

Creating opportunities to rise



Barclays PLC

Materiality Review
and GRI Content
Index 2018

Our common Purpose is ‘Creating opportunities to rise’. We are a company of opportunity makers working together to help people rise – customers, clients, colleagues and society.

For further information and a fuller understanding of the results and the state of affairs of the Group, please refer to the full Barclays PLC Annual Report 2018 suite of documents available at home.barclays.com/annualreport

Barclays PLC Strategic Report 2018

An overview of our 2018 performance, a focus on our strategic direction, and a review of the businesses underpinning our strategy.

Barclays PLC Annual Report 2018

A detailed review of Barclays 2018 performance with disclosures that provide useful insight and go beyond reporting requirements.

Barclays PLC Country Snapshot 2018

An overview of our tax contribution country by country as well as our broader approach to tax, including our UK tax strategy.

Barclays PLC Environmental Social Governance (ESG) Report 2018

Our ESG strategic priorities and performance, reported against a range of quantitative and qualitative indicators.

Barclays PLC Pillar 3 Disclosures 2018

A summary of our risk profile, its interaction with the Group's risk appetite, and risk management.

This Materiality Review and GRI Index is a supplement to the Barclays PLC Environmental Social Governance Report 2018

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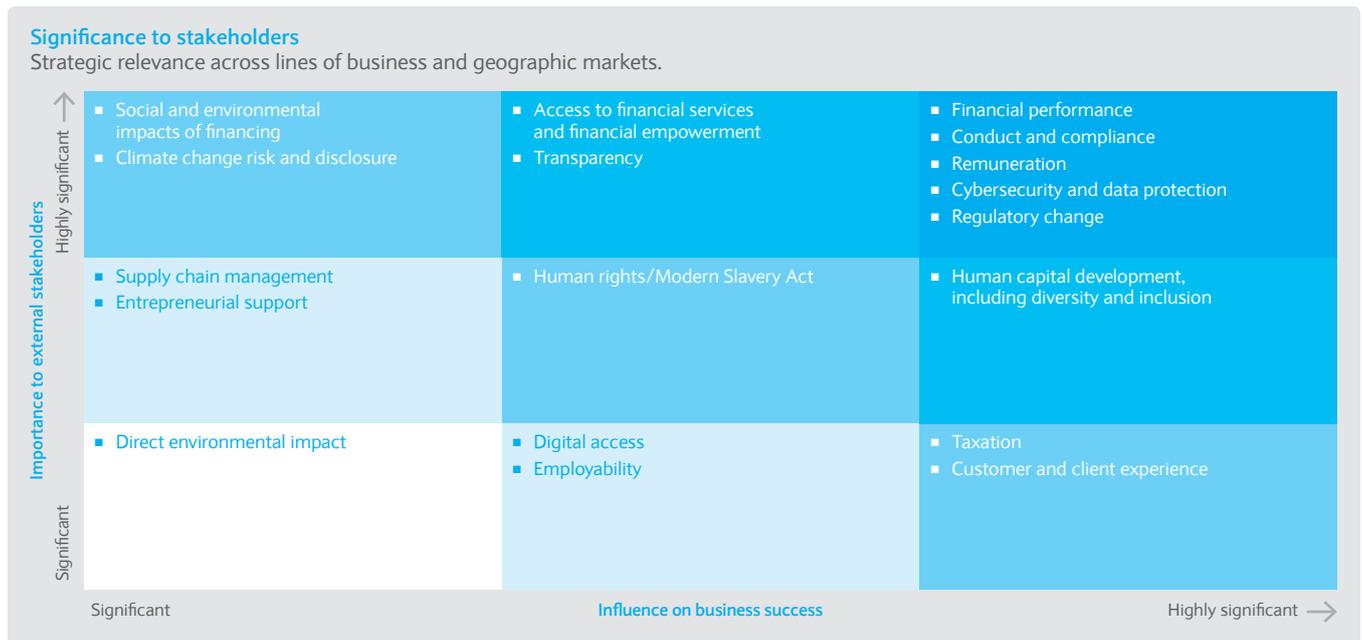
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Materiality matrix

Our 2018 ESG report has been developed in line with the principle of materiality as described in the GRI Standards. Every year, we review our materiality matrix in order to align it with current trends and the changing context of the business, and to ensure that it reflects feedback from ongoing stakeholder engagement.

Following this year’s review, we have made a few minor changes to the existing materiality matrix. Note that the list of themes within each area is not organised by level of importance.



