

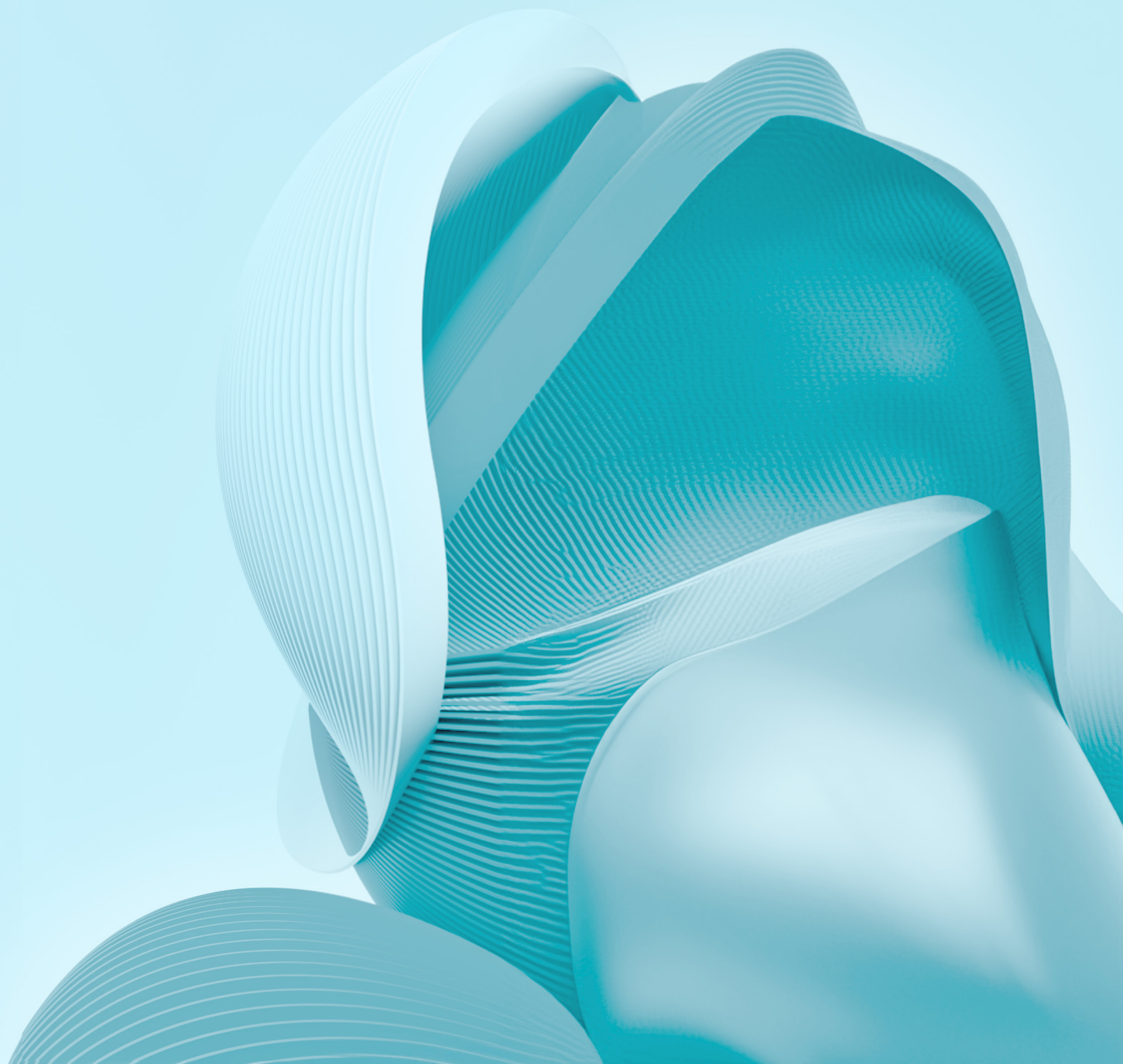


# Our Impact Report

**Sustainability report 2023**

KPMG AG Wirtschaftsprüfungsgesellschaft

GRI Content index



# Content



# Introduction

This document contains detailed tables which provide an overview of how KPMG in Germany applies the Global Reporting Initiative (GRI) Standards as well as the Stakeholder Capitalism metrics from World Economic Forum (**WEF IBC metrics**) to report with reference to both of the standards against our 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 in Germany or the annual consolidated financial statements of KPMG AG Wirtschaftsprüfungsgesellschaft in Germany.

