



# Global Reporting Initiative Content Index 2022

This content index refers to the Global Reporting Initiative (GRI) Standards issued by the Global Sustainability Standards Board and the Financial Services Sector Supplements, which form together a voluntary reporting framework that provides guidance on how organizations can disclose their sustainability performance.

UBS's reporting for the calendar year 1 January to 31 December 2022 has been prepared in accordance to the GRI Standards and reviewed by Ernst & Young Ltd (EY). The limited assurance by EY covered all items of the GRI Content Index as evidenced in the EY assurance report. Our GRI content index is provided to help those looking for information specific indicators.

**Table guidance**

Disclosures	GRI number and title
Reference	Section with relevant text
Page	Page reference for the UBS Annual Report 2022 (UBS AR 2022), UBS Sustainability Report 2022 (UBS SR 2022) or Supplementary information document 2022 (SID 2022)

Topics in the index that do not feature a management approach are not material, but are reported on a voluntary basis (selected indicators only). All references to the Annual Report 2022 refer to the combined UBS Group AG and UBS AG Annual Report 2022 available on [www.ubs.com/investors](http://www.ubs.com/investors). The UBS Sustainability Report 2022 is available on [www.ubs.com/gri](http://www.ubs.com/gri) and [www.ubs.com/investors](http://www.ubs.com/investors). Its Supplementary information document is available on [www.ubs.com/gri](http://www.ubs.com/gri).

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Statement of use: UBS has reported in accordance with the GRI Standards for the period January 1, 2022-December 31, 2022.

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GRI 1 Foundation 2021 used

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Applicable GRI Sector Standard(s) GRI G4 Financial Services Sector Disclosure Standards

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Disclosure	Reference	Page
GRI 2: General Disclosures 2021		
2-1 Organizational Details	Corporate information Our businesses	UBS AR 2022 / 6 UBS AR 2022 / 18–27
	Further information reg. locations, incl. list of all UBS Branches worldwide can be found under <a href="https://www.ubs.com/global/en/our-firm/locations.html">https://www.ubs.com/global/en/our-firm/locations.html</a>	
2-2 Entities included in the organizations sustainability reporting	Our external reporting approach Our evolution Note 1 Summary of material accounting policies About this report	UBS AR 2022 (at the very beginning of the report) UBS AR 2022 / 14 UBS AR 2022 / 266–282 UBS SR 2022 / 7
	Note: Except where clearly identified, all of UBS's sustainability information referenced in this GRI index is presented on a consolidated basis under IFRS requirements for financial reporting for the UBS Group AG.	
2-3 Reporting period, frequency and contact point	1.1.2022–31.12.2022 Financial reporting: quarterly and annually Sustainability reporting: annually Questions related to Annual Report: Contacts Questions related to Sustainability Report: Contacts About this report	UBS AR 2022 / 6 UBS SR 2022 / 7 UBS SR 2022 / 7
2-4 Restatements of information	Workforce by the numbers	UBS SR 2022 / 138
2-5 External Assurance	Auditors Reports of the statutory auditor / independent registered public accounting firm Independent assurance report About this report	UBS AR 2022 / 196–198 UBS AR 2022 / 244–256 UBS SR 2022 / 161–165 UBS SR 2022 / 7
2-6 Activities, value chain and other business relationships	Our key figures Our strategy Our businesses Our environment How we create value for our stakeholders Note 29 Changes in organization and acquisitions and disposals of subsidiaries and businesses Note 2a Segment reporting Note 2b Segment reporting by geographic location Vendors	UBS AR 2022 / 8 UBS AR 2022 / 15–17 UBS AR 2022 / 18–27 UBS AR 2022 / 28–32 UBS AR 2022 / 33–50 UBS AR 2022 / 360 UBS AR 2022 / 283–284 UBS AR 2022 / 285 UBS SR 2022 / 86
2-7 Employees	People and culture make the difference Workforce by the numbers Employees	UBS SR 2022 / 63–69 UBS SR 2022 / 138–143 UBS AR 2022 / 39–41
2-8 Workers who are not employees	Workforce by the numbers	UBS SR 2022 / 138–143
2-9 Governance structure and composition	Board of Directors Group Executive Board Charter of the Corporate Culture and Responsibility Committee Governance Our sustainability governance – additional information	UBS AR 2022 / 173–188 UBS AR 2022 / 189–195 SID 2022 / 26 UBS SR 2022 / 20–22 UBS SR 2022 / 88–91
2-10 Nomination and selection of the highest governance body	Elections and terms of office Governance and Nominating Committee Skills, expertise and training of the Board of Directors Succession planning	UBS AR 2022 / 188 UBS AR 2022 / 183–184 UBS AR 2022 / 186–187 UBS AR 2022 / 187–188

