

Success factor in global business

SUSTAINABILITY REPORT 2024





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About this report

This is the first sustainability report from Switzerland Global Enterprise. It is part of the annual report and is based on the Global Reporting (GRI) Standards for sustainability reporting. In the future, S-GE will report annually on its sustainability activities.

Foreword

Sustainability is at the center of global discussions and shapes political, economic and social developments. For internationally active companies – especially in the SME sector – taking into account the impact of their business on the environment and people is not only a matter of social responsibility, but also essential for maintaining and strengthening their competitiveness.

As the official Swiss organization for export promotion and investment promotion, we are aware of our responsibility to use our potential to make and promote positive contributions to the environment and society worldwide. Of course, it is equally important to reduce the potential negative impacts of our operations: for example, by reducing our CO₂ footprint and working for equal opportunities. At the same time, our greatest leverage is in our core business. In export promotion, we support Swiss SMEs in taking ecological and social criteria into account when internationalizing or exporting Swiss sustainable solutions abroad. In investment promotion, we help to attract companies with sustainable products or processes to our economic and innovation location.

As Switzerland Global Enterprise, we have committed ourselves to sustainability, which also includes documenting and communicating our efforts in a transparent and traceable manner. Our approach to sustainability, which is an important part of our strategy, is based on a systematic materiality process in which we have identified and prioritized the most relevant sustainability topics for us, in consultation with our stakeholders. These include, among other things, business ethics, the promotion of sustainable solutions, or the reduction of CO_2 . This report provides a comprehensive overview of our progress and challenges in pursuing our goals.

In 2024, we successfully implemented numerous initiatives. Our trade forum took place for the first time under the banner of sustainability and provided a platform for the exchange of ideas on opportunities, challenges and solutions. We launched a toolbox, entered into strategic partnerships to support SMEs in meeting their due diligence obligations in their supply chains with regard to environmental and human rights issues, and organized targeted events to inform and

sensitize SMEs. We also began to systematically assess firms who potentially could locate in. Not least, we developed measures to reduce our CO₂ footprint. You can find more information on our progress in this report.

We are convinced that our commitment to sustainability is a continuous improvement process that combines innovation, responsibility, and economic success. Switzerland Global Enterprise takes responsibility, actively contributes to the achievement of the United Nations' global sustainability goals and the federal strategy for sustainable development 2030, and thus shapes a future-oriented economy.



SIMONE WYSS FEDELE



SIMONE LALIVE D'EPINAY CHIEF CORPORATE SERVICES + DEVELOPMENT OFFICER

Our approach to sustainability

Strategic approach

Integrated sustainability has been a strategic success factor in the S-GE strategy since 2022. S-GE aims to achieve the greatest possible positive impact on the environment and people within its sphere of influence. The most important lever for this is its core business: export promotion and investment promotion. S-GE sensitizes Swiss companies to sustainability, informs them about the latest developments and offers advice on specific issues related to internationalization, either directly or by involving partners. S-GE supports providers of products, services and technologies with an ecological or social added value in positioning themselves in foreign markets. In investment promotion, S-GE helps sustainable investors to establish themselves in Switzerland.

The sustainability approach is based on a solid foundation that S-GE has developed in line with international standards such as the GRI. First, it conducted an inventory of sustainability-related activities and benchmarked itself against comparable organizations. It then collected the needs and expectations of customers and other stakeholders, which were then incorporated into the materiality analysis. Based on the results of this process, S-GE was able to identify the key areas of action, goals and measures in the area of sustainability.

S-GE has formulated the principles and guidelines of the Sustainability Approach in its sustainability concept. There, the most important levers and measures for each of the three areas of action are defined. In order to ensure and document continuous improvement, S-GE has also set measurable goals and KPIs.

Materiality analysis

Using a materiality analysis, S-GE identified and prioritized the most important sustainability topics for the company and its stakeholders in 2023. It first filtered over 200 topics from the GRI standard and grouped them. It then assessed its influence on each topic. Internal and external stakeholders then rated the relevance of the topics, and the results were finally evaluated. The analysis helps S-GE to set priorities and to use resources in a targeted and as effective a manner as possible.¹

In the materiality process, S-GE identified the following six topic areas as priority:

Business Ethics, Compliance & Good Governance:

Compliance with ethical, legal and international governance standards and principles on topics such as corruption, human rights and transparency. Consulting and empowering customers on the same topics by involving external partners.

Promoting Sustainability Business Solutions:

Supporting Swiss companies with disruptive technologies and sustainable solutions in their internationalization efforts to contribute to the green transformation of other countries.

