissions database

Fuel- and energy-related activities
Transmission and distribution (T&D) losses related to purchased heat

Definition	Emissions related to the heat energy lost during supply of heat from the source of generation to our office.
Method and description	Average data method: Estimates emissions based on standardized emission factors for transmission and distribution losses.
Activity data	Heating per unit of consumption, broken down by grid region or country.
Assumptions	–
Source of emission factors	WTT conversion factor for distribution losses in district heat and steam distribution (UK), DEFRA/BEIS 2022

Fuel- and energy-related activities

Transmission and distribution (T&D) losses related to purchased electricity

Definition	Emissions associated with the electrical energy lost during supply of electricity from the electric utility to our office.
Method and description	Average data method: Estimates emissions based on standardized emission factors for transmission and distribution losses.
Activity data	Total quantities of electricity purchased and consumed per unit of consumption, broken down by supplier, grid region or country.
Assumptions	–
Source of emission factors	WTT conversion factor for distribution losses in overseas electricity (T&D) for non-OECD Europe, DEFRA/BEIS 2022

Waste generated in operations

Definition	Emissions resulting from third-party disposal and treatment of waste generated.
Method and description	Waste-type-specific method: Calculates emissions based on the type of waste being disposed of and the waste diversion method.
Activity data	Waste produced (e.g., tonne/cubic meter) and type of waste generated in operations. For each waste type, the specific waste treatment method applied (e.g., landfilled, incinerated, recycled).
Assumptions	Calculated waste per employee for each waste type and waste-disposal method using Zurich waste data, then multiplied by the number of employees in other offices. Assumed waste treatment procedures in Zurich apply to all other offices. Emissions from wastewater treatment and transportation of waste are not considered.
Source of emission factors	Waste disposal, DEFRA/BEIS 2022

Business travel

Transport

Definition	Emissions from the transportation of employees for business-related activities in vehicles owned or operated by third parties, such as aircraft, trains, buses and passenger cars.
Method and description	Distance-based method: Where distance data is available, emissions are calculated by multiplying activity data (i.e., vehicle-kilometers or person-kilometers traveled by vehicle type) by emission factors (typically default national emission factors by vehicle type).
Activity data	Distance traveled
	Travel spend
Assumptions	Where only travel spend data is available, emissions are estimated using the spend-based method (see "Method and description").
	Rail travel distances are estimated based on SBB methodology for certain types of local and regional ticket types or GA Travelcards. Emissions related to upstream fuel processes (extraction, refining and transportation of raw fuels) are excluded.
Source of emission factors	Car, taxi/Uber, rail and air travel: DEFRA/BEIS 2023

Business travel

Hotel stays

Definition	Emissions related to overnight hotel stays during business trips.
Method and description	Distance-based method: Where data on the number of nights and location is available (minority of cases), emissions are calculated by multiplying the number of nights by the emission factor for the relevant country.
	Spend-based method: Where data on the number of nights and location is unavailable (majority of cases), emissions are calculated by multiplying total hotel spend by an average cost factor and allocating emissions proportionally by location.
Activity data	Number of hotel nights
	Hotel spend
Assumptions	See "Method and description" for details on estimations where only spend data is available.
Source of emission factors	DEFRA/BEIS 2022

Employee commuting

Definition	Emissions from the transportation of employees for business-related commuting in vehicles owned or operated by third parties, such as trains, buses and passenger cars.
Method and description	Average-data method: Uses secondary activity data to estimate distance traveled and mode of transport.
Activity data	Number of employees, presence rate, average breakdown of employees by mode of transport, average distance traveled, and working days per year.
Assumptions	Average travel distance is based on 2021 statistical data from the Federal Statistical Office. The mode of transport is determined from an internal employee survey conducted throughout the year, with the reference date at the end of the fiscal year.
Source of emission factors	DEFRA/BEIS 2022

Remote working

Definition	Emissions related to working from home.
Method and description	Electricity usage while working from home – includes electricity for equipment, lighting, heating and cooling. Heating usage while working from home.
Activity data	Total number of employees per office. Average daily presence (by month) per office. Average workdays per month = 21 days. Months in a year = 12. Average paid time off days per year = 31 days. Work hours per day = 8.2 hours.
Assumptions	Methodology based on EcoAct homeworking emissions whitepaper (UK region). Energy mix in Switzerland based on survey data from the Federal Statistical Office (assumed same for Liechtenstein). Emission factor for heat pumps is assumed to be equal to the grid-based electricity emission factor. Home office rate is assumed to be the inverse of the presence rate, extracted from internal systems.
Source of emission factors	Electricity: Grid (electricity generation) emission factor for non-OECD Europe, IEA 2021 database. Heating: Heat and steam (UK), DEFRA/BEIS 2022 emissions database. Oil, natural gas, wood: DEFRA/BEIS 2022 emissions database.

