



Sustainability Accounting Standards Board (SASB)

Barclays started reporting against the SASB standards in 2019 (in addition to GRI) as we recognise the importance among our investor base.

SASB is a global framework with, at present, a US-focused approach to defining criteria, and so we have aimed to include cross references to the most relevant parts of our UK-based reporting to the SASB indicators, having regard to the purpose behind the SASB indicators. We intend to work with SASB going forward with a view to optimising our process for disclosure in respect of different reporting regions.

The table below maps where in our public documents relevant information for SASB standards and indicators can be found. The standards have been selected based on their relevance to the Barclays Group's business.

This report reflects the information and data available for the Barclays Group for the year ended 31 December 2021. We continue to work on enhancing the scope of our reporting against the SASB framework, with a view to reporting against additional indicators in subsequent editions.

Sustainability Accounting Standards Board (SASB)

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Group metrics

SASB 2021

Topic	Accounting metric	Code	Summary of bank's response
Group			
The following disclosures are taken from individual Standards and disclosed at a Group level to reflect the business-wide approach.			
Transparent Information & Fair Advice for Customers	Description of approach to informing customers about products and services	FN-AC-270a.3	<p>Barclays PLC Annual Report 2021: See page 38 under 'Enhancing accessibility and safety for our customers' for information on how we seek to make banking accessible and safe.</p> <p>Barclays PLC Annual Report 2021: See page 80 to 87 under 'The Barclays Way' and 'Conduct' for details of our approach to conduct and customer communications.</p> <p>Barclays PLC Annual Report 2021: See page 88 to 90 under 'Responsible and inclusive banking' for details.</p> <p>Note on methodology: This indicator was taken from the SASB Standard for Asset Management & Custody Activities. We report on these matters at a group level</p>

Group metrics continued

SASB 2021			
Topic	Accounting metric	Code	Summary of bank's response
Employee Diversity and Inclusion	Percentage of gender and racial/ethnic group representation for (1) executive management, (2) non-executive management, (3) professionals, and (4) all other employees	FN-AC-330a.1	<p>For gender representation at Barclays, see the Barclays PLC Fair Pay Report 2021, the Barclays UK Pay Gaps Report and the Barclays PLC 2021 Strategic Report under section 'Our people and culture'.</p> <p>For racial/ethnic representation at Barclays, see the Barclays PLC Fair Pay Report 2021 and the Barclays UK Pay Gaps Report. In addition, for diversity representation, refer to the 'Our people and culture' section in the Barclays PLC 2021 Strategic Report.</p> <p>See also the Barclays PLC Diversity & Inclusion Report 2021 for our approach to diversity and inclusion (D&I), which includes the following six pillars:</p> <ul style="list-style-type: none"> ■ Disability ■ Gender ■ LGBT+ ■ Multicultural ■ Multigenerational ■ Socioeconomic <p>For additional information on other aspects of our workforce see the 'Our people and culture' section in the Barclays PLC Strategic Report 2021.</p> <p>Note on methodology: This indicator was taken from the SASB Standard for Asset Management & Custody Activities, but we have chosen to respond to this indicator as D&I is important to our business and we monitor and report on D&I matters at a Group level. We do not specifically disclose against the Asset Management & Custody Activities as it is not deemed material to Barclays' business.</p>
	Business Ethics	Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behaviour, market manipulation, malpractice, or other related financial industry laws or regulations	FN-AC-510a.1
	Description of whistleblower policies and procedures	FN-AC-510a.2	<p>Barclays PLC Annual Report 2021: See page 93 under 'Whistleblowing' for details.</p> <p>Note on methodology: This indicator was taken from the SASB Standard for Asset Management & Custody Activities. We report on these matters at a Group level.</p>

