



Barclays PLC

Global Reporting Initiative (GRI)

Content Index



Global Reporting Initiative (GRI) Content Index

Barclays has reported the information cited in this GRI content index for the period 1 January 2023 to 31 December 2023 with reference to the GRI Standards. This has been done based on the requirements laid out in GRI 1: Foundation 2021. Disclosures pertinent to the selected GRI Standards have been referenced in the Index below. In some instances, information requirements could not be provided due to limitations of data availability. The information that has been provided has been extracted from Barclays PLC's 2023 Annual Report, the Barclays PLC 2023 Fair Pay Report and the ESG Data Centre. We continue to work on improving data availability and enhancing overall reporting transparency.

General disclosures

GRI 2 General Disclosures	
2-1	<p>Organisation details</p> <ul style="list-style-type: none"> a. Barclays PLC b. Public Limited Company (PLC) c. 1 Churchill Place, London E14 5HP, United Kingdom d. Details of the countries we operate in can be found in our Country Snapshot report
2-2	<p>Entities included in the organisation's sustainability reporting</p> <ul style="list-style-type: none"> • Barclays PLC Annual Report 2023: Note 43 – Related undertakings on pages 504-507 • Structure and leadership online
2-3	<p>Reporting period, frequency and contact point</p> <ul style="list-style-type: none"> • On 20 February 2024 we published our Annual Report relating to the period 1 January 2023 to 31 December 2023. • This report covers both our ESG and financial disclosures, including our climate-related financial disclosures in line with the TCFD Guidelines. We report annually.
2-4	<p>Restatements of information</p> <ul style="list-style-type: none"> • Barclays PLC Annual Report 2023: Achieving net zero operations on pages 73-79 • Our approach to reporting financed emissions data on pages 84-88
2-5	<p>External assurance</p> <ul style="list-style-type: none"> • We assure selected KPIs to a limited assurance standard. See our assurance statements online. • Barclays PLC Annual Report 2023: KPMG LLP Limited Assurance on page 50

General disclosures (continued)

GRI 2 General Disclosures

2-6	Activities, value chain and other business relationships	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: <ul style="list-style-type: none"> Our business model on page 10 Divisional reviews on pages 15-22 Customers and clients on pages 24-26 Society on pages 30-33 Working with our clients on page 107 Barclays UK Consumer and Business Banking on pages 111-113 Corporate and Investment Bank on pages 114-116 Sustainable Impact Capital Programme by Barclays Principal Investments on pages 117-118 Treasury green programmes on page 119 Private Banking and Wealth Management on pages 119-120
2-7	Employees	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: <ul style="list-style-type: none"> Colleagues on pages 27-29 Barclays PLC Diversity, Equity and Inclusion Report 2022 ESG Data Centre
2-9	Governance structure and composition	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: <ul style="list-style-type: none"> Board governance on pages 144-229 Other governance on pages 230-253
2-10	Nomination and selection of the highest governance body	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: <ul style="list-style-type: none"> Board governance on pages 144-229 Our governance online
2-11	Chair of the highest governance body	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: <ul style="list-style-type: none"> Board governance on pages 144-229 Our governance online
2-12	Role of the highest governance body in overseeing the management of impacts	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: <ul style="list-style-type: none"> Section 172(1) statement on pages 38-39 Board governance on pages 144-229 Other governance on pages 230-253 Our governance online

General disclosures (continued)

GRI 2 General Disclosures

2-13	Delegation of responsibility for managing impacts	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: Board governance on pages 144-229 Other governance on pages 230-253 Managing impacts in lending and financing on pages 236-237 Our governance online
2-14	Role of the highest governance body in sustainability reporting	<ul style="list-style-type: none"> The Board Audit Committee provides oversight of the Barclays Group's climate and sustainability disclosures Barclays PLC Annual Report 2023: Climate and Sustainability on page 154 Board Audit Committee Report on pages 166-173 Board Sustainability Committee Report on pages 180-182 Other governance on pages 230-253 Our governance online
2-15	Conflicts of interest	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: Conflicts of interest on page 269
2-16	Communication of critical concerns	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: Board governance on pages 144-229 Our governance online
2-17	Collective knowledge of the highest governance body	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: Board governance on pages 144-229 Climate and Sustainability on page 154 Our governance online
2-18	Evaluation of the performance of the highest governance body	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: Board governance on pages 144-229 Our governance online
2-19	Remuneration policies	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: Remuneration report on pages 191-229 Barclays PLC Fair Pay Report 2023

General disclosures (continued)

