



Barclays PLC

Sustainability Accounting
Standards Board (SASB)



Barclays started reporting against the SASB standards in 2019 as we recognise the importance among our investor base.

SASB is a global framework with, at present, a US-focused approach to defining criteria, and so we have aimed to include cross-references to the most relevant parts of our UK-based reporting to the SASB indicators, having regard to the purpose behind the SASB indicators.

The table below maps where in our public documents relevant information for SASB standards and indicators can be found. The standards have been selected based on their relevance to the Barclays Group's business.

This report reflects the information and data available for the Barclays Group for the year ended 31 December 2022. We continue to work on enhancing the scope of our reporting against the SASB framework, with the understanding that these will form a part of the ISSB's global standards in the future.

Group metrics

The following disclosures are taken from individual Standards and disclosed at a Group level to reflect the business-wide approach.

Topic	Accounting metric	Code	Summary of bank's response
Transparent Information & Fair Advice for Customers	Description of approach to informing customers about products and services	FN-AC-270a.3	<ul style="list-style-type: none"> Barclays PLC Annual Report 2022: The Barclays Way on page 256 Managing Conduct risks on pages 294 – 295 <p>Note on methodology This indicator was taken from the SASB Standard for Asset Management & Custody Activities.</p>
Employee Diversity and Inclusion	Percentage of gender and racial/ethnic group representation for: <ol style="list-style-type: none"> (1) executive management, (2) non-executive management, (3) professionals, and (4) all other employees 	FN-AC-330a.1	<ul style="list-style-type: none"> ESG Data Pack Barclays PLC Annual Report 2022: Our people and culture on pages 31 – 38 Board Nominations Committee report on pages 161 – 162 Board Diversity Policy Barclays PLC Diversity, Equity and Inclusion Report 2021 Barclays PLC Fair Pay Report 2022 Barclays UK Pay Gaps Report 2022 <p>Note on methodology This indicator was taken from the SASB Standard for Asset Management & Custody Activities.</p>
Business Ethics	Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behaviour, market manipulation, malpractice, or other related financial industry laws or regulations	FN-AC-510a.1	<p>For information in relation to legal and competition and regulatory matters, please refer to Note 26 Legal, competition and regulatory matters and Note 24 Provisions of the Barclays PLC Annual Report 2022.</p> <p>Note on methodology This indicator was taken from the SASB Standard for Asset Management & Custody Activities.</p>
Business Ethics (continued)	Description of whistleblower policies and procedures	FN-AC-510a.2	<ul style="list-style-type: none"> Barclays PLC Annual Report 2022: Whistleblowing on page 257 <p>Note on methodology This indicator was taken from the SASB Standard for Asset Management & Custody Activities.</p>

Group metrics (continued)

Topic	Accounting metric	Code	Summary of bank's response
Data Security	Description of approach to identifying and addressing data security risks	FN-CB-230a.2 FN-CF-230a.3	<ul style="list-style-type: none"> Barclays PLC Annual Report 2022: Third party operational and reputational risk management on pages 43 – 44 Managing data privacy, security and resilience on page 262 – 263 Material existing and emerging risks on pages 269 – 281 <p>Note on methodology This indicator was taken from the SASB Standard for Commercial Banks and Consumer Finance.</p>
	Global Systemically Important Bank (G-SIB) score, by category	FN-CB-550a.1 FN-IB-550a.1	<ul style="list-style-type: none"> Barclays PLC Annual Report 2022: Supervision and regulation on pages 370 – 377 Barclays PLC Global Systemically Important Institutions (G-SIIs) Disclosure for 2022 <p>Note on methodology This indicator was taken from the SASB Standard for Commercial Banks and Investment Banking & Brokerage.</p>
Systemic Risk Management	Description of approach to incorporation of results of mandatory and voluntary stress tests into capital adequacy planning, long-term corporate strategy, and other business activities	FN-CB-550a.2 FN-IB-550a.2	<ul style="list-style-type: none"> Barclays PLC Annual Report 2022: Embedding ESG into our business on page 117 Resilience of our strategy on pages 127 – 135 Barclays PLC Pillar 3 Report 2022. <p>Note on methodology This indicator was taken from the SASB Standard for Commercial Banks and Investment Banking & Brokerage.</p>
	Percentage of total remuneration that is variable for Material Risk Takers (MRTs)	FN-IB-550b.1	<ul style="list-style-type: none"> Barclays PLC Annual Report 2022: Remuneration report on pages 197 – 245 <p>Note on methodology This indicator was taken from the SASB Standard for Investment Banking & Brokerage.</p>
Employee Incentives & Risk Taking	Percentage of variable remuneration of Material Risk Takers (MRTs) to which malus or clawback provisions were applied	FN-IB-550b.2	<ul style="list-style-type: none"> Barclays PLC Annual Report 2022: Remuneration report on pages 197 – 245 <p>Note on methodology This indicator was taken from the SASB Standard for Investment Banking & Brokerage.</p>

Commercial banks

The following disclosures are taken from individual Standards and disclosed at a Group level to reflect the business-wide approach.

