

Index on non-financial matters (Art. 964a et seq. CO)

New legal provisions regarding sustainability disclosures have been in force in Switzerland since 2024. In accordance with the Swiss Code of Obligations, companies that exceed a certain size threshold are required to make five “non-financial matters” transparent. TKB implements the new reporting obligations in its Annual and Sustainability Report. Its GRI Sustainability Report and Climate Report in accordance with the TCFD recommendations provide in-depth information on the relevant matters.

| Material topic | Environmental matters | Social matters | Employee-related matters | Respect for human rights | Anti-corruption |
|--|-----------------------|----------------|--------------------------|--------------------------|-----------------|
| Climate and environment | x | | | | |
| Responsible advisory services | | x | | | |
| Sustainable products | x | | | x | |
| Sustainable finance | x | x | | x | |
| Employer responsibility and diversity | | x | x | | |
| Corporate governance (business ethics) | | | | | x |
| Information security, cyber security and data protection | | x | | | |
| Procurement | x | x | | x | x |
| Commitment to the region | | x | | | |

The table below shows which non-financial concerns are allocated to the material topics of TKB’s sustainability strategy. The table below shows where, in addition to TKB’s Annual and Sustainability Report, additional information on non-financial matters can be found in the GRI Sustainability Report 2025 and in the 2025 Climate Report in accordance with the TCFD recommendations.

| CO 964b | Disclosure | Location | Additional information and omissions |
|---|--|---|--|
| Environmental matters (including CO₂ targets) | | | |
| Para. 1 | Impact of business operations | GRI SR: pgs. 16, 26, 30, 47 CR TCFD: 16–18 | In the corresponding table in the “Impacts, opportunities and risks” subsection Climate-related risks and their impacts |
| Para. 2(2) | Policies | GRI SR: pgs. 17–18, 26–28, 30–32, 47–48 CR TCFD: 13–19 | In the corresponding “Relevant topic-specific directives” and “Management approach” subsections Strategy, “The inclusion of climate-related risks and opportunities in business policy” |
| Para. 2(3) | Measures and assessment of their effectiveness | GRI SR: pgs. 19–20, 28–29, 32–33, 48–49 CR TCFD: 31–51 | In the corresponding “Status of target achievement” and “Measures and activities in 2025” subsections Indicators and targets, “Metrics for dealing with climate-related risks and opportunities” |
| Para. 2(4) | Material risks and how they are being dealt with | GRI SR: pgs. 9, 16, 26, 30, 47 CR TCFD: 27–30 | “Integrating sustainability risks into risk management” subsection and in the corresponding table in the “Impacts, opportunities and risks” subsection Risk management, “The processes used for dealing with climate-related risks” |
| Para. 2(5) | Key performance indicators | GRI SR: pgs. 19, 28–29, 32–33, 48, 60–62, 63–64, 64, 72 CR TCFD: 31–51 | Indicators in the “Status of target achievement” subsections Indicators and targets, “Metrics for dealing with climate-related risks and opportunities” |
| Social matters | | | |
| Para. 1 | Impact of business operations | GRI SR: pgs. 21, 30, 34, 43, 47, 50 | In the corresponding table in the “Impacts, opportunities and risks” subsection |

| CO 964b | Disclosure | Location | Additional information and omissions |
|---------------------------------|--|--|--|
| Para. 2(2) | Policies | GRI SR: pgs. 13–14, 21–24, 30–32, 35–37, 43–45, 47–48, 50–51 | “Dialog with stakeholders” section, especially the “Communication of critical concerns” and “Reporting procedure in the event of violations” subsections In the corresponding “Relevant topic-specific directives” and “Management approach” subsections and in the “Occupational health management, mental and physical health” subsection within the material topic “Employer responsibility and diversity” |
| Para. 2(3) | Measures and assessment of their effectiveness | GRI SR: pgs. 24–25, 32–33, 37–38, 45–46, 48–49, 51–52 | In the corresponding “Status of target achievement” and “Measures and activities in 2025” subsections |
| Para. 2(4) | Material risks and how they are being dealt with | GRI SR: pgs. 9, 21, 30, 34, 43, 47, 50 | “Integrating sustainability risks into risk management” subsection and in the corresponding table in the “Impacts, opportunities and risks” subsection |
| Para. 2(5) | Key performance indicators | GRI SR: pgs. 24–25, 32–33, 37–38, 45–46, 48, 51–52, 67 | Indicators in the “Status of target achievement” subsections “Number of absence days” disclosure in the “Employer responsibility and diversity” table |
| Employee-related matters | | | |
| Para. 1 | Impact of business operations | GRI SR: pg. 34 | In the table in the “Impacts, opportunities and risks” subsection |
| Para. 2(2) | Policies | GRI SR: pgs. 35–37 | In the “Relevant topic-specific directives” and “Management approach” subsections |
| Para. 2(3) | Measures and assessment of their effectiveness | GRI SR: pgs. 37–38 | In the “Status of target achievement” and “Measures and activities in 2025” subsections |
| Para. 2(4) | Material risks and how they are being dealt with | GRI SR: pgs. 9, 34 | “Integrating sustainability risks into risk management” subsection and in the table in the “Impacts, opportunities and risks” subsection |
| Para. 2(5) | Key performance indicators | GRI SR: pgs. 37–38, 65–70 | Indicators in the “Status of target achievement” subsection Indicators in the “Employer responsibility and diversity” tables |
| Respect for human rights | | | |
| Para. 1 | Impact of business operations | GRI SR: pgs. 26, 30, 47 | In the corresponding table in the “Impacts, opportunities and risks” subsection |
| Para. 2(2) | Policies | GRI SR: pgs. 11, 26–28, 30–32, 47–48 | “Obligation to observe human rights” subsection In the corresponding “Relevant topic-specific directives” and “Management approach” subsections |
| Para. 2(3) | Measures and assessment of their effectiveness | GRI SR: pgs. 28–29, 32–33, 48–49 | In the corresponding “Status of target achievement” and “Measures and activities in 2025” subsections |
| Para. 2(4) | Material risks and how they are being dealt with | GRI SR: pgs. 9, 26, 30, 47 | “Integrating sustainability risks into risk management” subsection and in the corresponding table in the “Impacts, opportunities and risks” subsection |
| Para. 2(5) | Key performance indicators | GRI SR: pgs. 28–29, 32–33, 48, 63–64 | Indicators in the “Status of target achievement” subsections Indicators in the tables “Sustainable products” except the indicator “Carbon emissions (Scopes 1–2) per invested CHF million of the financing and investment portfolio” |
| Anti-corruption | | | |
| Para. 1 | Impact of business operations | GRI SR: pgs. 39, 47 | In the corresponding table in the “Impacts, opportunities and risks” subsection |
| Para. 2(2) | Policies | GRI SR: pgs. 39–41, 47–48 | In the corresponding “Relevant topic-specific directives” and “Management approach” subsections For the material topic of Procurement in the section entitled “Sustainability Declaration for Suppliers” |
| Para. 2(3) | Measures and assessment of their effectiveness | GRI SR: pgs. 42, 48–49 | In the corresponding “Status of target achievement” and “Measures and activities in 2025” subsections |
| Para. 2(4) | Material risks and how they are being dealt with | GRI SR: pgs. 9, 39, 47 | “Integrating sustainability risks into risk management” subsection and in the corresponding table in the “Impacts, opportunities and risks” subsection |
| Para. 2(5) | Key performance indicators | GRI SR: pgs. 42, 48, 71 | Indicators in the “Status of target achievement” subsection Indicators in the Corporate Governance table |