2-11	Not relevant to UBS (two-tiered board structure)	
Chair of the highest governance body	Board of Directors	UBS AR 2022 / 173–188
2-12	Governance	UBS SR 2022 / 20–22
Role of the highest governance body in overseeing the management of impacts	Our sustainability governance – additional information	UBS SR 2022 / 88–91
	GRI-based materiality assessment	SID 2022 / 9–14
	Charter of the Corporate Culture and Responsibility Committee	SID 2022 / 26
	Shareholders' participation rights	UBS AR 2022 / 171–172
	Board of Directors – Corporate Culture and Responsibility Committee	UBS AR 2022 / 183
	Supporting our strategy – our stakeholder engagement	UBS SR 2022 / 85–87
2-13	Governance	UBS SR 2022 / 20–22
Delegation of responsibility for managing impacts	Our sustainability governance – additional information	UBS SR 2022 / 88–91
	Charter of the Corporate Culture and Responsibility Committee	SID 2022 / 26
2-14	Charter of the Corporate Culture and Responsibility Committee	SID 2022 / 26
Role of the highest governance body in sustainability reporting		
2-15	Our Code of Conduct and Ethics	SID 2022 / 27–30
Conflicts of interest	Important business connections of independent members of the Board of Directors	UBS AR 2022 / 185
2-16	Governance	UBS SR 2022 / 20–22
Communication of critical concerns	Our sustainability governance – additional information	UBS SR 2022 / 88–91
	Charter of the Corporate Culture and Responsibility Committee	SID 2022 / 26
	Build a diverse, equitable and inclusive workplace	UBS SR 2022 / 64–65
	Information relevant to all material topics	SID 2022 / 36
	GRI-based materiality assessment	SID 2022 / 9–14
	How we create value for our stakeholders	UBS AR 2022 / 33–50
	Supporting our strategy – our stakeholder engagement	UBS SR 2022 / 85–87
	Note: Due to the diverse nature and sources of critical concerns it is not possible to report their total number.	
2-17	Skills, expertise and training of the Board of Directors	UBS AR 2022 / 186–187
Collective knowledge of the highest governance body		
2-18	Performance assessment	UBS AR 2022 / 181
Evaluation of the performance of the highest governance body		
2-19	Compensation Report 2022	UBS AR 2022 / 200–241
Remuneration policies		
2-20	Compensation Report 2022	UBS AR 2022 / 200–241
Process to determine remuneration	Note: Voting results of AGMs are published on <a href="http://www.ubs.com/agm">www.ubs.com/agm</a>	
2-21	Reason for omission:	
Annual total compensation ratio	Confidentiality constraints: UBS considers the highest paid individual compensation and the median employee total compensation as confidential information.	
2-22	The importance of sustainability to UBS	UBS SR 2022 / 4–5
Statement on sustainable development strategy		

