Barclays PLC
ESG Reporting Framework

BARCLAYS

Contents

Approach

This document sets out Barclays' Environmental, Social, Governance (ESG) Reporting Framework (Framework) including the definitions and measurement methodology for key performance metrics in the Barclays PLC Annual Report 2024.

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 Framework, as it 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 2024 GRI content index will be prepared with reference to the GRI Standards, based on the requirements laid out in GRI 1: Foundation 2021.

Sustainability Accounting Standards Board (SASB)

Our 2024 SASB report will be prepared with reference to the SASB Financial Sector Standards.

UN Principles for Responsible Banking (PRB)

Our 2024 PRB disclosures set out our progress towards implementing the PRB, of which Barclays PLC was one of the 30 founding members.

Further details on GRI, SASB, PRB can be found here:
home.barclays/sustainability/esg-resource-hub/reporting-and-disclosures/

Refer to Barclays' present and past limited independent assurance statements at:
home.barclays/sustainability/esg-resource-hub/

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 2024, marked with the symbol Δ.

Assurance statements can be found at:
home.barclays/sustainability/esg-resource-hub/

Select ESG metrics and definitions - Net Zero Ambition

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 2024 calendar year unless otherwise indicated.

Theme	Metric	Definition and the reporting and control process
Net Zero Ambition	**Financed emissions** • Upstream Energy portfolio Scope 1, 2, 3 absolute emissions reduction ($MtCO_2e$) • Power portfolio Scope 1 physical intensity reduction ($kgCO_2e/MWh$) • Cement portfolio Scope 1, 2 physical intensity reduction (tCO_2e/t_Cement) • Steel portfolio Scope 1, 2 physical intensity reduction (tCO_2e/t_Steel) • Automotive Manufacturing portfolio Scope 1, 2, 3 downstream physical intensity reduction (gCO_2e/km) • UK Housing portfolio emissions Scope 1, 2 physical intensity ($kgCO_2e/m^2$) • UK Agriculture portfolio Scope 1, 2, 3 upstream absolute emissions ($MtCO_2e$) • Aviation portfolio Scope 1, 3 upstream physical intensity (gCO_2e/RTK) • UK Commercial Real Estate portfolio Scope 1, 2 physical intensity ($kgCO_2e/m^2$)	BlueTrack™ is our methodology for measuring financed emissions, and tracking them at a portfolio level against the goals and timelines of the Paris Climate Agreement. Our Financed Emissions Methodology document details our definitions and reporting and controls process. Our Financed Emissions Methodology can be found here: (https://home.barclays/sustainability/esg-resource-hub/reporting-and-disclosures/#reportingmethodologies).