Data tables

Governance

Indicator	KPI	FY 2022	FY 2023	FY 2024	GRI reference
Information and corporate security					
Incidents/ complaints	Number of complaints regarding a breach of customer information security or data privacy	0	0	**0**	418-1
Training	% of total staff having received data security training	100%	100%	**100%**	KPMG-specific indicator
	Average hours of training per individual	1.5	1.5	**1.5**	
Responsible supply chain					
Sourcing and procurement activities	% of managed procurement spend with suppliers that meet or exceed the Supplier Code of Conduct	36%	34%	**29%**	414-1
	% of total large suppliers (>50K without member firms) who have signed the Code of Conduct (CoC)[1]	n/a	n/a	**32%**	KPMG-specific indicator NEW
Supply chain management	% of total suppliers based in Switzerland or Liechtenstein	80%	76%	**83%**	
	% of total suppliers based in CH, Lie, EEA or UK	95%	87%	**94%**	
Business ethics, quality and compliance					
Incidents/ complaints	Cases of corruption among employees of our firm brought against KPMG	0	0	**0**	205-3
	Cases reported through whistleblowing or directly via designated individuals of the firm	n/a	10	**4**	
	Cases reported through ombudsman	n/a	4	**1**	
Compliance and ethics training	% of total staff having received ethics and independence training	100%	100%	**100%**	205-2
	% of client-facing KPMG staff having received integrity and anti-bribery training	100%	100%	**100%**	
	Average hours of training per individual[2]	3	3	**3**	
Compliance reviews	Number of audit and assurance engagement files selected and reviewed[3]	31	31	**30**	KPMG-specific indicator
	% of audit engagement leaders reviewed	33%	34%	**33%**	
	% of operations assessed for risks related to corruption	n/a	100%	**100%**	205-1

[1] Newly added KPI, linked to our latest commitment under the responsible supply chain. For more information, please refer to our Impact Plan 2024.

[2] Restatement of these numbers due to a miscalculation of the average, which was rounded to one decimal place instead of two, resulting in a discrepancy of one hour (four hours instead of three) for FY22 and for FY23.

[3] The KPI description has been revised as it was misleading, lacking clarity on the inclusion of assurance engagement files selected and reviewed as part of the KPI calculation.

People

Indicator	KPI	FY 2022	FY 2023	FY 2024	GRI reference
Career development					
Trainings and educational opportunities implemented for general career development and everyday worklife practices (hours)	Overall training hours for all employees at KPMG	255,344	318,821	**350,712**	404-1
	Average hours of training per year per employee	121	128	**134**	404-1
	Percentage of people who receive regular performance and career development reviews	100	100	**100**	404-3
	Total cost of external training provided to employees (and paid by KPMG) in CHF million	4.14	4.92	**5.60**	KPMG-specific indicator
	Average training and development expenditure per full-time employee in CHF		2,100	**2,280**	
	Overall external training hours provided by KPMG employees in their roles as lecturers and speakers	n/a	114,493	**118,773**	
	Passing rate of KPMG employees at CPA final exams (% of KPMG participants)	n/a	83%	**79%**	
	Passing rate at CPA final exams overall (% all participants)	n/a	74%	**64%**	
	Passing rate of KPMG employees at Tax Expert exams (% of KPMG participants)	n/a	25%	**18%**	
	Passing rate at Tax Expert exams overall (% of all)	n/a	49%	**47%**	
Inclusion, diversity and equity					
Full-time employees (heads)[1]	Female	707	776	**833**	2-7
	Male	1,230	1,359	**1,358**	
	Total	1,937	2,135	**2,191**	
Full-time employees (%)[1]	Female (% of total full-time employees)	36%	36%	**38%**	
	Male (% of total full-time employees)	64%	64%	**62%**	
	Female (% of total female employees)	73%	72%	**73%**	
	Male (% of total male employees)	89%	89%	**89%**	
	Total full-time emyployees (% of total employees)	82%	82%	**82%**	

[1] Certain prior-year figures may have been adjusted to reflect retroactive corrections made in our Human Resources Information System (HRIS).

People (continued)

Indicator	KPI	FY 2022	FY 2023	FY 2024	GRI reference
Part-time employees (heads)	Female	265	307	**303**	2-7
	Male	149	161	**174**	
	Total	414	468	**477**	
Part-time employees (%)	Female (% of total part-time employees)	64%	66%	**64%**	
	Male (% of total part-time employees)	36%	34%	**36%**	
	Female (% of total female employees)	27%	28%	**27%**	
	Male (% of total male employees)	11%	11%	**11%**	
	Total part-time employees (% of total employees)	18%	18%	**18%**	
Contingent workers and freelancers (heads)	Female	44	50	**57**	2-8
	Male	94	136	**128**	
	Total	138	186	**185**	
Cross-border employees under multi-firm or framework agreements (heads)[1]	Total	n/a	n/a	**281**	NEW
Contingent workers and freelancers by gender (%)	Female	32%	27%	31%	
	Male	68%	73%	69%	
Interns, trainees and apprentices (heads)	Female	45	51	**47**	2-7
	Male	64	56	**43**	
	Total	109	107	**90**	
Interns, trainees and apprentices by gender (%)	Female	41%	48%	**52%**	
	Male	59%	52%	**48%**	

[1] This new KPI has been introduced to enhance transparency regarding our total headcount. For further details, please refer to our Annual Report.

People (continued)

Indicator	KPI		FY 2022	FY 2023	FY 2024	GRI reference
Number of employees per office location (heads)	Zurich		1,624	1,810	**1,859**	2-7
	Basel		106	112	**108**	
	Bern		42	45	**44**	
	Geneva		273	307	**317**	
	Lausanne		105	113	**114**	
	Vaduz		28	30	**32**	
	Lugano		27	30	**29**	
	Lucerne		0	0	**0**	
	Neuchâtel		16	18	**21**	
	St. Gallen		54	56	**55**	
	Zug		76	82	**89**	
	Total		2,351	2,603	**2,668**	
Number of employees per service line (heads)	Audit Corporate		772	862	**883**	2-7
	Financial Services		503	519	**551**	
	Tax & Legal		475	521	**545**	
	Deal Advisory & Management Consulting		314	387	**370**	
	Corporate Center		287	314	**319**	
	Total		2,351	2,603	**2,668**	
Diversity in nationalities	Absolute number of nationalities among employees		56	58	**65**	405-1
Gender by level (heads)	Male	Leadership	241	268	**277**	
		Management	456	523	**540**	
		Team members	682	729	**715**	
		Total	1,379	1,520	**1,532**	
	Female	Leadership	51	59	**63**	
		Management	316	352	**382**	
		Team members	605	672	**691**	
		Total	972	1,083	**1,136**	
	Total	Leadership	292	327	**340**	
		Management	772	875	**922**	
		Team members	1,287	1,401	**1,406**	
		Total	2,351	2,603	**2,668**	

