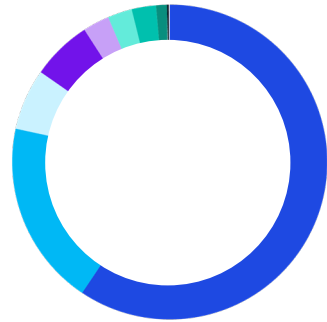


KPMG's Forensic Fraud Barometer

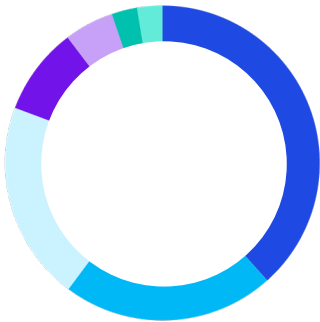
White-collar crime heard by Swiss courts in 2022*

Which types of fraud caused the most losses?



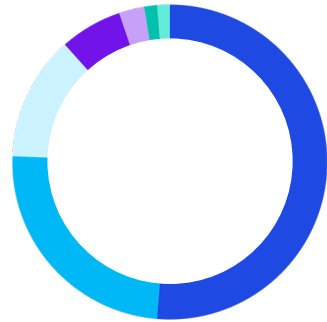
■ Tax fraud	59%
■ Disloyal management	19%
■ Money laundering	6%
■ Insurance and social security fraud	6%
■ Investment fraud	3%
■ Fraud other	3%
■ Embezzlement	2%
■ Scam	1%
■ Corruption	>1%
■ Mismanagement	>1%

Who were the offenders?



■ Private individuals	38%
■ Management	22%
■ Professional fraudsters	20%
■ Employees	9%
■ Other	5%
■ Organized crime	3%
■ Management, employees (collusion)	3%

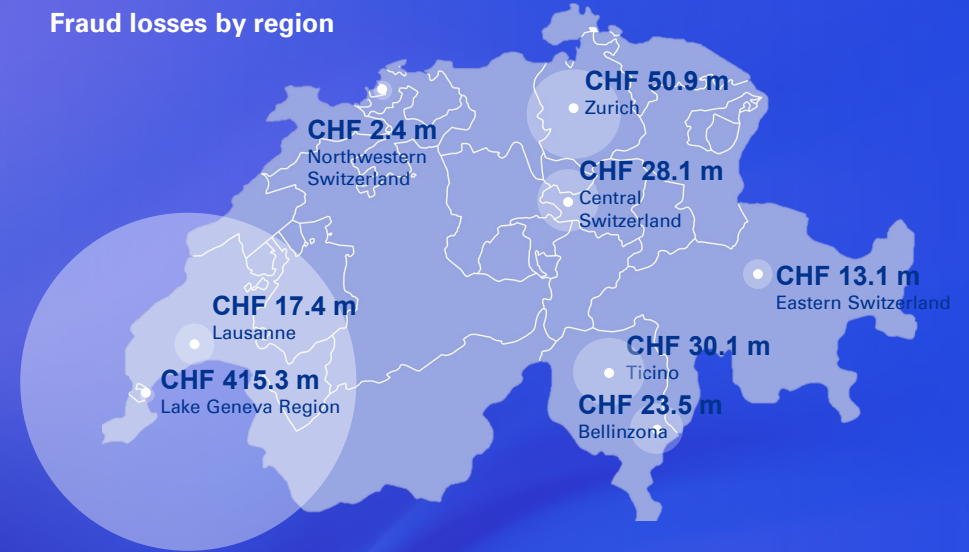
Who were the victims?



■ Private individuals	51%
■ Public institutions	24%
■ Commercial enterprises	13%
■ Other	7%
■ Financial institutions	3%
■ Investors - private and institutional	1%
■ Clients/customers	1%

* The KPMG Forensic Fraud Barometer only covers white-collar crimes that have resulted in convictions and involved losses in excess of CHF 50,000.

Fraud losses by region



Total fraud losses and cases over the last 4 years