2-23	A firm driven by purpose	UBS SR 2022 / 6
Policy commitments	Live up to our purpose and shape our culture	UBS SR 2022 / 64–67
	Governance	UBS SR 2022 / 20–22
	Appendix 2 – Governance	UBS SR 2022 / 88–105
	Charter of the Corporate Culture and Responsibility Committee	SID 2022 / 26
	Our Code of Conduct and Ethics	SID 2022 / 27–30
	Respecting human rights	UBS SR 2022 / 73
	Managing our supply chain responsibly	UBS SR 2022 / 74–75
2-24	Governance	UBS SR 2022 / 20–22
Embedding policy commitments	Appendix 2 – Governance	UBS SR 2022 / 88–105
	Group Sustainability and Impact management indicators	SID 2022 / 35
	Respecting human rights	UBS SR 2022 / 73
	Managing our supply chain responsibly	UBS SR 2022 / 74–75
	Risk management and control	UBS AR 2022 / 83–133
	Attract employees with the right capabilities and support their development	UBS SR 2022 / 67–68
2-25	Information relevant to all material topics	SID 2022 / 36
Processes to remediate negative impacts	Supporting our strategy – our stakeholder engagement	UBS SR 2022 / 85–87
	Health and safety principles	SID 2022 / 31
2-26	Our Code of Conduct and Ethics	SID 2022 / 27–30
Mechanisms for seeking advice and raising concerns	Key policies and principles	UBS SR 2022 / 104–105
	Build a diverse, equitable and inclusive workplace	UBS SR 2022 / 64–65
	Information relevant to all material topics	SID 2022 / 36
2-27	Note 17 b) Litigation, regulatory and similar matters	UBS AR 2022 / 302–307
Compliance with laws and regulations	Reason for omission:	
	Confidentiality constraints for GRI 2-27 a) and b) : UBS treats this data as confidential company information.	
2-28	Supporting our strategic goals – our engagement in partnerships	SID 2022 / 15–20
Membership associations	Enhancing the client experience through innovation and digitalization	UBS AR 2022 / 35–36
2-29	How we create value for our stakeholders	UBS AR 2022 / 33–50
Approach to stakeholder engagement	Supporting our strategy – our stakeholder engagement	UBS SR 2022 / 85–87
	GRI-based materiality assessment	SID 2022 / 9–14
	Seek out employees' views and act on them	UBS SR 2022 / 66–67
2-30	Seek out employees' views and act on them	UBS SR 2022 / 66–67
Collective bargaining agreements		

Disclosures	Reference	Page
GRI 3: Material Topics 2021		
3-1 Process to determine material topics	GRI-based materiality assessment	SID 2022 / 9–14
3-2 List of material topics	GRI-based materiality assessment - Outcome	SID 2022 / 11–14
3-3 Management of material topics	<p><b>References applicable to all material topics:</b></p> <p>GRI-based materiality assessment - Outcome Our approach to long-term value creation</p> <p>UBS Sustainability objectives and achievements 2022 and objectives 2023 Group Internal Audit Organizational principles and structure Information relevant to all material topics Our Code of Conduct and Ethics Governance Our sustainability governance – additional information</p> <p>For topic-specific references see 3-3 references below</p>	<p>SID 2022 / 11–14 UBS AR 2022 (at the very beginning of the report) UBS SR 2022 / 145–154 UBS AR 2022 / 197–198 UBS AR 2022 / 181–184 SID 2022 / 36 SID 2022 / 27–30 UBS SR 2022 / 20–22 UBS SR 2022 / 88–91</p> <p>See 3-3 references below</p>

Disclosure	Reference	Page
GRI 201 Economic Performance 2016		
<b>UBS material topics: Operational efficiency and effectiveness; Climate and nature</b>		
3-3 Management of material topics	<p>Our strategy Targets, aspirations and capital guidance Our key figures Our sustainability and impact strategy Taking action on a net-zero future Managing sustainability and climate risks Charter of the Corporate Culture and Responsibility Committee Key policies and principles Our sustainability and climate risk policy framework</p> <p>Also see “References applicable to all material topics” above</p>	<p>UBS AR 2022 / 15–17 UBS AR 2022 / 17 UBS AR 2022 / 8 UBS SR 2022 / 8–10 UBS SR 2022 / 23–38 UBS SR 2022 / 39–56 SID 2022 / 26 UBS SR 2022 / 104–105 UBS SR 2022 / 93–99</p>
201-1 Direct economic value generated and distributed	<p>Direct economic value generated and distributed by UBS Group AG consolidated in 2022 Income statement Statement of cash flows Note 8 Income taxes UBS's charitable contributions Vendors (total purchase amount)</p>	<p>SID 2022 / 38  UBS AR 2022 / 257 UBS AR 2022 / 264–265 UBS AR 2022 / 288–290 UBS SR 2022 / 72 UBS SR 2022 / 86</p>
201-2 Financial implications and other risks and opportunities due to climate change	<p>Managing sustainability and climate risks</p> <p>Refer to <a href="#">Submission</a> to the CDP climate change questionnaire for further information</p>	UBS SR 2022 / 39–56
201-3 Defined benefit plan obligations and other retirement plans	Note 26 Post-employment benefit plans	UBS AR 2022 / 346–353
201-4 Financial assistance received from government	UBS did not receive any significant monetary support from governments in 2022	