Group metrics continued

SASB 2021			
Topic	Accounting metric	Code	Summary of bank's response
Data Security	Description of approach to identifying and addressing data security risks	FN-CB-230a.2	<p>Barclays PLC Annual Report 2021: See page 94-95 under 'Managing data privacy, security and resilience' for details.</p> <p>Barclays PLC Annual Report 2021: See under Risk review, section 'Material existing and emerging risks' on pages 204-215 for further details on cybersecurity, data management and information protection.</p> <p>Barclays PLC Annual Report 2021: See page 65 under section 'Third party operational and reputational risk management' for additional details.</p> <p>Note on methodology This indicator was taken from the SASB Standard for Commercial Banks and Consumer Finance. Data privacy and security is important across the whole of our business, and we report on this at a Group level.</p>
	Systemic Risk Management	Global Systemically Important Bank (G-SIB) score, by category	FN-CB-230a.2
	Description of approach to incorporation of results of mandatory and voluntary stress tests into capital adequacy planning, long-term corporate strategy, and other business activities	FN-CB-550a.2	<p>See the Barclays PLC Climate-related Financial Disclosures 2021, pages 22-29, section 'Scenario Analysis'.</p> <p>See the Barclays PLC 2021 Strategic Report: pages 44-46 under 'Managing risk' for details and the 'Risk review' section pages 200-295.</p> <p>See the Barclays PLC Pillar 3 Report 2021.</p> <p>Note on methodology This indicator was taken from the SASB Standard for Commercial Banks and Investment Banking & Brokerage. This applies at a Group level.</p>
Employee Incentives & Risk Taking	Percentage of total remuneration that is variable for Material Risk Takers (MRTs)	FN-IB-550b.1	<p>Barclays PLC Annual Report 2021: See section 'Remuneration report', under 'Directors' remuneration' on pages 171-199.</p> <p>Note on methodology This indicator was taken from the SASB Standard for Investment Banking & Brokerage. We report on these matters at a Group level.</p>
	Percentage of variable remuneration of Material Risk Takers (MRTs) to which malus or clawback provisions were applied	FN-IB-550b.2	<p>Barclays PLC Annual Report 2021: See section 'Remuneration report', under 'Directors' remuneration' on pages 171-199.</p> <p>Note on methodology This indicator was taken from the SASB Standard for Investment Banking & Brokerage. We report on these matters at a Group level.</p>

Commercial banks

SASB 2021

Topic	Accounting metric	Code	Summary of bank's response
Commercial banks			
Financial Inclusion & Capacity Building	(1) Number and (2) amount of loans outstanding qualified to programmes designed to promote small business and community development	FN-CB-240a.1	Barclays PLC Annual Report 2021: See details regarding forbearance on pages 257-259 Barclays PLC Annual Report 2021: See page 62 to 64 under 'Accessible retail products and services' for information on accessible banking products and services. Barclays PLC Annual Report 2021: See page 89 under 'Building financial wellbeing' for details. Barclays PLC Annual Report 2021: See page 38-39 under 'Growing with society' section 'Supporting our communities' for information on community programmes.
	(1) Number and (2) amount of past due and non-accrual loans qualified to programmes designed to promote small business and community development	FN-CB-240a.2	Barclays PLC Annual Report 2021: See details regarding small businesses in section 'Financial inclusion in our U.S. consumer business' on page 63. Barclays PLC Annual Report 2021: See details regarding small businesses in section 'Engaging with our stakeholders' subsection 'How do we respond to them?' on page 14-15. Barclays PLC Annual Report 2021: See details regarding small businesses in section 'Supporting our communities' on page 38-39.
	Number of no-cost retail checking accounts provided to previously unbanked or underbanked customers	FN-CB-240a.3	Barclays PLC Annual Report 2021: See page 62 under 'Basic current account' for information.
	Number of participants in financial literacy initiatives for unbanked, underbanked, or underserved customers	FN-CB-240a.4	Barclays PLC Annual Report 2021: See page 62 under 'Digital accessibility'. Barclays PLC Annual Report 2021: See page 89 under 'Building financial wellbeing'.