GRI 2 General Disclosures

2-20	Process to determine remuneration	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: Remuneration report on pages 191-229 Barclays PLC Fair Pay Report 2023
2-21	Annual total compensation ratio	<ul style="list-style-type: none"> Barclays PLC Fair Pay Report 2023: Barclays PLC Annual Report 2023: Group Chief Executive pay ratio on page 222
2-22	Statement on sustainable development strategy	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: Society on pages 30-33 Barclays climate strategy on pages 60-61 How our sustainable financing supports the Sustainable Development Goals (SDGs) on page 106 Barclays PLC Principles for Responsible Banking Report 2023 Barclays PLC Sustainability Accounting Standards Board (SASB) Report 2023 All of our statements and policy positions on matters including environmental, human rights, governance, financial crime and codes of conduct can be found online
2-23	Policy commitments	<ul style="list-style-type: none"> All of our statements and policy positions on matters including environmental, human rights, governance, financial crime and codes of conduct can be found online
2-24	Embedding policy commitments	<ul style="list-style-type: none"> All of our statements and policy positions on matters including environmental, human rights, governance, financial crime and codes of conduct can be found online Barclays PLC Annual Report 2023: <ul style="list-style-type: none"> Non-financial and sustainability information statement on pages 40-43 Restrictive policies on page 100 Embedding climate and sustainability into our business on pages 121-123 Managing impacts in lending and finance on pages 236-244 The Barclays Way on page 245 Whistleblowing on page 246 Tax on pages 247-248 Financial crime on page 249 Health and safety on page 250 Managing data privacy, security and resilience on pages 251-253

General disclosures (continued)

GRI 2 General Disclosures

2-25	Processes to remediate negative impacts	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: Barclays UK complaints excluding PPI on page 26 Raising concerns on page 170 Managing impacts in lending and financing on pages 236-244 The Barclays Way on page 245 Whistleblowing on page 246 Managing data privacy, security and resilience on pages 251-253 Remediation and redress on page 282 Raising concerns
2-26	Mechanisms for seeking advice and raising concerns	<ul style="list-style-type: none"> The Barclays Way: How we do business Barclays PLC Annual Report 2023: Raising concerns on page 170 The Barclays Way on page 245 Whistleblowing on page 246
2-28	Membership associations	<ul style="list-style-type: none"> All public policy engagements and trade associations are listed online: Barclays PLC Annual Report 2023: Engaging with industry on pages 126-128
2-29	Approach to stakeholder engagement	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: Our stakeholders on pages 23-36 Section 172(1) on pages 38-39
2-30	Collective bargaining agreements	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: Engaging with colleagues on page 27

Materiality disclosures

GRI 3 Material Topics

3-1 Process to determine material topics

3-2 List of material topics

3-3 Management of material topics

- What is important to our investors and stakeholders evolves over time and we aim to anticipate and respond to these changes. Disclosure expectations in relation to climate change and sustainability matters are particularly fast moving and differ in some ways from more traditional areas of reporting in the level of detail and forward-looking nature of the information involved and the consideration of impacts on the environment and other persons. We have adapted our approach in relation to disclosure of such matters. Our disclosures take into account the wider context relevant to these topics, including evolving stakeholder views, and longer time-frames for assessing potential risks and impacts having regard to international long-term climate and nature-based policy goals. Our climate and sustainability-related disclosures are subject to more uncertainty than disclosures relating to other subjects given market challenges in relation to data reliability, consistency and timeliness, and in relation to the use of estimates and assumptions and the application and development of methodologies. These factors mean disclosures may be amended, updated, and recalculated in future as market practice and data quality and availability develops.

Our materiality process includes three phases:

- 1. Research:** We start by gathering data and information from a broad range of sources including customer and client questionnaires, investor questionnaires, ESG ratings agencies, relevant banking industry frameworks, internal Barclays employee communications and social media listening. This research allows us to define which topics might be material to our business and develop a proxy ranking across external stakeholders.
- 2. Engage:** We then engage internal stakeholders from across the business to provide a real-world view of external stakeholder priorities and to gauge the importance of topics across all of our lines of business. This includes stakeholders representing the primary customer-facing functions, society, colleagues and investors.
- 3. Prioritise:** We then take these inputs and score them against a range of criteria. This data is then input into an external software provider to help produce our materiality matrix on page 7.

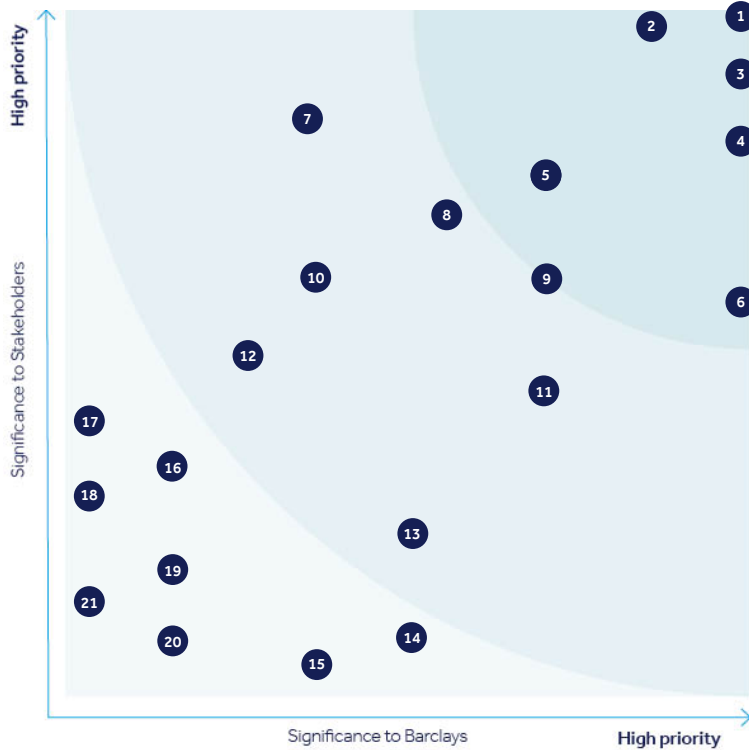
Our materiality analysis helps us to understand the ESG factors which are of most relevance to our stakeholders, including our customers and clients, our colleagues, society and investors, and represents a Group-wide view of these factors.