In preparation for KPMGs obligation to report against the Corporate Sustainability Reporting Directive (CSRD) from financial year 2025/26 on, we are currently in a transition to adopt the CSRD requirements to our reporting landscape. Therefore, we also show a preliminary and initial content mapping in this content index to the corresponding European Sustainability Reporting Standards (ESRS) which have been adopted as a first set by the European Commission as a Delegated Act on 31 July 2023. The adoption of ESRS by Delegated Act is mandated by the co-legislators in the

Corporate Sustainability Reporting Directive (CSRD – Directive (EU) 2022/2464) adopted in December 2022. The Delegated Act and annexes were published in the Official Journal on 22 December 2023.

The basis for the content mapping is the **[draft] GRI-ESRS Interoperability Index** published on the 5th of December 2023 by EFRAG.

Statement of use: KPMG AG Wirtschaftsprüfungsgesellschaft has reported the information cited in this GRI content index for the period 1 October 2022 to 30 September 2023 with reference to the GRI Standards (unless otherwise stated)

GRI used: GRI1: Foundation 2021

Applicable GRI Standard(s): No sector guidance apply

## Abbreviations:

**OIR:** **KPMG Our Impact Report 2023**

**OIR INT:** **KPMG Our Impact Plan Update 2022 / 23**  
(KPMG International)

**TR:** **KPMG Transparency Report for 2023**

# Indices and explanations | General Disclosures

GRI Standards		WEF IBC core metrics	ESRS reference	Location and explanation
<b>GRI 2: General Disclosures 2021</b>	<b>GRI 2-1:</b> Organizational detail	–	–	<b>OIR:</b> About this report; About KPMG
	<b>GRI 2-2:</b> Entities included in the organization's sustainability reporting	–	ESRS 1 5.1 ESRS 2 BP-1	<b>OIR:</b> About this report
	<b>GRI 2-3:</b> Reporting period, frequency and contact point	–	ESRS 1	<b>OIR:</b> About this report; Imprint
	<b>GRI 2-4:</b> Restatements of information	–	ESRS 2 BP-2	Restatement of information has been made for Planet data in this year's Reporting, please see further information in: <b>OIR:</b> Planet (Additional key figures)
	<b>GRI 2-5:</b> External assurance	–	–	This report has not been externally assured
	<b>GRI 2-6:</b> Activities, value chain and other business relationships	–	ESRS 2 SBM-1 ESRS S1-6	<b>OIR:</b> About KPMG; Governance (Supplier Management)
	<b>GRI 2-7:</b> Employees	Absolute number and rate of employment	ESRS 2 SBM-1 ESRS S1-6	<b>OIR:</b> People (Inclusion and Diversity; Additional key figures)
	<b>GRI 2-8:</b> Workers who are not employees	–	ESRS S1-7	Detailed information will be disclosed within our future CSRD reporting (FY 2025/26).

## GRI Standards

## WEF IBC core metrics

## ESRS reference

## Location and explanation

<b>GRI 2-9:</b> Governance structure and composition	Governance body composition	ESRS 2 GOV-1 ESRS G1	<b>OIR:</b> Governance (Quality management system); People (Additional key figures) <b>TR:</b> Corporate culture and values
<b>GRI 2-10:</b> Nomination and selection of the highest governance body	–	–	<b>TR:</b> Corporate culture and values
<b>GRI 2-11:</b> Chair of the highest governance body	–	–	<b>OIR:</b> About KPMG
<b>GRI 2-12:</b> Role of highest governance body in overseeing the management of impacts	Setting purpose	ESRS 2 GOV-1 ESRS 2 GOV-2 ESRS 2 SBM-2 ESRS G1	<b>OIR:</b> About KPMG <b>TR:</b> Corporate values and culture
<b>GRI 2-13:</b> Delegation of responsibility for managing impacts	–	ESRS GOV-1 ESRS 2 GOV-2 ESRS G1-3	<b>OIR:</b> About KPMG
<b>GRI 2-14:</b> Role of the highest governance body in sustainability reporting	–	ESRS 2 GOV-5	<b>OIR:</b> About KPMG
<b>GRI 2-15:</b> Conflicts of interest	–	–	<b>OIR:</b> Governance (Quality management system) <b>TR:</b> Independence and ethical behavior
<b>GRI 2-16:</b> Communication of critical concerns	–	ESRS GOV-2 ESRS G1-1 ESRS G1-3	<b>OIR:</b> Governance (Quality management system) <b>TR:</b> Corporate values and culture