Materiality process description

1. Process for defining report content, aspect boundaries and material topics

Every year, we revisit our materiality process to ensure that previous assessments are still valid and to assess if any additional relevant topics need to be considered or less relevant topics removed.

In 2018, we followed the GRI G4 materiality process as described in the GRI Standards. Following a materiality assessment conducted in 2016, this year we reviewed the existing materiality matrix based on the outcomes of an internal desktop study.

The desktop study included a review of engagement outcomes with external stakeholders, results of Barclays’ sustainability benchmarks performance, horizon scans, media analysis and regulatory changes within the non-financial reporting space.

2. Prioritisation of relevant topics

Outcomes of the stakeholder engagement and desktop study were presented to a materiality working group for prioritisation. As in last year, the working group comprised subject matter experts from different parts of the business, chosen for their specialised knowledge of different stakeholder groups.

It was considered to have a high importance to Barclays if it: a) impacts more than one business unit or function, b) impacts multiple geographical locations, c) is critical for our long-term performance or d) is likely to cause risks or opportunities to arise for Barclays.

Following this year’s review, we have made a few minor changes to the existing materiality matrix.

We have split the matrix into nine areas of significance (as opposed to the previous four quadrilles) to allow for added distinction and finer allocation between categories.

We have increased the significance to stakeholders of cybersecurity and data protection given recent changes in EU legislation (notably the General Data Protection Regulation (EU) 2016/679) and increased media coverage.

Finally, for additional clarification, minor changes were made to the titles of two of the topics, as follows:

- renamed from ‘Social and environmental financing’ to ‘Social and environmental impacts of financing’; and

- renamed from ‘Climate change/ environmental risks and opportunities’ to ‘Climate change risk and disclosure’, in order to better reflect the impact of the Task Force on Climate-related Financial Disclosures’ (TCFD) recommendations on the business. Climate change opportunities are covered within ‘Social and environmental impacts of financing’.

3. Validation

We have assessed the result of our materiality process assessment against the outcome of previous stakeholder engagement exercises. We have also aligned the citizenship materiality assessment to the Barclays Reputation Risk Review which also considers the most material aspects, such as legal, conduct, tax, financial performance and financial crime. The final output of the materiality process has fed into the planning stages of our Annual Report and ESG Report. The ESG Report content and GRI disclosures have been approved by senior management and Board Committees.

4. Global Reporting Initiative (GRI)

Please refer to the GRI Content Index (link) for how our materiality assessment has impacted the GRI disclosure.

Barclays 2018 GRI Content Index

Introduction

Following the materiality assessment, we have established the material topics covered in our report, in line with GRI's reporting principle of materiality. Disclosures pertinent to the selected GRI standards have been referenced in the Index below. In some instances information requirements could not be provided due to limitation of data availability. Where this is the case, we have sought to provide qualitative information on our processes. We continue to work on improving data availability and enhance overall reporting transparency.

Material topic	GRI Reference	
Financial performance	201	Direct economic impact
Conduct and compliance	205	Anti-corruption
	415	Public policy
Regulatory change	415	Public policy
Remuneration	102-35	Remuneration policies
	102-36	Process for determining remuneration
	102-37	Stakeholders' involvement in remuneration
Transparency	Transparency flows through all other material topics and is covered by the GRI principles, rather than specific disclosures	
Access to financial services and financial empowerment	203	Indirect economic implications
	FS14	Initiatives to improve access to financial services for disadvantaged people
Climate change/environmental risks and opportunities	201-2	Financial implications and risks from climate change
Social and environmental financing	203	Indirect economic implications
	FS7	Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose
	FS8	Monetary value of products and services designed to deliver a specific environmental benefit for each business line broken down by purpose
Customer and client experience	418	Customer privacy
	FS15	Policies for the fair design and sale of financial products and services
Cybersecurity and data protection	418	Customer privacy
Human capital development, incl. diversity and inclusion	404	Training and education
	405	Diversity and equal opportunity
Digital access	BARC1	Products and services that improve digital access to banking <i>(We have developed our own indicator to cover this material topic)</i>
Human rights/Modern Slavery Act	412	Human rights assessment
	414	Supplier social assessment
Employability	203	Indirect economic implications
Taxation	201	Direct economic impact
Entrepreneurial support	203	Indirect economic implications
Supply chain management	203	Indirect economic implications
	308	Supplier environmental assessment
	414	Supplier social assessment
Direct environmental impact	302	Energy
	305	Emissions

More details about our materiality assessment can be found on our website home.barclays/esg.