Sustainable Business Practices & Responsible Supply Chain Services:

Offering services that are focused on sustainability when internationalizing companies, such as raising awareness, identifying sustainable practices, providing information on sustainability regulations, supporting sustainability certifications, circular economy, or finding sustainable business partners.

Climate Change, Emissions & Resources:

Reducing one's own CO_2 footprint, as well as supporting companies in their internationalization efforts in the area of CO_2 emissions with suitable partners

Digital Security & Data Ethics:

Ensuring digital security and ethical data handling within S-GE. Raising awareness of companies about digital security and data handling, including matching them with suitable partners.

Diversity, Equal Opportunities, Employee Health, Development & Satisfaction:

Promoting equal treatment, diversity and equal opportunities. Ensuring flexible working models, equal pay and healthy working conditions to strengthen employee satisfaction and development. Promoting the training of employees.

Fields of action

The sustainability topics derived from the materiality analysis usually relate to S-GE's own operational activities on the one hand and its customer offerings on the other. In order to manage its activities optimally, S-GE therefore focuses on three key areas of action:

- Sustainability in export promotion
- Sustainability in investment promotion
- Sustainability in operational activities

S-GE aims to optimally support SMEs in their internationalization efforts in export promotion: once in terms of best practices and regulations in the area of sustainability, and in addition in the dissemination of their sustainable offers and solutions. To this end, SMEs are sensitized to ecological and social issues, informed about current regulatory developments and can take advantage of support. In addition, S-GE supports SMEs in fulfilling their due diligence obligations in the supply chain, for example by helping them find business partners abroad that meet the minimum social, ecological and ethical criteria.

S-GE's goal in **investment promotion** is to attract innovative foreign companies with high value added to Switzerland. It follows a quality strategy in which the sustainability of the company is an important aspect. By attracting companies with sustainable products or processes, it contributes to the promotion of an economic and innovation location that has positive effects on the environment and society. S-GE sets itself the goal of making a verifiably positive contribution to the UN and federal sustainability goals by taking into account relevant ecological, social, and ethical aspects in all its operational activities.



Figure 1: The three central areas of action of S-GE's sustainability

Embedding sustainability within S-GE

In line with its areas of action, S-GE has anchored sustainability as a cross-cutting theme throughout its organization. A cross-functional sustainability team, consisting of employees from different departments and functions, ensures the implementation of the identified areas of action. This means that sustainability is not an isolated topic, but is firmly integrated into all business areas. The Executive Board ensures operational leadership, while the Board of Directors is responsible for the strategic guidelines of the Sustainability Value Stream.

As a sign of its commitment, S-GE has been a member of the UN Global Compact Network since 2024 and has pledged to uphold the ten principles in the areas of human rights, labor standards, the environment, and anti-corruption. This membership underscores S-GE's claim to systematically and transparently integrate sustainability into its activities.

Our contribution to the SDGs and SNE 2030

S-GE's overarching goal is to contribute to the federal government's sustainability strategy 2030 (SNE 2030) and thus also to selected Sustainable Development Goals of the United Nations (SDGs) through its sustainability initiatives.























Export promotion

- Sensitization of SMEs in the area of sustainability and assistance in taking into account social and environmental factors in business activities (SDGs 8, 9, 12).
- Support for SMEs in upholding their environmental and social due diligence obligations in international supply chains (SDGs 8, 9, 17).
- Contribution to the green transformation of other countries by targeted support for the internationalization of Swiss sustainable (Cleantech) solutions (SDGs 6, 7, 9, 13).
- Promoting economic growth and job creation by supporting Swiss companies that invest in the long term abroad (SDGs 8, 10).

Investment promotion:

- Promotion of ecological and social investments through sustainability audits (due diligence) of companies that wish to settle in Switzerland (SDGs 9, 16).
- Positioning Switzerland as an international sustainability hub (SDGs 9, 12).

Operational activities:

- Reducing one's own CO₂ footprint (SDG 13).
- Definition of sustainability guidelines in procurement management (SDG 12, 13).
- Promoting equal opportunities, diversity and inclusion in the workplace (SDGs 5, 8, 10).
- SQS Fair Compensation certification for fair wages (SDGs 5, 8, 10).
- Flexible working models and home office regulations (SDGs 3, 5, 8).

- Training opportunities for employees on social sustainability (SDGs 4, 8, 10).
- Ensuring ethical business practices (Code of Conduct, Transparency Measures) (SDGs 8, 16).

