



Our Impact Plan 2025

Databook
KPMG Switzerland

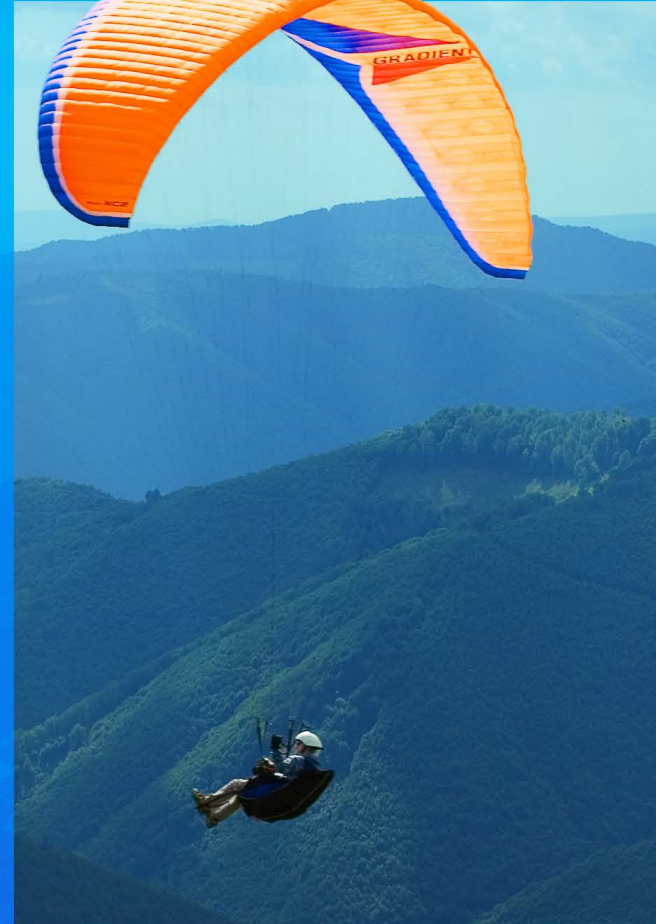




Table of contents

About this databook	03
Methodology for greenhouse gas (GHG) emission estimation	04
Data tables	10
GRI content index	18
Swiss Code of Obligations content mapping	23

About this databook

This databook provides detailed information on the methodologies applied and the quantitative data underpinning the disclosures in Our Impact Plan 2025. 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:

- 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 2024 until 30 September 2025 (FY25), unless otherwise stated. In this report, we refer to ourselves as “we,” “us” or “our.”

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



Methodology for greenhouse gas (GHG) emission estimation

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 percent 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. We use the operational control approach.

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 reviewed and updated in FY25, 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.

Category	Applicability	Coverage and emission sources
Category 1 Purchased goods and services	Applicable	Building on progress from previous years, we refined our approach to calculating greenhouse gas emissions from purchased goods and services (PGS). With the support of KPMG International we started clustering our costs for purchased goods and services and mapped them to internal categories and relevant emission factors. As this process is still maturing, we are not yet able to calculate it with confidence and will defer disclosure.
Category 2 Capital goods	Applicable	GHG emissions for purchased capital goods are included in Category 1.
Category 3 Fuel/Energy- related activities	Applicable	Upstream emissions of purchased fuels, heating and electricity are included. Additionally, upstream emissions of transmission and distribution (T&D) losses are included.
Category 4 Upstream transportation and distribution	Applicable	We are not able to collect this data. As we do not manufacture or produce any products, this category is not considered material.
Category 5 Waste generated	Applicable	Waste data is collected through invoices from our third-party waste management company in Zurich. For all other office locations, the data is extrapolated based on the amount of waste generated in Zurich and the ratio of the number of employees, the presentism rate and the energy reference area per office location.
Category 6 Business travel	Applicable	All offices track business travel data (air, rail, taxi/Uber, hotel) using external travel providers.
Category 7 Employee commuting	Applicable	Internal system capturing employee commuting modes. Distance estimates are based on public statistics of the Swiss Federal Statistical Office. Remote work emissions are also included and reported separately in the GHG statement.

Category	Applicability	Coverage and emission sources
Category 8 Upstream leased assets	Applicable	All GHG emissions for heating and electricity from rented offices are included in Scope 1 or Scope 2. Upstream leased assets are applicable (e.g. coffee machines, plants or art). However, we are currently unable to calculate them due to data limitations.
Category 9 Downstream transportation and distribution	Not applicable	Our firm does not sell products.
Category 10 Processing of sold products	Not applicable	Our firm does not sell products.
Category 11 Use of sold products	Not applicable	Our firm does not sell products.
Category 12 End-of-life treatment of sold products	Not applicable	Our firm does not sell products.
Category 13 Downstream leased assets	Not applicable	Our firm does not lease owned assets.
Category 14 Franchises	Not applicable	Our firm does not operate franchises.
Category 15 Investments	Not applicable	Our firm does not hold financial instruments that are in scope for this category.