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Barclays 2018 GRI Content Index

GRI Content Index Table

Disclosure	Description	Source and page number
SRS 102: General disclosures		
1. Organisational profile		
102-1	Name of the organisation.	Barclays PLC
102-2	Activities, brands, products, and services	ESG Report: Business model; Working together to help people rise – page 08 https://home.barclays/who-we-are/our-strategy/
102-3	Location of headquarters	1 Churchill Place, London E14 5HP, United Kingdom
102-4	Location of operations	https://home.barclays/who-we-are/structure-and-leadership/
102-5	Ownership and legal form	PLC (Public Limited Company).
102-6	Markets served	Annual Report: pages 14 and 15
102-7	Scale of the organisation	Annual Report: pages 14 and 15 https://home.barclays/who-we-are/structure-and-leadership/
102-8	Information on employees and other workers	Annual Report: People section
102-9	Supply chain	ESG Report: Company; Human rights and supply chain – page 34 https://home.barclays/who-we-are/our-suppliers/supplier-diversity/
102-10	Significant changes to the organisation and its supply chain	ESG Report: Continuing to deliver for customers, clients, colleagues, and society – page 05
102-11	Precautionary Principle or approach	ESG Report: Social and Environmental Risk Management – pages 22 to 27
102-12	External initiatives	<ul style="list-style-type: none"> ▪ External initiatives ▪ Green bond Principles ▪ United Nations Environment Programme Finance Initiative (UNEP FI) ▪ Task Force on Climate-related Financial Disclosures (TCFD) ▪ UN Principles for Responsible Investment (Barclays Asset Management Ltd and the Barclays UK retirement fund are signatories) ▪ Wolfsburg Principles ▪ Soft Commodities Compact (Banking Environment Initiative) ▪ Living Wage (UK) ▪ New York Declaration on Forests (2014) ▪ The Paris Pledge for Action (2015).
102-13	Membership of associations	<ul style="list-style-type: none"> ▪ Banking Environment Initiative ▪ Equator Principles ▪ United Nations Environment Programme Finance Initiative (UNEP FI) ▪ Thun Group. <p>Trade associations Barclays is a member of several trade associations globally. These associations work to represent their members and shape industry's collective response to public policy issues. A summary of the key associations in which we participate is also available on our website at barclays.com/citizenship/reports-and-publications/public-policy.html</p>

Barclays 2018 GRI Content Index

GRI Content Index Table continued		
Disclosure	Description	Source and page number
2. Strategy		
102-14	Statement from senior decision-maker	Annual Report: Chairman's letter and Chief Executive's review – pages 2 to 7 ESG Report: Board and Chief Executive – pages 2 to 5
3. Ethics and integrity		
102-16	Values, principles, standards, and norms of behaviour	ESG Report: Our Purpose and Values – page 6 ESG Report: Company; Building a positive conduct and values-based culture – page 16
102-17	Mechanisms for advice and concerns about ethics	ESG Report: Company; Building a positive conduct and values-based culture – page 16
4. Governance		
102-18	Governance structure	Annual Report: Governance including the Director's report – pages 47 to 126 ESG Report: Company; Governance and Risk management overview – page 14
102-19	Delegating authority	ESG Report: Company; Governance and Risk management overview – page 14 Annual Report: Company; Governance including the Director's report – pages 47 to 126
102-20	Executive-level responsibility for economic, environmental and social topics	ESG Report: Our Leadership team – page 02 ESG Report: Governance and Risk management overview – page 14
102-21	Consulting stakeholders on economic, environmental, and social topics	Annual Report: Engaging stakeholders pages 16 and 17 ESG Report: Governance and Risk management overview – page 14
102-22	Composition of the highest governance body and its committees	Annual Report: Governance including the Director's report – pages 47 to 126 https://home.barclays/who-we-are/our-governance/board-committees/
102-23	Chair of the highest governance body	Annual Report: Governance including the Director's report – pages 47 to 126 https://home.barclays/who-we-are/our-governance/board-committees/
102-24	Nominating and selecting the highest governance body	Annual Report: Governance including the Director's report – pages 47 to 126
102-25	Conflicts of interest	Annual Report: Governance including the Director's report – pages 47 to 126
102-26	Role of highest governance body in setting purpose, values, and strategy	Annual Report: Governance including the Director's report – pages 47 to 126 ESG Report: Our Leadership team – page 02 ESG Report: Company; Governance and Risk management overview – page 14
102-27	Collective knowledge of highest governance body	Annual Report: Governance including the Director's report – pages 47 to 126 https://home.barclays/who-we-are/our-governance/board-committees/
102-29	Identifying and managing economic, environmental, and social impacts	ESG Report: Governance and Risk management overview – page 14 ESG Report: Our approach to ESG – pages 10 and 11
102-32	Highest governance body's role in sustainability reporting	ESG Report: Governance and Risk management overview – page 14
102-35	Remuneration policies	Annual Report: Director's remuneration report – pages 99 to 126
102-36	Process for determining remuneration	Annual Report: Director's remuneration report – pages 99 to 126
102-37	Stakeholders' involvement in remuneration	Annual Report: Director's remuneration report – pages 99 to 126
102-38	Annual total compensation ratio	Annual Report: Director's remuneration report – pages 99 to 126
102-39	Percentage increase in annual total compensation ratio	Annual Report: Director's remuneration report – pages 99 to 126

