



Global Reporting Initiative Content Index 2021

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 has been reviewed by Ernst & Young Ltd (EY) against the GRI Standards. The content has been prepared in accordance with the comprehensive option as evidenced in the EY assurance report. The limited assurance by EY covered all items of the GRI Content Index.

This report has been prepared in accordance with the GRI Standards: Comprehensive option.

Guidance

Disclosure	Number and title of disclosure
Reference	Referenced text which covers the GRI Standard
Page	Page reference in the UBS Annual Report 2021 (UBS AR 2021) or UBS Sustainability Report 2021 (UBS SR 2021)

Note

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 2021 are referring to the combined UBS Group AG and UBS AG Annual Report 2021 available on www.ubs.com/investors. The UBS Sustainability Report 2021 is available on www.ubs.com/gri and www.ubs.com/investors.

GRI Standard	Disclosure	Reference	Page
GRI 102 General Disclosures (2016)	102-1 Name of organization	Corporate information	UBS AR 2021 / 6
	102-2 Activities, brands, products, and services	Our strategy	UBS AR 2021 / 16-17
		Our businesses	UBS AR 2021 / 21-32
		Clients	UBS AR 2021 / 39-42
	102-3 Location of headquarters	Corporate information	UBS AR 2021 / 6
	102-4 Location of operations	Our businesses	UBS AR 2021 / 21-32
		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	
	102-5 Ownership and legal form	Corporate information	UBS AR 2021 / 6
		Group structure and shareholders	UBS AR 2021 / 191
		Share capital structure	UBS AR 2021 / 192-196
	102-6 Markets served	Our strategy	UBS AR 2021 / 16-17
		Our businesses	UBS AR 2021 / 21-32
		Clients	UBS AR 2021 / 39-42
	102-7 Scale of the organization	Our key figures	UBS AR 2021 / 8
Note 2a Segment reporting		UBS AR 2021 / 316-317	
Note 2b Segment reporting by geographic location		UBS AR 2021 / 318	
Our businesses		UBS AR 2021 / 21-32	
102-8 Information on employees and other workers	What we do for our employees	UBS SR 2021 / 26-35	
	Appendix 3 – Workforce by the numbers	UBS SR 2021 / 96-101	
	Employees	UBS AR 2021 / 44-46	
102-9 Supply chain	Vendors	UBS SR 2021 / 157	
	Managing our supply chain responsibly	UBS SR 2021 / 75	
102-10 Significant changes to the organization and its supply chain	Note 30 Changes in organization and acquisitions and disposals of subsidiaries and businesses	UBS AR 2021 / 404	
102-11 Precautionary Principle or approach	Risk management and control	UBS AR 2021 / 98-149	
	Key policies and principles	UBS SR 2021 / 115-116	
102-12 External initiatives	How we engage in partnerships	UBS SR 2021 / 80-81	
	External commitments and memberships	UBS SR 2021 / 134	
	How we advance sustainability in the financial sector	UBS SR 2021 / 135-137	
102-13 Membership of associations	See 102-12	UBS SR 2021 / 80-81	
		UBS SR 2021 / 134	
		UBS SR 2021 / 135-137	
102-14 Statement from senior decision-maker	Why sustainability is important to UBS	UBS SR 2021 / 6-7	

GRI Standard	Disclosure	Reference	Page
GRI 102 General Disclosures (2016)	102–15 Key impacts, risks, and opportunities	Why	UBS SR 2021 / 9–13
		Our strategy, business model and environment	UBS AR 2021 / 15–73
		Risk management and control	UBS AR 2021 / 98–149
		Risk evaluation	UBS SR 2021 / 166
		Objectives and achievements 2021	UBS SR 2021 / 146–152
		Objectives 2022	UBS SR 2021 / 153–155
		How we monitor our actions	UBS SR 2021 / 82–83
	102–16 Values, principles, standards, and norms of behavior	Key policies and principles	UBS SR 2021 / 115–116
		A firm driven by purpose	UBS SR 2021 / 10
		Our purpose drives our strategy and culture and is the basis for our sustainable success	UBS SR 2021 / 27–29
	102–17 Mechanisms for advice and concerns about ethics	Our Code of Conduct and Ethics	UBS SR 2021 / 118–120
		Key policies and principles	UBS SR 2021 / 115–116
Equal opportunity, grievances and whistleblowing protections		UBS SR 2021 / 32	
Grievance mechanisms		UBS SR 2021 / 161	
102–18 Governance structure	Board of Directors	UBS AR 2021 / 199–215	
	Group Executive Board	UBS AR 2021 / 216–222	
	Charter of the Corporate Culture and Responsibility Committee	UBS SR 2021 / 117	
	How we monitor our actions	UBS SR 2021 / 82–83	
102–19 Delegating authority	Charter of the Corporate Culture and Responsibility Committee	UBS SR 2021 / 117	
	How we monitor our actions	UBS SR 2021 / 82–83	
102–20 Executive-level responsibility for economic, environmental, and social topics	How we monitor our actions	UBS SR 2021 / 82–83	
	Charter of the Corporate Culture and Responsibility Committee	UBS SR 2021 / 117	
102–21 Consulting stakeholders on economic, environmental, and social topics	How we create value for our stakeholders	UBS AR 2021 / 38–55	
	Stakeholder engagement	UBS SR 2021 / 156–157	
	How we include our stakeholders' views	UBS SR 2021 / 88–89	
	Charter of the Corporate Culture and Responsibility Committee	UBS SR 2021 / 117	
	Shareholders' participation rights	UBS AR 2021 / 197–198	
102–22 Composition of highest governance body	Corporate calendar UBS Group AG	UBS AR 2021 / 6	
	Board of Directors	UBS AR 2021 / 199–215	
	Group Executive Board	UBS AR 2021 / 216–222	
102–23 Chair of the highest governance body	How we monitor our actions	UBS SR 2021 / 82–83	
	Not relevant to UBS (two-tiered board structure)		
		Board of Directors	UBS AR 2021 / 199–215