Disclosure	Reference	Page
GRI 205 Anti-Corruption 2016		
<b>UBS material topic: Regulatory compliance</b>		
3-3 Management of material topics	Risk governance Risk appetite framework Non-financial risk Key policies and principles Combating financial crime  Also see "References applicable to all material topics" above	UBS AR 2022 / 87–89 UBS AR 2022 / 89–91 UBS AR 2022 / 130–133 UBS SR 2022 / 104–105 UBS SR 2022 / 100–101
205-1 Operations assessed for risks related to corruption	Combating financial crime	UBS SR 2022 / 100–101
205-2 Communication and training about anti-corruption policies and procedures	Combating financial crime Managing our supply chain responsibly	UBS SR 2022 / 100–101 UBS SR 2022 / 74–75
205-3 Confirmed incidents of corruption and actions taken	Reason for omission: Confidentiality constraints: UBS treats this data as confidential company information. Significant cases would be discussed in Note 17 b) "Litigation, regulatory and similar matters" of the UBS Annual Report.	UBS AR 2022 / 302–307

Disclosure	Reference	Page
GRI 206 Anti-Competitive Behavior 2016		
<b>UBS material topic: Regulatory compliance</b>		
3-3 Management of material topics	Risk appetite framework Non-financial risk Risk governance  Also see "References applicable to all material topics" above	UBS AR 2022 / 89–91 UBS AR 2022 / 130–133 UBS AR 2022 / 87–89
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Reason for omission: Confidentiality constraints: UBS treats this data as confidential company information. Significant cases would be discussed in Note 17 b) "Litigation, regulatory and similar matters" of the UBS Annual Report.	UBS AR 2022 / 302–307



Disclosure	Reference	Page
GRI 207 Tax 2019		
<b>UBS material topic: Regulatory compliance</b>		
3-3 Management of material topics	Tax Our approach to tax matters (Separate document)  Also see "References applicable to all material topics" above	UBS SR 2022 / 105 <a href="http://www.ubs.com/gri">www.ubs.com/gri</a>
207-1 Approach to tax	Our approach to tax matters (Separate document)	<a href="http://www.ubs.com/gri">www.ubs.com/gri</a>
207-2 Tax governance, control, and risk management	Our approach to tax matters (Separate document) Grievance mechanisms Reports of the statutory auditor / independent registered public accounting firm	<a href="http://www.ubs.com/gri">www.ubs.com/gri</a> SID 2022 / 36 UBS AR 2022 / 244–256
207-3 Stakeholder engagement and management of concerns related to tax	Our approach to tax matters (Separate document) How we create value for our stakeholders Supporting our strategy – our stakeholder engagement	<a href="http://www.ubs.com/gri">www.ubs.com/gri</a> UBS AR 2022 / 33–50 UBS SR 2022 / 85–87
207-4 Country-by-country reporting	Reason for omission: Confidentiality constraints. UBS treats this data as confidential company information.  For a breakdown of Swiss / Non-Swiss income tax see Note 8 "Income taxes" of the UBS Annual Report	UBS AR 2022 / 288–290

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GRI 301 Materials 2016		
301-1 Materials used by weight or volume	Paper is the only relevant material for this indicator  Paper	UBS SR 2022 / 125
301-2 Recycled input materials used	Paper is the only relevant material for this indicator  Paper	UBS SR 2022 / 125