People (continued)

Indicator	KPI		FY 2022	FY 2023	FY 2024	GRI reference
Gender by level (%)	Male	Leadership	83%	82%	**81%**	405-1
		Management	59%	60%	**59%**	
		Team members	53%	52%	**51%**	
		Total	59%	58%	**57%**	
	Female	Leadership	17%	18%	**19%**	
		Management	41%	40%	**41%**	
		Team members	47%	48%	**49%**	
		Total	41%	42%	**43%**	
Age group by level (heads)	< 30	Leadership	0	0	**0**	
		Management	67	90	**73**	
		Team members	927	1,004	**1,009**	
		Total	994	1,094	**1,082**	
	30 – 50	Leadership	165	199	**207**	
		Management	643	723	**785**	
		Team members	333	368	**368**	
		Total	1,141	1,290	**1,360**	
	> 50	Leadership	127	128	**133**	
		Management	62	62	**64**	
		Team members	27	29	**29**	
		Total	216	219	**226**	
Age group by level (%)	< 30	Leadership	0%	0%	**0%**	
		Management	9%	10%	**8%**	
		Team members	72%	72%	**72%**	
		Total	42%	42%	**41%**	
	30 – 50	Leadership	57%	61%	**61%**	
		Management	83%	83%	**85%**	
		Team members	26%	26%	**26%**	
		Total	49%	50%	**51%**	
	> 50	Leadership	43%	39%	**39%**	
		Management	8%	7%	**7%**	
		Team members	2%	2%	**2%**	
		Total	9%	8%	**8%**	
Joiners	Joiners total (heads)		795	765	**660**	401-1
	Joiners rate in relation to total staff (%)		35%	31%	**25%**	

People (continued)

Indicator	KPI		FY 2022	FY 2023	FY 2024	GRI reference
Employee turnover	Voluntary + involuntary leavers (excl. end of fixed term contracts, retirements, deaths) (heads)		452	388	**443**	401-1
	Voluntary + involuntary leavers in relation to average headcount in FTE not heads (excl. end of fixed term contracts, retirements, deaths) (%)		20%	15%	**17%**	
Parent retention rate (%)	Employees that are still employed **16 weeks** after becoming a parent	Female	n/a	100%	**100%**	401-3
		Male	n/a	94%	**89%**	
	Employees that are still employed **12 months** after becoming a parent	Female	n/a	85%	**82%**	
		Male	n/a	84%	**82%**	
	Employees that are still employed **16 months** after becoming a parent.	Female	n/a	74%	**90%**	
		Male	n/a	84%	**78%**	
People Manager training (%)	% of People Managers who participated in the "People Manager" training		n/a	39%	**36%**	KPMG-specific indicator
Welcome Day participation	% of new joiners who participated in the Welcome Day		678	641	**568**	KPMG-specific indicator

Employee health and wellbeing

Employee health and safety	Workers covered by an occupational health and safety management system	Number covered by such a system (heads)	2,489	2,789	**2,853**	403-8
		% of employees and workers covered by such a system	100%	100%	**100%**	
	Number of absences longer than 90 days (excl. maternity leave)		18	19	**15**	403-9
	Number of flu vaccinations		193	195	**138**	KPMG-specific indicator
	Injuries (occupational accidents)	Absolute employee injuries	20	18	**8**	403-9
		Absolute reduction of injuries	-7	2	**10**	
		Overall injury reduction rate	-54%	-10%	**-56%**	

People (continued)

Indicator	KPI	FY 2022	FY 2023	FY 2024	GRI reference
Work-life integration	Employees who purchased additional holidays (heads)	57	71	**64**	KPMG-specific indicator
	Employees who purchased additional holidays (total % of employees)	2.0%	2.3%	**2.0%**	
	Number of reach-outs to the employee helpline	44	39	**35**	
Parental leave: number of employees who took maternity/paternity leave, by gender (heads)	Male	59	55	**68**	401-3
	Female	56	57	**62**	
	Total	115	112	**130**	
Average leave per employee due to illness/ accident/medical appointments	Average leave in hours per employee due to illness/accident/medical appointments	n/a	39	**42**	403-3
"Stay Healthy" Initiative	Number of participants (heads)	288	371	**317**	KPMG-specific indicator
	Kilometers delivered	187,535	216,279	**192,963**	
	Hours exercised	6,576	10,207	**8,990**	
Freedom of association and collective bargaining at risk (%)	Percentage of active workforce covered under collective bargaining agreements	100%	100%	**100%**	407-1
Employees making use of the "work from anywhere" program (heads)	Employees who "work from anywhere"	n/a	160	**221**	KPMG-specific indicator
Participation in mental health webinars	Number of participants (heads)	n/a	243	**253**	