GRI Standard	Disclosure	Reference	Page
GRI 102 General Disclosures (2016)	102–24 Nominating and selecting the highest governance body	Board of Directors <i>Elections and terms of office</i> <i>Organizational principles and structure</i> <i>Governance and Nominating Committee</i> <i>Skills, expertise and training of the Board of Directors</i> <i>Succession planning</i>	UBS AR 2021 / 199–215
	102–25 Conflicts of interest	Key policies and principles (Code of Conduct and Ethics) Important business connections of independent members of the Board of Directors	UBS SR 2021 / 115–116 UBS AR 2021 / 212
	102–26 Role of highest governance body in setting purpose, values, and strategy	How we monitor our actions Charter of the Corporate Culture and Responsibility Committee	UBS SR 2021 / 82–83 UBS SR 2021 / 117
	102–27 Collective knowledge of highest governance body	Skills, expertise and training of the Board of Directors	UBS AR 2021 / 213
	102–28 Evaluating the highest governance body's performance	Performance assessment	UBS AR 2021 / 208
	102–29 Identifying and managing economic, environmental, and social impacts	How we monitor our actions	UBS SR 2021 / 82–83
		Charter of the Corporate Culture and Responsibility Committee	UBS SR 2021 / 117
		How we create value for our stakeholders	UBS AR 2021 / 38–55
		Stakeholder engagement	UBS SR 2021 / 156–157
	102–30 Effectiveness of risk management processes	How we include our stakeholders' views	UBS SR 2021 / 88–89
		How we engage in partnerships	UBS SR 2021 / 80–81
		Charter of the Corporate Culture and Responsibility Committee	UBS SR 2021 / 117
	102–31 Review of economic, environmental, and social topics	Board of Directors – Corporate Culture and Responsibility Committee	UBS AR 2021 / 210
	102–32 Highest governance body's role in sustainability reporting	Charter of the Corporate Culture and Responsibility Committee	UBS SR 2021 / 117
102–33 Communicating critical concerns	How we monitor our actions	UBS SR 2021 / 82–83	
	Charter of the Corporate Culture and Responsibility Committee	UBS SR 2021 / 117	
	Equal opportunity, grievances and whistleblowing protections	UBS SR 2021 / 32	
102–34 Nature and total number of critical concerns	How we include our stakeholders' views	UBS SR 2021 / 88–89	
	Materiality assessment: material GRI topics 2021	UBS SR 2021 / 158–159	
	How we create value for our stakeholders	UBS AR 2021 / 38–55	
	Stakeholder engagement	UBS SR 2021 / 156–157	
Note: Due to the diverse nature and sources of critical concerns it is not possible to report their total number.			

GRI Standard	Disclosure	Reference	Page
GRI 102 General Disclosures (2016)	102–35 Remuneration policies	Compensation Report 2021	UBS AR 2021 / 227–272
	102–36 Process for determining remuneration	Compensation Report 2021	UBS AR 2021 / 227–272
	102–37 Stakeholders' involvement in remuneration	How we create value for our stakeholders	UBS AR 2021 / 38–55
		Stakeholder engagement	UBS SR 2021 / 156–157
		Shareholders' participation rights	UBS AR 2021 / 197–198
		Corporate calendar UBS Group AG	UBS AR 2021 / 6
		Compensation Report – Overview of performance assessment measures	UBS AR 2021 / 246
		2021 key compensation themes	UBS AR 2021 / 230–232
		Say-on-pay	UBS AR 2021 / 233–234
		Note: Voting results of AGMs are published on www.ubs.com/agm	
102–38 Annual total compensation ratio	Reason for omission: Not disclosed due to confidentiality		
	Compensation for the CEO, the highest paid GEB member, total compensation for GEB members, compensation for the BoD members, including the Chairman, and compensation for employees other than GEB members are disclosed in the Compensation Report 2021.	UBS AR 2021 / 227–272	
102–39 Percentage increase in annual total compensation ratio	Reason for omission: Not disclosed due to confidentiality		
	Compensation increase for the CEO, the highest paid GEB member, total compensation for GEB members, compensation for the BoD members, including the Chairman, and general employee compensation for employees other than GEB members are disclosed in the Compensation Report 2021.	UBS AR 2021 / 227–272	
102–40 List of stakeholder groups	How we create value for our stakeholders	UBS AR 2021 / 38–55	
	Stakeholder engagement	UBS SR 2021 / 156–157	
	How we include our stakeholders' views	UBS SR 2021 / 88–89	
	Materiality assessment: material GRI topics 2021	UBS SR 2021 / 158–159	
102–41 Collective bargaining agreements	Employee representation	UBS SR 2021 / 30	
102–42 Identifying and selecting stakeholders	See 102–40	UBS AR 2021 / 38–55	
		UBS SR 2021 / 156–157	
		UBS SR 2021 / 88–89 UBS SR 2021 / 158–159	
102–43 Approach to stakeholder engagement	See 102–40	UBS AR 2021 / 38–55	
		UBS SR 2021 / 156–157	
		UBS SR 2021 / 88–89	
		UBS SR 2021 / 158–159	