Sustainability in the core business / Customers

S-GE sees the greatest leverage for promoting sustainable business practices in its core business. The information and services that S-GE provides serve as a basis for investment and export decisions for both domestic and foreign companies. With its reach, S-GE therefore has a great potential to contribute to ecological and social improvements in companies in Switzerland and around the world. This is therefore a strategically very important area of its offering.

Export promotion

The amount of regulations on the environment, human rights and supply chains is increasing worldwide. Therefore, there is a high need for information and advice for exporting companies. The sustainability services are therefore primarily related to S-GEs material topics "Sustainable Business Practices & Responsible Supply Chain Services" and "Business Ethics, Compliance & Good Governance".

In addition to this support in the compliance of ecological and social due diligence and regulations, S-GE also actively promotes Swiss companies in the dissemination of their sustainable solutions (Cleantech). This is primarily the key issue of "Promoting Sustainability Business Solutions." S-GE measures its progress in this area annually by the number of companies it accompanies and their satisfaction. These KPIs show the reach and added value that S-GE offers companies through its consulting services.

Sensitization, information, network building, and targeted advice on specific projects: these are the most important levers that S-GE uses in export promotion. In 2024, it successfully implemented numerous measures in these areas.

Events, content and customer information

S-GE has organized a total of 15 events on sustainability in 2024. Individual examples illustrate the scope and added value it creates.

Last year, developments in EU regulations were a major topic for companies. S-GE reached a total of 230 participants in a webinar on the Carbon Border Adjustment Mechanism (CBAM) and informed

1'444

companies supported on sustainability topics

92%

satisfaction among 573 companies in **Cleantech sector** that S-GE accompanied in 2024

them about the implications of this European border adjustment mechanism for their business activities. In another webinar on sustainability regulations in the EU (e.g. CSRD, CSDDD, EUDR), she reached 350 participants.

The April 2024 Foreign Trade Forum took place under the theme "Sustainability as a Growth Engine." In keynote sessions on sustainable management of distribution partners, updates on Swiss free trade agreements, and Swiss innovations in traceability, S-GE informed participants about the latest developments. In total, over 400 people attended the Foreign Trade Forum.

S-GE 2024 also demonstrated the business case for Swiss sustainable solutions through various events. Opportunities abroad exist, for example, in water supply in Indonesia, cleantech in Turkey, the electric vehicle market in India or hydrogen in China.

In addition to the 15 events, S-GE 2024 also organized a member event on sustainable travel, made a guest appearance at the Central Switzerland Trade Forum on sustainability reporting, and gave a talk at the SSIB's customs symposium on sustainability in export business, to name a few examples.

S-GE also uses its communication channels to spread content on sustainability topics. The quarterly Export Newsletter always includes at least one article on sustainability. In addition, regular news on export-related sustainability topics and regulatory developments are published on the website. In 2024, a broad range of sustainability topics were covered, including:

- Sustainability strategies for internationally active SMEs
- Sustainability at a trade fair appearance
- EU regulation on deforestation-free supply chains
- Several articles on new packaging regulations
- Various success stories of the internationalization of Swiss sustainability solutions
- Expert video on the Science Based Targets initiative

S-GE also revised its internal guidelines for market reports in 2024, so that reports written by Swiss Business Hubs or their market experts now take into account social and environmental issues as much as possible.

New services and cooperations

S-GE also worked on developing new services in 2024 that provide concrete support to companies. To better support clients in fulfilling their due diligence obligations in international business, S-GE launched a new partnership with EcoVadis. This helps Swiss exporters to evaluate existing and find new business partners that meet minimum social, ethical and environmental standards. In total, 188 requests were processed in 2024.

In order to make it easier for Swiss exporters to understand the requirements in the area of social and environmental due diligence and regulations and their impact, and to take the necessary steps, S-GE launched a new **sustainability toolbox** in April. The toolbox is intended to provide an overview of various low-threshold offers that exist to address opportunities and challenges in the area of sustainability.

In order to give Swiss SMEs that export a starting point for improving their sustainability performance, S-GE has also entered into a partnership with tfy-consult. Anyone who books a location assessment with a sustainability checkup and/or a strategy sprint on tfy-consult. ch via the S-GE website will receive a discount.

Customer projects

In direct conversations, S-GE draws its customers' attention to the issue of sustainability wherever possible and appropriate. In 2024, S-GE carried out a total of 75 projects with customers that had a direct connection to ecological, social or ethical issues. In this report, we present a few selected examples.

An internationally active company supported S-GE in setting up its own production facility in Vietnam to reduce transportation between Europe and Asia and to serve customers outside of China. The consulting project also aimed to provide all the necessary information to meet environmental regulations.

