

Sustainability Policy

Effective Date: 04 Dec 2024



External version

Introduction

LSEG's approach to sustainability is aligned with, and contributes to our purpose: driving financial stability, empowering economies and enabling customers to create sustainable economic growth.

LSEG has a central position in global financial markets and aims to be a strategic enabler of sustainable growth. This Policy sets out how we will ensure our approach to sustainability is aligned with our ambition and meets legal requirements, as well as the expectations of customers, employees, regulators, shareholders, suppliers and other stakeholders.

Key concepts

Sustainability is defined as sustainable economic development which strives to balance economic progress with social inclusion and environmental protection; it also strives to "meet the needs of the present without compromising the ability of future generations to meet their needs", as defined by the 1987 UN Brundtland Commission.

Both law and best practice dictates that organisations should focus on managing their **material sustainability issues** as defined by a **materiality assessment**. This assessment is a specific task which identifies and prioritises the **sustainability impacts, risks and opportunities** (IROs) that matter most to an organisation and its stakeholders.

We consider materiality on a **double materiality** basis, meaning from both an 'outside-in' perspective, namely the sustainability-related risks and opportunities that have a financial impact on the organisation, and an 'inside-out' perspective, namely the impact of the company on the environment and wider society.

Legislation, guidelines and frameworks

Compliance with applicable sustainability legislation is the minimum acceptable standard. In addition, LSEG is committed to operating in alignment with a number of externally recognised frameworks and guidelines, including (but not limited to):

- OECD Due Diligence Guidance for Responsible Business Conduct
- The Ten Principles of the UN Global Compact (UNGC)
- UN Guiding Principles on Business and Human Rights (UN GPs)
- UN Sustainable Development Goals (UN SDGs)
- Greenhouse Gas (GHG) Protocol
- International Labour Organisation's Declaration on Fundamental Principles and Rights at Work (ILO)
- Streamlined Energy and Carbon Reporting (SECR)

Key roles and responsibilities

The Sustainability Team leads the development and implementation of our sustainability strategy. The LSEG Board has ultimate oversight and approval of our sustainability strategy and targets and is responsible for holding the business to account for the delivery. All Divisions and Functions play a role in supporting our sustainability approach.

Policy outcomes

1) Maintain compliance with all applicable sustainability related laws and regulations.

Relevant teams must identify, assess, and implement sustainability-related regulatory changes, supported by a regulatory tracker and ongoing controls.

2) Define, execute and monitor an effective sustainability strategy which a) addresses material issues/topics; b) is aligned with relevant international frameworks and standards; and c) ensures that all material topics have appropriate action plans in place.

Material sustainability issues are reviewed annually, with a full double materiality assessment every three years or after significant business changes. Any updates to our sustainability strategy or targets require approval from the Sustainability Committee and the LSEG Board.

3) Publicly report on LSEG's sustainability strategy and performance on at least an annual basis, in line with relevant regulatory requirements.

Data and content is gathered, verified, and reported annually in line with regulatory requirements, with oversight and approval from the Sustainability Committee and the LSEG Board.

4) Identify, monitor and manage exposure to and mitigation of sustainability risks, including greenwashing.

Sustainability risks are identified, monitored, and managed in line with our Sustainability Risk Management Framework, and sustainability claims are reviewed to ensure they are clear, not misleading, and supported by evidence.

5) Annually review the adequacy of the sustainability governance structure, skills and capabilities across the Group.

The sustainability governance structure, skills, and capabilities must be reviewed annually, with training needs identified and delivered to employees as required to ensure effective execution of sustainability objectives.

Related Policies and Standards

This Policy should be read in conjunction with our related sustainability standards and statements, including Human Rights, Environment, and Community Investment which provide further information to support the implementation of the Policy. It should also be read in conjunction with other relevant Group Policies and documents, including:

- Equity, Diversity and Inclusion policy
- Environment, Health and Safety policy
- Employee Code of Conduct
- Supplier Code of Conduct

Governance

This Policy is approved by the LSEG Board. The Executive Sponsor is the Chief Risk Officer, and the Group Head of Sustainability is the Policy owner.

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