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GRI 102 General Disclosures (2016)	102–44 Key topics and concerns raised	See 102–40	UBS AR 2021 / 38–55 UBS SR 2021 / 156–157 UBS SR 2021 / 88–89 UBS SR 2021 / 158–159 UBS AR 2021 / 37
		Additionally: Our response to COVID-19	
	102–45 Entities included in the consolidated financial statements	Our external reporting approach Our evolution Note 1 Summary of material accounting policies Note 29 Interests in subsidiaries and other entities Note: Except where clearly identified, all of UBS’s sustainability information referenced in this GRI index is presented on a consolidated basis under IFRS requirements for financial reporting for the UBS Group AG.	UBS AR 2021 (at the very beginning of the report) UBS AR 2021 / 14 UBS AR 2021 / 299–315 UBS AR 2021 / 399–403
	102–46 Defining report content and topic boundaries	Information policy How we create value for our stakeholders Stakeholder engagement How we include our stakeholders’ views Materiality assessment: material GRI topics 2021	UBS AR 2021 / 226 UBS AR 2021 / 38–55 UBS SR 2021 / 156–157 UBS SR 2021 / 88–89 UBS SR 2021 / 158–159
	102–47 List of material topics	Materiality assessment: material GRI topics 2021	UBS SR 2021 / 158–159
	102–48 Restatements of information	None	
	102–49 Changes in reporting	No significant changes	
	102–50 Reporting period	1.1.2021–31.12.2021	
	102–51 Date of most recent report	11.3.2021	
	102–52 Reporting cycle	Financial reporting: quarterly Sustainability reporting: annually	
	102–53 Contact point for questions regarding the report	Questions related to Annual Report: Contacts	UBS AR 2021 / 6
		Questions related to Sustainability Report: Contacts	UBS SR 2021 / 4
	102–54 Claims of reporting in accordance with the GRI standards	GRI content index	Page 2 of this GRI Content Index
		Independent assurance report by Ernst & Young (EY)	UBS SR 2021 / 138–139
	102–55 GRI content index		
	102–56 External assurance	Auditors	UBS AR 2021 / 224–225
		Reports of the statutory auditor / independent registered public accounting firm	UBS AR 2021 / 277–290
		Independent assurance report by Ernst & Young (EY)	UBS SR 2021 / 138–139
		About this Sustainability Report	UBS SR 2021 / 3

GRI Standard	Disclosure	Reference	Page
Economic Performance (Material topics: Operational efficiency and effectiveness; Climate action)			
GRI 103 Management Approach (2016)	103–1 Explanation of the material topic and its boundary	How we include our stakeholders' views	UBS SR 2021 / 88–89
		Materiality assessment: material GRI topics 2021	UBS SR 2021 / 158–159
		Our approach to long-term value creation	UBS AR 2021 (at the very beginning of the report)
	103–2 The management approach and its components	Our strategy	UBS AR 2021 / 16–17
		Targets, aspirations and capital guidance	UBS AR 2021 / 20
		Our key figures	UBS AR 2021 / 8
		Group Internal Audit	UBS AR 2021 / 225
		Organizational principles and structure	UBS AR 2021 / 207–211
		Taking action on a net zero future – our climate report	UBS SR 2021 / 36–71
		Charter of the Corporate Culture and Responsibility Committee	UBS SR 2021 / 117
		How we monitor our actions	UBS SR 2021 / 82–83
		Key policies and principles	UBS SR 2021 / 115–116
	Objectives 2022	UBS SR 2021 / 153–155	
Objectives and achievements 2021	UBS SR 2021 / 146–152		
Information relevant to all material topics	UBS SR 2021 / 161		
103–3 Evaluation of the management approach	Evaluation of management approaches	UBS SR 2021 / 161	
	Our strategy	UBS AR 2021 / 16–17	
	Targets, aspirations and capital guidance	UBS AR 2021 / 20	
	Taking action on a net zero future – our climate report	UBS SR 2021 / 36–71	
GRI 201 Economic Performance (2016)	201–1 Direct economic value generated and distributed	Direct economic value generated and distributed by UBS Group AG consolidated in 2021	UBS SR 2021 / 163
		Income statement	UBS AR 2021 / 291
		Statement of cash flows	UBS AR 2021 / 297–298
		Note 6 Personnel expenses	UBS AR 2021 / 321
		Note 7 General and administrative expenses	UBS AR 2021 / 321
		Note 8 Income taxes	UBS AR 2021 / 322–324
		UBS's charitable contributions	UBS SR 2021 / 76–77
		Vendors (total purchase amount)	UBS SR 2021 / 157
	201–2 Financial implications and other risks and opportunities for the organization's activities due to climate change	Taking action on a net zero future – our climate report	UBS SR 2021 / 36–71
		Refer to <i>Submission</i> to the CDP climate change questionnaire for further information	
201–3 Defined benefit plan obligations and other retirement plans	Note 27 Post-employment benefit plans	UBS AR 2021 / 385–394	
201–4 Financial assistance received from government	UBS did not receive any significant monetary support from governments in 2021		

GRI Standard	Disclosure	Reference	Page
Anti-corruption (Regulatory compliance)			
GRI 103 Management Approach (2016)	103-1 Explanation of the material topic and its boundary	How we include our stakeholders' views	UBS SR 2021 / 88-89
		Materiality assessment: material GRI topics 2021	UBS SR 2021 / 158-159
		Our approach to long-term value creation	UBS AR 2021 (at the very beginning of the report)
	103-2 The management approach and its components	How we monitor our actions	UBS SR 2021 / 82-83
		Risk governance	UBS AR 2021 / 103-104
		Risk appetite framework	UBS AR 2021 / 105-107
		Non-financial risk	UBS AR 2021 / 147-149
		Key policies and principles	UBS SR 2021 / 115-116
		Combating financial crime	UBS SR 2021 / 85
		Objectives 2022	UBS SR 2021 / 153-155
103-3 Evaluation of the management approach	Objectives and achievements 2021	UBS SR 2021 / 146-152	
	Information relevant to all material topics	UBS SR 2021 / 161	
GRI 205 Anti-corruption (2016)	205-1 Operations assessed for risks related to corruption	Combating financial crime	UBS SR 2021 / 85
	205-2 Communication and training about anti-corruption policies and procedures	Combating financial crime	UBS SR 2021 / 85
		Managing our supply chain responsibly	UBS SR 2021 / 75
205-3 Confirmed incidents of corruption and actions taken	Reason for omission: Confidentiality constraints: UBS treats this data as confidential company information. Significant cases would be discussed in Note 18 b) "Litigation, regulatory and similar matters" of the UBS Annual Report.	UBS AR 2021 / 338-343	
Anti-competitive Behavior (Regulatory compliance)			
GRI 103 Management Approach (2016)	103-1 Explanation of the material topic and its boundary	How we include our stakeholders' views	UBS SR 2021 / 88-89
		Materiality assessment: material GRI topics 2021	UBS SR 2021 / 158-159
		Our approach to long-term value creation	UBS AR 2021 (at the very beginning of the report)
	103-2 The management approach and its components	Risk appetite framework	UBS AR 2021 / 105-107
		Non-financial risk	UBS AR 2021 / 147-149
		Risk governance	UBS AR 2021 / 103-104
		Our Code of Conduct and Ethics	UBS SR 2021 / 118-120
		Objectives 2022	UBS SR 2021 / 153-155
		Objectives and achievements 2021	UBS SR 2021 / 146-152
	103-3 Evaluation of the management approach	Information relevant to all material topics	UBS SR 2021 / 161
Evaluation of management approaches		UBS SR 2021 / 161	
GRI 206 Anti-competitive Behavior (2016)	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	See GRI 419-1	