GRI Standards	WEF IBC core metrics	ESRS reference	Location and explanation
<b>GRI 2-17:</b> Collective knowledge of the highest governance body	–	ESRS 2 GOV-1	<b>OIR:</b> Governance (Providing high-quality services in the interest of society) ESG-related trainings are accessible to all employees including all partners and directors as well as the members of the Board.
<b>GRI 2-18:</b> Evaluation of the performance of the highest governance body	–	–	<b>TR:</b> Corporate values and culture
<b>GRI 2-19:</b> Remuneration policies	–	ESRS 2 GOV-3 ESRS E1	<b>TR:</b> Remuneration of partners
<b>GRI 2-20:</b> Process to determine remuneration	–	ESRS 2 GOV-3	<b>TR:</b> Remuneration of partners
<b>GRI 2-21:</b> Annual total compensation ratio	–	ESRS S1-16	Detailed information will be disclosed within our future CSRD reporting (FY 2025/26).
<b>GRI 2-22:</b> Statement on sustainable development strategy	–	ESRS 2 SBM-1	<b>OIR:</b> Foreword; About this report; Material issues

## GRI Standards

## WEF IBC core metrics

## ESRS reference

## Location and explanation

<b>GRI 2-23:</b> Policy commitments	–	ESRS 2 GOV-4 ESRS S1-1 ESRS S2-1 ESRS S3-1 ESRS S4-1 ESRS G1-1	<b>OIR:</b> About KPMG; Governance; People; Planet; Prosperity; Respect for human rights <b>TR:</b> Quality management system
<b>GRI 2-24:</b> Embedding policy commitments	–	ESRS 2 GOV-2 ESRS S1-4 ESRS S2-4 ESRS S3-4 ESRS S4-4 ESRS G1-1	<b>OIR:</b> Governance; People; Planet; Prosperity <b>TR:</b> Corporate values and culture; Monitoring Audit Quality and improvement measures
<b>GRI 2-25:</b> Processes to remediate negative impacts	–	ESRS S1-1, S1-3 ESRS S2-1, S2-3, S2-4 ESRS S3-1, S3-3, S3-4 ESRS S4-1, S4-3, S4-4	<b>OIR:</b> Governance; People; Planet; Prosperity <b>TR:</b> Corporate values and culture; Monitoring Audit Quality and improvement measures
<b>GRI 2-26:</b> Mechanisms for seeking advice and raising concerns	Protected ethics advice and reporting mechanisms	ESRS S1-1, S1-3 ESRS S2-1, S2-3, S2-4 ESRS S3-1, S3-3, S3-4 ESRS S4-1, S4-3, S4-4	<b>OIR:</b> Governance <b>TR:</b> Corporate values and culture
<b>GRI 2-30:</b> Collective bargaining agreements	–	ESRS S1-8	KPMG in Germany is not subject to any collective bargaining agreements.



GRI Standards	WEF IBC core metrics	ESRS reference	Location and explanation
<b>GRI 2-27:</b> Compliance with laws and regulations	–	ESRS 2 SBM-3 ESRS E2-4 ESRS S1-17 ESRS G1-4	<b>OIR:</b> Governance <b>TR:</b> Corporate values and culture; Monitoring Audit Quality and improvement measures; Application of expertise and knowledge More detailed information will be disclosed within our future CSRD reporting (FY 2025/26).
<b>GRI 2-28:</b> Membership associations	–	–	<b>OIR:</b> About KPMG
<b>GRI 2-29:</b> Approach to stakeholder engagement	Material issues impacting stakeholders	ESRS 2 SBM-2 ESRS S1-1, S1-2 ESRS S2-1, S2-2 ESRS S3-1, S3-2 ESRS S4-1, S4-2	<b>OIR:</b> Material issues <b>OIR INT:</b> Material topics
<b>GRI 2-30:</b> Collective bargaining agreements	–	ESRS S1-8	KPMG in Germany is not subject to any collective bargaining agreements.