Select ESG metrics and definitions - Capital and Products

Theme	Metric	Definition and the reporting and control process
Capital and Products	**Sustainable finance -** Social, environmental, and sustainability-linked financing facilitated (USD)	The Barclays Sustainable Finance Framework (SFF) sets out our methodology for classifying financing as sustainable for the purpose of tracking and disclosing our performance against our target to facilitate $1trn of Sustainable and Transition Financing between 2023 and the end of 2030. For the financial year 2024 SFF v4.1 was used to calculate financing volumes. The SFF can be found here (home.barclays/sustainability/esg-resource-hub/reporting-and-disclosures/#reportingmethodologies). Progress against the target is recorded cumulatively (since the inception of the target in 2023) and reported as Life to Date (LTD). **Financing eligible under the Sustainable Finance Framework** Financing volume is tracked across specific products and business lines and according to the social and environmental criteria set out in the Sustainable Finance Framework. **Accounting basis** All financing volumes for the financial year are reported as below: • For capital markets transactions, Barclays' share of the transaction calculated as deal size divided by total number of bookrunners or league table credit. Barclays role in the deal is further confirmed by the desk where unclear from underlying documents; • Syndicated lending reflects Barclays' share or hold of the overall transaction value; • Lending is calculated as total value of limits at issuance and any subsequent increase to limits at refinancing. **Reporting process** 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). Capital markets transaction data is collected from the Dealogic platform in the financial year. Where data has been sourced from Dealogic, the FY2024 transactions list is consistent with the data extract taken on 08 January 2025. Dealogic data is further substantiated with external sources and where required, confirmed with the desk. Lending transactions are extracted from Barclays' internal booking systems. Relevant transactions and loan volumes are screened against the qualifying social and environmental criteria, as articulated in our Sustainable Finance Framework. Where labelled green, social and sustainable bonds/loans may not align with the SFF, but have been assessed by Barclays to have other credible green, social and sustainability characteristics under other recognised taxonomies or framework (for example, the EU taxonomy) which provide a clear rationale for inclusion, they are included in the target. Financing will also be eligible as sustainable financing, for the purpose of our targets, under the SFF if Barclays determines that the core business of the recipient falls under the eligible green and social criteria. Where a pro-rated part of the transaction is counted against the target, the pro-rata calculation is based on an equally weighted allocation to each of the use of proceeds categories that Barclays identify within the applicable issuer framework. Financing qualified based on environmental criteria is reported as environmental and financing qualified based on social criteria is reported as social. Since the target is cumulative and tracked from 2023 (target set year), any changes in volumes on account of identifying new sustainable finance deals or any retrospective changes to the deal will be captured in the year in which the same was identified and prior years are not restated. For the purpose of identifying the legal entity associated with a deal, the 'Issuer Nation / Deal Nationality' from Dealogic is used to determine the legal entity for capital market financing deals. For internal lending deals, the Financial Control team provide the legal entity mapping. **Sustainability-linked financing** **Accounting basis** All financing volumes for the financial year are reported on a proportional share basis: • Sustainability-linked loans - Barclays' share or hold of the overall transaction value • Sustainability-linked bonds – Barclays share of the transaction calculated as deal size divided by total number of bookrunners or league table credit. • Sustainability-linked products such as BGI, Trade finance etc – limits at issuance and any subsequent increase to limits at refinancing. **Reporting process** The sustainable-linked facility is reviewed against the Loan Market Association Sustainability Linked Loan Principles for inclusion in the data set. To the extent available sustainability-linked financing volumes are apportioned into green and social categories based on the proportion of green and social SPTs. Barclays' approach to target setting and reporting against our target are determined at a point in time and from the date of commencement of eligible financing assessed based on information available at a point in time.

Select ESG metrics and definitions - Capital and Products (continued)

Theme	Metric	Definition and the reporting and control process

Capital and Products (continued)	**Transition finance**
	Transition financing facilitated (USD)
		The Barclays Transition Finance Framework (TFF) sets out our methodology for classifying financing as 'transition' for the purpose of tracking and disclosing our performance against our target to facilitate $1trn of Sustainable and Transition Financing between 2023 and the end of 2030. The TFF can be found here. (home.barclays/sustainability/esg-resource-hub/reporting-and-disclosures/#reportingmethodologies)
		Financing eligible under the Transition Finance Framework
		Financing volume is tracked across products and business lines set out in the TFF v1.0 Section 3 and according to our definition of transition finance and transition criteria set out in section 1.3 and 1.4 of the Transition Finance Framework v1.0
		Accounting basis
		All financing volumes for the financial year are reported on a proportional bookrunner share basis:
		• For capital markets transactions, Barclays' share of the transaction or league table credit is calculated as deal size divided by total number of bookrunners or league table credit. Barclays role in the deal is further confirmed by the desk where unclear from underlying documents;
		• Syndicated lending reflects Barclays' share or hold of the overall transaction value;
		• Lending is calculated as total value of limits at issuance and any subsequent increase to limits
		Reporting process
		• Public capital markets transaction data is collected from Dealogic data. For all other products it is sourced from internal lending systems. Dealogic data is further substantiated with external sources and where required, confirmed with the desk .
		• Certain transactions and loan volumes not eligible for being counted as sustainable financing under the SFF are screened against the qualifying transition criteria as articulated in our Transition Finance Framework.
		• TFF includes approach to Dedicated Purpose financing (activity-level) and General Purpose for pure plays (entity-level).
		• Dedicated purpose financing will be eligible as transition financing, for the purpose of our Target, if it is determined by Barclays to be eligible as a transition activity pursuant to Section 1.4 of TFF v1.0 and client satisfies Barclays client review as defined in Section 1.5.2.
		• In certain circumstances, for dedicated purpose financing transactions, the assessment is based on the implied use of proceeds, provided the underlying activity meets the transition eligibility criteria pursuant to Section 1.5.1 of TFF v1.0.
		• General purpose financing will be eligible as transition financing, for the purpose of our Target, if it is determined by Barclays that the recipient derives either (i) greater than 90% of revenue from activities determined to be eligible as transition activities pursuant to Section 1.4 of TFF v1.0 or (ii) greater than 90% revenue (in aggregate) from such activities and activities eligible under the SFF, and client satisfies Barclays client review as defined in Section 1.5.2.
		• For power generation only: The recipient derives either (i) greater than 90% of its energy generation mix from energy sources determined to be eligible as transition activities pursuant to Section 1.4 of the TFF v1.0 or (ii) greater than 90% of its energy generation mix (in aggregate) from such activities and qualified renewable energy sources eligible under the SFF.;
		• Data is reviewed by the business teams and is subjected to central checks by the Climate Reporting team before finalisation and assurance. When reviewing whether a financing will be eligible as transition finance for the purpose of this Framework, Barclays will consider, amongst other factors:
		  • the transition plans or decarbonisation strategies the client produces, including any just transition elements; and
		  • the management of any identified environmental and social risks associated with the relevant purpose of the financing or, where the client is a pure play client, its activities as a whole.
		• Eligibility decisions for a transaction will also be subject to approval at the relevant sustainable finance governance forum depending on product group and business area as per Section 1.7 of the TFF.
		• Financing eligible to be classified as transition financing is reported as transition finance.