GRI Standard	Disclosure	Reference	Page
Tax (Regulatory compliance)			
GRI 103 Management Approach (2016)	103–1 Explanation of the material topic and its boundary	How we include our stakeholders' views Materiality assessment: material GRI topics 2021 Our approach to long-term value creation	UBS SR 2021 / 88–89 UBS SR 2021 / 158–159 UBS AR 2021 (at the very beginning of the report)
	103–2 The management approach and its components	Tax Our approach to tax matters (Separate document) Our Code of Conduct and Ethics Objectives 2022 Objectives and achievements 2021 Information relevant to all material topics	UBS SR 2021 / 116 www.ubs.com/gri UBS SR 2021 / 118–120 UBS SR 2021 / 153–155 UBS SR 2021 / 146–152 UBS SR 2021 / 161
	103–3 Evaluation of the management approach	Evaluation of management approaches	UBS SR 2021 / 161
GRI 207 Tax (2019)	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 UBS SR 2021 / 161 UBS AR 2021 / 277–290
	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 Stakeholder engagement	www.ubs.com/gri UBS AR 2021 / 38–55 UBS SR 2021 / 156–157
	207–4 Country-by-country reporting	Reason for omission: Confidentiality constraints. UBS treats this data as confidential company information. For a breakdown of Swiss / Non-Swiss income tax see Note 8 "Income taxes" of the UBS Annual Report	UBS AR 2021 / 322–324
Materials			
GRI 301 Materials (2016)	301–1 Materials used by weight or volume.	Paper is the only relevant material for this indicator Paper	UBS SR 2021 / 108
	301–2 Recycled input materials used	Paper is the only relevant material for this indicator Paper	UBS SR 2021 / 108

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Energy (Climate action)			
GRI 103 Management Approach (2016)	103-1 Explanation of the material topic and its boundary	How we include our stakeholders' views	UBS SR 2021 / 88-89
		Materiality assessment: material GRI topics 2021	UBS SR 2021 / 158-159
		Our approach to long-term value creation	UBS AR 2021 (at the very beginning of the report)
	103-2 The management approach and its components	How we monitor our actions	UBS SR 2021 / 82-83
		Key policies and principles	UBS SR 2021 / 115-116
		Sustainability-related training and raising awareness	UBS SR 2021 / 116
		Group Sustainability and Impact management indicators	UBS SR 2021 / 160
		Taking action on a net zero future – our climate report	UBS SR 2021 / 36-71
		Environmental targets and performance in our operations	UBS SR 2021 / 102
		Reducing our environmental footprint	UBS SR 2021 / 74
Objectives 2022		UBS SR 2021 / 153-155	
Objectives and achievements 2021	UBS SR 2021 / 146-152		
Information relevant to all material topics	UBS SR 2021 / 161		
	Refer to <i>Submission</i> to the CDP climate change questionnaire for further information		
103-3 Evaluation of the management approach	Evaluation of management approaches	UBS SR 2021 / 161	
	ISO 14001 and 50001 certificates	UBS SR 2021 / 140-144	
GRI 302 Energy (2016)	302-1 Energy consumption within the organization	Climate strategy and GHG emissions	UBS SR 2021 / 103
		Energy consumption	UBS SR 2021 / 105
		Environmental indicators	UBS SR 2021 / 111
		Reporting standards and methodologies	UBS SR 2021 / 110
	302-2 Energy consumption outside of the organization	Not relevant	
302-3 Energy intensity	Environmental indicators per full time employee	UBS SR 2021 / 112	
	Reporting standards and methodologies	UBS SR 2021 / 110	
302-4 Reduction of energy consumption	Climate strategy and GHG emissions	UBS SR 2021 / 103	
	Energy consumption	UBS SR 2021 / 105	
	Environmental targets and performance in our operations	UBS SR 2021 / 102	
	Reporting standards and methodologies	UBS SR 2021 / 110	
302-5 Reductions in energy requirements of products and services	Not relevant for financial institutions, see FS8		

