



Application of the GRI guidelines to 2011 sustainability reporting and the GRI content index



About this document

The SIX Group Ltd Annual Report 2011 includes an integral sustainability report based on the current (G3) version of the Global Reporting Initiative (GRI) guidelines. GRI is the leading global standard for corporate sustainability reporting (www.globalreporting.org).

The Annual Report complies with the “GRI-checked C-Level” application level. Compliance has been audited and confirmed by GRI. Application of the level C GRI guidelines requires details of all aspects of the “G3 profile details”, which are reproduced below (under Strategy and Analysis, Corporate Profile, Report Parameters, Governance, Commitments and Engagement). At least 10 performance indicators on economic (EC), environmental (EN), human rights (HR), working conditions (LA), social (SO) and product responsibility (PR) aspects must additionally be reported on.

The following detailed contents index shows the location of profile details and statements on individual performance indicators in the Annual Report 2011 and the detailed Financial Report 2011. In the section on performance indicators, GRI key performance indicators appear in black type and those that GRI regards as supplementary appear in gray type. GRI aspects and performance indicators that are discussed in the report appear against a light gray background and include a reference to the relevant section. Reported indicators are discussed if data is available. All indicators that are discussed are considered to be fully reported. For those indicators where only partial information is provided, this fact is explicitly mentioned.

Important: Unless otherwise stated (e.g. Financial Report 2011), page references refer to the Annual Report 2011.

If you have any questions, please contact:

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No.	GRI-G3 Content Index	Page in report/remarks
Profile		
1	Strategy and Analysis	
1.1	Statement from the most senior decision-maker of the organization (e.g. CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy	Interview with Group CEO on sustainability, p. 35. Highlights: Systems stability (responsibility for Swiss financial sector), involving customers, staff development and social commitment.

2	Organizational Profile	
2.1	Name of the organization	Rear cover.
2.2	Primary brands, products, and/or services	Report on the financial year, pp. 8-10; SIX: one strong brand, box, p. 11; Swiss Exchange, p. 14; Securities Services, p. 20, Financial Information, p. 24, Payment Services, p. 28.
2.3	Operational structure of the organization	Organization and competencies, p. 46.
2.4	Location of organization's headquarters	Rear cover.
2.5	Number of countries where the organization operates	Short profile p. 2, Addresses; pp. 64-66.
2.6	Nature of ownership and legal form	Organization and competencies, shareholder structure, p. 47.
2.7	Markets served	Report on the financial year, pp. 8-10; Swiss Exchange, p. 14; Securities Services, p.20; Financial Information, p. 24; Payment Services, p. 28.
2.8	Scale of the reporting organization, including number of employees, net sales, total capitalization, quantity of products or services provided	Short profile, p. 2; Overview of key indicators, p. 8 and 9; Group balance sheet and income statement, pp. 60-61.
2.9	Significant changes during the reporting period regarding size, structure or ownership	Report on the financial year, pp. 8-10; Financial Information, p. 25; Payment Services p. 28.
2.10	Awards received in the reporting period	Awards received in the 2011 reporting year: 5 (five) SIX Financial Information: Best Corporate Actions Data Provider, Incisive Media, Inside Market Data Best Reference Data Initiative (Vendor): Structured Products Initiative, Incisive Media, Inside Reference Data Best Data Innovation (for Funds Fast module, Intraday Pricing Service), Systems in the City SIX Payment Services: Processing Award, European Card Acquiring Forum Acquiring Personality of the Year – Niklaus Santschi, European Card Acquiring Forum.

3	Report Parameters	
REPORT PROFILE		
3.1	Reporting period.	01.01.2011 - 31.12.2011
3.2	Date of most recent previous report.	29.04.2011
3.3	Reporting cycle.	Annual
3.4	Contact point for questions regarding the report or its contents.	Page 2 of this index.

