



Global Reporting Initiative Content Index 2023

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 2023 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.

For some disclosures, only UBS Group AG excluding Credit Suisse data is currently available. In this case, Credit Suisse data is being developed and will be included in the reported information in the future. UBS is partially disclosing the GRI G4 Financial Services Sector Disclosures. Note that the Sector Supplement was issued in 2008, and was updated based on the GRI G4 Guidelines in 2013. The G4 Guidelines have been transitioned to the GRI Standards in 2018.

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| Disclosures | GRI number and title |
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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 2023 refer to the combined UBS Group AG and UBS AG Annual Report 2023 available on www.ubs.com/investors. The UBS Sustainability Report 2023 is available on www.ubs.com/gri and www.ubs.com/investors. Its Supplementary information document is available on www.ubs.com/gri.

Statement of use: UBS has reported in accordance with the GRI Standards for the period January 1, 2023-December 31, 2023.

GRI 1 Foundation 2021 used

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

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| GRI 2: General Disclosures 2021 | | |
| UBS material topics: Corporate governance | | |
| 2-1 Organizational Details | Corporate information Our businesses Further information reg. locations, incl. list of all UBS Branches worldwide can be found under https://www.ubs.com/global/en/our-firm/locations.html | UBS AR 2023 / page 7 UBS AR 2023 / pages 22-31 |
| 2-2 Entities included in the organizations sustainability reporting | Our external reporting approach Our evolution Note 1 Summary of material accounting policies Note 2 Accounting for the acquisition of the Credit Suisse Group About this report Note: Unless stated otherwise, our sustainability information referenced in this GRI index is presented on a consolidated basis according to the financial reporting of UBS Group AG. | UBS AR 2023 (at the very beginning of the report) UBS AR 2023 / page 16 UBS AR 2023 / pages 299-315 UBS AR 2023 / pages 316-322 UBS SR 2023 / pages 5- |
| 2-3 Reporting period, frequency and contact point | 1.1.2023–31.12.2023 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 2023 / page 7 UBS SR 2023 / page 6 UBS SR 2023 / pages 5-7 |
| 2-4 Restatements of information | Climate-related methodologies – our own operations Social (Workforce by the numbers) | SD 2023 / page 94 SD 2023 / pages 109-122 |
| 2-5 External Assurance | Auditors Reports of the statutory auditor / independent registered public accounting firm Independent assurance report About this report | UBS AR 2023 / pages 218-220 UBS AR 2023 / pages 273-289 UBS SR 2023 / pages 159-166 UBS SR 2023 / pages 5-7 |
| 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 30 Changes in organization and acquisitions and disposals of subsidiaries and businesses Note 3a Segment reporting Note 3b Segment reporting by geographic location Acquisition and Integration of Credit Suisse Vendors | UBS AR 2023 / page 9 UBS AR 2023 / pages 19-20 UBS AR 2023 / pages 22-31 UBS AR 2023 / pages 32-35 UBS AR 2023 / pages 36-50 UBS AR 2023 / page 406 UBS AR 2023 / pages 322-323 UBS AR 2023 / page 324 UBS AR 2023 / pages 17-19 SD 2023 / page 24 |
| 2-7 Employees | People and culture make the difference Workforce by the numbers Employees | UBS SR 2023 / pages 45-53 SD 2023 / pages 109-122 UBS AR 2023 / pages 38-41 |
| 2-8 Workers who are not employees | Workforce by the numbers | SD 2023 / pages 109-122 |