The support to another exporting company aimed to analyze the North American market and provide information on the compliance with industry and sustainability standards. By compiling all the requirements, it was ensured that the company would meet both technical and sustainability criteria in the future when entering the market.

S-GE's presentation of its patented Cleantech technology enabled a client to organize an event at the Swiss Embassy in the UK. The event, entitled "Integrated Sustainable Design in Buildings," featured discussions between experts on sustainability in the construction industry. At the event, S-GE actively fostered networking among stakeholders in construction innovation and potential synergies to promote the circular economy.

Internationalization of sustainable solutions

S-GE has accompanied a total of 573 companies in the cleantech sector in their internationalization in 2024. Central to this is the identification of business opportunities abroad and the matching of Swiss providers with international partners.

S-GE informed on various topics during the last fiscal year. For example, it published reports on business opportunities in the Mexican green-building sector, opportunities in South Africa's circular economy efforts, investments in the French water sector, or business opportunities in the H2 and ammonia sectors in Japan.

S-GE directly advised five Swiss cleantech companies with the aim of increasing their exportability in the focus markets of the large infrastructure mandate. A further five cleantech companies were introduced to relevant EPC's/concessionaires for specific projects at matchmaking events in focus countries of the large infrastructure mandate.

Story: Swiss Cleantech solutions for Brazil's sustainable infrastructure

The Swiss Business Hub Brazil's infrastructure forum Brazil-Switzerland in October 2024 was a milestone for the large infrastructure mandate of S-GE. It was also very important for the work under the Cleantech agreement with a focus on large infrastructure projects and the efforts to promote sustainability in export promotion. Over 300 participants attended the forum, including a Swiss delegation led by State Secretary Helene Budliger. The Brazilian side was represented by high-ranking government officials at the ministerial level, as well as large concessionaires, important EPCs, and local and international banks.

In addition to the plenary sessions on the major topics of the large infrastructure mandate, 38 bilateral meetings were organized for Swiss companies - including large companies, SMEs and start-ups that had previously received Cleantech funding. The companies used the opportunity to learn first-hand about sustainable infrastructure projects in Brazil, and also to discuss concrete business with partners.

The forum is part of a long-term strategy that includes the Economic Delegation led by Federal Councilor Guy Parmelin in 2023 and COP30 in Brazil in 2025. Notably, the participating Swiss companies were very satisfied with the event, rating it with a Net Promoter Score of 9.4/10. It is also very encouraging that the companies have reported successful projects in areas such as energy management, solar production, or storing green hydrogen after the forum.

Investment promotion

With its sustainability activities in the area of investment promotion, S-GE primarily but not exclusively focuses on the key topics of "Sustainable Business Practices & Responsible Supply Chain Services," "Business Ethics, Compliance & Good Governance" and "Climate Change, Emissions & Resources".

100%

of target companies checked on Sustainability criteria In 2024, a new approach by S-GE and its partners in investment promotion came into force, in which social, ethical and ecological criteria are a central element. Since 2024, foreign companies are filtered on three levels for sustainability. The first level consists of the five ecosystems², which were chosen, among other things, based on sustainability criteria. This means that only companies in these ecosystems are specifically targeted, which reduces the risk of settling companies with problematic business models. At the same time, the targeted settlement of sustainable companies in these ecosystems strengthens sustainability in Switzerland. The second level consists of potential target companies that are checked for sustainability. The third level then involves concrete investment projects being checked again using a schema that focuses on ecological, social and ethical criteria.



44%

of settlement projects additionally checked on sustainability criteria

Settlement projects

S-GE has assessed the sustainability of all target companies shared with the cantons and regions in 2024. An ESG evaluation was created using the Swiss tool RepRisk®, which is shared with the cantons and regions as additional information when the project is sent. For 44% of the 58 settlement projects, it was possible to examine the specific project of the respective target company against various sustainability criteria.

Examples of settlements

A settlement is a long-term process and cannot usually be attributed to a single year. Therefore, the following examples are from the last two years:

Mobility company (2023):

Leading manufacturer of vehicle components with a high market share in the production of electric vehicles and applications in the healthcare sector. The company contributes to the achievement of SDG 9 - Industry, Innovation and Infrastructure.

Life Science company (2023):

The UK-based company is developing advanced cell therapies that have the potential to bring life-changing treatments to cancer patients. This technology contributes to SDG 3 - Good Health and Well-being.