GRI Standard	Disclosure	Reference	Page
Emissions (Climate action)			
GRI 103 Management Approach (2016)	103–1 Explanation of the material topic and its boundary	How we include our stakeholders' views	UBS SR 2021 / 88–89
		Materiality assessment: material GRI topics 2021	UBS SR 2021 / 158–159
		Our approach to long-term value creation	UBS AR 2021 (at the very beginning of the report)
	103–2 The management approach and its components	How we monitor our actions	UBS SR 2021 / 82–83
		Key policies and principles	UBS SR 2021 / 115–116
		Sustainability-related training and raising awareness	UBS SR 2021 / 116
		Group Sustainability and Impact management indicators	UBS SR 2021 / 160
		Taking action on a net zero future – our climate report	UBS SR 2021 / 36–71
		Environmental targets and performance in our operations	UBS SR 2021 / 102
		Reducing our environmental footprint	UBS SR 2021 / 74
Objectives 2022		UBS SR 2021 / 153–155	
Objectives and achievements 2021	UBS SR 2021 / 146–152		
Information relevant to all material topics	UBS SR 2021 / 161		
	Refer to <i>Submission</i> to the CDP climate change questionnaire for further information		
103–3 Evaluation of the management approach	Evaluation of management approaches	UBS SR 2021 / 161	
	ISO 14001 and 50001 certificates	UBS SR 2021 / 140–144	
GRI 305 Emissions (2016)	305–1 Direct (Scope 1) GHG emissions	Environmental indicators	UBS SR 2021 / 111
		Climate strategy and GHG emissions	UBS SR 2021 / 103
		Reporting standards and methodologies	UBS SR 2021 / 110
	305–2 Energy indirect (Scope 2) GHG emissions	Environmental indicators	UBS SR 2021 / 111
		Climate strategy and GHG emissions	UBS SR 2021 / 103
		Reporting standards and methodologies	UBS SR 2021 / 110
	305–3 Other indirect (Scope 3) GHG emissions	Environmental indicators	UBS SR 2021 / 111
		Climate strategy and GHG emissions	UBS SR 2021 / 103
		Reporting standards and methodologies	UBS SR 2021 / 110
	305–4 GHG emissions intensity	Environmental indicators per full time employee	UBS SR 2021 / 112
	Reporting standards and methodologies	UBS SR 2021 / 110	
305–5 Reduction of GHG emissions	see 302–4		
305–6 Emissions of ozone-depleting substances (ODS)	Not relevant		
305–7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	Not relevant		

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Effluents and Waste			
GRI 306 Effluents and Waste (2016)	306–2 Waste by type and disposal method	Environmental indicators Waste and recycling	UBS SR 2021 / 111 UBS SR 2021 / 109
Supplier Environmental Assessment (Environmental and social risk management)			
GRI 103 Management Approach (2016)	103–1 Explanation of the material topic and its boundary	How we include our stakeholders' views Materiality assessment: material GRI topics 2021 Our approach to long-term value creation	UBS SR 2021 / 88–89 UBS SR 2021 / 158–159 UBS AR 2021 (at the very beginning of the report)
	103–2 The management approach and its components	How we monitor our actions Key policies and principles Objectives 2022 Objectives and achievements 2021 Managing our supply chain responsibly Information relevant to all material topics	UBS SR 2021 / 82–83 UBS SR 2021 / 115–116 UBS SR 2021 / 153–155 UBS SR 2021 / 146–152 UBS SR 2021 / 75 UBS SR 2021 / 161
	103–3 Evaluation of the management approach	Evaluation of management approaches ISO 14001 and 50001 certificates	UBS SR 2021 / 161 UBS SR 2021 / 140–144
GRI 308 Supplier Environmental Assessment (2016)	308–1 New suppliers that were screened using environmental criteria	Managing our supply chain responsibly	UBS SR 2021 / 75
	308–2 Negative environmental impacts in the supply chain and actions taken	Managing our supply chain responsibly	UBS SR 2021 / 75

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Employment (Compensation)			
GRI 103 Management Approach (2016)	103-1 Explanation of the material topic and its boundary	How we include our stakeholders' views Materiality assessment: material GRI topics 2021 Our approach to long-term value creation	UBS SR 2021 / 88-89 UBS SR 2021 / 158-159 UBS AR 2021 (at the very beginning of the report)
	103-2 The management approach and its components	Compensation Committee What we do for our employees Compensation Key policies and principles Objectives 2022 Objectives and achievements 2021 Information relevant to specific material topics – Employee topics Information relevant to all material topics	UBS AR 2021 / 210 UBS SR 2021 / 26-35 UBS AR 2021 / 227-272 UBS SR 2021 / 115-116 UBS SR 2021 / 153-155 UBS SR 2021 / 146-152 UBS SR 2021 / 161 UBS SR 2021 / 161
	103-3 Evaluation of the management approach	Evaluation of management approaches	UBS SR 2021 / 161
GRI 401 Employment (2016)	401-1 New employee hires and employee turnover	Attracting, developing and retaining the best talent Appendix 3 – Workforce by the numbers	UBS SR 2021 / 33-34 UBS SR 2021 / 96-101
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Benefits that count	UBS SR 2021 / 34-35
	401-3 Parental leave	Benefits that count Parental leave taken	UBS SR 2021 / 34-35 UBS SR 2021 / 101
		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.	

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Training and Education (Talent management)			
GRI 103 Management Approach (2016)	103-1 Explanation of the material topic and its boundary	How we include our stakeholders' views Materiality assessment: material GRI topics 2021 Our approach to long-term value creation	UBS SR 2021 / 88-89 UBS SR 2021 / 158-159 UBS AR 2021 (at the very beginning of the report)
	103-2 The management approach and its components	What we do for our employees Key policies and principles Objectives 2022 Objectives and achievements 2021 Information relevant to specific material topics – Employee topics Information relevant to all material topics	UBS SR 2021 / 26-35 UBS SR 2021 / 115-116 UBS SR 2021 / 153-155 UBS SR 2021 / 146-152 UBS SR 2021 / 161 UBS SR 2021 / 161
	103-3 Evaluation of the management approach	Evaluation of management approaches	UBS SR 2021 / 161
GRI 404 Training and Education (2016)	404-1 Average hours of training per year per employee	UBS reports in training days instead of training hours. One training day equals eight training hours.	
		Attracting, developing and retaining the best talent Appendix 3 – Workforce by the numbers	UBS SR 2021 / 33-34 UBS SR 2021 / 96-101
	404-2 Programs for upgrading employee skills and transition assistance programs	Attracting, developing and retaining the best talent Our commitment to diversity, equity and inclusion (DE&I) Benefits that count	UBS SR 2021 / 33-34 UBS SR 2021 / 31-32 UBS SR 2021 / 34-35
		404-3 Percentage of employees receiving regular performance and career development reviews	Practices that help us remain an employer of choice Attracting, developing and retaining the best talent As the performance review percentage covers 99,9% of all our eligible employees, there is no added value for further breakdown by gender or employment category.