# Indices and explanations | Material Topics

GRI Standards	WEF IBC core metrics	ESRS reference	Location and explanation
<b>GRI 3: Material Topics 2021</b>	<b>GRI 3-1:</b> Process to determine material topics	Material issues impacting stakeholders ESRS 2 BP-1, IRO-1	<b>OIR:</b> Material issues
	<b>GRI 3-2:</b> List of material topics	ESRS 2 SBM-3	<b>OIR:</b> Material issues
	<b>GRI 3-3:</b> Management of material topics	ESRS 2 More references listed below for each material issue	<b>OIR:</b> Material issues; Governance; People; Planet; Prosperity

# Indices and explanations | Governance

Material Topics	GRI Standards	WEF IBC core metrics	ESRS reference	Location and explanation
Quality management system	<b>GRI 3-3 2021:</b> Management of material topics	–	ESRS G1-1, G1-3	<b>OIR:</b> Material issues; Governance
	<b>GRI 2016 205-1:</b> Operations assessed for risks related to corruption	Ethical behaviour: Anti-corruption	ESRS G1-3 ESRS G1-4	<b>OIR:</b> Governance (Quality management system) All our operating sites (100 percent) are subject to the work of the internal audit department, which examine processes with potential corruption risks on an ad hoc basis or depending on the annual audit plan.
	<b>GRI 2016 205-2:</b> Communication and training about anti-corruption policies and procedure	Ethical behaviour: Anti-corruption	ESRS G1-3 ESRS G1-4	<b>OIR:</b> Governance (Quality management system)
	<b>GRI 2016 205-3:</b> Confirmed incidents of corruption and actions taken	Ethical behaviour: Anti-corruption	ESRS G1-3 ESRS G1-4	<b>OIR:</b> Governance (Quality management system)
Data protection and information security	<b>GRI 2021 3-3:</b> Management of material topics	–	ESRS S4-1, S4-2, S4-4, S4-5	<b>OIR:</b> Material issues; Governance
	<b>GRI 2016 418-1:</b> Customer privacy	–	ESRS S4-3, S4-4	<b>OIR:</b> Governance (Data protection and information)
Sustainable supplier management	<b>GRI 2021 3-3:</b> Management of material topics	–	ESRS G1-2	<b>OIR:</b> Material issues; Governance
	<b>GRI 2021 204-1:</b> Proportion of spending on local suppliers	–	„Communities’ economic, social and cultural rights’ is a sustainability matter for S3 covered by ESRS 1 §AR 16.	<b>OIR:</b> Governance (Supplier Management)

Material Topics	GRI Standards	WEF IBC core metrics	ESRS reference	Location and explanation
	<b>GRI 2016 308-1:</b> New suppliers that were screened using environmental criteria	–	ESRS G1-2	<b>OIR:</b> Governance (Supplier Management) All of our new key suppliers (100 percent) are required to fill out a questionnaire containing environmental/social criteria.
	<b>GRI 2016 308-2:</b> Negative environmental impacts in the supply chain and actions taken	–	ESRS 2 SBM-3	<b>OIR:</b> Governance (Supplier Management)
	<b>GRI 2016 414-1:</b> New suppliers that were screened using social criteria	–	ESRS G1-2	<b>OIR:</b> Governance (Supplier Management) All of our new key suppliers (100 percent) are required to fill out a questionnaire containing environmental/social criteria.
	<b>GRI 2016 414-2:</b> Negative social impacts in the supply chain and actions taken	–	ESRS 2 SBM-3	<b>OIR:</b> Governance (Supplier Management)
	<b>GRI 2016 408-1:</b> Operations and suppliers at significant risk for incidents of child labor	–	ESRS S1-1 ESRS S2-1	<b>OIR:</b> People (Inclusion and Diversity) <b>OIR INT:</b> Appendix (UN Global Compact)
	<b>GRI 2016 409-1:</b> Operations and suppliers at significant risk for incidents of forced or compulsory labor	–	ESRS S1-1 ESRS S2-1	<b>OIR:</b> Governance (Supplier Management) Refer also to <a href="#">Policy statement on human rights and the environment</a> .