Exotec (2022):

French startup Exotec, founded by two developers, has developed an innovative robot system for warehouses. The robots, which can carry up to 30 kg, use 80% less energy than traditional automated solutions. In September 2022, Exotec opened an office in Geneva with the support of the Swiss Business Hub France. For example, the Swiss company Digitec Galaxus was able to increase the capacity of its central warehouse in Wohlen (AG) to 35'000 packages per day and reduce energy consumption at the same time, thanks to 260 Exotec Skypod robots. This investment contributes to SDG 9 - Industry, Innovation and Infrastructure.

Even the settlement projects that S-GE sends to the cantons and regions could make a demonstrably sustainable contribution in Switzerland:

Energy companies from the US (2023):

The company creates demand analyses for grid utilization. The models use AI and ML to provide real-time predictions. The company contributes to SDG 7 - Affordable and Clean Energy.

Provider of banking solutions for the global south (2023):

A social enterprise founded by former investment bankers. The company supports governments, cities, and foundations in mobilizing private capital, thus helping to achieve SDG 10 - Reduced Inequalities.

Manufacturer of Cultivated Meat (2024):

The production of Cultivated Meat requires 10% of the land area, 66% less drinking water and produces 92% less greenhouse gases compared to conventional meat production. This contributes to SDG 13 – Climate Action, among other things.

Sustainability in operational activities

S-GE aims to make a positive contribution to the UN and federal development goals by taking into account social, ecological and ethical criteria in all its operational activities. S-GE strives for continuous improvement of its own sustainability in all areas. Its measures in the operational activities are primarily but not exclusively focused on the key topics of "Business Ethics, Compliance & Good Governance," "Climate Change, Emissions & Resources," "Diversity, Equal Opportunities, Employee Health, Development & Satisfaction" and "Digital Security & Data Ethics".

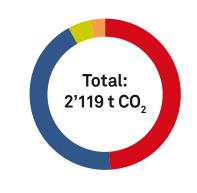
Environment

S-GE actively promotes environmental protection and strives to minimize the negative impact of its activities on the environment. The greatest challenge remains the reduction of its own CO₂ footprint. In order to identify the most effective levers for this reduction, S-GE had its CO₂ footprint calculated in 2024. As a consulting and platform organization that accompanies customers in over 130 countries and is represented in 45 countries with its own teams, activities such as organizing trade fairs or business trips are an integral part of its core mission. However, S-GE is working to reduce its impact on the environment and has already implemented strict travel guidelines that are based on those of the federal government. It is trying to make exchanges digital wherever possible and to keep the number of employees who travel to a single location for an activity as low as possible. In the 2024, S-GE improved the data quality in the calculation of its CO, footprint in a project with Swiss Climate and developed options for reducing emissions in the area of trade fairs. In addition, measures are being taken to reduce the emissions from business flights starting in 2025. Another lever that S-GE uses to improve its CO₂ footprint is climate-friendly event concepts, which, for example, only offer vegetarian catering. Starting in 2025, new procurement criteria will also come into force and are integrated into S-GE's procurement handbook.

11

Footprint: 11 tons of CO₂ per Full-time equivalent of S-GE in 2024

Figure 2: The composition of the CO₂ footprint in 2024



Irade Fairs	49%
Business Trips (external vehicles)	43%
Commuting	5%
Rest	3%

66%

was the share of employees who participated in further training in 2024

Employees

S-GE recognizes that the long-term success of the organization is largely dependent on its employees. Therefore, S-GE actively promotes fair working conditions, diversity and continuous learning and development for its employees. S-GE fosters an inclusive work environment and strives for equal opportunities for all employees. Sustainability also means developing the skills and capabilities of employees and providing a work environment that protects their health.

Flexible working hours, home office and part-time options help employees to balance work and private life in the various phases of life. S-GE has its pay equity certified annually by the SQS Fair Compensation certification. To ensure the building is barrier-free, it was made wheelchair-accessible in 2024 with a renovation. In the area of personal development, we offer employees an attractive internal training program and also generously support external training. At the beginning of 2024, S-GE signed a contract with Crisis Intervention Switzerland. In the event of a crisis, employees can now call on external professional support. This means that S-GE offers an alternative and independent partner for employees to turn to if they are unable to resolve their issue within S-GE.