Estimation of GHG 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 combustion 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	Site-specific method: Our firm receives annual invoices for our biogas and natural gas consumption. The consumption amount is shown on the invoices. All biogas invoices are available by the end of the reporting year. For natural gas not all invoices are available on time (further information see Assumptions).
Activity data	<ul style="list-style-type: none"> Natural gas and biogas consumption (kWh). Energy reference area per office location (m²).
Assumptions	For natural gas billing periods typically lag 6–12 months behind. Therefore, for offices where we don't receive invoices on time and we know the heating energy source is natural gas, we estimate the consumption based on natural gas consumption at other office locations from the reporting period and extrapolate the data based on the energy reference area. As operations are similar in all office locations, we deem this estimation appropriate.
Source of emission factors	DEFRA/BEIS 2025 emissions database for natural gas factors, emission factor of supplier for biogas.
Mobile combustion KPMG leased vehicles	
Definition	Emissions from fuel consumption of KPMG leased vehicles.
Method and description	Emissions are estimated based on distance traveled during the reporting year and the vehicle type (diesel, petrol, hybrid, electric ¹ , other fuel).
Activity data	<ul style="list-style-type: none"> Type of vehicle. Distance traveled recorded in our expense system (km).
Assumptions	As the type of car is not visible in our expense system, the kilometers driven are divided between the different types of cars according to the proportionate total mileage per type of car.
Source of emission factors	DEFRA/BEIS 2025 emissions database.

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 and market-based method.
Activity data	<ul style="list-style-type: none"> Electricity consumption per office (kWh).
Assumptions	For electricity, billing periods can lag 6–12 months behind. Therefore, for offices where we don't receive invoices on time, we extrapolate consumption for the missing period based on previous invoices. In FY25, this was necessary for only one office.
Source of emission factors	Grid emission factor (electricity) for Switzerland: IEA 2025 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.
Activity data	<ul style="list-style-type: none"> Heat consumption from district heating (kWh). Energy reference area per office location (m²).
Assumptions	For district heating, billing periods typically lag 6–12 months behind. Therefore, for offices where we don't receive invoices on time and where we know the heating energy source is district heating, we estimate consumption based on district heating usage at other office locations from the reporting period and extrapolate the data according to the energy reference area. As operations are similar in all office locations, we deem this estimation appropriate.
Source of emission factors	DEFRA/BEIS 2025 emissions database for district heating.

1. Added to Scope 2 emissions.

Scope 3

Fuel- and energy-related activities Upstream emissions from purchased fuels	
Definition	Upstream 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	<ul style="list-style-type: none"> Quantities and types of fuel consumed.
Source of emission factors	WTT conversion factors for mobile combustion, natural gas and biogas, DEFRA/BEIS 2025 emissions database.

Fuel- and energy-related activities Upstream emissions from purchased heating	
Definition	Upstream 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	<ul style="list-style-type: none"> Total quantities of heating, purchased and consumed per unit of consumption, broken down by supplier, grid region or country.
Source of emission factors	WTT conversion factors for heat and steam, DEFRA/BEIS 2025 emissions database.

Fuel- and energy-related activities Upstream emissions from purchased electricity	
Definition	Upstream emissions related to the extraction, refining and transportation of primary fuels before their use in the generation of electricity.
Method and description	Average data method: Estimates emissions based on standardized emission factors for upstream fuel-related activities.
Activity data	<ul style="list-style-type: none"> Total quantities of heating, purchased and consumed per unit of consumption, broken down by supplier, grid region or country.
Source of emission factors	WTT conversion factor for purchased electricity in Switzerland (T&D): IEA 2025 database.

Fuel- and energy-related activities Transmission and distribution (T&D) losses related to purchased heat	
Definition	Upstream 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	<ul style="list-style-type: none"> Heating per unit of consumption, broken down by grid region or country.
Source of emission factors	WTT conversion factor for distribution losses in district heat and steam distribution, DEFRA/BEIS 2025.

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

Definition	Upstream 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	<ul style="list-style-type: none"> Total quantities of electricity purchased and consumed per unit of consumption, broken down by supplier, grid region or country.
Source of emission factors	WTT conversion factor for distribution losses in Switzerland (T&D): IEA 2025 database.

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	<ul style="list-style-type: none"> Waste produced (e.g., tonne/cubic meter). Type of waste generated in operations. Waste treatment method applied (e.g., incinerated, recycled).
Assumptions	Zurich waste data is used as a basis to estimate waste for other offices. The estimation is based on the energy reference area per office, the number of people working at the office and the presence rate. Assuming 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 2024.

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.
Activity data	<ul style="list-style-type: none"> Distance traveled.
Assumptions	Rail travel distances are estimated based on SBB methodology for all rail travel booked through the KPMG business account in the SBB App.
Source of emission factors	Car, taxi / Uber, rail and air travel: DEFRA/BEIS 2025.

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, emissions are calculated by multiplying the number of nights by the emission factor for the relevant country.
Activity data	<ul style="list-style-type: none"> Number of hotel nights per country.
Source of emission factors	DEFRA/BEIS 2024.

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 2025.