Planet

Indicator	KPI	FY 2022	FY 2023	FY 2024	GRI reference
Climate change and decarbonization					
Total emissions of KPMG divided by Scope 1, 2 and 3 (tCO_2e)	Business travel	0	0	**0**	305-1
	Stationary emissions	34	36	**41**	
	Total Scope 1 emissions	34	36	**41**	
	Purchased electricity	47	50	**53**	305-2
	Heating	73	51	**50**	
	Total Scope 2 emissions	120	101	**103**	
	Fuel and energy-related activities	43	36	**42**	305-3
	Waste generated in operations	1	1	**31**[1]	
	Business travel	1,244	2,939	**3,383**	
	Employee commuting	516	414	**410**	
	Remote working	887	893	**641**	
	Total Scope 3 emissions	2,691	4,283	**4,506**	
	Total emissions (gross) (sum of Scope 1, 2, 3)	2,845	4,420	**4,650**	305-1 305-2 305-3
	Total emissions (gross) per employee	1.21	1.7	**1.74**	305-4
	Purchase of verified carbon credits	2,845	4,420	**4,650**	305-1 305-2 305-3
Absolute and percentile reductions of emissions by scope (tCO_2e)	Absolute change in Scope 1 emissions	-280	2	**5**	305-5
	Absolute change in Scope 2 emissions	4	-19	**2**	
	Absolute change in Scope 3 emissions	1,810	1,592	**223**	
	% change in Scope 1 emissions	-89%	6%	**13%**	
	% change in Scope 2 emissions	4%	-16%	**2%**	
	% change in Scope 3 emissions	205%	59%	**5%**	
Kilometers traveled in various means for business travel (km)	Air travel	2,968,623	6,058,168	**7,051,684**	KPMG-specific indicator
	Car travel	732,879	1,168,901	**620,939**	
	Rail travel	2,473,511	2,872,899	**3,225,601**	
	Total	6,175,013	10,099,968	**10,898,225**	

[1] Increase due to more accurate data basis.

Planet (continued)

Energy and resource management

Indicator	KPI	FY 2022	FY 2023	FY 2024	GRI reference
Energy consumption within the organization (kWh)	Heating oil	n/a	n/a	n/a	302-1
	Natural gas	116,439	142,790	**221,015**	
	Biogas	548,456	412,471	**644,559**	
	Purchased electricity – non-renewable	n/a	n/a	n/a	
	Purchased electricity – renewable	1,893,089	1,927,052	**2,065,273**	
	District heating	425,857	288,480	**278,172**	
	Geothermal heating	70,628	174,791	**104,163**	
	Total energy consumption within the organization	2,983,840	2,945,584	**3,313,181**	
	Change of energy consumption to previous year	-118,649	-38,256	**367,597**	302-4
	Portion of renewable energy used	100%	100%	**100%**	302-1
Resource use	Paper use (kg)	17,267	13,630	**8,619**	301-1
	Water consumption (liters)	7,583,000	6,557,075	**8,421,978**	303-5
Waste-related impacts (tonnes)	Commercial waste	39.4	45.9	**45.47**	306-1
	Glass	1.5	1.3	**2.12**	
	Paper	16.7	6.5	**13.82**	
	PET recycled	1.7	2.4	**4.71**	
	Aluminum recycled	0.5	0.8	**1.17**	
	Mixed plastics recycled	1.4	1.7	**3.88**	
	Electronic waste recycled	n/a	n/a	n/a	
	Total	61.2	58.6	**71.17**	
Recycling rate (tonnes)	Recycled waste	3.60	4.86	**9.76**	306-4
	Non-recycled waste	57.55	53.71	**61.41**	306-4
	Recycled waste (%)	6%	8%	**14%**	306-4
	Non-recycled waste (%)	94%	92%	**86%**	306-5
Energy intensity is the total energy consumption within the organization/ total FTE (kWh/person)	Energy-intensity (firm-wide)	1,269	1,132	**1,242**	302-3

Prosperity

Impactful business

Indicator	KPI		FY 2022	FY 2023	FY 2024	GRI reference
Partnerships and strategic alliances to advance the digital transformation[1]	Number of partnerships and strategic alliances		22	28	**30**	KPMG-specific indicator
	Number of projects conducted together with alliance partners (concluded projects)		36	71	**82**	
	Current alliance partner projects (closed and open engagements)		118	173	**186**	

Digital transformation

Digital transformation training	Workforce completing digital skills and tools training	Heads	107	119	**633**	KPMG-specific indicator
		%	4%	5%	**23%**	
	Partners and directors completing digital skills and tools training	Heads	19	n/a	**n/a**	
		%	6%	n/a	**n/a**	
	New hires with "digital transformation" background	Heads	n/a	12	**n/a**	
	New hires with "digital transformation" background	% of total DBT staff	n/a	20%	**n/a**	

Community investment and corporate citizenship

Cash contributions (CHF)	KPMG cash contributions – member firm	1,048,384	3,327,811	**1,434,060**	201-1
	KPMG cash contributions – affiliated KPMG foundation	72,000	114,952	**103,489**	
	Charity-based sponsorships or memberships	369,336	77,657	**68,517**	
	Sub-total cash contributions	1,489,720	3,520,421	**1,606,066**	
Contributions of KPMG time (financial value, CHF)[2]	Pro bono (no-fee) work-time hours donated for charitable activities	80,000	160,800	**176,074**	
	Skills-based volunteer activities – work-time hours by client service or support staff	10,000	n/a	n/a	
	General volunteering – work-time hours by client service or support staff	383,501	119,870	**91,144**	
	Sub-total contribution of KPMG time	473,501	280,673	**267,218**	

[1] The calculation methodology and past-year data have been updated, and a new KPI (current alliance partner projects (closed and open engagements)) has been introduced. This enhancement improves transparency regarding the number of partnerships, strategic alliances, and project status.

[2] We implemented a new calculation methodology that directly extracts data from our controlling system, improving the accuracy of the monetary valuation of pro bono and volunteering hours by reducing reliance on estimates.

