

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 that helps 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 latest valid recognized version of the GRI is recognized by SIX Exchange Regulation.
ISO 26000	This international standard provides guidance on the underlying principles of corporate social responsibility. These include the recognition of social responsibility by the organization, engagement with stakeholders, a focus on the core subjects and issues pertaining to social responsibility and integrating socially responsible behaviour within the organization. The standard emphasizes the importance of results and measurable improvements within social responsibility.
OECD Guidelines for Multinational Enterprises (OECD GMNE)	The OECD GMNE are recommendations addressed by countries to multinational companies. They provide principles and standards for sustainable and responsible business conduct in a global context.
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. 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.