Remote working	
Definition	Emissions related to working from home.
Method and description	Average data method: Emissions from office equipment and heating are included as per DEFRA emission factor.
Activity data	<ul style="list-style-type: none"> • Total FTEs per office. • Average presence per office. • Average workdays for FY25 = 249 days. • Average paid time off days for FY25 = 37.3 days. • Work hours per day = 8.2 hours.
Assumptions	Methodology based on EcoAct homeworking emissions whitepaper (UK region). Home office rate is assumed to be the inverse of the presence rate, extracted from internal systems.
Source of emission factors	DEFRA/BEIS 2025 emissions database for homeworking.

Data tables

Governance

Indicator	KPI	Unit	FY 2024	FY 2025	YOY	GRI Reference
Business ethics, quality and compliance						
Incidents/ complaints	Cases of corruption among employees of our firm brought against KPMG	No.	0	0	0%	2-27 205-3
	Cases reported through whistleblowing or directly via designated individuals of the firm	No.	4	5	+25%	2-16
	Cases reported through ombudsman	No.	1	1	0%	
Compliance & ethics training	Percentage of total client-facing staff having received ethics and independence training	%	100	100	0pp	
	Percentage of KPMG staff having received integrity and anti-bribery training	%	100	100	0pp	205-2
	Average hours of training per individual	Hours	3	3	0%	
Compliance reviews	Number of audit and assurance engagement files selected and reviewed	No.	30	30	0%	
	Percentage of audit engagement leaders reviewed	%	33	33	0pp	
	Percentage of operations assessed for risks related to corruption	%	100	100	0pp	205-1

- Global contracts of suppliers with KPMG International (KPMGI) are not included as they don't sign the Swiss Supplier Code of Conduct, but sign the KPMGI Supplier Code of Conduct.
- Newly added KPI related to our EcoVadis assessment.

Indicator	KPI	Unit	FY 2024	FY 2025	YOY	GRI Reference
Information and corporate security						
Incidents/ complaints	Number of complaints regarding a breach of customer information security or data privacy	No.	0	2	+100%	418-1
Training	Percentage of total staff having received data security training	%	100	100	0pp	
	Average hours of training per individual	Hours	1.5	1.5	0%	
Responsible supply chain						
Sourcing and procurement activities	Percentage of managed procurement spend with suppliers that meet or exceed the Supplier Code of Conduct ¹	%	29	21	-8pp	
	Percentage of total large suppliers (>50K without member firms) who have signed the Supplier Code of Conduct	%	32	43	+11pp	
	Percentage of total new large suppliers (>50K without member firms) who have gone through a sustainability assessment ²	%	n.a.	41	n.a.	308-1 414-1
Supply chain management	Percentage of total suppliers based in Switzerland or Liechtenstein	%	83	88	+5pp	204-1
	Percentage of total suppliers based in CH, Lie, EEA or UK	%	94	96	+2pp	

People

Indicator	KPI	Unit	FY 2024	FY 2025	YOY	GRI Reference
Inclusion, diversity and equity						
Full-time employees	Full-time employees total	Headcount	2,191	2,139	-2%	2-7
	Thereof female	Headcount	833	834	+0.1%	
		%	38	39	+1pp	
	Thereof male	Headcount	1,358	1,305	-4%	
		%	62	61	-1pp	
Percentage of full-time employees of total employees	%	82	81	-1pp		
Part-time employees	Part-time employees total	Headcount	477	488	+2%	
	Thereof female	Headcount	303	314	+4%	
		%	64	64	0pp	
	Thereof male	Headcount	174	174	0%	
		%	36	36	0pp	
Percentage of part-time employees of total employees	%	18	19	+1pp		
Interns, trainees and apprentices	Interns, trainees and apprentices	Headcount	90	83	-8%	
	Thereof female	Headcount	47	41	-13%	
		%	52	49	-3pp	
	Thereof male	Headcount	43	42	-2%	
		%	48	51	+3pp	

Indicator	KPI	Unit	FY 2024	FY 2025	YOY	GRI Reference
Contingent workers and freelancers	Contingent workers and freelancers total	Headcount	182 ¹	188	+3%	2-8
	Thereof female	Headcount	56 ¹	58	+4%	
		%	31	31	0pp	
	Thereof male	Headcount	126 ¹	130	+3%	
		%	69	69	0pp	

1. Restatement due to retroactive corrections.

Indicator	KPI	Unit	FY 2024	FY 2025	YOY	GRI Reference
Employees per office location	Zurich	Headcount	1,859	1,837	-1%	2-7
	Basel	Headcount	108	106	-2%	
	Bern	Headcount	44	46	+5%	
	Geneva	Headcount	317	301	-5%	
	Lausanne	Headcount	114	113	-1%	
	Vaduz	Headcount	32	30	-6%	
	Lugano	Headcount	29	29	0%	
	Lucerne	Headcount	0	0	0%	
	Neuchâtel	Headcount	21	28	+33%	
	St. Gallen	Headcount	55	54	-2%	
	Zug	Headcount	89	83	-7%	
Total	Headcount	2,668	2,627	-2%		
Employees per service line	Audit Corporate	Headcount	883	871	-1%	
	Financial Services	Headcount	551	511	-7%	
	Tax & Legal	Headcount	545	543	0%	
	Deal Advisory & Management Consulting	Headcount	370	358	-3%	
	Corporate Center	Headcount	319	344	+8%	
	Total	Headcount	2,668	2,627	-2%	