Material Topics	GRI Standards	WEF IBC core metrics	ESRS reference	Location and explanation
High-quality services in the interest of society & Innovation and customer focus	<b>GRI 2021 3-3:</b> Management of material topics	–	ESRS 2 ESRS S4	<b>OIR:</b> Material issues; Governance
	<b>GRI 2016 201-1:</b> Direct Economic Value Generated and Distributed (EVG&D)	Employment and wealth generation: Economic contribution	–	<b>OIR:</b> About KPMG Refer also to the annual consolidated financial statements of KPMG AG Wirtschaftsprüfungsgesellschaft 2023.
	<b>GRI 2016 201-2:</b> Economic performance – Financial implications and other risks and opportunities due to climate change	–	ESRS 2 SBM-3 ESRS E1-3, E1-9	<b>OIR:</b> Governance; Planet

# Indices and explanations | People

Material Topics	GRI Standards	WEF IBC core metrics	ESRS reference	Location and explanation
Employment	<b>GRI 2021 3-3:</b> Management of material topics	–	ESRS S1-1, S1-2, S1-4, S1-5	<b>OIR:</b> Material issues; People
	<b>GRI 2016 401-1:</b> New employee hires and employee turnover	Employment and wealth generation: Absolute number and rate of employment New employee hires and employee turnover	ESRS S1-6	<b>OIR:</b> People
	<b>GRI 2016 401-2:</b> Benefits provided to full-time employees that are not provided to temporary or part-time employees	Benefits provided to full-time employees that are not provided to temporary or part-time employees	ESRS S1-11	<b>OIR:</b> People
	<b>GRI 2016 401-3:</b> Parental leave	Parental Leave	ESRS S1-15	<b>OIR:</b> People; People (Additional key figures)
Skills for the future	<b>GRI 2021 3-3:</b> Management of material topics	–	ESRS S1-1, S1-2, S1-4, S1-5	<b>OIR:</b> Material issues; People
	<b>GRI 2016 404-1:</b> Average hours of training per year per employee	Skills for the future: Training provided (#, \$)	ESRS S1-13	<b>OIR:</b> People; People (Additional key figures)
	<b>GRI 2016 404-2:</b> Programs for upgrading employee skills and transition assistance programs	Skills for the future: Training provided (#, \$)	–	<b>OIR:</b> People (Learning and Development) All of our employees (100 percent) have the possibility to receive career or qualification-related training.

Material Topics	GRI Standards	WEF IBC core metrics	ESRS reference	Location and explanation
	<b>GRI 2016 404-3:</b> Percentage of employees receiving regular performance and career development reviews	Skills for the future: Training provided (#, \$)	ESRS S1-13	All of our employees (100 percent) have the possibility to receive regular performance and career development reviews.
Inclusion & Diversity	<b>GRI 2021 3-3:</b> Management of material topics	–	ESRS S1-1, S1-2, S1-4, S1-5, S1-17	<b>OIR:</b> Material issues; People
	<b>GRI 2016 405-1:</b> Diversity of governance bodies and employees	Quality of governing body: Governance body composition	ESRS 2 GOV-1 ESRS S1-6, S1-9, S1-12	<b>OIR:</b> People; People (Additional key figures)
	<b>GRI 2016 405-2:</b> Ratio of basic salary and remuneration of women to men	Dignity and equality: Diversity and inclusion (%) Dignity and equality: Pay Equality	ESRS S1-16	<b>OIR:</b> People (Inclusion and Diversity; Additional key figures)
	<b>GRI 2016 406-1:</b> Incidents of discrimination and corrective actions taken		ESRS S1-17	<b>OIR:</b> People (Inclusion and Diversity)
	<b>GRI 2016 202-1:</b> Ratios of standard entry level wage by gender compared to local minimum wage	Dignity and equality: Wage level	ESRS S1-10	<b>OIR:</b> People; People (Additional key figures)
Health and well-being	<b>GRI 2021 3-3:</b> Management of material topics	–	ESRS S1-1, S1-2, S1-4, S1-5	<b>OIR:</b> Material issues; People

