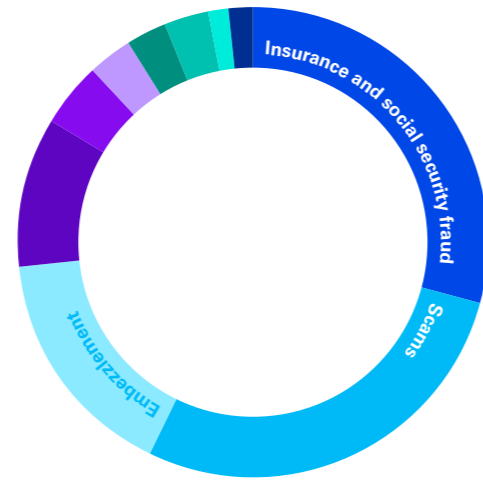


# KPMG's Forensic Fraud Barometer

White-collar crime heard by Swiss courts in 2021\*

What were the most common types of fraud?



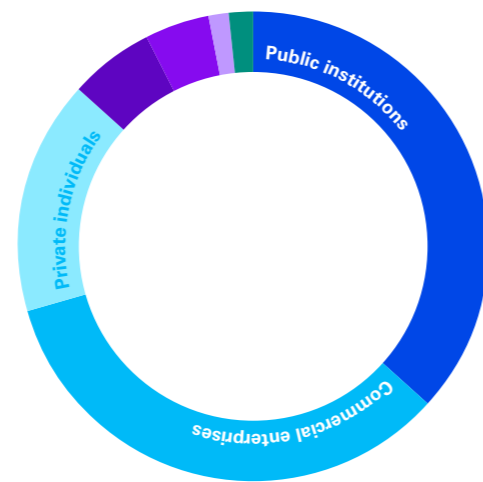
Insurance and social security fraud	30%
Scams	28%
Embezzlement	16%
Disloyal management	10%
Corruption	5%
Investment fraud	3%
Mismanagement	3%
Tax fraud	3%
Money laundering	1%
Other	1%

Who were the offenders?



Private individuals	33%
Management	26%
Professional fraudsters	24%
Employees	13%
Management & employees (collusion)	2%
Other	2%

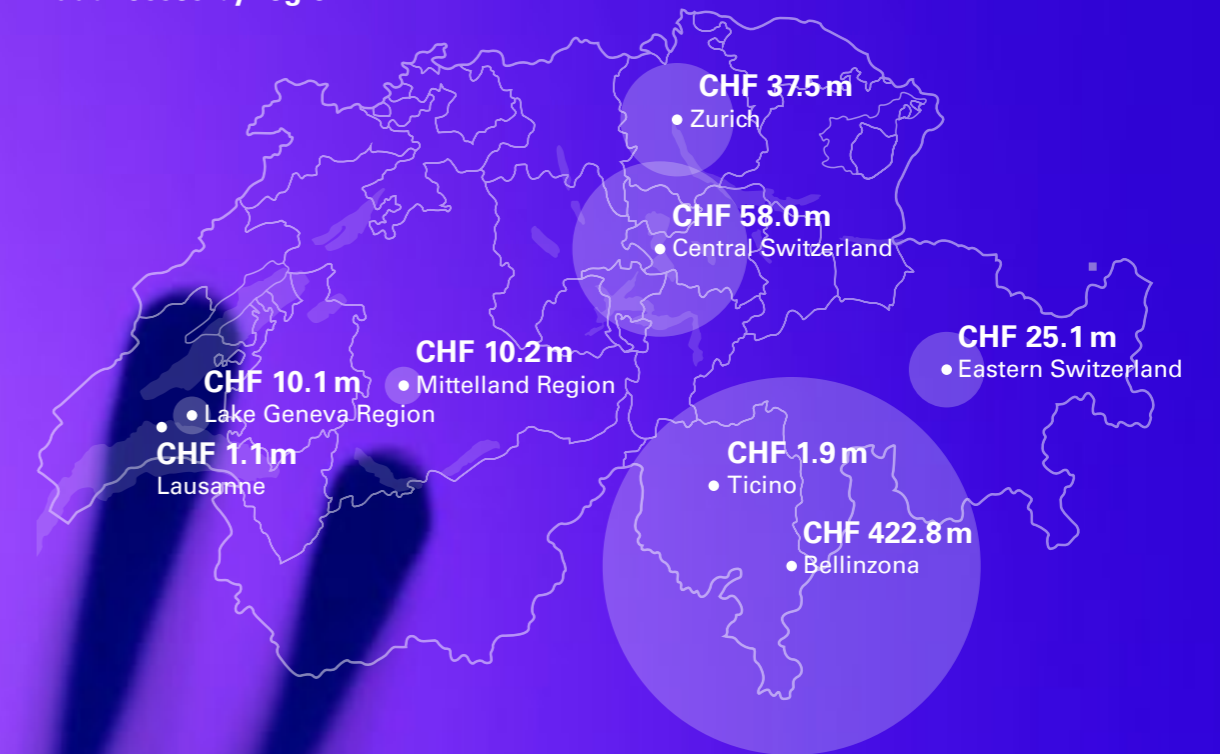
Who were the victims?



Public institutions	37%
Commercial enterprises	34%
Private individuals	16%
Investors - private and institutional	6%
Financial institutions	5%
Clients	1%
Other	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 in the past five years