Indicator	KPI	Unit	FY 2024	FY 2025	YOY	GRI Reference
Diversity in nationalities	Absolute number of nationalities among employees	No.	65	64	-2%	405-1
Gender by level	Male	Leadership	Headcount	277	274	-1%
		Management	Headcount	540	540	0%
		Team members	Headcount	715	665	-7%
		Total	Headcount	1,532	1,479	-3%
	Female	Leadership	Headcount	63	66	+5%
		Management	Headcount	382	406	+6%
		Team members	Headcount	691	676	-2%
		Total	Headcount	1,136	1,148	+1%
	Total	Leadership	Headcount	340	340	0%
		Management	Headcount	922	946	+3%
		Team members	Headcount	1,406	1,341	-5%
		Total	Headcount	2,668	2,627	-2%
	Male	Leadership	%	81	81	0pp
		Management	%	59	57	-2pp
		Team members	%	51	50	-1pp
	Total	%	57	56	-1pp	
Female	Leadership	%	19	19	0pp	
	Management	%	41	43	+2pp	
	Team members	%	49	50	+1pp	
	Total	%	43	44	+1pp	

Indicator	KPI	Unit	FY 2024	FY 2025	YOY	GRI Reference	
Age group by level	<30	Leadership	Headcount	0	0	0%	405-1
		Management	Headcount	73	85	+16%	
		Team members	Headcount	1,009	945	-6%	
		Total	Headcount	1,082	1,030	-5%	
	30-50	Leadership	Headcount	207	213	+3%	
		Management	Headcount	785	786	0%	
		Team members	Headcount	368	368	0%	
		Total	Headcount	1,360	1,367	+1%	
	>50	Leadership	Headcount	133	127	-5%	
		Management	Headcount	64	75	+17%	
		Team members	Headcount	29	28	-3%	
		Total	Headcount	226	230	+2%	
	<30	Leadership	%	0	0	0pp	
		Management	%	8	9	+1pp	
		Team members	%	72	70	-2pp	
		Total	%	41	39	-2pp	
	30-50	Leadership	%	61	63	+2pp	
		Management	%	85	83	-2pp	
Team members		%	26	27	+1pp		
Total		%	51	52	+1pp		
>50	Leadership	%	39	37	-2pp		
	Management	%	7	8	+1pp		
	Team members	%	2	2	0pp		
	Total	%	8	9	+1pp		

Indicator	KPI	Unit	FY 2024	FY 2025	YOY	GRI Reference
Joiners	Joiners total	Headcount	660	586	-11%	401-1
	Joiners rate in relation to total staff	%	25	22	-3pp	
Employee turnover	Voluntary + involuntary leavers (excl. end of fixed term contracts, retirements, deaths)	Headcount	444	517	+16%	
	Voluntary + involuntary leavers in FTE in relation to average FTE during the financial year (excl. end of fixed term contracts, retirements, deaths)	%	17	19	+2pp	

Indicator	KPI	Unit	FY 2024	FY 2025	YOY	GRI Reference
Parental leave	Number of employees who took maternity/paternity total ¹	Headcount	130	134	+3%	401-3
	Thereof female	Headcount	62	62	0%	
	Thereof male	Headcount	68	72	+6%	
	Percentage of female employees that are still employed 16 weeks after becoming a parent	Female %	100	98	-2pp	
	Percentage of employees that are still employed 12 months after becoming a parent	Male %	89	97	+8pp	
		Female %	82	76	-6pp	
	Male %	82	76	-6pp		
Employee health and wellbeing						
Employee health and safety	Workers covered by an occupational health and safety management system ²	No.	2,850 ³	2,815	-1%	403-8
		%	100	100	0pp	
	Number of absences longer than 90 days (excl. maternity leave)	No.	15	17	+13%	
	Average leave per employee due to illness/accident/medical appointments	Hours	42	41	-2%	
	Absolute employee injuries	No.	8	6	-25%	

1. According to Swiss law are all our employees (100%) entitled to parental leave.
2. Includes total number of employees and contingent workers and freelancers.
3. Restatement due to retroactive corrections.
4. Newly added KPI related to our EcoVadis assessment.

Indicator	KPI	Unit	FY 2024	FY 2025	YOY	GRI Reference
“Stay Healthy” Initiative	Number of participants in “Stay Healthy” Initiative	Heads	317	336	+6%	
	Kilometers delivered in “Stay Healthy” Initiative	Km	192,963	217,652	+13%	
	Hours exercised in “Stay Healthy” Initiative	Hours	8,990	9,306	+4%	
Work-life integration	Employees who purchased additional holidays	Headcount	64	70	+9%	
		%	2	2.2	+0.2pp	
	Number of reach-outs to the employee helpline	No.	35	39	+11%	
	Employees who “work from anywhere”	Headcount	221	272	+23%	
%		8	10	+2pp		
Freedom of association and collective bargaining	Percentage of active workforce covered under collective bargaining agreements	%	100	100	0pp	2-30
Career development						
Trainings and educational opportunities implemented for general career development and everyday worklife practices	Overall training hours for all employees at KPMG	Hours	350,712	316,737	-10%	404-1
	Average hours of training per year per employee	Hours	134	121	-10%	
	Percentage of people who receive regular performance and career development reviews	%	100	100	0pp	
	Percentage of employees who received skills-related training ⁴	%	n.a.	96	n.a.	
	Number of internal mobility cases ⁴	No.	n.a.	681	n.a.	

