



Application of the GRI guidelines to 2014 corporate responsibility reporting and the GRI content index



About this document

The SIX Annual Report 2014 includes an integral report on corporate responsibility 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 2014 complies with the GRI guidelines at application level C. Compliance has been checked 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 2014 and the detailed SIX Financial Statements 2014. 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. SIX Financial Statements 2014), page references refer to the Annual Report 2014.

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	Group CEO statement on corporate responsibility, p. 45. Key points: Economic significance and responsibility, international and national developments and challenges, focus on client involvement, priorities for the next few years.

2	Organizational Profile	
2.1	Name of the organization	Rear cover
2.2	Primary brands, products, and/or services	Report on the business year, pp. 10 – 17; Swiss Exchange, p. 18; Securities Services, p. 26, Financial Information, p. 29, Payment Services, p. 36; SIX Financial Statements 2013, p. 24
2.3	Operational structure of the organization	Organization and competencies, p. 56
2.4	Location of organization's headquarters	Rear cover
2.5	Number of countries where the organization operates	SIX is present in 24 countries outside Switzerland, p. 65 Locations, pp. 68– 70
2.6	Nature of ownership and legal form	Organization and competencies, shareholders equity structure, p. 56, Shareholder structure (graph), p. 57; SIX Financial Statements 2013, p. 63
2.7	Markets served	Report on the business year, pp. 10 – 17; Swiss Exchange, p. 18; Securities Services, p. 26; Financial Information, p. 29; Payment Services, p. 36, SIX Financial Statements, p. 24
2.8	Scale of the reporting organization, including number of employees, net sales, total capitalization, quantity of products or services provided	At a glance, p. 3, Highlights, p. 5; Overview of key indicators, p. 11; Group balance sheet and income statement, pp. 66-67
2.9	Significant changes during the reporting period regarding size, structure or ownership	Report on the business year, Expansion of international business, p. 11, Steady optimization of the cost base, p. 11; SIX Financial Statements, p. 70
2.10	Awards received in the reporting period	Awards received in the 2014 reporting year: Innovations and awards for indices, p. 20, Consistent client focus, p. 46

3	Report Parameters	
REPORT PROFILE		
3.1	Reporting period.	01/01/2014 – 31/12/2014
3.2	Date of most recent previous report.	24/04/2014
3.3	Reporting cycle.	Annual
3.4	Contact point for questions regarding the report or its contents.	Page 2 in 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	No changes.
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 document

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	Organization and competencies, pp. 56, 60
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. 57-59; Group Executive Board, pp. 62-64
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. 57-59; Group Executive Board, pp. 62-64.
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body	Shareholders and equity structure, p. 56. 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	High level of employee commitment, p. 45, GRI reporting, p. 46, Consistent client focus, p. 46 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	High level of employee commitment, p. 45, GRI reporting, p. 46, Consistent client focus, p. 46 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 owners and customers, employees, regulators, politicians and state supervisory bodies.

5 Management Approach and Performance Indicators		
Economic		
B	Economic performance indicators	
ASPECT: ECONOMIC PERFORMANCE		
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)	Partial information for EC1: Group balance sheet, p. 66. Group income statement, p. 67
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change	
EC3	Coverage of the organization's defined benefit plan obligations	SIX Financial Statements, pp. 77-81. Steady optimization of the cost base, p. 11
EC4	Significant financial assistance received from government	
ASPECT: MARKET PRESENCE		
EC5	Starting salaries compared to the local minimum wage.	
EC6	Policy, practices and proportion of spending on locally-based suppliers at significant locations of operation – not applicable.	
EC7	Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation.	
ASPECT: INDIRECT ECONOMIC IMPACTS		
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit, through commercial support, contributions in kind or pro bono work.	Reporting on corporate responsibility, p. 44 www.six-group.com/cr
EC9	Understanding and describing significant indirect economic impacts.	Partial information for EC9: Corporate responsibility, p. 44, CEO Statement, p. 45

Environment		
B	Environmental performance indicators.	
ASPECT: MATERIALS		
EN1	Materials used by weight or volume.	Partial information for EN1: Table: www.six-group.com/environment
EN2	Percentage of materials used that are recycled input materials.	Partial information for EN2: Waste and recycling. Table: www.six-group.com/environment
ASPECT: ENERGY		
EN3	Direct energy consumption by primary energy source.	Table: www.six-group.com/environment Details in report are in MWh, conversion into GJ: Natural gas: 13,849 GJ
EN4	Indirect energy consumption by primary source	Electricity, district heating Table: www.six-group.com/environment Details in report are in MWh, conversion into GJ: District heating: 6,386 GJ Electricity: 94,363 GJ. Electricity mix/sources: Olten (sbo): Renewable energy 27.8% (hydro-electricity 27.1%; solar power 0.7%) subsidized electricity 2.0% and non-renewable energy 70.2% (nuclear power) and refuse (0%). Zurich (ewz): Renewable energy 16.9% (hydro-electricity 16.0%; solar power 0.9) subsidized electricity 1.9% and non-renewable energy 81.4% (nuclear power) and refuse