47%

of leadership positions are covered by women

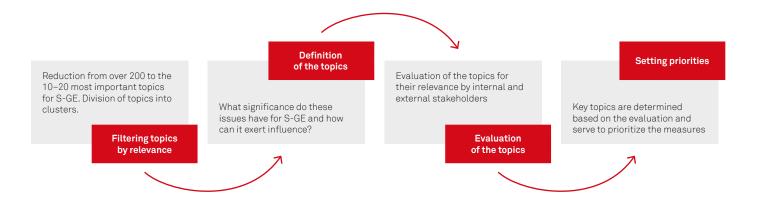
Governance

S-GE is committed to high ethical standards and transparency in all business areas. A strong governance framework and our Code of Conduct are the basis for sustainable growth and long-term economic stability. The Code of Conduct was revised in 2024 with a focus on better integration of sustainability aspects, among other things. Employees are regularly sensitized to its content and compliance issues in order to minimize risks such as corruption and conflicts of interest (e.g. with specialists such as focusright).

An important governance aspect is the issue of data protection and ethics. S-GE made progress in this area in 2024 as well. New data protection rules ensure better protection of personal data. Access is strictly controlled, and employees receive training on how to handle data securely. In addition, modern security measures are used, such as strong passwords, encryption, a security system that is monitored around the clock, and regular updates to prevent attacks.

Annex 1: Materiality analysis

Annex 1: S-GE Relevance Analysis Process



Annex 2: Relevance clusters in S-GE

ENVIRONMENTAL SOCIAL **GOVERNANCE & ECONOMIC** Sustainable Business Services **Gender Equality And Diversity Good Governance** encouraging sustainable business practices fair and inclusive environment for everybody in-- promote transparency in all activities (e.g., Circular Economy) depent of race, religion, sex or sexual orientation ensure integrity and ensure accountability supporting and promoting sustainability certirecognizing differences, ensuring gender balresponsible leadership ance and diversity in leadership positions Information and consultancy on sustainability equal opportunities for all **Business Ethics And Compliance** ensures ethical behavior, compliance with legal Sustainable Workforce Development and regulatory requirements **Promote Sustainable Business Solutions** skills development programs for its employees adherence to international standards such as help Swiss companies with sustainability solusafe and healthy work environment the prevention of corruption or child labor in all tions in internationalization offering flexible working arrangements its activities identifying and promoting sustainable investsupporting employee health and wellness ment opportunities (IP & Grossinfra) initiatives Digital Security & Data Ethics Enable sustainable ecosystem experts to accel-Work conditions of remote workers (due dilipromote digital security by protecting cyber erate knowledge and skills gence, social insurance...) promote digital security & data ethics by ensur-Climate Change, Emissions And Energy ing the privacy of sensitive data providing training and education to employees Consumption reduction of energy consumption on digital security best practices, promoting compensating travel emissions awareness of digital security risks CO - neutrality resource efficiency, land usage & waste man-Financial Sustainability manage finances efficiently and ensure that its operations are financially stable sustainable sound financial practices Cost efficient services Responsible Supply Chain sustainability assessments of suppliers, customers & partners providing guidance on sustainable procurement policies and practices

- use of sustainable materials
- Traceability, transparency

- offering training on sustainable supply chain management

Annex 3: Description of clusters for relevant sustainability issues (Engl.)

1. Ottiliate Oliange, elilissio	ns and resource efficiency
Topic Description	The topic focuses on all direct and indirect greenhouse gas (GHG) emissions caused by operations as well as use of fossil and non-fossil resources. Main factors contributing to GHG emissions are electricity and heating consumption, IT-Infrastructure, travel and commuting and other purchased goods, waste, commuter traffic and business travel. The topic also includes efficiency in the consumption of resources and responsible waste management.
S-GE Influence	Energy and resource efficiency are the main levers to influence GHG emissions and other impacts on the natural environment. S-GE can potentially advise customers on such aspects during the internationalization process, connect customers with the right partners, or select investors based on such criteria. Furthermore, S-GE could influence this aspect with the nature (renewable vs fossil) of energy and products it consumes and by including lifecycle considerations in purchase decisions and setting incentives for environmentally friendly behaviour (e.g., business travel).
Impact	Climate change; resource consumption; change in ecosystems; waste management; human health; ambient air, soil and water pollution; demand on power markets
Туре	Ecological
2. Promoting sustainable b	
Topic Description	This topic refers to the assistance for companies with disruptive technologies and sustainability related solutions to go international and contribute to other countries' green transition.
S-GE Influence	Measures to influence this topic may include identifying and promoting sustainable investments (Investment promotion), or in consulting and support the internationalization of Swiss sustainable solutions (Large infrastructure and Cleantech mandate)
Impact	Innovation; resource consumption; climate change; ecosystems; compliance; waste management; working conditions; Human rights; reputation of the industry etc.
Туре	Ecological
3. Diversity and equal oppo	ortunities
Topic Description	This topic describes a corporate culture that treats employees equally and establishes structures that respect individual life circumstances and thus creates equal opportuni-
	ties. Equity and inclusion are prerequisites for diversity. Diversity not only refers to gender/LGBTQIA+ equality but also to mixed age structure, diverse educational and cultural backgrounds and employees with disabilities.
S-GE Influence	LGBTQIA+ equality but also to mixed age structure, diverse educational and cultural back-
S-GE Influence	LGBTQIA+ equality but also to mixed age structure, diverse educational and cultural backgrounds and employees with disabilities. S-GE can potentially advise customers on such aspects during the internationalization process, connect customers with the right partners, or select investors based on such
S-GE Influence	LGBTQIA+ equality but also to mixed age structure, diverse educational and cultural backgrounds and employees with disabilities. S-GE can potentially advise customers on such aspects during the internationalization process, connect customers with the right partners, or select investors based on such criteria. Furthermore, S-GE has an influence on this aspect in its own operations by offering flexible working models, assuring parity of pay, transparent communication with and promoting involvement of employees, providing fringe benefits and introducing quotas. It also comprises measures such as the provision of healthy, accessible and inspiring workspaces or