Select ESG metrics and definitions - Skills and Employability / Sustainable Growth

Theme	Metric	Definition and the reporting and control process
Skills and Employability	**Barclays LifeSkills –** Number of people upskilled globally	We measure the number of people who have participated in the Barclays LifeSkills programme through: • Those accessing online content directly, • Those participating in activity led by Barclays volunteers or charity partners funded by Barclays, and • Those participating in activity led by educators working with young people or adults. **Reporting process** Data is reported quarterly in line with the calendar year from the following sources: • Activity led by charity partners around the world funded by Barclays, • Sessions organized by Barclays volunteers in the UK, and • The website at barclayslifeskills.com. Further details on the methodology applied to report the number of individuals supported with Barclays LifeSkills can be found at: barclayslifeskills.com/reporting
	Barclays LifeSkills – Number of people placed into work globally	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. **Reporting process** Data is reported by the Citizenship charity partners in a reporting platform, which is then aggregated into an overall figure. **Reporting period** The performance reported for the programmes run by our Citizenship charity partners covers the 12-month calendar year.
Sustainable Growth	**Unreasonable Impact –** Number of ventures supported	Unreasonable Impact is a partnership between Unreasonable and Barclays to support growth-stage entrepreneurs that are tackling social and environmental challenges. Entrepreneurs that join the programme are connected to the Unreasonable community, providing access to specialist advice from investors and mentors, including experienced colleagues from Barclays. During an immersive programme of activity, entrepreneurs can dive into critical conversations, breaking down barriers which are slowing their growth. Unreasonable Impact currently operates across the UK and Europe, Asia Pacific and the Americas. **Reporting process** **Number of ventures supported** Data reported as the number of ventures that have participated in an Unreasonable Impact program in 2024 evidenced by signed agreements, taken before and during the program, with Barclays and Unreasonable.