Topic	Accounting metric	Code	Summary of bank's response
Financial Inclusion & Capacity Building	(1) Number and (2) amount of loans outstanding qualified to programmes designed to promote small business and community development	FN-CB-240a.1	<ul style="list-style-type: none"> Barclays PLC Annual Report 2022: Chief Executive's introduction on page 08 Our strategy on page 13 Customers and clients on pages 26 – 30 Supporting our communities on pages 41 – 42 Financial inclusion in our US consumer business on page 55 Forbearance on pages 337 – 339
	(1) Number and (2) amount of past due and non-accrual loans qualified to programmes designed to promote small business and community development	FN-CB-240a.2	<ul style="list-style-type: none"> Barclays PLC Annual Report 2022: Chief Executive's introduction on page 08 Our strategy on page 13 Customers and clients on pages 26 – 30 Supporting our communities on pages 41 – 42 Financial inclusion in our US consumer business on page 55 Forbearance on pages 337 – 339
	Number of no-cost retail checking accounts provided to previously unbanked or underbanked customers	FN-CB-240a.3	<ul style="list-style-type: none"> Barclays PLC Annual Report 2022: Customers and clients on page 30 Financial inclusion in our US consumer business on page 55
	Number of participants in financial literacy initiatives for unbanked, underbanked, or underserved customers	FN-CB-240a.4	<ul style="list-style-type: none"> Barclays PLC Annual Report 2022: Customers and clients on page 26 – 30 Supporting our communities on pages 41 – 42

Commercial banks (continued)

Topic	Accounting metric	Code	Summary of bank's response
Incorporation of Environmental, Social, and Governance Factors in Credit Analysis	Commercial and industrial credit exposure, by industry	FN-CB-410a.1	<ul style="list-style-type: none"> Barclays PLC Annual Report 2022: <ul style="list-style-type: none"> Managing impacts in lending and financing on pages 253 – 255 Climate risk performance on pages 296 – 299 Climate risk management on pages 282 – 289
	Description of approach to incorporation of environmental, social, and governance (ESG) factors in credit analysis	FN-CB-410a.2	<ul style="list-style-type: none"> Barclays PLC Annual Report 2022: <ul style="list-style-type: none"> Viability statement on pages 58 – 59 Risks and opportunities on pages 74 – 76 Embedding ESG into our business on page 117 Resilience of our strategy on pages 127 – 135 Climate risk performance on pages 296 – 299 Climate risk management on pages 282 – 289
	(1) Number and (2) value of checking and savings accounts by segment: (a) personal and (b) small business	FN-CB-000.A	<ul style="list-style-type: none"> Barclays PLC Annual Report 2022: <ul style="list-style-type: none"> Risk performance on pages 300 – 342
	(1) Number and (2) value of loans by segment: (a) personal, (b) small business, and (c) corporate	FN-CB-000.B	<ul style="list-style-type: none"> Barclays PLC Annual Report 2022: <ul style="list-style-type: none"> Risk performance on pages 300 – 342

Consumer finance

The following disclosures are taken from individual Standards and disclosed at a Group level to reflect the business-wide approach.

Topic	Accounting metric	Code	Summary of bank's response
Data Security	Card-related fraud losses from: (1) card-not-present fraud and (2) card-present and other fraud	FN-CF-230a.2	<ul style="list-style-type: none"> Barclays PLC Annual Report 2022: Risk performance on pages 300 – 342
Selling Practices	(1) Number of complaints filed with the Consumer Financial Protection Bureau (CFPB), (2) percentage with monetary or non-monetary relief, (3) percentage disputed by consumer, (4) percentage that resulted in investigation by the CFPB	FN-CF- 270a.4	<ul style="list-style-type: none"> Barclays PLC Annual Report 2022: Key performance indicators on page 24 Customers and clients on page 27

Mortgage finance

The following disclosures are taken from individual Standards and disclosed at a Group level to reflect the business-wide approach.

Topic	Accounting metric	Code	Summary of bank's response
Environmental Risk to Mortgaged Properties	(1) Number and (2) value of mortgage loans in 100-year flood zones	FN-MF-450a.1	<ul style="list-style-type: none"> Barclays PLC Annual Report 2022: Resilience of our strategy on pages 127 – 135 Climate risk performance on pages 296 – 299
	Description of how climate change and other environmental risks are incorporated into mortgage origination and underwriting	FN-MF-450a.3	<ul style="list-style-type: none"> Barclays PLC Annual Report 2022: Risks and opportunities on pages 74 – 76 Resilience of our strategy on pages 127 – 135 Managing impacts in lending and financing on pages 253 – 255

Activity metrics	Activity metric	Code	
	(1) Number and (2) value of mortgages originated by category: (a) residential and (b) commercial	FN-MF-000.A	<ul style="list-style-type: none"> Barclays PLC Annual Report 2022: Risk performance on pages 300 – 342
	(1) Number and (2) value of mortgages purchased by category: (a) residential and (b) commercial	FN-MF-000.B	<ul style="list-style-type: none"> Barclays PLC Annual Report 2022: Risk performance on pages 300 – 342

Investment banking and brokerage

The following disclosures are taken from individual Standards and disclosed at a Group level to reflect the business-wide approach.

Topic	Accounting metric	Code	Summary of bank's response
Incorporation of Environmental, Social, and Governance Factors in Investment Banking & Brokerage Activities	(1) Number and (2) total value of investments and loans incorporating integration of environmental, social, and governance (ESG) factors, by industry	FN-IB-410a.2	<ul style="list-style-type: none"> Barclays PLC Annual Report 2022: Financing the transition on pages 99 – 101 Treasury green programmes on pages 112 – 114 Managing impacts in lending and financing on pages 253 – 255
	Description of approach to incorporation of environmental, social, and governance (ESG) factors in investment banking and brokerage activities	FN-IB-410a.3	<ul style="list-style-type: none"> Barclays PLC Annual Report 2022: Financing the transition on pages 99 – 101 Working with our clients on page 103 Corporate and Investment Bank on pages 109 – 111 Treasury green programmes on pages 112 – 114 Managing impacts in lending and financing on pages 253 - 255