- The table on pages 7-10 gives an indication of the factors considered within both the research and engagement stages of our materiality analysis. Climate change continues to be our most material issue, and we have seen notable increases in the significance of both nature & biodiversity and human rights & modern slavery to our stakeholders in 2023.
- We assess the strategic relevance of ESG factors based on two criteria: their relative importance to external stakeholders, as defined in the 'Our stakeholders' section on pages 23-36 of the Barclays PLC Annual Report 2023, and their influence on our business success. This helps us to prioritise and govern our activity, and align it with our stakeholders' expectations.

Materiality disclosures (continued)

Barclays PLC GRI
Content Index 2023

Analysis matrix



■ High priority issues ■ Medium priority issues ■ Low priority issues

Key

- | | |
|---|---|
| 1. Climate change | 11. Nature and biodiversity |
| 2. Cybersecurity and data protection | 12. Accessible retail products and services |
| 3. Conduct and corporate culture | 13. Operational environmental footprint |
| 4. Social and environmental impacts of financing and sustainable financing products | 14. Supply chain management |
| 5. Business model resilience | 15. Taxation |
| 6. Human capital | 16. Innovation through an ESG lens |
| 7. Diversity, equity and inclusion | 17. Transparency |
| 8. Human rights and modern slavery | 18. Corporate governance |
| 9. Customer and client experience | 19. Corporate citizenship programmes |
| 10. Regulatory environment | 20. Responsible sales and marketing |
| | 21. Remuneration |

Material topic	Factors included in the materiality assessment	Barclays PLC Annual Report page
Climate change	<ul style="list-style-type: none"> Refers to the physical and transition impacts, risks and opportunities presented by climate change and the transition to a low-carbon economy, as well as adaptation and resilience measures adopted by companies. References to governance systems to manage climate-related risks and opportunities are also included in this topic. Includes factors such as climate and net zero strategy, climate change risks, including physical and transition climate risks and opportunities, governance of climate-related risks and opportunities, scenario analysis, climate change adaptation and resilience, climate targets, approach to transition to a low-carbon economy, transition impacts and opportunities, and Scope 3 emissions management. 	pg. 30-31, 41, 44-48, 52, 60-136, 154, 178, 180-182, 186-187, 231-237, 262-263, 272-275, 284-290
Conduct and corporate culture	<ul style="list-style-type: none"> Includes factors such as how the Company manages conduct and compliance risk. This includes codes of conduct, corporate culture, anti-corruption, anti-bribery, anti-money laundering and terrorism financing, fraud management, whistleblowing procedures and remediation, anti-competitive practices, financial crime, business ethics, open and fair competition, intellectual property protection, infringement, misappropriation and enforcement, market access, corporate criminal liability, corporate reputation risk management, grievance/complaint management mechanisms and remediation. 	pg. 42, 53, 169, 174-179, 245, 269-270, 281-282, 361

Materiality disclosures (continued)

Barclays PLC GRI
Content Index 2023

Material topic	Factors included in the materiality assessment	Barclays PLC Annual Report page	Material topic	Factors included in the materiality assessment	Barclays PLC Annual Report page
Social and environmental impacts of financing and sustainable financing products	<ul style="list-style-type: none"> Includes factors such as managing the potential adverse impacts on society and the environment from our financing of clients, including awareness of and alignment to industry principles (PRI, PRB and NZBA and the Equator Principles), responsible investment policies or programmes, integration of ESG criteria into financing, withdrawal of financing. The approach taken to support positive social and environmental outcomes associated with our financing, including ESG-labelled products and services, social impact of products and services, environmental impacts of products and services, green financing, low-carbon investments, sustainable financing, financing the transition to a low-carbon economy. 	pg. 30-31, 41-42, 60-64, 70-71, 80-120, 124-125, 236-237, 239-241	Customer and client experience	<ul style="list-style-type: none"> Includes factors such as strategies and mechanisms to manage and enhance customer relations, customer support, customer behaviour, customer satisfaction including customer centricity, acquisition, retention, satisfaction measurements and metrics, service, complaints and disputes, customer advice, and consumer rights, including customer financial protection and fair and equitable treatment of customers. 	pg. 24-26, 107, 242-244, 281-282
Business model resilience	<ul style="list-style-type: none"> Management of risks to economic stability, reputation, and business resilience. This includes aligning strategy and business models to long-term value creation; consideration of business continuity, capital ratios, solvency, and financial management. 	pg. 10-26, 54-55, 131-136	Diversity, equity and inclusion	<ul style="list-style-type: none"> Includes factors such as diversity (at Barclays, we focus on six intersectional diversity and inclusion agendas – Disability, Gender, LGBT+, Multicultural, Multigenerational and Socioeconomic), social inclusion, fairness and inclusivity in the workplace, Board gender diversity, Board ethnicity, discrimination and harassment, gender pay, equal opportunities, equality, equity, racial justice, inequality and pay gaps. 	pg. 28-29, 42, 154, 238-239
Cybersecurity and data protection	<ul style="list-style-type: none"> Includes factors such as cybersecurity and strategy; cyber threats, IT risks and disruption, data security, data information security, handling personal data fairly and keeping it accurate, upholding customers' privacy rights, privacy by design, and meeting data privacy legal and regulatory requirements (e.g. privacy breach management and reporting). 	pg. 251-253	Transparency	<ul style="list-style-type: none"> Includes factors such as political involvement, lobbying and political contributions, audit and reporting, stakeholder dialogue, reputation and trust, stakeholder engagement, including investor relations and business partner relationship management, use of data and availability of data, public policy practices, which includes government relations and public affairs, policy positions and values alignment, non-financial reporting including sustainability metrics, and the provision of data to ESG rating agencies. It also includes (integrated) reporting and accounting based on broader non-financial standards and frameworks. 	pg. 44-50, 126-129
			Regulatory environment	<ul style="list-style-type: none"> Includes the factors such as changes in the legal, policy and regulatory environment, regulatory compliance management, regulatory gaps, inconsistencies and self-regulation, mechanisms to ensure awareness of and compliance with relevant policies, laws and regulations, litigation and regulatory action identification, prevention and management, and dispute prevention and settlements management. 	pg. 25, 39, 53, 155, 166-173, 179, 270, 281-282, 361