Select ESG metrics and definitions - Achieving Net Zero Operations

Theme	Metric	Definition and the reporting and control process
Achieving Net Zero Operations	**Operational footprint –** Global GHG emissions (tonnes CO_2e)	The methodology used to calculate our operational greenhouse gas (GHG) emissions is the Greenhouse Gas Protocol - A Corporate Accounting and Reporting Standard (Revised Edition) (GHG Protocol), developed by the World Resources Institute/World Business Council for Sustainable Development. Barclays defines the organisational boundary for its GHG inventory using the operational control approach. Barclays will account for 100% of the GHG emissions from operations over which it has full authority to implement operating policies for a property. It includes any space or asset that Barclays owns or leases where we manage energy bills and all vehicles that Barclays operates in the reporting year. All GHG emissions in this section are global unless otherwise specified. Our GHG inventory is broken down as follows: Scope 1: our direct GHG emissions from natural gas, diesel, company cars and HFC refrigerants. For HFC refrigerants, reliance is placed on third-party suppliers who are responsible for servicing engineering assets and calculating fugitive consumption and recharge. This is then shared with Barclays via a database to calculate the associated fugitive emissions. In the case of Company-owned vehicles, emissions are limited to UK vehicles only as this is the only country in which expense data is available. Scope 2: our indirect GHG emissions from purchased electricity (location and market-based) and purchased steam and cooling (district). Scope 3 operational emissions: includes the following: • Category 3 Fuel and energy-related activities (not included in Scope 1 and Scope 2): Includes additional associated emissions with purchased electricity (transmission, distribution losses) and well to tank emissions for electricity, natural gas and diesel fuel. • Category 5 Waste generated in operations: Includes emissions from third-party disposal and treatment of waste generated through our operations. Also includes emissions from water purchased and discharged from Barclays-owned sites. • Category 6 Business travel: Includes emissions from global air travel, global car hire, global rail, UK and US taxis are received from approved Travel & Expense suppliers. In the UK, employee private car expenses are extracted from the Travel & Expense portal. • Category 7 Employee commute: This category includes emissions from the transportation of employees between their homes and their worksites. Barclays have also calculated emissions from teleworking (i.e. employees working from home). • Category 8 Upstream leased assets: Includes emissions from our third-party data centres where Barclays does not have operational control. Included here are emissions associated with energy consumed from third-party landlord-managed sites, e.g. landlord-controlled heating and cooling systems. • Category 13 Downstream Leased Assets: Covers Whippany Building 200 which is fully sub-let to tenants. We are currently in the process of gathering additional sub-metered data for additional locations where we sub-let space to tenants which will be reported in this category in the future. Emissions intensity figures are calculated using Full Time Employees (FTE) figures. Please see pages 453-454 of Barclays 2024 Annual Report for further information on FTE disclosure. In 2024, we expanded our operational GHG emissions coverage to include an estimate of our global employee commute emissions. As a result our emissions intensity figures will have increased year on year. **Reporting period** The 2024 reporting period for Barclays' operational footprint is from 1 October 2023 until 30 September 2024. 2024 performance reported is consistent with the data extract as of 1 December 2024. **Data collection** Corporate Real Estate Solutions - Real estate and data centres GHG data is collated centrally via our third-party reporting tool. • Real estate (floor space data is retrieved from a third party that manages Barclays' property listing and provides monthly acquisitions and disposals of our property portfolio to our third-party reporting tool), We have not included two properties leased in September 2024 in the data for the 2024 reporting year. • Data centres (excluding third-party data centres) Travel & Expenses – Travel data is collated centrally from different systems across Barclays and uploaded into the reporting tool

Select ESG metrics and definitions - Achieving Net Zero Operations (continued)

Achieving Net Zero Operations

(continued)

Operational footprint –
Global GHG emissions (tonnes CO_2e)

Scope 1 and Scope 2 GHG emissions

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. There are frequent instances where utility providers provide estimated bills which they have calculated. We consider estimated bills as primary data and use these for reporting purposes. Where metered data or utility invoice data is not available, electricity consumption is calculated based on Barclays' calculated model described below.

The following modelling hierarchy is applied at a site level in order of preference: 12-month rolling average, previous years' data, normalised intensity factor (kWh/m2) and extrapolation data. Intensity factors were calculated based on electricity data for the 2024 reporting period. For FY 2024 1.2% of our total Scope 1 and Scope 2 GHG emissions are modelled.

To calculate Scope 1 and Scope 2 GHG emissions, emissions factors corresponding to calendar year are applied to energy consumption data. -level emission factors are applied and where these are unavailable we will revert to IEA or GHG protocol factors. Emissions 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 recent to each reporting year are used.

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:

Market-based

1. A 0 emission factor is used for the purchase of renewable Energy 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 (default emission factors representing the untracked or unclaimed energy and emissions) is applied using the most recently published data.
3. If a residual mix factor is unavailable a location-based emission factor will be applied.

We also track the percentage of renewable electricity sourced using step 1 of the market-based hierarchy above. The total volume of renewable electricity sourcing for the reporting year (using step 1) is divided by the total electricity consumption (both non-fossil fuel and fossil fuel) for the reporting year. We have purchased Energy Attribute Certificates such as Renewable Energy Certificates (RECs), Renewable Energy Guarantees of Origin (REGOs) and Green Tariffs to certify our electricity is from renewable sources. Green tariffs are programmes in regulated electricity markets offered by utilities, allowing large commercial and industrial customers to buy bundled renewable electricity from a specific project through a special utility tariff rate. EACs are the official documentation to prove renewable energy procurement. Each EAC represents proof that 1 MWh of renewable energy has been produced and added to the grid. Global EAC standards for renewable claims are primarily Guarantees of Origin in Europe and UK, Renewable Energy Certificates (RECs) in North America and International RECs (I-RECs) in a growing number of countries in Asia, Africa, the Middle East and Latin America.

