

# 2023 Sustainability Accounting Standards Board index



In addition to reporting in accordance with the [GRI Standards](#), we link our reporting with the Sustainability Accounting Standards Board (SASB) standards. SASB has developed voluntary, industry-specific disclosure standards to help businesses communicate financially-material sustainability information to investors. We report metrics for the industries that are most closely aligned to our mix of businesses: Asset Management & Custody Activities and Insurance. We have focused on the metrics that are the most relevant, and for which data is available, while striving to provide SASB disclosures that are consistent with those of industry peers. We will continue to evaluate additional SASB disclosures in the future. All data is as at and for the year ended December 31, 2023 unless otherwise stated.

Topic	Accounting metric	Code	Response
<b>Industry: Asset Management &amp; Custody Activities and Insurance (topic applies to both)</b>			
Transparent information & fair advice for customers	Description of approach to informing customers about products and services	<b>FN-IN-270a.4</b> <b>FN-AC-270a.3</b>	<a href="#">Client experience</a> <a href="#">2023 Sustainability Report</a> – page 42
<b>Industry: Asset Management &amp; Custody Activities</b>			
Employee diversity & inclusion	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) professionals, and (d) all other employees	<b>FN-AC-330a.1</b>	<a href="#">2023 Sustainability Report</a> – pages 38, 52
Incorporation of environmental, social, and governance factors in investment management & advisory	Amount of assets under management, by asset class, that employ (1) integration of environmental, social, and governance (ESG) issues, (2) sustainability themed investing, and (3) screening	<b>FN-AC-410a.1</b>	<a href="#">2023 Sustainability Report</a> – pages 28-31, 51 <a href="#">Sustainable investing</a>
	Description of approach to incorporation of environmental, social, and governance (ESG) factors in investment or wealth management processes and strategies	<b>FN-AC-410a.2</b>	<a href="#">Sustainable investing</a> <a href="#">2023 Sustainability Report</a> – pages 27-32 <a href="#">SLC Fixed Income Sustainable Investing Policy</a> <a href="#">MFS Responsible Investing Policy Statement</a>
	Description of proxy voting and investee engagement policies and procedures	<b>FN-AC-410a.3</b>	<a href="#">2023 Sustainability Report</a> – pages 31, 32 <a href="#">SLC Fixed Income Sustainable Investing Policy</a> <a href="#">MFS Proxy Voting Policies and Procedures</a> <a href="#">Sustainable investing</a>
Business ethics	Description of whistleblower policies and procedures	<b>FN-AC-510a.2</b>	<a href="#">Code of Conduct</a> <a href="#">Governance and ethics</a>
<b>Industry: Insurance</b>			
Incorporation of environmental, social, and governance factors in investment management	Description of approach to incorporation of environmental, social, and governance (ESG) factors in investment management processes and strategies	<b>FN-IN-410a.2</b>	<a href="#">Sustainable investing</a> <a href="#">SLC Fixed Income Sustainable Investing Policy</a> <a href="#">2023 Sustainability Report</a> – pages 27-32
Policies designed to incentivise responsible behaviour	Discussion of products or product features that incentivise health, safety or environmentally responsible actions or behaviours	<b>FN-IN-410b.2</b>	<a href="#">Client health</a> <a href="#">2023 Sustainability Report</a> – pages 17-19 Complementary to this metric, outside of insurance policies, we encourage health, safety and/or environmentally responsible actions and/or behaviours through actions described on pages 14, 15, 30, 31
Systemic risk management	Description of approach to managing capital-and liquidity-related risks associated with systemic non-insurance activities	<b>FN-IN-550a.3</b>	<a href="#">2023 Annual Report</a> – pages 54-60, 86, 87, 195 <a href="#">2023 Annual Information Form</a> – pages 47, 48 <a href="#">Risk management</a>