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GRI 302 Energy 2016		
<b>UBS material topic: Climate and nature</b>		
3-3 Management of material topics	<p>Key policies and principles</p> <p>Group Sustainability and Impact management indicators</p> <p>Our sustainability and impact strategy</p> <p>Environment</p> <p>Reducing our environmental footprint – additional information</p> <p>ISO 14001 and 50001 certification</p> <p>Climate-related methodologies – our own operations</p> <p>Refer to <a href="#">Submission</a> to the CDP climate change questionnaire for further information</p> <p>Also see “References applicable to all material topics” above</p>	<p>UBS SR 2022 / 104–105</p> <p>SID 2022 / 35</p> <p>UBS SR 2022 / 8–10</p> <p>UBS SR 2022 / 23–61</p> <p>UBS SR 2022 / 122–128</p> <p>SID 2022 / 41–46</p> <p>UBS SR 2022 / 116</p>
302-1 Energy consumption within the organization	<p>Energy consumption</p> <p>Environmental indicators</p> <p>Climate-related methodologies – our own operations</p>	<p>UBS SR 2022 / 124</p> <p>UBS SR 2022 / 127</p> <p>UBS SR 2022 / 116</p>
302-2 Energy consumption outside of the organization	Not relevant	
302-3 Energy intensity	<p>Environmental indicators per full time employee</p> <p>Climate-related methodologies – our own operations</p>	<p>UBS SR 2022 / 128</p> <p>UBS SR 2022 / 116</p>
302-4 Reduction of energy consumption	<p>Energy consumption</p> <p>Environmental indicators</p> <p>Climate-related methodologies – our own operations</p>	<p>UBS SR 2022 / 124</p> <p>UBS SR 2022 / 127</p> <p>UBS SR 2022 / 116</p>
302-5 Reductions in energy requirements of products and services	Not relevant for financial institutions, see FS8	

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GRI 305 Emissions 2016		
<b>UBS material topic: Climate and nature</b>		
3-3 Management of material topics	<p>Key policies and principles</p> <p>Group Sustainability and Impact management indicators</p> <p>Our sustainability and impact strategy</p> <p>Environment</p> <p>Reducing our environmental footprint – additional information</p> <p>ISO 14001 and 50001 certification</p> <p>Climate-related methodologies – our own operations</p> <p>Refer to <a href="#">Submission</a> to the CDP climate change questionnaire for further information</p> <p>Also see “References applicable to all material topics” above</p>	<p>UBS SR 2022 / 104–105</p> <p>SID 2022 / 35</p> <p>UBS SR 2022 / 8–10</p> <p>UBS SR 2022 / 23–61</p> <p>UBS SR 2022 / 122–128</p> <p>SID 2022 / 41–46</p> <p>UBS SR 2022 / 116</p>
305-1 Direct (Scope 1) GHG emissions	<p>Environmental indicators</p> <p>Climate-related methodologies – our own operations</p>	<p>UBS SR 2022 / 127</p> <p>UBS SR 2022 / 116</p>
305-2 Energy indirect (Scope 2) GHG emissions	<p>Environmental indicators</p> <p>Climate-related methodologies – our own operations</p>	<p>UBS SR 2022 / 127</p> <p>UBS SR 2022 / 116</p>
305-3 Other indirect (Scope 3) GHG emissions	<p>Environmental indicators</p> <p>Climate-related methodologies – our own operations</p>	<p>UBS SR 2022 / 127</p> <p>UBS SR 2022 / 116</p>
305-4 GHG emissions intensity	<p>Environmental indicators per full time employee</p> <p>Climate-related methodologies – our own operations</p>	<p>UBS SR 2022 / 128</p> <p>UBS SR 2022 / 116</p>
305-5 Reduction of GHG emissions	<p>Environmental indicators</p> <p>Climate-related methodologies – our own operations</p>	<p>UBS SR 2022 / 127</p> <p>UBS SR 2022 / 116</p>
305-6 Emissions of ozone-depleting substances (ODS)	Not relevant	
305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Not relevant	

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GRI 306 Effluents and Waste 2016		
306-2 Management of significant waste-related impact	<p>Environmental indicators</p> <p>Waste and recycling</p>	<p>UBS SR 2022 / 127</p> <p>UBS SR 2022 / 126</p>

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GRI 308 Supplier Environmental Assessment 2016		
<b>UBS material topic: Climate and nature</b>		
3-3 Management of material topics	Our sustainability and impact strategy Key policies and principles Monitoring the environmental impact of our supply chain Managing our supply chain responsibly Vendors ISO 14001 and 50001 certification  Also see "References applicable to all material topics" above	UBS SR 2022 / 8–10 UBS SR 2022 / 104–105 UBS SR 2022 / 60 UBS SR 2022 / 74–75 UBS SR 2022 / 86 SID 2022 / 41–46
308-1 New suppliers that were screened using environmental criteria	Managing our supply chain responsibly Monitoring the environmental impact of our supply chain	UBS SR 2022 / 74–75 UBS SR 2022 / 60
308-2 Negative environmental impacts in the supply chain and actions taken	Managing our supply chain responsibly Monitoring the environmental impact of our supply chain	UBS SR 2022 / 74–75 UBS SR 2022 / 60

