

List of generally recognised accounting standards

Pursuant to Art. 51 para. 2 of the Financial Services Ordinance (FinSO), Seturion AG (SeturionX) maintains and publishes the following list of generally recognised accounting standards.

Accounting Standard	Restriction
Swiss Code of Obligations (Obligationenrecht, OR)	Only for companies based in Switzerland
Swiss GAAP FER	Only for companies based in Switzerland
IFRS	
US GAAP	
Banking Law Standard	- Only for companies based in Switzerland or in the EU/EEA - Debt securities only
EU IFRSs	Only for companies <u>not</u> based in Switzerland
Handelsgesetzbuch (HGB), Germany	Only for debt securities

Collective investment schemes are subject to the rules of the special legal provisions applicable to them.