Materiality disclosures (continued)

Barclays PLC GRI
Content Index 2023

Material topic	Factors included in the materiality assessment	Barclays PLC Annual Report page	Material topic	Factors included in the materiality assessment	Barclays PLC Annual Report page
Corporate governance	<ul style="list-style-type: none"> Includes factors such as Board independence, composition, tenure and structure, shareholder democracy, Board ESG expertise, executive ESG representation, investor activism, due diligence, Board effectiveness, and overall ESG governance structure. 	pg. 144-235	Supply chain management	<ul style="list-style-type: none"> Includes factors such as: supply chain management, including screening, auditing, and corrective actions, engagement, transparency, supplier diversity, contractor training and screening, green, responsible and sustainable procurement and sourcing, resource efficiency, and circular economy. 	pg. 32, 42, 77, 238-239
Human capital	<ul style="list-style-type: none"> Includes factors such as freedom of association, collective bargaining, employee training, employee turnover, employee development, health and safety, workforce planning, performance appraisal, employee engagement, pay and benefits, job security, talent development, talent attraction, employee wellbeing, occupational health and safety, employee incentives and benefits, labour rights, unionisation, employee acquisition, talent management and retention, employee development, employee engagement and satisfaction, future of work, and workforce and organisational change management. 	pg. 27-29	Accessible retail products and services	<ul style="list-style-type: none"> Includes factors such as financial inclusion, financial health and inclusion, access to and affordability of finance, retail branch presence, financial access, literacy and advice, including youth financial education, empowerment and external and innovative sources of finance, inclusive products and services, including energy inclusion, water affordability and accessibility, and home access and availability, and digital transformation, including access to digital services, data intelligence, business process automation, network quality and reliability, and internet governance and censorship. 	pg. 17-18, 24-26, 242-244
Human rights and modern slavery	<ul style="list-style-type: none"> Includes factors such as the approach taken to managing the Company's potential adverse impacts on human rights, including in relation to issues such as modern slavery, forced labour, human trafficking, sexual exploitation and abuse, labour rights in the supply chain, indigenous people's rights, land rights and resettlement activities, and children's rights. 	pg. 42, 239-241	Corporate citizenship programmes	<ul style="list-style-type: none"> Includes factors such as corporate citizenship, philanthropy, charitable contributions, community investment, community engagement, rapport and feedback mechanisms, community support and development, and local economy support, partnerships to advance sustainable development, volunteering, and employment and employability. 	pg. 31-32
Operational environmental footprint	<ul style="list-style-type: none"> Includes factors that comprise Barclays' footprint of operations such as greenhouse gas (GHGs) Scope 1, 2 and 3 emissions and reductions, use of offsets, energy use, efficiency, conservation and reductions, air emissions and reductions, water use and efficiency, hazardous and non-hazardous waste production and reduction, recycling, waste recovery and reduction, business travel and employee transportation, environmental management system, carbon intensity, waste intensity, climate mitigation – operational emissions, renewable energy use, and sustainable building management. 	pg. 33, 73-79, 186-187	Taxation	<ul style="list-style-type: none"> Includes factors such as responsible tax practices such as tax policies, planning, transparency and disclosures, cross-border taxation, tax evasion, and tax relief, tax strategy, tax governance, effective tax rate, and tax transparency. 	pg. 247-248, 268
			Remuneration	<ul style="list-style-type: none"> Fair and equitable compensation at all levels. This includes Board compensation, CEO and executive remuneration and consideration of CEO to employee pay ratio, ESG-linked remuneration and employee incentives. 	pg. 191-229

Materiality disclosures (continued)