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GRI 401 Employment 2016		
<b>UBS material topic: Employees</b>		
3-3 Management of material topics	People and culture make the difference Compensation Key policies and principles Employee topics  Also see "References applicable to all material topics" above	UBS SR 2022 / 63–69 UBS AR 2022 / 200–241 UBS SR 2022 / 104–105 SID 2022 / 37
401-1 New employee hires and employee turnover	Attract employees with the right capabilities and support their development Workforce by the numbers	UBS SR 2022 / 67–68 UBS SR 2022 / 138–143
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time	Foster a supportive workplace community	UBS SR 2022 / 69
401-3 Parental leave	Foster a supportive workplace community Parental leave taken (by gender)  Reason for omission: Information unavailable for GRI 401–3 c), d) and e). Data aggregation is subject to limitations such as the disparate definitions and permutations of parental leave across the firm and the various leave and absence tools used in the approximately ~50 countries in which we operate. In order to allow accurate and efficient results, we would require automated reporting on a monthly basis for both the current and the previous years with alignment in methodology. To tackle reporting gaps GRI 401-3 c-e, we will start with a staggered approach and focus on 401-3 c first. This would include the following steps: investigate the availability of data in the source systems, agree on the calculation methodology, validate the data and define the testing approach. "	UBS SR 2022 / 69 UBS SR 2022 / 143

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GRI 404 Training and Education 2016		
<b>UBS material topic: Employees</b>		
3-3 Management of material topics	People and culture make the difference Key policies and principles Employee topics  Also see "References applicable to all material topics" above	UBS SR 2022 / 63–69 UBS SR 2022 / 104–105 SID 2022 / 37
404-1 Average hours of training per year per employee	UBS reports in training days instead of training hours. One training day equals eight training hours.  Attract employees with the right capabilities and support their development Training by gender Training by rank group	UBS SR 2022 / 67–68 UBS SR 2022 / 143 UBS SR 2022 / 143
404-2 Programs for upgrading employee skills and transition assistance programs	Attract employees with the right capabilities and support their development Build a diverse, equitable and inclusive workplace Foster a supportive workplace community	UBS SR 2022 / 67–68 UBS SR 2022 / 64–65 UBS SR 2022 / 69
404-3 Percentage of employees receiving regular performance and career development reviews	Focus on impact and outcome Attract employees with the right capabilities and support their development  As the performance review percentage covers 100% of all our eligible employees, there is no added value for further breakdown by gender or employment category.	UBS SR 2022 / 68 UBS SR 2022 / 67–68

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GRI 405 Diversity an Equal Opportunity 2016		
<b>UBS material topic: Employees</b>		
3-3 Management of material topics	People and culture make the difference Key policies and principles Employee topics  Also see "References applicable to all material topics" above	UBS SR 2022 / 63–69 UBS SR 2022 / 104–105 SID 2022 / 37
405-1 Diversity of governance bodies and employees	Driving sustainable performance Build a diverse, equitable and inclusive workplace Workforce by the numbers Members of the Board of Directors Skills, expertise and training of the Board of Directors Group Executive Board	UBS SR 2022 / 63 UBS SR 2022 / 64–65 UBS SR 2022 / 138–143 UBS AR 2022 / 173–180 UBS AR 2022 / 186–187 UBS AR 2022 / 189–195
405-2 Ratio of basic salary and remuneration of women to men	Paying our people fairly and equitably Build a diverse, equitable and inclusive workplace Build a diverse, equitable and inclusive workplace Pay our people fairly and equitably Total Reward Principles	UBS AR 2022 / 210 UBS AR 2022 / 212 UBS SR 2022 / 64–65 UBS SR 2022 / 65–66 UBS AR 2022 / 207

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GRI 406 Non-discrimination 2016		
<b>Material topic: Employees</b>		
3-3 Management of material topics	People and culture make the difference Key policies and principles Employee topics  Also see "References applicable to all material topics" above	UBS SR 2022 / 63–69 UBS SR 2022 / 104–105 SID 2022 / 37
406-1 Incidents of discrimination and corrective actions taken	Reason for omission: Confidentiality constraints: UBS treats this data as confidential company information. Significant cases would be discussed in Note 17 b) "Litigation, regulatory and similar matters" of the UBS Annual Report.	UBS AR 2022 / 302–307

