

Sustainability Accounting Standards Board Index 2022



Reporting under the Sustainability Accounting Standards Board (SASB) standards, we have focused on the three sector standards most relevant to our firm: Asset Management & Custody Activities, Investment Banking & Brokerage and Commercial Banks. Except where clearly identified, all of UBS's information included in this index is presented for UBS Group AG and all its subsidiaries. We strive to achieve transparency through our reporting and have included the most relevant SASB metrics where appropriate for our business. UBS continues to evaluate its approach as reporting develops.

Note
All references to the UBS Annual Report 2022 (UBS AR 2022) are referring to the combined UBS Group AG and UBS AG Annual Report 2022 available on www.ubs.com/investors. The UBS Sustainability Report 2022 (UBS SR 2022) is available on www.ubs.com/gri and www.ubs.com/investors. Its Supplementary information document (SID 2022) is available on www.ubs.com/gri.

SASB Code	Accounting Metric	Reference	Page
Disclosures Included in Multiple Sectors' Standards			
FN-AC-330a.1	Percentage of gender and racial / ethnic group representation for (1) executive management, (2) non-executive management, (3) professionals, and (4) all other employees	People and culture make the difference	UBS SR 2022 / 63–69
FN-IB-330a.1		Workforce by the numbers	UBS SR 2022 / 138–143
		Our Code of Conduct and Ethics	SID 2022 / 27–30
		Members of the Board of Directors	UBS AR 2022 / 173–180
		Skills, expertise and training of the Board of Directors	UBS AR 2022 / 186–187
		Group Executive Board	UBS AR 2022 / 189–195
		Build a diverse, equitable and inclusive workplace	UBS AR 2022 / 212
		Also see Diversity, Equity and Inclusion Report 2022 on www.ubs.com/diversity	
FN-IB-510a.1	Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behavior, market manipulation, malpractice, or other related financial industry laws or regulations	Note 17 Provisions and contingent liabilities	UBS AR 2022 / 301–307
FN-CB-510a.1		During 2022, the total net increase in provisions for litigation, regulatory and similar matters recognized in the income statement was 348 USD Million.	
FN-AC-510a.1			
FN-AC-510a.2	Description of whistleblower policies and procedures	Build a diverse, equitable and inclusive workplace	UBS SR 2022 / 64–65
FN-IB-510a.2		Upholding the Code	SID 2022 / 30
FN-CB-510a.2		Information relevant to all material topics	SID 2022 / 36
		Risk principles and risk culture	UBS AR 2022 / 90
FN-IB-550a.1	Global Systemically Important Bank (G-SIB) score, by category	G-SIB information is included in our Pillar III Disclosure (see www.ubs.com/global/en/investor-relations/financial-information/pillar-3-disclosures.html)	Pillar III Disclosure
FN-CB-550a.1		Regulation and supervision	UBS AR 2022 / 50–53
FN-IB-550a.2	Description of approach to incorporation of results of mandatory and voluntary stress tests into capital adequacy planning, long-term corporate strategy, and other business activities	Managing sustainability and climate risks	UBS SR 2022 / 39–56
FN-CB-550a.2		Stress testing	UBS AR 2022 / 93–94
		Further key aspects of credit risk models	UBS AR 2022 / 107
		Regulation and supervision	UBS AR 2022 / 50–53
Asset Management & Custody Activities			
FN-AC-270a.2	Total amount of monetary losses as a result of legal proceedings associated with marketing and communication of financial product-related information to new and returning customers	Note 17 Provisions and contingent liabilities	UBS AR 2022 / 301–307
		During 2022, the total net increase in provisions for litigation, regulatory and similar matters recognized in the income statement was 348 USD Million	
FN-AC-270a.3	Description of approach to informing customers about products and services	How we ensure suitability	SID 2022 / 33–34
		Non-financial risk	UBS AR 2022 / 130–133
FN-AC-410a.1	Amount of assets under management, by asset class, that employ (1) integration of environmental, social and governance (ESG) issues, (2) sustainability-themed investing, and (3) screening	Our focus on sustainability and climate	UBS AR 2022 / 43–50
		Our approach to sustainable finance	UBS SR 2022 / 11–19
		Sustainable finance at UBS – additional information	SID 2022 / 4–8
FN-AC-410a.2	Description of approach to incorporation of environmental, social and governance (ESG) factors in investment and/or wealth management processes and strategies	Global Wealth Management	UBS AR 2022 / 19–21
		Asset Management	UBS AR 2022 / 23–25
		Taking action on a net-zero future	UBS SR 2022 / 23–38
		Our focus on sustainability and climate	UBS AR 2022 / 43–50
		Our approach to sustainable finance	UBS SR 2022 / 11–19
		Sustainable finance at UBS – additional information	SID 2022 / 4–8

