

# Implementation of EDTF recommendations

The Enhanced Disclosure Task Force (EDTF) was established by the Financial Stability Board (FSB) in 2012 to facilitate discussion among users, authors and other interested parties as to how disclosure can be enhanced to help restore investor confidence in banks. In its “Enhancing the Risk Disclosure of Banks” report issued on 29 October 2012, the EDTF set out recommendations designed to guide banks in disclosing their risk, liquidity and funding, and capital management in a more transparent and comprehensible way.

The EDTF recommendations are based on seven principles, which emphasize the importance of clear, balanced, comprehensive and relevant disclosures. Moreover, they require that disclosures be based on the same information that senior management uses for making its strategic decisions and managing the bank’s risks. These principles are closely aligned

with our own financial disclosure principles of transparency, consistency, simplicity, relevance and best practice.

Consistent with our financial disclosure principles, we regard the enhancement of our disclosures as an ongoing commitment. We continue to regularly review our disclosures for further amendments that may be necessary to better reflect the developments in our business, as well as the principles and recommendations established by the EDTF.

The index on the following pages addresses EDTF recommendation 1 by providing a short summary of each of the 32 EDTF recommendations and the cross-references to the locations in our Annual Report 2016, available under “Annual reporting” at [www.ubs.com/investors](http://www.ubs.com/investors) and our Basel III Pillar 3 Report 2016, available under “Pillar 3, SEC filings & other disclosures” at [www.ubs.com/investors](http://www.ubs.com/investors) that support the objectives of each recommendation.

## EDTF index

EDTF recommendations and our disclosures		Location of the UBS Group AG disclosures	
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