

List of

International standards / guidelines on sustainability reporting recognized by SIX Exchange Regulation

Standard	Description
Global Reporting Initiative (GRI)	GRI is an independent international organization whose goal it is to support companies, governments and other organizations to understand and communicate the impact of critical sustainability issues such as climate change, human rights and corruption on their core business. The current version(s) of the GRI is(are) recognised by SIX Exchange Regulation.
Sustainability Accounting Standards Board Standard (SASB Standard)	SASB is an independent, non-profit organization with the mission to develop a sustainable accounting standard that helps companies to disclose important and decision-useful information relating to sustainability. The SASB implementation guidelines are a reference document for companies who want to integrate the SASB standards in their existing 10-K or 20-F disclosure processes for the SEC. They are intended to represent a more cost-effective way for companies to communicate the main sustainability factors to their investors.
UN Global Compact (UNGC)	This voluntary initiative is based on CEO commitments to implement universal sustainability principles in their companies and take steps to support UN goals. The initiative covers areas such as “human rights”, “environment protection”, “anti-corruption” and “employee protection”.
European Public Real Estate Association Best Practices Recommendations on Sustainability Reporting (EPRA Sustainability BPR)	EPRA strives to establish best practices in accounting, reporting and corporate governance, to provide high-quality information to investors about the real estate sector. EPRA aims to bring greater consistency and clarity to companies' disclosure around their environmental performance. EPRA's Sustainability BPR are drawn on the GRI Construction and Real Estate Sector Supplement Disclosure (CRESSD) guidelines. EPRA Sustainability BPR are only recognised by SIX Exchange Regulation for real estate companies.

Zurich, June 2017