

Barclays – Environmental, Social and Governance (ESG) 2022 Reporting Framework

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Approach

This document sets out Barclays' Environmental, Social, Governance (ESG) Reporting Framework including the definitions and measurement methodology for key performance metrics in the Barclays PLC Annual Report 2022.

To ensure the integrity of our key performance data we continue to operate internal controls and maintain a clear audit trail supported by internal and independent external assurance processes. Reporting on non-financial metrics does not yet have the same rigour and standardised definitions that apply to financial reporting. We are keen to enhance our approach to measuring performance and adopt more innovative ways to measure the wider outcomes and impacts of our activity. However, we also need to strike a balance between innovative metrics and the ability to credibly gather and verify data.

We publish this ESG Reporting Framework, which sets out definitions and assumptions for our key metrics, and outlines data collection and verification processes. We continue to review and develop our approach to data, models and methodologies in line with market principles and standards as this subject area matures. We are seeking to improve our reporting processes and will publish an updated version of this Framework on an annual basis.

Global Reporting Initiative (GRI)

Our 2022 ESG disclosures have been prepared with reference to the GRI Standards. This has been done based on the requirements laid out in GRI 1: Foundation 2021. Further details can be found [here](#).

Sustainability Accounting Standards Board (SASB)

Our 2022 ESG disclosures have been prepared with reference to the SASB Financial Sector Standards. Further details can be found [here](#).

Principles for Responsible Banking (PRB)

Our 2022 ESG disclosures set out our progress towards implementing the PRB, of which Barclays PLC was one of the 30 founding members. Further details can be found [here](#).

The following sets out how Barclays approaches implementing the three-step process of implementing the PRB – 1) Impact analysis, 2) Target setting, 3) Reporting.

Barclays uses the term “significant impact” when talking about the impact areas identified through the PRB impact analysis. We use the term “impact” when talking about wider areas of potential impact outside of those identified through our PRB impact analysis.

Process Step	Barclays Approach
STEP 1 – IMPACT ANALYSIS	We follow a defined process for conducting our impact analysis. We start by using UNEP-FI's Portfolio Impact Analysis Tool for Banks (here). The outputs from this tool are checked against the output of our materiality assessment, disclosed in our GRI Index (here), to ensure this is consistent with our understanding of what is significant to our business and our stakeholders. We also review the outputs against the business's strategic priorities, as referenced in the Barclays PLC Annual Report 2022. This helps us identify our areas of most significant positive and negative impact.

	<p>For our 2022 impact analysis the total value of available data represented just over 14% of Barclays total balance sheet for December 2021.</p>
<p>STEP 2 – TARGET SETTING</p>	<p>Using the impact analysis process noted above, Barclays has identified climate stability as one of its two most significant impact areas. We are committed to aligning our financing with the goals and timelines of the Paris Agreement and we have set targets to reduce our financed emissions. Our approach to reducing our financed emissions is underpinned our BlueTrack™ methodology.</p> <p>As a founding member of the Net-Zero Banking Alliance (NZBA), we have committed to setting science-based targets for material high-emitting sectors in our portfolio by April 2024.</p> <p>In 2022, Barclays identified a second significant impact area “availability, accessibility, affordability, and quality of resources and services”. Our sustainable financing is tracked using the methodology set out in the Barclays Sustainable Finance Framework, which defines the criteria we use for social financing, environmental financing, green financing and sustainability-linked financing for the purpose of recording progress against our sustainable finance targets. A mapping of the financing criteria in our Sustainable Financing Framework with the impact topics which sit beneath the above-mentioned significant impact area showed a high degree of alignment. We have set a target to facilitate of \$1trn Sustainable and Transition Finance between 2023 and the end of 2030, in line with the Sustainable Finance Framework. This target will also be used to track our performance against our second impact area.</p> <p>All targets and associated frameworks used to demonstrate progress against our commitments to the PRB are approved by the Barclays PLC Board.</p>
<p>STEP 3 - REPORTING</p>	<p>We report our progress of implementing the PRB on an annual basis in line with the Barclays 2022 Annual Reporting process and timelines using the PRB reporting and self-assessment template v1. Our PRB disclosure is published on our website.</p> <p>The PRB disclosure includes relevant sections published in our Annual Report and company-wide policies and sets out our assessment of our progress in the reporting year.</p>

Assurance

KPMG LLP were engaged to perform an independent Limited Assurance engagement under ISAE (UK) 3000 and ISAE 3410 over selected information contained within the Barclays Annual Report 2022.