Material Topics	GRI Standards	WEF IBC core metrics	ESRS reference	Location and explanation
	<b>GRI 2018 403-2:</b> Hazard identification, risk assessment, and incident investigation	Health and well-being: Employee well-being Health and safety (%)	ESRS S1-3	<p><b>OIR:</b> People (Health and Well-being; Additional key figures)</p> <p>For all of our operational sites (100 percent) a health and safety risk analysis has been carried out.</p> <p>Our workforce (100 percent) is covered by occupational health and safety committee and represented by officially elected employee representatives.</p>
	<b>GRI 2018 403-3:</b> Occupational health services	–	ESRS S1-14	<p><b>OIR:</b> People (Health and well-being)</p>
	<b>GRI 2018 403-5:</b> Worker training on occupational health and safety	–		<p>Our workforce (100 percent) is covered by occupational health and safety training.</p>
	<b>GRI 2018 403-9:</b> Work-related injuries	–	ESRS S1-4, S1-14	<p><b>OIR:</b> People (Additional key figures)</p> <p>More detailed information will be disclosed within our future CSRD reporting (FY 2025/26).</p>
	<b>GRI 2018 403-10:</b> Work-related ill health	–	ESRS S1-4, S1-14	



# Indices and explanations | Planet

Chapters – OIR	GRI Standards	WEF IBC core metrics <sup>1</sup>	ESRS reference	Location and explanation
Reducing our environmental impact (especially greenhouse gas emissions) through environmental activities	<b>GRI 2021 3-3:</b> Management of material topics	–	ESRS E1-2, E1-3, E1-4, E1-5	<b>OIR:</b> Material issues; Planet
	<b>GRI 2016 305-1:</b> Direct (Scope 1) GHG Emissions	Climate change: Greenhouse gas (GHG) emissions	ESRS E1-4, E1-6	<b>OIR:</b> Planet; Planet (Additional key figures) At all of our operational sites (100 percent) an assessment of the environmental impact was carried out.
	<b>GRI 2016 305-2:</b> Energy indirect (Scope 2) GHG emissions	Climate change: Greenhouse gas (GHG) emissions	ESRS E1-4, E1-6	
	<b>GRI 2016 305-3:</b> Other indirect (Scope 3) GHG emissions	Climate change: Greenhouse gas (GHG) emissions	ESRS E1-4, E1-6	
	<b>GRI 2016 305-4:</b> GHG emissions intensity	Climate change: Greenhouse gas (GHG) emissions	ESRS E1-4, E1-6	
	<b>GRI 2016 305-5:</b> Reduction of GHG emissions	Climate change: Greenhouse gas (GHG) emissions	ESRS E1-3, E1-5, E1-7	
	<b>GRI 2016 302-1:</b> Energy – Energy consumption within the organization	Energy consumption within the organization Reduction of energy consumption	ESRS E1-5	<b>OIR:</b> Planet; Planet (Additional key figures)
	<b>GRI 2016 302-4:</b> Reduction of energy consumption	–	–	

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

# Indices and explanations | Prosperity

Chapters – OIR	GRI Standards	WEF IBC core metrics	ESRS reference	Location and explanation
Social engagement	<b>GRI 2021 3-3:</b> Management of material topics	–	Entity specific disclosure	<b>OIR:</b> Material issues; Prosperity
	<b>GRI 2016 203-1:</b> Infrastructure investments and services supported	Employment and wealth generation: Infrastructure investments and services supported	–	<b>OIR:</b> Prosperity; People; Governance
	<b>GRI 2016 203-2:</b> Significant indirect economic impacts	Employment and wealth generation: Significant indirect economic impacts	ESRS S1-4, ESRS S2-4, ESRS S3-4	<b>OIR:</b> Prosperity; People; Governance

## 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

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

### Rita Schwabe

ESG@KPMG | Senior Expert  
T +49 30 2068-2480  
rschwabe@kpmg.com

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[www.kpmg.com](https://www.kpmg.com)

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