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GRI Content Index Table continued

Disclosure	Description	Source and page number
5. Stakeholder Engagement		
102-40	List of stakeholder groups	GRI Index – page 01 Annual Report: Engaging stakeholders pages 16 and 17
102-41	Collective bargaining agreements	ESG Report: Enabling an engaged and inclusive workforce – page 54
102-42	Identifying and selecting stakeholders	GRI Index – page 01 Annual Report: Engaging stakeholders pages 16 and 17
102-43	Approach to stakeholder engagement	GRI Index – page 01 Annual Report: Engaging stakeholders pages 16 and 17
102-44	Key topics and concerns raised	GRI Index – page 01 Annual Report: Engaging stakeholders pages 16 and 17
6. Reporting practice		
102-45	Entities included in the consolidated financial statements	Annual Report: Financial review – pages 223 to 246 and Financial statements – pages 248 to 355
102-46	Defining report content and topic boundaries	GRI Index – page 01 ESG report; What's inside this report – page 01
102-47	List of material topics	GRI Index – page 01 ESG report; Approach – page 10
102-48	Restatements of information	ESG Report; Company; Managing our environmental footprint – page 36
102-49	Changes in reporting	GRI Index – page 01
102-50	Reporting period	Year ended 31 December 2018.
102-51	Date of most recent report	Year ended 31 December 2017. https://home.barclays/investor-relations/reports-and-events/annual-reports/#2017
102-52	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	Citizenship@barclays.com 1 Churchill Place, London E14 5HP
102-54	Claims of reporting in accordance with the GRI Standards	Barclays reports in accordance with the Core option of the GRI Standards
102-55	GRI content index	GRI Index – page 01
102-56	External assurance	ESG Report: KPMG assurance – page 68

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GRI Content Index Table continued		
Disclosure	Description	Source and page number
GRI Topic Specific Standards (2016)		
SRS 201: Economic		
201	Economic performance: Management approach	Annual Report: Strategic Report ESG Report: Society; Broader economic contributions – page 65
201-1	Direct economic value generated or distributed	ESG Report: Society; Broader economic contributions – page 65
201-2	Financial implications and other risks and opportunities due to climate change	ESG Report: Company; Governance and Risk management overview – page 14 ESG Report: Company; Environmental and social risk management – page 22 ESG Report: TCFD implementation update – page 28 ESG Report: Customers and clients; Providing sustainable finance solutions – page 44
203: Indirect economic impacts		
203	Indirect economic impacts: Management approach	ESG Report: Company; Environmental and social risk management – page 22 ESG Report: Customers and clients; Providing sustainable finance solutions – page 44 ESG Report: Society; Sustainable Development Goals – page 58 ESG Report: Society; Investing in our communities – page 60 ESG Report: Society; Broader economic contributions – page 65
203-2	Significant indirect economic impacts	ESG Report: Company; Environmental and social risk management – page 22 ESG Report: Customers and clients; Providing sustainable finance solutions – page 44 ESG Report: Society; Sustainable Development Goals – page 58 ESG Report: Society; Investing in our communities – page 60 ESG Report: Society; Broader economic contributions – page 65
205: Anti-corruption		
205	Anti-corruption: Management approach	ESG Report: Building a positive conduct and values-based culture – pages 16 to 18
205-1	Operations assessed for risks related to corruption	ESG Report: Building a positive conduct and values-based culture – pages 16 to 18
205-2	Communication and training about anti-corruption policies and procedures	ESG Report: Building a positive conduct and values-based culture – page 16 https://home.barclays/citizenship/the-way-we-do-business/ https://home.barclays/citizenship/our-reporting-and-policy-positions/
205-3	Confirmed incidents of corruption and actions taken	Please see Note 27 to the Financial statements contained in our Annual Report which outlines our legal, competition and regulatory matters.