Prosperity (continued)

Indicator	KPI	FY 2022	FY 2023	FY 2024	GRI reference
Contributions of KPMG time (hours)[1]	Pro bono (no-fee) work-time hours donated for charitable activities	400	804	**880**	201-1
	Skills-based volunteer activities – work-time hours by client service or support staff	50	n/a	n/a	
	General volunteering – work-time hours by client service or support staff	4,425	599	**1,050**	
	Sub-total contribution of KPMG time	4,875	1,457	**1,930**	
Management costs (CHF)[1]	KPMG member firm	81,000	80,000	**45,000**	
	KPMG foundation	80,000	90,622	**64,982**	
	Sub-total management costs	161,000	170,622	**109,982**	
Total financial value of global community investment (CHF)	Total financial value of global community investment	2,124,221	3,971,715	**1,983,265**	

[1] We implemented a new calculation methodology that directly extracts data from our controlling system, improving the accuracy of the monetary valuation of pro bono, management costs and volunteering hours by reducing reliance on estimates.

UN Global Compact content mapping

KPMG International has been a member of the United Nations Global Compact since 2002 and publishes an annual progress report. In alignment with this commitment, we uphold the ten principles of the initiative, integrating them into our sustainability strategy. The table below outlines how we embed these principles into our governance, operations and corporate responsibility efforts.

UNGC Principle	Link to Our Impact Plan	SDG mapping

Human rights

Principle 1
Businesses should support and respect the protection of internationally proclaimed human rights.

Principle 2
Businesses should make sure they are not complicit in human rights abuses.

Relevant commitments

- Advocate for equal opportunity
- Respect human rights
- Act lawfully, ethically and in the public interest
- Always act with a clear purpose

Material topic(s)

- Business ethics, quality and compliance
- Responsible supply chain

Brief summary

KPMG International has issued a global human rights statement, in line with the UN Guiding Principles on Business and Human Rights. This commitment is embedded within our Global and Swiss Code of Conduct and reinforced through annual mandatory training for all employees. Our Code of Conduct is operationalized through our policies, commitments, procedures and initiatives.

We uphold ethical procurement practices, ensuring suppliers comply with social and environmental standards through internal procurement policies. Our Supplier Code of Conduct defines the social, ethical and environmental principles guiding our collaborations. It is a binding element in contracts with major suppliers, reflecting the principles of the UN Global Compact.

To strengthen our commitment to human rights, we collaborate with external stakeholders, NGOs and policymakers to drive advocacy and align with best practices in corporate responsibility.

Further details can be found in the our Impact Plan 2024 in the sections Business ethics, quality and compliance and Responsible supply chain.

UNGC Principle	Link to Our Impact Plan	SDG mapping

Labor

Principle 3
Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.

Principle 4
Businesses should support the elimination of all forms of forced and compulsory labor.

Principle 5
Businesses should support the effective abolition of child labor.

Principle 6
Businesses should support the elimination of discrimination in respect of employment and occupation.

Relevant commitments

- Have an inclusive culture, built on trust
- Foster an educated, empathetic workforce
- Advocate for equal opportunity
- Promote gender diversity by dismantling systemic barriers in the workplace
- Protect the health of our people – both physically and mentally – and enable them to be effective and productive
- Develop a continuous learning and development culture
- Support education and lifelong learning

Material topic(s)

- Employee health and wellbeing
- Career development
- Community investment and corporate citizenship

Brief summary

We foster a workplace culture that prioritizes inclusion, equity and decent working conditions. We actively promote equal opportunities and work toward eliminating systemic barriers in the workplace. Through targeted initiatives, we address pay equity, gender diversity and employee wellbeing.

Beyond internal commitments, we contribute to SDG 4 by supporting education and employment opportunities for underprivileged youth. As part of KPMG International's "10by30" initiative, we aim to economically empower 10 million disadvantaged young people by 2030 through education, employment and entrepreneurship.

Additionally, we ensure that our supply chain partners uphold fair labor standards, aligning with OECD Due Diligence Guidance for Responsible Business Conduct.

Further details can be found in our Impact plan 2024 in the sections Inclusion, diversity and equity, Employee health and wellbeing, Career development, and Community investment and corporate citizenship.

UNGC Principle	Link to Our Impact Plan	SDG mapping

Environment

Principle 7
Businesses should support a precautionary approach to environmental challenges.

Principle 8
Businesses should undertake initiatives to promote greater environmental responsibility.

Principle 9
Businesses should encourage the development and diffusion of environmentally friendly technologies.

Relevant commitments

- Achieve a 50% reduction of our direct and indirect GHG emissions by 2030
- Develop an agile, effective and resilient organization that steers digital transformation toward sustainable business agility
- Give financial markets, clients and our leaders clear, comprehensive, high-quality information on the impacts of climate change

Material topic(s)

- Climate change and decarbonization
- Energy and resource management
- Impactful business

Brief summary

We are committed to contributing to a more sustainable future by minimizing our environmental impact across our operations, services, supply chain, and through the influence we have with our clients. Our environmental initiatives focus on reducing direct and indirect greenhouse gas (GHG) emissions and optimizing energy and resource management, as outlined in our environmental framework. These efforts align with KPMG International's commitment to achieving net-zero carbon emissions by 2030, validated by the Science-Based Targets Initiative (SBTi).

Our primary focus remains on addressing one of the most significant sources of emissions in our business: mobility. Key initiatives include implementing sustainable travel policies for air, car and rail travel; introducing an internal carbon price for air travel to drive emissions reductions and support offsetting; and monitoring and managing air travel emissions to drive continuous improvement. In resource management, we are enhancing energy efficiency in our offices and reducing waste and pollution to lower our environmental footprint.

Furthermore, through strategic partnerships with technology providers, we support our clients in their transition toward more sustainable business practices by offering advisory services and innovative solutions that enable climate resilience and sustainability transformation.