GRI Standard	Disclosure	Reference	Page
Diversity and Equal Opportunity (Diversity and inclusion)			
GRI 103 Management Approach (2016)	103–1 Explanation of the material topic and its boundary	How we include our stakeholders' views	UBS SR 2021 / 88–89
		Materiality assessment: material GRI topics 2021	UBS SR 2021 / 158–159
		Our approach to long-term value creation	UBS AR 2021 (at the very beginning of the report)
	103–2 The management approach and its components	What we do for our employees	UBS SR 2021 / 26–35
		Key policies and principles	UBS SR 2021 / 115–116
		Objectives 2022	UBS SR 2021 / 153–155
		Objectives and achievements 2021	UBS SR 2021 / 146–152
		Information relevant to specific material topics – Employee topics	UBS SR 2021 / 161
	103–3 Evaluation of the management approach	Information relevant to all material topics	UBS SR 2021 / 161
		Evaluation of management approaches	UBS SR 2021 / 161
GRI 405 Diversity and Equal Opportunity (2016)	405–1 Diversity of governance bodies and employees	Our commitment to diversity, equity and inclusion (DE&I)	UBS SR 2021 / 31–32
		Appendix 3 – Workforce by the numbers	UBS SR 2021 / 96–101
		Members of the Board of Directors	UBS AR 2021 / 199–206
		Skills, expertise and training of the Board of Directors	UBS AR 2021 / 213
		Group Executive Board	UBS AR 2021 / 216–222
	405–2 Ratio of basic salary and remuneration of women to men	Fair pay and pay for performance	UBS AR 2021 / 238
		Our commitment to diversity, equity and inclusion	UBS AR 2021 / 240
		Our commitment to diversity, equity and inclusion (DE&I)	UBS SR 2021 / 31–32
		Practices that help us remain an employer of choice	UBS SR 2021 / 32
		Total Reward Principles	UBS AR 2021 / 235

GRI Standard	Disclosure	Reference	Page
Non-discrimination (Diversity and inclusion)			
GRI 103 Management Approach (2016)	103-1 Explanation of the material topic and its boundary	How we include our stakeholders' views Materiality assessment: material GRI topics 2021 Our approach to long-term value creation	UBS SR 2021 / 88-89 UBS SR 2021 / 158-159 UBS AR 2021 (at the very beginning of the report)
	103-2 The management approach and its components	What we do for our employees Key policies and principles Objectives 2022 Objectives and achievements 2021 Information relevant to specific material topics – Employee topics Information relevant to all material topics	UBS SR 2021 / 26-35 UBS SR 2021 / 115-116 UBS SR 2021 / 153-155 UBS SR 2021 / 146-152 UBS SR 2021 / 161 UBS SR 2021 / 161
	103-3 Evaluation of the management approach	Evaluation of management approaches	UBS SR 2021 / 161
GRI 406 Non-discrimination (2016)	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 2021 / 338-343
Supplier Social Assessment (Environmental and social risk management)			
GRI 103 Management Approach (2016)	103-1 Explanation of the material topic and its boundary	How we include our stakeholders' views Materiality assessment: material GRI topics 2021 Our approach to long-term value creation	UBS SR 2021 / 88-89 UBS SR 2021 / 158-159 UBS AR 2021 (at the very beginning of the report)
	103-2 The management approach and its components	How we monitor our actions Key policies and principles Objectives 2022 Objectives and achievements 2021 Managing our supply chain responsibly Information relevant to all material topics	UBS SR 2021 / 82-83 UBS SR 2021 / 115-116 UBS SR 2021 / 153-155 UBS SR 2021 / 146-152 UBS SR 2021 / 75 UBS SR 2021 / 161
	103-3 Evaluation of the management approach	Evaluation of management approaches ISO 14001 and 50001 certificates	UBS SR 2021 / 161 UBS SR 2021 / 140-144
GRI 414 Supplier Social Assessment (2016)	414-1 New suppliers that were screened using social criteria	Managing our supply chain responsibly	UBS SR 2021 / 75
	414-2 Negative social impacts in the supply chain and actions taken	Managing our supply chain responsibly	UBS SR 2021 / 75

GRI Standard	Disclosure	Reference	Page
Local Communities			
GRI G4 Financial Services Sector Disclosures	FS 14 Initiatives to improve access to financial services for disadvantaged people	Accessibility	UBS SR 2021 / 165
Public Policy			
GRI 415 Public Policy (2016)	415–1 Political contributions	Politicians and political parties	UBS SR 2021 / 156
Marketing and Labelling (Regulatory compliance)			
GRI 103 Management Approach (2016) GRI G4 Financial Services Sector Disclosures	103–1 Explanation of the material topic and its boundary	How we include our stakeholders' views Materiality assessment: material GRI topics 2021 Our approach to long-term value creation	UBS SR 2021 / 88–89 UBS SR 2021 / 158–159 UBS AR 2021 (at the very beginning of the report)
	103–2 The management approach and its components	Regulation and supervision Our Code of Conduct and Ethics How we ensure suitability Key policies and principles How we measure client satisfaction Financial literacy Objectives 2022 Objectives and achievements 2021 Information relevant to all material topics	UBS AR 2021 / 56–58 UBS SR 2021 / 118–120 UBS SR 2021 / 131 UBS SR 2021 / 115–116 UBS AR 2021 / 42 UBS SR 2021 / 164 UBS SR 2021 / 153–155 UBS SR 2021 / 146–152 UBS SR 2021 / 161
	103–3 Evaluation of the management approach	Evaluation of management approaches	UBS SR 2021 / 161
GRI 417 Marketing and Labelling (2016)	417–1 Requirements for product and service information and labelling	Not relevant for financial services company See former FS15 which has been included in 103 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 2021 / 338–343
	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 2021 / 338–343