Planet

Indicator	KPI	Unit	FY 2024	FY 2025	YOY	GRI Reference
Climate change and decarbonization						
Scope 1 GHG emissions	Mobile combustion	tCO ₂ e	n.a. ¹	14	n.a.	305-1
	Stationary combustion	tCO ₂ e	41	25	-39%	
	Total Scope 1 GHG emissions	tCO₂e	41	39	-5%	
Scope 2 GHG emissions	Purchased electricity (location-based)	tCO ₂ e	53	41	-23%	305-2
	Purchased electricity (market-based)	tCO ₂ e	0	0	0%	
	Purchased heating	tCO ₂ e	11 ²	14	+27%	
	Total Scope 2 GHG emissions (location-based)	tCO₂e	64	55	-12%	
	Total Scope 2 GHG emissions (market-based)	tCO₂e	11	14	+27%	
Scope 3 GHG emissions	Fuel and energy-related activities	tCO ₂ e	19 ²	70	>100%	305-3
	Waste generated in operations ³	tCO ₂ e	9 ²	9	0%	
	Business travel	tCO ₂ e	3,306 ²	2,301	-30%	
	Employee commuting	tCO ₂ e	410	397	-3%	
	Total Scope 3 GHG emissions	tCO₂e	3,744	2,777	-26%	

Indicator	KPI	Unit	FY 2024	FY 2025	YOY	GRI Reference
Scope 3 extended GHG emissions	Hotel stays ³	tCO ₂ e	85	85	0%	305-3
	Remote working	tCO ₂ e	919 ⁵	846	-8%	
Total GHG emissions⁴	Total GHG emissions (location-based)	tCO₂e	3,849	2,871	-25%	
	Total GHG emissions (market-based)	tCO₂e	3,796	2,830	-25%	
	Total GHG emissions (market-based) per employee	tCO₂e / headcount	1.42	1.08	-24%	305-4
Carbon credits	Purchase of verified carbon credits	No.	4,650	3,809	-18%	
Kilometers traveled in various means for business travel	Air travel	Km	7,051,684	7,755,437	+10%	
	Car travel	Km	620,939	789,629	+27%	
	Rail travel	Km	3,225,601	3,546,501	+10%	
	Total	Km	10,898,225	12,091,567	+11%	

1. FY2025 is the first year in which we can report Mobile combustion GHG emissions from KPMG leased vehicles.
2. Restatement due to re-baselining of KPMG International, who calculates our GHG emissions based on delivered activity data.
3. Data from FY24 is reported as an estimate for FY25, as data for FY25 could not be reported due to a change in reporting processes.
4. Includes Scope 1, Scope 2 and Scope 3 GHG emissions, excludes extended Scope 3 GHG emission categories as they can't be accounted for in SBTi targets.
5. Restatement due to calculation mistake in FY24.

Indicator	KPI	Unit	FY 2024	FY 2025	YOY	GRI Reference	
Energy and resource management							
Energy consumption within the organization	Natural gas	kWh	221,015	135,446	-39%	302-1	
	Biogas	kWh	644,559	556,453	-14%		
	Purchased electricity – renewable	kWh	2,065,273	1,890,658	-8%		
	District heating	kWh	278,172	304,796	+10%		
	Geothermal heating	kWh	104,163	104,163	0%		
	Total energy consumption within the organization	kWh	3,313,181	2,991,516	-10%		
	Portion of renewable energy used	%	85 ¹	85	0pp		
	Energy-intensity per employee	kWh / headcount	1,242	1,139	-8%		302-3

Indicator	KPI	Unit	FY 2024	FY 2025	YOY	GRI Reference	
Resource use and waste	Commercial waste	tons	45.47	43.65	-4%	306-3	
	Glass	tons	2.12	1.87	-12%		
	Paper	tons	13.82	10.09	-27%		
	PET recycled	tons	4.71	3.82	-19%		
	Aluminum recycled	tons	1.17	0.45	-62%		
	Mixed plastics recycled	tons	3.88	n.a.²	n.a.		
	Total waste	tons	71.17	59.89	-16%		
	Recycled waste	tons	25.70 ¹	16.23	-37%		306-4
	Recycled waste in percentage of total waste	%	36 ¹	27	-9pp		
	Non-recycled waste	tons	45.47 ¹	43.65	-4%		
	Non-recycled waste in percentage of total waste	%	64 ¹	73	+9pp		306-5
	Paper use	kilograms	8,619	7,831	-9%		
	Water consumption	liters	8,421,978	6,719,136	-20%		303-5

1. Restatement due to calculation mistake in FY24.
2. The new recycling provider does not disclose the amount of mixed plastics recycled.