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| GRI 2: General Disclosures 2021 | | |
| 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 2023 / pages 193-208 UBS AR 2023 / pages 209-217 SD 2023 / page 54 UBS SR 2023 / pages 17-20 SD 2023 / pages 33-37 |
| 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 2023 / page 201 UBS AR 2023 / page 204 UBS AR 2023 / pages 206 UBS AR 2023 / pages 207-208 |
| 2-11 Chair of the highest governance body | Board of Directors Reason for omission: Not applicable to UBS because our board structure is two-tiered. | UBS AR 2023 / pages 193-208 |
| 2-12 Role of the highest governance body in overseeing the management of impacts | Governance Our sustainability governance – additional information GRI-based materiality assessment Charter of the Corporate Culture and Responsibility Committee Shareholders' participation rights Board of Directors – Corporate Culture and Responsibility Committee Supporting our strategy through stakeholder engagement | UBS SR 2023 / pages 17-20 SD 2023 / pages 33-37 SD 2023 / pages 8-12 SD 2023 / page 54 UBS AR 2023 / pages 191-193 UBS AR 2023 / page 203 SD 2023 / pages 23-26 |
| 2-13 Delegation of responsibility for managing impacts | Governance Our sustainability governance – additional information Charter of the Corporate Culture and Responsibility Committee | UBS SR 2023 / pages 17-20 SD 2023 / pages 33-37 SD 2023 / page 54 |
| 2-14 Role of the highest governance body in sustainability reporting | Charter of the Corporate Culture and Responsibility Committee | SD 2023 / page 54 |
| 2-15 Conflicts of interest | Our Code of Conduct and Ethics Board of Directors Important business connections of independent members of the Board of Directors | SD 2023 / pages 55-58 UBS AR 2023 / pages 193-208 UBS AR 2023 / page 205 |
| 2-16 Communication of critical concerns | Governance Our sustainability governance – additional information Charter of the Corporate Culture and Responsibility Committee Equal opportunities and whistleblowing Information on management approaches for material topics GRI-based materiality assessment How we create value for our stakeholders Supporting our strategy through stakeholder engagement Reason for omission: Confidentiality constraints due to the nature and sources of critical concerns it is not possible to report a total number. | UBS SR 2023 / pages 17-20 SD 2023 / pages 33-37 SD 2023 / page 54 UBS SR 2023 / page 49 SD 2023 / pages 64-66 SD 2023 / pages 8-12 UBS AR 2023 / pages 36-50 SD 2023 / pages 23-26 |
| 2-17 Collective knowledge of the highest governance body | Skills, expertise and training of the Board of Directors | UBS AR 2023 / pages 206 |
| 2-18 Evaluation of the performance of the highest governance body | Performance assessment Governance and Nominating Committee Skills, expertise and training of the Board of Directors | UBS AR 2023 / page 202 UBS AR 2023 / page 204 UBS AR 2023 / page 206 |
| 2-19 Remuneration policies | Compensation Report 2023 | UBS AR 2023 / pages 222-269 |