Further details are available in our Impact plan 2024 in the sections Responsible supply chain, Climate change and decarbonization, Energy and resource management, and Impactful business: alliance management and ESG service offering.

UNGC Principle	Link to Our Impact Plan	SDG mapping

Anti-corruption

Principle 10
Businesses should work against corruption in all its forms, including extortion and bribery.

Relevant commitments

- Work against corruption in all its forms, including extortion and bribery
- Act lawfully, ethically and in the public interest

Material topic(s)

- Business ethics, quality and compliance

Brief summary

We uphold a zero-tolerance approach to bribery and corruption. Our Global Code of Conduct outlines ethical standards that apply to all employees, partners and third-party collaborators. We enforce robust internal controls to mitigate risks associated with bribery, fraud and financial misconduct.

Our commitment to integrity is reinforced through mandatory training, compliance monitoring, and whistleblowing mechanisms that allow employees and stakeholders to report unethical behavior safely.

Further details can be found in the our Impact plan 2024 in the section Business ethics, quality and compliance, as well as in our Transparency Report.

GRI content index

We have reported the information cited in this GRI content index for the period from 1 October 2023 to 30 September 2024 with reference to the GRI Standards.

Material topic	GRI disclosure(s)	Description	Location in report
	GRI 1	Universal Standards–Foundation 2021	**SR** "General reference for reporting framework"
The organization and its reporting practices			
	GRI 2-1	Organizational details	**SR** "Our firm and the impact we make"
	GRI 2-2	Entities included in the organization's sustainability reporting	**SR** "About this report"
	GRI 2-3	Reporting period, frequency and contact point	**SR** "About this report"
	GRI 2-4 [1]	Restatements of information	**DB** "Data table" **SR** "Climate change and decarbonization" **SR** "Community investment and corporate citizenship"
	GRI 2-5 [2]	External assurance	**SR** "About this report"
	GRI 2-6	Activities, value chain and other business relationships	**SR** "Our firm and the impact we make" **SR** "Responsible supply chain"
Activities and workers			
	GRI 2-7	Employees	**SR** "People" **DB** "People"
	GRI 2-8	Workers who are not employees	**DB** "People"

SR Sustainability Report 2024
TR Transparency Report 2024
DB Databook 2024

[1] Restatements were made for multiple KPIs related to People. Certain prior-year figures may have been adjusted to reflect retroactive corrections made in our Human Resources Information System (HRIS).

We do not apply restatements for methodological changes. However, we observe significant changes in community investment values due to a more precise calculation of the monetary value of volunteering, which now reflects actual figures rather than estimates. The same applies to pro bono work, where reported values are now based on actual data instead of estimations.

Additionally, for air travel emissions, we transitioned from DEFRA to IATA for calculations, enhancing accuracy and impact measurement.

[2] We do not currently obtain external assurance for sustainability disclosures.

Material topic	GRI disclosure(s)	Description	Location in report
Governance			
	GRI 2-9	Governance structure and composition	**SR** "Our sustainability governance" **SR** "Key people and policies" paragraphs in all material topic chapters **TR** "Live by our values-driven culture"
	GRI 2-10	Nomination and selection of the highest governance body	**TR** "Live by our values-driven culture" **SR** "Our sustainability governance"
	GRI 2-11	Chair of the highest governance body	**TR** "Live by our values-driven culture" **SR** "Our sustainability governance"
	GRI 2-12	Role of the highest governance body in overseeing the management of impacts	**TR** "Live by our values-driven culture" **SR** "Our sustainability governance" **SR** "Key people and policies" paragraphs in all material topic chapters
	GRI 2-13	Delegation of responsibility for managing impacts	**SR** "Our sustainability governance" **SR** "Key people and policies" paragraphs in all material topic chapters
	GRI 2-14	Role of the highest governance body in sustainability reporting	**SR** "Our sustainability governance"
	GRI 2-15	Conflicts of interest	**SR** "Business ethics, quality and compliance" **TR** "Maintain an objective, independent and ethical mindset"
	GRI 2-16	Communication of critical concerns	**SR** "Business ethics, quality and compliance"
	GRI 2-17	Collective knowledge of the highest governance body	**SR** "People" **SR** "Career development" **TR** "ESG assurance quality"
	GRI 2-18	Evaluation of the performance of the highest governance body	**TR** "Partner remuneration"
	GRI 2-19	Remuneration policies	**TR** "Partner remuneration"
	GRI 2-20	Process to determine remuneration	**TR** "Partner remuneration"
Strategy, policies and practices			
	GRI 2-22	Statement on sustainable development strategy	**SR** "Leadership statement" **SR** "Our firm and the impact we make" **SR** "Our commitments" paragraphs in all material topic chapters
	GRI 2-23	Policy commitments	**SR** "Key people and policies" paragraphs in all material topic chapters
	GRI 2-24	Embedding policy commitments	**SR** "Key people and policies" paragraphs in all material topic chapters
	GRI 2-25	Processes to remediate negative impacts	**SR** "Business ethics, quality and compliance"
	GRI 2-26	Mechanisms for seeking advice and raising concerns	**SR** "Business ethics, quality and compliance"
	GRI 2-27	Compliance with laws and regulations	**SR** "Business ethics, quality and compliance" **TR** "A system of quality managment that sustains audit and assurance quality"

