

## List of generally recognised accounting standards

*According to Art. 51 para. 2 FINSO, the reviewing body shall maintain and publish a list of accounting standards generally recognised by it.*

*The following lists the accounting standards recognised by the Prospectus Office.*

<b>Accounting standard</b>	<b>Comment</b>	<b>Only claims</b>
Code of Obligations	Only for companies with registered office in Switzerland	
Harmonised Accounting Model	For public law institutions and public-law corporations with registered office in Switzerland	
Standard according to the Banking Act	Only for companies with registered office in Switzerland or the EU/EEA	
Swiss GAAP FER	Only for companies with registered office in Switzerland	
IFRS		
US GAAP		
EU-IFRS		
Chinese Accounting Standard for Business Enterprises (ASBEs)		
Korean IFRS (K-IFRS)		x
Australian IFRS (AIFRS)		x
Compendium of Accounting Standards as issued by the Chilean Superintendency of Banks and Financial Institutions	Only for banks with registered office in Chile	x
Hong Kong IFRS		x
International Public Sector Accounting Standards (IPSAS)	Only for the public sector (excluding enterprises engaged in economic activities)	x
Mexican Financial Reporting Standards (MFRS)		x
New Zealand IFRS		x