		(0%). District heating mix/sources: Refuse/waste incineration (100%)
EN5	Energy saved due to conservation and efficiency improvements	Careful handling of natural resources Table: www.six-group.com/environment
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) Table: www.six-group.com/environment
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 handling of natural resources, Table: www.six-group.com/environment Non-hazardous waste (everything apart from electrical waste, 39.2 tonnes) is sent for incineration (177.8 tonnes), while waste paper (172.6 tonnes), glass (8.5 tonnes), PET (666 100-liter bags) and metal (70.3 tonnes) are recycled. Electrical scrap (39.2 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 Table: www.six-group.com/environment
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: Employees by per business area, p. 47 (graph) and p. 48 (table)
LA2	Total number and rate of employee turnover by age group, gender, and region	Partial information for LA2: table p. 48
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations	Employee health management, p. 46 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 legal entities of SIX in Luxembourg (354 employees) have a works council. There are collective labor agreements for the legal entities in Germany (93 employees), Sweden (96 employees), France (300 employees, of which 4 employees are based in Monaco), Spain (11 employees), United Kingdom (86 employees) and Italy (9 employees).
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. 48 (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 mem-	Employee health management, p. 46

	bers regarding serious diseases	<p>SIX employees in Switzerland can make use of external professional social counseling. In Switzerland, SIX also offers free flu inoculations. Employees aged over 45 can have a preventive medical checkup every two years, paid for by SIX.</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	<p>Partial information for LA10: Initial and further training in Switzerland (table) p. 48.</p> <p>6.9 hours per year overall (Corporate Functions: 5, Global IT: 8.4, Swiss Exchange: 5.5, Securities Services: 4, Financial Information: 7.7, Payment Services: 6.5)</p>
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	Nurturing talented younger staff, p. 46
LA12	Percentage of employees receiving regular performance and career development reviews	<p>100% in Switzerland</p> <p>The performance management process has been introduced in all international locations, with the exception of Morocco.</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: proportion of women, p. 48 (table)
LA14	Ratio of basic salary of men to women by employee category	

Human rights		
B	Human rights performance indicators	
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	<p>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.</p> <p>SIX employees can contact Human Resources, Legal & Compliance and external employee counseling services for advice and support.</p> <p>If they feel they are being sexually harassed, discriminated against or bullied, employees can call the internal complaints body. The Appeals Board was contacted once in 2014</p>



		and discrimination proceedings were launched. The proceedings were concluded in 2014.
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.
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.
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.
ASPECT: SECURITY PRACTICES		
HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights relevant to operations	
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 mostly active in countries that are not significantly affected by corruption. No corruption-related risks were therefore investigated.
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures	
SO4	Actions taken in response to incidents of corruption	<p>Partial information for SO4: As regards corruption, SIX focuses on prevention: corruption is addressed in employee training courses on the Code of Conduct and in staff advisory sessions. No steps were taken in response to incidents of corruption in the reporting year.</p> <p>Partial information for SO4: SIX has laid down internal rules to minimize the risk of corruption. Compliance and client data protection, p. 47.</p>

ASPECT: PUBLIC POLICY		
SO5	Public policy positions and participation in public policy development and lobbying	<p>CEO statement, p. 45 Active commitment to the Swiss financial center, p. 44</p> <p>In January 2012 SIX established a contact center for political issues, which liaises with political parties and politicians.</p> <p>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.</p> <p>The SIX business areas are involved in industry-specific organizations:</p> <p>Swiss Exchange: SWISS GAAP FER, Stiftung für Fachempfehlungen zur Rechnungslegung (Swiss Foundation for Accounting and Reporting Recommendations), International Organization for Securities Commissions (IOSCO) and Federation of European Securities Exchanges (FESE), 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), International Securities Services Association (ISSA) 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	<p>As a company based in Switzerland, SIX recognizes the importance to the economy in general and the financial market in particular of having a political system based on the "militia" principle, by which citizens undertake public office alongside their normal jobs. SIX is keen to contribute to strengthening the militia system and intensifying the cooperation between business and politics. For example, SIX employees who exercise a political mandate are given support. Political parties are provided with information about the financial market infrastructure and also with financial contributions. The latter amounted to a total of CHF 50,000 in 2014.</p>



ASPECT: ANTI-COMPETITIVE BEHAVIOUR		
SO7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices, and their outcomes	One legal action under competition law is pending in connection with the card business. SIX Financial Statements, p. 46
ASPECT: COMPLIANCE		
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	During the 2014 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	Consistent client focus, p. 46
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 complaints by customers, pp. 46-47
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 2014 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 2014

The SIX Annual Report 2014 integrates elements of a corporate responsibility 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 output	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 Externally Assured	Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.13, 4.16 - 4.17	Report Externally Assured	Same as requirement for Level B	Report Externally Assured
G3 Management Approach Disclosures output	Not Required		Management Approach Disclosures for each Indicator Category		Management Approach disclosed for each Indicator Category	
G3 Performance Indicators & Sector Supplement Performance Indicators output	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 2014, the GRI guidelines have been implemented at level C, in order to report as comprehensively as possible in this context.

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