SASB Code	Accounting Metric	Reference	Page
FN-AC-410a.3	Description of proxy voting and investee engagement policies and procedures	Stewardship / voting rights Taking action on a net-zero future Our approach to sustainable finance	UBS SR 2022 / 104 UBS SR 2022 / 23–38 UBS SR 2022 / 11–19
FN-AC-550a.2	Description of approach to incorporation of liquidity risk management programs into portfolio strategy and redemption risk management	<p>UBS AM defines Liquidity risk as the risk that a fund UBS AM defined liquidity risk as the risk that a Fund could not meet redemption requests, whilst also fulfilling ongoing obligations to its remaining shareholders, including the fund's duty to pursue its stated investment objective, strategies, and policies.</p> <p>The primary goal of a fund's liquidity risk management framework is to ensure that the degree of liquidity in the fund allows it to meet redemption obligations and other liabilities in a variety of situations, while respecting the requirement of equal treatment of investors.</p> <p>UBS AM operates a Liquidity Risk Framework in line with internal risk management standards and policies, regulatory requirements, and our fiduciary duty towards investors:</p> <ul style="list-style-type: none"> • Portfolio Managers are responsible for managing the liquidity of funds under their management, ensuring that funds are able to meet investors' redemption requests in accordance with the terms set out in the fund offering documents, and that investors are treated fairly. • Portfolio Managers are supported by an independent Investment Risk Control function. As second line of defense, the Investment Risk Control function would also contact the Portfolio Manager if a liquidity concern were identified or anticipated in a fund. • The framework also includes an escalation protocols and governance for management of liquidity risk events. 	
FN-AC-550a.3	Total exposure to securities financing transactions	Traded products Leverage ratio denominator	UBS AR 2022 / 101–102 UBS AR 2022 / 144–145
FN-AC-550a.4	Net exposure to written credit derivatives	Note 10 Derivative instruments	UBS AR 2022 / 295–297
FN-AC-000.A	(1) Total registered and (2) total unregistered assets under management (AUM)	Note 31 Invested assets and net new money Global Wealth Management Asset Management	UBS AR 2022 / 362–363 UBS AR 2022 / 74–76 UBS AR 2022 / 78–79
FN-AC-000.B	Total assets under custody and supervision	Note 31 Invested assets and net new money Global Wealth Management Asset Management	UBS AR 2022 / 362–363 UBS AR 2022 / 74–76 UBS AR 2022 / 78–79

Investment Banking & Brokerage

FN-IB-410a.1	Revenue from (1) underwriting, (2) advisory, and (3) securitization transactions incorporating integration of environmental, social, and governance (ESG) factors, by industry	Our focus on sustainability and climate Our approach to sustainable finance Sustainability and climate risk policy framework	UBS AR 2022 / 43–50 UBS SR 2022 / 11–19 UBS SR 2022 / 93–99
FN-IB-410a.2	(1) Number and (2) total value of investments and loans incorporating integration of environmental, social, and governance (ESG) factors, by industry	Our focus on sustainability and climate Our approach to sustainable finance Sustainability and climate risk policy framework	UBS AR 2022 / 43–50 UBS SR 2022 / 11–19 UBS SR 2022 / 93–99
FN-IB-410a.3	Description of approach to incorporation of environmental, social, and governance (ESG) factors in investment banking and brokerage activities	Taking action on a net-zero future Managing sustainability and climate risks Our focus on sustainability and climate Our approach to sustainable finance Governance Sustainability and climate risk policy framework Sustainability and climate risk	UBS SR 2022 / 23–38 UBS SR 2022 / 39–56 UBS AR 2022 / 43–50 UBS SR 2022 / 11–19 UBS SR 2022 / 20 UBS SR 2022 / 93–99 UBS AR 2022 / 122–129
FN-IB-510b.3	Total amount of monetary losses as a result of legal proceedings associated with professional integrity, including duty of care	Note 17 Provisions and contingent liabilities During 2022, the total net increase in provisions for litigation, regulatory and similar matters recognized in the income statement was 348 USD Million	UBS AR 2022 / 301–307