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| GRI 2: General Disclosures 2021 | | |
| 2-20 Process to determine remuneration | Compensation Report 2023 Note: Voting results of AGMs are published on www.ubs.com/agm | UBS AR 2023 / pages 222-269 |
| 2-21 Annual total compensation ratio | Reason for omission: Confidentiality constraints: UBS considers the highest paid individual compensation and the median employee total compensation as confidential information. | |
| 2-22 Statement on sustainable development strategy | The importance of sustainability and culture to UBS | UBS SR 2023 / pages 3-4 |
| 2-23 Policy commitments | Our business model The three keys and our corporate culture Governance Appendix 1 – Governance Governance Respecting human rights Managing our supply chain responsibly Note: Refer to the “Our focus on sustainability and climate” section of the UBS Group Annual Report 2023, available at ubs.com/investors for more information about our sustainability and impact governance | UBS SR 2023 / pages 11-12 UBS SR 2023 / pages 46-50 UBS SR 2023 / pages 17-20 UBS SR 2023 / pages 100-103 SD 2023 / pages 33-66 UBS SR 2023 / page 57 UBS SR 2023 / pages 58-60 |
| 2-24 Embedding policy commitments | Governance Appendix 2 – Governance Governance Respecting human rights Managing our supply chain responsibly Risk management and control The three keys and our corporate culture | UBS SR 2023 / pages 17-20 UBS SR 2023 / pages 100-103 SD 2023 / pages 33-66 UBS SR 2023 / page 57 UBS SR 2023 / pages 58-60 UBS AR 2023 / pages 97-157 UBS SR 2023 / pages 46-50 |
| 2-25 Processes to remediate negative impacts | Information on management approaches for material topics Supporting our strategy through stakeholder engagement Health and safety principles | SD 2023 / pages 64-66 SD 2023 / pages 23-26 SD 2023 / page 59 |
| 2-26 Mechanisms for seeking advice and raising concerns | Our Code of Conduct and Ethics Key policies and principles Equal opportunities and whistleblowing Dealing with incidents Information on management approaches for material topics | SD 2023 / pages 55-58 SD 2023 / pages 52-53 UBS SR 2023 / pages 49-50 UBS SR 2023 / page 103 SD 2023 / pages 64-66 |
| 2-27 Compliance with laws and regulations | Note 18b) Litigation, regulatory and similar matters Reason for omission: Confidentiality constraints for GRI 2-27 a) and b): UBS treats this data as confidential company information. | UBS AR 2023 / pages 341-352 |
| 2-28 Membership associations | Supporting our strategic goals – our engagement in partnerships Evolving and informing our strategy | SD 2023 / pages 27-30 SD 2023 / pages 5-7 |
| 2-29 Approach to stakeholder engagement | How we create value for our stakeholders Supporting our strategy through stakeholder engagement GRI-based materiality assessment Employee engagement Employee representation | UBS AR 2023 / pages 36-50 SD 2023 / pages 23-26 SD 2023 / pages 8-12 UBS SR 2023 / pages 47-48 UBS SR 2023 / page 48 |

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| GRI 2: General Disclosures 2021 | | |
| 2-30 Collective bargaining agreements | Employee representation | UBS SR 2023 / page 48 |

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| GRI 3: Material Topics 2021 | | |
| 3-1 Process to determine material topics | GRI-based materiality assessment | SD 2023 / pages 8-12 |
| 3-2 List of material topics | GRI-based materiality assessment - Outcome | SD 2023 / pages 10-12 |
| 3-3 Management of material topics | References applicable to all material topics: GRI-based materiality assessment - Outcome UBS Sustainability objectives and achievements 2023 and objectives 2024 Group Internal Audit Organizational principles and structure Information on management approaches for material topics Our Code of Conduct and Ethics Governance Our sustainability governance – additional information For topic-specific references see 3-3 references below | SD 2023 / pages 10-12 SD 2023 / pages 148-157 UBS AR 2023 / pages 219-220 UBS AR 2023 / pages 201-204 SD 2023 / pages 64-66 SD 2023 / pages 55-58 UBS SR 2023 / pages 17-20 SD 2023 / pages 33-37 See 3-3 references below |

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| GRI 201 Economic Performance 2016 | | |
| UBS material topics: Operational efficiency and effectiveness; Climate and nature | | |
| 3-3 Management of material topics | Our strategy Targets, capital guidance and ambitions Our key figures Strategy Contributing to a low-carbon economy Supporting our clients' low-carbon transition Reducing our environmental impact Managing sustainability and climate risks Managing sustainability and climate risks Charter of the Corporate Culture and Responsibility Committee Key policies and principles Our approach to climate Supporting our approach to climate: key enablers Sustainability and climate risk policy framework Also see "References applicable to all material topics" above | UBS AR 2023 / pages 19-20 UBS AR 2023 / page 21 UBS AR 2023 / page 9 UBS SR 2023 / pages 14-16 UBS SR 2023 / pages 21-26 UBS SR 2023 / pages 27-37 UBS SR 2023 / pages 38-41 UBS SR 2023 / pages 75-99 SD 2023 / pages 128-134 SD 2023 / page 54 SD 2023 / pages 52-53 SD 2023 / page 68 SD 2023 / pages 69-70 SD 2023 / pages 39-47 |
| 201-1 Direct economic value generated and distributed | Direct economic value generated and distributed by UBS Group AG consolidated in 2023 Income statement Statement of cash flows Note 9 Income taxes UBS's charitable contributions Note: Refer to GRI 207-4 Tax (country-by-country reporting) | SD 2023 / page 158 UBS AR 2023 / pages 290 UBS AR 2023 / pages 297-298 UBS AR 2023 / pages 327-329 UBS SR 2023 / page 56 |