Material topic	Factors included in the materiality assessment	Barclays PLC Annual Report page
Responsible sales and marketing	<ul style="list-style-type: none"> Includes factors such as credit and loan standards, responsible product offering, responsible marketing, information to customers, selling practices, transparent information and fair advice to customers, lending practices, discriminatory lending, reputation including sales and pricing, responsible lending, product responsibility, responsible pricing through corporate policies, and practices to ensure pricing of products is fair, transparent and non-discriminatory. 	pg. 281-282
Nature and biodiversity	<ul style="list-style-type: none"> Includes factors such as biodiversity impacts and protection of biodiversity, ecosystem services, ecosystem diversity and sensitive areas. Included in this is managing land use, contamination remediation and reducing deforestation, natural capital, protection of natural land cover including wetlands protection and sustainable agriculture and responsible fishing, animal welfare, transition to a circular economy, pollution management, and plastics management. 	pg. 41, 79, 100, 105, 124-125, 276, 288
Innovation through an ESG lens	<ul style="list-style-type: none"> Includes factors such as innovation and digitisation, digital transformation, advanced technologies and innovations including internet of things, advanced and next generation cellular networks, remote sensing, nanotechnologies, robotics, block chain and additive manufacturing, business model innovation including cloud computing, sharing economy and fintech, artificial intelligence, innovation management including open innovation, crowdsourcing and co-creation, R&D in products and services, product competitive edge and intellectual property strategy, 	pg. 109-110, 267

Economic disclosures

GRI 201 Economic Performance

201-1 Direct economic value generated and distributed

- Barclays PLC Annual Report 2023:
The Group at a glance on page 02
Our business model on page 10
Our strategy on pages 13-14
2023 Divisional reviews on pages 15-22
Summary financial review on page 35
Financial review on pages 374-393
Financial statements on pages 394-509
- We publish a summary of turnover, profits, employees, taxes paid and subsidies received by country in the Country Snapshot Report 2023 which is available online

201-2 Financial implications and other risks and opportunities due to climate change

- Barclays PLC Annual Report 2023:
Climate on pages 30-31
Barclays' climate strategy on pages 60-65
Climate-related risks identified over the short, medium and long term on pages 67-68
Building our understanding of nature-related risks on page 69
Climate-related opportunities identified over the short, medium and long term on pages 70-71
Financing the transition on pages 101-103
Working with our clients on page 107
Products and services offered across our client base on page 108
Entrepreneur and innovation programmes on pages 109-110
Barclays UK – Consumer and business banking on pages 111-113
Corporate and Investment Bank on pages 114-116
Sustainable Impact Capital programme by Barclays Principal Investments on pages 117-118
Treasury green programmes on page 119
Private Banking and Wealth Management on pages 119-120
Embedding climate and sustainability into our business on pages 121-123
Climate and sustainability on page 154
Climate risk on page 178
Board Sustainability Committee Report on pages 180-182
Management's role in assessing and managing climate-related risks and opportunities on pages 233-235
Managing impacts in lending and financing on pages 236-237
Climate risk on pages 262-263
Climate risk management on pages 272-275
Climate risk performance on pages 284-290

Economic disclosures (continued)

GRI 201 **Economic Performance (continued)**201-3 **Defined benefit plan obligations and other retirement plans**

- Barclays PLC Annual Report 2023:
Capital risk on page 265
Treasury and capital risk management on page 278
Pension risk review on pages 355-356
Note 32 - Pensions and post-retirement benefits on pages 483-488
- Barclays PLC Pillar 3 Report 2023
- Barclays PLC Fair Pay Report 2023

201-4 **Financial assistance received from government**

- We commit to tax transparency and report any material assistance received in the Barclays PLC Country Snapshot Report 2023

GRI 202 **Market Presence**

202-1 Ratios of standard entry level wage by gender compared to local minimum wage

- Barclays PLC Fair Pay Report 2023

Economic disclosures (continued)

GRI 203 Indirect Economic Impacts

- | | | |
|-------|--|---|
| 203-1 | Infrastructure investments and services supported | <ul style="list-style-type: none"> • Barclays PLC Annual Report 2023:
Divisional reviews on pages 15-22
Customers and clients on pages 24-26
Society on pages 30-33
Financing the transition on pages 101-104
Products and services offered across our client base on page 108
Entrepreneur and innovation programmes on pages 109-110
Barclays UK – Consumer and business banking on pages 111-113
Corporate and Investment Bank on pages 114-116
Treasury green programmes on pages 119
Private Banking and Wealth Management on pages 119-120
Embedding climate and sustainability into our business on pages 121-123
Managing impacts in lending and financing on pages 236-237
Tax on pages 247-248 |
| 203-2 | Significant indirect economic impacts | <ul style="list-style-type: none"> • Barclays PLC Annual Report 2023:
Our stakeholders on pages 23-36
Section 172(1) statement on pages 38-39
Financing the transition on pages 101-104
Entrepreneur and innovation programmes on pages 109-110
Treasury green programmes on page 119
Impairment of financial instruments on page 169
Managing impacts in lending and financing on pages 236-237 |

GRI 204 Procurement Practices

- | | | |
|-------|--|--|
| 204-1 | Proportion of spending on local suppliers | <ul style="list-style-type: none"> • Barclays PLC Annual Report 2023:
Supporting our supply chain on page 238 |
|-------|--|--|

Economic disclosures (continued)

