

Sustainability Accounting Standards Board (SASB) Index 2024

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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 SASB alignment to the Security & Commodity Exchanges standard.

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
	Description of alert policy regarding timing and nature of public release of information	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>In 2024, published an updated Guide to Sustainability Reporting to reflect the evolving sustainability reporting landscape, encourage best practice disclosure and provide insights on how to approach sustainability reporting in a way that brings value to a company, its investors and other stakeholders. As many London-listed issuers are currently in scope of climate-related disclosure requirements, we continue to make TCFD-aligned climate reporting guidance available to issuers.</p> <p>In 2024, in partnership with the UN SSE and IFRS Foundation, the Exchange hosted both a virtual and in-person workshop to educate issuers and advisors on ISSB implementation. On-demand training on climate disclosure and TCFD implementation is also available to listed companies via the Issuer Services platform.</p> <p>Application of the Transition Pathway Initiative's Management Quality Score methodology to provide over 500 listed companies (included within FTSE Russell's research universe) with an assessment of their carbon management practices privately via the Issuer Services Platform. The Climate Governance Score helps users to identify areas for improvement in their climate disclosure and integration of climate risks and opportunities into business strategy. Issuers not covered by FTSE Russell can use the online Climate Governance Tool to gain insights on their climate governance.</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. Corporates not yet included within the LSEG ESG data universe can obtain an ESG Score by accessing the LSEG Contributions Channel and highlighting relevant public disclosures.</p> <p>Regular thought leadership on the 'why', 'what' and 'how' of sustainability reporting, including a flagship event with participation from LSEG experts and industry specialists.</p> <p>Green economy equities offering (Green Economy Mark) to increase the visibility of those companies that have demonstrated through their disclosures that at least 50% of their revenues are generated from activities that contribute to environmental objectives. The Exchange publishes an annual report on the trends and performance of these listed green economy companies and funds.</p> <p>Issuers with bonds listed on the Sustainable Bond Market must comply with mandatory annual post-issuance reporting requirements to demonstrate continued eligibility for the Sustainable Bond Market.</p> <p>In May 2024, LSEG worked with the UN PRI and UN Sustainable Stock Exchanges on a call to action for commitment from relevant authorities across jurisdictions to adopt the ISSB standards – IFRS S1 and IFRS S2 – on an economy-wide basis by 2025; a document that was signed by 120 organisations. LSEG continues to work with policymakers and other stakeholders to advocate for the global adoption of these standards.</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	LSEG did not sustain any monetary losses in the reporting period as a result of legal proceedings associated with fraud, insider trading, antitrust, anticompetitive 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 ('the Policy') which is subject to an annual review. The policy: <ul style="list-style-type: none"> — Provides guidance to assist in the identification of both personal and business conflicts. — Sets our 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 perceived to be, unduly influenced because of their existence. — Mandatory Conflicts 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 being 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	In 2024, LSEG did not record any reportable incident of PII where customers were impacted directly.
	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected	Number/Percentage	In 2024, LSEG did not record any reportable incident of PII where 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 externally facing perimeter to defending the internal network. Our Global Security Operations Centre monitors and rapidly responds to security alerts. For more information see pages 51-52 of our 2024 Sustainability Report

SASB Activity Metric

Activity Metric	Category	Unit of Measure	Disclosure
Average daily number of trades executed, by product or asset class	Quant	Number/Minutes	<ul style="list-style-type: none"> — Turquoise and LSE = 1,047,814 — LSE = 597,361 — Turquoise = 450,453
Average daily volume traded by product or asset class	Quant	Reporting Currency	<ul style="list-style-type: none"> — LSE Order Book = £945,703,960 — Turquoise Order Book = €160,018,644