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| GRI 201 Economic Performance 2016 | | |
| UBS material topics: Operational efficiency and effectiveness; Climate and nature | | |
| 201-2 Financial implications and other risks and opportunities due to climate change | Managing sustainability and climate risks Managing sustainability and climate risks Refer to <i>Submission</i> to the CDP climate change questionnaire for further information Reason for omission: Information unavailable for 201-2v. We do not include the the cost of risks and opportunities due climate change in our external disclosures. From 2024, we will review all sustainability related external disclosures in alignment with CSRD ESRS requirements. | UBS SR 2023 / pages 75-99 SD 2023 / pages 128-147 |
| 201-3 Defined benefit plan obligations and other retirement plans | Note 27 Post-employment benefit plans | UBS AR 2023 / pages 390-398 |
| 201-4 Financial assistance received from government | Developments related to the acquisition of the Credit Suisse Group and the banking turmoil in March 2023 | UBS AR 2023 / pages 55-56 |

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| GRI 205 Anti-Corruption 2016 | | |
| UBS material topic: Regulatory compliance | | |
| 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 2023 / pages 101-103 UBS AR 2023 / pages 103-106 UBS AR 2023 / pages 153-157 SD 2023 / pages 52-53 UBS SR 2023 / pages 100-101 |
| 205-1 Operations assessed for risks related to corruption | Combating financial crime | UBS SR 2023 / pages 100-101 |
| 205-2 Communication and training about anti-corruption policies and procedures | Combating financial crime Managing our supply chain responsibly Reason for omission: Information unavailable for 205-2d. Partial disclosures for governance bodies. | UBS SR 2023 / pages 100-101 UBS SR 2023 / pages 58-60 |
| 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 18 b) "Litigation, regulatory and similar matters" of the UBS Annual Report. | UBS AR 2023 / pages 341-352 |

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| GRI 206 Anti-Competitive Behavior 2016 | | |
| UBS material topic: Regulatory compliance | | |
| 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 2023 / pages 103-106 UBS AR 2023 / pages 153-157 UBS AR 2023 / pages 101-103 |
| 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 18 b) "Litigation, regulatory and similar matters" of the UBS Annual Report. | UBS AR 2023 / pages 341-352 |

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| GRI 207 Tax 2019 | | |
| UBS material topic: Regulatory compliance | | |
| 3-3 Management of material topics | Tax Our approach to tax matters (Separate document) Also see "References applicable to all material topics" above | SD 2023 / page 53 www.ubs.com/gri |
| 207-1 Approach to tax | Our approach to tax matters (Separate document) | www.ubs.com/gri |
| 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 | www.ubs.com/gri SD 2023 / page 64 UBS AR 2023 / pages 273-289 |
| 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 through stakeholder engagement | www.ubs.com/gri UBS AR 2023 / pages 36-50 SD 2023 / pages 23-26 |
| 207-4 Country-by-country reporting | Our approach to tax matters (Separate document) 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 | www.ubs.com/gri UBS AR 2023 / pages 327-329 |

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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 Environmental indicators (UBS Group) Reducing our environmental impact | SD 2023 / page 99 SD 2023 / page 101 UBS SR 2023 / pages 38-41 |
| 301-2 Recycled input materials used | Paper is the only relevant material for this indicator Paper Environmental indicators (UBS Group) Reducing our environmental impact | SD 2023 / page 99 SD 2023 / page 101 UBS SR 2023 / pages 38-41 |