Our responses to certain sections within the PRB reporting and self-assessment template have been subject to KPMG Independent Limited Assurance, in accordance with PRB guidelines. This includes our ‘high-level summary of the bank’s response’ to criteria 2.1, 2.2, 2.3, 2.4, 5.3 and 6.1.

Refer to their assurance statements at: home.barclays/sustainability/esg-resource-hub/

Select ESG metrics and definitions

The following section sets out the reporting approach, boundaries and definitions for select ESG metrics. The performance reported covers the entirety of Barclays PLC together with its subsidiaries, unless otherwise stated. ‘Barclays’ and ‘Group’ are terms which are used to refer to Barclays PLC when the subject matter is identical.

The reporting period of the metrics is the 2022 calendar year unless otherwise indicated.

Theme	Metric	Definition	Reporting and controls process
NET ZERO AMBITION	Financed emissions	BlueTrack™ is our methodology for measuring financed emissions, and tracking them at a portfolio level against the goals of the Paris Climate Agreement. Our methodology document ‘BlueTrack™ WhitePaper - an update on our methodology for reducing our financed emissions (2023)’ details our definitions and reporting and controls process. The whitepaper can be found here .	
	Energy portfolio Scope 1, 2, 3 absolute emissions reduction (MtCO ₂ e)		
	Power portfolio Scope 1 physical intensity reduction (KgCO ₂ e/MWh)		
	Cement portfolio Scope 1,2 physical intensity reduction (tCO ₂ e/t)		
	Steel portfolio Scope 1,2 physical intensity reduction (tCO ₂ e/t)		
Automotive Manufacturing (Light Duty Vehicles (LDVs))			

Theme	Metric	Definition	Reporting and controls process
	<p>portfolio Scope 1, 2, 3 downstream physical intensity reduction (gCO2e/km)</p> <p>Residential Mortgages portfolio emissions Scope 1,2 physical intensity (KgCO2e/m2)</p>		
CAPITAL AND PRODUCTS	<p>Sustainable finance</p> <p>Social, environmental and sustainability-linked financing facilitated (GBP)</p> <p>Green financing facilitated (GBP)</p>	<p>Sustainable finance at Barclays</p> <p>We measure the volume (in GBP) of financing in select environmental and social segments in the reporting period. The criteria for eligible environmental and social segments can be found in the Barclays Sustainable Finance Framework.</p> <p>Barclays committed to facilitating £150bn of social, environmental and sustainability-linked financing¹ between 2018 and 2025 and £100bn of green financing between 2018 and 2030, which is a subset of the £150bn target. We surpassed our target of £150bn of social, environmental and sustainability-linked financing in 2021, four years early. However, we continue to track this financing, and work towards our £100bn green financing target, and have set a new target to facilitate \$1tn of sustainable and transition finance between 2023 and the end of 2030.</p>	<p>1. Financing eligible under the Sustainable Finance Framework</p> <p>Financing volume is tracked across selected products and business lines according to specific social and environmental criteria set out in the Sustainable Finance Framework.</p> <p>The Sustainable Finance Framework was developed by Barclays with support from Sustainalytics, a global provider of ESG and corporate governance research, ratings and analytics. Sustainalytics reviews updates to the Framework on an annual basis to ensure it is in line with market best practice.</p> <p><u>Accounting basis</u></p> <p>All financing volumes are reported on a proportional share basis:</p>

¹ Comprised of labelled, 'use of proceeds' and business mix financing in environmental categories and sustainability-linked financing that incorporates environmental performance targets. For more information, see the Barclays [Sustainable Finance Framework](#).

