

List of

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

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. While the GRI Standards 2021 provide for the possibility to report “in accordance with” or “with reference to” the Standards, only the option “in accordance with” is consistent with the requirements of Art. 9 para. 2 Directive Corporate Governance.
Sustainability Accounting Standards Board (SASB)	SASB is an independent, non-profit organization with the mission to develop a sustainability reporting standard that helps companies to disclose important and decision-useful information relating to sustainability. As of August 2022, the International Sustainability Standards Board of the IFRS Foundation assumed responsibility of the SASB Standards and encourages preparers and investors to continue to use the SASB Standards.
IFRS Sustainability Disclosure Standards (ISSB)	The International Sustainability Standards Board (ISSB) is developing – in the public interest – standards that will result in a high-quality, comprehensive global baseline of sustainability disclosures focused on the needs of investors and the financial markets. The ISSB issued its first two IFRS Sustainability Disclosure Standards in June 2023. Subsequently, on 25 July 2023, the International Organization of Securities Commissions (IOSCO) has endorsed the ISSB Standards as appropriate to serve as a global framework for capital markets to prepare sustainability-related financial information.
European Sustainability Reporting Standards (ESRS)	In April 2021, the European Commission adopted a legislative proposal for a Corporate Sustainability Reporting Directive (CSRD) that requires companies within its scope to report in compliance with European Sustainability Reporting Standards (ESRS). The ESRS were adopted by the European Commission on 31 July 2023 and cover the full range of environmental, social, and governance issues, including climate change, biodiversity and human rights.

Zurich, December 2023