REPORT SCOPE AND BOUNDARY		
3.5	Process for defining report content, including establishing the priorities of the individual aspects of the report and identifying the stakeholders whom the organization assumes will use this report	A relevance (or “materiality”) test has been carried out, as envisaged in the GRI guidelines, to identify the aspects relevant to external stakeholders and to SIX itself. Indicators relating to these relevant aspects were then integrated into the report, including the sections on personnel management, the financial sector and customers, society, ethics and the environment. The stakeholders were identified using the procedure specified in section 4.15 of this index.
3.6	Boundary of the report	The report applies to all of SIX. Should only part of the group be intended as an example, due to relevance or availability of data (e.g. only Swiss locations, which cover by far the majority of SIX’s business activities), this is stated explicitly.
3.7	Specific limitations to the scope or boundary of the report, if any	There are no limitations other than the remarks under 3.6.
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations and other entities that may significantly affect comparability from period to period and/or between organizations	Reporting covers all parts of SIX.
3.10	Explanation of the effects of any re-statements of information provided in earlier reports, and the reasons for such re-statement	Operating income is now also shown per division in accordance with the Swiss regulations on bank accounting and financial reporting (RRV-FINMA). This means the report is now fully compliant with RRV-FINMA. To aid comparability, last year’s figures are also shown in RRV-FINMA format. For improved transparency, the “Government supervision and monitoring” section makes a clearer distinction between state supervision and self-regulation.
3.11	Significant changes from previous reporting periods in the scope, boundary or measurement methods applied in the report	None
GRI CONTENT INDEX		
3.12	Table identifying the location of the Standard Disclosures in the report	This content index

4 Governance, Commitments and Engagement		
CORPORATE GOVERNANCE		
4.1	Governance structure of the organization, including committees under the highest organ of governance with responsibility for specific tasks, such as setting strategy or organizational supervision	Government supervision and monitoring, p. 42. Organization and competencies, p. 46 and pp. 52-53
4.2	Indicate whether the chair of the highest governance body is also an executive officer (and, if so, indicate their function within the organization’s management and the reasons for this arrangement)	This is not the case. Board of Directors, pp. 48-49; Group Executive Board, pp. 54-55
4.3	For organizations that have a unitary board structure, state the number of members of the highest governance body who are independent and/or non-executive members	There is a Board of Directors. No member of the Board of Directors is concurrently a member of the Group Executive Board or holds any other executive responsibilities in the Group. Board of Directors, pp. 48-49; Group Executive Board, pp. 54-55.
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body	Shareholders’ participation right, p. 47. There is no staff representation on the Board of Directors.
4.5 - 4.13		Not relevant to application level C
STAKEHOLDER ENGAGEMENT		
4.14	Stakeholder groups engaged by the organization	Committed to sustainability, p. 34. Customers, owners, employees, regulators and state supervisory bodies are key SIX stakeholders.

4.15	Basis for identification and selection of stakeholders with whom to engage	In dialog with our clients, p. 36. SIX maintains a close dialog with all the stakeholder groups that influence its success and on which its operations have a particular impact. As a service enterprise that is systemically relevant for the Swiss financial center, these consist primarily of customers, employees, regulators and state supervisory bodies.
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5	Management Approach and Performance Indicators	
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Economic		
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B	Economic performance indicators	
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ASPECT: ECONOMIC PERFORMANCE		
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EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and authorities (taxes)	Group balance sheet, p. 60. Group income statement, p. 61.
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EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change	
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EC3	Coverage of the organization's defined benefit plan obligations	Financial Report, pp. 21 – 25.
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EC4	Significant financial assistance received from government	
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ASPECT: MARKET PRESENCE		
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EC5	Starting salaries compared to the local minimum wage.	
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EC6	Policy, practices and proportion of spending on locally-based suppliers at significant locations of operation – not applicable.	
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EC7	Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation.	
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ASPECT: INDIRECT ECONOMIC IMPACTS		
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EC8	Development and impact of infrastructure investments and services provided primarily for public benefit, through commercial support, contributions in kind or pro bono work.	Ethics and corporate responsibility, p. 38
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EC9	Understanding and describing significant indirect economic impacts.	Partial information for EC9: Responsibility for the financial sector: CEO interview, p. 35, In dialog with our clients, p. 36
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Environment		
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B	Environmental performance indicators.	
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ASPECT: MATERIALS		
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EN1	Materials used by weight or volume.	Partial information for EN1: Paper consumption, p. 39 (table)
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EN2	Percentage of materials used that are recycled input materials.	Partial information for EN2: Waste and recycling, p. 39 (table)
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ASPECT: ENERGY		
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EN3	Direct energy consumption by primary energy source.	Natural gas, p. 39 (table and text). Details in report are in MWh, conversion into GJ: Natural gas: 9,994 GJ
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EN4	Indirect energy consumption by primary source	<p>Electricity, p. 39 (table); district heating consumption p. 39 (table and text). Details in report are in MWh, conversion into GJ: District heating: 9,040 GJ Electricity: 123,530 GJ.</p> <p>Electricity mix/sources: <i>Olten (sbo): Renewable energy 34.937% (hydro-electricity 34.029%; solar power 0.007%) subsidized electricity 0.900% and non-renewable energy 65.064% (nuclear power) and refuse (0%).</i></p> <p><i>Zurich (ewz): Renewable energy 68.9% (hydro-electricity 65.6%; solar power 0.4%; wind energy 1.7%; biomass 1.2%; geothermal power 0%) subsidized electricity 0.9% and non-renewable energy 26.6% (nuclear power) and refuse (3.6%).</i></p> <p><i>District heating mix/sources: Refuse/waste incineration (100%)</i></p>
EN5	Energy saved due to conservation and efficiency improvements	Careful use of resources, p. 39.
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives	
EN7	Initiatives to reduce indirect energy consumption and reductions achieved	
ASPECT: WATER		
EN8	Total water withdrawal by source.	Water consumption (local water supply), p. 39 (table)
EN9	Water sources significantly affected by withdrawal of water	
EN10	Percentage and total volume of water recycled and reused	
ASPECT: BIODIVERSITY		
EN11	Location and size of land in or adjacent to protected areas. Location and size of land in areas of high biodiversity value outside or adjacent to protected areas. Land owned, leased or managed by the reporting organization must be included	
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas	
EN13	Habitats protected or restored	
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity	
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations of the organization, by level of threat	
ASPECT: EMISSIONS, EFFLUENTS, AND WASTE		
EN16	Total direct and indirect greenhouse gas emissions by weight	
EN17	Other relevant greenhouse gas emissions by weight	
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved	
EN19	Emissions of ozone-depleting substances by weight	
EN20	NOx, SOx, and other significant air emissions by type and weight	
EN21	Total water discharge by quality and destination	