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| GRI 302 Energy 2016 | | |
| UBS material topic: Climate and nature | | |
| 3-3 Management of material topics | Key policies and principles Group Sustainability and Impact management indicators Strategy Contributing to a low-carbon economy Reducing our environmental impact Reducing our environmental footprint – additional information ISO 14001 and 50001 certifications Climate-related methodologies – our own operations Refer to <i>Submission</i> to the CDP climate change questionnaire for further information Also see “References applicable to all material topics” above | SD 2023 / pages 52-53 SD 2023 / page 63 UBS SR 2023 / pages 14-16 UBS SR 2023 / pages 21-26 UBS SR 2023 / pages 38-41 SD 2023 / pages 96-104 SD 2023 / pages 184-193 SD 2023 / page 94 |
| 302-1 Energy consumption within the organization | Energy consumption Environmental indicators (UBS Group) Climate-related methodologies – our own operations | SD 2023 / page 98 SD 2023 / page 101 SD 2023 / page 94 |
| 302-2 Energy consumption outside of the organization | Reason for omission: Not applicable to UBS | |
| 302-3 Energy intensity | Environmental indicators per full time employee (UBS Group) Climate-related methodologies – our own operations | SD 2023 / page 102 SD 2023 / page 94 |
| 302-4 Reduction of energy consumption | Energy consumption Environmental indicators (UBS Group) Climate-related methodologies – our own operations | SD 2023 / page 98 SD 2023 / page 101 SD 2023 / page 94 |
| 302-5 Reductions in energy requirements of products and services | Not applicable, see FS8 | |

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| GRI 305 Emissions 2016 | | |
| UBS material topic: Climate and nature | | |
| 3-3 Management of material topics | Key policies and principles Group Sustainability and Impact management indicators Strategy Environment Reducing our environmental footprint – additional information ISO 14001 and 50001 certifications Climate-related methodologies – our own operations Refer to <i>Submission</i> to the CDP climate change questionnaire for further information Also see “References applicable to all material topics” above | SD 2023 / pages 52-53 SD 2023 / page 63 UBS SR 2023 / pages 14-16 UBS SR 2023 / pages 21-44 SD 2023 / pages 96-104 SD 2023 / pages 184-193 SD 2023 / page 94 |
| 305-1 Direct (Scope 1) GHG emissions | Environmental indicators (UBS Group) Climate-related methodologies – our own operations | SD 2023 / page 101 SD 2023 / page 94 |
| 305-2 Energy indirect (Scope 2) GHG emissions | Environmental indicators (UBS Group) Climate-related methodologies – our own operations | SD 2023 / page 101 SD 2023 / page 94 |
| 305-3 Other indirect (Scope 3) GHG emissions | Environmental indicators (UBS Group) Climate-related methodologies – our own operations | SD 2023 / page 101 SD 2023 / page 94 |
| 305-4 GHG emissions intensity | Environmental indicators per full time employee (UBS Group) Climate-related methodologies – our own operations | SD 2023 / pages 102 SD 2023 / page 94 |
| 305-5 Reduction of GHG emissions | Environmental indicators (UBS Group) Climate-related methodologies – our own operations | SD 2023 / page 101 SD 2023 / page 94 |
| 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 2020 | | |
| 306-2 Management of significant waste-related impact | Environmental indicators (UBS Group) Waste and recycling Reducing our environmental impact | SD 2023 / page 101 SD 2023 / page 100 UBS SR 2023 / pages 38-41 |

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| GRI 308 Supplier Environmental Assessment 2016 | | |
| UBS material topic: Climate and nature | | |
| 3-3 Management of material topics | Strategy Key policies and principles Monitoring the environmental impact of our supply chain Contributing to a low-carbon economy Managing our supply chain responsibly Supporting our strategy through stakeholder engagement – Vendors Climate-related methodologies – identifying GHG key vendors in our supply chain ISO 14001 and 50001 certifications Also see “References applicable to all material topics” above | UBS SR 2023 / pages 14-16 SD 2023 / pages 52-53 UBS SR 2023 / pages 42-43 UBS SR 2023 / pages 21-26 UBS SR 2023 / pages 58-60 SD 2023 / page 24 SD 2023 / page 95 SD 2023 / pages 184-193 |
| 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 2023 / pages 58-60 UBS SR 2023 / pages 42-43 |
| 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 2023 / pages 58-60 UBS SR 2023 / pages 42-43 |