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GRI 414 Supplier Social Assessment 2016		
<b>Material topic: Social impact and human rights</b>		
3-3 Management of material topics	Key policies and principles Managing our supply chain responsibly Inclusive growth Respecting human rights  Also see "References applicable to all material topics" above	UBS SR 2022 / 104–105 UBS SR 2022 / 74–75 UBS SR 2022 / 76–77 UBS SR 2022 / 73
414-1 New suppliers that were screened using social criteria	Managing our supply chain responsibly Inclusive growth	UBS SR 2022 / 74–75 UBS SR 2022 / 76–77
414-2 Negative social impacts in the supply chain and actions taken	Managing our supply chain responsibly Inclusive growth	UBS SR 2022 / 74–75 UBS SR 2022 / 76–77

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GRI 413 Local Communities 2016 / GRI G4 Financial Services Sector Disclosures		
FS 14 Initiatives to improve access to financial services for disadvantaged people	Accessibility	SID 2022 / 40

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GRI 415 Public Policy 2016		
415-1 Political contributions	Politicians and political parties	UBS SR 2022 / 85–86

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GRI 417 Marketing and Labelling 2016		
<b>UBS material topic: Regulatory compliance</b>		
3-3 Management of material topics	Regulation and supervision How we ensure suitability Key policies and principles How we measure client satisfaction Financial literacy GCRG Sustainability Expert Group  Also see "References applicable to all material topics" above	UBS AR 2022 / 50–53 SID 2022 / 33–34 UBS SR 2022 / 104–105 UBS AR 2022 / 37 SID 2022 / 39 UBS SR 2022 / 92
417-1 Requirements for product and service information and labelling	Not relevant for financial services company See former FS15 which has been included in 3-3 for Marketing and Labelling (i.e., Suitability)	
417-2 Incidents of non-compliance concerning product and service information and labelling	Reason for omission: Confidentiality constraints: UBS treats this data as confidential company information. Significant cases would be discussed in Note 17 b) "Litigation, regulatory and similar matters" of the UBS Annual Report.	UBS AR 2022 / 302–307
417-3 Incidents of non-compliance concerning marketing communications	Reason for omission: Confidentiality constraints: UBS treats this data as confidential company information. Significant cases would be discussed in Note 17 b) "Litigation, regulatory and similar matters" of the UBS Annual Report.	UBS AR 2022 / 302–307

Disclosure	Reference	Page
GRI 418 Customer Privacy 2016		
<b>UBS material topic: Regulatory compliance</b>		
3-3 Management of material topics	Data protection Protecting data  Also see "References applicable to all material topics" above	UBS AR 2022 / 51 UBS SR 2022 / 102–103
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Reason for omission: Confidentiality constraints: UBS treats this data as confidential company information. Significant cases would be discussed in Note 17 b) "Litigation, regulatory and similar matters" of the UBS Annual Report.	UBS AR 2022 / 302–307