Theme	Metric	Definition	Reporting and controls process
		<p>Our sustainable financing volume comprises financing that is eligible under the Sustainable Finance Framework, including:</p> <ul style="list-style-type: none"> a) Labelled issuances and dedicated purpose (use of proceeds), green, social and sustainable issuances, b) Financing based on business mix where the core business of the recipient falls under eligible green and social criteria (general purpose financing). c) Sustainability-linked financing. <p>a) Labelled / use of proceeds green and social issuance</p> <p>We aim to work across our business lines to deliver innovative client-focused solutions across a range of critical social and environmental themes:</p> <ul style="list-style-type: none"> • Environmental financing – capital markets financing and lending for green categories like renewable energy, sustainable water management, low carbon technologies, climate change adaptation, etc. • Social financing – capital markets financing and lending for social categories like health, social housing, education, affordable basic infrastructure and other public services. <p>b) Financing based on eligible company business model</p> <p>Barclays recognises that the funding we provide to our clients to enable green and social activities extends beyond financing in a labelled green or social format (green bonds, green loans, social bonds, and sustainability bonds). We also qualify financing we provide to pure play companies whose business model is eligible (companies deriving >90% of revenue or</p>	<ul style="list-style-type: none"> • For capital markets transactions, Barclays’ share of the transaction or league table credit, • Syndicated lending reflects Barclays’ share or hold of the overall transaction value, • Lending is calculated as total value of new commitments during the reporting period. <p><u>Reporting process</u></p> <p>Data is collected from Barclays’ systems (lending data such as loans to clients or green mortgages) or through external data sources (public capital markets transactions).</p> <p>Capital market transaction data is collected from the Dealogic platform and Bloomberg over the reporting period and reported to the Climate Reporting team. Where data has been sourced from Dealogic, the FY’22 transactions list is consistent with the data extract taken on 13 January 2023. Lending transactions are extracted from Barclays’ internal booking systems and are assessed on a case-by-case basis. Internal transactions covering FY’22 were updated on 20th January 2023.</p> <p>Relevant transactions and loan volumes are screened against the qualifying social and environmental criteria, as articulated in our Sustainable Finance Framework (here). Data is reviewed by the business teams and are subjected to central checks by the Climate Reporting team before finalisation and assurance.</p>

Theme	Metric	Definition	Reporting and controls process
		<p>EBITDA from eligible green or social activities; power generators deriving >90% of energy generation mix from qualified renewable energy sources) under the green and social criteria of the Sustainable Finance Framework (e.g. renewable energy companies, clean tech companies, etc.).</p> <p>In some instances, we provide funding to companies with substantial, and often growing, eligible green activities, but that are below the 90% eligible business mix threshold. In these instances, we treat a pro-rated part of this funding as eligible for inclusion in proportion to the share of eligible activities within the recipient company's business mix, subject to minimum thresholds set out below. Where the recipient company's eligible business mix is between 50% and 90%, we include a corresponding share of the financing. Due to the lack of availability of sufficiently granular revenue data for revenues in the social categories, the pro-rata approach only applies to green thematic categories of the Sustainable Finance Framework.</p> <p>c) Sustainability-linked financing</p> <p>Sustainability-linked financing instruments are loan instruments or contingent facilities which incentivise the borrower to achieve pre-determined Sustainability Performance Targets (SPTs) by linking them to the pricing mechanism of the facility.</p> <p>They differ from dedicated purpose (green/social use of proceeds) facilities in that the funds can be general purpose in nature and are not necessarily directed towards activities under the environmental and social criteria of the Barclays Sustainable Finance Framework.</p>	<p>Financing qualified based on environmental criteria is reported as green and financing qualified based on social criteria is reported as social.</p> <p>2. Sustainability-linked financing</p> <p>Data is collected by regional deal teams in Europe, the US and Asia Pacific based on Barclays' systems and reported to the Climate Reporting team.</p> <p>The sustainable performance targets for each deal is reviewed against the Loan Market Association Sustainability Linked Loan Principles for inclusion in the data set.</p> <p>The volume of sustainability-linked financing provided is reported separately to green and social financing above. To the extent that sustainability-linked financing volumes can be apportioned into green and social categories based on the proportion of green and social SPTs, we will report a breakdown.</p> <p>Progress against our commitments</p> <p>Barclays surpassed its target of facilitating £150bn of social, environmental and sustainability-linked financing between 2018 and 2025 in 2021, four years early. We continued to track our social, environmental and sustainability-linked financing through 2022.</p> <p>The sum of our total green financing, which is comprised of labelled, 'use of proceeds' and business mix financing in environmental categories and sustainability-linked financing that incorporates environmental performance targets represents our</p>