EN22	Total weight of waste by type and disposal method	Careful use of resources, p. 39 (table): Non-hazardous waste (everything apart from electrical waste: 407.4 tonnes) is sent for incineration (203.4 tonnes), while waste paper (167.2 tonnes), glass (6.3 tonnes), PET (1152 100-liter bags) and metal (30.5 tonnes) are recycled. Electrical scrap (32.8 tonnes) is recycled professionally by an external disposal contractor, i.e. the individual components are either re-used directly, recycled or sent to a suitable tip.
EN23	Total number and volume of significant spills	
EN24	Weight of transported, imported, exported or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally	
EN25	Identity, size, protected status, and biodiversity value of bodies of water and related habitats significantly affected by the reporting organization's discharges of water and runoff	
ASPECT: PRODUCTS AND SERVICES		
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation	
EN27	Percentage of products sold and their packaging materials that are reclaimed, by category	
ASPECT: COMPLIANCE WITH STATUTORY REQUIREMENTS		
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	SIX and its companies have not received any significant fines or non-monetary sanctions for non-compliance with environmental laws and regulations.
ASPECT: TRANSPORT		
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce	Partial information for EN29: Air travel, p. 39 (table)
ASPECT: OVERALL		
EN30	Total environmental protection expenditure and investments by type	

Labor Practices and Decent Work		
B	Labor Practices and Decent Work Indicators	
ASPECT: EMPLOYMENT		
LA1	Total workforce by employment type, employment contract, and region	Partial information for LA1: Attractive employer, p. 34 (text) and p. 37 (table)
LA2	Total number and rate of employee turnover by age group, gender, and region	Partial information for LA2: Employee fluctuation in Switzerland, p. 34 (text) and p. 37 (table)
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations	Attractive employer, p. 36 Voluntary additional benefits apply to all SIX employees in Switzerland who have a permanent employment contract with SIX and are not paid by the hour. Certain benefits are dependent on employment status and are paid on a pro-rata basis.