GRI Standard	Disclosure	Reference	Page
Customer Privacy (Regulatory compliance)			
GRI 103 Management Approach (2016)	103-1 Explanation of the material topic and its boundary	How we include our stakeholders' views Materiality assessment: material GRI topics 2021 Our approach to long-term value creation	UBS SR 2021 / 88-89 UBS SR 2021 / 158-159 UBS AR 2021 (at the very beginning of the report)
	103-2 The management approach and its components	Regulation and supervision Our Code of Conduct and Ethics Information relevant to all material topics Objectives 2022 Objectives and achievements 2021 Protecting data	UBS AR 2021 / 56-58 UBS SR 2021 / 118-120 UBS SR 2021 / 161 UBS SR 2021 / 153-155 UBS SR 2021 / 146-152 UBS SR 2021 / 86-87
	103-3 Evaluation of the management approach	Evaluation of management approaches	UBS SR 2021 / 161
GRI 418 Customer Privacy (2016)	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 2021 / 338-343

GRI Standard	Disclosure	Reference	Page
Socioeconomic Compliance (Regulatory compliance; Diversity and inclusion)			
GRI 103 Management Approach (2016)	103–1 Explanation of the material topic and its boundary	How we include our stakeholders' views Materiality assessment: material GRI topics 2021 Our approach to long-term value creation	UBS SR 2021 / 88–89 UBS SR 2021 / 158–159 UBS AR 2021 (at the very beginning of the report)
	103–2 The management approach and its components	Our Code of Conduct and Ethics Non-financial risk Information relevant to all material topics Objectives 2022 Objectives and achievements 2021	UBS SR 2021 / 118–120 UBS AR 2021 / 147–149 UBS SR 2021 / 161 UBS SR 2021 / 153–155 UBS SR 2021 / 146–152
	103–3 Evaluation of the management approach	Evaluation of management approaches	UBS SR 2021 / 161
GRI 419 Socioeconomic Compliance (2016)	419–1 Non-compliance with laws and regulations in the social and economic area	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 2021 / 338–343
Product Portfolio (Climate action; Environmental and social risk management; Sustainable investing)			
GRI 103 Management Approach (2016)	103–1 Explanation of the material topic and its boundary	How we include our stakeholders' views Materiality assessment: material GRI topics 2021 Our approach to long-term value creation	UBS SR 2021 / 88–89 UBS SR 2021 / 158–159 UBS AR 2021 (at the very beginning of the report)
	103–2 The management approach and its components	How we monitor our actions Key policies and principles Our focus on sustainability and climate Why Our Code of Conduct and Ethics Taking action on a net zero future – our climate report Objectives 2022 Objectives and achievements 2021 Sustainability and climate risk policy framework What we do for our clients Sustainability-related training and raising awareness Group Sustainability and Impact management indicators Information relevant to all material topics	UBS SR 2021 / 82–83 UBS SR 2021 / 115–116 UBS AR 2021 / 48–55 UBS SR 2021 / 9–13 UBS SR 2021 / 118–120 UBS SR 2021 / 36–71 UBS SR 2021 / 153–155 UBS SR 2021 / 146–152 UBS SR 2021 / 121–126 UBS SR 2021 / 18–25 UBS SR 2021 / 116 UBS SR 2021 / 160 UBS SR 2021 / 161
	103–3 Evaluation of the management approach	Evaluation of management approaches ISO 14001 and 50001 certificates	UBS SR 2021 / 161 UBS SR 2021 / 140–144

GRI Standard	Disclosure	Reference	Page
GRI G4 Financial Services Sector Disclosures	FS6 Percentage of the portfolio for business lines by specific region, size (e.g., micro/SME/large) and by sector	Global Wealth Management	UBS AR 2021 / 22–24
		Global Wealth Management	UBS AR 2021 / 84–86
		Personal & Corporate Banking	UBS AR 2021 / 25–26
		Personal & Corporate Banking	UBS AR 2021 / 87–89
		Asset Management	UBS AR 2021 / 27–28
		Asset Management	UBS AR 2021 / 90–91
		Investment Bank	UBS AR 2021 / 29–31
		Investment Bank	UBS AR 2021 / 92–93
		Market risk	UBS AR 2021 / 131–139
		Country risk	UBS AR 2021 / 140–142
		Sustainability and climate risk	UBS AR 2021 / 143–146
		Credit risk	UBS AR 2021 / 113–130
		Clients	UBS AR 2021 / 39–42
		Taking action on a net zero future – our climate report	UBS SR 2021 / 36–71
		Basel III Pillar 3 UBS Group AG 2019 report	https://www.ubs.com/global/en/investor-relations/financial-information/pillar-3-disclosures.html
FS7 Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose	What we do for our clients	UBS SR 2021 / 18–25	
FS8 Monetary value of products and services designed to deliver a specific environmental benefit for each business line broken down by purpose	Taking action on a net zero future – our climate report	UBS SR 2021 / 36–71	
Audit (Environmental and social risk management)			
GRI 103 Management Approach (2016)	103–1 Explanation of the material topic and its boundary	How we include our stakeholders' views	UBS SR 2021 / 88–89
		Materiality assessment: material GRI topics 2021	UBS SR 2021 / 158–159
		Our approach to long-term value creation	UBS AR 2021 (at the very beginning of the report)
	103–2 The management approach and its components	Key policies and principles	UBS SR 2021 / 115–116
		Group Sustainability and Impact management indicators	UBS SR 2021 / 160
		Objectives 2022	UBS SR 2021 / 153–155
		Objectives and achievements 2021	UBS SR 2021 / 146–152
	103–3 Evaluation of the management approach	Evaluation of management approaches	UBS SR 2021 / 161
		ISO 14001 and 50001 certificate	UBS SR 2021 / 140–144