GRI 205 **Anti-corruption**

205-1	Operations assessed for risks related to corruption	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: Non-financial and sustainability information statement on pages 40-47 Financial crime on page 249 Material existing and emerging risks on pages 258-271 Supervision and regulation on pages 363-372 Barclays' Financial Crime Compliance Statement
205-2	Communication and training about anti-corruption policies and procedures	<ul style="list-style-type: none"> Barclays' Financial Crime Compliance Statement Barclays PLC Annual Report 2023: Political donations on page 186 Whistleblowing on page 246 Financial crime on page 249
205-3	Confirmed incidents of corruption and actions taken	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: Note 25 - Legal, competition and regulatory matters on pages 470-474

GRI 206 **Anti-competitive Behaviour**

206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: Note 25 - Legal, competition and regulatory matters on pages 470-474
-------	---	---

GRI 207 **Tax**

207-1	Approach to tax	<ul style="list-style-type: none"> We share our approach to tax, our tax principles, tax code of conduct, governance of tax and our commitment to tax transparency in the Barclays PLC Country Snapshot Report 2023: Barclays PLC Annual Report 2023: Tax on pages 247-248 Tax risk on page 268 Note 9 - Tax on pages 434-439
207-2	Tax governance, control, and risk management	<ul style="list-style-type: none"> We share our approach to tax, our tax principles, tax code of conduct, governance of tax and our commitment to tax transparency in the Barclays PLC Country Snapshot Report 2023
207-3	Stakeholder engagement and management of concerns related to tax	<ul style="list-style-type: none"> We share our approach to tax, our tax principles, tax code of conduct, governance of tax and our commitment to tax transparency in the Barclays PLC Country Snapshot Report 2023

Environmental disclosures

GRI 302 Energy

302-1 Energy consumption within the organisation

- Barclays PLC Annual Report 2023: Achieving net zero operations on pages 73-79
- ESG Data Centre
- See our ESG reporting framework for our reporting methodology online

302-3 Energy intensity

- Barclays PLC Annual Report 2023: Achieving net zero operations on pages 73-79
- ESG Data Centre
- See our ESG reporting framework for our reporting methodology online

302-4 Reduction of energy consumption

- Barclays PLC Annual Report 2023: Achieving net zero operations on pages 73-79
- ESG Data Centre
- See our ESG reporting framework for our reporting methodology online

GRI 304 Biodiversity

304-2 Significant impacts of activities, products and services on biodiversity

- Barclays PLC Annual Report 2023: Building our understanding of nature-related risk on page 69
- Nature and biodiversity in our operations on page 79
- Forestry and agricultural commodities statement on page 100
- Financing nature on pages 105
- Just transition and nature and biodiversity on pages 124-125
- External briefing: nature on page 182
- Nature-related governance on page 232
- Managing impacts in lending and financing on pages 236-237
- Nature risk assessment on page 276
- Credit exposure to nature priority sectors on page 286

Environmental disclosures (continued)

304-3 **Habitats protected or restored**

- Barclays PLC Annual Report 2023:
 - Building our understanding of nature-related risk on page 69
 - Nature and biodiversity in our operations on page 79
 - Forestry and agricultural commodities statement on page 100
 - Financing nature on page 105
 - Just transition and nature and biodiversity on pages 124-125
 - Managing impacts in lending and financing on pages 236-237
 - Nature risk assessment on page 276
- See also relevant policy statements online

Environmental disclosures (continued)

GRI 305 Emissions

305-1	Direct (Scope 1) GHG emissions	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: Achieving net zero operations on pages 73-79 ESG Data Centre
305-2	Energy indirect (Scope 2) GHG emissions	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: Achieving net zero operations on pages 73-79 ESG Data Centre
305-3	Other indirect (Scope 3) GHG emissions	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: Achieving net zero operations on pages 73-79 ESG Data Centre
305-4	GHG emissions intensity	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: Achieving net zero operations on pages 73-79 ESG Data Centre
305-5	Reduction of GHG emissions	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: Achieving net zero operations on pages 73-79 ESG Data Centre

GRI 306 Waste

306-1	Waste generation and significant waste-related impacts	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: Achieving net zero operations on pages 73-79 ESG Data Centre
306-2	Management of significant waste-related impacts	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: Achieving net zero operations on pages 73-79 ESG Data Centre
306-3	Waste generated	<ul style="list-style-type: none"> Barclays PLC Annual Report 2023: Achieving net zero operations on pages 73-79 ESG Data Centre

Environmental disclosures (continued)

GRI 308 **Supplier Environmental Assessment**308-1 **New suppliers that were screened using environmental criteria**

- Barclays PLC Annual Report 2023:
Achieving net zero operations on pages 73-79
Supporting our supply chain on page 238-239
- ESG Data Centre

308-2 **Negative environmental impacts in the supply chain and actions taken**

- Barclays PLC Annual Report 2023:
Human rights-related statements on page 42
Achieving net zero operations on pages 73-79
Supporting our supply chain on page 238-239
- ESG Data Centre

Social disclosures

GRI 401 Employment

- 401-1 **New employee hires and employee turnover** • ESG Data Centre

GRI 404 Training and Education

- 404-1 **Average hours of training per year per employee** • ESG Data Centre

GRI 405 Diversity and Equal Opportunity

- 405-1 **Diversity of governance bodies and employees** • Barclays PLC Diversity, Equity and Inclusion Report 2022
• ESG Data Centre
• Barclays PLC Annual Report 2023:
Colleagues on pages 27-29
• Board Diversity Policy