Location-based

1. Use GHG Protocol factors for Scope 1 and Scope 2 at the 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.

Scope 3 Category 3 Fuel and Energy-related activities

Category 3 emissions are calculated using electricity consumption for Transmission & Distribution (T&D) both direct and indirect. For Well-to-tank (WTT) emissions, electricity, natural gas and diesel fuel consumption is used. It should be noted the same consumption that is used for Scope 1 and Scope 2 is used to calculate Scope 3 Category 3 emissions.

Category 3 T&D electricity emissions are not calculated for the US, India and Canada as United States Environmental Protection Agency (US EPA, Central Electricity Authority of India (CEA) and Canada National Inventory Report (NIR) do not provide T&D emissions factors. We plan to include these emissions in our future disclosures using IEA T&D electricity factors. For all other locations T&D electricity emissions are present. For electricity, natural gas and diesel WTT emissions we have applied Department for Environment Food and Rural Affairs (DEFRA) factors corresponding to calendar year for all jurisdictions.

Scope 3 Category 5 Waste Generated in Operations

Category 5 emissions are calculated using waste production tonnage with DEFRA emissions factors (corresponding to calendar year for all global locations where we have data), type specific, for waste. Waste data is provided by third-party waste contractors who are responsible for collecting and managing the disposal of our waste. We are aware waste contractors do estimate collection weights which are included within our calculation. Included in this category are emissions from water which are calculated using DEFRA emissions factors for our global water consumption. We are currently not modelling any gaps in our waste data. Water data is provided by utility providers and where we have billing gaps, the same model used for Scope 2 electricity has been used to calculate modelled water consumption.

Select ESG metrics and definitions - Achieving Net Zero Operations (continued)

Theme	Metric	Definition and the reporting and control process
Achieving Net Zero Operations (continued)	**Operational footprint –** Global GHG emissions (tonnes CO_2e)	**Scope 3 Category 6 Business Travel** The UK Government GHG Conversion Factors for Company Reporting are used for air travel and private car emissions. Barclays works with a dedicated travel services provider which provides a report detailing each trip together with the haul, class and distance travel. DEFRA business travel direct air emission factors are applied corresponding to calendar year to each trip to calculate the associated air travel emissions. Barclays currently does not include the indirect non-CO2 emissions for air travel. 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 manner. A flight journey is considered flown unless refunded or exchanged for an alternative journey. Private car emissions use Passenger vehicle emissions factors according to car size and fuel type. Remaining ground transport emissions from car hire, rail and taxis are provided by travel suppliers. **Scope 3 Category 7 Employee Commute** Category 7 Employee Commute captures emissions from commuting by all employees and contractors to Barclays work sites (currently excludes data centres, warehouse and sites outside of operational control). This category also includes emissions associated with teleworking (working from home). In 2023 Barclays conducted a survey to capture detailed commuting habits of Barclays employees with a response rate of 42% (with minor materiality excluded due to anomalous responses) . This survey has not been conducted in 2024 and so the 2023 survey data has been used this year. The survey will be reissued in 2025. Barclays generates two bodies of emissions for this category – employee commuting, and employee work from home emissions. For commute emissions the process includes combining monthly site employee count data and monthly site security swipe data to generate monthly attendance data . Where attendance data is not available a regional average, based on swipe data, is used. In line with the average data method, an average site daily emission per day per employee is calculated for each site, using the 2023 survey. DEFRA 2024 transport emission factors have been used to generate global employee commute emissions. For teleworking emissions, the monthly attendance data outlined above is used to generate the monthly number of remote working hours, including average leave adjustments. DEFRA 2024 work from home emission factors have been used to generate global employee teleworking emissions. **Scope 3 Category 8 Upstream Leased Assets** Category 8 Upstream Leased Assets have been calculated using electricity and natural gas consumption data. Consumption data is provided by internal technology teams who track monthly IT power consumption. 2024 electricity and natural gas emission factors have been applied to consumption for the period 1 October 2023 to 30 September 2024. **Scope 3 Category 13 Downstream Leased Assets** Category 13 Downstream Leased Assets have been calculated using by applying a 30% apportionment of the total billed electricity and natural gas consumption for the Whippany Campus. 2024 electricity and natural gas emission factors have been applied to consumption for the period 1 October 2023 to 30 September 2024. **Operational emissions recalculation approach** Consistent tracking of operational emissions over time may require prior year emissions to be recalculated to reflect changes that would otherwise compromise the consistency and relevance of published net zero operations GHG emissions, milestones and targets. In line with GHG Protocol Corporate Standard guidance, Barclays has established an operational GHG emissions recalculation approach whereby Barclays will recalculate emissions as needed to address scenarios such as, but not limited to; • Significant errors, or a number of cumulative errors that are collectively significant, • Structural changes, mergers, acquisitions and divestment, • Changes in calculation methodology or activity data. To maintain transparency, Barclays will publicly acknowledge and explain any recalculations that occur in a given reporting year.