Material topic	GRI disclosure(s)	Description	Location in report
Engagement			
	GRI 2-28	Membership associations	**SR** "About this report" **SR** "Our firm and the impact we make"
	GRI 2-29	Approach to stakeholder engagement	**DB** "Our approach to stakeholder engagement"
	GRI 2-30	Collective bargaining agreements	**DB** "People"
Material topics disclosures			
Materiality process and assessment	**GRI 3-1**	Process to determine material topics	**DB** "Material topics assessment" **SR** "Our material topics"
	GRI 3-2	List of material topics	**DB** "Material topics assessment" **SR** "Our material topics"
	GRI 3-3	Management approach for material topics	**SR** "Key people and policies" paragraphs in all material topic chapters
Business ethics and compliance	**GRI 205-1**	Operations assessed for risks related to corruption	**DB** "Governance"
	GRI 205-2	Communication and training on anti-corruption	**DB** "Governance"
	GRI 205-3	Confirmed incidents of corruption and actions taken	**DB** "Governance"
	GRI 406-1	Incidents of discrimination and actions taken	**SR** "Business ethics, quality and compliance"
Information and corporate security	**GRI 418-1**	Substantiated complaints concerning breaches of customer privacy and losses of customer data	**SR** "Information and corporate security" **DB** "Governance"
Responsible supply chain	**GRI 308-1**	New suppliers screened using environmental criteria	**SR** "Responsible supply chain" **DB** "Governance"
	GRI 308-2	Negative environmental impacts in the supply chain and actions taken	**SR** "Responsible supply chain"
	GRI 408-1	Operations and suppliers with risk of child labor	**SR** "Responsible supply chain"
	GRI 414-1	The percentage of new suppliers screened for social criteria	**SR** "Responsible supply chain" **DB** "Governance"
Inclusion, diversity and equity	**GRI 405-1**	Diversity of governance bodies and employees	**SR** "Inclusion, diversity and equity" **DB** "People"
	GRI 405-2	Ratio of basic salary and remuneration of women to men	**SR** "Inclusion, diversity and equity" **DB** "People"
	GRI 406-1	Incidents of discrimination and actions taken	**SR** "Inclusion, diversity and equity" **SR** "Business ethics and compliance"
Employee health and wellbeing	**GRI 401-2**	Benefits provided to full-time employees not given to temporary or part-time employees	**SR** "Employee health and wellbeing"
	GRI 401-1	New employee hires and employee turnover	**SR** "Employee health and wellbeing" **DB** "People"
	GRI 401-3	Parental leave (return to work and retention rates)	**SR** "Employee health and wellbeing" **DB** "People"
	GRI 403-1	Occupational health and safety management system	**SR** "Employee health and wellbeing"
	GRI 403-2	Hazard identification, risk assessment and incident investigation	**SR** "Employee health and wellbeing"
	GRI 403-3	Occupational health services	**SR** "Employee health and wellbeing"
	GRI 403-5	Worker training on occupational health and safety	**SR** "Employee health and wellbeing"

Material topic	GRI disclosure(s)	Description	Location in report
Employee health and wellbeing (continued)	**GRI 403-6**	Promotion of workers' health	**SR** "Employee health and wellbeing"
	GRI 403-8	Workers covered by an occupational health and safety management system	**SR** "Employee health and wellbeing"
Career development	**GRI 404-1**	Average hours of training per year per employee	**SR** "Career development" **DB** "People"
	GRI 404-2	Programs for upgrading employee skills and transition assistance programs	**SR** "Career development" **DB** "People"
	GRI 404-3	Percentage of employees receiving regular performance and career development reviews	**SR** "Career development" **DB** "People"
Climate change and decarbonization	**GRI 305-1**	Direct (Scope 1) GHG emissions	**SR** "Climate change and decarbonization" **DB** "Planet"
	GRI 305-2	Indirect (Scope 2) GHG emissions	**SR** "Climate change and decarbonization" **DB** "Planet"
	GRI 305-3	Other indirect (Scope 3) GHG emissions	**SR** "Climate change and decarbonization" **DB** "Planet"
	GRI 305-4	GHG emissions intensity	**SR** "Climate change and decarbonization" **DB** "Planet"
	GRI 305-5	Reduction of GHG emissions	**SR** "Climate change and decarbonization" **DB** "Planet"
Energy and resource management	**GRI 302-1**	Energy consumption within the organization	**SR** "Energy and resource management" **DB** "Planet"
	GRI 302-3	Energy intensity	**SR** "Energy and resource management" **DB** "Planet"
	GRI 302-4	Reduction of energy consumption	**SR** "Energy and resource management" **DB** "Planet"
	GRI 303-5	Water consumption	**SR** "Energy and resource management" **DB** "Planet"
	GRI 306-1	Waste generated	**SR** "Energy and resource management" **DB** "Planet"
	GRI 306-2	Waste management approach	**SR** "Energy and resource management" **DB** "Planet"
	GRI 306-3	Waste generated	**SR** "Energy and resource management" **DB** "Planet"
	GRI 306-4	Waste diverted from disposal	**SR** "Energy and resource management" **DB** "Planet"
	GRI 306-5	Waste directed to disposal	**SR** "Energy and resource management" **DB** "Planet"
Community investment and corporate citizenship	**GRI 201-1**	Direct economic value generated and distributed	**SR** "Community investment and corporate citizenship" **DB** "Prosperity"
	GRI 203-2	Significant indirect economic impacts	**SR** "Community investment and corporate citizenship"
	GRI 413-1	Operations with local community engagement	**SR** "Community investment and corporate citizenship"