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Disclosure	Description	Source and page number
SRS 300: Environmental		
302: Energy		
302	Energy: Management approach	ESG Report; Company; Managing our environmental footprint – page 36
302-1	Energy consumption within the organisation	ESG Report; Company; Managing our environmental footprint – page 36
302-3	Energy intensity	ESG Report; Company; Managing our environmental footprint – page 36
302-4	Reduction of energy consumption	ESG Report; Company; Managing our environmental footprint – page 36
305: Emissions		
305	Emissions: Management approach	ESG Report; Company; Managing our environmental footprint – page 36
305-1	Direct (Scope 1) GHG emissions	ESG Report; Company; Managing our environmental footprint – page 36
305-2	Energy indirect (Scope 2) GHG emissions	ESG Report; Company; Managing our environmental footprint – page 36
305-3	Other indirect (Scope 3) GHG emissions	ESG Report; Company; Managing our environmental footprint – page 36
305-4	GHG emissions intensity	ESG Report; Company; Managing our environmental footprint – page 36
305-5	Reduction of GHG emissions	ESG Report; Company; Managing our environmental footprint – page 36
308: Supplier environmental assessment		
308	Supplier environmental assessment: Management approach	ESG Report: Company; Human rights and supply chain – page 34 ESG Report; Company; Managing our environmental footprint – page 36
308-1	New suppliers that were screened using environmental criteria	ESG Report: Company; Human rights and supply chain – page 34
SRS 400: Social		
404: Training and education		
404	Training and education: Management approach	ESG Report: Company; Building a positive conduct and values-based culture – page 16 ESG Report: Colleagues; Enabling an engaged and inclusive workforce – page 52
404-1	Average hour of training per year per employee	ESG Report: Company; Building a positive conduct and values-based culture – page 16 ESG Report: Colleagues; Enabling an engaged and inclusive workforce – page 52
405: Diversity and equal opportunity		
405	Diversity and equal opportunity: Management approach	ESG Report: Colleagues; Enabling an engaged and inclusive workforce – page 52
405-1	Diversity of governance bodies and employees	Annual Report: Governance including the Director's report – pages 47 to 126 https://home.barclays/who-we-are/our-strategy/diversity-and-inclusion/ ESG Report: Colleagues; Enabling an engaged and inclusive workforce – page 52
405-2	Ratio of basic salary and remuneration of women to men	Annual Report: Governance including the Director's report – pages 47 to 126 Annual Report: People section pages 93 to 98

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Disclosure	Description	Source and page number
412: Human rights assessment		
412	Human rights assessment: Management approach	ESG Report: Company; Human rights and supply chain – page 34
412-2	Employee training on human rights policies or procedures	ESG Report: Company; Human rights and supply chain – page 34
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	ESG Report: Company; Environmental and social risk management – page 22 ESG Report: Company; Human rights and supply chain – page 34
414: Supplier Social Assessment		
414	Supplier Social Assessment: Management approach	ESG Report: Company; Human rights and supply chain – page 34 https://home.barclays/who-we-are/our-suppliers/our-requirements-of-external-suppliers/
414-1	New suppliers that were screened using social criteria	ESG Report: Company; Human rights and supply chain – page 34
415: Public policy		
415	Public policy: Management approach	ESG Report: Society; Broader economic contributions – page 66 https://home.barclays/citizenship/our-reporting-and-policy-positions/
415-1	Political contributions	ESG Report: Society; Broader economic contributions – page 66
418: Customer privacy		
418	Customer privacy: Management approach	ESG Report: Company; Managing privacy and increasing digital resilience – page 19
418-1	Substantiated complaints regarding breaches of customer privacy and losses of customer data	Not reported
Financial services		
FS7	Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose	ESG Report: Customer and clients; Delivering accessible and responsible financial services-page 40
FS8	Monetary value of products and services designed to deliver a specific environmental benefit for each business line broken down by purpose	ESG Report: Customer and clients; Delivering accessible and responsible financial services-page 40
FS14	Initiatives to improve access to financial services for disadvantaged people	ESG Report: Customer and clients; Delivering accessible and responsible financial services-page 40 ESG Report: Society; Investing in our communities – page 60
BARC1	Products and services that improve digital access to banking	ESG Report: Customer and clients; Delivering accessible and responsible financial services-page 40 ESG Report: Society; Investing in our communities – page 60