Theme	Metric	Definition	Reporting and controls process
		SPTs which are included in the pricing ratchet can be for individual performance metrics (e.g. reduction of Greenhouse Gas (GHG) emissions, energy efficiency improvements, etc.) or linked to third party ESG scores (e.g. MSCI ESG score or Sustainalytics' ESG risk rating). These facilities enable the integration of sustainability factors into a broader set of products and offer an additional means of engaging clients on sustainability considerations.	current progress against our commitment to facilitate £100bn of green financing by 2030.
	Sustainable Impact Capital – Equity capital invested (GBP)	<p>Our Sustainable Impact Capital portfolio led by the Barclays Principal Investments team has a mandate to invest £500m of equity capital in environmentally-focused start-ups between 2020 and the end of 2027, helping to support our clients' transition towards a low-carbon economy.</p> <p>These investments will seek to advance innovative carbon-efficient technologies and supply chains, and support the development of viable markets for carbon capture and sequestration.</p> <p>Through Sustainable Impact Capital investments, we aim to fill growth stage funding gaps to help accelerate and scale catalytic and strategic solutions to environmental challenges.</p>	<p>The Principal Investments team tracks the investments under the Sustainable Impact Capital Programme. Finance then send a report to Climate Reporting. The Climate Reporting team checks the deal value, date and currency against the official announcement of individual deals before reporting.</p> <p>For non-GBP investments, FX rates are sourced from the Barclays Consolidation Engine (BCE) Operations Support team which are sourced via the golden source system; SAP. The closing rate for each month is used to convert currencies into GBP for reporting purposes.</p>
	Treasury Green Bond portfolio – Green Bond investment balance (GBP)	We track investments in labelled Green Bonds and the number of issuers.	The Green Bond investment balance is provided by Barclays' Treasury based on a download of their booking system. The impact is calculated by Treasury from the reports provided by the bond issuers.
SKILLS & EMPLOYABILITY	Barclays LifeSkills – Number of people upskilled	We measure the number of people who have participated in the Barclays LifeSkills programme through:	Data is reported quarterly in line with the calendar year from the following sources:

Theme	Metric	Definition	Reporting and controls process
		<ul style="list-style-type: none"> • Accessing online content, • Participating in activity led by Barclays volunteers or charity partners funded by Barclays, and • Participating in activity led by educators working with young people or adults. 	<ul style="list-style-type: none"> • Online activity from Barclays LifeSkills user data and Adobe Analytics data (omitted for Q4 2022), • Charity partners' activity with young people or adults, and • Barclays LifeSkills volunteering activity recorded by Barclays employees. <p>Further details on the methodology applied to report the number of individuals supported with Barclays LifeSkills can be found at: http://www.barclayslifeskills.com/reporting</p>
	Barclays LifeSkills – Number of people placed into work globally (formerly Connect with Work)	We measure the number of people placed into work for pay or profit by our Citizenship charity partners. This includes any paid work (i.e. full time, part time, temporary, seasonal, informal work, paid apprentices, paid internships), but excludes any unpaid work experience, unpaid internships and volunteer work. Pay and profits are defined as monetary value.	<p>Data is reported via the Partner Management Reporting Tool. In this reporting platform, the data is reviewed and signed off at two different levels before it is reviewed again centrally and aggregated into an overall figure.</p> <p><u>Reporting period</u> The performance reported for the programmes run by our charity partners covers the 12-month calendar year.</p>
ACHIEVING NET ZERO OPERATIONS	Operational footprint – Global GHG emissions (tonnes CO ₂ e)	<p>The methodology used to calculate our greenhouse gas (GHG) emissions is the <i>Greenhouse Gas Protocol - A Corporate Accounting and Reporting Standard (Revised Edition)</i> (GHG Protocol), developed by the World Resources Institute/World Business Council for Sustainable Development.</p> <p>We have adopted the 'operational control' approach to define our reporting boundary. Our reporting boundary for the ESG Reporting Framework document is as follows:</p>	<p>Data collection and reporting is managed by the Corporate Real Estate Solutions & Location Strategy (CRES & Location Strategy) Environmental Management Team. GHG performance is gathered using the internal management reporting process run by the CRES & Location Strategy Environmental Management Team.</p> <p><u>Reporting period</u></p>