Swiss Code of Obligations content mapping

Swiss CO reference	Disclosure	Location/comment if applicable
General requirements		
Art. 964b (1)	Materiality assessment	**SR** "Our material topics" **DB** "Material topics assessment"
Art. 964b (2) (1)	Business model	**SR** "Our firm and the impact we make" Annual Report Website (www.kpmg.ch)
Art. 964b (2) (2)	Concepts/policies (incl. due diligence applied)	**SR** "Key people and policies" paragraphs in all material topic chapters
Art. 964b (2) (3)	Measures and effectiveness	**SR** "our progress in FY24" paragraphs in all material topic chapters
Art. 964b (2) (4)	Risks related to non-financial matters	**SR** Introduction paragraphs in all material topic chapters
Art. 964b (2) (5)	Key performance indicators	**DB** "Data tables"
Art. 964b (3)	References to national, European or international regulations	**SR** "About this report" **DB** "UN Global Compact content mapping" **DB** "GRI content index"
Art. 964b (4)	Coverage of subsidiaries	**SR** "About this report" **DB** "About this databook"
Art. 964b (5)	No policy explanation	Not applicable – we disclose all the matters of Art. 964b (1) through our material topics
Environmental matters		
Art. 964b (1)	Environmental matters	**SR** "Climate change and decarbonization" **SR** "Energy and resource management"
Social matters		
Art. 964b (1)	Social matters	**SR** "Community investment and corporate citizenship"
Employee matters		
Art. 964b (1)	Employee matters	**SR** "Inclusion, diversity and equity" **SR** "Employee health and wellbeing" **SR** "Career development"
Human rights		
Art. 964b (1)	Human rights	**SR** "Responsible supply chain" **TR** "Be independent and ethical"
Anti-corruption		
Art. 964b (1)	Anti-corruption	**SR** "Business ethics, quality and compliance" **SR** "Responsible supply chain" **TR** "Be independent and ethical"

SR Sustainability Report 2024
TR Transparency Report 2024
DB Databook 2024

This databook is an integral part of our Impact Plan 2024. For an overview of our sustainability strategy, commitments and key initiatives, including the full Impact Plan, please refer to our Impact Plan 2024.

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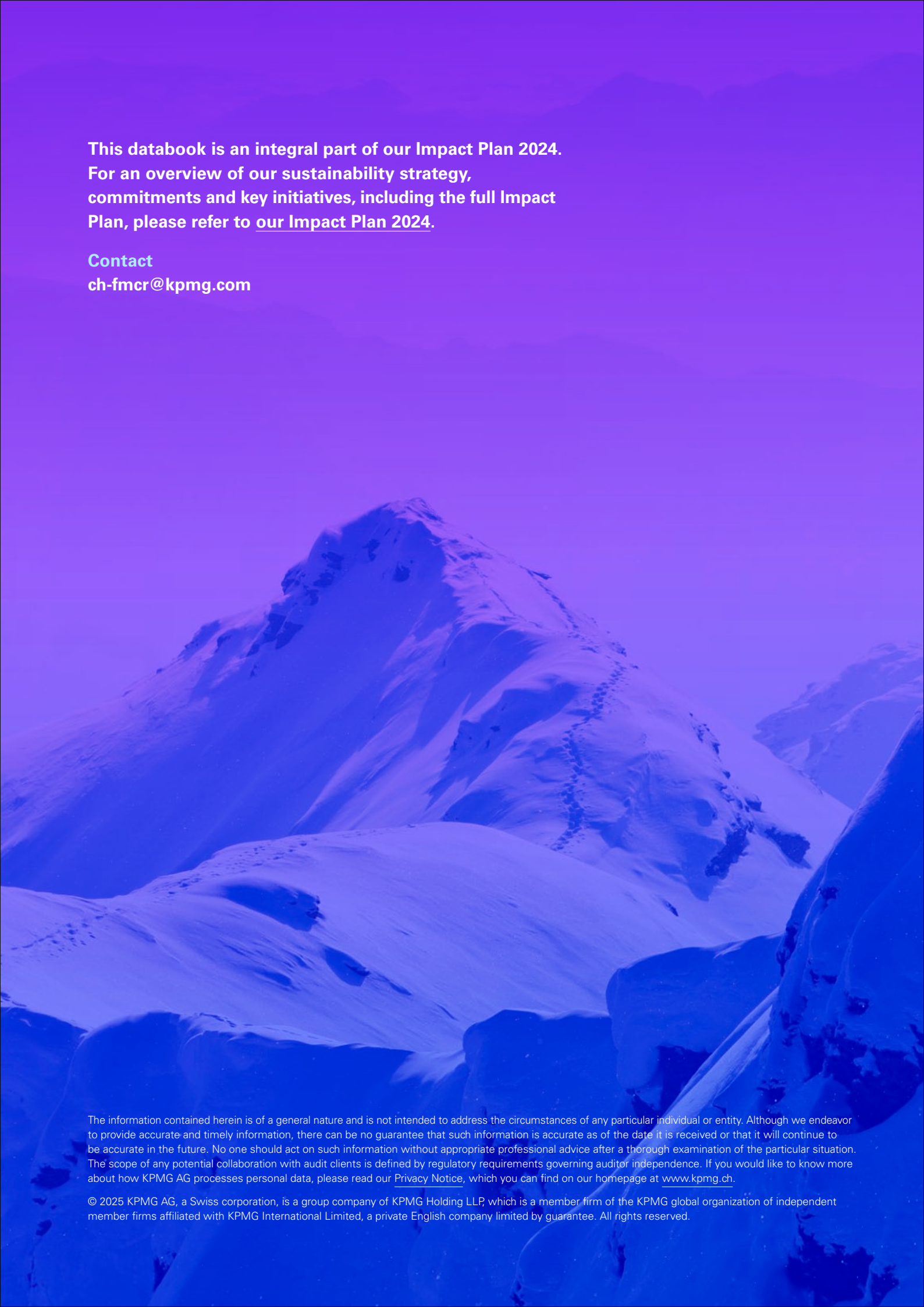

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