



List of the accounting standards generally recognised for listings on BX Swiss pursuant to Art. 51 para. 3 Financial Services Ordinance (FinSO)

Accounting Standard	Restrictions
Swiss GAAP FER	<ul style="list-style-type: none">• Only for companies based in Switzerland
IFRS	
US GAAP	
Banking Law Standard	<ul style="list-style-type: none">• Only for companies based in Switzerland or in the EU/EEA• Debt securities only
EU-IFRS	<ul style="list-style-type: none">• Only for companies not based in Switzerland
Handelsgesetzbuch (HGB), Germany	<ul style="list-style-type: none">• Debt securities only

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