Topic Description	This topic involves the development of skills and a safe and healthy work environment for
	employees.
S-GE Influence	S-GE can potentially advise customers on such aspects during the internationalization or settlement process, connect customers with the right partners, or select investors based on such criteria.
	Furthermore, S-GE has an influence on employee development in its own operations by defining clear guidelines and objectives for HR processes and offering opportunities and providing resources for continuing internal and external education. Individualized support also contributes to equal opportunities. A healthy work environment is offering flexible working models and a safe working environment. It can also be supported by supporting employee health and wellness initiatives. A healthy and appreciative corporate and attractive employment conditions are the prerequisites for employee satisfaction.
Impact	Employability; well-being; productivity; innovation; work-life balance; labour market perfor mance
Туре	Social
5. Good Governance	
Topic Description	Corporate governance is the system of rules, practices and processes by which an entity is directed and controlled. It involves balancing the interests of a company's many stakeholders such as shareholders, senior management executives, customers, suppliers, financiers civil society organisation, the government, and society. Main pillars of good corporate governance are fairness, transparency, risk management, responsibility and accountability.
S-GE Influence	S-GE can potentially advise customers on such aspects during the internationalization process, connect customers with the right partners, or select investors based on such criteria.
	S-GE has an influence on this aspect by following established standards in their disclosure practices, in designing its executive compensation structure, implementing robust risk management, implementing policies to avoid conflicts of interests, corruption or unfair practices and by adhering to renowned certification standards that ensure regular externa audits.
Impact	Trustworthiness; cost of capital / creditworthiness; employee retention; long-term economic success; productivity across the value chain and national economy
Туре	Governance & Economic
6. Business Ethics & Comp	liance
Topic Description	This topic covers the compliance with environmental and socio-economic laws and regulations. This includes compliance with international declarations, conventions and treaties, as well as national, sub-national, regional, industry standards and voluntary self-regulations. It encompasses topics such as accounting and tax fraud, corruption, bribery, competition, the provision and procurement of products and services, labor issues for human rights due diligence. Ethical behavior goes beyond compliance and reflects the values in the way business is conducted. Whilst compliance refers to hard law, ethics are oriented towards soft law and societal expectations.

S-GE Influence	S-GE can potentially advise customers on such aspects during the internationalization process, connect customers with the right partners, or select investors based on such criteria.
	Furthermore, S-GE has an influence on this aspect in its own operations by establishing guidelines such as Code of Conducts and implementing an effective compliance framework and organization. It could train employees on these topics, include ethic related aspects in remuneration and implement measures such as grievance mechanisms. Due diligence needs to be assured.
Impact	Stakeholder behaviour (employees, suppliers, clients); trust; reputation; societal stability/cohesion; preservation of livelihood and equal opportunities; protection of fundamental and human rights
Туре	Governance & Economic
7 Birital Occupitors d Batal	FALL.
7. Digital Security and Data	
Topic Description	This topic involves ensuring digital security and the protection and ethical handling of data.
S-GE Influence	S-GE can potentially advise customers on such aspects during the internationalization process, connect customers with the right partners, or select investors based on such criteria.
	Furthermore, S-GE has an influence on digital security by by protecting against cyber threats and data misuse through implementation of policies and measures such as encryption, network security, activity monitoring, access control, redundant systems, employee education etc.
Impact	business continuity; infrastructure integrity; safety; disaster prevention; personal and national security; reputation; à data privacy
Туре	Governance & Economic
8. Financial Sustainability	
Topic Description	This topic pertains to managing finances efficiently and ensuring that operations are financially stable.
S-GE Influence	S-GE can potentially advise customers on such aspects during the internationalization process, connect customers with the right partners, or select investors based on such criteria.
	Furthermore, S-GE can ensure financial sustainability by managing its finances efficiently and providing cost-efficient services to its stakeholders.
Impact	Business continuity; Employment; Trust and Reputation
Туре	Governance & Economic
9. Sustainable business serv	vices
Topic Description	Sustainable business services refer to the products and services that are designed and
TOPIO DOGGIIPUOII	delivered by S-GE with a focus on sustainability, when firms go international.

