

Sustainability Accounting Standards Board



LSEG

SASB Standards guide companies to disclose relevant information to investors based on their industry sector; SASB provide 77 industry sector standards identifying the sustainability related risk and opportunities most likely to impact an entity’s cash flows, access to capital and cost of capital over the short, medium or long term. As of 2022 the International Standards Board (ISSB) of the IFRS Foundation assumed responsibility for the SASB standards. In future, we will align with ISSB’s sustainability reporting standards.

The table below summarises LSEG’s alignment to the SASB’s Security & Commodity Exchanges standards.

Topic	Accounting metric	Unit of measure	Disclosure
Promoting Transparent & Efficient Capital Markets	1) Number and (2) average duration of (a) halts related to public release of information and (b) pauses related to volatility	Number/minutes	Not disclosed
	Percentage of trades generated from automated trading systems	Percentage	Not disclosed
	Percentage of trades generated from automated trading systems	N/A	We do not provide any advice to our clients about the content or timing of their disclosures. All responsibility for content and timing rests with the client
	Description of policy to encourage or require listed companies to publicly disclose environmental, social and governance (ESG) information	N/A	<p>Publication of TCFD-aligned climate reporting guidance to educate the market and encourage best practice climate-related disclosure</p> <p>Publication of ESG reporting guidance to educate the market and encourage best practice disclosure</p> <p>Application of FTSE Russell data and Transition Pathway Initiative (TPI) methodology to provide listed companies with an assessment of their carbon management practices, helping identify areas for improvement in their climate disclosure and integration of climate risks and opportunities into business strategy (Climate Governance Score)</p> <p>Provision of an online tool for issuers to receive personalised recommendations on how to improve climate-related disclosure (Climate Governance Tool)</p> <p>On-demand training on climate disclosure and TCFD implementation available to educate listed companies via the Issuer Services platform</p> <p>Provision of one of the industry’s most comprehensive ESG data feeds LSEG ESG data directly to London’s issuers via the Issuer Services platform</p> <p>Regular webinars and events with participation from LSEG experts and industry specialists on the importance of ESG disclosure, covering regions and sectors</p> <p>Established green economy equities classification (Green Economy Mark) to incentivise disclosure of revenues generated from activities that contribute to environmental objectives</p> <p>Annual report on the trends and performance of listed green economy companies and funds</p> <p>Issuers with bonds listed on our Sustainable Bond Market must comply with mandatory annual post-issuance reporting requirements to demonstrate continued eligibility for the Sustainable Bond Market</p>

Topic	Accounting metric	Unit of measure	Disclosure
Managing Conflicts of Interest	Total amount of monetary losses because of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behaviour, market manipulation, malpractice, or other related financial industry laws or regulations	Reporting Currency	Direct engagement with issuers on market development and regulatory trends in ESG and climate disclosure LSEG did not sustain any monetary losses in the reporting period as a result of legal proceedings associated with fraud, insider trading, antitrust, anti-competitive behaviour, market manipulation, malpractice, or other relevant financial industry laws or regulations related to fraud, insider trading, anti-trust, anti-competitive behaviour, market manipulation or malpractice
	Discussion of processes for identifying and assessing conflicts of interest	N/A	LSEG PLC maintains a Group Conflicts of Interest Policy which is subject to an annual review The policy: – Provides guidance to assist in the identification of both personal and business conflicts – Sets out requirements to clearly identify all conflicts and, if possible, take appropriate steps to avoid them – Where conflicts cannot be avoided, mandates that they will be disclosed or recorded and effectively managed to mitigate any associated risk that a Group entity or employee might be, or be perceived to be, unduly influenced by them – Mandatory conflicts of interest training is provided to all employees annually to ensure the provisions set out in the policy are communicated, reinforced and understood. To confirm their comprehension of the training, all employees must pass a test before they are considered to have successfully completed the course Completion of the course is tracked, with any non-completion escalated to the employee's people leader
Managing Business Continuity & Technology Risks	(1) Number of significant market disruptions and (2) duration of downtime	Number/hours	One incident due to a software defect in a FX Matching vendor product. This impacted customers for 1 hour 19 minutes. The issue has been remediated
	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected	Number/percentage	In 2023, LSEG did not record any reportable incident of PII wherein customers were impacted directly
	Description of efforts to prevent technology errors, security breaches and market disruptions	N/A	LSEG aims to proactively detect and/or prevent technology errors and security breaches to minimise the risk of disruption to the business and safeguard data. LSEG has established layers of defence to mitigate against security breaches, ranging from protecting the external-facing perimeter to defending the internal network. Our Global Security Operations Centre monitors and rapidly responds to security alerts

SASB Activity Metric

Activity metric	Unit of measure	Disclosure
Average daily number of trades executed by product or asset class	Number/minutes	LSE order book = 565,412 Turquoise Lit = 441,913 Turquoise Plato = 51,883 Turquoise Plato Lit Auctions = 8,632
Average daily volume traded by product or asset class	Reporting currency	LSE order book = £ 3,699,221,575 Turquoise Lit = € 1,068,759,134 Turquoise Plato = € 721,394,933 Turquoise Plato Lit Auctions = €55,501,821