Prosperity

Indicator	KPI	Unit	FY 2024	FY 2025	YOY	GRI Reference
Impactful business						
Partnerships and strategic alliances to advance the digital transformation	Number of partnerships and strategic alliances	No.	30	35	+17%	
	Number of projects conducted together with alliance partners (concluded projects)	No.	82	75	-9%	
	Current alliance partner projects (closed and open engagements)	No.	186	201	+8%	
Digital transformation						
Digital transformation training	Workforce completing digital skills and tools training	Headcount	633	1616	+155%	
		%	23%	62%	+39pp	
Community investment and corporate citizenship						
Cash contributions	KPMG cash contributions – member firm	CHF	1,434,060	1,674,428	+17%	
	KPMG cash contributions – affiliated KPMG foundation	CHF	103,489	110,820	+7%	
	Charity-based sponsorships or memberships	CHF	68,517	48,363	-29%	
	Sub-total cash contributions	CHF	1,606,066	1,833,610	+14%	

1. Limited comparability with the previous year, as the calculation methodology was improved in 2025 and both financial value as well as hours are based on actual values.

Indicator	KPI	Unit	FY 2024	FY 2025	YOY	GRI Reference
Contributions of KPMG time (financial value)	Pro bono (no-fee) work-time hours donated for charitable activities	CHF	176,074	59,681¹	-66%	
	General volunteering – work-time hours by client service or support staff	CHF	91,144	36,420	-60%	
	Sub-total contribution of KPMG time	CHF	267,218	96,101	-64%	
Contributions of KPMG time (hours)	Pro bono (no-fee) work-time hours donated for charitable activities	Hours	880	343¹	-61%	
	General volunteering – work-time hours by client service or support staff	Hours	1,050	247	-76%	
	Sub-total contribution of KPMG time	Hours	1,930	590	-69%	
Management costs	Management costs KPMG member firm	CHF	45,000	44,208	-2%	
	Management costs KPMG foundation	CHF	64,982	43,615	-33%	
	Sub-total management costs	CHF	109,982	87,823	-20%	
Total financial value of global community investment	Total financial value of global community investment	CHF	1,983,265	2,017,534	+2%	

GRI content index

Statement of use	KPMG Switzerland has reported the information cited in this GRI content index for the period 1 October 2024 to 30 September 2025 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Location ¹
GRI 2: General Disclosures 2021		
The organization and its reporting practices		
2-1	Organizational details	SR About this report SR Who we are TR Key legal entities and areas of operation
2-2	Entities included in the organization's	SR About this report DB About this databook
2-3	Reporting period, frequency and contact	SR About this report
2-4	Restatements of information	DB Data tables
Activities and workers		
2-6	Activities, value chain and other business relationships	SR Who we are
2-7	Employees	DB Inclusion, diversity and equity – Full-time employees DB Inclusion, diversity and equity – Part-time employees DB Inclusion, diversity and equity – Interns, trainees and apprentices DB Inclusion, diversity and equity – Employees per office location
2-8	Workers who are not employees	DB Inclusion, diversity and equity – Contingent workers and freelancers DB Inclusion, diversity and equity – Cross-border employees under multi-firm or framework agreements

1. SR Sustainability Report 2025, TR Transparency Report 2025, DB Databook 2025.

GRI Standard	Disclosure	Location
Governance		
2-9	Governance structure and composition	SR Our sustainability governance SR "Key people and policies" section in all topic chapters TR Live by our values-driven culture
2-10	Nomination and selection of the highest governance body	TR Live by our values-driven culture
2-11	Chair of the highest governance body	TR Live by our values-driven culture
2-12	Role of the highest governance body in overseeing the management of impacts	SR Our sustainability governance SR "Key people and policies" section in all topic chapters TR Live by our values-driven culture
2-13	Delegation of responsibility for managing impacts	SR Our sustainability governance SR "Key people and policies" section in all topic chapters
2-14	Role of the highest governance body in sustainability reporting	SR Our sustainability governance
2-15	Conflicts of interest	SR Business ethics, quality and compliance – Key people and policies TR Maintain objectivity, independence and ethical behavior
2-16	Communication of critical concerns	SR Business ethics, quality and compliance – Key people and policies DB Business ethics, quality and compliance – Incidents/complaints TR: Be independent and ethical
2-17	Collective knowledge of the highest governance body	SR Our sustainability governance SR Career development – Our progress in FY25
2-18	Evaluation of the performance of the highest governance body	SR Impact plan 2025 scorecard
2-19	Remuneration policies	TR Partner remuneration
2-20	Process to determine remuneration	TR Partner remuneration

GRI Standard	Disclosure	Location ¹
Strategy, policies and practices		
2-22	Statement on sustainable development strategy	SR Leadership message
2-23	Policy commitments	SR “Key people and policies” section in all topic chapters
2-24	Embedding policy commitments	SR “Key people and policies” section in all topic chapters
2-25	Processes to remediate negative impacts	SR Business ethics, quality and compliance – Key people and policies SR Business ethics, quality and compliance – Our commitment TR Monitor and remediate
2-26	Mechanisms for seeking advice and raising concerns	SR Business ethics, quality and compliance – Key people and policies, TR Monitor and remediate
2-27	Compliance with laws and regulations	SR Business ethics, quality and compliance – Our progress in FY25 DB Business ethics, quality and compliance – Incidents / complaints, TR A system of quality management as the foundation of quality
2-28	Membership associations	SR Impactful business - Alliance management
Stakeholder engagement		
2-29	Approach to stakeholder engagement	SR Our approach to stakeholder engagement
2-30	Collective bargaining agreements	DB Employee health and wellbeing – Freedom of association and collective bargaining