Theme	Metric	Definition	Reporting and controls process
		<ul style="list-style-type: none"> • Scope 1: our direct GHG emissions from natural gas, fuel oil, company cars and HFC refrigerants. • Scope 2: our indirect GHG emissions from purchased electricity and purchased steam and chilled water. • Scope 3 operational emissions: includes the following: <ul style="list-style-type: none"> ○ Purchased goods and services: ○ Fuel and energy related activities (not included in scope 1 and scope 2): Includes upstream emissions of purchased electricity and transmission and distribution losses ○ Waste generated in operations: Includes emissions from third-party disposal and treatment of waste generated through our operations ○ Business travel: includes emissions from air travel, car hire, UK Rail, UK taxis and UK private car ○ Upstream leased assets: Includes emissions from our third-party data centres where Barclays do not have operational control <p>Energy consumption data is retrieved from actual invoices, utility bills (including estimates provided by utility providers), meter readings or automatic meter reading data feeds whenever possible. For landlord sites, reliance is placed on landlords and managing agents to provide energy consumption data. There are frequent instances where utility providers provide estimated bills</p>	<p>The 2022 reporting period for Barclays’ operational environmental footprint is from 1 October 2021 until 30 September 2022. 2022 performance reported is consistent with the data extract as of 01 December 2022.</p> <p><u>Data collection</u></p> <p>GHG data is collected monthly for three functions:</p> <ul style="list-style-type: none"> • Real estate (floor space data is retrieved from a third party who manages Barclays’ property listing and provide monthly acquisitions and disposals of our property portfolio to our third party reporting tool), • Data centres (excluding third party data centres), • Business travel (data is retrieved from Barclays’ travel and expense systems). <p>Real estate and data centres’ GHG data is collated centrally via our third party reporting tool. Travel data is collated centrally from different systems across Barclays and uploaded into the reporting tool.</p> <p><u>Data validation</u></p> <p>Data undergoes a validation process on a quarterly basis. This process looks at:</p> <ul style="list-style-type: none"> • Comparison against previous period to check accuracy and identify unusual discrepancies, • Where unusual trends are identified they are sent back to data providers for further clarification and commentary,

Theme	Metric	Definition	Reporting and controls process
		<p>which they have calculated. We use these for reporting purposes.</p> <p>Where metered data or utility invoice data is not available, electricity consumption is calculated based on Barclays' calculated estimates. The following hierarchy of estimation processes at a site level is used which are in order of preference: 12 month rolling average, previous years' data, normalised intensity factor (kWh/m²) and extrapolation data. Intensity factors were calculated in October 2022.</p> <p>As per our market-based emissions accounting approach (defined below) we also track the percentage renewable electricity based on step 1 of the market-based hierarchy below. The total volume of renewable electricity consumption for the reporting year is divided by the total electricity consumption (both non-fossil fuel and fossil fuel) for the reporting year. We have purchased Energy Attribute Certificates in the form of Renewable Energy Certificates (RECs), Renewable Energy Guarantees of Origin (REGOs) and Green Tariffs to certify our electricity is from renewable sources. In APAC, the delivery of RECs can be delayed; as a result, reliance is placed on the original contract of purchase of renewable electricity and a letter from the utility supplier confirming registry of RECs is in progress.</p> <p>To calculate Scope 1 and Scope 2 emissions, an emission factor is applied to all energy data. Emission factors are updated annually by our data tool provider ahead of full-year reporting. The latest published emission factors for the given year are applied across the reporting period, ensuring that the factors most</p>	<ul style="list-style-type: none"> When errors are found, corrections are uploaded into the reporting system, with the aim of providing a clear auditable trail of information. We continue to work to strengthen our control environment with particular focus on verification of data provided by our third-party suppliers to ensure the accuracy of the information being used to calculate our emissions. <p><u>Approach to adjustments in respect of operational emissions</u></p> <p>We continuously review and update our performance data based on updated GHG emission factors, improvements in data quality and updates to estimates previously applied. Where our performance has changed by more than 5% we have restated these figures.</p> <p>In 2022 prior year figures have been restated to reflect additional scope 1 natural gas data that is now available for two of our large corporate offices. The restatement has been applied to all prior years to 2018. In addition, there is additional scope 1 fuel data available for three locations globally that were not reported in prior years. We have also replaced estimated scope 2 electricity data for select locations in the US with actual billing from utility providers that was not available at the time of reporting. Finally, corrections to electricity data in Switzerland & Netherlands have taken place due to incorrect meter reads.</p>