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| GRI 401 Employment 2016 | | |
| UBS material topic: Employees | | |
| 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 2023 / pages 45-53 UBS AR 2023 / pages 222-269 SD 2023 / pages 52-53 SD 2023 / pages 65-66 |
| 401-1 New employee hires and employee turnover | The three keys and our corporate culture Workforce by the numbers Hire | UBS SR 2023 / pages 46-50 SD 2023 / pages 109-122 UBS SR 2023 / page 52 |
| 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | Benefits and assistance | UBS SR 2023 / page 49 |
| 401-3 Parental leave | 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. ” | SD 2023 / page 122 |

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| GRI 404 Training and Education 2016 | | |
| UBS material topic: Employees | | |
| 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 2023 / pages 45-53 SD 2023 / pages 52-53 SD 2023 / pages 65-66 |
| 404-1 Average hours of training per year per employee | Talent management Training by gender Training by rank group Note: UBS reports in training days instead of training hours. One training day equals eight training hours. | UBS SR 2023 / pages 46-47 SD 2023 / page 122 SD 2023 / page 122 |
| 404-2 Programs for upgrading employee skills and transition assistance programs | The three keys and our corporate culture Diversity, equity and inclusion Benefits and assistance | UBS SR 2023 / pages 46-50 UBS SR 2023 / pages 50-53 UBS SR 2023 / page 49 |
| 404-3 Percentage of employees receiving regular performance and career development reviews | Performance management Talent management 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 2023 / page 53 UBS SR 2023 / pages 48-49 |

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| GRI 405 Diversity and Equal Opportunity 2016 | | |
| UBS material topic: Employees | | |
| 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 2023 / pages 45-53 SD 2023 / pages 52-53 SD 2023 / pages 65-66 |
| 405-1 Diversity of governance bodies and employees | Driving sustainable performance Diversity, equity and inclusion Workforce by the numbers Members of the Board of Directors Skills, expertise and training of the Board of Directors Group Executive Board | UBS SR 2023 / page 45 UBS SR 2023 / pages 50-53 SD 2023 / pages 109-122 UBS AR 2023 / pages 193-200 UBS AR 2023 / pages 206 UBS AR 2023 / pages 209-217 |
| 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 Diversity, equity and inclusion Fair and equitable pay Total Reward Principles | UBS AR 2023 / pages 236-238 UBS AR 2023 / page 238 UBS SR 2023 / pages 50-53 UBS SR 2023 / page 48 UBS AR 2023 / page 233 |

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| GRI 406 Non-discrimination 2016 | | |
| Material topic: Employees | | |
| 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 2023 / pages 45-53 SD 2023 / pages 52-53 SD 2023 / pages 65-66 |
| 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 18 b) "Litigation, regulatory and similar matters" of the UBS Annual Report. | UBS AR 2023 / pages 341-352 |

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| GRI 414 Supplier Social Assessment 2016 | | |
| Material topic: Social impact and human rights | | |
| 3-3 Management of material topics | Key policies and principles Managing our supply chain responsibly Respecting human rights Also see "References applicable to all material topics" above | SD 2023 / pages 52-53 UBS SR 2023 / pages 58-60 UBS SR 2023 / page 57 |
| 414-1 New suppliers that were screened using social criteria | Managing our supply chain responsibly | UBS SR 2023 / pages 58-60 |
| 414-2 Negative social impacts in the supply chain and actions taken | Managing our supply chain responsibly | UBS SR 2023 / pages 58-60 |

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| GRI 415 Public Policy 2016 | | |
| 415-1 Political contributions | Supporting our strategy through stakeholder engagement - Politicians and political parties Reason for omission: Confidential constraints as political parties do not disclose contributions. However, this will change going forward, as political parties will be legally obliged to disclose the amount of donations received. For this reason, UBS will disclose the breakdown by beneficiary/recipient for FY 2024. | SD 2023 / page 25 |