1. SR Sustainability Report 2025, TR Transparency Report 2025, DB Databook 2025.

GRI Standard	Disclosure	Location
GRI 3: Material Topics 2021		
3-1	Process to determine material topics	SR Our material topics
3-2	List of material topics	SR Our material topics
Business ethics, quality and compliance		
3-3	Management of material topics	SR “Our impacts”, “Key people and policies”, “Our commitment”, “Our progress in FY25” sections in the Business ethics, quality and compliance chapter
GRI 205: Anti-corruption 2016		
205-1	Operations assessed for risks related to corruption	DB Business ethics, quality and compliance – Compliance reviews
205-2	Communication and training about anti-corruption policies and procedures	DB Business ethics, quality and compliance – Compliance & ethics training
205-3	Confirmed incidents of corruption and actions taken	DB Business ethics, quality and compliance – Incidents / complaints
Information and corporate security		
3-3	Management of material topics	SR “Our impacts”, “Key people and policies”, “Our commitment”, “Our progress in FY25” sections in the Information and corporate security chapter
GRI 418: Customer Privacy 2016		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	DB Information and corporate security – Incidents / complaints

GRI Standard	Disclosure	Location ¹
Responsible supply chain		
3-3	Management of material topics	SR “Our impacts”, “Key people and policies”, “Our commitment”, “Our progress in FY25” sections in the Responsible supply chain chapter
GRI 204: Procurement Practices 2016		
204-1	Proportion of spending on local suppliers	DB Responsible supply chain – Supply chain management
GRI 308: Supplier Environmental Assessment 2016		
308-1	New suppliers that were screened using environmental criteria	DB Responsible supply chain – Sourcing and procurement activities
GRI 408: Child Labor 2016		
408-1	Operations and suppliers at significant risk for incidents of child labor	SR Responsible supply chain – Our progress in FY25
GRI 414: Supplier Social Assessment 2016		
414-1	New suppliers that were screened using social criteria	DB Responsible supply chain – Sourcing and procurement activities

1. SR Sustainability Report 2025, TR Transparency Report 2025, DB Databook 2025.

GRI Standard	Disclosure	Location
Inclusion, diversity and equity		
3-3	Management of material topics	SR “Our impacts”, “Key people and policies”, “Our commitment”, “Our progress in FY25” sections in the Inclusion, diversity and equity chapter
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	DB Inclusion, diversity and equity – Joiners DB Inclusion, diversity and equity – Employee turnover
401-3	Parental leave	DB Inclusion, diversity and equity – Parental leave
GRI 405: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	DB Inclusion, diversity and equity – Gender by level DB Inclusion, diversity and equity – Age group by level
405-2	Ratio of basic salary and remuneration of women to men	SR Inclusion, diversity and equity – Our progress in FY25
Employee health and wellbeing		
3-3	Management of material topics	SR “Our impacts”, “Key people and policies”, “Our commitment”, “Our progress in FY25” sections in the Employee health and wellbeing chapter
GRI 403: Occupational Health and Safety 2018		
403-1	Occupational health and safety management system	SR Employee health and wellbeing – Key people and policies
403-2	Hazard identification, risk assessment, and incident investigation	SR Employee health and wellbeing – Key people and policies
403-3	Occupational health services	SR Employee health and wellbeing – Key people and policies

GRI Standard	Disclosure	Location ¹
403-5	Worker training on occupational health and safety	SR Employee health and wellbeing – Our progress in FY25
403-6	Promotion of worker health	SR Employee health and wellbeing – Our progress in FY25
403-8	Workers covered by an occupational health and safety management system	DB Employee health and wellbeing – Employee health and safety
403-9	Work-related injuries	DB Employee health and wellbeing – Employee health and safety
Career development		
3-3	Management of material topics	SR “Our impacts”, “Key people and policies”, “Our commitment”, “Our progress in FY25” sections in the Career Development chapter
GRI 404: Training and Education 2016		
404-1	Average hours of training per year per employee	DB Career development – Trainings and educational opportunities implemented for general career development and everyday worklife practices
404-2	Programs for upgrading employee skills and transition assistance programs	SR Career development – Our progress in FY25
404-3	Percentage of employees receiving regular performance and career development reviews	DB Career development – Trainings and educational opportunities implemented for general career development and everyday worklife practices

1. SR Sustainability Report 2025, TR Transparency Report 2025, DB Databook 2025.

GRI Standard	Disclosure	Location
Climate change and decarbonization		
3-3	Management of material topics	SR “Our impacts”, “Key people and policies”, “Our commitment”, “Our progress in FY25” sections in the Climate change and decarbonization chapter
GRI 201: Economic Performance 2016		
201-2	Financial implications and other risks and opportunities due to climate change	SR Climate change and decarbonization – Our progress in FY25
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	DB Climate change and decarbonization – Scope 1 GHG emissions
305-2	Energy indirect (Scope 2) GHG emissions	DB Climate change and decarbonization – Scope 2 GHG emissions
305-3	Other indirect (Scope 3) GHG emissions	DB Climate change and decarbonization – Scope 3 GHG emissions DB Climate change and decarbonization – Scope 3 extended GHG emissions
305-4	GHG emissions intensity	DB Climate change and decarbonization – Total GHG emissions
305-5	Reduction of GHG emissions	SR Climate change and decarbonization – Our progress in FY25