Theme	Metric	Definition	Reporting and controls process
		<p>recent to each reporting year are used. A formal written confirmation is provided to Barclays by the data tool provider once the emission factors have been updated for the reporting year.</p> <p>To support Scope 2 market-based electricity reporting, Barclays adopted the market-based approach as defined by the Greenhouse Gas Protocol Scope 2 Guidance for market-based emissions reporting. The hierarchy of emission factors applied is as follows:</p> <p><u>Market-based</u></p> <ol style="list-style-type: none"> 1. Emission factors associated with the purchase of renewable electricity attribute certificates, equivalent instruments or contracts for electricity (Power Purchase Agreements). 2. If no renewable electricity is being procured or generated, the country- or state-level residual mix factor is applied using the most recently published data. 3. If a residual mix factor is unavailable a location based emission factor will be applied. <p><u>Location-based</u></p> <ol style="list-style-type: none"> 1. Use GHG Protocol factors at the most local level where they are available. 2. Use best available local factor where GHG Protocol factor is not available such as US steam factors from the US Energy Information Agency. In the US, state-level factors have been used. <p><u>Scope 3 (business travel)</u></p>	

Theme	Metric	Definition	Reporting and controls process
		<p>GHG Protocol Emission Factors from Cross-Sector Tools:</p> <ul style="list-style-type: none"> • Short haul flights (domestic flights under 4 hours <2,780 km's) use Air-Short Haul- Economy Class, • Long haul flights (international flights over 4 hours >2,780km's) use Air- Long Haul- Business Class. <p>An 8% uplift is included in the GHG calculations from 2013 onwards to account for planes not flying using the direct route. This is in line with the update from the Department for Environment, Food and Rural Affairs (DEFRA).</p> <p>Emissions are based on flight booking date rather than flight date. Air travel data is based on Barclays' expense systems and requires colleagues to log their expenses in a timely and accurate manor. A flight journey is considered flown unless refunded or exchanged for an alternative journey.</p> <p>Remaining ground transport emissions are provided by travel suppliers.</p> <p>While Barclays purchases voluntary carbon credits for its Scope 1, Scope 2 (market-based) and Scope 3 business travel emissions, these have not been factored in the emission figures reported.</p> <p>Reliance is placed on third party suppliers who are responsible for servicing engineering assets and calculating fugitive consumption and recharge. This is then shared to Barclays via a database to calculate the associated fugitive emissions.</p> <p><u>Emissions Intensities</u></p>	