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| GRI 417 Marketing and Labelling 2016 | | |
| UBS material topic: Regulatory compliance | | |
| 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 2023 / pages 50-55 SD 2023 / pages 61-62 SD 2023 / pages 52-53 SD 2023 / pages 23-24 SD 2023 / page 183 SD 2023 / page 38 |
| 417-1 Requirements for product and service information and labelling | Reason for omission: Not applicable to financial services 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 18 b) "Litigation, regulatory and similar matters" of the UBS Annual Report. | UBS AR 2023 / pages 341-352 |
| 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 18 b) "Litigation, regulatory and similar matters" of the UBS Annual Report. | UBS AR 2023 / pages 341-352 |

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| GRI 418 Customer Privacy 2016 | | |
| UBS material topic: Regulatory compliance | | |
| 3-3 Management of material topics | Data protection Protecting data Also see "References applicable to all material topics" above | UBS AR 2023 / page 52 UBS SR 2023 / pages 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 18 b) "Litigation, regulatory and similar matters" of the UBS Annual Report. | UBS AR 2023 / pages 341-352 |

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| GRI G4 Financial Services Sector Disclosures - Product Portfolio | | |
| UBS Material topics: Sustainable finance; Climate and nature; Social impact and human rights | | |
| 3-3 Management of material topics | <p>Key policies and principles</p> <p>Our focus on sustainability and climate</p> <p>Strategy</p> <p>Environment</p> <p>Sustainability and climate risk management framework</p> <p>Sustainability and climate risk policy framework</p> <p>Supporting opportunities</p> <p>Driving social impact</p> <p>Society</p> <p>Group Sustainability and Impact management indicators</p> <p>ISO 14001 and 50001 certifications</p> <p>Also see "References applicable to all material topics" above</p> | <p>SD 2023 / pages 52-53</p> <p>UBS AR 2023 / pages 43-50</p> <p>UBS SR 2023 / pages 14-16</p> <p>UBS SR 2023 / pages 21-44</p> <p>UBS SR 2023 / pages 76-99</p> <p>SD 2023 / pages 39-47</p> <p>UBS SR 2023 / pages 61-74</p> <p>UBS SR 2023 / pages 54-56</p> <p>UBS AR 2023 / pages 41-42</p> <p>SD 2023 / page 63</p> <p>SD 2023 / pages 184-193</p> |
| FS6 Percentage of the portfolio for business lines by specific region, size (e.g., micro/SME/large) and by sector | <p>Global Wealth Management</p> <p>Global Wealth Management</p> <p>Personal & Corporate Banking</p> <p>Personal & Corporate Banking</p> <p>Asset Management</p> <p>Asset Management</p> <p>Investment Bank</p> <p>Investment Bank</p> <p>Country risk</p> <p>Sustainability and climate risk</p> <p>Credit risk</p> <p>Clients</p> <p>Managing sustainability and climate risks</p> <p>Managing sustainability and climate risks</p> <p>Basel III Pillar 3 UBS Group AG 2023 report</p> | <p>UBS AR 2023 / pages 22-24</p> <p>UBS AR 2023 / page 84-86</p> <p>UBS AR 2023 / pages 24-25</p> <p>UBS AR 2023 / pages 87-89</p> <p>UBS AR 2023 / pages 26-27</p> <p>UBS AR 2023 / pages 90-92</p> <p>UBS AR 2023 / pages 28-30</p> <p>UBS AR 2023 / pages 92-93</p> <p>UBS AR 2023 / pages 135-137</p> <p>UBS AR 2023 / pages 137-152</p> <p>UBS AR 2023 / pages 110-125</p> <p>UBS AR 2023 / pages 36-37</p> <p>UBS SR 2023 / pages 75-99</p> <p>SD 2023 / pages 128-147</p> <p>https://www.ubs.com/global/en/investor-relations/financial-information/pillar-3-disclosures.html</p> |
| FS7 Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose | <p>Supporting opportunities</p> <p>Driving social impact</p> <p>Society</p> | <p>UBS SR 2023 / pages 61-74</p> <p>UBS SR 2023 / pages 54-56</p> <p>UBS AR 2023 / pages 41-42</p> |
| FS8 Monetary value of products and services designed to deliver a specific environmental benefit for each business line broken down by purpose | <p>Supporting opportunities</p> | <p>UBS SR 2023 / pages 61-74</p> |