GRI Standard	Disclosure	Reference	Page
Active Ownership (Sustainable investing)			
GRI 103 Management Approach (2016)	103–1 Explanation of the material topic and its boundary	How we include our stakeholders' views Materiality assessment: material GRI topics 2021 Our approach to long-term value creation	UBS SR 2021 / 88–89 UBS SR 2021 / 158–159 UBS AR 2021 (at the very beginning of the report)
	103–2 The management approach and its components	Why How we monitor our actions Key policies and principles Our focus on sustainability and climate What we do for our clients Sustainability and climate risk policy framework Objectives 2022 Objectives and achievements 2021 Information relevant to all material topics	UBS SR 2021 / 9–13 UBS SR 2021 / 82–83 UBS SR 2021 / 115–116 UBS AR 2021 / 48–55 UBS SR 2021 / 18–25 UBS SR 2021 / 121–126 UBS SR 2021 / 153–155 UBS SR 2021 / 146–152 UBS SR 2021 / 161
	103–3 Evaluation of the management approach	Evaluation of management approaches ISO 14001 and 50001 certificate	UBS SR 2021 / 161 UBS SR 2021 / 140–144
GRI G4 Financial Services Sector Disclosures	FS10 Percentage and number of companies held in the institution's portfolio with which the reporting organization has interacted on environmental or social issues	Stewardship / voting rights Taking action on a net zero future – our climate report	UBS SR 2021 / 115 UBS SR 2021 / 36–71
	FS11 Percentage of assets subject to positive and negative environmental or social screening	Our focus on sustainability and climate What we do for our clients	UBS AR 2021 / 48–55 UBS SR 2021 / 18–25

Topics not covered by the topic-specific standards

GRI Standard	Disclosure	Reference	Page
Digitalization			
GRI 103 Management Approach (2016)	103–1 Explanation of the material topic and its boundary	How we include our stakeholders' views	UBS SR 2021 / 88–89
		Materiality assessment: material GRI topics 2021	UBS SR 2021 / 158–159
		Our approach to long-term value creation	UBS AR 2021 (at the very beginning of the report)
	103–2 The management approach and its components	Leveling up technology	UBS AR 2021 / 19
		Enhancing the client experience through innovation and digitalization	UBS AR 2021 / 40–41
		Digitalization	UBS SR 2021 / 161
		Our businesses	UBS AR 2021 / 21–32
		Protecting data	UBS SR 2021 / 86–87
		Information relevant to all material topics	UBS SR 2021 / 161
	103–3 Evaluation of the management approach	Objectives 2022	UBS SR 2021 / 153–155
Objectives and achievements 2021		UBS SR 2021 / 146–152	
KPI: USD billion spent on technology	Evaluation of management approaches	UBS SR 2021 / 161	
	Digitalization	UBS SR 2021 / 161	
Operational Efficiency and Effectiveness			
GRI 103 Management Approach (2016)	103–1 Explanation of the material topic and its boundary	How we include our stakeholders' views	UBS SR 2021 / 88–89
		Materiality assessment: material GRI topics 2021	UBS SR 2021 / 158–159
		Our approach to long-term value creation	UBS AR 2021 (at the very beginning of the report)
	103–2 The management approach and its components	Group Functions	UBS AR 2021 / 32
		Our strategy	UBS AR 2021 / 16–17
		Objectives 2022	UBS SR 2021 / 153–155
		Objectives and achievements 2021	UBS SR 2021 / 146–152
	103–3 Evaluation of the management approach	Information relevant to all material topics	UBS SR 2021 / 161
		Evaluation of management approaches	UBS SR 2021 / 161
		KPI: Cost / income ration	Our Key Figures

GRI Standard	Disclosure	Reference	Page
Client Experience			
GRI 103 Management Approach (2016)	103-1 Explanation of the material topic and its boundary	How we include our stakeholders' views Materiality assessment: material GRI topics 2021 Our approach to long-term value creation	UBS SR 2021 / 88-89 UBS SR 2021 / 158-159 UBS AR 2021 (at the very beginning of the report)
	103-2 The management approach and its components	Our Code of Conduct and Ethics Clients Our environment Our strategy Objectives 2022 Objectives and achievements 2021 Information relevant to all material topics	UBS SR 2021 / 118-120 UBS AR 2021 / 39-42 UBS AR 2021 / 33-37 UBS AR 2021 / 16-17 UBS SR 2021 / 153-155 UBS SR 2021 / 146-152 UBS SR 2021 / 161
	103-3 Evaluation of the management approach	Evaluation of management approaches	UBS SR 2021 / 161
	KPI: Invested assets	Our key figures	UBS AR 2021 / 8
	KPI: Growth in net new fee-generating assets of Global Wealth Management	Global Wealth Management Targets, aspirations and capital guidance	UBS AR 2021 / 84-86 UBS AR 2021 / 20

GRI Standard	Disclosure	Reference	Page
Working Culture and Environment			
GRI 103 Management Approach (2016)	103–1 Explanation of the material topic and its boundary	How we include our stakeholders' views	UBS SR 2021 / 88–89
		Materiality assessment: material GRI topics 2021	UBS SR 2021 / 158–159
		Our approach to long-term value creation	UBS AR 2021 (at the very beginning of the report)
	103–2 The management approach and its components	Compensation Committee	UBS AR 2021 / 210
		What we do for our employees	UBS SR 2021 / 26–35
		Why	UBS SR 2021 / 9–13
		Key policies and principles	UBS SR 2021 / 115–116
		Objectives 2022	UBS SR 2021 / 153–155
		Objectives and achievements 2021	UBS SR 2021 / 146–152
		Information relevant to specific material topics – Employee topics	UBS SR 2021 / 161
		Health and safety statement	UBS SR 2021 / 130
		Our Code of Conduct and Ethics	UBS SR 2021 / 118–120
		Information relevant to all material topics	UBS SR 2021 / 161
	UBS's charitable contributions	UBS SR 2021 / 76–77	
103–3 Evaluation of the management approach	Evaluation of management approaches	UBS SR 2021 / 161	
KPI: Employer of choice	Our employees have a voice	UBS SR 2021 / 30	
KPI: Volunteering	Our targets and progress	UBS SR 2021 / 13	
KPI: Beneficiaries through our community investment activities			

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