

People – Additional metrics

Employees ¹				GRI 2-7			ESRS S1-6		
	Total			Percentage of women			Percentage of men		
KPMG Law	2025	2024	▲ PY ²	2025	2024	▲ PY	2025	2024	▲ PY
Total number of employees	776	867	-10.5 %	53.5 %	53.6 %	-0.2 %	46.5 %	46.4 %	0.2 %
Thereof professional staff ³	687	780	-11.9 %	48.4 %	49.3 %	-1.8 %	51.6 %	50.7 %	1.8 %
Thereof non-professional staff ⁴	89	87	2.3 %	93.3 %	92.6 %	0.8 %	6.7 %	7.4 %	-9.5 %
Thereof employees on fixed-term contracts ⁵	332	430	-22.8 %	55.7 %	56.5 %	-1.4 %	44.3 %	43.5 %	1.8 %
Thereof employees on permanent contracts	444	437	1.6 %	51.9 %	50.9 %	2.0 %	48.1 %	49.1 %	-2.0 %
Thereof employees on individualized working time models	113	91	24.2 %	73.7 %	74.5 %	-1.1 %	26.3 %	25.5 %	3.1 %

Leadership				GRI 2-7			ESRS S1-6		
	Total			Percentage of women			Percentage of men		
KPMG Law	2025	2024	PY	2025	2024	▲ PY	2025	2024	▲ PY
Executive Board	0	0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Partners and Directors (incl. Heads of Service Line)	60	56	7.1 %	15.1 %	12.5 %	20.8 %	84.9 %	87.5 %	-3.0 %
(Senior) Managers (incl. Heads of Department and Senior Experts)	162	150	8.0 %	48.5 %	46.7 %	3.9 %	51.5 %	53.3 %	-3.4 %

¹ Average number of employees calculated across the four quarterly reporting dates of the respective fiscal year (31 Dec, 31 Mar, 30 Jun, 30 Sep). The total population includes all employees of KPMG Law RAG mbH. Excluded are interns, apprentices/trainees, employees on parental leave or partial retirement leave, externals, overseas staff, inbounds without remuneration, and contractually inactive employees.

² Previous year

³ Employees working directly on client engagements.

⁴ Employees not working directly on client engagements or based in central functions.

⁵ Mainly working students and temporary support staff.

		GRI 405-1	ESRS S1-9
Age structure	Total number of employees		
KPMG Law	2025	2024	▲ PY
< 30 years	265	366	-27.6 %
30–39 years	274	278	-1.4 %
40–49 years	166	163	1.8 %
> 50 years	71	60	18.3 %
Total	776	867	-10.5 %

		GRI 405	ESRS S1-13
Employee development			
KPMG Law	2025	2024	▲ PY
Average hours of training and education per employee ⁶	29	31	-6.5 %

		GRI 405-1	ESRS S1-6
Nationalities	2025	2024	▲ PY
Employees with a non-German nationality	45	49	-8.2 %
Number of different countries represented	27	30	-10.0 %

		GRI 401 1-3	ESRS S1-15
Employees on parental leave	2025	2024	▲ PY
Employees on parental leave	56	45	24.4 %
Thereof women	40	33	21.2 %
Thereof men	16	12	33.3 %
Return rate	94.7 %	95.6 %	-0.9 %

⁶ The basis for calculating the average training hours per employee is the annual average number of employees in FTE (Full-Time Equivalent).

				GRI 2-7			ESRS S1-6		
Individualized working time models	Total			Percentage of women			Percentage of men		
KPMG Law	2025	2024	▲ PY	2025	2024	▲ PY	2025	2024	▲ PY
Number	113	91	24.2 %	73.7 %	74.5 %	-1.1 %	26.3 %	25.5 %	3.1 %
Thereof percentage of employees with up to 50 % workload	19.9 %	15.9 %	25.2 %	62.2 %	72.4 %	-14.1 %	37.8 %	27.6 %	37.0 %
Thereof percentage of employees with 51–80 % workload	63.6 %	66.6 %	-4.5 %	72.9 %	74.1 %	-1.6 %	27.1 %	25.9 %	4.6 %
Thereof percentage of employees with more than 80 % and less than 100 % workload	16.6 %	17.5 %	-5.1 %	90.7 %	78.1 %	16.1 %	9.3 %	21.9 %	-57.5 %
Thereof average employment rate	68.8 %	70.7 %	-2.7 %	—	—	—	—	—	—

		GRI 403-9-10		ESRS S1-14	
Sickness-related absences and occupational accidents					
KPMG Law	2025	2024	▲ PY		
Absences due to illness - sick leave rate	3.4 %	3.2 %	6.3 %		
Days of absence due to reportable accidents at work ⁷	61	34	79.4 %		
Reportable accidents at work and commuting accidents ⁸	2	2	0.0 %		

⁷ Adjusted figure for FY 2024. Unlike in the previous year, absence days are now allocated proportionally to the fiscal year in which they occur.

⁸ Adjusted figure for FY 2024. Updated data status due to a subsequent report.