| Disclosure | Reference | Page |
|--|---|---|
| GRI G4 Financial Services Sector Disclosures - Audit | | |
| UBS material topic: Climate and nature; Social impact and human rights; Sustainable finance | | |
| 3-3 Management of material topics | Key policies and principles Group Sustainability and Impact management indicators ISO 14001 and 50001 certifications Also see "References applicable to all material topics" above | SD 2023 / pages 52-53 SD 2023 / page 63 SD 2023 / pages 184-193 |

| Disclosure | Reference | Page |
|--|---|---|
| GRI G4 Financial Services Sector Disclosures - Active Ownership | | |
| UBS material topic: Sustainable finance | | |
| 3-3 Management of material topics | Strategy Key policies and principles Our focus on sustainability and climate Supporting opportunities Sustainability and climate risk management framework Sustainability and climate risk policy framework ISO 14001 and 50001 certifications Also see "References applicable to all material topics" above | UBS SR 2023 / pages 14-16 SD 2023 / pages 52-53 UBS AR 2023 / pages 43-50 UBS SR 2023 / pages 61-74 UBS SR 2023 / pages 76-99 SD 2023 / pages 39-47 SD 2023 / / pages 184-193 |
| 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 Contributing to a low-carbon economy Supporting opportunities Key climate- and nature-related achievements | SD 2023 / page 52 UBS SR 2023 / pages 21-26 UBS SR 2023 / pages 61-74 SD 2023 / page 67 |
| FS11 Percentage of assets subject to positive and negative environmental or social screening | Our focus on sustainability and climate Supporting opportunities Supporting opportunities Sustainable finance at UBS – additional information | UBS AR 2023 / pages 43-50 UBS SR 2023 / pages 61-74 SD 2023 / pages 124-127 SD 2023 / page 22 |

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| UBS material topic: Client experience | | |
| 3-3 Management of topic | Clients Our environment Our strategy How we ensure suitability How we measure client satisfaction Also see "References applicable to all material topics" above | UBS AR 2023 / pages 36-37 UBS AR 2023 / pages 32-35 UBS AR 2023 / pages 19-20 SD 2023 / pages 61-62 SD 2023 / pages 23-24 |
| KPI: Invested assets | Our key figures Targets, capital guidance and ambitions | UBS AR 2023 / page 9 UBS AR 2023 / page 21 |
| KPI: GWM invested assets | Global Wealth Management – Performance measures and other information Targets, capital guidance and ambitions | UBS AR 2023 / page 84 UBS AR 2023 / page 21 |

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|---------------------------------------|--|--|
| UBS material topic: Technology | | |
| 3-3 Management of topic | <p>We are investing in our technology as an enabler for client experience, simplicity and efficiency</p> <p>Digitalization</p> <p>Technology</p> <p>Our businesses</p> <p>Protecting data</p> <p>Also see "References applicable to all material topics" above</p> | <p>UBS AR 2023 / page 20</p> <p>UBS AR 2023 / page 33</p> <p>SD 2023 / page 65</p> <p>UBS AR 2023 / pages 22-31</p> <p>UBS SR 2023 / pages 102-103</p> |
| KPI: Gross cost reductions | <p>Technology</p> <p>Reason for omission: Information unavailable in light of integration of Credit Suisse in 2023, precise technology spend going forwards is subject to ongoing calculations.</p> | SD 2023 / page 65 |

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