Theme	Metric	Definition	Reporting and controls process
		Energy intensity figures are calculated using FTE figures which include Payroll and exclude Agency staff.	
SUSTAINABLE INNOVATION	Unreasonable Impact – Number of ventures supported	<p>Barclays and Unreasonable Group have partnered to launch Unreasonable Impact, an international network of accelerators focused on scaling up entrepreneurial solutions that will help employ thousands worldwide while solving some of our most pressing key global issues.</p> <p>Unreasonable Impact is a series of programmes held in select geographies across the world that support the scale of growth-stage ventures by providing entrepreneurs with the resources, mentorship, and global network of support that they need to rapidly create jobs and address key global issues.</p> <p>Barclays is seeking to support entrepreneurs and their ventures worldwide by providing a range of services that can support businesses at every key stage of their development – from start-up, to scale-up, to IPO. Barclays believes that as one of the world’s largest banks, we are uniquely positioned to support today’s fastest growing entrepreneurs, who are also rapidly creating the jobs of tomorrow.</p>	Data is collected by Unreasonable Group on the number of ventures supported through the Unreasonable Impact programmes.
INVESTMENT IN OUR COMMUNITIES	Investment in our communities (GBP)	Barclays supports the communities in which we operate by investing money and skills with our wide range of community partners including charities, social enterprises, NGOs and other organisations that deliver a clear public benefit.	Cash contributions and management costs are collated globally from Barclays’ core financial reporting systems. We seek to ensure that these numbers are a fair reflection of Barclays’ contribution to the community and that this is not overstated. The metric is calculated in line with the B4SI framework.

Theme	Metric	Definition	Reporting and controls process						
		<p>Our investment in the community is reported in GBP using the B4SI Business for Societal Impact methodology and consists of three components:</p> <ol style="list-style-type: none"> 1. Cash contributions include direct cost of delivering our Citizenship programmes and business-led donations; 2. Management cost (overheads incurred as part of managing programme delivery and activating and communicating our programmes to colleagues and society); and 3. Monetised working hours reflect colleague volunteering conducted during working hours. 	<p>Volunteering hours are either self-reported by colleagues or submitted by Barclays' Citizenship team. These hours are captured in Barclays' Citizenship participation reporting platform.</p> <p>Only volunteering conducted during work hours are monetised using median employee fixed pay by country and business.</p>						
HR	Females at Managing Director and Director level	<p>Directors and Managing Directors in Barclays are defined as senior leadership and make up the two most senior grades in the organisational hierarchy.</p> <p>The following employees are included in this metric:</p> <ul style="list-style-type: none"> - Payroll (excluding Outbound); - Operational and Non-Operational. <p>These are reported on a headcount basis as opposed to a full-time equivalent basis. Please see key definitions below:</p> <p>Payroll definition:</p> <table border="1"> <thead> <tr> <th>Employee Type</th> <th>Employee Group</th> <th>Definition</th> </tr> </thead> <tbody> <tr> <td>Payroll</td> <td>Permanent/Regular</td> <td>Paid by Barclays, on payroll and Barclays contract</td> </tr> </tbody> </table>	Employee Type	Employee Group	Definition	Payroll	Permanent/Regular	Paid by Barclays, on payroll and Barclays contract	<p>Gender information is collected at the point of hire through a self-declaration form, if this is not received the colleague's gender will be reported as unknown. Gender and Grade data is sourced directly from SAP through the People insights reporting tool. Data is captured at the end of each month, e.g. 31 December 2022.</p> <p>Data is reported as a % of Female Managing Directors and Directors out of the Total Managing Directors and Directors.</p> <p>Colleagues are excluded from the reporting when they are no longer employed by Barclays.</p>
Employee Type	Employee Group	Definition							
Payroll	Permanent/Regular	Paid by Barclays, on payroll and Barclays contract							

Theme	Metric	Definition		Reporting and controls process	
			Graduate	Paid by Barclays, on payroll and Barclays contract (open ended – part of formal Graduate training programme)	
			Inbound (Expat)	Individuals on short or long term international assignment – where Inbound is the host country where the employee is currently on assignment	
			Outbound (Expat)	Individuals on short or long term international assignment – where Outbound is the home country that the employee will be returning to on completion	