S-GE Influence	[Comment: As visible above, sustainable business services are a lateral activity that S-GE can provide along the various ESG topics. Therefore, this category has somehow already been covered above. We still left in in the list for the moment]
	Encouraging sustainable business practices (e.g., Circular Economy), supporting and promoting sustainability certifications and information and consultancy on sustainability issues (e.g. local environmental and labor legislation) supply chain legislation). For S-GE, this means promoting and supporting sustainable business practices that reduce energy consumption and greenhouse gas emissions, efficient resource management but also fostering good working conditions and engaging in human rights due diligence.
Impact	Resource consumption; climate change; ecosystems; compliance; waste management; working conditions; Human rights; reputation of the industry; innovation in sustainability etc.
Туре	Cross-sectional

10. Responsible Supply Ch	ain services
Topic Description	This topic refers to the sustainability of an organization's supply chain, which involves assessing the environmental, social, and economic impacts of its suppliers, customers, and partners.
S-GE Influence	[Comment: As visible above, responsible supply chain services are a lateral activity that S-GE can provide along the various ESG topics. Therefore, this category has somehow already been covered above. We still left in in the list for the moment] S-GE can influence this topic by providing guidance and training to Swiss companies on
	sustainable procurement policies and practices, including the use of sustainable materials and sustainable supply chain management, sustainability assessments of suppliers, customers & partners as well as providing guidance on sustainable procurement policies and practices.
Impact	Ecosystems; Climate Change; Working conditions; Human rights; human health etc.
Туре	Cross-sectional

Annex 4: Results of the internal materiality surveys

Export Promotion

Business Ethics & Compliance	4.59
Promoting sustainable business solutions	4.40
Responsible Supply Chain services	4.32
Sustainable business services	4.21
Digital Security and Data Ethics	4.00
Good Governance	3.93
Climate Change, emissions and resource efficiency	3.84
Diversity and equal opportunities	3.64
Financial Sustainability	3.51
Employee development, health and satisfaction	3.42

Investment Promotion

Business Ethics & Compliance	4.52
Digital Security and Data Ethics	4.08
Promoting sustainable business solutions	4.02
Responsible Supply Chain services	3.95
Sustainable business services	3.90
Good Governance	3.85
Climate Change, emissions and resource efficiency	3.76
Financial Sustainability	3.69
Diversity and equal opportunities	3.57
Employee development, health and satisfaction	3.53

S-GE's own operations

Business Ethics & Compliance	4.58
Digital Security and Data Ethics	4.51
Employee development, health and satisfaction	4.51
Good Governance	4.49
Diversity and equal opportunities	4.36
Financial Sustainability	4.33
Responsible Supply Chain services	3.98
Sustainable business services	3.95
Climate Change, emissions and resource efficiency	3.75
Promoting sustainable business solutions	3.44

Annex 5: Results of the materiality survey with external stakeholders

How important ist the topic for your business?

Employee development, health and satisfaction	4.50
Digital Security and Data Ethics	4.25
Business Ethics & Compliance	4.25
Good Governance	4.25
Responsible Supply Chain services	4.00
Financial Sustainability	4.00
Diversity and equal opportunities	3.75
Sustainable business services	3.67
Promoting sustainable business solutions	3.00
Climate Change, emissions and resource efficiency	3.00

How important is it for you that S-GE expands its customer offering?

Good Governance	4.00
Diversity and equal opportunities	3.75
Promoting sustainable business solutions	3.50
Responsible Supply Chain services	3.50
Sustainable business services	3.33
Employee development, health and satisfaction	3.25
Business Ethics & Compliance	3.25
Climate Change, emissions and resource efficiency	3.25
Financial Sustainability	3.00
Digital Security and Data Ethics	3.00

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