SASB Code	Accounting Metric	Reference	Page
FN-IB-510b.4	Description of approach to ensuring professional integrity, including duty of care	People and culture make the difference	UBS SR 2022 / 63–69
		Key policies and principles	UBS SR 2022 / 104–105
		Environmental, Social and Governance considerations	UBS AR 2022 / 210–212
		Our Code of Conduct and Ethics	SID 2022 / 27–30
		Charter of the Corporate Culture and Responsibility Committee	SID 2022 / 26
		Risk categories	UBS AR 2022 / 85–86
		Risk principles and risk culture	UBS AR 2022 / 90
FN-IB-550b.1	Percentage of total remuneration that is variable for Material Risk Takers (MRTs)	Non-financial risk	UBS AR 2022 / 130–133
		Compensation elements for all employees	UBS AR 2022 / 222–228
FN-IB-550b.2	Percentage of variable remuneration of Material Risk Takers (MRTs) to which malus or clawback provisions were applied	Compensation	UBS AR 2022 / 200–241
FN-IB-550b.3	Discussion of policies around supervision, control and validation of traders' pricing of Level 3 assets and liabilities	Regulated staff	UBS AR 2022 / 232–235
		Note 20 Fair value measurement	UBS AR 2022 / 320–333
FN-IB-000.A	(1) Number and (2) value of (a) underwriting, (b) advisory, and (c) securitization transactions	Regulated staff	UBS AR 2022 / 232–235
		Investment Bank	UBS AR 2022 / 80–81
Commercial banks			
FN-CB-230a.2	Description of approach to identifying and addressing data security risks	Our clients and what matters most to them	UBS AR 2022 / 34–35
		Operational risks affect our business	UBS AR 2022 / 62–64
		Non-financial risk	UBS AR 2022 / 130–133
		Protecting data	UBS SR 2022 / 102–103
		Data protection	UBS AR 2022 / 51
FN-CB-240a.1	(1) Number and (2) amount of loans outstanding qualified to programs designed to promote small business and community development	Personal & Corporate Banking	UBS AR 2022 / 76–77
		Personal & Corporate Banking	UBS AR 2022 / 98–99
		Driving social impact	UBS SR 2022 / 70–72
FN-CB-240a.4	Number of participants in financial literacy initiatives for unbanked, underbanked, or underserved customers	Financial literacy	SID 2022 / 39
FN-CB-410a.1	Commercial and industrial credit exposure, by industry	Credit risk	UBS AR 2022 / 96–111
		Managing sustainability and climate risks	UBS SR 2022 / 39–56
		Also see Pillar III Disclosure at www.ubs.com/global/en/investor-relations/financial-information/pillar-3-disclosures.html	Pillar III Report
FN-CB-410a.2	Description of approach to incorporation of environmental, social, and governance (ESG) factors in credit analysis	Taking action on a net-zero future	UBS SR 2022 / 23–38
		Managing sustainability and climate risks	UBS SR 2022 / 39–56
		Sustainability and climate risk policy framework	UBS SR 2022 / 93–99
FN-CB-000.A	(1) Number and (2) value of checking and savings accounts by segment: (a) personal and (b) small business	Personal & Corporate Banking	UBS AR 2022 / 22–23
		Personal & Corporate Banking	UBS AR 2022 / 76–77
		Our clients and what matters most to them	UBS AR 2022 / 34–35
FN-CB-000.B	(1) Number and (2) value of loans by segment: (a) personal, (b) small business, and (c) corporate	Banking products	UBS AR 2022 / 98–100
		Personal & Corporate Banking	UBS AR 2022 / 76–77

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