ASPECT: LABOR/MANAGEMENT RELATIONS		
LA4	Percentage of employees covered by collective bargaining agreements	Partial information for LA4: There is no collective labor agreement for employees in Switzerland. The group companies of the Payment Services Division in Luxembourg (252 employees) and Austria (85 employees) have a works council. In the Financial Information Division, which operates in 23 countries, there are collective labor agreements for branches in Germany (52.5 FTEs), Sweden (101 FTEs), France (360.1 FTEs, of which 5 FTEs are based in Monaco), Spain (13 FTEs), England (82.3 FTEs) and Italy 14 FTEs).
LA5	Minimum notice period(s) regarding operational changes, including disclosure of whether specified in collective agreements	Partial information for LA5: Employees in Switzerland are not covered by a collective bargaining agreement and there are no legal periods of notice for operational changes unless these lead to changes in employment contracts.
ASPECT: OCCUPATIONAL HEALTH AND SAFETY		
LA6	Percentage of total workforce represented on formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs	
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region	Partial information for LA7: Absence rates, p. 37 (table). No work-related fatalities occurred during the year under review.
LA8	Education, training, counseling, prevention and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases	<p>Attractive employer, p. 36.</p> <p>SIX employees in Switzerland can make use of external professional social counseling.</p> <p>In Switzerland, SIX also offers free flu inoculations.</p> <p>Employees aged over 45 can have a preventive medical checkup every two years, paid for by SIX (p. 36).</p> <p>These voluntary additional benefits apply to all SIX employees in Switzerland who have a permanent employment contract with SIX and are not paid by the hour.</p>
LA9	Health and safety topics covered by formal agreements with trade unions	
ASPECT: TRAINING AND EDUCATION		
LA10	Average hours of training per year per employee by employee category	Partial information for LA10: Initial and further training in Switzerland (table) p. 37
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	Attractive employer, p. 34
LA12	Percentage of employees receiving regular performance and career development reviews	<p>Attractive employer, systematic staff development, p. 34: 100% in Switzerland</p> <p>The performance management process has been introduced and is being used in the following countries in addition to Switzerland: Belgium, Luxembourg, Germany (partially), Denmark, Sweden, Norway, Italy, Spain, and Austria.</p>



ASPECT: DIVERSITY AND EQUAL OPPORTUNITY		
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity	Partial information for LA13: Equality of opportunity (general) / complaints body (for discrimination), p. 34 Proportion of women, p. 37 (table)
LA14	Ratio of basic salary of men to women by employee category	

Human rights

B	Human rights performance indicators	
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ASPECT: INVESTMENT AND PROCUREMENT PRACTICES

HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening	
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights, and actions taken	
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	

ASPECT: NON-DISCRIMINATION

HR4	Total number of incidents of discrimination and action taken	When dealing with employees, SIX does not tolerate any form of discrimination, sexual harassment or bullying in the workplace, and does all it can to ensure the personal integrity of its employees. Nobody should be discriminated against on the grounds of their ethnic background, gender, nationality, age, physical ability, sexual orientation or religion. SIX employees can contact Human Resources, Legal & Compliance and external social counseling services for advice. In 2011, L&C recorded for the first time how many times the unit gave advice on sexual harassment, bullying and discrimination. If they feel they are being sexually harassed, discriminated against or bullied, employees can call the internal complaints body. The internal complaints body was called upon in one case in 2011, p. 34. The outcome of the proceedings was that there had been no bullying in this instance.
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ASPECT: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights	Partial information for HR5: As an internationally active company, SIX undertakes to observe the local laws in all the countries in which it operates. This includes the right to exercise freedom of association and the right of employees to exercise collective bargaining, p. 38.
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ASPECT: CHILD LABOR

HR6	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor	Partial information for HR6: As an internationally active company, SIX undertakes to observe the local laws in all the countries in which it operates. Child labor is illegal in all the countries in which SIX operates, p. 38.
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ASPECT: FORCED AND COMPULSORY LABOUR

HR7	Operations identified as having significant risk for incidents of forced or compulsory labor, and measures taken to contribute to the elimination of forced or compulsory labor	Partial information for HR7: As an internationally active company, SIX undertakes to observe the local laws in all the countries in which it operates. Forced labor is illegal in all the countries in which SIX operates, p. 38.
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ASPECT: SECURITY PRACTICES

HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights relevant to operations	
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ASPECT: INDIGENOUS RIGHTS		
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken	

Society		
B	Social performance indicators	
SO1	Nature, scope, and effectiveness of any programs and practices that assess and manage the impact of operations on communities, including entering, operating, and terminating operations in a community or region	

ASPECT: CORRUPTION		
SO2	Percentage and total number of business units analyzed for risks related to corruption	Partial information for SO2: SIX is predominantly active in countries that are not significantly affected by corruption. Therefore no analysis of corruption risks has taken place.
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures	Due to the nature of its business activities, corruption is not a key issue for SIX. SIX therefore does not hold any comprehensive anti-corruption training. However, SIX does issue appropriate directives on aspects that are relevant for the company, such as active and passive bribery, p. 38.
SO4	Actions taken in response to incidents of corruption	Partial information for SO4: With regard to corruption, SIX focuses on prevention: Corruption is covered in employee training on the "Code of Compliance" and in employee briefings. In the year under review, no actions were taken in response to incidents of corruption, p. 38.