Theme	Metric	Definition	Reporting and controls process						
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		of the assignment							
	Temp or Contractor on payroll (Fixed Term Contract)	Temporary staff but paid through Barclays payroll for defined term							
	Females on Group Executive Committee (ExCo) and ExCo direct reports	<ul data-bbox="745 1027 1402 1161" style="list-style-type: none"> • ExCo is defined as those on the Group Executive Committee of Barclays plc as published externally in the Barclays PLC Annual Report 2022. • Data is as at 31 December 2022. <p data-bbox="745 1198 1402 1225">The following employees are included within this metric</p> <ul data-bbox="745 1233 1402 1434" style="list-style-type: none"> - ExCo Direct Reports are defined as those reporting into Group ExCo as identified via the line management hierarchy; - ExCo & ExCo Direct Report data reflective as recorded each month (within 5 working days each month); 	<p data-bbox="1424 1027 2060 1225">Gender information is collected at the point of hire through a self-declaration form, if this is not received the colleague’s gender will be reported as unknown. Gender, Grade and Line Manager data is sourced directly from SAP through the People insights reporting tool.</p> <p data-bbox="1424 1233 2060 1294">Data is reviewed and double checked each month upon production.</p> <p data-bbox="1424 1302 2060 1362">On a monthly basis the data is regularly shared with HR Directors for review to ensure its accuracy.</p> <p data-bbox="1424 1370 2060 1431">Data is captured at the end of each month e.g. 31 December 2022.</p>						

Theme	Metric	Definition	Reporting and controls process
		<ul style="list-style-type: none"> - Managing Directors and Directors only – excludes any other direct reports that are not Managing Directors or Directors; - Payroll; - Operational only. <p>These are reported on a headcount basis as opposed to a full-time equivalent basis. Please see key definitions as referenced in above section.</p>	<p>Data is reported as a % of Female Managing Directors and Directors out of the Total Managing Directors and Directors who fall under the Exco & ExCo Direct Report criteria.</p>

Disclaimer

In preparing this ESG Reporting Framework we have:

(i) made a number of key judgements, estimations and assumptions, and the processes and issues involved are complex. This is for example the case in relation to financed emissions, portfolio alignment, classification of environmental financing, operational emissions and measurement of climate risk.

(ii) used ESG and climate data, models and methodologies that we consider to be appropriate and suitable for these purposes as at the date on which they were deployed. However, these data, models and methodologies are not of the same standard as those available in the context of other financial information, nor subject to the same or equivalent disclosure standards, historical reference points, benchmarks or globally accepted accounting principles. There is an inability to rely on historical data as a strong indicator of future trajectories, in the case of climate change and its evolution. Outputs of models, processed data and methodologies will also be affected by underlying data quality which can be hard to assess.

(iii) continued (and will continue) to review and develop our approach to data, models and methodologies in line with market principles and standards as this subject area matures. The data, models and methodologies used and the judgements estimates or assumptions made are rapidly evolving and this may directly or indirectly affect the metrics, data points and targets contained in the climate and sustainability content within the Annual Report. Further development of accounting and/or reporting standards could impact (potentially materially) the performance metrics, data points and targets contained in this report. In future reports we may present some or all of the information for this reporting period using updated or more granular data or improved models, methodologies, market practices or standards or recalibrated performance against targets on the basis of updated data. Such re-presented, updated or recalibrated information may result in different outcomes than those included in this ESG Framework. It is important for readers and users of this ESG Framework 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. Where information is re-presented, recalibrated or updated from time to time, our principles-based approach to reporting financed emissions data (see page 87 of the Barclays PLC Annual Report 2022) sets out when information in respect of a prior year will be identified and explained.

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 that 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 also may 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, income levels, costs, assets and liabilities, impairment charges, provisions, capital, leverage and other regulatory ratios, capital distributions (including dividend policy and share buybacks), return on tangible equity, projected levels of growth in banking and financial markets, industry trends, any commitments and targets (including environmental, social and governance (ESG) commitments and targets), business strategy, 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, regulation and the interpretation thereof, changes in IFRS 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 policies and actions of governmental and regulatory authorities; 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 and similar events beyond the Group's control; the impact of competition; capital, leverage and other regulatory rules 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; 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 Russia-Ukraine war on European and global macroeconomic conditions, political stability and financial markets; direct and indirect impacts of the coronavirus (COVID-19) pandemic; instability as a result of the UK's exit from the European Union (EU), the effects of the EU-UK Trade and Cooperation Agreement and any disruption that may subsequently result in the UK and globally; the risk of cyber-attacks, information or security breaches or technology failures 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. Additional risks and factors which may impact the Group's future financial condition and performance are identified in the description of material existing and emerging risks from page 269 of the Barclays PLC Annual Report 2022. 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.