Select ESG metrics and definitions - Achieving Net Zero Operations (continued)

Theme	Metric	Definition and the reporting and control process
Achieving Net Zero Operations (continued)	**Operational footprint –** Global GHG emissions (tonnes CO_2e)	**Table 1 defines the net zero operations metrics which that are subject to limited assurance:**

Total Operational GHG Emissions Inventory:	**Units**	**Definition**
Total GHG emissions (location-based)	‘000 tonnes CO2e	This is calculated as Scope 1 GHG emissions + Scope 2 (location-based) emissions + Scope 3 GHG emissions (Categories 1,2,3,4, 5-8 and 13)
Total GHG emissions (market-based)	‘000 tonnes CO2e	This is calculated as Scope 1 GHG emissions + Scope 2 (market-based) emissions + Scope 3 GHG emissions (Categories 1,2,3,4, 5-8 and 13)
GHG emissions intensity (location-based)	Tonnes CO2e/FTE	This is calculated as Scope 1 GHG emissions + Scope 2 (location-based) emissions + Scope 3 GHG emissions (Categories 3, 5-8 and 13) divided by total FTE
GHG emissions intensity (market-based)	Tonnes CO2e/FTE	This is calculated as Scope 1 GHG emissions + Scope 2 (market-based) emissions divided by total FTE
Global Scope 1 and Scope 2 (location-based) GHG emissions reduction (tonnes CO2e % emissions reduction against a 2018 baseline)	%	This is calculated as the percentage reduction between 2024 total Scope 1 and Scope 2 (location-based) emissions divided 2018 total Scope 1 and Scope 2 (location-based) emissions.
Global Scope 1 and Scope 2 (market-based) GHG emissions reduction (tonnes CO2e % emissions reduction against a 2018 baseline	%	This is calculated as the percentage reduction between 2024 total Scope 1 and Scope 2 (market-based) emissions divided 2018 total Scope 1 and Scope 2 (market-based) emissions.
Total energy use	MWh	This is calculated as the total natural gas + diesel + purchased (electricity , heat, steam and district cooling) + landlord managed electricity in MWh’s
Renewable electricity sourcing for our global real estate portfolio	%	This is calculated as the total volume of renewable electricity sourcing for the reporting year divided by the total electricity consumption for the reporting year.