ASPECT: PUBLIC POLICY		
SO5	Public policy positions and participation in public policy development and lobbying	<p>Partial information for SO5: SIX is a member of various interest groups and organizations within the Swiss financial sector, such as economiesuisse, the Swiss Bankers Association and the World Economic Forum. SIX Divisions are involved in industry-specific organizations:</p> <p>Swiss Exchange: The Cash Market Advisory Board, the International Organization for Securities Commissions and the Federation of European Securities Exchanges, etc.</p> <p>Securities Services: The European Central Securities Depositories Association (ECSDA), Target 2 Security Advisory Group (T2S), the European Association of Central Counterparty Clearing Houses (EACH), etc.</p> <p>Financial Information: The Swiss Commission for Financial Standardization, the International Organization for Standardization (ISO) – Technical Committee 68 (Financial Services) Subcommittee 4 (Securities), the Association of National Numbering Agencies, etc.</p> <p>Payment Services: ep2 executive committee, European Payment Council Cards Working Group, Global Payment Forum, European ATM Security Team (EAST), Global Payments Forum - NACHA (North American Automated Clearing House Association), Swiss Payments Council, European E-Invoicing Service Provider Association (EESPA), etc.</p>
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country	SIX is politically neutral. It does not give donations to political parties or politicians.



ASPECT: ANTI-COMPETITIVE BEHAVIOUR		
SO7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices, and their outcomes	Legal proceedings are pending against individual SIX companies in three competition law-related cases. These concern the cards business. SIX is appealing to the Federal Administrative Court against a fine imposed by the Swiss Competition Commission (WEKO) for alleged market abuse.
ASPECT: COMPLIANCE		
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	During the 2011 reporting year, SIX and its companies were not ordered to pay any significant fines or comply with any non-monetary sanctions.

Product Responsibility		
B	Product responsibility performance indicators	
ASPECT: CUSTOMER HEALTH AND SAFETY		
PR1	Life cycle stages in which health and safety impacts of products and services on customers are assessed for improvement, and percentage of significant products and services categories subject to such procedures	
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcome	
ASPECT: PRODUCT AND SERVICE LABELLING		
PR3	Type of product and service information required by law, and percentage of significant products and services subject to such information requirements	
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcome	
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction	In dialog with our clients pp. 36-37
ASPECT: MARKETING COMMUNICATIONS		
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship	
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by type of outcome	
ASPECT: CUSTOMER PRIVACY		
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	There have been no breaches of customer privacy, p. 38.
ASPECT: COMPLIANCE		
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	During the 2011 reporting year, SIX and its companies were not ordered to pay any significant fines or comply with any non-monetary sanctions regarding the provision and use of products and services.

B) Application of the GRI guidelines to the Annual Report 2011

The SIX Group Ltd Annual Report 2011 integrates elements of a sustainability report based on the Global Reporting Initiative (GRI) guidelines. These guidelines provide for the disclosure of certain information on the overall corporate profile, reporting, the management approach and performance indicators for the economy, the environment, human rights, working conditions, society and product responsibility (see www.globalreporting.org).

Different application levels can be selected for GRI reporting. These range from level C, which includes only some elements of GRI reporting, to level A, at which all the indicators developed by GRI must be reported on.

Report Application Level	C	C+	B	B+	A	A+
G3 Profile Disclosures	Report on: 1.1 2.1 - 2.10 3.1 - 3.8, 3.10 - 3.12 4.1 - 4.4, 4.14 - 4.15		Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.13, 4.16 - 4.17		Same as requirement for Level B	
G3 Management Approach Disclosures	Not Required	Report Externally Assured	Management Approach Disclosures for each Indicator Category	Report Externally Assured	Management Approach disclosed for each Indicator Category	Report Externally Assured
G3 Performance Indicators & Sector Supplement Performance Indicators	Report on a minimum of 10 Performance Indicators, including at least one from each of: social, economic, and environment.		Report on a minimum of 20 Performance Indicators, at least one from each of: economic, environment, human rights, labor, society, product responsibility.		Respond on each core G3 and Sector Supplement* indicator with due regard to the materiality Principle by either: a) reporting on the indicator or b) explaining the reason for its omission.	

*Sector supplement in final version

GRI reporting level A is the highest standard in sustainability reporting and is a challenge even for exhaustive, pure sustainability reports. While this standard was regarded as impracticable for the purposes of the Annual Report 2011, the GRI guidelines have been implemented at level C, in order to report as comprehensively as possible in this context.

Issued in conjunction with Sustainerv GmbH, Zurich and Boston