- 405-2 **Ratio of basic salary and remuneration of women to men** • Barclays PLC Fair Pay Report 2023:

GRI 407 Freedom of Association and Collective Bargaining

- 407-1 **Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk** • Barclays PLC Annual Report 2023:
Engaging with colleagues on page 27
Supporting our supply chain on page 238-239
• Barclays Third Party Code of Conduct:

Social disclosures (continued)

GRI 408 **Child Labor**408-1 **Operations and suppliers at significant risk for incidents of child labor**

- Barclays Third Party Code of Conduct:
- Barclays Group Statement on Modern Slavery
- Barclays PLC Annual Report 2023:
Supporting our supply chain on pages 238-239

GRI 409 **Forced or Compulsory Labor**409-1 **Operations and suppliers at significant risk for incidents of forced or compulsory labor**

- Barclays Group Statement on Modern Slavery
- Barclays Third Party Code of Conduct:
- Barclays PLC Annual Report 2023:
Supporting our supply chain on pages 238-239

GRI 415 **Public Policy**415-1 **Political contributions**

- Barclays PLC Annual Report 2023:
Barclays' approach to public policy on page 129
- Barclays' lobbying expenditure in the EU and US can be accessed on the EU Transparency Register

GRI 417 **Marketing and Labelling**417-1 **Requirements for product and service information and labelling**

- Barclays PLC Annual Report 2023:
Compliance risk on pages 281-282

Disclaimer

Information provided in climate and sustainability disclosures

What is important to our investors and stakeholders evolves over time, and we aim to anticipate and respond to these changes. Disclosure expectations in relation to climate change and sustainability matters are particularly fast moving, and differ from more traditional areas of reporting including in relation to the level of detail and forward-looking nature of the information involved and the consideration of impacts on the environment and other persons. We have adapted our approach in relation to the disclosure of such matters. Our climate and sustainability disclosures take into account the wider context relevant to these topics, which may include evolving stakeholder views, the development of our climate strategy, longer timeframes for assessing potential risks and impacts, international long-term climate- and nature-based policy goals and evolving sustainability-related policy frameworks. Our climate and sustainability disclosures are subject to more uncertainty than disclosures relating to other subjects, given market challenges in relation to data reliability, consistency and timeliness – the use of estimates, judgements and assumptions which are likely to change over time, the application and development of data, models, scenarios and methodologies, the change in regulatory landscape, and variations in reporting standards.

These factors mean disclosures may be amended, updated, and recalculated in future as market practice and data quality and availability develops, and could cause actual achievements, results, performance or other future events or conditions to differ, in some cases materially, from those stated, implied and/or reflected in any forward-looking statements or metrics included in our climate and sustainability disclosures. We give no assurance as to the likelihood of the achievement or reasonableness of any projections, estimates, forecasts, targets, commitments, ambitions, prospects or returns contained in our climate and sustainability disclosures and make no commitment to revise or update any such disclosures to reflect events or circumstances occurring or existing after the date of such statements.

Disclaimers

In preparing the climate and sustainability content within this disclosure wherever it appears, we have:

- a. Made certain key judgements, estimations and assumptions. This is, for example, the case in relation to financed emissions, portfolio alignment, classification of environmental and social financing, operational emissions and sustainability metrics, measurement of climate risk and scenario analysis
- b. Used climate and sustainability data, models, scenarios and methodologies we consider to be appropriate and suitable for these purposes as at the date on which they were deployed. This includes data, models, scenarios and methodologies made available by third parties (over which we have no control) and which may have been prepared using a range of different methodologies, or where the basis of preparation may not be known to us. Methodologies, interpretations or assumptions may not be capable of being independently verified and may therefore be inaccurate. Climate and sustainability data, models, scenarios and methodologies are subject to future risks and uncertainties and may change over time. Climate and sustainability disclosures in this document, including climate and sustainability-related data, models and methodologies, are not of the same standard as those available in the context of other financial information and use a greater number and level of judgements, assumptions and estimates, including with respect to the classification of climate and sustainable financing activities. Climate and sustainability disclosures are also not subject to the same or equivalent disclosure standards, historical reference points, benchmarks or globally accepted accounting principles. Historical data cannot be relied on as a strong indicator of future trajectories in the case of climate change and its evolution. Outputs of models, processed data, scenario analysis and the application of methodologies will also be affected by underlying data quality, which can be hard to assess, or challenges in accessing data on a timely basis
- c. Continued (and will continue) to review and develop our approach to data, models, scenarios and methodologies in line with market principles and standards as this subject area matures. The data, models, scenarios and methodologies used (including those made available by third parties) and the judgements, estimates and/or assumptions made in them or by us are rapidly evolving, and this may directly or indirectly affect the metrics, data points, targets, convergence points and milestones contained in the climate and sustainability content within this disclosure. Further, changes in external factors which are outside of our

control such as accounting and/or reporting standards, improvements in data quality, data availability, or updates to methodologies and models and/or updates or restatements of data by third parties, could impact – potentially materially – the performance metrics, data points, targets, convergence points and milestones contained in this disclosure. In future disclosures we may present some or all of the information for this reporting period (including information made available by third parties) using updated or more granular data or improved models, scenarios methodologies, market practices or standards. Equally, we may need to re-baseline, restate, revise, recalculate or recalibrate performance against targets, convergence points or milestones on the basis of such updated data. Such updated information may result in different outcomes than those included in this disclosure. It is important for readers and users of this disclosure to be aware that direct, like-for-like comparisons of each piece of information disclosed may not always be possible from one reporting period to another. The “Implementing our climate strategy” section of the Barclays PLC Annual Report 2023 highlights where information in respect of a previous reporting period has been updated. Our principles-based approach to reporting financed emissions data (see page 84 of the Barclays PLC Annual Report 2023) sets out when financed emissions information in respect of a prior year will be identified and explained.