Select ESG metrics and definitions - HR

<table>
<tr><th>Theme</th><th>Metric</th><th>Definition and the reporting and control process</th></tr>
<tr><td rowspan="2">HR</td><td>Females at Managing Director and Director level</td><td>
<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>
Permanent/Regular, Graduate, Apprentice, Temp/Contractor Payr (Fixed Term);;
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>Please see key definitions below:</p>
<table>
<tr><th>Worker type</th><th>Colleague / Non-Perm type</th><th>Definition</th></tr>
<tr><td>Colleague</td><td>Permanent/Regular</td><td>Employee, paid by Barclays payroll, hired direct by Barclays contract (contract open-ended for indefinite period with pre-set working hours).</td></tr>
<tr><td></td><td>Graduate</td><td>Employee, paid by Barclays payroll, hired direct by Barclays contract (contract open-ended for indefinite period with pre-set working hours). Working in Barclays via a formal Graduate Trainee programme.</td></tr>
<tr><td></td><td>Apprentice</td><td>Employee, paid by Barclays payroll, hired direct by Barclays contract (contract open-ended for indefinite period with pre-set working hours). Working in Barclays via a formal Apprentice Trainee programme.</td></tr>
<tr><td></td><td>Temp/Contractor Payr (Fixed Term)</td><td>Employee, paid by Barclays payroll, hired direct by Barclays contract (contract temporary for pre-defined period with pre-set working hours.).</td></tr>
</table>
<p>Operational definition:
All active employees are considered operational unless they fall under one of the non-operational categories.</p>
<p>Non-operational definition:
Colleagues will be considered Non-Operational when they are still employed by Barclays, but are not actively working – which will be defined as an absence or non-working period of 60 consecutive days or more.</p>
<p>*Excludes Kensington Mortgage Company Ltd, which is an indirect wholly-owned subsidiary of Barclays PLC but does not follow the Barclays Group organisational hierarchy.</p>
<p>Reporting process
Employees voluntarily disclose their gender; if this is not received the employees' gender will be recorded as unknown. Gender and Grade data is sourced directly from the HR system (Workday). Data is captured at the end of each month, e.g. 31 December 2024.
Data is reported as a % of Female Managing Directors and Directors out of the Total Managing Directors and Directors.</p>
<p>Employees are excluded from the reporting when they are no longer employed by Barclays</p>
</td></tr>
<tr><td>Females on Group Executive Committee (ExCo) and ExCo direct reports</td><td>
ExCo is defined as those on the Group Executive Committee of Barclays plc as published externally in the Barclays PLC Annual Report 2024.
Data is as at 31 December 2024.
<p>The following employees are included within this metric:</p>
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 five working days each month);
Managing Directors and Directors only – excludes any other direct reports that are not Managing Directors or Directors;
Permanent/Regular, Graduate, Apprentice, Temp/Contractor Payr (Fixed Term);
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>Reporting process
Employees voluntarily disclose their gender; if this is not received the employees' gender will be recorded as unknown. Gender, Grade and Line Manager data is sourced directly from Workday. Data is captured at the end of each month, e.g. 31 December 2024. 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>
</td></tr>
</table>

Important information / Disclaimers

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, evolving sustainability-related policy frameworks (and the harmonisation or interoperability of relevant regulation) and geopolitical developments and regional variations. 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 the 2024 Barclays PLC Annual Report wherever it appears, we have:

- 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
- 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
- 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, including scientific evidence relating to climate change and scenarios outlining pathways to net zero, and this may directly or indirectly affect the metrics, data points, targets, convergence points and milestones contained in the climate and sustainability content within the Annual Report. 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 the climate and sustainability content within the Annual Report. In future reports 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 the Annual Report. It is important for readers and users of the Annual Report 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 Annual Report highlights where information in respect of a previous reporting period has been updated. Our principles-based approach to reporting financed emissions data (see page 81) sets out when financed emissions information in respect of a prior year will be identified and explained

- Included in the Annual Report a number of graphics, infographics, text boxes and illustrative case studies and credentials which aim to give a high-level overview of certain elements of the climate and sustainability content within the Annual Report and improve accessibility for readers. These graphics, infographics, text boxes and illustrative case studies and credentials are designed to be read within the context of the Annual Report as a whole.

KPMG LLP has performed limited independent assurance over selected climate and sustainability content, which has been marked with the symbol $^{\Delta}$. 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 conclusion 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 the Annual Report 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, International Financial Reporting Standards (IFRS) 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 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 Group's ability along with governments and other stakeholders to measure, manage and mitigate the impacts of climate change effectively or navigate inconsistencies and conflicts in the manner in which climate policy is implemented in the regions where the Group operates, including as a result of the adoption of anti-ESG rules; environmental, social and geopolitical risks and incidents and similar events beyond the Group's control; financial crime, 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, including the impact of the UK, European and US elections in 2024; 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 impact on the Group's reputation, business or operations; the Group's ability to access funding; and the success of acquisitions (including the acquisition of Tesco Bank completed in November 2024), 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. In setting its targets and outlook for the period 2024-2026, Barclays has made certain assumptions about the macroeconomic environment, including, without limitation, 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 which may impact the Group's future financial condition and performance are identified in the description of material existing and emerging risks beginning on page 267 of the Barclays PLC Annual Report.

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.

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