

2025 Sustainability Accounting Standards Board Index



In addition to reporting with reference to the [GRI Standards](#), we link our reporting with the Sustainability Accounting Standards Board (SASB) standards. SASB has developed voluntary, industry-specific disclosure standards to help businesses communicate financially-material sustainability information to investors. We report metrics for the industries that are most closely aligned to our mix of businesses: Asset Management & Custody Activities and Insurance. We have focused on the metrics that are the most relevant, and for which data is available, while striving to provide SASB disclosures that are consistent with those of industry peers. We will continue to evaluate additional SASB disclosures in the future. All data is as at and for the year ended December 31, 2025 unless otherwise stated.

Topic	Accounting metric	Code	Response
Industry: Asset Management & Custody Activities and Insurance (topic applies to both)			
Transparent information & fair advice for customers	Description of approach to informing customers about products and services	FN-IN-270a.4 FN-AC-270a.3	Client experience 2025 Sustainability Report – page 28
Industry: Asset Management & Custody Activities			
Employee diversity & inclusion	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) professionals, and (d) all other employees	FN-AC-330a.1	2025 Sustainability Report – pages 45, 70
Incorporation of Environmental, Social, and Governance Factors in Investment Management & Advisory	Amount of assets under management, by asset class, that employ (1) integration of environmental, social, and governance (ESG) issues, (2) sustainability themed investing, and (3) screening	FN-AC-410a.1	Sustainable investing 2025 Sustainability Report – pages 63-65, 71 OSFI B-15 Climate Risk Management Report – page 37
Business ethics	Description of whistleblower policies and procedures	FN-AC-510a.2	Code of Conduct Governance and ethics
Activity metric	Total assets under management (AUM)	FN-AC-000.A	2025 Sustainability Report – page 8
Industry: Insurance			
Incorporation of environmental, social, and governance factors in investment management	Description of approach to incorporation of environmental, social, and governance (ESG) factors in investment management processes and strategies	FN-IN-410a.2	Sustainable investing 2025 Sustainability Report – pages 63-65 OSFI B-15 Climate Risk Management Report – page 14
Policies designed to incentivise responsible behaviour	Discussion of products or product features that incentivise health, safety or environmentally responsible actions or behaviours	FN-IN-410b.2	Access to our solutions Bridges Initiative 2025 Sustainability Report – pages 18, 24-26, 29-30
Systemic risk management	Description of approach to managing capital- and liquidity-related risks associated with systemic non-insurance activities	FN-IN-550a.3	2025 Annual Report – pages 59-64, 91-93, 182 Risk and resilience