
SASB Index

Record plc

2021/2022



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Introduction

We have aligned our annual reporting against the Sustainability Accounting Standards Board (SASB) disclosure framework and have presented in accordance with their standard for Asset Management and Custody Activities.

The SASB index is provided for Record plc, together with its subsidiaries. All data in the index is for the financial year ending 31 March 2022.

Transparent Information and Fair Advice for Customers

Code	Accounting Metric	Disclosure
FN-AC-270a.1	(1) Number and (2) percentage of covered employees with a record of investment-related investigations, consumer-initiated complaints, private civil litigations, or other regulatory proceedings	There were no covered employees with a current record of investment-related investigations, consumer-initiated complaints, private civil litigations, or other regulatory proceedings.
FN-AC-270a.2	Total amount of monetary losses as a result of legal proceedings associated with marketing and communication of financial product related information to new and returning customers	There were no monetary losses as a result of legal proceedings associated with the marketing and communication of financial product related information to new and returning customers.
FN-AC-270a.3	Description of approach to informing customers about products and services	<p>Please see page 38 in our Annual Report for a description of how we engage with our clients.</p> <p>Record also provides a wide range of information to clients about our products and services via our public website as well as in page 10-13 of our Annual Report.</p>

Employee Diversity and Inclusion

Code	Accounting Metric	Disclosure
FN-AC-330a.1	Percentage of gender and racial/ethnic group representation for (1) executive management, (2) non-executive management, (3) professionals, and (4) all other employees	<p>Please see page 31 in our Annual Report for company gender representation and page 29 of our Sustainability Report for company ethnic representation. We are unable to provide a breakdown of ethnic minority representation into categories due to General Data Protection Regulation (GDPR).</p> <p>For more information on our diversity and inclusion policies and practices, please see page 20-29 of our Sustainability Report.</p>

Incorporation of Environmental, Social and Governance Factors in Investment Management and Advisory

Code	Accounting Metric	Disclosure
FN-AC-410a.1	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.	<p>Where discretionary decisions are made, we consider ESG factors within our investment process across all of our manager assets, which represents a total AUME of \$83, 117,073,557.03 as at 31 March 2022.</p> <p>Record's Emerging Market Sustainable Finance (EMSF) fund is classified as Article 8 under the Sustainable Finance Disclosure Regulation (SFDR), and is characterised promoting social characteristics. The EMSF fund represents a total AUME of \$1,205,964,640.06 as at 31 March 2022.</p>
FN-AC-410a.2	Description of approach to incorporation of environmental, social, and governance (ESG) factors in investment and/or wealth management processes and strategies.	Information on our approach to the incorporation of ESG in our investment activities can be found in our Responsible Investment policy .
FN-AC-410a.3	Description of proxy voting and investee engagement policies and procedures.	<p>Record plc does not invest in equities on behalf of our clients or with its own collateral and therefore is unable to vote as a shareholder or by proxy voting.</p> <p>Record believes in the importance of stakeholder engagement, and we engage with our counterparty banks on behalf of our clients and as signatories of global sustainability trade codes as part of our ESG Counterparty Engagement Strategy (ESG-CES). Through the strategy, Record works productively and collaboratively with counterparties to call for action on matters of importance and help steer best practice with respect to Environmental, Social and Governance (ESG) factors.</p>

Business Ethics

Code	Accounting Metric	Disclosure
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FN-AC-510a.1	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.	There were no 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.2	Description of whistleblower policies and procedures.	Record has a strong culture of high ethical standards. Our Whistleblower Policy outlines the procedure for how employees can raise concerns.



record

Listen
Understand
Deliver

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