Commercial banks continued

SASB 2021			
<i>Topic</i>	<i>Accounting metric</i>	<i>Code</i>	<i>Summary of bank's response</i>
Incorporation of Environmental, Social, and Governance Factors in Credit Analysis	Commercial and industrial credit exposure, by industry	FN-CB-410a.1	See the Barclays PLC Climate-related Financial Disclosures 2021, see pages 42-52, section 'Metrics and Targets'. Barclays PLC Pillar 3 Report 2021 section 'Risk and capital position review'. Barclays PLC Annual Report 2021: See 'Risk Review' section 'Risk performance' on page 248-249 for table of Industry concentrations.
	Description of approach to incorporation of environmental, social, and governance (ESG) factors in credit analysis	FN-CB-410a.2	See the Barclays PLC Climate-related Financial Disclosures 2021, see pages 30-41, section 'Risk Management'. Barclays PLC Annual Report 2021: See 'Risk review' section 'Material existing and emerging risks' on pages 204-215 and 'Risk review', subsection 'Climate change risk management' on pages 216-217.
Activity Metrics	Activity metric		
	(1) Number and (2) value of checking and savings accounts by segment: (a) personal and (b) small business	FN-CB-000.A	Barclays PLC Annual Report 2021: See 'Financial review', section 'Key performance indicators' on page 296-297.
	(1) Number and (2) value of loans by segment: (a) personal, (b) small business, and (c) corporate	FN-CB-000.B	Barclays PLC Annual Report 2021: See 'Risk Review', section 'Risk performance' on pages 224-288.

Consumer finance

SASB 2021

Topic	Accounting metric	Code	Summary of bank's response
Consumer finance			
Data Security	Card-related fraud losses from (1) card-not-present fraud and (2) card-present and other fraud	FN-CF- 230a.2	Barclays PLC Annual Report 2021: See page 63 under 'Economic crime and scams' for details.
Selling Practices	(1) Number of complaints filed with the Consumer Financial Protection Bureau (CFPB) (2) percentage with monetary or non-monetary relief (3) percentage disputed by consumer (4) percentage that resulted in investigation by the CFPB	FN-CF- 270a.4	Barclays PLC Annual Report 2021: See page 90 under 'Complaints' for details.

Mortgage finance

SASB 2021

Topic	Accounting metric	Code	Summary of bank's response
Mortgage finance			
Environmental Risk to Mortgaged Properties	(1) Number and (2) value of mortgage loans in 100-year flood zones	FN-MF-450a.1	Barclays PLC Climate-related Financial Disclosures 2021, section 'Scenario Analysis', page 28 for flood assessment.
	Description of how climate change and other environmental risks are incorporated into mortgage origination and underwriting	FN-MF-450a.3	See the Barclays PLC Climate-related Financial Disclosures 2021, pages 22-29, section 'Scenario Analysis'.
Activity Metrics			
	Activity metric		
	(1) Number and (2) value of mortgages originated by category: (a) residential and (b) commercial	FN-MF-000.A	Barclays PLC Annual Report 2021: See 'Risk Review' section 'Risk performance' on pages 224-288.
	(1) Number and (2) value of mortgages purchased by category: (a) residential and (b) commercial	FN-MF-000.B	Barclays PLC Annual Report 2021: See 'Risk Review' section 'Risk performance' on pages 224-288.

Investment banking & brokerage

SASB 2021

Topic	Accounting metric	Code	Summary of bank's response
Investment banking & brokerage			
Incorporation of Environmental, Social, and Governance Factors in Investment Banking & Brokerage Activities	(1) Number and (2) total value of investments and loans incorporating integration of environmental, social, and governance (ESG) factors, by industry	FN-IB-410a.2	Barclays PLC Annual Report 2021: See pages 35-39 under section 'Growing with society' and pages 68-78 under section 'Social and environmental financing' for details.
	Description of approach to incorporation of environmental, social, and governance (ESG) factors in investment banking and brokerage activities	FN-IB-410a.3	Barclays PLC Annual Report 2021: See pages 68-78 under section 'Social and environmental financing'. See the Barclays PLC Climate-related Financial Disclosures 2021, pages 30-41, section 'Risk Management'.