

# Planet – Additional metrics

|                                                                   | GRI 305 1-5 |       |       | ESRS E1-3 – E1-7 |                   |
|-------------------------------------------------------------------|-------------|-------|-------|------------------|-------------------|
| Greenhouse gas emissions in t CO <sub>2</sub> e <sup>1</sup>      |             |       |       |                  |                   |
| KPMG Law                                                          | 2025        | 2024  | 2019  | ▲ PY             | ▲ BY <sup>2</sup> |
| Scope 1                                                           | 50          | 52    | 69    | -3.8 %           | -27.5 %           |
| Scope 2 (market based)                                            | 186         | 169   | 270   | 10.1 %           | -31.1 %           |
| Scope 2 (location based)                                          | 496         | 476   | 603   | 4.2 %            | -17.7 %           |
| Scope 3                                                           | 1,988       | 2,397 | 2,355 | -17.1 %          | -15.6 %           |
| 3.1 Purchased goods and services                                  | 1,188       | 1,255 | 1,005 | -5.3 %           | 18.2 %            |
| 3.1 Purchased goods and services (intercompany)                   | 997         | 1,018 | 956   | -2.1 %           | 4.3 %             |
| 3.3a), 3.3b), 3.3c) Fuel- and energy-related activities           | 133         | 131   | 151   | 1.5 %            | -11.9 %           |
| 3.6 Business travel                                               | 423         | 734   | 893   | -42.4 %          | -52.6 %           |
| 3.7 Commuting                                                     | 212         | 238   | 280   | -10.9 %          | -24.3 %           |
| 3.8 Rented or leased fixed assets                                 | 32          | 39    | 26    | -17.9 %          | 23.1 %            |
| Total emissions (location based)                                  | 2,534       | 2,925 | 3,027 | -13.4 %          | -16.3 %           |
| Total emissions (market based)                                    | 2,224       | 2,618 | 2,694 | -15.1 %          | -17.5 %           |
| Total emissions (market based) per FTE <sup>3</sup>               | 3.5         | 3.9   | 6.1   | -10.3 %          | -42.6 %           |
| Emissions per revenue (t CO <sub>2</sub> e/EUR 1 million revenue) | 13.5        | 14.6  | 22.2  | -7.4 %           | -39.2 %           |

<sup>1</sup> KPMG Law has carried out a re-baselining of the emission data as part of the international climate target setting in the current fiscal year. The reasons for the adjustment are methodological developments, new findings and retroactive corrections. As part of the re-baselining in fiscal year 2025, all historical data from base year 2019 onwards were updated; in particular 'Purchased Goods & Services' (Scope 3.1) as well as all energy data (Scope 1, 2, 3.3 & 3.8) were recalculated using better data. For this reason, the figures shown here may deviate from those of the previous year. The updated values form the basis for the re-validation of KPMG International's climate target by the Science Based Targets initiative (SBTi).

<sup>2</sup> Base year

<sup>3</sup> The basis for calculating carbon emissions (net) is the annual average number of employees in FTE (Full-Time Equivalent), including interns, temporary staff and working students, excluding externals and contractually inactive employees.

# Planet – Additional metrics

|                                                                          | GRI 305 1-5 |      |      | ESRS E1-6 |         |
|--------------------------------------------------------------------------|-------------|------|------|-----------|---------|
| Greenhouse gas emissions in t CO <sub>2</sub> e <sup>1</sup> in mobility |             |      |      |           |         |
| KPMG Law                                                                 | 2025        | 2024 | 2019 | ▲ PY      | ▲ BY    |
| Flight                                                                   | 346         | 616  | 688  | -43.8 %   | -49.7 % |
| Train                                                                    | -           | -    | -    | -         | -       |
| Passenger car                                                            | 37          | 45   | 108  | -17.8 %   | -65.7 % |
| Rental car                                                               | 8           | 10   | 17   | -20.0 %   | -52.9 % |
| Taxi                                                                     | 6           | 6    | 15   | 0.0 %     | -60.0 % |
| Public transport                                                         | 1           | 1    | 1    | 0.0 %     | 0.0 %   |
| Hotel                                                                    | 32          | 62   | 82   | -48.4 %   | -61.0 % |
| Total emissions                                                          | 430         | 740  | 911  | -41.9 %   | -52.8 % |
| Total emissions per FTE                                                  | 0.7         | 1.1  | 2.1  | -36.4 %   | -66.7 % |

|                                                          | GRI 305 1-5 |         |         | ESRS E1-6 |         |
|----------------------------------------------------------|-------------|---------|---------|-----------|---------|
| Energy consumption in MWh at KPMG locations <sup>4</sup> |             |         |         |           |         |
| KPMG Law                                                 | 2025        | 2024    | 2019    | ▲ PY      | ▲ BY    |
| Purchased electricity                                    | 693         | 718     | 795     | -3.5 %    | -12.8 % |
| Share from renewable sources                             | 100.0 %     | 100.0 % | 100.0 % | 0.0 %     | 0.0 %   |
| Electricity received from landlords                      | 586         | 591     | 543     | -0.8 %    | 7.9 %   |
| Share from renewable sources                             | 82.7 %      | 75.6 %  | 44.8 %  | 9.4 %     | 84.6 %  |
| Natural gas                                              | 240         | 252     | 272     | -4.8 %    | -11.8 % |
| District heating                                         | 804         | 701     | 775     | 14.7 %    | 3.7 %   |
| Total                                                    | 2,323       | 2,262   | 2,385   | 2.7 %     | -2.6 %  |

<sup>4</sup> As part of the re-baselining in fiscal year 2025, all historical data from base year 2019 onwards were updated. As a result, all energy consumption figures were recalculated using more up-to-date data. For this reason, the figures shown here may deviate from those of the previous year.