KPMG LLP has performed limited independent assurance over selected climate and sustainability content, which has been marked with the symbol Δ . The assurance engagement was planned and performed in accordance with the International Standard on Assurance Engagements (UK) 3000 Assurance Engagements Other Than Audits or Reviews of Historical Financial Information and the International Standard on Assurance Engagements 3410 Assurance of Greenhouse Gas Statements. A limited assurance opinion was issued and is available at the website link below. This includes details of the scope, reporting criteria, respective responsibilities, work performed, limitations and conclusion. No other information in this disclosure has been subject to this external limited assurance.

There are a variety of internal and external factors which may impact our reported metrics and progress against our targets, convergence points and milestones.

Forward-looking statements

This document contains certain forward-looking statements within the meaning of Section 21E of the US Securities Exchange Act of 1934, as amended, and Section 27A of the US Securities Act of 1933, as amended, with respect to the Group. Barclays cautions readers that no forward-looking statement is a guarantee of future performance, and that actual results or other financial condition or performance measures could differ materially from those contained in the forward-looking statements. Forward-looking statements can be identified by the fact they do not relate only to historical or current facts. Forward-looking statements sometimes use words such as 'may', 'will', 'seek', 'continue', 'aim', 'anticipate', 'target', 'projected', 'expect', 'estimate', 'intend', 'plan', 'goal', 'believe', 'achieve' or other words of similar meaning. Forward-looking statements can be made in writing but may also be made verbally by directors, officers and employees of the Group, including during management presentations, in connection with this document. Examples of forward-looking statements include, among others, statements or guidance regarding or relating to the Group's future financial position, business strategy, income levels, costs, assets and liabilities, impairment charges, provisions, capital, leverage and other regulatory ratios, capital distributions – including policy on dividends and share buybacks – return on tangible equity, projected levels of growth in banking and financial markets, industry trends, any commitments and targets – including ESG commitments and targets – plans and objectives for future operations, and other statements that are not historical or current facts. By their nature, forward-looking statements involve risk and uncertainty because they relate to future events and circumstances. Forward-looking statements speak only as at the date on which they are made. Forward-looking statements may be affected by a number of factors, including, without limitation: changes in legislation; regulations, governmental and regulatory policies, expectations and actions, voluntary codes of practices, and the interpretation thereof; changes in International Financial Reporting Standards and other accounting standards, including practices with regard to the interpretation and application thereof and emerging and developing ESG reporting standards; the outcome of current and future legal proceedings and regulatory investigations; the Group's ability along with governments and other stakeholders to measure, manage and mitigate the impacts of climate change effectively; environmental, social and geopolitical risks and incidents, pandemics and similar events beyond the Group's control; the impact of competition in the banking and financial services industry; capital, liquidity, leverage and other regulatory rules and requirements applicable to past, current and future periods; UK, US, Eurozone and global macroeconomic and business conditions, including inflation; volatility in credit and capital markets; market-related risks such as changes in interest rates and foreign exchange rates; reforms to benchmark interest rates and indices; higher or lower asset valuations; changes in credit ratings of any entity within the Group or any securities issued by it; changes in counterparty risk; changes in consumer behaviour; the direct and indirect consequences of the conflicts in Ukraine and the Middle East on European and global macroeconomic conditions, political stability and financial markets; political elections; developments in the UK's relationship with the European Union (EU); the risk of cyberattacks, information or security breaches, technology failures or other operational disruptions and any subsequent impacts on the Group's reputation, business or operations; the Group's ability to access funding; and the success of acquisitions, disposals and other strategic transactions. A number of these factors are beyond the Group's control.

As a result, the Group's actual financial position, results, financial and non-financial metrics or performance measures or its ability to meet commitments and targets may differ materially from the statements or guidance set forth in the Group's forward-looking statements. Without limitation, in setting its targets and outlook for the period 2024-2026, Barclays has made certain assumptions about the macro-economic environment, including inflation, interest and unemployment rates, the different markets and competitive conditions in which Barclays operates, and its ability to grow certain businesses and achieve costs savings and other structural actions. Additional risks and factors that may impact the Group's future financial condition and performance are identified in the description of material existing and emerging risks beginning on page 258 of the Barclays PLC Annual Report 2023. Subject to Barclays PLC's obligations under the applicable laws and regulations of any relevant jurisdiction – including, without limitation, the UK and the US – in relation to disclosure and ongoing information, we undertake no obligation to update publicly or revise any forward-looking statements, whether as a result of new information, future events or otherwise.



© Barclays PLC 2024
Registered office: 1 Churchill Place, London E14 5HP
Registered in England. Registered No: 48839