Disclosure	Reference	Page
GRI G4 Financial Services Sector Disclosures - Product Portfolio		
<b>UBS Material topics: Sustainable finance; Climate and nature; Social impact and human rights</b>		
<p>3-3 Management of material topics</p>	<p>Key policies and principles Our focus on sustainability and climate Our sustainability and impact strategy Environment Our sustainability and climate risk policy framework Our approach to sustainable finance Driving social impact Society Group Sustainability and Impact management indicators ISO 14001 and 50001 certification</p> <p>Also see "References applicable to all material topics" above</p>	<p>UBS SR 2022 / 104–105 UBS AR 2022 / 43–50 UBS SR 2022 / 8–10 UBS SR 2022 / 23–61 UBS SR 2022 / 93–99 UBS SR 2022 / 11–19 UBS SR 2022 / 70–72 UBS AR 2022 / 41–42 SID 2022 / 35 SID 2022 / 41–46</p>
<p>FS6 Percentage of the portfolio for business lines by specific region, size (e.g., micro/SME/large) and by sector</p>	<p>Global Wealth Management Global Wealth Management Personal &amp; Corporate Banking Personal &amp; Corporate Banking Asset Management Asset Management Investment Bank Investment Bank Country risk Sustainability and climate risk Credit risk Clients Managing sustainability and climate risks Basel III Pillar 3 UBS Group AG 2022 report</p>	<p>UBS AR 2022 / 19–21 UBS AR 2022 / 74–76 UBS AR 2022 / 22–23 UBS AR 2022 / 76–77 UBS AR 2022 / 23–25 UBS AR 2022 / 78–79 UBS AR 2022 / 25–27 UBS AR 2022 / 80–81 UBS AR 2022 / 119–121 UBS AR 2022 / 122–129 UBS AR 2022 / 96–111 UBS AR 2022 / 34–37 UBS SR 2022 / 39–56 <a href="https://www.ubs.com/global/en/investor-relations/financial-information/pillar-3-disclosures.html">https://www.ubs.com/global/en/investor-relations/financial-information/pillar-3-disclosures.html</a></p>
<p>FS7 Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose</p>	<p>Our approach to sustainable finance Sustainable finance at UBS – additional information Driving social impact Society</p>	<p>UBS SR 2022 / 11–19 SID 2022 / 4–8 UBS SR 2022 / 70–72 UBS AR 2022 / 41–42</p>
<p>FS8 Monetary value of products and services designed to deliver a specific environmental benefit for each business line broken down by purpose</p>	<p>Our approach to sustainable finance Sustainable finance at UBS – additional information</p>	<p>UBS SR 2022 / 11–19 SID 2022 / 4–8</p>



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GRI G4 Financial Services Sector Disclosures - Audit		
<b>UBS material topic: Climate and nature; Social impact and human rights; Sustainable finance</b>		
3-3 Management of material topics	Key policies and principles Group Sustainability and Impact management indicators ISO 14001 and 50001 certification  Also see "References applicable to all material topics" above	UBS SR 2022 / 104–105 SID 2022 / 35 SID 2022 / 41–46

Disclosure	Reference	Page
GRI G4 Financial Services Sector Disclosures - Active Ownership		
<b>UBS material topic: Sustainable finance</b>		
3-3 Management of material topics	Our sustainability and impact strategy Key policies and principles Our focus on sustainability and climate Our approach to sustainable finance Our sustainability and climate risk policy framework ISO 14001 and 50001 certification  Also see "References applicable to all material topics" above	UBS SR 2022 / 8–10 UBS SR 2022 / 104–105 UBS AR 2022 / 43–50 UBS SR 2022 / 11–19 UBS SR 2022 / 93–99 SID 2022 / 41–46
FS10 Percentage and number of companies held in the institution's portfolio with which the reporting organization has interacted on environmental or social issues	Stewardship / voting rights Taking action on a net-zero future Our approach to sustainable finance	UBS SR 2022 / 104 UBS SR 2022 / 23–38 UBS SR 2022 / 11–19
FS11 Percentage of assets subject to positive and negative environmental or social screening	Our focus on sustainability and climate Our approach to sustainable finance Sustainable finance at UBS – additional information	UBS AR 2022 / 43–50 UBS SR 2022 / 11–19 SID 2022 / 4–8

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<b>UBS material topic: Client experience</b>		
3-3 Management of topic	Clients Our environment Our strategy How we ensure suitability  Also see "References applicable to all material topics" above	UBS AR 2022 / 34–37 UBS AR 2022 / 28–32 UBS AR 2022 / 15–17 SID 2022 / 33–34
KPI: Invested assets	Our key figures Targets, aspirations and capital guidance	UBS AR 2022 / 8 UBS AR 2022 / 17
KPI: Growth in net new fee-generating assets of Global Wealth Management	Global Wealth Management – Performance measures and other information Targets, aspirations and capital guidance	UBS AR 2022 / 74 UBS AR 2022 / 17

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<b>UBS material topic: Digitalization</b>		
3-3 Management of topic	Our focus on technology Enhancing the client experience through innovation and digitalization Digitalization Our businesses Protecting data  Also see "References applicable to all material topics" above	UBS AR 2022 / 16–17 UBS AR 2022 / 35–36 SID 2022 / 37 UBS AR 2022 / 18–27 UBS SR 2022 / 102–103
KPI: USD billion spent on technology	Digitalization	SID 2022 / 37

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