GRI Standard	Disclosure	Location ¹
Energy and resource management		
3-3	Management of material topics	SR “Our impacts”, “Key people and policies”, “Our commitment”, “Our progress in FY25” sections in the Energy and resource management chapter
GRI 302: Energy 2016		
302-1	Energy consumption within the organization	DB Energy and resource management – Energy consumption within the organization
302-3	Energy intensity	DB Energy and resource management – Energy consumption within the organization
302-4	Reduction of energy consumption	SR Energy and resource management – Our progress in FY25
GRI 303: Water and Effluents 2018		
303-5	Water consumption	DB Energy and resource management – Resource use and waste
GRI 306: Waste 2020		
306-2	Management of significant waste related impacts	SR Energy and resource management – Our progress in FY25
306-3	Waste generated	DB Energy and resource management – Resource use and waste
306-4	Waste diverted from disposal	DB Energy and resource management – Resource use and waste
306-5	Waste directed to disposal	DB Energy and resource management – Resource use and waste

1. SR Sustainability Report 2025, TR Transparency Report 2025, DB Databook 2025.

GRI Standard	Disclosure	Location
Impactful business		
3-3	Management of material topics	SR “Our impacts”, “Key people and policies”, “Our commitment”, “Our progress in FY25” sections in the Impactful business chapter
Digital transformation		
3-3	Management of material topics	SR “Our impacts”, “Key people and policies”, “Our commitment”, “Our progress in FY25” sections in the Digital transformation chapter
Community investment and corporate citizenship		
3-3	Management of material topics	SR “Our impacts”, “Key people and policies”, “Our commitment”, “Our progress in FY25” sections in the Community investment and corporate citizenship chapter
GRI 203: Indirect Economic Impacts 2016		
203-1	Infrastructure investments and services supported	SR Community investment and corporate citizenship – Our progress in FY25
203-2	Significant indirect economic impacts	SR Community investment and corporate citizenship – Our progress in FY25

Swiss Code of Obligations content mapping

KPMG Switzerland is not required to report in accordance with the requirements of Article 964b of the Swiss Code of Obligations (Swiss CO). To enhance transparency and comparability in non-financial reporting, we have nevertheless included a Swiss CO content mapping in our Sustainability Report.

The topics listed in the table on this page were identified as being material under the Swiss CO and mapped to the matters set out in Article 964b paragraph 1 Swiss CO. The following topics could not be assigned to a matter under the Swiss CO:

- Information and corporate security
- Impactful business
- Digital transformation

Nevertheless, the Sustainability Report and Databook include disclosures on these topics, as they were identified as material in KPMG’s double materiality assessment.

Area	Swiss CO reference	Disclosure / material topics	Location ¹
General requirements	964b II(4)	Materiality assessment	SR Our material topics
	964b II(1)	Business model	SR Who we are
	964b II(2)	Concepts / policies (incl. due diligence applied)	SR “Key people and policies” section in all topic chapters
	964b II(3)	Measures taken and assessment of effectiveness	SR Impact plan 2025 scorecard SR “Our progress in FY25” section in all topic chapters
	964b II(4)	Risks related to non-financial matters	SR “Our impacts” section in all topic chapters
	964b II(5)	Key performance indicators	DB Data tables
	964b III	References to national, European or international regulations	SR About this report
	964b IV	Coverage of subsidiaries	SR About this report
Environmental matters	964b I	Climate change and decarbonization Energy and resource management	SR Climate change and decarbonization SR Energy and resource management DB Climate change and decarbonization DB Energy and resource management
Social matters	964b I	Community investment and corporate citizenship	SR Community investment and corporate citizenship DB Community investment and corporate citizenship
Employee matters	964b I	Inclusion, diversity and equity Employee health and wellbeing Career development	SR Inclusion, diversity and equity SR Employee health and wellbeing SR Career development DB Inclusion, diversity and equity DB Employee health and wellbeing DB Career development
Human rights	964b I	Responsible supply chain	SR Responsible supply chain TR Be independent and ethical DB Responsible supply chain
Anti-corruption	964b I	Business ethics, quality and compliance Responsible supply chain	SR Business ethics, quality and compliance TR Be independent and ethical DB Business ethics, quality and compliance

1. SR Sustainability Report 2025, TR Transparency Report 2025, DB Databook 2025.



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

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. The scope of any potential collaboration with audit clients is defined by regulatory requirements governing auditor independence. If you would like to know more about how KPMG AG processes personal data, please read our Privacy Notice, which you can find on our homepage at www.kpmg.ch.

© 2026 KPMG AG, a Swiss corporation, is a group company of KPMG Holding LLP, which is a member of the KPMG global organization of independent 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.

Document Classification: KPMG Public